

# **Appendices**

**Appendix- 1.1****(Refer Paragraph No.: 1.3; Page No.: 3)****Status of devolution of 29 functions of the State Government, to PRIs (as of March 2022)**

<b>Sl. No.</b>	<b>Function to be devolved</b>	<b>Status of transfer</b>
1	Agriculture, including Agricultural extension	Transferred
2	Land improvement, implementation of land reforms, land consolidation and soil conservation	Transferred
3	Minor irrigation, water management and watershed development	Transferred
4	Animal husbandry, dairying and poultry	Transferred
5	Fisheries	Transferred
6	Social forestry and Farm forestry	Not yet transferred
7	Minor Forest Produce	Transferred
8	Small scale industries, including food processing industries	Not yet transferred
9	Khadi, village and cottage industry	Not yet transferred
10	Rural Housing	Transferred
11	Drinking Water	Transferred
12	Fuel and fodder	Not yet transferred
13	Roads, culverts, bridges, ferries, waterways and other means of communication	Transferred
14	Rural electrification, including distribution of electricity	Not yet transferred
15	Non-conventional energy sources	Transferred
16	Poverty alleviation programme	Transferred
17	Primary education	Transferred
18	Technical training and vocational education	Not yet transferred
19	Adult and non-formal education	Transferred
20	Libraries	Not yet transferred
21	Cultural activities	Not yet transferred
22	Markets and fairs	Transferred
23	Health and sanitation, including hospitals, primary health centres and dispensaries	Transferred
24	Family welfare	Transferred
25	Women and Child Development	Transferred
26	Social Welfare, including welfare of the handicapped and mentally retarded	Transferred
27	Welfare of weaker sections, in particular of the SC and ST	Transferred
28	Public Distribution System	Transferred
29	Maintenance of community assets	Transferred

***Source: Information collected from the PR&DW Department***

**Appendix- 1.2**

**(Refer Paragraph No.: 1.5; Page No.: 4)**

**Functions of Standing Committees**

<b>Tier</b>	<b>Sl. No.</b>	<b>Subjects under each committee</b>
<b>Zilla Parishad</b>	1	Planning, Finance, Anti-Poverty Programmes and Co-ordination
	2	Agriculture, Animal Husbandry, Soil Conservation, Horticulture, Watershed Development and Fisheries
	3	Works, Irrigation, Electricity, Drinking Water Supply and Rural Sanitation
	4	Health and Social Welfare (including Women and Child Development)
	5	Public Distribution System, Welfare of Weaker Sections, Forests, Fuel and Fodder
	6	Handicrafts, Cottage Industry, Khadi and Village Industries and Rural Housing
	7	Education, Sports and Culture
<b>Panchayat Samiti</b>	1	Planning, Finance, Anti-poverty Programmes and Coordination
	2	Agriculture, Animal Husbandry, Soil Conservation, Horticulture, Watershed Development and Fisheries
	3	Works, Irrigation, Electricity, Drinking Water Supply and Rural Sanitation
	4	Health and Social Welfare (including Women and Child Development)
	5	Public Distribution System, Welfare of Weaker Sections, Forests, Fuel and Fodder
	6	Handicrafts, Cottage Industry, Khadi and Village Industries and Rural Housing
	7	Education, Sports and Culture
<b>Gram Panchayat</b>	1	Planning, Finance, Anti-poverty Programmes and Coordination
	2	Agriculture, Animal Husbandry, Soil Conservation, Horticulture, Watershed Development and Fisheries
	3	Works, Irrigation, Electricity, Drinking Water Supply and Rural Sanitation
	4	Health and Social Welfare (including Women and Child Development)
	5	Public Distribution System, Welfare of Weaker Sections, Forests, Fuel and Fodder
	6	Handicrafts, Cottage Industry, Khadi and Village Industries and Rural Housing
	7	Education, Sports and Culture

**Source: ZP, PS and GP (Constitution of Standing Committee), Rules**

## Appendix –2.1

(Refer Paragraph No.: 2.2 &amp; 3.2; Page No.: 13 &amp; 29)

## List of test-checked units

Sl. No.	ZP (7)	PS (21)	GP (63)
1	Balasore	Basta	Gadapada, Natakata, Sadanandapur
		Simulia	Kanchapada, Markona, Bari
		Jaleswar	Khuard, Khudia Majhi Sahi, Sikharpur
2	Ganjam	Beguniapada	Khandianai, Mardakote, Mardamekha
		Bhanjanagar	Dihapadhal, Mujagada, Sanakodanda
		Rangeilunda	Dura, Golanthara, Randha
3	Jajpur	Sukinda	Sukindagarh, Chingudipal, Dudhujori
		Danagadi	Nadiabhanga, Rachhipur, Trijanga
		Dharmasala	Kotapur, Kumari, Abhayapur
4	Keonjhar	Keonjhar Sadar	Dimbo, Raghunathpur, Palasapanga
		Banspal	UparRaigoda, Banspal, Karangadihi
		Champua	Rajia, Bhuinpur, Badanai
5	Koraput	Pottangi	Pottangi, Gangarajpur, Pukali
		Laxmipur	Laxmipur, Toyaput, Burja
		Dasmantapur	Chanabada, Praja Bedapadar, Dasamantpur
6	Rayagada	Kashipur	Podapadi, Tikiri, Talajhari
		Bissamcuttack	Chancharaguda, Bhetiapada, Durgi
		Muniguda	M. Patraguda, Sibapadar, Kumudabali
7	Sundargarh	Koira	Gopna, K. Balang, Pattmunda
		Hemgir	Ankelbira, Kuchedega, Sumura
		Rajgangpur	Buchukpada, Kukuda, Panposh

Appendix –2.2

(Refer Paragraph No.: 2.4.1; Page No.: 15)

Interest liability due to delayed release of 15<sup>th</sup> FC Grant, as of March 2022

Grant	Amount released by GoI (₹ in crore)	Last date of distribution	Date of actual distribution	Amount distributed/ re-distributed <sup>70</sup> (₹ in lakh)	Delay in credit/ distribution/ re-distribution (in days)	Penal interest due @7% p.a. (₹ in lakh)
1 <sup>st</sup> Instalment of Untied Grant (2020-21)	564.50	02.07.2020	16.07.2020	96.41	14	0.26
			18.07.2020	17.06	16	0.05
			21.07.2020	12.84	19	0.05
			16.07.2020	365.37	14	0.98
			16.07.2020	305.62	14	0.82
1 <sup>st</sup> Instalment of Tied Grant (2020-21)	564.50	29.07.2020	18.08.2020	83.83	20	0.32
2 <sup>nd</sup> Instalment of Untied Grant (2020-21)	564.50	08.02.2021	11.02.2021	39,515.00	3	22.73
			31.03.2021	79.52	51	0.78
			22.02.2021	220.88	14	0.59
<b>Total</b>						<b>26.58</b>

Source: Records of the PR&DW Department

<sup>70</sup> Since the grants could not be credited to the accounts of some of the PRIs in the first instance, due to technical problems, the grants were re-credited to their accounts.

## Appendix – 2.3

(Refer Paragraph No.: 2.4.4; Page No.: 17)

## Outstanding advances (as of March 2022)

(₹ in lakh)

Sl. No.	ZP	PS	Unit against which advance was outstanding	Advance paid (as of March 2022)	Pendency (as of March 2022 )	Period from which the advance was outstanding
1	Koraput	Pottangi	Pottangi PS	0.50	0.50	2017
2	Koraput	Laxmipur	Laxmipur PS	0.27	0.27	2017
3	Koraput	Dasamantapur	Dasamantapur PS	0.48	0.48	2018
4	Koraput	Dasamantapur	Dasamantapur PS	8.07	8.07	August 2013
	<b>Total</b>			<b>9.32</b>	<b>9.32</b>	
5	Ganjam	Bhanjanagar	Sanakodanda GP	1.00	1.00	May 2020
6	Rayagada	Kashipur	Podapadi GP	0.36	0.00	Not available
7	Keonjhar	Keonjhar Sadar	Dimbo GP	0.50	0.50	Prior to 2017-18
8	Keonjhar	Banspal	Banspal GP	2.00	0.87	May 2020
9	Keonjhar	Banspal	Uparaigoda GP	0.50	0.50	April 2012
	<b>Total</b>			<b>4.36</b>	<b>2.87</b>	

Source: Records of the concerned PSs and GPs

Appendix –2.4

(Refer Paragraph No.: 2.4.7; Page No.: 18)

