

**Appendix 1.1**  
**(Refer Paragraph 1.2)**  
**Statement showing Audit jurisdiction of Accountant General (General and Social Sector Audit), Odisha**

Sl. No.	Departments	Autonomous Bodies/ Public Sector Undertakings <sup>1</sup>
1.	Odia Language Literature and Culture	<b>Government Companies/ Corporations Under Section 19 (1)</b>
2.	Electronics and Information Technology	Odisha State Police Housing and Welfare Corporation Limited
3.	Finance	Odisha State Civil Supplies Corporation Limited
4.	Food Supplies and Consumer Welfare	Odisha State Medical Corporation Limited
5.	General Administration and Public Grievance	Odisha Rural Housing and Development Corporation Limited
6.	Health and Family Welfare	Bhubaneswar Smart City Limited
7.	Higher Education	Water Corporation of Odisha
8.	Home	Rourkela Smart City Limited
9.	Housing and Urban Development	<b>Under Section 19 (2)</b>
10.	Information and Public Relations	Odisha State Legal Services Authority and 30 District Legal Services Authorities
11.	Labour and Employees' State Insurance	Odisha Building and Other Construction Workers Welfare Board
12.	Law	<b>Under Section 19 (3)</b>
13.	Panchayati Raj and Drinking Water	Cuttack Development Authority
14.	Planning and Convergence	Berhampur Development Authority
15.	Revenue and Disaster Management	Bhubaneswar Development Authority
16.	Rural Development	Puri-Konark Development Authority
17.	School and Mass Education	Rourkela Development Authority
18.	Social Security and Empowerment of Persons with Disabilities	Kalinganagar Development Authority
19.	Sports and Youth Services	Paradeep Development Authority
20.	Scheduled Tribes and Scheduled Castes Development, Minorities & Backward Classes Welfare	Talcher-Angul-Meramunduli Development Authority
21.	Women and Child Development and Mission Shakti	Sambalpur Development Authority
22.	Science and Technology	
23.	Parliamentary Affairs	
24.	Public Enterprises	

<sup>1</sup> Excluding 111 bodies/ authorities substantially financed by the State Government and audited under Section 14 and 15

**Appendix 1.2**

*(Refer Paragraph 1.6.1)*

**Department-wise and year-wise break up of the outstanding Inspection Reports (IRs) and Paragraphs up to June 2019**

Sl. No.	Name of the Department	Up to 2015-16		2016-17		2017-18		2018-19		Total	
		No. of IRs	No. of Para	No. of IRs	No. of Paras	No. of IRs	No. of Paras	No. of IRs	No. of Paras	No. of IRs	No. of Paras
1.	Odia Language Literature and Culture	29	132	9	76	9	70	0	0	47	278
2.	Electronics and Information Technology	10	92	0	0	2	23	2	24	14	139
3.	Finance	19	32	5	26	2	19	0	0	26	77
4.	Food Supplies and Consumer Welfare	46	86	10	36	8	56	0	0	64	178
5.	General Administration and Public Grievance	17	64	1	9	3	24	5	43	26	140
6.	Health and Family Welfare	642	1,660	55	467	40	471	9	166	746	2,764
7.	Higher Education	363	1,877	16	151	38	326	22	240	439	2,594
8.	Home	72	225	22	109	41	377	56	395	191	1,106
9.	Housing and Urban Development	330	3,510	57	891	30	339	29	389	446	5,129
10.	Information and Public Relations	69	219	2	12	0	0	1	12	72	243
11.	Labour and Employees' State Insurance	30	145	24	126	0	0	14	141	68	412
12.	Law	92	303	15	103	1	8	11	93	119	507
13.	Panchayati Raj and Drinking Water	3,239	12,969	77	1,284	135	1,721	87	976	3,538	16,950
14.	Parliamentary Affairs	14	31	3	26	0	0	0	0	17	57
15.	Planning and Convergence	54	200	6	64	7	52	1	8	68	324
16.	Public Enterprises	2	9	2	9	0	0	0	0	4	18
17.	Revenue and Disaster Management	1,491	3,917	45	488	75	832	60	797	1,671	6,034
18.	Rural Development	216	447	18	149	6	63	17	179	257	838
19.	School and Mass Education	961	3,186	37	380	14	256	13	301	1,025	4,123
20.	Science and Technology	17	75	1	21	2	34	2	22	22	152

Sl. No.	Name of the Department	Up to 2015-16		2016-17		2017-18		2018-19		Total	
		No. of IRs	No. of Para	No. of IRs	No. of Paras	No. of IRs	No. of Paras	No. of IRs	No. of Paras	No. of IRs	No. of Paras
21.	Social Security and Empowerment of Persons with Disabilities	5	26	1	12	10	111	12	138	28	287
22.	ST and SC Development, Minorities and Backward Classes Welfare	291	1,223	67	722	25	315	11	114	394	2,374
23.	Sports and Youth Services	30	83	4	40	2	32	0	0	36	155
24.	Women and Child Development and Mission Shakti	697	2,678	65	1,297	1	11	46	494	809	4,480
<b>Total</b>		<b>8,736</b>	<b>33,189</b>	<b>542</b>	<b>6,498</b>	<b>451</b>	<b>5,140</b>	<b>398</b>	<b>4,532</b>	<b>10,127</b>	<b>49,359</b>

