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**APPENDIX -1.1****(Refer paragraph 1.4 at page 4)****Part A. Government Accounts**

**I. Structure:** The accounts of the State Government are kept in three parts:- (i) Consolidated Fund (ii) Contingency Fund and (iii) Public Account.

**Part I: Consolidated Fund**

All receipts of the State Government from revenues, loans and recoveries of loans go into the Consolidated Fund of the State, constituted under Article 266(1) of the Constitution of India. All expenditure of the Government is incurred from this Fund from which no amount can be withdrawn without authorisation from the State Legislature. This part consists of two main divisions, namely, Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Capital Receipts, Capital Expenditure, Public Debt and Loans, etc.).

**Part II: Contingency Fund**

The Contingency Fund created under Article 267(2) of the Constitution of India is in the nature of an imprest placed at the disposal of the Governor of the State to meet urgent unforeseen expenditure pending authorisation from the State Legislature. Approval of the State Legislature is subsequently obtained for such expenditure and for transfer of equivalent amount from the Consolidated Fund to Contingency Fund. The corpus of this Fund authorised by the Legislature during the year was Rs 150 crore.

**Part III: Public Account**

Receipts and disbursements in respect of small savings, provident funds, deposits, reserve funds, suspense, remittances, etc., which do not form part of the Consolidated Fund, are accounted for in Public Account and are not subject to vote by the State Legislature.

**II. Form of Annual Accounts**

The accounts of the State Government are prepared in two volumes viz., the Finance Accounts and the Appropriation Accounts. The Finance Accounts present the details of all transactions pertaining to both receipts and expenditure under appropriate classification in the Government accounts. The Appropriation Accounts, present the details of expenditure by the State Government vis-a-vis the amounts authorised by the State Legislature in the budget grants. Any expenditure in excess of the grants requires regularisation by the Legislature.

**Part B. List of Indices/Ratios and basis for their calculation  
(Refer paragraph 1.4 at page 4)**

Indices/Ratios		Basis for calculation
<b>Sustainability</b>		
Balance from the current revenue	BCR	Revenue receipts minus all Plan grants (under Major Head 1601- 02, 03, 04) and Non-Plan revenue expenditure
Primary Deficit		
Interest Ratio		
Capital Outlay Vs. Capital Receipts	Capital Outlay	Capital expenditure as per Statement No.13 of the Finance Accounts
	Capital Receipts	Internal Loans (net of ways and means advances) + Loans and advances from Government of India + Net receipts from small savings, PF etc. + Miscellaneous Capital Receipts
Total tax receipts Vs. GSDP		
State tax receipts Vs. GSDP		
<b>Flexibility</b>		As above
-Balance from current revenue	Capital Repayments	Disbursements under Major head 6003 and 6004 minus repayments on account of Ways and Means Advances/Overdraft under both the major heads
-Capital repayments Vs. Capital Borrowings	Capital Borrowings	Addition under Major Heads 6003 and 6004 minus addition on account of Ways and Means Advances/Overdraft under both the major heads
	State Tax Receipts	A-Tax Revenue of Statement 11 of Finance Accounts.-State's share of net proceeds of Taxes and Duties.
	Total Tax Receipts	State Tax receipts plus State's share of Union Taxes
Incomplete Projects		
-Total Tax Receipts Vs. GSDP		
-Debt Vs. GSDP		
<b>Vulnerability</b>		
-Revenue Deficit		Paragraph No. 1.11.1 of the Audit Report
-Fiscal Deficit		Paragraph No. 1.11.1 of the Audit Report
-Primary Deficit Vs. Fiscal Deficit	Primary Deficit	Fiscal Deficit minus interest payments
Total outstanding guarantees including letters of comfort Vs. Total revenue receipts of the Government	Outstanding guarantees	Appendix-V
	Revenue Receipts	Appendix-III
Assets Vs. Liabilities	Assets and Liabilities	Appendix-II
	Debt	Borrowings and other obligations at the end of the year (Statement No. 4 of the Finance Accounts)
Buoyancy of a parameter		$\frac{\text{Rate of growth of the parameter}}{\text{GSDP Growth}}$
Buoyancy of a parameter(X) with respect to another parameter (Y)		$\frac{\text{Rate of Growth of the parameter(X)}}{\text{Rate of Growth of the Parameter(Y)}}$
Rate of Growth (ROG)		$\frac{[(\text{Current year Amount}/\text{Previous year amount})-1]*100}{1}$
Trend/Average		Trend of growth over a period of 5 years (LOGEST(Amount of 1996-97:Amount of 2001-02)-1)*100
Development Expenditure		Social Services+Economic Services
Weighted Interest Rate (Average interest paid by the State)		Interest Payment/[(Amount of previous year's Fiscal Liabilities+Current Year's Fiscal Liabilities)/2]*100

**APPENDIX-1.2**  
**(Refer paragraph 1.4 at page 4)**  
**SUMMARISED FINANCIAL POSITION OF THE GOVERNMENT OF**  
**ORISSA**

(Rupees in crore)

As on 31.03.2005	Liabilities		As on 31.03.2006
<b>16346.13</b>	<b>Internal Debt -</b>		<b>17946.37</b>
9580.89	Market Loans bearing interest	9686.29	
16.11	Market Loans not bearing interest	13.84	
28.05	Loans from LIC	24.75	
6721.08	Loans from other Institutions	8221.49	
NIL	Ways and Means Advances	Nil	
NIL	Overdrafts from Reserve Bank of India	Nil	
<b>9326.61</b>	<b>Loans and Advances from Central Government</b>		<b>8783.75</b>
217.89	Pre 1984-85 Loans	190.46	
855.49	Non-Plan Loans	657.81	
8039.08	Loans for State Plan Schemes	7826.53	
37.56	Loans for Central Plan Schemes	34.18	
77.56	Loans for Centrally Sponsored Plan Schemes	74.77	
99.03	Ways and Means Advance	Nil	
<b>28.77</b>	<b>Contingency Fund</b>		<b>109.57</b>
<b>8380.80</b>	<b>Small Savings, Provident Funds, etc.</b>		<b>9728.94</b>
<b>1972.01</b>	<b>Deposits</b>		<b>2120.94</b>
<b>1262.63</b>	<b>Reserve Funds Advances</b>		<b>2134.53</b>
	<b>Suspense and Miscellaneous</b>		
<b>698.12</b>	<b>Miscellaneous Capital Receipts</b>		<b>698.12</b>
<b>38015.07</b>			<b>41522.22</b>
As on 31.03.2005	Assets		As on 31.03.2006
<b>15282.66</b>	<b>Gross Capital Outlay on Fixed Assets</b>		<b>16320.72</b>
1610.41	Investments in shares of Companies, Corporations etc.	1637.09	
13672.25	Other Capital Outlay	14683.63	
<b>3619.53</b>	<b>Loans and Advances</b>		<b>3339.13</b>
2357.29	Loans for Power Projects	2218.80	
521.64	Other Development Loans	474.70	
740.60	Loans to Government servants and Miscellaneous loans	645.63	
<b>8.47</b>	<b>Advances</b>		<b>8.55</b>
<b>190.31</b>	<b>Suspense and Miscellaneous Balances</b>		<b>59.95</b>
<b>37.27</b>	<b>Remittance Balances</b>		<b>33.06</b>
<b>1681.82</b>	<b>Cash</b>		<b>5047.00</b>
3.68	Cash in Treasuries and Local Remittances	2.75	
(-) 216.55	Deposits with Reserve Bank	50.00	
23.61	Departmental Cash Balance including Permanent Advances	19.06	
0.50	Security Deposits	0.48	
1195.00	Investment of earmarked funds	2246.54	
675.58	Cash Balance Investment	2728.17	
<b>17195.01</b>	<b>Deficit on Government Accounts</b>		<b>16713.81</b>
Nil	Appropriation to Contingency Fund	Nil	
522.30	Revenue deficit of the Current Year	(-) 481.20	
16672.71	Accumulated deficit brought forward	17195.01	
<b>38015.07</b>			<b>41522.22</b>

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**APPENDIX-1.3**  
(Refer paragraph 1.4 at page 4)  
**ABSTRACT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR 2005-2006**  
(Rupees in crore)

2004-2005	Receipts	2005-06	2004-2005	Disbursements	Non-Plan	Plan	2005-06
	<b>Section-A: Revenue</b>						
<b>11850.19</b>	<b>I. Revenue Receipts</b>	<b>14084.72</b>	<b>12372.49</b>	<b>I. Revenue Expenditure</b>	<b>11490.77</b>	<b>2112.75</b>	<b>13603.52</b>
4176.60	-Tax Revenue	5002.28	<b>6480.49</b>	<b>General Services</b>	<b>6818.78</b>	<b>6.88</b>	<b>6825.66</b>
1345.52	-Non-tax revenue	1531.90	<b>3980.40</b>	<b>Social Services</b>	<b>3341.77</b>	<b>1335.95</b>	<b>4677.72</b>
3248.86	-State's share of Union Taxes and Duties	3927.58	1995.39	-Education, Sports, Art and Culture	1991.02	320.56	2311.58
728.80	-State's share of net proceeds of Taxes on income other than Corporate Tax	949.17	627.45	-Health and Family Welfare	432.73	17.91	450.64
398.75	-Non-Plan grants	1066.60	321.84	-Water Supply and Sanitation, Housing and Urban Development	241.17	208.90	450.07
1391.99	-Grants for State Plan Scheme	1078.80	11.64	-Information and Broadcasting	9.67	2.69	12.36
38.35	-Central Plan Schemes	45.70	241.21	-Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	137.05	222.44	359.49
521.32	-Centrally Sponsored Plan Schemes	482.69	23.02	-Labour and Labour Welfare	22.31	16.06	38.37
<b>522.30</b>	II. Revenue deficit carried over to Section B	<b>Nil</b>					
			738.13	-Social Welfare and Nutrition	487.00	540.70	1027.70
			21.72	-Others	20.82	6.69	27.51
			<b>1753.12</b>	<b>Economic Services</b>	<b>1183.36</b>	<b>769.92</b>	<b>1953.28</b>
			533.99	Agriculture and Allied activities	417.33	143.25	560.58
			467.71	Rural Development	295.97	217.97	513.94
				-Special Areas Programmes			
			207.71	-Irrigation and Flood Control	188.45	46.89	235.34
			43.91	-Energy	5.04	35.82	40.86
			49.91	-Industry and Minerals	25.08	55.83	80.91
			143.51	-Transport and Communications	204.57	0.36	204.93
			8.08	-Science, Technology and Environment	2.33	10.45	12.78
			298.30	-General Economic Services	44.59	259.35	303.94
			<b>158.48</b>	<b>-Grants-in-aid and Contributions</b>	<b>146.86</b>	<b>--</b>	<b>146.86</b>
				<b>II. Revenue surplus</b>			<b>481.20</b>