Diversion of CFC grants to schemes

Sl. No.	ZP	PS	GP	Amount diverted to schemes (₹ in lakh), during 2017-22	Schemes to which funds were diverted	Amount not recouped, as of March 2022 (₹ in lakh)	Period of diversion (in days)
1	Sundargarh	Koira	Gopna	2.57	4th SFC	2.57	1,823
2	Sundargarh	Koira	Gopna	3.46	GP Fund	3.46	1,399
3	Sundargarh	Koira	K. Balang	4.79	GP Fund	4.79	1,400
4	Sundargarh	Koira	Pattmunda	3.30	GP Fund	3.30	1,412
5	Sundargarh	Koira	Pattmunda	0.56	GP Fund	0.56	1,413
6	Sundargarh	Koira	Pattmunda	0.45	PDS Cashbook	0.45	1,385
7	Sundargarh	Koira	Pattmunda	0.90	PDS Cashbook	0.90	1,218
8	Sundargarh	Hemgir	Kuchedega	0.21	GP Fund	0.21	1,715
9	Sundargarh	Hemgir	Kuchedega	0.26	GP Fund	0.26	1,605
10	Sundargarh	Hemgir	Kuchedega	0.23	GP Fund	0.23	1,380
11	Sundargarh	Hemgir	Sumura	0.22	HSY	0.22	1,693
12	Keonjhar	Keonjhar Sadar	Dimbo	1.37	SFC	1.37	1,806
13	Keonjhar	Keonjhar Sadar	Dimbo	4.99	Covid-19	4.99	535
14	Keonjhar	Keonjhar Sadar	Karangadihi	0.26	General Cashbook	0.26	1,766
15	Keonjhar	Keonjhar Sadar	Karangadihi	0.45	General Cashbook	0.45	1,535
16	Rayagada	Muniguda	Kumudabali	0.77	SFC	0.77	1,549
17	Rayagada	Muniguda	Kumudabali	0.93	SFC	0.93	1,517
18	Rayagada	Muniguda	Kumudabali	0.74	SFC	0.74	1,512
19	Rayagada	Muniguda	Kumudabali	1.88	SFC	1.88	1,504
20	Rayagada	Muniguda	Kumudabali	0.22	GP Cashbook	0.22	1,482
21	Rayagada	Muniguda	Kumudabali	0.27	SFC	0.27	918
22	Rayagada	Muniguda	Sibapadar	1.88	SFC	1.88	1,387
23	Rayagada	Muniguda	Sibapadar	0.94	SFC	0.94	1,374
24	Rayagada	Muniguda	Sibapadar	2.06	SFC	2.06	1,165
25	Rayagada	Muniguda	Sibapadar	2.24	SFC	2.24	1,098
26	Jajpur	Sukinda	Sukindagarh	2.95	SFC	2.95	524
27	Jajpur	Sukinda	Sukindagarh	4.42	TMC	4.42	521
28	Jajpur	Sukinda	Dudhujori	0.58	TMC	0.58	675
29	Jajpur	Sukinda	Dudhujori	1.07	TMC	1.07	644

Sl. No.	ZP	PS	GP	Amount diverted to schemes (₹ in lakh), during 2017-22	Schemes to which funds were diverted	Amount not recouped, as of March 2022 (₹ in lakh)	Period of diversion (in days)
30	Jajpur	Sukinda	Dudhujori	3.30	TMC	3.30	644
31	Jajpur	Sukinda	Chingudipal	1.28	TMC	1.28	667
32	Jajpur	Sukinda	Chingudipal	4.42	TMC	4.42	617
33	Jajpur	Danagadi	Rachhipur	0.06	HSY	0.06	1,338
34	Jajpur	Danagadi	Rachhipur	0.14	HSY	0.14	1,302
35	Jajpur	Danagadi	Rachhipur	0.20	HSY	0.20	1,172
36	Jajpur	Danagadi	Rachhipur	1.00	HSY	1.00	728
37	Jajpur	Danagadi	Rachhipur	1.83	TMC	1.83	658
38	Jajpur	Danagadi	Rachhipur	0.12	TMC	0.12	483
39	Jajpur	Danagadi	Rachhipur	0.50	TMC	0.50	<b>195</b>
40	Jajpur	Danagadi	Trijanga	0.10	HSY	0.10	1,465
41	Jajpur	Danagadi	Trijanga	0.06	HSY	0.06	1,438
42	Jajpur	Danagadi	Trijanga	0.06	HSY	0.06	1,359
43	Jajpur	Danagadi	Trijanga	0.06	HSY	0.06	1,296
44	Jajpur	Danagadi	Trijanga	0.10	HSY	0.10	1,269
45	Jajpur	Dharmasala	Abhayapur	0.35	TMC	0.35	549
46	Jajpur	Dharmasala	Abhayapur	0.81	TMC	0.81	539
47	Jajpur	Dharmasala	Kotapur	1.50	TMC	1.50	532
48	Jajpur	Dharmasala	Kotapur	3.50	TMC	3.50	532
49	Balasore	Basta	Gadapada	0.30	HSY	0.30	1,625
50	Balasore	Basta	Gadapada	0.74	Sitting allowance of Sarapanch and Naib Sarapanch	0.74	1,494
51	Balasore	Basta	Gadapada	0.08		0.08	1,388
52	Balasore	Basta	Gadapada	0.20	HSY	0.20	836
53	Balasore	Basta	Natakata	2.00	SFC	2.00	1,409
54	Balasore	Basta	Natakata	0.10	HSY	0.10	1,305
55	Balasore	Basta	Natakata	0.28	SFC	0.28	1,125
56	Balasore	Basta	Natakata	2.00	TMC	2.00	703
57	Balasore	Basta	Natakata	2.00	TMC	2.00	670
58	Balasore	Basta	Natakata	1.00	TMC	1.00	588
59	Balasore	Basta	Sadanandapur	0.28	TMC	0.28	1,085
60	Balasore	Simulia	Bari	0.35	TMC	0.35	689
61	Balasore	Simulia	Bari	0.64	TMC	0.64	653
62	Balasore	Simulia	Bari	0.38	TMC	0.38	627
63	Balasore	Simulia	Bari	0.18	TMC	0.18	224
64	Balasore	Simulia	Kanchapada	0.20	HSY	0.20	1,798



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Sl. No.	ZP	PS	GP	Amount diverted to schemes (₹ in lakh), during 2017-22	Schemes to which funds were diverted	Amount not recouped, as of March 2022 (₹ in lakh)	Period of diversion (in days)
65	Balasore	Simulia	Kanchapada	0.10	HSY	0.10	1,725
66	Balasore	Simulia	Kanchapada	0.30	HSY	0.30	1,673
67	Balasore	Simulia	Kanchapada	0.35	HSY	0.35	1,566
68	Balasore	Simulia	Kanchapada	0.30	HSY	0.30	1,337
69	Balasore	Simulia	Kanchapada	0.30	HSY	0.30	1,214
70	Balasore	Simulia	Kanchapada	0.24	HSY	0.24	1,122
71	Balasore	Simulia	Kanchapada	0.14	HSY	0.14	1,091
72	Balasore	Simulia	Kanchapada	0.30	HSY	0.30	1,002
73	Balasore	Simulia	Markona	0.02	HSY	0.02	1,701
74	Balasore	Simulia	Markona	0.02	HSY	0.02	1,685
75	Balasore	Simulia	Markona	0.04	HSY	0.04	1,657
76	Balasore	Simulia	Markona	0.06	HSY	0.06	1,651
77	Balasore	Simulia	Markona	0.04	HSY	0.04	1,647
78	Balasore	Simulia	Markona	0.04	HSY	0.04	1,617
79	Balasore	Simulia	Markona	0.02	HSY	0.02	1,612
80	Balasore	Simulia	Markona	0.02	HSY	0.02	1,583
81	Balasore	Simulia	Markona	0.10	HSY	0.10	1,472
82	Balasore	Simulia	Markona	0.24	HSY	0.24	1,349
83	Balasore	Simulia	Markona	3.12	HSY	3.12	664
84	Balasore	Simulia	Markona	0.38	HSY	0.38	637
85	Balasore	Jaleswar	Khuard	0.20	HSY	0.20	1,461
86	Balasore	Jaleswar	Khuard	0.04	HSY	0.04	988
87	Balasore	Jaleswar	Sikharpur	0.30	HSY	0.30	1,494
88	Balasore	Jaleswar	Sikharpur	0.20	HSY	0.20	654
<b>Total (10 PSs, 24 GPs)</b>				<b>81.96</b>		<b>81.96</b>	

*Source: Records of the concerned GPs*

## Appendix –2.5

(Refer Paragraph No.: 2.4.8; Page No.: 19)

## Non-remittance of Government revenue (as of March 2022)

(₹ in lakh)