**Appendix 1.3**  
**(Refer Paragraph 1.6.1)**

**Statement showing outstanding paragraphs on serious irregularities**

*(₹ in lakh)*

S. No.	Name of the Department	Cases of theft/ defalcation/ misappropriation		Loss of revenue		Shortage/ losses neither recovered nor written off		Total	
		No. of Para	Amount	No. of Para	Amount	No. of Para	Amount	No. of Para	Amount
1.	Panchayati Raj and Drinking Water	48	19.90	0	0	0	0	48	19.90
2.	Women and Child Development and Mission Shakti	4	676.47	1	2.98	0	0.00	5	679.45
3.	Scheduled Tribes and Scheduled Castes Development, Minorities and Backward Classes Welfare	3	2.96	0	0.00	4	390.73	7	393.69
4.	Labour and Employees' State Insurance	1	0.63	5	4,106.00	0	0.00	6	4,106.63
5.	Rural Development	0	0	21	4,132.47	9	141.19	30	4,273.66
6.	Social Security and Empowerment of Persons with Disabilities	3	1.97	0	0	0	0	3	1.97
7.	Higher Education	11	127.10	5	580.50	13	5,212.50	29	5,920.10
8.	School and Mass Education	16	373.21	11	1,759.65	31	2,011.50	58	4,144.36
9.	Health and Family Welfare	17	80.50	3	85.23	0	0	20	165.73
10.	Odia Language Literature and Culture	2	3.28	1	33.95	0	0	3	37.23
11.	Electronics and Information Technology	0	0	2	1,185.00	3	1,354.27	5	2,539.27
12.	Finance	0	0	1	276.00	0	0.00	1	276.00
13.	General Administration and Public Grievance	0	0	13	7,654.10	6	878.40	19	8,532.50
14.	Home	2	1.64	52	31,164.73	0	0	54	31,166.37
15.	Information and Public Relations	0	0	1	783.00	0	0	1	783.00
16.	Law	0	0	3	70.93	0	0	3	70.93
17.	Planning and Convergence	0	0	1	138.00	0	0	1	138.00
18.	Revenue and Disaster Management	23	624.22	132	16,221.86	112	13,691.59	267	30,537.67
19.	Science and Technology	0	0	3	262.30	3	29.66	6	291.96
	<b>Total</b>	<b>283</b>	<b>1,911.88</b>	<b>255</b>	<b>68,456.70</b>	<b>181</b>	<b>23,709.84</b>	<b>566</b>	<b>94,078.42</b>

**Appendix 1.4**  
(Refer Paragraph 1.6.2)  
**Statement showing non-production of records/ vouchers**

No. of units audited during 2018-19	No. of units that did not produce vouchers	Related Department	Amount involved (₹ in lakh)
462	20	Panchayati Raj and Drinking Water	150.73
121	2	School and Mass Education	30.88
35	4	Higher Education	1,227.28
83	4	Health and Family Welfare	110.05
38	2	Scheduled Tribes and Scheduled Castes Development, Minorities and Backward Classes Welfare	164.47
76	2	Women and Child Development and Mission Shakti	27.53
39	1	Rural Development	1.00
218	11	Revenue and Disaster Management	65.15
174	2	Home	7.05
<b>1,246</b>	<b>48</b>	<b>Total</b>	<b>1,784.14</b>

**Appendix 1.5**  
**(Refer Paragraph 1.8)**

**Statement showing significant recommendations of Public Accounts Committee (PAC) against which Action Taken Notes (ATNs) were outstanding from Departments**