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2004-2005	Receipts	2005-06	2004-2005	Disbursements	Non-Plan	Plan	2005-06
	<b>Section-B</b>						
41.86	<b>III. Opening Cash balance including Permanent Advances and Cash Balance Investment</b>	1681.82	Nil	<b>III. Opening Overdraft from RBI</b>			Nil
Nil	<b>IV. Miscellaneous Capital Receipts</b>	Nil	1055.55	<b>IV. Capital Outlay</b>	74.94	963.12	1038.06
			29.07	General Services	42.39	10.28	52.67
			76.07	Social Services	3.97	115.13	119.10
			2.01	-Education, Sports, Art and Culture	--	2.28	2.28
			3.45	-Health and Family Welfare	--	16.38	16.38
			69.13	-Water Supply, Sanitation, Housing and Urban Development	3.97	85.10	89.07
			1.48	-Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	--	11.37	11.37
			--	-Social Welfare and Nutrition	--	--	--
			950.41	Economic Services	28.58	837.71	866.29
			56.04	-Agriculture and Allied Activities	24.37	30.53	54.90
			--	-Rural Development	--	--	--
			--	-Special Areas Programmes	--	--	--
			486.43	-Irrigation and Flood Control	--	484.02	484.02
			36.44	-Energy			
			(-) 3.61	-Industry and Minerals	(-) 3.56	0.10	(-) 3.46
			360.92	-Transport and Communications	7.59	311.31	318.90
			14.19	-General Economic Services	0.18	11.75	11.93
416.95	<b>V Recoveries of Loans and Advances</b>	347.60	205.09	<b>V. Loans and Advances disbursed</b>	49.44	17.76	67.20
200.00	-From Power Projects	148.33	57.12	-For Power Projects	Nil	9.84	9.84
173.89	-From Government Servants	139.03	24.28	-To Government Servants	18.93	Nil	18.93
43.06	-From others	60.24	123.69	-To Others	30.51	7.92	38.43
	<b>VI Revenue surplus brought down</b>	481.20	522.30	<b>VI. Revenue deficit brought down</b>			Nil
4111.80	<b>VII Public Debt Receipts (Other than Ways and Means Advances</b>	2094.96	2252.67	<b>VII. Repayment of Public Debt</b>			1037.58
2689.22	-Internal debt other than Ways and Means Advances and Overdraft	2105.27	808.10	-Internal debt other than Ways and Means Advances and Overdraft			505.03

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2004-2005	Receipts		2005-06	2004-2005	Disbursements	Non-Plan	Plan		2005-06
Nil	-Net transaction under Ways and Means Advances		Nil	Nil	-Net transaction under Ways and Means Advances			Nil	
1422.58	-Loans and Advances from Central Government		*(-) 10.31	1444.57	-Repayment of Loans and Advances to Central Government			532.55	
--	<b>VIII Appropriation to Contingency Fund</b>		Nil	Nil	<b>VIII. Appropriation to Contingency Fund</b>				Nil
54.44	<b>IX Amount transferred to Contingency Fund</b>		80.80	73.94	<b>IX. Expenditure from Contingency Fund</b>				Nil
7372.89	<b>X Public Account receipts</b>		8506.47	6206.57	<b>X. Public Account disbursements</b>				6003.01
1937.72	-Small Savings and Provident Funds	2742.18		1378.55	-Small Savings and Provident funds			1394.03	
1123.06	-Reserve Funds	1104.82		273.21	-Reserve funds			232.93	
(-) 428.74	-Suspense and Miscellaneous	(-)73.78		(-) 420.16	-Suspense and Miscellaneous			(-) 204.13	
1991.41	-Remittance	2335.92		1991.37	-Remittance			2331.71	
2749.44	-Deposits and Advances	2397.33		2983.60	-Deposits and Advances			2248.47	
Nil	<b>XI Closing Overdraft from Reserve Bank of India</b>		Nil	1681.82	<b>XI Cash Balance at end</b>				5047.00
				3.68	-Cash in Treasuries and Local Remittances			2.75	
				(-) 216.55	Deposits with Reserve Bank			50.00	
				23.61	-Departmental Cash Balance including permanent advances			19.06	
				1871.08	-Cash Balance Investment			4975.19	
<b>11997.94</b>			<b>13192.85</b>	<b>11997.94</b>					<b>13192.85</b>

\*(-) 10.31 is due to recovery of additional central assistance for externally aided project vide GOI, Ministry of Finance Department of Expenditure, sanction No.54(1) PF-1/2005-215 dt.27.3.2006

**APPENDIX – 1.4**  
**(Refer paragraph 1.4 at page 4)**  
**SOURCES AND APPLICATION OF FUNDS**

(Rupees in crore)

2004-2005		Sources	2005-2006	
	11850.19	1. a) Revenue receipts		14084.72
	Nil	b) Miscellaneous Capital receipts(Non-debt)		Nil
	416.95	2. Recoveries of Loans and Advances		347.60
	1859.13	3. Increase in Public debt other than overdraft		1057.38
	1166.32	4. Net receipts from Public Account		2503.46
559.17		Increase in Small Savings	1348.15	
(-) 234.16		Increase in Deposits and Advances	148.86	
849.85		Increase in Reserve funds	871.89	
(-) 8.58		Net effect of suspense and Miscellaneous transactions	130.35	
0.04		Net effect of Remittance transactions	4.21	
		5. Increase in Overdraft		Nil
		6. Decrease in closing cash balance		
		7. Net effect of Contingency Fund transaction		80.80
	<b>15292.59</b>	<b>Total</b>		<b>18073.96</b>
		<b>Application</b>		
	12372.49	1. Revenue expenditure		13603.52
	205.09	2. Lending for development and other purposes		67.20
	1055.55	3. Capital expenditure		1038.06
	19.50	4. Net effect of Contingency Fund transactions		Nil
	Nil	5. Decrease in Overdraft		Nil
	1639.96	6. Increase in closing Cash Balance		3365.18
	Nil	7. Appropriation to Contingency Fund		Nil
	<b>15292.59</b>	<b>Total</b>		<b>18073.96</b>

*Explanatory Notes for Appendices II, III and IV:*

1. The abridged accounts in the foregoing Appendices have to be read with comments and explanations in the Finance Accounts.
2. Government accounts being mainly on cash basis, the deficit on Government account as shown in Appendices -II indicates the position on cash basis as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc. do not figure in the accounts.
3. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlement, etc.
4. There was a difference of Rs 15.28 crore (net credit) between the figures reflected in the accounts (Rs 50.00 crore) and that intimated by the RBI (Rs 65.28 crore) under "Deposit with Reserve Bank". After reconciliation and adjustment, the difference to the extent of Rs 0.23 crore (Net debit) remains to be reconciled (June 2006).

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**APPENDIX – 1.5**  
(Refer paragraph 1.4 at page 4)

**TIME SERIES DATA ON STATE GOVERNMENT FINANCE**

	2001-02	2002-03	2003-2004	2004-05	2005-06
	(Rupees in crore)				
<b>1. Revenue Receipts</b>	<b>7048</b>	<b>8439</b>	<b>9440</b>	<b>11850</b>	<b>14085</b>
<b>(i) Tax Revenue</b>	<b>2467(35)</b>	<b>2872(34)</b>	<b>3302 (35)</b>	<b>4177 (35)</b>	<b>5002 (35)</b>
Taxes on Agricultural Income	Nil	NIL	Nil	Nil	Nil
Taxes on Sales, Trade, etc.	1402(57)	1605(56)	1864 (56)	2471 (59)	3012 (60)
State Excise	197(8)	246(8)	256 (8)	307 (8)	389 (8)
Taxes on vehicles	216(9)	258(9)	280 (9)	338 (8)	406 (8)
Stamps and Registration fees	110(4)	136(5)	153 (5)	198 (5)	236 (5)
Land Revenue	84(3)	82(3)	103 (3)	132 (3)	70 (1)
Taxes and Duties on Electricity	137(6)	172(6)	200 (6)	262 (6)	353 (7)
Other Taxes	321(13)	373(13)	446 (13)	469 (11)	536 (11)
<b>State's share of net proceeds of Taxes and duties</b>	<b>2647(37)</b>	<b>2806(33)</b>	<b>3328 (35)</b>	<b>3978 (34)</b>	<b>4877 (35)</b>
<b>(ii) Non-Tax Revenue</b>	<b>692(10)</b>	<b>961(12)</b>	<b>1094 (12)</b>	<b>1345 (11)</b>	<b>1532 (11)</b>
<b>(iii) Grants-in-aid from GOI</b>	<b>1240(18)</b>	<b>1800(21)</b>	<b>1716 (18)</b>	<b>2350 (20)</b>	<b>2674 (19)</b>
<b>2. Miscellaneous Capital Receipts</b>	<b>Nil</b>	<b>NIL</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
<b>3. Total Revenue and Non-debt Capital Receipts (1+2)</b>	<b>7048</b>	<b>8439</b>	<b>9440</b>	<b>11850</b>	<b>14085</b>
<b>4. Recoveries of Loans and Advances</b>	<b>132</b>	<b>177</b>	<b>273</b>	<b>417</b>	<b>348</b>
<b>5. Public Debt Receipts</b>	<b>3273</b>	<b>4819</b>	<b>5879</b>	<b>4112</b>	<b>2095</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1687	2296	4338	2689	2105
Net transaction under Ways and Means Advances and Overdrafts (WMA-2002-03)	231	59	--	--	--
Loans and advances from Government of India*	1355	2464	1541	1423	(-) 10*
<b>6. Total Receipts in the Consolidated Fund (3+4+5)</b>	<b>10453</b>	<b>13435</b>	<b>15592</b>	<b>16379</b>	<b>16528</b>
<b>7 Contingency Fund Receipts</b>	<b>Nil</b>	<b>NIL</b>	<b>--</b>	<b>54</b>	<b>81</b>
<b>8. Public Account Receipt</b>	<b>6813</b>	<b>7150</b>	<b>7657</b>	<b>7373</b>	<b>8506</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>17266</b>	<b>20585</b>	<b>23249</b>	<b>23806</b>	<b>25115</b>
<b>10. Revenue Expenditure</b>	<b>9882(88)</b>	<b>10015(88)</b>	<b>10861(82)</b>	<b>12372 (91)</b>	<b>13604 (92)</b>
Plan	1816(18)	1571(16)	1643 (15)	1956 (16)	2113 (16)
Non-Plan	8066(82)	8444(84)	9218 (85)	10416 (84)	11491 (84)
General Services including interest payment	4933(50)	4805(48)	5159 (48)	6481 (53)	6826 (50)
Social Services	3260(33)	3460(35)	3710 (34)	3980 (32)	4678 (35)
Economic Services	1539(16)	1603(16)	1771 (16)	1753 (14)	1953 (14)
Grants-in-aid and contributions	150(1)	147(1)	221 (2)	158 (1)	147 (1)
<b>11. Capital Expenditure</b>	<b>887(9)</b>	<b>1074 (9)</b>	<b>853 (6)</b>	<b>1056 (8)</b>	<b>1038 (7)</b>
Plan	813(92)	993(92)	805 (94)	1002 (95)	963 (93)
Non-Plan	74(8)	81(8)	48 (6)	54 (5)	75 (7)
General Services	75(8)	20(2)	38 (4)	29 (3)	53 (5)
Social Services	147(17)	161(15)	127 (15)	76 (7)	119 (12)
Economic Services	665(75)	893(83)	688 (81)	951 (90)	866 (83)
<b>12. Disbursement of loans and advances</b>	<b>379(3)</b>	<b>343 (3)</b>	<b>1572 (12)</b>	<b>205 (1)</b>	<b>67 (1)</b>
Plan	148	226	250	49	18
Non-Plan	231	117	1322	156	49