Sl. No.	ZP	PS	GP	Deductions from work bills, during 2017-22				Amount remitted to Govt. account, during 2017-22				Amount pending for remittance to Govt. account, as of March 2022			
				Royalty	Cess	VAT	Total	Royalty	Cess	VAT	Total	Royalty	Cess	VAT	Total
1	Sundargarh	Koira	Gopna	0.72	0.42	0	1.14	0.35	0	0	0.35	0.37	0.42	0	0.79
2	Sundargarh	Koira	K.Balang	0.49	0.37	0	0.86	0	0	0	0	0.49	0.37	0	0.86
3	Sundargarh	Koira	Pattmunda	0.1	0.18	0	0.28	0	0	0	0	0.1	0.18	0	0.28
4	Sundargarh	Hemgir	Ankelbira	1.02	1.17	0	2.19	0.48	0	0	0.48	0.54	1.17	0	1.71
5	Sundargarh	Hemgir	Kuchedega	1.12	0.64	0	1.76	0.5	0	0	0.5	0.62	0.64	0	1.26
6	Sundargarh	Hemgir	Sumura	1.91	1.18	0	3.09	0.17	0	0	0.17	1.74	1.18	0	2.92
7	Ganjam	Beguniapada	Khandianai	1.03	0.46	0	1.49	0.34	0.02	0	0.36	0.69	0.44	0	1.13
8	Ganjam	Beguniapada	Mardamekha	1.82	1.1	0	2.92	1.08	0.01	0	1.09	0.74	1.09	0	1.83
9	Ganjam	Beguniapada	Mardakote	0.75	0.56	0	1.31	0.75	0.3	0	1.05	0	0.26	0	0.26
10	Ganjam	Bhanjanagar	Dihapadhal	1.46	0.84	0.2	2.5	0.52	0.19	0	0.71	0.94	0.65	0.2	1.79
11	Ganjam	Bhanjanagar	Mujagada	1.02	0.99	0	2.01	0.13	0.28	0	0.41	0.89	0.71	0	1.6
12	Ganjam	Bhanjanagar	Sanakodanda	2.38	1.22	0.17	3.77	1.62	1.07	0	2.69	0.76	0.15	0.17	1.08
13	Ganjam	Rangeilunda	Dura	2.19	1.04	0.1	3.33	0.85	0.42	0	1.27	1.34	0.62	0.1	2.06
14	Ganjam	Rangeilunda	Golanthara	0.55	0.48	0.08	1.11	0	0	0	0	0.55	0.48	0.08	1.11
15	Ganjam	Rangeilunda	Randha	1.35	0.65	0	2	0	0	0	0	1.35	0.65	0	2
16	Keonjhar	Keonjhar Sadar	Palaspanga	0.44	0.18	0	0.62	0	0	0	0	0.44	0.18	0	0.62
17	Balasore	Basta	Gadapada	2.69	1.18	0	3.87	2.68	0.58	0	3.26	0.01	0.6	0	0.61
18	Balasore	Basta	Natakata	1.71	0.9	0	2.61	0.82	0	0	0.82	0.89	0.9	0	1.79
19	Balasore	Basta	Sadanandapur	2.81	1.14	0	3.95	1.38	0	0	1.38	1.43	1.14	0	2.57

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Sl. No.	ZP	PS	GP	Deductions from work bills, during 2017-22				Amount remitted to Govt. account, during 2017-22				Amount pending for remittance to Govt. account, as of March 2022			
				Royalty	Cess	VAT	Total	Royalty	Cess	VAT	Total	Royalty	Cess	VAT	Total
20	Balasore	Simulia	Markona	1.53	0.89	0	2.42	0.08	0	0	0.08	1.45	0.89	0	2.34
21	Balasore	Simulia	Bari	1.49	0.95	0	2.44	0.96	0	0	0.96	0.53	0.95	0	1.48
22	Balasore	Simulia	Kanchapada	2.81	1.04	0	3.85	0.68	0	0	0.68	2.13	1.04	0	3.17
23	Balasore	Jaleswar	Khuard	2.1	1.2	0	3.3	0	0	0	0	2.1	1.2	0	3.3
24	Balasore	Jaleswar	K.M Sahi	3.08	1.19	0	4.27	0.44	0	0	0.44	2.64	1.19	0	3.83
25	Jajpur	Sukinda	Sukindagarh	0.69	0.74	0	1.43	0	0	0	0	0.69	0.74	0	1.43
26	Jajpur	Sukinda	Dhudhujori	0.89	0.74	0	1.63	0.87	0.38	0	1.25	0.02	0.36	0	0.38
27	Jajpur	Dharmasala	Abhayapur	1.29	0.72	0	2.01	0	0	0	0	1.29	0.72	0	2.01
28	Jajpur	Dharmasala	Kumari	1.38	0.44	0	1.82	0.27	0	0	0.27	1.11	0.44	0	1.55
<b>Total (11 PSs, 28 GPs)</b>				<b>40.82</b>	<b>22.61</b>	<b>0.55</b>	<b>63.98</b>	<b>14.97</b>	<b>3.25</b>	<b>0</b>	<b>18.22</b>	<b>25.85</b>	<b>19.36</b>	<b>0.55</b>	<b>45.76</b>

**Source: Records of the concerned GPs**

## Appendix –2.6

(Refer Paragraph No.: 2.5.1; Page No.: 19)

## Inadmissible works executed/expenditure incurred out of FC grants

Sl. No.	ZP	PS	Unit	Inadmissible Work/Expenditure	Financial Year of expenditure	Amount (₹ in lakh)
<b>14<sup>th</sup> FC Grants</b>						
1	Keonjhar	Banspal	Uparaigoda GP	Purchase of Mobile	2018-19	0.15
2	Keonjhar	Banspal	Uparaigoda GP	Purchase of Laptop	2018-19	0.49
3	Keonjhar	Banspal	Uparaigoda GP	Purchase of Furniture	2018-19	1.69
4	Keonjhar	Banspal	Uparaigoda GP	Purchase of Mobile	2018-19	0.25
5	Rayagada	Muniguda	M. Patraguda GP	Purchase of Inverter	2019-20	0.19
6	Rayagada	Kashipur	Talajhari GP	Construction of Protection wall	2018-19	0.50
7	Rayagada	Kashipur	Talajhari GP	Purchase of Computer	2019-20	0.50
8	Rayagada	Bissamcuttack	Bhetiapada GP	Expenditure on Gramsabha Meeting	2018-19	0.12
9	Rayagada	Bissamcuttack	Bhetiapada GP	Purchase of chair and table	2018-19	0.95
10	Rayagada	Kashipur	Tikiri GP	Purchase of antivirus and pen-drive	2018-19	0.02
11	Rayagada	Kashipur	Tikiri GP	Purchase of chair and table	2019-20	1.11
12	Rayagada	Muniguda	Sibapadar GP	Expenditure on Children's Day	2017-18	0.25
13	Rayagada	Muniguda	Sibapadar GP	Purchase of Xerox Machine	2017-18	0.18
14	Rayagada	Muniguda	Sibapadar GP	Purchase of inverter and battery	2018-19	0.22
15	Rayagada	Muniguda	Sibapadar GP	Purchase of iron table and photo frame	2018-19	0.31
16	Keonjhar	Banspal	Banspal GP	Expenditure on meeting and breakfast	2017-18	0.10
17	Keonjhar	Banspal	Banspal GP	Expenditure on Children's day celebration	2017-18	0.20
18	Keonjhar	Banspal	Banspal GP	Boundary wall of Sankarei Nedrasahi Primary School	2017-18	2.64
19	Keonjhar	Banspal	Banspal GP	School boundary of Tilapasi Primary School	2018-19	3.00
20	Keonjhar	Banspal	Raghunathpur GP	Expenditure on celebration of Independence Day	2017-18	0.10
21	Keonjhar	Banspal	Raghunathpur GP	Purchase of Desktop PC, printer	2018-19	0.60
22	Keonjhar	Banspal	Raghunathpur GP	Purchase of Battery VT, Inverter	2018-19	0.64
23	Keonjhar	Banspal	Raghunathpur GP	Expenditure on beautification of GP office	2019-20	3.00
24	Keonjhar	Banspal	Karangadihi GP	PMAY list wall painting	2017-18	0.08
25	Keonjhar	Banspal	Karangadihi GP	Office Contingency	2017-18	0.03
26	Keonjhar	Banspal	Karangadihi GP	Construction of wall of Temera Primary School	2017-18	1.83