Year of Audit Report with para No.	PAC report number/ Recommendation No.	Name of the Department	Gist of the Audit para	Recommendation of PAC
3.14 of 1996-97	16 <sup>th</sup> Report (15 <sup>th</sup> Assembly)/118	Home	Inadmissible payment of Special Diet Allowance.	Action should be taken against the Departmental Secretary for not furnishing required compliance note.
3.8.4 of 1985-86	16 <sup>th</sup> Report (15 <sup>th</sup> Assembly)/225	Revenue and Disaster Management	Assistance to farmers for repair of damaged tube wells/ pumps etc.	Undue benefit got by the banks due to delay should be recovered from them and a system should be developed for quickly compensating the identified beneficiaries.
4.9 of 2005-06 (Revenue Receipts)	16 <sup>th</sup> Report (15 <sup>th</sup> Assembly)/266	Revenue and Disaster Management	Conversion of agriculture land for non-agricultural purpose.	Department should expedite the submission of reports on cases of Bhubaneswar and Sambalpur Tahasils, and fix responsibility on the officers responsible for non-submission of required compliance.
4.10 of 2005-06 (Revenue Receipts)	16 <sup>th</sup> Report (15 <sup>th</sup> Assembly)/267	Revenue and Disaster Management	Short demand of capitalised value.	Department should immediately intimate about the realisation of Government dues.
2.2.9 of 1988-89	16 <sup>th</sup> Report (15 <sup>th</sup> Assembly)/271	Science and Technology	Expenditure without provision.	Departmental action should be taken against the officer responsible for overdrawal of money for expenditure and initiate action against officers responsible for non-monitoring such cases.
3.18 of 1995-96	17 <sup>th</sup> Report (15 <sup>th</sup> Assembly)/163	Higher Education	Misappropriation and losses.	Departmental Secretary should review the cases and furnish the detailed report at the earliest.
7.11 of 1993-94	17 <sup>th</sup> Report (15 <sup>th</sup> Assembly)/304	Panchayati Raj and Drinking Water	Unfruitful expenditure on incomplete water harvesting structure.	Department should collect the information on audit objections and submit it to the Committee.
4.14 of 1983-84	17 <sup>th</sup> Report (15 <sup>th</sup> Assembly)/310	Rural Development	Supply of drinking water to problem villages.	Department should initiate departmental proceeding against the concerned errant officials for not furnishing the required ATNs.
4.30 of 1990-91	17 <sup>th</sup> Report (15 <sup>th</sup> Assembly)/362	Rural Development	Doubtful execution of work.	Action should be taken on the concerned officers for non-furnishing the report of high level enquiry or State Vigilance.

Year of Audit Report with para No.	PAC report number/ Recommendation No.	Name of the Department	Gist of the Audit para	Recommendation of PAC
4.20 of 1991-92	17 <sup>th</sup> Report (15 <sup>th</sup> Assembly)/372	Rural Development	Extra expenditure due to delay in finalisation of designs.	Criminal proceeding should be initiated against the concerned retired Chief Engineer, Superintending Engineer and Executive Engineer for failure to discharge their duties causing extra expenditure.
4.10.08 (b) of 1995-96	17 <sup>th</sup> Report (15 <sup>th</sup> Assembly)/417	Rural Development	Other point of interest - Theft or loss of materials.	Disciplinary action should be taken to punish the errant officials and to recover the Government money of ₹ 45.45 lakh from them.
4.12 of 1995-96	17 <sup>th</sup> Report (15 <sup>th</sup> Assembly)/419	Rural Development	Extra liability on the work of high-level bridge over river Luna due to wrong selection of site, survey and investigation and non-finalisation of detailed drawing and design prior to award of work.	Fix responsibility on the officers responsible for approving the said defective drawing layout to take suitable action against them.
3.16 of 1995-96	17 <sup>th</sup> Report (15 <sup>th</sup> Assembly)/518	School and Mass Education	Irregular expenditure on pay and allowances due to irregular appointment of craft teachers.	Stern penal action on the then Director should be taken for not submitting the investigation report in time.
3.2 of 1996-97	17 <sup>th</sup> Report (15 <sup>th</sup> Assembly)/540	School and Mass Education	Advance of ₹ 3.94 crore are still outstanding against M/s Konark TV Limited towards supply of colour televisions.	Take action on the officer(s) responsible for not furnishing details of agreements with M/s Konark TV Limited and the reasons for non-finalisation of tender towards purchase of colour TVs worth ₹ 1 crore.

(Source: Reports of Public Accounts Committee)

**Appendix 2.1.1**  
*(Refer Paragraph 2.1.4.1)*

**Statement showing status of recovery of penalty from suppliers in respect of 30 purchase orders (POs) which were not executed**