\* Includes Ways and Means Advances from GOI

\* Minus credit is due to recovery of Additional Central Assurances for Externally Aided Projects vide Govt. of India, Ministry of Finance Department of Expenditure Sanction No.54 (1) PF-I/2005/215 dt:27/3/2006



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	2001-02	2002-03	2003-2004	2004-05	2005-06
	(Rupees in crore)				
<b>13. Total Expenditure (10+11+12)</b>	<b>11148</b>	<b>11432</b>	<b>13286</b>	<b>13633</b>	<b>14709</b>
<b>14. Repayments of Public Debt</b>	<b>921</b>	<b>2688</b>	<b>2518</b>	<b>2253</b>	<b>1038</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	84	208	534	808	505
Net transactions under Ways and Means Advances and Overdraft (Over draft 2002-03)	-		239	Nil	Nil
Loans and Advances from Government of India*	837	1626	1745	1445	533
<b>15. Appropriation to Contingency Fund</b>	<b>Nil</b>	<b>NIL</b>	<b>--</b>	<b>Nil</b>	<b>Nil</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>12069</b>	<b>14120</b>	<b>15804</b>	<b>15886</b>	<b>15747</b>
17. Contingency Fund disbursements	67	NIL	7	74	Nil
<b>18. Public Account disbursement</b>	<b>5329</b>	<b>6638</b>	<b>7083</b>	<b>6207</b>	<b>6003</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>17465</b>	<b>20758</b>	<b>22894</b>	<b>22167</b>	<b>21750</b>
<b>20. Revenue Deficit (-)/ Surplus (+)(1-10)</b>	<b>(-) 2834</b>	<b>(-) 1576</b>	<b>(-) 1421</b>	<b>(-) 522</b>	<b>(+) 481</b>
<b>21. Fiscal Deficit (3+4-13)</b>	<b>(-) 3968</b>	<b>(-) 2816</b>	<b>(-) 3573</b>	<b>(-) 1366</b>	<b>(-) 276</b>
<b>22. Primary Deficit (21-24)</b>	<b>(-) 1133</b>	<b>(+) 70</b>	<b>(-) 713</b>	<b>(+) 1966</b>	<b>(+) 3421</b>
<b>23. Own Tax buoyancy</b>	<b>1.56</b>	<b>8.77</b>	<b>0.62</b>	<b>2.91</b>	<b>2.89</b>
<b>24. Interest Payments (Percentage of Revenue Expenditure)</b>	<b>2835(29)</b>	<b>2886(29)</b>	<b>2860 (26)</b>	<b>3332 (27)</b>	<b>3697 (27)</b>
25. Arrears of Revenue ( <i>per cent</i> of Tax and Non-Tax Revenue Receipt) (Under principal heads of revenue as reported by the Department)	1195(21)	1410(21)	1928 (25)	2259(24)	
<b>26. Financial Assistance to local bodies etc</b>	<b>994</b>	<b>1022</b>	<b>965</b>	<b>1064</b>	<b>1783</b>
<b>27. Ways and Means Advances/ Overdrafts availed (days)</b>	<b>1355 (112 days)</b>	<b>2000 (169 days)</b>	<b>3204 (150 days)</b>	<b>1450 (99 days)</b>	<b>Nil</b>
	<b>5393 (252 days)</b>	<b>4723 (188 days)</b>	<b>3809 (171 days)</b>	<b>Nil</b>	<b>Nil</b>
<b>28. Interest on WMA/Over-draft</b>	<b>11.59/8.32</b>	<b>10.88/8.75</b>	<b>12.19/8.42</b>	<b>1.85/Nil</b>	<b>Nil/Nil</b>
<b>29. Gross State Domestic Product (GSDP)</b>	<b>42030</b>	<b>43862</b>	<b>54378 (P)</b>	<b>59327 (Q)</b>	<b>63382 (A)</b>
<b>30. Outstanding Public Debt (year end)</b>	<b>18531</b>	<b>20662</b>	<b>23814</b>	<b>25673</b>	<b>26730</b>
<b>31. Outstanding guarantees (year end) (Principal + Interest)</b>	<b>5251 +*</b>	<b>5231 +*</b>	<b>5094 +*</b>	<b>3823 +*</b>	<b>3496 +*</b>
<b>32. Maximum amount guaranteed (year end)</b>	<b>8423</b>	<b>8487</b>	<b>9343</b>	<b>9297</b>	<b>9252</b>
<b>33. Number of incomplete projects</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>31</b>
<b>34. Capital blocked in incomplete projects</b>	<b>4031</b>	<b>4446</b>	<b>4742</b>	<b>5108</b>	<b>5458</b>
<b>35. Outstanding Debt (year end)</b>	<b>27853</b>	<b>30735</b>	<b>34014</b>	<b>36093</b>	<b>38468</b>

Note: Figures in brackets represent percentages (rounded) to total of each sub heading  
P : Provisional Estimates, Q: Quick Estimates, A :Advance Estimates  
\*Figures not furnished by Government

**APPENDIX – 1.6**

(Refer paragraph 1.8.1 at page 12)

**STATEMENT SHOWING THE YEAR-WISE POSITION OF WANTING UTILISATION CERTIFICATES**

(Rupees in Crore)

Name of the Bodies audited during 2005-06 period up to which audited and No. of such bodies audited.	Up to 1995-1996	1996-1997	1997-1998	1998-1999	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	No. of Bodies where year-wise details not available with amount	Total
Panchayat Samiti 2004-2005 (80)	16.00	2.15	3.62	11.57	4.16	7.55	11.66	18.02	21.94	15.03	189.93(46)	301.63
DRDAs 2003-2004 (4)	-	-	-	-	-	-	-	-	-	-	9.05 (4)	9.05
DRDAs 2004-2005 (5)											134.17(5)	134.17
ITDAs 2004-2005 (2)	-	-	-	-	-	-	-	-	-	-	14.05(2)	14.05
Zilla Sakhyarata Samiti (4)											0.77(4)	0.77
Zilla Swasthya Samiti (1)											-(1)	-
State Aids Control Society (1)											6.01(1)	6.01
State Seed Certification Agency (1)											-(1)	-
National Child Labour Project (1)											2.24(1)	2.24
Orissa Computer Application Centre (1)											13.47(1)	13.47
Western Orissa Development Council (1)											199.57(1)	199.57
Sambalpur University (1)											--(1)	--
Orissa State Co-op Marketing Federation (1)											0.04(1)	0.04
<b>Total: (103)</b>	<b>16.00</b>	<b>2.15</b>	<b>3.62</b>	<b>11.57</b>	<b>4.16</b>	<b>7.55</b>	<b>11.66</b>	<b>18.02</b>	<b>21.94</b>	<b>15.03</b>	<b>569.30 (69)</b>	<b>681.00</b>

**Appendix-1.7**  
**(Refer paragraph 1.8.3 at page 13)**  
**Statement showing the details of unspent balances**

Sl. No.	Name of the Body	No. of the Body	Year up to which audited	Unspent balance as on 31 <sup>st</sup> March of the year covered in audit (Rs in Crore)
1.	<b>Panchayat Samities</b>	80	2004-2005	249.67
2.	<b>DRDAs</b>	4	2003-2004	19.11
		5	2004-2005	78.17
3.	<b>ITDAs</b>	2	2004-2005	15.09
4.	<b>Other Bodies</b>			
	<b>i.</b> Zilla Sakharata Samiti	4	2004-2005	0.39
	<b>ii.</b> Zilla Swasthya Samiti	1	2004-2005	----
	<b>iii.</b> Orissa State Aids Control Society.	1	2004-2005	4.49
	<b>iv.</b> State Seed Certification Agency	1	2004-2005	0.11
	<b>v.</b> National Child Labour Project.	1	2004-2005	0.72
	<b>vi.</b> Orissa Computer Application Centre	1	2003-2004	5.67
	<b>vii.</b> Western Orissa Development Council	1	2003-2004	42.72
	<b>viii.</b> Sambalpur University	1	2003-2004	----
	<b>ix.</b> Orissa State Co-operative Marketing Federation.	1	2002-2003	3.34
<b>Total</b>		<b>103</b>		<b>419.48</b>

Contd.

**APPENDIX-1.8****(Refer paragraph 1.9 at page 14)****Statement showing Misappropriation, losses etc. reported up to 31 March 2006 pending finalisation at the end of June 2006****(Rupees in lakh)**

Sl. No.	Name of the Department	Awaiting Departmental/ Criminal investigation		Departmental action started, but not finalised		Criminal proceedings finalised but execution of certificate cases for recovery of the amount pending		Awaiting orders for recovery or write off		Pending in the court of law		Total	
		A		B		C		D		E		F	
		Number of Items	Amount	Number of Items	Amount	Number of Items	Amount	Number of Items	Amount	Number of Items	Amount	Number of Items	Amount
1	Finance	2	0.08	1	0.17	0	0.00	12	5.88	8	12.13	23	18.26
2	Revenue	6	1.99	17	4.82	23	5.15	81	11.32	10	128.06	137	151.34
3	Excise	0	0.00	1	0.21	0	0.00	1	0.10	0	0.00	2	0.31
4	Law	4	5.37	4	2.82	1	0.15	6	00.98	4	3.57	19	12.89
5	Water Resources	143	163.87	243	79.85	4	0.27	21	12.28	15	1.52	426	257.79
6	Rural Development	52	27.56	41	18.93	1	0.03	1	0.04	3	0.04	98	46.60
7	Energy	2	16.03	6	226.57	1	1.17	0	0.00	1	0.34	10	244.11
8	Industries	2	4.73	3	0.51	0	0.00	15	3.45	4	4.57	24	13.26
9	Textiles and Handloom	0	0.00	0	0.00	0	0.00	1	0.15	0	0.00	1	0.15
10	Harijan and Tribal Welfare (SC and ST Development)	4	2.28	13	3.92	0	0.00	20	4.71	5	0.42	42	11.33
11	Health and Family Welfare	5	15.72	6	7.15	0	0.00	31	14.98	9	24.13	51	61.98
12	General Administration	1	1.23	1	0.95	0	0.00	0	0.00	2	0.71	4	2.89
13	Works	46	39.92	139	165.83	1	0.41	2	0.34	6	3.60	194	210.10

Concl.