Sl. No.	ZP	PS	Unit	Inadmissible Work/Expenditure	Financial Year of expenditure	Amount (₹ in lakh)
27	Keonjhar	Banspal	Karangadihi GP	Construction of Baitarani school wall	2019-20	3.00
28	Keonjhar	Keonjhar Sadar	Palasapanga GP	Construction of wall of Jamua Primary School	2019-20	2.50
29	Keonjhar	Keonjhar Sadar	Palasapanga GP	Construction of wall of Nuagaon AWC	2019-20	2.00
30	Keonjhar	Keonjhar Sadar	Palasapanga GP	Construction of wall of Khaprakhai Primary School	2019-20	2.00
31	Keonjhar	Keonjhar Sadar	Palasapanga GP	Construction of wall of Hugula Primary School	2019-20	3.00
32	Keonjhar	Keonjhar Sadar	Palasapanga GP	Expenditure on office contingency	2019-20	0.35
33	Keonjhar	Keonjhar Sadar	Palasapanga GP	Expenditure on development of GP office	2019-20	3.00
34	Keonjhar	Keonjhar Sadar	Palasapanga GP	Expenditure on office contingency	2019-20	0.11
35	Keonjhar	Keonjhar Sadar	Palasapanga GP	Purchase of computer	2019-20	0.59
36	Keonjhar	Keonjhar Sadar	Palasapanga GP	Construction of GP wall and gate	2019-20	1.97
37	Keonjhar	Keonjhar Sadar	Palasapanga GP	Expenditure on beautification of GP office	2019-20	5.00
38	Keonjhar	Champua	Rajia GP	Expenditure on colouring of GP office	2018-19	1.00
39	Keonjhar	Champua	Rajia GP	Expenditure on contingency	2018-19	0.05
40	Keonjhar	Champua	Rajia GP	Purchase of laptop	2018-19	0.36
41	Keonjhar	Keonjhar Sadar	Dimbo GP	Boundary wall at Dimirimunda ME School	2017-18	2.00
42	Keonjhar	Keonjhar Sadar	Dimbo GP	Boundary wall at Dhudurupal Primary School	2017-18	2.00
43	Keonjhar	Keonjhar Sadar	Dimbo GP	Observance of Children's Day	2017-18	0.25
44	Keonjhar	Keonjhar Sadar	Dimbo GP	Purchase of Laptop	2018-19	0.25
45	Keonjhar	Keonjhar Sadar	Dimbo GP	Construction of boundary wall at Guhalchatua Primary School	2018-19	1.82
46	Keonjhar	Keonjhar Sadar	Dimbo GP	Expenditure on contingency	2019-20	1.18
47	Keonjhar	Champua	Bhuinpur GP	Purchase of laptop	2017-18	0.35
48	Keonjhar	Champua	Bhuinpur GP	Repair of Transformer	2017-18	0.89
49	Keonjhar	Champua	Bhuinpur GP	Construction of Boundary wall at Bisikuan Kha, AWC	2017-18	2.82
50	Keonjhar	Champua	Bhuinpur GP	Expenditure on special Gram Sabha meeting	2017-18	0.08
51	Keonjhar	Champua	Bhuinpur GP	Expenditure on special Gram Sabha meeting	2018-19	0.12
52	Keonjhar	Champua	Bhuinpur GP	Purchase of furniture	2018-19	0.50
53	Keonjhar	Champua	Bhuinpur GP	Expenditure on colour of GP office	2018-19	0.50
54	Keonjhar	Champua	Bhuinpur GP	Expenditure on office contingency	2018-19	0.03

Sl. No.	ZP	PS	Unit	Inadmissible Work/Expenditure	Financial Year of expenditure	Amount (₹ in lakh)
55	Keonjhar	Champua	Bhuinpur GP	Construction of boundary wall at Routrapur Primary school	2019-20	1.86
56	Keonjhar	Champua	Bhuinpur GP	Expenditure on Special Gram Sabha meeting	2019-20	0.08
57	Jajpur	Sukinda	Chingudipal GP	Construction of BPGY Mining houses	2018-19	25.50
58	Jajpur	Sukinda	Chingudipal GP	Expenditure on furniture for GP	2018-19	0.97
59	Jajpur	Sukinda	Chingudipal GP	Pay of Ward Member and Sarapanch	2018-19	0.35
60	Jajpur	Sukinda	Chingudipal GP	Purchase of TV	2018-19	0.26
61	Jajpur	Sukinda	Chingudipal GP	Construction of Bharat Nirman Rajeev Gandhi Sewa Kendra boundary wall	2018-19	4.87
62	Jajpur	Danagadi	Rachhipur GP	Expenditure on observance of Sishu Divas	2017-18	0.14
63	Jajpur	Danagadi	Rachhipur GP	Expenditure on Panchayati Raj Divas	2018-19	0.08
64	Jajpur	Danagadi	Rachhipur GP	Expenditure on Panchayati Raj Divas	2018-19	0.02
65	Jajpur	Danagadi	Rachhipur GP	Expenditure on Sports Competition	2018-19	0.28
66	Jajpur	Danagadi	Rachhipur GP	Expenditure on contingency	2018-19	0.03
67	Jajpur	Danagadi	Rachhipur GP	Expenditure on Special Gram Sabha	2018-19	0.03
68	Jajpur	Danagadi	Rachhipur GP	GP office fan repairing and cleaning	2018-19	0.02
69	Jajpur	Danagadi	Rachhipur GP	Expenditure on inverter electrical to booths	2019-20	0.03
70	Jajpur	Danagadi	Rachhipur GP	Bharat Nirman Rajeev Gandhi Sewa Kendra Building	2019-20	3.94
71	Jajpur	Danagadi	Rachhipur GP	Purchase of Mobile	2019-20	0.10
72	Jajpur	Danagadi	Rachhipur GP	Expenditure on Bharat Nirman Rajeev Gandhi Sewa Kendra Building	2019-20	0.39
73	Jajpur	Dharmasala	Kumari GP	Expenditure on GP house	2019-20	5.00
74	Jajpur	Dharmasala	Kumari GP	Construction of boundary wall at GP office	2019-20	2.16
75	Jajpur	Dharmasala	Kumari GP	Construction of boundary wall at GP office	2019-20	2.51
76	Jajpur	Dharmasala	Abhayapur GP	Construction of Abhayapur GP Bharat Nirman Rajeev Gandhi Sewa Kendra Boundary wall	2018-19	3.00
77	Jajpur	Dharmasala	Abhayapur GP	GP boundary gate of Abhayapur	2019-20	1.84
78	Jajpur	Dharmasala	Abhayapur GP	Abayapur GP Boundary wall	2019-20	3.08
79	Balasore	Basta PS	Natakata GP	Purchase of Table, chair, plate, glass for Anganwadi Centre	2019-20	2.24
80	Balasore	Basta PS	Natakata GP	GP office repairing and colouring	2019-20	1.79

Sl. No.	ZP	PS	Unit	Inadmissible Work/Expenditure	Financial Year of expenditure	Amount (₹ in lakh)
81	Balasore	Basta PS	Natakata GP	Purchase of almirah for GP office	2019-20	0.22
82	Balasore	Basta PS	Sadanandapur GP	Purchase of Computer, UPS etc.	2019-20	0.61
83	Balasore	Basta PS	Sadanandapur GP	Purchase of table of Sarpanch	2019-20	0.33
84	Balasore	Basta PS	Sadanandapur GP	Purchase of Table, chair for Anganwadi Centre	2019-20	1.57
85	Balasore	Simulia	Bari GP	SHG House repair	2017-18	0.78
86	Balasore	Simulia	Bari GP	Purchase of furniture for Anganwadi Centre	2019-20	0.20
87	Balasore	Simulia	Bari GP	Expenditure on office Contingency	2019-20	0.21
88	Balasore	Simulia	Kanchapada GP	Purchase of TV, Almirah, Chair, Stabilizer etc.	2017-18	1.50
89	Balasore	Simulia	Kanchapada GP	Purchase of office stationery	2018-19	0.05
90	Balasore	Simulia	Markona GP	Expenditure on office Contingency	2017-18	0.02
91	Balasore	Simulia	Markona GP	Purchase of A/C & TV antenna	2017-18	0.61
92	Balasore	Simulia	Markona GP	GP Boundary wall	2017-18	1.18
93	Balasore	Simulia	Markona GP	Expenditure on Simulia Mahotsav	2019-20	0.16
94	Balasore	Simulia	Markona GP	Purchase of Dry food for Fani cyclone	2019-20	0.20
95	Balasore	Simulia	Markona GP	Table, Chair for AWC building	2019-20	1.82
96	Balasore	Jaleswar	Khuard GP	Repairing of Computer	2017-18	0.06
97	Balasore	Jaleswar	Khuard GP	Purchase of Table and Chair, Spare tray, Glass for AWCs	2019-20	2.88
98	Balasore	Jaleswar	Khuard GP	Purchase of Mobile phone to GRS	2019-20	0.15
99	Balasore	Jaleswar	Khudia Majhi Sahi GP	Purchase of Chair, Table and Utensils for AWC	2019-20	1.18
100	Balasore	Jaleswar	Khudia Majhi Sahi GP	Construction of boundary wall at GP office	2019-20	3.00
101	Balasore	Jaleswar	Sikharpur GP	Repairing of Computer	2017-18	0.17
102	Balasore	Jaleswar	Sikharpur GP	Repair of Electricity in GP office	2018-19	0.01
103	Balasore	Jaleswar	Sikharpur GP	Repair of Pipelines and Toilets in GP office	2018-19	1.20
104	Balasore	Jaleswar	Sikharpur GP	Expenditure on computer repair	2018-19	0.10
105	Balasore	Jaleswar	Sikharpur GP	Purchase of table and chair, spare tray, glass for AWC	2019-20	1.18
106	Balasore	Jaleswar	Sikharpur GP	Expenditure on printer	2019-20	0.15
<b>Total</b>			<b>25 GPs</b>			<b>136.98</b>