*(Amount in ₹)*

<b>Sl. No.</b>	<b>PO No.</b>	<b>Date of PO</b>	<b>Name of the supplier</b>	<b>PO value</b>	<b>Performance security not recovered/ forfeited</b>
1.	CR 17451	08 September 2017	Modern Laboratories	96,000	4,800
2.	CR 18289	20 April 2018	Ms. Biogenetic Drugs Private Limited	52,88,650	2,64,433
3.	CR 17377	05 August 2017	Sterimed Medical Devices	2,67,542	13,377
4.	CR 18728	17 July 2018	La Chemico Private Limited	9,86,912	49,346
5.	CR 18718	17 July 2018	Ms. Aurio Pharma Laboratories	9,32,663	46,633
6.	CR 18753	18 July 2018	Super Formulation Private Limited	82,826	4,141
7.	CR 18919	01 September 2018	Aurio Pharma Laboratories	21,73,899	1,08,695
8.	CR 18915	01 September 2018	Puskar Pharma	4,54,948	22,747
9.	CR18762	19 July 2018	Adroit Pharmaceuticals Private Limited	30,20,588	1,51,029
10.	CR 16677	16 November 2016	Maxmed Lifesciences Private Limited	2,45,140	12,257
11.	CR 16779	27 December 2016	Med Manor Organics Private Limited	4,36,800	21,840
12.	CS 16802	21 February 2017	Mannequin Pharmaceuticals Private Limited	7,74,871	38,744
13.	CR 17192	25 July 2017	Baxalata Bioscience India Private Limited	3,06,27,000	15,31,350
14.	CR 17705	27 November 2017	Adroit Pharmaceuticals Private Limited	11,75,308	58,765
15.	CR 18272	20 April 2018	Puskar Pharma	1,94,181	9,709
16.	CR 16729	02 December 2016	Unicure India Limited	1,41,63,750	7,08,188
17.	CR 16791	27 December 2016	Biochem Healthcare Private Limited	40,95,300	20,47,65
18.	CR 16792	27 December 2016	Biochem Healthcare Private Limited	24,52,532	1,22,627
19.	CR 17324	05 August 2017	Kwality Pharmaceuticals Limited	4,38,000	21,900
20.	CR 16105	02 April 2016	Om Biomedic Private Limited	46,96,458	2,34,823
21.	CS 16049	02 April 2016	Bubuna Chemicals	6,55,654	32,783
22.	CS 16090	02 April 2016	Bubuna Chemicals	3,25,365	16,268



Sl. No.	PO No.	Date of PO	Name of the supplier	PO value	Performance security not recovered/ forfeited
23.	CR 17659	08 November 2017	Zurich Healthcare	1,66,38,993	8,31,950
24.	CR 16854	22 February 2017	Yeluri Formulations Private. Limited	31,41,788	1,57,089
25.	CS 16524	01 November 2016	Novo Pharmaceuticals Private Limited	14,89,440	18,618
26.	CS 16541	01 November 2016	Novo Pharmaceuticals Private Limited	4,14,441	5,181
27.	CS 16095	02 April 2016	Novo Pharmaceuticals Private Limited	3,25,365	4,067
28.	CR 18108	01 February 2018	Hindustan Syringes and Medical Devices Limited	6,27,626	31,381
29.	CR 18885	14 August 2018	Rusan Pharma Limited	81,000	4,050
30.	CR 18423	22 May 2018	Healthylife Pharma Private Limited	2,16,655	10,833
			<b>Grand Total</b>	<b>9,65,19,695</b>	<b>47,42,389</b>

*(Source: Data supplied by Odisha State Medical Corporation Limited)*

**Appendix 2.1.2**  
*(Refer Paragraph 2.1.4.1)*

**Statement showing details of suppliers who defaulted in execution of Purchase Orders (POs) and issued with supply orders in subsequent years**

*(Amount in ₹)*

Sl. No.	Names of firms	Value of POs placed in 2017-18	Value of POs placed in 2018-19	Total value of POs
1.	Phyto Pharmaceutical Private Limited, Cuttack	1,17,66,343	3,35,57,034	4,53,23,377
2.	Salud Care India Private Limited, Ahmedabad	50,59,057	0	50,59,057
3.	Unicare India Limited, Noida, Uttar Pradesh	2,30,97,641	69,51,686	3,00,49,327
4.	United Biotech Private Limited, New Delhi	20,23,520	0	20,23,520
5.	Scott-Edil Pharmacia Limited, Chandigarh	20,03,166	0	20,03,166
6.	Kwality Pharmaceuticals Limited, Amritsar, Punjab	78,05,535	0	78,05,535
7.	Health Biotech Limited, Chandigarh	1,19,72,418	0	1,19,72,418
8.	Modern Laboratories Indore, Madhya Pradesh	2,15,28,111	5,43,43,435	7,58,71,546
9.	Bio-Med Healthcare Products Private Limited, Haryana	83,41,100	0	83,41,100
10.	Biogenetic Drugs Private Limited, Jaipur, Rajasthan	9,53,16,353	13,01,82,299	22,54,98,652
11.	Medicamen Biotech Limited, South Delhi	1,02,79,614	0	1,02,79,614
12.	Cipla Laboratories Limited Bhanpur, Cuttack	96,81,459	0	96,81,459
13.	Celon Laboratories Private Limited, Hyderabad	0	1,27,16,749	1,27,16,749
14.	Gouri Cottons, Dhenkanal	0	59,17,459	59,17,459
15.	Nestor Pharmaceuticals Limited, Gurgaon	0	7,99,98,106	7,99,98,106
16.	Swiss Parenterals Limited, Ahmedabad	0	1,04,42,585	1,04,42,585
17.	Adroit Pharmaceuticals Private Limited, Nagpur		1,15,62,727	1,15,62,727
	<b>TOTAL</b>	<b>20,88,74,317</b>	<b>34,56,72,080</b>	<b>55,45,46,397</b>