Sl. No.	Name of the Department	Awaiting Departmental/ Criminal investigation		Departmental action started, but not finalised		Criminal proceedings finalised but execution of certificate cases for recovery of the amount pending		Awaiting orders for recovery or write off		Pending in the court of law		Total	
		A		B		C		D		E		F	
		Number of Items	Amount	Number of Items	Amount	Number of Items	Amount	Number of Items	Amount	Number of Items	Amount	Number of Items	Amount
14	Commerce and Transport	5	6.54	3	1.06	0	0.00	3	1.04	2	1.66	13	10.30
15(A)	Education	19	16.70	22	21.94	0	0.00	3	2.16	6	18.00	50	58.80
15(B)	Text Book	0	0.00	1	0.31	0	0.00	7	3.27	4	4.58	12	8.16
16	Fisheries and ARD	1	0.02	18	55.36	0	0.00	40	10.44	8	16.73	67	82.55
17	Agriculture	20	32.37	46	32.76	0	0.00	96	10.92	33	22.90	195	98.95
18	Co-operation	0	0.00	1	0.94	0	0.00	0	0.00	2	3.25	3	4.19
19	Panchayati Raj	27	23.41	14	11.98	2	0.34	15	4.74	8	1.27	66	41.74
20	Home	0	0	0	0	1	12.70	1	0.17	5	4.38	7	17.25
21	Food Supplies and Consumer Welfare	0	0.00	0	0.00	0	0.00	1	0.10	2	2.94	3	3.04
22	Housing and Urban Development	28	18.37	43	27.84	0	0.00	2	0.19	2	3.28	75	49.68
23	Labour and Employment	0	0.00	0	0.00	0	0.00	1	0.05	1	1.94	2	1.99
24	Information and Public Relation	107	9.71	8	0.60	0	0.00	34	2.41	0	0.00	149	12.72
25	Forest and Environment	73	79.05	195	88.89	5	2.38	153	52.75	9	1.79	435	224.86
26	Women and Child Development	0	0.00	5	3.44	0	0.00	1	0.03	0	0.00	6	3.47
	<b>Total</b>	<b>547</b>	<b>464.95</b>	<b>831</b>	<b>756.85</b>	<b>39</b>	<b>22.60</b>	<b>548</b>	<b>142.50</b>	<b>149</b>	<b>261.81</b>	<b>2114</b>	<b>1648.71</b>

**Appendix-1.9**

**(Refer paragraph 1.10.5 at page 16)**

**Statement showing the department-wise positions of arrears in preparation of proforma accounts and investments**

Sl. No.	Department	No. of Undertakings/ Schemes under the Departments	Name of the Undertakings/ Schemes	Years from which accounts are due	Investments as per last accounts (Rupees in lakh)	Remarks
1.	Forest and Environment	1	Nationalisation of Kendu Leaves (operated by Chief Conservator of Forest (Kendu Leaves), Orissa)	2000-01	70.09	Arrear for six Years
2.	Agriculture and Co-operation	7	(i) Cold Storage Plant, Kumarmunda	1972	11.97	Arrear for 34 years
			(ii) Cold Storage Plant, Similiguda	1977	16.15	Arrear for 29 years
			(iii) Cold Storage Plant, Paralakhemundi	1984	6.36	Arrear for 22 years
			(iv) Cold Storage Plant, Bolangir	1994	7.92	Arrear for 12 years
			(v) Cold Storage Plant, Bhubaneswar	1975	17.89	Transferred (March 1979) to Orissa State Seeds Corporation Limited. Arrear for five years
			(vi) Cold Storage Plant, Sambalpur	1971	(Not Available) NA	Transferred (March 1979) to Orissa State Seeds Corporation Limited. Arrear for nine years.
			(vii) Purchase and distribution of quality seeds to cultivators			Proforma accounts not prescribed by Government
3.	Food supply and Consumer Welfare	1	Grain purchase scheme	1977-78	NA	Transferred (September 1980) to Orissa State Seeds Corporation Limited. Arrear for five years.
4.	Commerce and Transport	1	State Transport service	1972-73	NA	Transferred (May 1974) to Orissa State Road Transport Corporation. Arrear for four years.
5.	Fisheries and Animal Resources Development	1	Poultry Development	--	NA	Proforma accounts not prescribed by Government.
	<b>In operative/Closed Undertakings/Schemes</b>					<b>(Year from which remained closed or inoperative)</b>
6.	--	1	Grain supply scheme	--	--	1958-59
7.	--	1	Scheme for trading in Iron Ore through Paradeep Port	--	--	1966-67
8.	--	1	Cloth and Yarn Scheme	--	--	1954-55
9.	--	1	Scheme for exploitation and marketing of fish	--	--	1982-83

## Appendix-2.1

(Refer paragraph 2.3.1 at page 24)

## Statement showing analysis of major savings with reference to allocative priorities

<b>Grant No. 3</b>	Savings occurred mainly under the major head 2245 Relief on Account of Natural Calamities-80-General-Lump provision (Rs 259.81 crore) and entire provision was withdrawn through re-appropriation. Anticipated savings of Rs 34.76 crore under the major head 2245 Relief on Account of Natural Calamities-01-Drought-800-Other Expr-Other item, was curtailed without assigning any specific reason.
<b>Grant No. 5</b>	Savings occurred mainly under the Major Head 2071 Pension and Other Retirement Benefits. Voluntary retirement/voluntary separation benefits for State Government Employees (Rs 74.51 crore), Voluntary Separation Scheme for Nominal Muster Roll (NMR), Daily Labour Rate (DLR) Work Charged etc. (Rs 30.19 crore), commuted value of pension (Rs 122.56 crore), Death-Cum-Retirement Gratuity (Rs 90.22 crore), Family Pensions (Rs 52.45 crore), Pension to teachers of Government Primary Schools and Basic schools (Rs 15.94 crore). Reasons for anticipated savings were not intimated (July 2006) to Accountant General (A&E) by Finance Department. The anticipated saving of Rs 29.55 crore under Major Head 7615-Miscellaneous Loans-Payment through one time settlement of guarantee loan towards principal only of State PSU's/Corporations/ Development Agencies and other Organisation was also surrendered.
<b>Grant No. 12</b>	Saving occurred mainly under the Major Head 2210 -Medical and Public Health-01-Urban Health services-Head Quarters Organisation-OHSDP-(Anticipatory saving Rs 33.85 crore and final Saving Rs 108.55 crore. Anticipatory Saving was surrendered attributing to vacancy in some posts and reason for final saving has not been intimated to the Accountant General (A&E) by Health and Family Welfare Department (July 2006).
<b>Grant No. 23</b>	Anticipated Savings occurred under the major head 2401-Crop Husbandry, Central Plan-District Sector, 108-Commercial Crop-Integrated Pest management (Rs 34.80 crore) and Special Minikit Demonstration Programme of Maize and Millets (Rs 24.39 crore) were surrendered attributing to non release of funds by Government of India and less sanction of funds by Government of India.
<b>Grant No. 36</b>	Savings occurred mainly under Major Head 2236-Nutrition, State Plan, State Sector, 02-Distribution of Nutritious Food and Beverages, 102-Mid-day Meals, 0019890-Mid-day Meals (anticipatory savings Rs 9.49 crore and final saving Rs 52.81 crore) and in 101-Special Nutrition Programme, 0031630-Supplementary Nutrition Programme (Anticipatory Saving Rs 0.50 crore and final saving Rs 21.48 crore). The Government surrendered anticipatory saving of Rs 9.98 crore attributing to late sanction of funds and the final saving of Rs 74.29 crore remained un-surrendered and unexplained (July 2006). Further, the anticipatory saving of Rs 82.75 crore in respect of 101-Special Nutrition Programmes-Supplementary Nutrition Programme (Rs 34.08 crore), 102-Mid-day Meals, 0019890-Mid-day Meal (Rs 29.64 crore), 796-TASP Mid-day Meal in Tribal Areas (Rs 8.85 crore) and Supplementary Nutrition Programme in Tribal Areas (Rs 10.18 crore) was surrendered due to late sanction of fund by the Government.
<b>Appropriation 6003-Internal Debt of the State Government</b>	The saving was mainly due to saving of Rs 1500.00 crore under repayment of Ways and Means Advances which was surrendered due to non availing of Ways and Means advance and anticipated saving of Rs 399.97 crore in respect of special securities issued to National Savings Fund of Central Government due to non approval for repayment of high cost of NSSF loans by Government of India.
<b>Appropriation-6004-Loans and Advances from Central Government</b>	Savings occurred mainly under 02-Loans for State/Union Territory Plan Scheme-101-Block Loans (Rs 685.63 crore) and the anticipated savings was surrendered on the recommendation of 12 <sup>th</sup> Finance Commission. Under 01 Non Plan loans-800 Other Loans-Medium Term Non-plan Loan, anticipatory savings of Rs 46.13 crore was surrendered attributing to consolidation of loans. The reasons for final saving of Rs 184.53 crore were not intimated to Accountant General (A&E) (July 2006).

**APPENDIX-2.2**

Contd.

**(Refer paragraph 2.3.2 at page 25)**

**Statement showing savings of more than 10 per cent during 2005-2006**

Sl. No.	Grant No.	Name of the Grant/Appropriation	Amount of Grant	Savings	Percentage of savings
(Rupees in crore)					
<b>REVENUE SECTION</b>					
1.	2	General Administration (Charged)	2.71	0.63	23
2.	3	Revenue (Voted)	987.42	129.37	13
3.	5	Finance (Voted)	1878.67	473.05	25
4.	7	Works (Voted)	274.96	51.33	19
5.	7	Works (Charged)	0.91	0.20	22
6.	10	School and Mass Education (Charged)	0.03	0.03	100
7.	11	Scheduled Tribe and Scheduled Castes Development and Minorities and Other Backward Classes Development (Voted)	431.31	69.06	16
8.	12	Health and Family Welfare (Voted)	705.84	277.37	39
9.	12	Health and Family Welfare (Charged)	0.02	0.02	100
10.	13	Housing and Urban Development (Voted)	393.11	44.28	11
11.	16	Planning and Co-ordination (Voted)	339.59	58.51	17
12.	19	Industries (Voted)	96.18	24.92	26
13.	20	Water Resources (Charged)	0.24	0.20	83
14.	21	Transport (Charged)	0.03	0.03	100
15.	22	Forest and Environment (Voted)	128.36	21.18	17
16.	23	Agriculture (Voted)	356.13	101.57	29
17.	23	Agriculture (Charged)	0.01	0.01	100
18.	27	Science and Technology (Voted)	10.88	1.23	11
19.	28	Rural Development (Voted)	377.93	54.24	14
20.	29	Parliamentary Affairs (Charged)	2.65	0.44	17
21.	30	Energy (Voted)	53.01	12.51	24
22.	31	Textile and Handloom (Voted)	51.81	20.94	40
23.	32	Tourism and Culture (Voted)	18.79	2.05	11
24.	33	Fisheries and Animal Resources Development (Voted)	138.51	20.93	15
25.	34	Co-operation (Voted)	41.96	7.42	18
26.	36	Women and Child Development (Voted)	825.71	266.46	32
27.	37	Information Technology (Voted)	39.98	16.86	42
28.	38	Higher Education (Charged)	0.01	0.01	100
<b>CAPITAL SECTION</b>					
1.	1	Home (Voted)	79.50	35.36	44
2.	2	General Administration (Voted)	29.04	24.00	83
3.	4	Law (Voted)	0.43	0.43	100



Concl.