Sl. No.	ZP	PS	Unit	Inadmissible Work/Expenditure	Financial Year of expenditure	Amount (₹ in lakh)
<b>15<sup>th</sup> FC Grants</b>						
1	Rayagada	Muniguda	M. Patraguda GP	Contingency expenditure	2020-21	0.06
2	Rayagada	Muniguda	M. Patraguda GP	Contingency expenditure	2020-21	0.07
3	Rayagada	Bissamcuttack	Bhetiapada GP	Purchase of LED TV	2020-21	0.22
4	Rayagada	Kashipur	Tikiri GP	Purchase of baby chair table	2021-22	1.20
5	Rayagada	Kashipur	Tikiri GP	Purchase of sanitizer and RO water purifiers	2021-22	0.73
6	Rayagada	Kashipur	Tikiri GP	Purchase of computer and printer	2021-22	0.76
7	Keonjhar	Banspal	Banspal GP	Purchase of inverter	2020-21	0.31
8	Keonjhar	Banspal	Raghunathpur GP	Purchase of Personal kit and meals	2020-21	1.54
9	Keonjhar	Banspal	Raghunathpur GP	Purchase of bed sheets and pillow covers	2020-21	0.35
10	Keonjhar	Banspal	Raghunathpur GP	Security charges, tiffin meals, and vehicle charges	2020-21	0.85
11	Keonjhar	Banspal	Karangadihi GP	Purchase of Furniture	2020-21	0.33
12	Keonjhar	Banspal	Karangadihi GP	Purchase of computer	2021-22	0.48
13	Keonjhar	Champua	Rajia GP	Electricity bill payment of GP office	2021-22	0.43
14	Keonjhar	Champua	Rajia GP	Energy charges of GP office	2021-22	0.45
15	Keonjhar	Champua	Rajia GP	Energy charges of GP office	2021-22	0.21
16	Keonjhar	Keonjhar Sadar	Dimbo GP	Office contingency, LED TV, Set up Box	2021-22	1.13
17	Keonjhar	Keonjhar Sadar	Dimbo GP	Contingency expenditure	2020-21	0.16
18	Jajpur	Sukinda	Chingudipal GP	Contingency expenditure	2020-21	0.09
19	Jajpur	Sukinda	Chingudipal GP	Contingency expenditure	2020-21	0.20
20	Jajpur	Sukinda	Chingudipal GP	Contingency expenditure	2020-21	0.09
21	Jajpur	Sukinda	Chingudipal GP	Contingency expenditure	2021-22	0.16
22	Jajpur	Sukinda	Chingudipal GP	Contingency expenditure	2021-22	0.08
23	Jajpur	Danagadi	Nadiabhanga GP	Expenditure on Panchayat Bhawan	2021-22	7.29
24	Jajpur	Danagadi	Nadiabhanga GP	Repair of office and BNRGSK building	2021-22	2.55
25	Jajpur	Danagadi	Trijanga GP	Renovation of GP office	2020-21	7.00
26	Jajpur	Dharmasala	Kumari GP	Construction of boundary wall at Kumara GP office	2020-21	3.85
27	Jajpur	Dharmasala	Kumari GP	Boundary wall of GP office	2020-21	0.33
28	Jajpur	Dharmasala	Kumari GP	Construction of boundary wall at GP office	2020-21	1.65
29	Jajpur	Dharmasala	Kumari GP	Development work of GP office	2021-22	1.71
30	Jajpur	Dharmasala	Abhayapur GP	Development of Abhayapur GP Office	2020-21	3.00



Sl. No.	ZP	PS	Unit	Inadmissible Work/Expenditure	Financial Year of expenditure	Amount (₹ in lakh)
31	Jajpur	Dharmasala	Abhayapur GP	Expenditure on GP Bhawan	2021-22	8.09
32	Jajpur	Dharmasala	Abhayapur GP	Expenditure on GP Office	2021-22	1.08
33	Balasure	Basta	Gadapada GP	Expenditure on GP boundary wall	2020-21	3.46
34	Balasure	Simulia	Bari GP	GP office maintenance	2020-21	0.18
35	Balasure	Simulia	Bari GP	GP office maintenance	2021-22	0.14
36	Balasure	Simulia	Markona GP	Purchase of Table, Chair for Markona Nodal school	2020-21	0.90
37	Balasure	Simulia	Markona GP	Purchase of Table, Chair for Kuniary Nodal school	2020-21	0.90
38	Balasure	Simulia	Markona GP	Expenditure on GP flooring	2020-21	1.50
39	Balasure	Simulia	Markona GP	Expenditure on GP office compound wall	2020-21	2.35
40	Balasure	Simulia	Markona GP	Purchase of GP office chair and table	2021-22	0.45
41	Balasure	Simulia	Markona GP	Construction of Anantapur Shiba Mandir	2021-22	1.16
42	Balasure	Simulia	Markona GP	Purchase of water purifier for GP office	2021-22	0.45
43	Balasure	Jaleswar	Sikharpur GP	Colouring of GP office and Rajiv Gandhi Seva Kendra	2020-21	0.50
44	Balasure	Basta	Basta PS	Expenditure on CCTV installation in Block	2021-22	0.50
45	Balasure	Basta	Basta PS	Completion of conference hall of Block veterinary office	2021-22	1.00
46	Balasure	Basta	Basta PS	Construction of Motorcycle stand in Block premises	2021-22	4.00
47	Balasure	Basta	Basta PS	Construction of CC road in front of Block conference Hall	2021-22	1.29
48	Balasure	Basta	Basta PS	Completion of old Block office building	2021-22	9.90
49	Balasure	Basta	Basta PS	Expenditure on installation of inverter with Battery	2021-22	0.80
50	Balasure	Basta	Basta PS	Completion of incomplete BDO Quarter	2021-22	5.00
<b>Total (1 PS, 17 GPs)</b>						<b>80.93</b>
<b>Grand Total</b>						<b>217.91</b>

Source: Records of the concerned PS & GPs

## Appendix –2.7

(Refer Paragraph No.: 2.5.2; Page No.: 20)

## Works lying incomplete due to unrealistic estimates

(₹ in lakh)

Sl. No.	ZP	PS	GP	Project	Estimated cost	Expenditure incurred
1	Koraput	Dasamantapur	Dasamantapur	Construction of Kalyan Mandap at Dasamantapur GP	8.00	8.00
2	Balasore	Jaleswar	Khuard	Construction of Kalyan Mandap at Khuard	4.00	3.67
3	Jajpur	Danagadi	Nadiabhanga	Construction of Kalyan Mandap at Nadiabhanga	18.75	18.75
4	Keonjhar	Banspal	Karangadihi	Construction of market complex at Karangadihi	8.00	8.00
5	Rayagada	Muniguda	Kumdaballi	Boundary wall of Dhuanpadar UP school	1.00	1.00
6	Rayagada	Muniguda	M. Patraguda	Sinking of production well for pipe water supply to Bhurikhamar and M. Patraguda	2.84	2.44
7	Ganjam	Bhanjanagar	Mujagada	Construction of compound wall of AWC Building	1.27	1.27
<b>Total</b>					<b>43.86</b>	<b>43.13</b>

Source: Records of the concerned GPs

Appendix –2.8

(Refer Paragraph No.: 2.5.3; Page No.: 21)