*(Source: Data supplied by Odisha State Medical Corporation Limited)*

## Appendix 2.2.1

(Refer Paragraph 2.2.2.2)

## Statement of projects sanctioned in excess of financial eligibility

Sl. No.	Project Implementing Agency (PIA)	Average turnover	Value of on-going project	Value of project eligible for award <sup>2</sup>	Value of project awarded	Excess of project value awarded	Month and year of award
1.	NICE Computer Education Society	1.98	3.65	4.27	5.21	0.94	September 2016
2.	Black Panther Guards and Services Private Limited	8.07	17.67	14.61	31.57	16.96	March 2018
3.	Edujobs Academy Private Limited	10.63	41.82	0.71	29.26	28.55	September 2018
4.	Kartavya Consultants Private Limited	2.84	5.75	5.61	11.40	5.79	January 2017
		4.28	30.42	0	24.69	24.69	July 2018
<b>Total</b>				<b>25.20</b>	<b>102.13</b>	<b>76.93</b>	

(Source: Records of Odisha Rural Development and Marketing Society)

<sup>2</sup> Value of Project eligible= 4 times of turnover – cost of ongoing projects

**Appendix 2.2.2**

*(Refer Paragraph 2.2.3.1)*

**Statement showing false bank statements submitted by Project Implementing Agencies (PIAs)**

Names of the candidates		Year of training	Remarks
1.	Krushna Gahir	2016	The PIA had submitted bank statement of 76 candidates. All these candidates had salary accounts in ICICI banks. It was noticed that bank account numbers in respect of five candidates had 13 digit numbers. However, ICICI bank, uses 12 digit numerals for identification of bank accounts <sup>3</sup> . Thus, the bank statements submitted by the PIA in respect of five candidates were fake and genuineness of their employment appears doubtful.
2.	Labanya Gahir		
3.	Sambhu Charan Bhoi		
4.	Amit Gahir		
5.	Prakash Chandra Nayak		
6.	Sasmita Pradhan	2016	The arithmetical accuracies in the bank statements were wrong.
7.	Padmalaya Nag		
8.	Padmavati Behera		
9.	Durga Charan Panipatra		
10.	Swarnaprava Pradhan		
11.	Sukanti Barik		
12.	Milli Nayak		
13.	Sumitra Biswal		
14.	Ranjit Barik		
15.	Sushribala Jena		
16.	Naresh Mahal	2016	Transaction dates in bank statements were either not in chronology or incorrect.
17.	Ajit Bandichod		
18.	Rojaline Dash		
19.	Suchismita Behera		
20.	Phulamani Dehuri	2016	In the bank statement of the candidate from the ICICI bank, the logo of the bank was found to be placed in the middle of the page unlike other statements from the same banks where the logo is placed on the top of the page. Thus, the authenticity of the statement appears doubtful.
21.	Shri Kanhucharan Barik	2016	Bank statement of one candidate with two account numbers
22.	Mitanjali Pani	2016	Bank account number and name shown differently in statement.

*(Source: Records of Odisha Rural Development and Marketing Society)*

<sup>3</sup> Letter dated 31 December 2012 of the Reserve Bank of India

**Appendix 2.2.3**  
**(Refer Paragraph 2.2.4.4)**

**Statement of irregular release of instalments to the Project Implementing Agencies (PIAs)**

Sl. No.	PIA	Project No.	Project cost (₹ in crore)	No. of instalment	Instalments released by ORMAS (₹ in crore)	Placement eligible for release of second instalment (in per cent)	Placement as per audit calculation (in per cent)	Amount due as per audit (₹ in crore)	Excess release (₹ in crore)
1.	Centum Workskills India Limited	1	7.67	2	3.35	65	57	0	3.35
2.	Edujobs Academy Pvt. Ltd.	2	5.96	2	2.77	50	46	0	2.77
3.	NIAM Educational Foundation	1	4.92	2	2.26	50	47	0	2.26
4.	Nice Computer Educational Society	1	1.11	2	0.58	65	0	0	0.58
5.	Nice Computer Educational Society	2	3.71	2	1.76	65	63	0	1.76
6.	Abbey West Services Pvt. Ltd.	1	1.55	3	0.11	65	61	0	0.11
	<b>Total</b>		<b>24.92</b>		<b>10.83</b>				<b>10.83</b>

(Source: Records of Odisha Rural Development and Marketing Society)