Sl. No.	Grant No.	Name of the Grant/Appropriation	Amount of Grant	Savings	Percentage of savings
(Rupees in crore)					
4.	5	Finance (Voted)	93.57	38.18	41
5.	6	Commerce (Voted)	2.70	1.46	54
6.	7	Works (Voted)	318.95	87.20	27
7.	10	School and Mass Education (Voted)	0.63	0.63	100
8.	11	Scheduled Tribes and Scheduled Castes Development and Minorities and Other Backward Classes Development (Voted)	17.76	6.39	36
9.	12	Health and Family Welfare (Voted)	55.42	39.30	71
10.	13	Housing and Urban Development (Voted)	88.73	29.18	33
11.	19	Industries (Voted)	0.14	0.14	100
12.	20	Water Resources (Charged)	7.41	3.16	43
13.	22	Forest and Environment (Voted)	119.51	46.78	39
14.	28	Rural Development (Voted)	174.65	47.82	27
15.	30	Energy (Voted)	30.13	20.30	67
16.	32	Tourism and Culture (Voted)	6.73	0.98	15
17.	33	Fisheries and Animal Resources Development (Voted)	4.94	4.64	94
18.	34	Co-operation (Voted)	19.73	3.51	18
19.	6003	Internal Debt of the State Government (Charged)	2469.30	1964.27	80
20.	6004	Loans and Advances from Central Government (Charged)	1290.05	757.50	59

**APPENDIX-2.3**

**(Refer paragraph 2.3.2 at page 25)**

**Statement showing persistent savings of more than 10 per cent**

Sl. No.	Grant No.	Name of the Grant	Percentage of Savings		
			2003-04	2004-05	2005-06
<b>REVENUE SECTION</b>					
1.	2	General Administration (Charged)	18	24	23
2.	3	Revenue (Voted)	37	17	13
3.	5	Finance (Voted)	30	23	25
4.	7	Works (Voted)	22	23	19
5.	11	Scheduled Tribes and Scheduled Castes Development and Minorities and Other Backward Classes Development (Voted)	34	28	16
6.	13	Housing and Urban Development (Voted)	27	14	11
7.	16	Planning and co-ordination (Voted)	28	26	17
8.	19	Industries (Voted)	15	35	26
9.	22	Forest and Environment (Voted)	51	32	17
10.	23	Agriculture (Voted)	13	12	29
11.	28	Rural Development (Voted)	30	25	14
12.	29	Parliamentary Affairs (Charged)	22	22	17
13.	30	Energy (Voted)	71	55	24
14.	31	Textile and Handloom (Voted)	74	69	40
15.	33	Fisheries and Animal Resources Development (Voted)	15	17	15
16.	36	Women and Child Development (Voted)	25	17	32
17.	38	Higher Education (Charged)	100	100	100
<b>CAPITAL SECTION</b>					
1.	1	Home (Voted)	54	70	44
2.	5	Finance (Voted)	83	46	41
3.	7	Works (Voted)	67	16	27
4.	10	School and Mass Education (Voted)	96	100	100
5.	11	Scheduled Tribes and Scheduled Castes Development and Minorities and Backward Classes Development (Voted)	74	76	36
6.	12	Health and Family Welfare (Voted)	34	99	71
7.	13	Housing and Urban Development (Voted)	58	47	33
8.	20	Water Resources (Charged)	56	47	43
9.	28	Rural Development (Voted)	42	22	27
10.	33	Fisheries and Animal Resources Development (Voted)	38	92	94
11.	6004	Loans and Advances from Central Government (Charged)	21	32	59

## APPENDIX-2.4

(Refer paragraph 2.3.3 (ii) at page 25)

Statement showing Excess Expenditure over provisions in a Grant/Appropriation during 2005-06

Sl. No.	Number and Name of Grant/Appropriations.	Total Grants/Appropriation.	Expenditure in Rupees	Excess over Grants/Appropriation
		(Rupees in thousand)		
1	2	3	4	5
	<b>Revenue Section</b>			
1.	31-Textile and Handloom (Charged)	174	176	2
	<b>Capital Section</b>			
2.	7-Works (Charged)	5000	5553	553
		<b>5174</b>	<b>5729</b>	<b>555</b>

APPENDIX-2.5

{Refer paragraph 2.3.5 (i) at page 26}

Statement showing cases where supplementary provision was unnecessary

Sl. No.	No. and Name of the Grant/Appropriation		Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Expenditure	Savings
(1)	(2)		(3)	(4)	(5)	(6)
(Rupees in crore)						
<b>REVENUE SECTION</b>						
1.	1.	Home (Charged)	10.36	0.55	10.14	0.77
2.	3	Revenue (Voted)	978.73	8.69	858.04	129.38
3.	7	Works (Voted)	271.08	3.88	223.63	51.33
4.	8	Orissa Legislative Assembly (Voted)	10.59	0.06	9.74	0.91
5.	12	Health and Family Welfare (Voted)	688.72	17.12	428.47	277.37
6.	13	Housing and Urban Development (Voted)	358.74	34.37	348.83	44.28
7.	14	Labour and Employment (Voted)	25.91	0.98	25.55	1.34
8.	16	Planning and Co-ordination (Voted)	309.53	30.06	281.08	58.51
9.	22	Forest and Environment (Voted)	120.76	7.60	107.18	21.18
10.	23	Agriculture (Voted)	349.10	7.03	254.56	101.57
11.	26	Excise (Voted)	14.33	0.69	14.01	1.01
12.	31	Textile and Handloom (Voted)	48.78	3.03	30.87	20.94
13.	32	Tourism and Culture (Voted)	17.63	1.16	16.74	2.05
14.	33	Fisheries and Animal Resources Development (Voted)	120.52	17.99	117.58	20.93
15.	34	Co-operation (Voted)	39.37	2.59	34.54	7.42
	<b>Total</b>		<b>3364.15</b>	<b>135.80</b>	<b>2760.96</b>	<b>738.99</b>
<b>CAPITAL SECTION</b>						
1.	1	Home (Voted)	62.59	16.91	44.14	35.36
2.	2	General Administration (Voted)	5.65	23.39	5.04	24.00
3.	5	Finance (Voted)	88.57	5.00	55.39	38.18
4.	6	Commerce (Voted)	1.94	0.76	1.24	1.46
5.	13	Housing and Urban Development (Voted)	68.16	20.56	59.54	29.18
6.	22	Forest and Environment (Voted)	115.90	3.61	72.73	46.78
7.	33	Fisheries and Animal Resources Development (Voted)	3.90	1.04	0.31	4.63
	<b>Total</b>		<b>346.71</b>	<b>71.27</b>	<b>238.39</b>	<b>179.59</b>
	<b>Grand Total:</b>		<b>3710.86</b>	<b>207.07</b>	<b>2999.35</b>	<b>918.58</b>

## APPENDIX-2.6

{Refer paragraph 2.3.5(ii) at page 26}

Contd.

## Statement showing cases where supplementary provision was made in excess of actual requirement

Sl. No.	Number and Name of the Grant/ Appropriation		Original Grant/ Appropriation	Expenditure	Additional requirement	Supplementary provision	Final savings
			(Rupees in crore)				
<b>REVENUE SECTION</b>							
1.	1	Home (Voted)	510.75	555.97	45.22	77.45	32.23
2.	2	General Administration (Voted)	23.96	25.63	1.67	3.07	1.40
3.	4	Law (Voted)	42.55	47.27	4.72	8.86	4.14
4.	6	Commerce (Voted)	25.02	25.87	0.85	2.63	1.78
5.	9	Food Supplies and Consumer Welfare (Voted)	61.26	61.56	0.30	5.74	5.44
6.	10	School and Mass Education (Voted)	1841.29	1920.47	79.18	130.91	51.73
7.	11	Scheduled Tribes and Scheduled Castes Development and Minorities and Backward Classes Development (Voted)	361.09	362.25	1.16	70.22	69.06
8.	15	Sports and Youth Services (Voted)	6.04	7.49	1.45	1.82	0.37
9.	17	Panchayati Raj (Voted)	428.05	498.63	70.58	90.04	19.46
10.	19	Industries (Voted)	70.29	71.26	0.97	25.89	24.92
11.	20	Water Resources (Voted)	215.32	242.29	26.97	37.69	10.72
12.	21	Transport (Voted)	13.60	14.48	0.88	1.60	0.72
13.	24	Steel and Mines (Voted)	13.89	13.98	0.09	0.68	0.59
14.	25	Information and Public Relations (Voted)	11.91	14.73	2.82	3.17	0.35
15.	27	Science and Technology (Voted)	8.58	9.65	1.07	2.30	1.23
16.	28	Rural Development (Voted)	273.10	323.69	50.59	104.83	54.24
17.	30	Energy (Voted)	39.00	40.50	1.50	14.01	12.51
18.	36	Woman and Child Development (Voted)	493.85	559.25	65.40	331.86	266.46
19.	37	Information Technology (Voted)	20.75	23.12	2.37	19.23	16.86
20.	38	Higher Education (Voted)	307.43	356.23	48.80	51.30	2.50
	<b>Total</b>		<b>4767.73</b>	<b>5174.32</b>	<b>406.59</b>	<b>983.30</b>	<b>576.71</b>
<b>CAPITAL SECTION</b>							
1.	7	Works (Voted)	203.00	231.75	28.75	115.95	87.20

Sl. No.	Number and Name of the Grant/ Appropriation		Original Grant/ Appropriation	Expenditure	Additional requirement	Supplementary provision	Final savings
			( Rupees in crore )				
2.	11	Scheduled Tribes and Scheduled Castes Development and Minorities and Backward Classes Development (Voted)	5.41	11.37	5.96	12.35	6.39
3.	20	Water Resources (Voted)	336.04	488.11	152.07	192.35	40.28
4.	20	Water Resources (Charged)	1.47	4.25	2.78	5.94	3.16
5.	28	Rural Development (Voted)	80.52	126.84	46.32	94.14	47.82
6.	34	Co-operation (Voted)	12.00	16.23	4.23	7.74	3.51
	<b>Total</b>		<b>638.44</b>	<b>878.55</b>	<b>240.11</b>	<b>428.47</b>	<b>188.36</b>
	<b>Grand Total</b>		<b>5406.17</b>	<b>6052.87</b>	<b>646.70</b>	<b>1411.77</b>	<b>765.07</b>

## APPENDIX-2.7

Contd.