Wasteful expenditure on installation of Reverse Osmosis Plants

PS	GP	Components of the RO plant	Period of expenditure	Expenditure incurred (₹ in lakh)	Status of the Project
Koira	Gopna	Building for RO Plant	January 2017	1.64	Non-functional, due to failure of the source
		RO Plant Equipment	October 2019	3.50	
	K. Balang	Building for RO Plant	November 2019	2.50	Non-functional, due to non-procurement of machinery
		Borewell	-	1.31	
Hemgir	Kuchedega	Building for RO Plant	December 2017	1.95	Non-functional, due to non-repair of machinery
	Sumura	Borewell	July 2017	1.97	
		Building for RO Plant	September 2017	2.00	
		RO Plant Equipment	August 2018	2.80	
		Electrification	August 2018	0.29	
Rajgangpur	Buchukpada	Installation of RO Plant Water Storage Container at Getupani,	2016-17	2.80	Non-functional, due to machinery being defunct
		Const. of Room for RO Plant at Getupani	2016-17	2.00	
		Electrification at RO Plant and deep Borewell at Getupani	2016-17	2.39	
		Electrification of RO Plant	2019-20	1.25	
	Panposh	RO Plant at Badkapara and Gwalapara	-	10.50	
<b>Total</b>				<b>36.90</b>	

Source: Records of the concerned GPs

## Appendix –2.9

(Refer Paragraph No.: 2.5.3; Page No.: 21)

## Projects lying defunct

Sl. No.	ZP	PS	GP	Name of the project	Expenditure incurred (₹ in lakh)	Month of completion	Reason for not being used
1	Jajpur	Danagadi	Trijanga	Solar water supply at Solei Adivasi Sahi	5.00	13.02.2020	Non-rectification of defect after installation
2	Jajpur	Danagadi	Trijanga	Bore well with water supply to Tota Sahi	2.75	01.04.2021	Abandoned due to land dispute
3	Keonjhar	Keonjhar Sadar	Dimbo	Construction of new pipe line connecting Kholapa PWS	2.50	01.09.2020	Missing Pump Set
4	Rayagada	Muniguda	M. Patraguda	Construction of solar dual pump at Sarabali	2.86	Not Available	No repair work done
5	Rayagada	Muniguda	M. Patraguda	Construction of rural bathing complex with water facility at Sarabali	1.50	Not Available	Defunct solar dual pump
6	Rayagada	Muniguda	Kumudabali	Installation of solar dual pump at Gajakupuli village of Kumudabali GP	2.64	Not Available	Repeated failure after installation
<b>Total</b>					<b>17.25</b>		

*Source: Records of the concerned GPs*

**Appendix-3.1**

**(Refer Paragraph No. 3.3.1; Page No.: 30)**

**Unadjusted advances, as of March 2022**

Sl. No.	ZP	PS	Unit	Name of the Advance holder	Date of advance	Amount of advance (₹ in lakh)	Pendency, as of March 2022 (₹ in lakh)	Purpose of advance
1	Rayagada	Muniguda	Sibapadar GP	Sri Pradhan Sabar, Ex- PEO	29-04-2015	1.00	1.00	Purchase of cement for CC road
2	Rayagada	Kashipur	Kashipur PS	PEOs of Blocks	20-04-2020	24.00	24.00	Special assistance to Registered Nirman Sramika
3	Ganjam	Beguniapada	Beguniapada PS	Shri Malay Kumar Behera, JE	23-04-2018	0.70	0.70	Renovation of PS Meeting Hall
4	Ganjam	Beguniapada	Beguniapada PS	Shri Malay Kumar Behera, JE	17-04-2018	0.80	0.80	Renovation of PS Meeting Hall
5	Balasore	Basta	Sadanandapur, GP	Sri Kamalakanta Behera, PEO	04-05-2020	3.00	3.00	For management of COVID 19
6	Balasore	Basta	Sadanandapur, GP	Sri Kamalakanta Behera, PEO	19-05-2020	2.00	2.00	For management of COVID 19
7	Balasore	Basta	Sadanandapur, GP	Sri Kamalakanta Behera, PEO	05-06-2020	0.54	0.54	For management of COVID 19
<b>Total</b>						<b>32.04</b>	<b>32.04</b>	

**Source:** *Records of the concerned PSs and GPs*

## Appendix 3.2

(Refer Paragraph No.: 3.3.2; Page No.: 31)

## Mismatch between the opening and closing balances of Cashbooks

(₹ in lakh)

Sl. No.	Unit	Date of transaction	CB, as per Cash book	Subsequent transaction date	Corresponding OB	Difference
1	Keonjhar Sadar PS	31.03.2020	274.71	03.04.2020	87.02	187.69
2	Podapadi GP of Kashipur PS	31.03.2021	28.23	01.04.2021	24.62	3.61
		30.07.2020	23.27	31.07.2020	23.25	0.02
<b>Total</b>			<b>326.21</b>		<b>134.89</b>	<b>191.32</b>

Source: Records of the concerned PS and GP

**Appendix 3.3**

(Refer Paragraph No.: 3.3.3; Page No. 31)

**Non-accountal of interest**

(₹ in lakh)

Sl. No.	ZP	PS	Unit	Amount of interest accrued during FYs 2017-22	Amount taken to the Cash book (as of March 2022)	Amount of interest not accounted for (as of March 2022)
1	Keonjhar	Banspal	Banspal PS	15.54	13.09	2.45
2	Keonjhar	Banspal	Banspal GP	1.99	1.84	0.15
3	Keonjhar	Banspal	Uperaigoda, GP	2.94	2.59	0.35
4	Keonjhar	Champua	Champua PS	37.66	29.11	8.55
5	Keonjhar	Keonjhar Sadar	Keonjhar Sadar PS	35.28	22.12	13.16
6	Keonjhar	Keonjhar Sadar	Dimbo, GP	1.75	1.24	0.51
7	Koraput	Pottangi	Pottangi, PS	21.70	20.61	1.09
8	Koraput	Laxmipur	Laxmipur, PS	27.61	13.99	13.62
<b>Total</b>				<b>144.47</b>	<b>104.59</b>	<b>39.88</b>

*Source: Records of the concerned PSs and GPs*

## Appendix-3.4

(Refer Paragraph No.: 3.3.4; Page No.: 32)

## Non-remittance of Government revenue deducted from work bills

Sl. No.	ZP	PS	Unit	Royalty	Cess	VAT	TDS	Total (in ₹)
1	Keonjhar	Banspal	Banspal, GP	47,582	6,553	0	0	54,135
2	Keonjhar	Banspal	Karangadihi, GP	25,339	0	0	0	25,339
3	Keonjhar	Banspal	Uperaigoda, GP	30,121	28,682	12,000	0	70,803
4	Keonjhar	Champua	Champua, PS	6,89,221	19,600		15,213	7,24,034
5	Keonjhar	Champua	Badanai, GP	28,232	34,318	6,536	0	69,086
6	Keonjhar	Champua	Bhuinpur, GP	22,396	11,473	0	0	33,869
7	Keonjhar	Champua	Rajia, GP	35,077	12,884	9,861	0	57,822
8	Keonjhar	Keonjhar Sadar	Keonjhar Sadar, PS	10,11,328	4,59,574	1,07,443	2,03,413	17,81,758
9	Rayagada	Bissamcuttack	Bissamcuttack, PS	10,60,115	3,39,805	1,31,556	13,816	15,45,292
10	Rayagada	Bissamcuttack	Bhetiapada, GP	67,400	21,231	1,525	0	90,156
11	Rayagada	Bissamcuttack	Chancharaguda, GP	1,34,811	59,553	2,711	0	1,97,075
12	Rayagada	Bissamcuttack	Durgi, GP	51,176	16,206	7,141	0	74,523
13	Rayagada	Kashipur	Kashipur, PS	5,42,610	3,13,511	1,03,023	19,111	9,78,255
14	Rayagada	Kashipur	Podapadi, GP	32,342	19,515	6,611	0	58,468
15	Rayagada	Kashipur	Talajhiri, GP	37,699	21,031	9,594	0	68,324
16	Rayagada	Muniguda	Kumudabali, GP	41,452	47,339	0	0	88,791
17	Rayagada	Muniguda	Patraguda, GP	25,650	18,188	1,673	0	45,511
18	Rayagada	Muniguda	Sibapadar, GP	19,414	12,550		0	31,964
19	Ganjam	Beguniapada	Beguniapada, PS	12,33,433	2,95,363	1,83,346	0	17,12,142
20	Ganjam	Bhanjanagar	Bhanjanagar, PS	3,41,539	1,45,365	39,008	0	5,25,912
21	Ganjam	Rangeilunda	Rangeilunda, PS	17,52,508	10,64,356	1,71,571	0	29,88,435
22	Ganjam	Beguniapada	Khandianai, GP	38,547	30,664	0	0	69,211
23	Ganjam	Beguniapada	Mardakote, GP	50,279	48,439	0	0	98,718
24	Ganjam	Beguniapada	Mardamekha, GP	37,751	42,066	0	0	79,817
25	Ganjam	Bhanjanagar	Dihapadhal, GP	21,430	59,180	3,298	0	83,908