**Appendix 2.2.4**  
**(Refer Paragraph 2.2.4.6)**

**Statement of non-performing Project Implementing Agencies (PIAs)**

Sl. No.	Name of the PIA	Date of release of fund	Amount of fund released (₹ in lakh)	Total candidates placed as per MIS data as of November 2019
1.	Octavio Solutions Private Limited	17 August 2016	39.07	0
2.	RVS Educational Trust	12 January 2016	72.46	0
3.	All India Asian Education Foundation	28 July 2015	140.57	103
4.	All Services Global Private Limited	08 December 2015	74.99	124
5.	APITCO Limited	10 December 2014	69.74	668
6.	Apollo Medskills Limited	28 September 2015	86.73	494
7.	Apollo Technical Education Foundation	03 July 2015	53.24	139
8.	Educomp Solutions	23 July 2015	89.73	520
9.	Everonn Skill Development Limited	29 November 2014	149.48	216
10.	ICFE Skill Solutions	03 June 2015	35.35	110
11.	India Can Education Private Limited <sup>4</sup>	08 September 2014 and 13 October 2016	342.14	1,198
12.	IndiaCan Education Private Limited	23 May 2017	194.27	94
13.	King ManPower Solution Private Limited <sup>5</sup>	06 August 2014 and 12 January 2016	92.90	234
14.	Laurus Edutech Private Limited	04 September 2015	37.50	44
15.	Orion Security Solutions Private Limited	23 December 2014	37.19	309
16.	Orissa Education and Charitable Trust <sup>6</sup>	15 February 2016 and 19 August 2017	157.59	269
17.	Skill Ventures Private Limited	09 June 2014	34.15	94
18.	Skill Education Private Limited <sup>7</sup>	29 November 2014 and 18 January 2016	161.27	609
19.	Skill Education Private Limited	25 February 2016	105.55	570
20.	Sum Drishti Education Society	04 December 2014	37.37	731
	<b>Total</b>		<b>2,011.27</b>	<b>6,526</b>

(Source: Records of Odisha Rural Development and Marketing Society)

<sup>4</sup> Paid in two instalments of ₹ 112.11 lakh and ₹ 230.03 lakh

<sup>5</sup> Paid in two instalments of ₹ 30.54 lakh and ₹ 62.36 lakh

<sup>6</sup> Paid in two instalments of ₹ 51.42 lakh and ₹ 106.17 lakh

<sup>7</sup> Paid in two instalments of ₹ 53.24 lakh and ₹ 108.03 lakh

**Appendix 2.3.1**  
**(Refer Paragraph 2.3)**

**Statement showing cash in hand with Gram Panchayat officials**

Sl. No.	Name of the GP	Details of Irregularities	Amount involved (in ₹)	Dates of retention of money	Period of retention	Total amount (in ₹)
1.	Nuagaon GP	Cash in hand with ex-PEO and with ex-Secretary	6,875 3,855	18 March 2016 to 29 March 2018	24 months.	10,730
2.	Chandinimal GP	Cash in hand with ex-Secretary And with Ex-Nayab Sarpanch.	1,808 5,000	21 January 2013 to 16 May 2018	65 months	6,808
3.	Kesdurapal GP	Cash in hand with Ex-Sarpanch	1,93,329	21 March 2017 to 18 March 2018	12 months	1,93,329
4.	Mahima GP	Cash in hand with Ex-PEO	3,400	23 August 2016 to 25 March 2018	19 months	3,400
		Cash in hand with Ex-PEO	45,900	July 2016 to March 2018 <sup>8</sup>	21 months	45,900
5.	Karadapada GP	Cash in hand with Ex-PEO	14,796	17 June 2017 to 11 March 2018	9 months	14,796
6.	Bahadalpur GP	Cash in hand with Ex-PEO.	2,000	7 October 2017 to 10 November 2018 and 19 January 2018 to 17 November 2018	13 months	3,300
			1,300		10 months	
7.	Kalaskhaman GP	Cash in hand with Ex-PEO	35,590	26 September 2017 to 9 March 2018	5 months	35,590
8.	Narla GP	Cash in hand with Ex-Sarpanch	20,000	1 July 2012 to 11 June 2018 11 June 2015 to 20 June 2018	72 months	50,000
			30,000		36 months	
9.	Rameswar GP	Cash in hand with Ex-Secretary	41,220	2 July 2017 to 30 March 2018 8 September 2017 to 30 March 2018	9 months	45,461
			4,241		7 months	
10.	Korukonda GP	Cash in hand with Ex-PEO	20,765	19 March 2016 to 30 March 2018 5 May 2017 to 30 March 2018	24 months	1,09,094
			88,329		11 months	
11.	Sarapari GP	Cash in hand with Ex-PEO	9,047	30 September 2015 to 8 March 2018 30 September 2015 to 8 March 2018	29 months	11,297
		Cash in hand with Ex-Sarpanch	2,250		29 months	
12.	Deypur GP	Cash in hand with Ex-PEO	86,500	15 March 2016 to 31 March 2018	24 months	86,500
		<b>Total</b>				<b>6,16,205</b>

(Source: Records of respective test checked Gram Panchayats)