(Refer paragraph 2.3.6 at page 26)

## Statement showing significant cases of savings in plan expenditure exceeding Rs 1 crore

Sl. No.	Number and Name of the Grant/Appropriation	Major Head/Minor Head/Sub-Head	Total Grant	Actual expenditure	Savings
1	2	3	4	5	6
			(Rupees in crore)		
1.	2-General Administration	6216-Loans for Housing, State Plan, State Sector, 02-Urban Housing, 190-Loans to Public Sector and Other undertakings, 8000760-One time ACA	4.99	0	4.99
2.	7-Works	4202-Capital Outlay on Education, Sports, Art and Culture, Central Plan, State Sector, 01-General Education, 202-Secondary Education.	3.79	0	3.79
3.	7-Works	4202-Capital Outlay on Education, Sports, Art and Culture, Central Plan, State Sector, 01-General Education, 796-Tribal Area Sub-plan	1.95	0	1.95
4.	7-Works	4210-Capital Outlay on Medical and Public Health, Central Plan, State Sector, 03-Medical Education Training and Research, 101-Ayurveda.	2.98	0.44	2.54
5.	7-Works	5054-Capital Outlay on Roads and Bridges, State Plan, State Sector, 03-State Highways, 337-Road Works, 0017610-Central Road funds..	6.60	5.10	1.50
6.	7-Works	5054-Capital Outlay on Roads and Bridges, State Plan, State Sector, 04-District and Other Roads, 796-Tribal Area Sub-plan, 3703670-Road Development Programme.	19.40	16.46	2.94
7.	7-Works	5054-Capital Outlay on Roads and Bridges, State Plan, State Sector, 04-District and Other Roads, 800-Other Expenditure, 0017610-Central Road Fund.	11.18	7.71	3.47
8.	10-School and Mass Education	2202-General Education, State Plan, State Sector, 01-Elementary Education, 800-Other Expenditure.	7.35	2.07	5.28
9.	11-Scheduled Tribe and Scheduled Caste Development and Minorities and Other Backward Classes Development	2225-Welfare of SC, ST and OBC, State Plan, State Sector, 02-Welfare of Scheduled Tribes, 794-Special Central Assistance for Tribal Sub-plan, 0029440--Special Education Infrastructure.	6.40	1.00	5.40
10.	11-Scheduled Tribe and Scheduled Caste Development and Minorities and Other Backward Classes Development	2225-Welfare of SC, ST and OBC, State Plan, State Sector, 80-General, 800-Other Expenditure, 0028930-RLTAP for KBK district.	15.61	8.61	7.00

Sl. No.	Number and Name of the Grant/Appropriation	Major Head/Minor Head/Sub-Head	Total Grant	Actual expenditure	Savings
1	2	3	4	5	6
			( Rupees in crore )		
11.	11-Scheduled Tribe and Scheduled Caste Development and Minorities and Other Backward Classes Development	2225-Welfare of SC, ST and OBC, State Plan, District Sector, 01-Welfare of Scheduled Caste, 277-Education, 0009150-Other Educational Facilities.	10.36	3.16	7.20
12.	11-Scheduled Tribe and Scheduled Caste Development and Minorities and Other Backward Classes Development	2225-Welfare of SC, ST and OBC, State Plan, District Sector, 02-Welfare of Scheduled Tribe, 277-Education, 0009150-Other Educational Facilities.	30.78	21.14	9.64
13.	12-Health and Family Welfare	2211-Family Welfare, State Plan, District Sector, 101-Rural Family Welfare Services, 0009591-Postpartum Centres.	5.61	3.82	1.79
14.	12-Health and Family Welfare	2211-Family Welfare, State Plan, District Sector, 102-Urban Family Welfare Services, 0009591-Postpartam Centres.	2.80	1.78	1.02
15.	12-Health and Family Welfare	2211-Family Welfare, State Plan, District Sector, 103-Maternity and Child Health, 796-Tribal Area Sub-plan, 0010934-Rural Family Welfare Services.	3.03	1.85	1.18
16.	12-Health and Family Welfare	2211-Family Welfare, Central Plan, District Sector, 101-Rural Family Welfare Services, 0028400-Rural Family Welfare Sub-centres.	40.03	35.55	4.48
17.	12-Health and Family Welfare	2211-Family Welfare, Central Plan, District Sector, 796-Tribal Area Sub-plan, 0010933-Rural Family Welfare.	24.81	21.62	3.19
18.	13-Housing and Urban Development	2216-Housing, State Plan, State Sector, 80-General, 800-Other Expenditure, 4101850-Grants to HBDA/IT/SPA Infrastructure Development of Housing Schemes to LIG and EWS.	4.40	2.90	1.50
19.	17-Panchayati Raj.	2505-Rural employment, State Plan, District Sector, 01-National Programme, 796-Tribal Area sub-plan, 0007560-Jawahar Rojgar Yojana.	62.31	59.33	2.98
20.	17-Panchayati Raj	2505-Rural employment, State Plan, District Sector, 60-Other Programmes, 101-Sampurna Gramina Rojgar Yojana.	73.40	71.69	1.71
21.	20-Water Resources	2702-Minor Irrigation, State Plan , State Sector, 03-Maintenance, 102-Lift Irrigation Scheme, 4301470-Water Rate Subsidy to Orissa Lift Irrigation Corporation for Lift Irrigation Schemes.	10.00	5.42	4.58



Contd.

Sl. No.	Number and Name of the Grant/Appropriation	Major Head/Minor Head/Sub-Head	Total Grant	Actual expenditure	Savings
1	2	3	4	5	6
			( Rupees in crore )		
22.	20-Water Resources	2705-Command Area Development, State Plan, State Sector, 001-Ayacut Development, 0004230-Establishment of Topographical Survey and Execution in OFD including RWS and Agricultural Extension.	2.07	0	2.07
23.	20-Water Resources	2705-Command Area Development, State Plan, State Sector, 001-Ayacut Development.	1.39	0	1.39
24.	20-Water Resources	4701-Capital Outlay on Medium Irrigation, State Plan, State Sector, 58-Telengiri Irrigation Project, 800-Other expenditure.	5.17	2.95	2.22
25.	20-Water Resources	4701-Capital Outlay on Medium Irrigation, State Plan, State Sector, 59-Titlagarh Irrigation Project, 796-Tribal Area Sub-plan.	4.55	2.79	1.76
26.	20-Water Resources	4701-Capital Outlay on Medium Irrigation, State Plan, State Sector, 96-Pipeline Project under AIBP (Commercial)`, 800-Other Expenditure, 0030990-Other Projects under AIBP.	2.66	1.20	1.46
27.	20-Water Resources	4701-Capital Outlay on Medium Irrigation, State Plan, State Sector, 97-Other Pipeline Project, 800-Other Expenditure, 3710181-Pipeline Project-Other Projets.	11.91	10.49	1.42
28.	20-Water Resources	4711-Capital Outlay on Flood Control Projects, Centrally Sponsored Plan, State Sector, 03-Drainage, 103-Civil Works, 3710240-Construction and Renovation of Drainage Sluice.	6.50	3.01	3.49
29.	22-Forest and Environment	2406-Forestry and Wild Life, Central Plan, District Sector, 01-Forestry, 102-Social and farm forestry, 0024630-Integrated afforestation and Eco Development Project.	2.00	0	2.00
30.	28-Rural Development	2215-Water Supply and Sanitation, State Plan, State Sector, 01-Water Supply, 796-Tribal Area Sub-plan, 0008290-Minimum Needs Programme.	4.80	3.29	1.51
31.	28-Rural Development	2215-Water Supply and Sanitation, State Plan, State Sector, 01-Water Supply, 796-Tribal Area Sub-plan, 00031810-Rural Drinking Water Supply	15.69	13.54	2.15
32.	28-Rural Development	5054-Capital Outlay on Roads and Bridges, State Plan, District Sector, 04-District and other Roads, 796-Tribal Area Sub-plan, 3711620-Improvement of Roads and Bridges in KBK district.	9.32	7.79	1.53

Sl. No.	Number and Name of the Grant/Appropriation	Major Head/Minor Head/Sub-Head	Total Grant	Actual expenditure	Savings
1	2	3	4	5	6
			<b>( Rupees in crore )</b>		
33.	28-Rural Development	5054-Capital Outlay on Roads and Bridges, State Plan, District Sector, 04-District and other Roads, 800-Other Expenditure, 0008290-Minimum needs programme.	62.09	59.45	2.64
34.	30-Energy	2801-Power, State Plan, State Sector, 06-Rural Electrification, 800-Other Expenditure, 8000780-Lump Provision for Subsidy to DISTCOs for rural electrification through conventional sources.	23.38	22.30	1.08
<b>Total:</b>			<b>499.31</b>	<b>396.46</b>	<b>102.85</b>

## APPENDIX-2.8

Contd.

(Refer paragraph 2.3.7 at page 26)

Statement showing significant cases of excess expenditure (exceeding Rs 1 crore)

Sl. No.	No. and Name of the grant	Head of Account	Total/ Final Grant	Expendi- ture	Excess
( Rupees in crore )					
1.	2-General Administration	6216-Loans for Housing, State Plan, State Sector, 02-Urban Housing, 190-Public Sector and other Undertakings, 4802960-Loans to BDA for payment of margin money for raising instalment resources for construction of Govt. Quarters by BC	(Negligible)	5.00	5.00
2.	3-Revenue	2053-District Administration, Non-plan, 093-District Establishment	26.47	28.53	2.06
3.	3-Revenue	2245-Relief on account of Natural Calamities, Non-plan, 02-Flood, Cyclone etc., 122-Repair and restoration of damaged Irrigation and flood control works, 2100490-Repair/Restoration of Irrigation of Flood Protection Works.	81.26	82.70	1.44
4.	7-Works	2059-Public Works, Non-plan, 80-General, 053-Maintenance and Repair, 0001250-Chief Engineer (R and B)	40.76	41.95	1.19
5.	7-Works	3054-Roads and Bridges, Non-plan, 04-District and Other Roads, 337-Road Works, 0001290-Chief Engineer (R and B)	61.08	77.74	16.66
6.	7-Works	5054-Capital Outlay on Roads and Bridges, State Plan, State Sector, 03-State Highway, 796-TASP, 3700630-Bridge Works.	0.87	2.38	1.51
7.	11- Scheduled Tribe and Scheduled Caste Development and Minorities and Other Backward Classes Development.	2225-Welfare of SC, ST and OBC, State Plan-District Sector-02-Welfare of ST, 794-Special Central assistance for Tribal sub-plan, 0006976-Intigrated Tribal Development Projects.	5.13	6.94	1.81
8.	11- Scheduled Tribe and Scheduled Caste Development and Minorities and Other Backward Classes Development.	2225-Welfare of SC, ST and OBC, State Plan-District Sector-02-Welfare of ST, 794-Special Central assistance for Tribal sub-plan, 0006979-Intigrated Tribal Development Projects.	0.50	2.62	2.12