**Audit Report (Local Bodies) for the year ended March 2022**

Sl. No.	ZP	PS	Unit	Royalty	Cess	VAT	TDS	Total (in ₹)
26	Ganjam	Bhanjanagar	Mujagada, GP	38,027	18,933	0	0	56,960
27	Ganjam	Bhanjanagar	Sanakodanda, GP	78,002	36,686	3,456	0	1,18,144
28	Ganjam	Rangeilunda	Dura, GP	50,780	39,645	0	0	90,425
29	Ganjam	Rangeilunda	Golanthara, GP	62,387	42,101	2,168	0	1,06,656
30	Ganjam	Rangeilunda	Randha, GP	1,01,886	35,150	0	0	1,37,036
31	Koraput	Laxmipur	Laxmipur, PS	1,39,149	41,297	19,964	0	2,00,410
32	Koraput	Damantpur	Damantpur, PS	13,150	3,433	0	0	16,583
33	Koraput	Pottangi PS	Pottangi, GP	19,600	6,621	0	0	26,221
34	Koraput	Pottangi PS	Pukali, GP	51,728	41,010	17,100	0	1,09,838
35	Koraput	Pottangi PS	Gangrajpur, GP	26,528	9,426	0	0	35,954
36	Koraput	Laxmipur PS	Laxmipur, GP	-	-	44,572	0	44,572
37	Koraput	Laxmipur PS	Burja, GP	10,655	3,824	16,664	0	31,143
38	Koraput	Laxmipur PS	Toyaput, GP	12,318	9,870	3,180	0	25,368
39	Koraput	Dasmantpur PS	Damantpur, GP	63,648	14,913	0	0	78,561
40	Koraput	Dasmantpur PS	Chanabada, GP	1,78,826	27,709	301	0	2,06,836
41	Koraput	Dasmantpur PS	ParajaBedapadar, GP	37,146	16,556	56,521	0	1,10,223
42	Sundargarh	Koira	Gopna, GP	41,000	28,000	0	0	69,000
43	Sundargarh	Koira	K.Balang, GP	31,000	22,000	0	0	53,000
44	Sundargarh	Koira	Pattmunda, GP	27,000	20,000	0	0	47,000
45	Sundargarh	Hemgiri	Ankelbira, GP	57,000	49,000	0	0	1,06,000
46	Sundargarh	Hemgiri	Kuchedega, GP	7,000	19,000	0	0	26,000
47	Sundargarh	Hemgiri	Sumura, GP	31,000	32,000	0	0	63,000
<b>Total</b>				<b>84,55,282</b>	<b>36,44,620</b>	<b>9,60,823</b>	<b>2,51,553</b>	<b>1,33,12,278</b>

**Source: Records of the concerned PSs and GPs**

## Appendix-3.5

(Refer Paragraph No.: 3.4.2; Page No.: 33)

## Less payment of wages to labourers

Sl. No.	ZP	PS	Unit	No. of works in which less payment of wages were detected	Expenditure (₹ in lakh)	Wages due, as per the minimum wage rates (in ₹)	Wages paid, as per the muster rolls (in ₹)	Less payment of wages (in ₹)
1	Keonjhar	Champua	Badanai, GP	1	2.50	55,704	54,840	864
2	Keonjhar	Champua	Bhuinpur, GP	1	2.52	97,664	96,552	1,112
3	Rayagada	Bissamcuttack	Bissamcuttack, PS	4	7.20	3,55,693	3,52,878	2,815
4	Rayagada	Bissamcuttack	Chancharaguda, GP	4	11.22	4,29,935	3,73,189	56,746
5	Rayagada	Bissamcuttack	Durgi, GP	3	9.00	1,69,663	1,49,887	19,776
6	Rayagada	Kashipur	Kashipur, PS	11	15.85	6,26,082	5,85,622	40,460
7	Rayagada	Kashipur	Podapadi, GP	1	1.80	54,194	52,008	2,186
8	Rayagada	Kashipur	Talajhiri, GP	7	7.47	1,82,925	1,74,451	8,474
9	Rayagada	Kashipur	Tikiri, GP	2	3.91	1,09,223	1,04,631	4,592
10	Rayagada	Muniguda	Muniguda, PS	1	9.00	62,822	60,196	2,626
11	Rayagada	Muniguda	Kumudabali, GP	3	5.20	1,53,214	1,28,942	24,272
12	Rayagada	Muniguda	Patraguda, GP	2	2.40	1,37,264	1,35,090	2,174
13	Rayagada	Muniguda	Sibapadar, GP	2	3.00	70,625	60,471	10,154
14	Koraput	Pottangi	Pottangi, PS	3	6.50	2,00,000	1,96,000	4,000
15	Koraput	Dasmantpur	Dasmantpur, PS	4	9.93	2,87,000	2,82,000	5,000
<b>Total</b>				<b>49</b>	<b>97.50</b>	<b>29,92,008</b>	<b>28,06,757</b>	<b>1,85,251</b>

Source: Records of the concerned PSs and GPs

**Appendix-4.1**

**(Refer Paragraph No.: 4.4.3; Page No.: 43)**

**Loss of interest due to non-parking of schematic funds under Flexi accounts**

*(₹ in lakh)*

Sl. No.	ZP	Unit	Accruable interest	Actual interest accrued	Loss of interest
1	Keonjhar	Zilla Parishad, Keonjhar	140.94	72.94	68.00
2	Keonjhar	Keonjhar Sadar PS	34.98	18.08	16.90
3	Keonjhar	Banspal PS	63.09	32.52	30.57
4	Keonjhar	Champua PS	33.95	17.33	16.62
5	Rayagada	Kashipur PS	38.90	20.37	18.53
6	Rayagada	Bissamcuttack PS	32.56	16.90	15.66
7	Rayagada	Muniguda PS	18.10	9.93	8.17
8	Jajpur	Danagadi PS	49.09	31.36	17.73
9	Balasore	Simulia PS	10.67	7.99	2.68
10	Sundargarh	Koira PS	41.99	30.33	11.66
11	Koraput	Pottangi PS	35.07	18.15	16.92
12	Koraput	Laxmipur PS	21.53	11.45	10.08
<b>Total</b>			<b>520.87</b>	<b>287.35</b>	<b>233.52</b>

**Source:** Records of the concerned ZP and PSs

## Appendix 4.2

(Refer Paragraph No.: 4.5.3.3; Page No.: 46)

## Unrealistic cost of material charged to work

Sl. No.	PS	No. of works test checked	Year of execution	Expenditure incurred (₹ in lakh)	Material procured	No. of Units purchased	Rate per Unit (in ₹)	Expenditure incurred (in ₹)	Excess expenditure incurred (in ₹)
1	Simulia	14	2017-18	21.7	Bricks with Marble Stone Work & Installation of Luminaries & Erection of Pole	4	8,000	32,000	-
						2	13,500	27,000	11,000
						7	17,000	1,19,000	63,000
					4-way angle bracket	4	4,200	16,800	-
						10	11,500	1,15,000	73,000
					Foot rest with nut bolt	4	1,700	6,800	-
						20	3,500	70,000	36,000
2	Keonjhar Sadar	11	2017-18	16.47	8 metre length of galvanized octagonal MS pole, tapped with single pipe 3 mm thick with base plate of 150 mm X 150 mm X 16 mm thickness	6	11,000	66,000	-
						7	11,500	80,500	3,500
						3	12,300	36,900	3,900
						2	17,700	35,400	13,400
					Three arm powered structure welded with the top of the pole	7	6,060	42,420	-
						6	6,100	36,600	240
					Four arm powered structure welded with the top of the pole	2	8,100	16,200	-
						6	10,100	60,600	12,000
					2C x 4 sqmm, PVC cable in metres	100	61	6,100	
						100	62	6,200	100
						392	85	33,320	9,408
					Installation of concrete Base earthing labour charges transportation, testing with main supply	3	6,100	18,300	-
						3	6,800	20,400	2,100
7	8,000	56,000	13,300						
2	9,200	18,400	4,800						
3	Banspal	20	2018-19	42.49	9 metre length of galvanized octagonal MS pole, tapped with single pipe 3 mm thick with base plate of 150 mm X 150 mm X 16 mm thickness	7	34,700	2,42,900	-
						4	37,700	1,50,800	12,000
					10 metre length of galvanized octagonal MS pole, tapped with single pipe 3 mm thick with base plate of 150 mm X 150	3	34,700	1,04,100	-
						5	40,700	2,03,500	30,000
						1	44,700	44,700	10,000

