

TABLE OF CONTENTS

	Reference	
	Para	Page
Preface		v
Chapter 1: Overview		
Introduction	1.1	1-2
Mandate for Audit	1.2	2-5
Significant Audit Observations in this Report	1.3	5-14
Chapter 2: Compliance Audit Observations		
Revenue and Disaster Management Department		
Revision of Market Value Guidelines for urban plots and buildings	2.1	15-49
Acquisition of private land without payment of compensation	2.2	50-51
Excess award of compensation of ₹ 76.51 crore	2.3	51-53
Irregular grant of lease of land at a concessional rate	2.4	53-54
Idle expenditure in continuance of Special Land Acquisition Offices	2.5	55-56
Short realisation of Government dues of ₹ 10.35 crore	2.6	57-59
Deficient basis of selection of leaseholder – loss of revenue of ₹ 1.49 crore	2.7	59-61
Loss of revenue to Government due to injudicious rejection of highest bid	2.8	61-63
Short realisation of dues due to issue of erroneous demand notices	2.9	63-65
Short levy of penalty, amounting to ₹ 15.63 crore, on illegal sand quarrying/ mining	2.10	65-66
Short realisation of Government revenue	2.11	66-67
Excess expenditure due to imprudent cancellation of tender	2.12	67-70
Rural Development Department		
Implementation of Mukhya Mantri Sadak Yojana	2.13	71-91
Scheduled Tribe and Scheduled Caste Development, Minorities and Backward Classes Welfare Department		
Implementation of the Post Matric Scholarship scheme for ST and SC students in Khurda District	2.14	92-111
Irregularities in execution of water supply projects in ITDA, Phulbani	2.15	112-115
Infructuous expenditure in Rubber plantation	2.16	115-117
Co-operation Department		
Wasteful expenditure of ₹ 8.69 crore in the procurement of mobile ATM vans	2.17	117-119

	Reference	
	Para	Page
General Administration & Public Grievance Department		
Non-imposition of consent fee amounting to ₹ 1.03 crore	2.18	119-121
Fisheries and Animal Resources Development Department		
Extra expenditure in procurement of polythene rolls	2.19	121-123

Appendices			
Appendix No.	Subject	Para	Page
1.1	Audit jurisdiction of Principal Accountant General (Audit-I), Odisha, during FY 2021-22	1.1.1	125
1.2	Department-wise and year-wise breakup of the outstanding Inspection Reports (IRs) and Paragraphs, up to June 2022	1.2.2	126-127
1.3	Outstanding paragraphs on serious irregularities, up to June 2022	1.2.2	128
1.4	Departments which did not submit <i>suo-motu</i> replies with number of paragraphs/reviews involved	1.2.4	129
1.5	Significant recommendations of Public Accounts Committee (PAC) against which Action Taken Notes (ATNs) were outstanding from Departments, as of September 2021	1.2.4	130
2.1.1	Abstract of plots covered under JPI, plots sold out, plots in which MVG were not fixed and plots assessed by Expert Valuer	2.1.5.3	131-132
2.1.2	Comparison of Fair Market Value with Bench Mark Value of land of the 100 selected properties	2.1.5.4	133-139
2.1.3	Delays in revision of Market Value Guidelines, during FYs 2013-14 to 2020-21	2.1.8	140
2.2.1	Details in regard to the nine villages, where awards were passed without sanction of estimate, resulting in non-payment of compensation	2.2	141
2.4.1	Loss of differential revenue on five acres of land, allotted for non-industrial purposes	2.4	142
2.8.1	Loss of revenue due to rejection of the highest bids	2.8	143
2.13.1	Road works test-checked in the sampled Divisions	2.13.1	144

Appendix No.	Subject	Para	Page
2.13.2	Habitations identified by the DLCs and their coverage	2.13.4	145
2.13.3	Selection of road projects in deviation of guidelines	2.13.5.1	146-147
2.13.4	Roadworks executed to provide connectivity to villages, already connected to existing road networks	2.13.5.2	148
2.13.5	Idle expenditure on incomplete road works under MMSY	2.13.6.1	149
2.13.6	Incomplete road works/ closed midway	2.13.6.1	150
2.14.1	List of students, who had submitted fabricated Caste Certificates	2.14.4.1	151-156
2.14.2	List of students, who had submitted fabricated Income Certificates	2.14.4.2	157-159
2.14.3	Illustrative cases of one institution, viz., Sophitorium Engineering College, where essential documents had not been attached to the application forms	2.14.5	160
2.14.4	Illustrative list of payments made to different beneficiaries with same bank account numbers	2.14.5	161-162
2.14.5	Illustrative examples of diploma students, who had been paid scholarship, even though their names had not been included in the semester results	2.14.7.1 (A)	163
2.14.6	Illustrative list of students, who had received scholarships for the complete courses, but had appeared in only one semester	2.14.7.1 (A)	164-165
2.14.7	Illustrative list of students, who had enrolled for Diploma courses in different Institutes, more than once	2.14.7.2	166-167
2.14.8	Cases of payment of PMS to same student more than once for the same academic year	2.14.7.3	168-185
2.15.1	Splitting of water supply works into parts, costing ₹ 5 lakh or less	2.15	186-187
2.15.2	Number of fittings for which payments had been made, <i>vis-à-vis</i> the actual number of fittings used in the test-checked works, as seen during joint physical inspection	2.15	188
--	Glossary	--	189-190