Sl. No.	No. and Name of the grant	Head of Account	Total/ Final Grant	Expendi- ture	Excess
			( Rupees in crore )		
9.	13-Housing and Urban Development	2216-Housing, State Plan, State Sector, 80-General, 800-Other Expenditure, 0011950-Special Component Plan for Scheduled Caste (Subsidy)	0.68	2.18	1.50
10.	17-Panchayati Raj	2505-Rural employment, State Plan, District Sector, 102-Indira Awas Yojana, 0025870-Indira Awas Yojana	48.54	51.35	2.81
11.	17-Panchayati Raj	2515-Other Rural Development Programme, Non-plan, 198-Assistance to Gram Panchayat	160.60	166.31	5.71
12.	20-Water Resource	2700-Major Irrigation, Non-plan, 04-Hirakud Stage-I Project Commercial, 101-Maintenance and Repair, 3702431-Irrigation Schemes.	0.72	2.23	1.51
13.	20-Water Resource	2702-Minor Irrigation, State Plan, State Sector, 03-Maintenance, 102-Lift Irrigation, 0029380-ACA for KBK district.	14.00	25.41	11.41
14.	20-Water Resource	2711-Flood Control and Drainage, Non-plan, 02-Anti-Sea erosion Project, 800-Other Expenditure, 2100100-Maintenance.	3.11	5.22	2.11
15.	20-Water Resource	4700-Capital Outlay on Major Irrigation, State Plan, State Sector, 19-Rengali Irrigation Project Commercial, 800-Other Expenditure, 0026170-Funded by OECF	42.88	51.00	8.12
16.	28-Rural Development	2215-Water Supply and Sanitation, State Plan, State Sector, 01-Water Supply, 102-Rural Water Supply Programme, 0031810-Rural Drinking Water Supply.	15.06	16.14	1.08
17.	28-Rural Development	5054-Capital outlay on Roads and Bridges, State Plan, District Sector, 04-District and Other Roads, 796-Tribal Area Sub-plan, 0008291-Minimum needs programme.	17.59	19.98	2.39
18.	31-Textile and Handloom	2851-Village and Small Industries, State Plan, State Sector, 103-Handloom Industries, 0027920-Deendayal Hathkargha Protsahan Yojana	0	1.32	1.32
19.	36-Women and Child Development	2236-Nutrition, State Plan, State Sector, 02-Distribution of Nutritious Food and Beverage, 796-Tribal Area Sub-plan, 0019890-Mid-day meals.	15.15	16.69	1.54
<b>Total:</b>			<b>534.40</b>	<b>605.69</b>	<b>71.29</b>

## APPENDIX-2.9

{Refer paragraph 2.3.8(ii) at page 26}

Statement showing significant cases of Injudicious Surrenders (exceeding Rs 2 crore)

Sl. No.	Number and Name of the Grant	Total savings	Amount surrendered	Amount not surrendered
		( Rupees in crore )		
<b>REVENUE SECTION (VOTED)</b>				
1.	1-Home	32.23	9.38	22.85
2.	3-Revenue	129.37	109.15	20.22
3.	9-Food Supplies and Consumers Welfare	5.44	3.19	2.25
4.	10-School and Mass Education	51.73	27.64	24.09
5.	11- Scheduled Tribe and Scheduled Caste Development and Minorities and Other Backward Classes Development.	69.06	62.99	6.07
6.	12-Health and Family Welfare	277.37	116.21	161.16
7.	17-Panchayat Raj.	19.46	8.05	11.41
8.	19-Industries	24.92	7.87	17.05
9.	22-Forest and Environment	21.18	11.89	9.29
10.	28-Rural Development	54.24	41.10	13.14
11.	36-Women and Child Welfare	266.46	166.67	99.79
<b>CAPITAL SECTION (VOTED)</b>				
1.	1-Home	35.36	19.26	16.10
2.	7-Works.	87.20	63.47	23.73
3.	20-Water Resources	40.28	26.82	13.46
4.	22-Forest and Environment	46.78	0.24	46.54
5.	24-Steel and Mines	3.56	Negligible	3.56
6.	28-Rural Development	47.82	42.70	5.12
7.	30-Energy	20.30	10.65	9.65
	<b>Total</b>	<b>1232.76</b>	<b>727.28</b>	<b>505.48</b>

**APPENDIX-2.10**

{Refer paragraph 2.3.8 (iii) at page 27}

**Statement showing significant cases of excessive surrenders**

Sl. No.	Number and Name of the Grant	Total Savings	Amount surrendered	Amount surrendered in excess
<b>(Rupees in crore)</b>				
<b>REVENUE SECTION (VOTED)</b>				
1.	5-Finance	473.05	475.06	2.01
2.	8-Orissa Legislative Assembly	0.91	1.10	0.19
3.	20-Water Resources	10.72	18.21	7.49
4.	30-Energy	12.51	21.57	9.06
<b>Total</b>		<b>497.19</b>	<b>515.94</b>	<b>18.75</b>

## APPENDIX-2.11

Contd.

{Refer paragraph 2.3.8 (iv) at page 27}

## Statement showing significant cases of entire provision surrendered/re-appropriated

Sl. No.	Grant Number and Name of the Department	Head of Account	Total Provision	Totally surrendered/reappropriated
1	2	3	4	5
			(Rupees in lakh )	
1.	1-Home	4216-Capital Outlay on Housing, State Plan, State Sector, 01-Government Residential Building,700-Other Housing, 3704810-Construction of Residential Building through Orissa Police Housing and Welfare Corporation.	20.00	20.00
2.	2-General Administration	5053-Capital Outlay on Civil Aviation, State Plan, State Sector, 800-Other Expenditure, 0000500-Aircraft Establishment.	2400.00	2400.00
3.	3-Revenue	2029-Land Revenue, Central Plan, District Sector, 102-Survey and Settlement operation, 0026570-Computerisation of Cadastral Survey Maps.	235.12	235.12
4.	3-Revenue	2029-Land Revenue, Central Plan, District Sector, 102-Survey and Settlement operation, 0030090-Uplinking of Tahsil with Sub-division, District and State Headquarters.	587.05	587.05
5.	3-Revenue	2245-Relief on account of Natural Calamities, Non Plan, 02-Flood, Cyclone etc., 114-Assistance to Farmers on purchase of Agricultural Inputs, 4300790-Subsidy on Seed and fertiliser.	100.00	100.00
6.	3-Revenue	2245-Relief on account of Natural Calamities, Non Plan, 80-General, 800-Other Expenditure	25987.00	25987.00
7.	5-Finance	2052-Secretariat General Services, State Plan, State Sector, 09-Secretariat, 0030970-Upgradation of standards of Admn. and Spl. problem grant under 12 <sup>th</sup> finance commission award	1546.00	1546.00
8.	5-Finance	2071-Pension and other retirement benefit, Non-plan, 01-Civil, 101-Superannuation and retirement allowances, 0028730-VSS for NMR/DLR/work charged etc.	3019.39	3019.39
9.	5-Finance	2075-Miscellaneous general services, Non-plan, 800-Other expenditure, 0028080-Payment on account of invocation of guarantees.	1000.00	1000.00
10.	5-Finance	2235-Social Security and Welfare, Non-plan, 60-Other social security and welfare programme, 102-Pension under social security schemes, 3800220-Pension for imprisoned freedom fighters.	25.00	25.00
11.	5-Finance	3604-Compensation and assignment to Local Bodies and Panchayatiraj institutions, Non-plan, 103-Entertainment tax, 2900000-Compensation.	50.50	50.50

Sl. No.	Grant Number and Name of the Department	Head of Account	Total Provision	Totally surrendered/ reappropriated
1	2	3	4	5
			<b>(Rupees in lakh )</b>	
12.	10-School and Mass Education	2202-General Education, State Plan, State Sector, 105-Non-formal Education, 0027880-P.M.G.Y.	1482.00	1482.00
13.	10-School and Mass Education	2202-General Education, Central Plan, 05-Language Development, 103-Sanskrit Education.	24.00	24.00
14.	10-School and Mass Education	2235-Social Security and Welfare, Central Plan, State Sector, 02-Social Welfare, 101-Welfare of Handicapped, 4100260-Assistance to Non-Government Primary Schools.	150.00	150.00
15.	10-School and Mass Education	4202-Capital Outlay on Education, Sports, Art and Culture, Centrally Sponsored Plan, State Sector, 01-General Education, 202-Secondary Education, 3711740-Construction of Hostel Building of TE and SCERT	31.50	31.50
16.	11-ST and SC Development and Minorities and other Backward Classes Development.	2225-Welfare of SC, ST and OBC, Central Plan, State Sector, 800-Other Expenditure, 0014920-Liberation and rehabilitation of scavengers and their dependants.	352.87	352.87
17.	11-ST and SC Development and Minorities and other Backward Classes Development.	2225-Welfare of SC, ST and OBC, Central Plan, District Sector, 02-Welfare of Scheduled Tribes, 277-Education, 0019080-Vocation Training Institute.	115.00	115.00
18.	11-ST and SC Development and Minorities and other Backward Classes Development.	4225-Capital Outlay on Welfare of SC, ST and OBC, State Plan, District Sector, 02-Welfare of Scheduled Tribes, 794-SCA for TASP-3712510-Construction, Completion and repair of Educational Institution including staff quarter with electrification.	100.00	100.00
19.	12-Health and Family Welfare.	2210-Medical and Public Health, State Plan, District Sector, 03-Rural Health Services, Alopahy, 103-Primary Health Centre, 0009852-Primary Health Centre.	112.00	112.00
20.	12-Health and Family Welfare.	2210-Medical and Public Health, State Plan, District Sector, 03-Rural Health Services, Alopahy, 104-Community Health Centres, 0027880-PMGDY	60.00	60.00
21.	12-Health and Family Welfare.	2210-Medical and Public Health, State Plan, District Sector, 03-Rural Health Services, Alopahy, 796-Tribal Area Sub-plan, 0001811-Community Health Centre.	40.00	40.00
22.	12-Health and Family Welfare.	2210-Medical and Public Health, State Plan, District Sector, 03-Rural Health Services, Alopahy, 796-Tribal Area Sub-plan, 0009853-Primary Health Centre	68.00	68.00
23.	12-Health and Family Welfare.	2210-Medical and Public Health, State Plan, District Sector, 04-Rural Health Services-Other Systems of Medicine, 101-Ayurved, 0006072-Hospitals and dispensaries	18.00	18.00



Contd.