<sup>8</sup> Exact dates were not mentioned in the Cash Books

**Appendix 2.3.2**  
**(Refer Paragraph 2.3)**

**Statement showing irregularities in maintenance of cash books**

Sl. No.	Name of the Gram Panchayat (GP)	Nature of Irregularities	Amount (in ₹)	Date of occurrence	Total amount (in ₹)
1.	Gyanpali GP	Opening Balance understated by the Panchayat Extension Officer (PEO)	1,004 36,568	30 June 2017 13 May 2017	37,572
2.	Narla GP	Short accounting of auction money by Ex-PEO	10,000	5 June 2017	10,000
3.	Kiringsira GP	Totalling stated less in Receipt side by PEO	70,00	25 April 2017	7,000
4.	Ladugaon GP	Non-accounting of auction money collected	1,170 5,100	21 June 2016 28 July 2017	6,270
5.	Joradobra GP	Amount received not taken in the Cash Book	20,000	23 April 2016	20,000
6.	Durlaga GP	Misappropriation by manipulating the cash book figure.	5,000	30 November 2016	5,000
7.	Kumuli GP	Opening balance (OB) not taken with receipts OB not taken with receipts Less amount taken on the receipt side	32,247 14,898 8,791	30 June 2017 28 September 2017 28 August 2017	55,936
8.	Pedawada GP	Less calculation of receipts Less calculation of receipts	10,000 7,748	5 March 2017 5 April 2017	17,748
9.	Rengalpali GP	Cost of empty gunny bags not taken in the receipts	4,530	22 June 2016	4,530
10.	Kolabira GP	Manipulation of Old-age Pension acquaintance figures	16,500	August 2017, October 2017, December 2017 and January 2018	16,500
11.	H. Katapali GP	Cash in hand omitted from the OB	42,656	Closing balance on 19 June 2017 was not found recorded in Cash Book on 14 September 2017	42,656
	<b>Total</b>				<b>2,23,212</b>

(Source: Records of respective Gram Panchayats)



**Appendix 2.4.1**  
**(Refer Paragraph 2.4)**

**Statement showing difference between land cost awarded and land cost admissible**

Particulars	Pathara		Ambapua		Panakalapali		Kalupuri		Umapur		Gopabandhu Nagar		Uttareswar		Total	
	AD	AW	AD	AW	AD	AW	AD	AW	AD	AW	AD	AW	AD	AW	AD	AW
Land area (in acre)	0.454		2.076		1.824		0.298		0.619		0.198		0.354		5.823	
Date of award	28-May-15		07-Aug-15		02-Feb-16		02-Feb-16		05-Mar-16		20-Jun-16		23-May-16		--	
	(₹ in lakh)															
Value of land	10.99	27.47	164.13	363.85	198.63	794.53	43.27	108.17	65.91	197.73	9.43	73.07	53.11	132.79	545.47	1,697.61
Value of structure	2.29	2.29	85.53	85.53	489.35	489.35	40.23	40.23	204.13	204.13	57.52	57.52	68.66	68.66	947.71	947.71
Value of trees	0.10	0.10	0.79	0.79	0.47	0.47	0.48	0.48	0	0	0	0	0	0	1.84	1.84
Total land value	13.38	36.45	250.45	537.50	688.45	1,475.04	83.98	174.84	270.04	449.32	66.95	148.13	121.77	233.32	1,495.02	3,054.60
Solatium (100 per cent)	13.38	36.45	250.45	537.50	688.45	1475.04	83.98	174.84	270.04	449.32	66.95	148.13	121.77	233.32	1,495.02	3,054.60
Additional compensation (12 per cent)	2.76	6.59	45.00	87.33	66.15	190.69	14.41	25.96	22.64	47.46	3.57	17.54	19.63	31.87	174.16	407.44
Amount of award	29.52	72.90	545.90	1,075.00	1,443.05	2,950.08	182.37	349.68	562.72	898.64	1,37.47	296.26	263.17	466.64	3,164.20	6,109.20

(Source: Records of Land Acquisition Officer, Chhatrapur)

**Total award amount: ₹ 6,109.20 lakh**  
**Less Total admissible amount: ₹ 3,164.20 lakh**  
**Excess payment of compensation: ₹ 2,945.00 lakh**  
**Note: AD: Admissible amount of compensation. AW: Actual award amount of compensation**