Sl. No.	PS	No. of works test checked	Year of execution	Expenditure incurred (₹ in lakh)	Material procured	No. of Units purchased	Rate per Unit (in ₹)	Expenditure incurred (in ₹)	Excess expenditure incurred (in ₹)
					mm X 16 mm thickness				
					Four armed power structure	6	10,100	60,600	-
				2		11,900	23,800	3,600	
				8		12,600	1,00,800	20,000	
					2C x 4 sqmm, PVC cable in metres	120	52	6,240	-
						840	100	84,000	40,320
					Installation of concrete Base earthing labour charges transportation, testing with main supply as required	2	10,191	20,382	-
						2	10,192	20,384	2
						1	11,990	11,990	1,799
						4	12,620	50,480	9,716
						2	12,800	25,600	5,218
						3	13,225	39,675	9,102
						6	13,998	83,988	22,842
						1	14,081	14,081	3,890
						5	14,800	74,000	23,045
						1	14,824	14,824	4,633
						2	15,347	30,694	10,312
						1	15,380	15,380	5,189
						2	15,390	30,780	10,398
<b>Total</b>	<b>-</b>	<b>45</b>	<b>-</b>	<b>80.66</b>		<b>-</b>	<b>1,725</b>	<b>-</b>	<b>-</b>

Source: Records of the concerned PSs

## Appendix 4.3

(Refer Paragraph No.: 4.5.5; Page No.: 48)

## Short payment of wages

Sl. No.	ZP	PS	No. of works test-checked	No. of man days affected	Wages paid (in ₹)	Wages due (in ₹)	Short payment of wages (in ₹)
1	Balasore	Basta	20	4,568	12,30,748	13,64,926	1,34,178
2	Balasore	Simulia	20	3,624	9,66,043	10,43,777	77,734
3	Balasore	Jaleswar	15	2,295	6,07,250	6,39,295	32,045
4	Keonjhar	Keonjhar Sadar	20	4,320	12,41,177	12,80,163	38,986
5	Keonjhar	Banspal	20	3,081	7,44,846	9,31,394	1,86,548
6	Keonjhar	Champua	20	3,339	9,09,802	9,55,899	46,097
7	Rayagada	Kashipur	20	5,341	13,67,454	14,78,494	1,11,040
8	Rayagada	Bissamcuttack	20	4,740	12,45,149	12,84,416	39,267
<b>Total</b>			<b>155</b>	<b>31,308</b>	<b>83,12,469</b>	<b>89,78,364</b>	<b>6,65,895</b>

*Source: Records of the concerned PSs*

Appendix 4.4

(Refer Paragraph No.: 4.5.7; Page No.: 49)

Extra expenditure incurred in the execution of CC roads

Sl. No.	ZP	PS	No. of works test-checked	Estimated cost (₹ in lakh)	Expenditure incurred (₹ in lakh)	Length of CC road (in metres)	Range of width of CC roads (in metres)	Quantum of CC (1:3:6) consumed (in cum)	Quantum of CC (1:3:6) as per standard (in cum)	Excess consumption of CC(1:3:6) in cum	Excess expenditure incurred (₹ in lakh)	Quantum of CC (1:2:4) consumed (in cum)	Quantum of CC (1:2:4) as per standard (in cum)	Excess consumption of CC(1:2:4) in cum	Excess expenditure incurred (₹ in lakh)	Total excess expenditure (₹ in lakh)
1	Rayagada	Bissamcuttack	6	13.38	13.38	295.45	3.8-7.77	149.22	109.01	40.21	1.44	97.62	70.43	27.19	1.33	2.77
2	Rayagada	Muniguda	34	62.73	62.70	1286	3.6-9	660.38	453.36	207.02	7.07	407.05	279.68	127.37	5.95	13.02
<b>Total</b>			<b>40</b>	<b>76.11</b>	<b>76.08</b>	<b>1,581.45</b>		<b>809.60</b>	<b>562.37</b>	<b>247.23</b>	<b>8.51</b>	<b>504.67</b>	<b>350.11</b>	<b>154.56</b>	<b>7.28</b>	<b>15.79</b>

Source: Records of the concerned PSs

## Appendix 4.5

(Refer Paragraph No.: 4.5.8; Page No.: 50)

## Extra expenditure incurred in the execution of line canals

Sl. No.	ZP	PS	No. of works checked	Expenditure incurred (₹ in lakh)	Range of width of beds (in metres)	Quantity of CC (1:3:6) executed in the canal bed (in cum).	Quantity of CC (1:3:6) in the canal bed, as per norm (in cum).	Excess consumption of CC(1:3:6) (in cum) in bed (7-8)	Range of thickness of walls (in metres)	Quantum of CC (1:3:6) consumed inside the walls (in cum).	Quantum of CC (1:3:6) inside the walls as per norm (in cum).	Excess consumption of CC(1:3:6) in walls (in cum) (11-12)	Total excess consumption of CC (1:3:6) (in cum) (9+13)	Excess expenditure incurred (₹ in lakh)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
					Calculation for extra thickness of bed				Calculation for extra thickness of wall					
1	Rayagada	Bissamcuttack	5	8.75	0.7- 2.1	62.71	14.26	48.45	0.1 -1.5	79.84	15.06	64.78	113.23	3.93
2	Rayagada	Muniguda	4	8.33	1.2- 1.8	56.44	21.63	34.81	0.45 - 0.95	109.13	88.81	20.32	55.13	4.19
3	Koraput	Laxmipur	12	36.50	-	-	-	-	0.3-1.65	782.31	211.36	570.95	570.95	19.77
<b>Total</b>			<b>21</b>	<b>53.58</b>		<b>119.15</b>	<b>35.89</b>	<b>83.26</b>		<b>971.28</b>	<b>315.23</b>	<b>656.05</b>	<b>739.31</b>	<b>27.89</b>

*Source: Records of the concerned PSs*



# **GLOSSARY**

### Glossary of abbreviations

AAP	Annual Action Plan
AE	Assistant Engineer
AEE	Assistant Executive Engineer
ABDO	Additional Block Development Officer
AGAB	Ama Gaon Ama Bikash
ATIR	Annual Technical Inspection Report
BASUDHA	Buxi Jagabandhu Assured Water Supply to Habitations
BDO	Block Development Officer
BRGF	Backward Region Grant Fund
CAG	Comptroller and Auditor General
CB	Closing Balance
CC	Cement Concrete
CDO-cum-EO	Chief Development Officer-cum-Executive Officer
CEO	Chief Executive Officer
CFC	Central Finance Commission
CSS	Centrally Sponsored Scheme
DISCOM	Power Distribution Company
DLFA	Directorate of Local Fund Audit
DPC	District Planning Committee
DPO	District Panchayat Officer
DRDA	District Rural Development Agency
EE	Executive Engineer
FC	Finance Commission
FY	Financial Year
GGY	Gopabandhu Gramin Yojana
GIA	Grants-in-Aid
GoO	Government of Odisha
GoI	Government of India
GP	Gram Panchayat
GPDP	Gram Panchayat Development Plan
GPTAs	Gram Panchayat Technical Assistants
GST	Goods and Services Tax
HSY	Harischandra Sahayata Yojana
IPAI	Institute of Public Auditors of India
IR	Inspection Report
IT	Income Tax
JEs	Junior Engineers
JJM	Jal Jeevan Mission
JPI	Joint Physical Inspection
LB	Local Bodies
LDPE	Low Density Poly Ethylene
LT	Low Transmission
LTI	Left Thumb Impression
MLA	Member of Legislative Assembly
MP	Member of Parliament

MGNREGS	Mahatma Gandhi National Rural Employment Guarantee Scheme
MIS	Management Information System
MLALAD	Member of Legislative Assembly Local Area Development
MoPR	Ministry of Panchayati Raj
MR	Muster Rolls
NRLM	National Rural Livelihood Mission
NRDWP	National Rural Drinking Water Programme
OB	Opening Balance
OPWD	Orissa Public Works Department
OPSAP	Orissa Panchayat Samiti Accounting Procedure
OTC	Orissa Treasury Code
PD	Project Director
PEO	Panchayat Executive Officer
PMAY	Pradhan Mantri Awaas Yojana
PRI	Panchayati Raj Institution
PR&DW	Panchayati Raj and Drinking Water
PS	Panchayat Samiti
RO	Reverse Osmosis
SAU	Social Audit Unit
SBM	Swachh Bharat Mission
SFC	State Finance Commission
SHG	Self Help Group
SSCA	Subject Specific Compliance Audit
TDS	Tax Deducted at Source
TGS	Technical Guidance and Support
TMC	Temporary Medical Centre
UC	Utilisation Certificate
ULB	Urban Local Body
VAT	Value Added Tax
ZP	Zilla Parishad