**Appendix 2.9.1**  
**(Refer Paragraph 2.9)**

**Statement showing excess payment made to training partners**

Year	Pre-revised rate per hour (in ₹)	No. of trainees	Total hours training given (in lakh)	Amount due at pre-revised rate	Amount actually paid	Difference in payment at pre-revised rate	Revised rate per hour at which payment was to be made (₹)	Amount due at revised rate as per GoI	Excess payment made	Amount recovered at the instance of Audit	Balance yet to be recovered
				(₹ in lakh)				(₹ in lakh)			
<b>M/s Bhaskar Foundation</b>											
2015-16	30.25	2,122	2.54	76.93	76.93	0.00	30.00	76.30	0.64		
2016-17	33.28	13,537	16.08	535.23	535.10	-0.12	32.50	522.76	12.34		
2017-18	36.60	65,093	77.52	2837.22	2,836.96	-0.26	35.00	2,713.04	123.92		
2018-19	40.26	3,123	3.74	150.65	150.65	0.00	37.50	140.32	10.33		
<b>Total</b>		<b>83,875</b>	<b>99.89</b>	<b>3,600.02</b>	<b>3,599.64</b>	<b>-0.39</b>		<b>3,452.41</b>	<b>147.22</b>		
<b>M/s ILFS Skills Development Corporation Limited</b>											
2015-16	30.25	5,530	6.62	200.21	200.21	0	30.00	198.55	1.65		
2016-17	33.28	7,621	9.09	302.58	302.57	0	32.50	295.53	7.05		
2017-18	36.60	13,551	16.24	594.55	596.06	1.52	35.00	568.55	27.51		
2018-19	40.26	2,252	2.70	108.79	108.79	0	37.50	101.34	7.45		
<b>Total</b>		<b>28,954</b>	<b>34.66</b>	<b>1,206.12</b>	<b>1,207.64</b>	<b>1.52</b>		<b>1,163.98</b>	<b>43.66</b>		
<b>M/s Labour Net Services India Private Limited</b>											
2014-15	27.50	1,450	1.74	47.85	47.85	0.00	27.50	47.85	0.00		
2015-16	30.25	34,440	40.90	1,237.22	1,240.10	2.88	30.00	1226.99	13.11		
2016-17	33.28	40,762	47.43	1,578.20	1,582.83	4.64	32.50	1541.44	41.39		
2017-18	36.60	64,301	75.26	2,754.41	2,758.79	4.38	35.00	2634.00	124.79		
2018-19	40.26	41,554	48.40	1,948.53	1,945.78	-2.74	37.50	1815.04	130.75		
<b>Total</b>		<b>1,82,507</b>	<b>213.73</b>	<b>7,566.20</b>	<b>7,575.35</b>	<b>9.15</b>		<b>7,265.32</b>	<b>310.04</b>	<b>310.04</b>	<b>0</b>

Year	Pre-revised rate per hour (in ₹)	No. of trainees	Total hours training given (in lakh)	Amount due at pre-revised rate	Amount actually paid	Difference in payment at pre-revised rate	Revised rate per hour at which payment was to be made (₹)	Amount due at revised rate as per GoI	Excess payment made	Amount recovered at the instance of Audit	Balance yet to be recovered
				(₹ in lakh)				(₹ in lakh)			
<b>M/s OP Jindal Community College</b>											
2015-16	30.25	2,882	3.44	104.14	104.14	0	30.00	103.28	0.86		
2016-17	33.28	7,044	8.40	279.65	279.65	0	32.5	273.13	6.51		
<b>Total</b>		<b>9,926</b>	<b>11.84</b>	<b>383.79</b>	<b>383.79</b>	<b>0</b>		<b>376.42</b>	<b>7.37</b>	<b>7.37</b>	<b>0</b>
<b>M/s G &amp; G Skill Developers (P) Limited</b>											
2015-16	30.25	4,396	5.28	159.57	159.35	-0.23	30.00	158.26	1.09		
2016-17	33.28	7,774	9.30	309.42	309.54	0.12	32.50	302.21	7.33		
2017-18	36.60	28,763	34.37	1,257.94	1,257.88	-0.06	35.00	1,202.95	54.93		
2018-19	40.26	40,967	49.07	1,975.40	1,975.67	0.27	37.50	1,840.07	135.60		
<b>Total</b>		<b>81,900</b>	<b>98.01</b>	<b>3,702.33</b>	<b>3,702.44</b>	<b>0.11</b>		<b>3,503.48</b>	<b>198.95</b>	<b>198.95</b>	<b>0</b>
<b>M/s Sushil Bahudeshiya Sikshana Sanstha</b>											
2015-16	30.25	217	0.26	7.88	7.88	0.00	30.00	7.81	0.07		
2016-17	33.28	11,496	13.71	456.29	456.29	0.00	32.50	445.66	10.63		
2017-18	36.60	12,885	15.48	566.64	563.33	-3.31	35.00	541.87	21.46		
2018-19	40.26	513	0.62	24.78	24.79	0.00	37.50	23.09	1.70		
<b>Total</b>		<b>25,111</b>	<b>30.07</b>	<b>1,055.58</b>	<b>1,052.28</b>	<b>-3.30</b>		<b>1,018.42</b>	<b>33.86</b>	<b>33.86</b>	<b>0</b>
<b>Grand Total</b>		<b>4,12,273</b>	<b>488.20</b>	<b>17,514.05</b>	<b>17,521.14</b>	<b>7.09</b>		<b>16,780.03</b>	<b>741.11</b>	<b>593.88</b>	<b>147.22</b>

(Source: Records of Odisha Building and Other Construction Workers' Welfare Board)