Sl. No.	Grant Number and Name of the Department	Head of Account	Total Provision	Totally surrendered/ reappropriated
1	2	3	4	5
			(Rupees in lakh )	
24.	12-Health and Family Welfare.	2210-Medical and Public Health, State Plan, District Sector, 04-Rural Health Services-Other Systems of Medicine, 102-Homoeopathy, 0006072-Hospitals and dispensaries.	18.00	18.00
25.	12-Health and Family Welfare.	2210-Medical and Public Health, State Plan, District Sector, 04-Rural Health Services-Other Systems of Medicine, 796-Tribal Area Sub-plan, 0000792-Ayurvedic Hospitals and dispensaries.	12.00	12.00
26.	12-Health and Family Welfare.	2210-Medical and Public Health, State Plan, District Sector, 04-Rural Health Services-Other Systems of Medicine, 796-Tribal Area Sub-plan, 0006042-Homoeopathy Hospitals and dispensaries.	12.00	12.00
27.	12-Health and Family Welfare.	2210-Medical and Public Health, State Plan, District Sector, 06-Public Health. 101-Prevention and Control of Diseases, 0008700-NMEP	14.00	14.00
28.	12-Health and Family Welfare.	2210-Medical and Public Health, State Plan, District Sector, 06-Public Health, 101-Prevention and Control of visual impairment, blindness and Trachoma Control (Pradhan Mantri Gramodaya Yojana).	104.00	104.00
29.	12-Health and Family Welfare.	2210-Medical and Public Health, State Plan, District Sector, 06-Public Health, 796-Tribal Area Sub-plan, 0009811-Prevention and Control of visual impairment, blindness and Trachoma Control (Pradhan Mantri Gramodaya Yojana).	71.00	71.00
30.	12-Health and Family Welfare.	2210-Medical and Public Health, Central Plan, State Sector, 01-Urban Health Services, Allopathy, 200-Other Health Schemes, 0013320-T.B. Control Programme.	200.00	200.00
31.	12-Health and Family Welfare.	2210-Medical and Public Health, Central Plan, State Sector, 05-Medical education Training and Research, 102-Homoeopathy, 0003240-Education.	40.00	40.00
32.	12-Health and Family Welfare.	2210-Medical and Public Health, Centrally Sponsored Plan, State Sector, 06-Public Health, 101-Prevention and Control of diseases, 0008700-NMEP	14.00	14.00
33.	12-Health and Family Welfare.	2211-Family Welfare, Central Plan, State Sector, 105-Compensation, 2900102-Sterilisation Operation and IUCD	400.00	400.00
34.	12-Health and Family Welfare.	2211-Family Welfare, Centrally Sponsored Plan, State Sector, 06-Public Health, 200-Other Services and Supplies, 3300130-Purchase of Contraceptive M.C.H extension supplies Education Kit.	1700.00	1700.00

Sl. No.	Grant Number and Name of the Department	Head of Account	Total Provision	Totally surrendered/ reappropriated
1	2	3	4	5
			(Rupees in lakh )	
35.	13-Urban Housing and Urban Development	2215-Water supply and sanitation, State Plan, State Sector, 01-Water supply, 191-Assistance to Municipal corporation, 4106910-Grants to BDA towards Naraj Water Supply schemes	200.00	200.00
36.	13-Urban Housing and Urban Development	2215-Water supply and sanitation, State Plan, State Sector, 01-Water supply, 191-Assistance to Municipal corporation, 4107730-Payment of margin money to avail HUDCO Assistance for execution of Urban Water Supply schemes.	115.00	115.00
37.	13-Urban Housing and Urban Development	2215-Water supply and sanitation, Central Plan, District Sector, 02-Swage and Sanitation, 107-Swage services, 4108410-Grants to Orissa Water Shed and Swage Board for Abatement of pollution of River Mahanadi and Kathajori at Cuttack.	332.30	332.30
38.	13-Housing and Urban Development	2215-Water supply and sanitation, Central Plan, District Sector, 02-Swage and Sanitation, 107-Swage services, 4109010-Grants to Orissa Water Supply and Swage Board for Abatement of pollution in the River Brahmani at Talcher.	159.95	159.95
39.	13-Housing and Urban Development	2215-Water supply and sanitation, Centrally Sponsored Plan, District Sector, 02-Swage and Sanitation, 107-Sewerage services, 4108420-Grants to Orissa Water Supply and Swage Board for sewerage treatment plant at Puri.	1250.00	1250.00
40.	13-Housing and Urban Development	2217-Urban Development, State Plan, State Sector, 04-Slum area improvement, 191-Assistance to Municipal Corporation, 0005360-General	145.32	145.32
41.	13-Housing and Urban Development	2217-Urban Development, State Plan, State Sector, 05-Other urban development scheme, 192-Assistance to Municipalities/ Municipal councils, 4108070-Grants for strengthening urban infrastructure.	250.00	250.00
42.	13-Housing and Urban Development	2217-Urban Development, State Plan, State Sector, 05-Other Urban Development schemes, 193-Assistance to Nagar Panchayats,NACs or equivalent thereof, 4108070-Grants for strengthening urban infrastructure.	343.05	343.05
43.	13-Housing and Urban Development	2217-Urban Development, Centrally Sponsored Plan, State Sector, 05-Other urban development scheme, 192-Assistance to Municipalities/Municipal Councils, 4109120-Grants for Urban Renewal Programme.	189.00	189.00
44.	13-Housing and Urban Development	2217-Urban Development, Centrally Sponsored Plan, State Sector, 05-Other urban development scheme, 193-Assistance to Nagar Panchayats/NACs or equivalents thereof, 4109120-Grants for urban Renewal Programme.	297.00	297.00

Contd.

Sl. No.	Grant Number and Name of the Department	Head of Account	Total Provision	Totally surrendered/ reappropriated
1	2	3	4	5
			(Rupees in lakh )	
45.	13-Housing and Urban Development	2217-Urban Development, Centrally Sponsored Plan, State Sector, 05-Other urban development scheme, 796-TASP, 4108600-Assistance to Nagar Panchayat etc.	124.20	124.20
46.	13-Housing and Urban Development	4217-Capital Outlay on Urban Development, State Plan, State Sector, 60-Other Urban Development Schemes, 800-Other expenditure, 8000760-One time ACA	200.00	200.00
47.	13-Housing and Urban Development	6217-Loans for Urban Development, State Plan, State Sector, 60-Other Urban Development schemes, 191-Loans to Local Bodies Corporation etc.	339.07	339.07
48.	13-Housing and Urban Development	6217-Loans for Urban Development, State Plan, State Sector, 60-Other Urban Development schemes, 192-Loans to Trading and other Non-Government Institution.	133.87	133.87
49.	13-Housing and Urban Development	6217-Loans for Urban Development, State Plan, State Sector, 60-Other Urban Development schemes, 796-TASP, 4803490-Loans to Municipalities, Municipal Councils	103.82	103.82
50.	19-Industries	2851-Village and Small Industry, State Plan, State Sector, 001-Direction and Administration, 102-Small Scale Industries, 0026150-Integrated Infrastructural Development Centre.	75.00	75.00
51.	19-Industries	2851-Village and Small Industries, State Plan, State Sector, 102-Small Scale Industries, 4109080-Financial assistance against interest subsidy to SSI Units for self-employment under one time ACA	70.00	70.00
52.	19-Industries	2851-Village and Small Industries, State Plan, State Sector, 102-Small Scale Industries, 4109090-Financial Assistance against Sales Tax Reimbursement on SSI units for Self-employment under one time ACA.	30.00	30.00
53.	19-Industries	2851-Village and Small Industries, Centrally Sponsored Plan, State Sector, 102-Small Scale Industries, 0018830-Development of growth centre in the state.	210.00	210.00
54.	19-Industries	2851-Village and Small Industries, Centrally Sponsored Plan, State Sector, 102-Small Scale Industries, 0026150-Integrated Infrastructural Development Centre	100.00	100.00
55.	20-Water Resources	2702-Minor Irrigation, Non-plan, 01-Surface Water, 102-Lift Irrigation Schemes, 4301080-Subsidy to OLIC	700.00	700.00
56.	20-Water Resources	2702-Minor Irrigation, Non-plan, 01-Surface Water, 800-Other expenditure, 2100910-Maintenance of Critical Minor Irrigation Projects	800.00	800.00

Sl. No.	Grant Number and Name of the Department	Head of Account	Total Provision	Totally surrendered/ reappropriated
1	2	3	4	5
			<b>(Rupees in lakh )</b>	
57.	20-Water Resources	2702-Minor Irrigation, State Plan, State Sector, 01-Surface Water, 102-Lift Irrigation Schemes, 0029550-Biju Krushak Vikash Yojana under RIDF.	1317.00	1317.00
58.	20-Water Resources	2702-Minor Irrigation, State Plan, State Sector, 01-Surface Water, 102-Lift Irrigation Schemes, 4301470-Water Rate Subsidy to Orissa Lift Irrigation Corporation for Lift Irrigation Scheme	352.89	352.89
59.	20-Water Resources	2702-Minor Irrigation, State Plan, State Sector, 01-Surface Water, 796-TASP, 0029560-Biju Krushak Vikash Yojana for LIP under RIDF.	450.00	450.00
60.	20-Water Resources	4700-Capital Outlay on Major Irrigation, State Plan, State Sector, 01-Anandapur Barrage (Commercial), 800-Other Expenditure (Charged)	100.00	100.00
61.	20-Water Resources	4700-Capital Outlay on Major Irrigation, State Plan, State Sector, 19-Rengali Irrigation Project (Commercial), 001-Direction and Administration, 0026170-Funded by OECF, 0003460-Engineer-in-Chief	95.64	95.64
62.	22-Forest and Environment	2406-Forestry and Wild Life, State Plan, State Sector, 01-Forestry, 102-Social and Farm Forestry, 0029200-Orissa Forest Sector Development Project. (EAP, JBIC Japan Assisted)	132.00	132.00
63.	22-Forest and Environment	2406-Forestry and Wild Life, Central Plan, State Sector, 02-Environmental Forestry and Wile Life, 110-Wild Life Preservation, 0025980-Relocation of villages from Sanctuaries and National Park.	100.00	100.00
64.	23-Agriculture	2402-Soil and Water conservation, Centrally Sponsored Plan, District Sector, 800-Other Expenditure, 0030240-Artificial recharge to ground water and rain water harvesting.	666.66	666.66
65.	23-Agriculture	2402-Soil and Water conservation, Centrally Sponsored Plan, District Sector, 800-Other Expenditure, 0030850-enhancing sustainability of dry land rainfed farming system.	1080.00	1080.00
66.	31-Textile and Handloom	2851-Village and Small Industries, State Plan, State Sector, 796-Tribal Area Sub-plan, 4103610-Market Development Assistance.	28.15	28.15
67.	31-Textile and Handloom	2851-Village and Small Industries, Central Plan, State Sector, 103-Handloom Industry, 0018310-Health Package Scheme for Handloom Weavers.	27.58	27.58
68.	31-Textile and Handloom	2851-Village and Small Industries, Central Plan, State Sector, 103-Handloom Industry, 0027926-Deendayal Hathkargha Protsahan Yojana, (0027970-Design Inputs)	31.12	31.12

Contd.

Sl. No.	Grant Number and Name of the Department	Head of Account	Total Provision	Totally surrendered/ reappropriated
1	2	3	4	5
			(Rupees in lakh )	
69.	31-Textile and Handloom	2851-Village and Small Industries, Centrally Sponsored Plan, State Sector, 103-Handloom Industry, 0027950-Strengthening of Handloom Organisation.	1166.85	1166.85
70.	31-Textile and Handloom	2851-Village and Small Industries, Centrally Sponsored Plan, State Sector, 103-Handloom Industry, 0030080-Development of exportable products and their marketing (DEPM)	20.93	20.93
71.	31-Textile and Handloom	2851-Village and Small Industries, Centrally Sponsored Plan, State Sector, 796-Tribal Area Sub-plan, 0027924-Deendayal Hathkargha Protsahan Yojana (0027950-Strengthening of Handloom Organisation)	333.15	333.15
72.	31-Textile and Handloom	2851-Village and Small Industries, Centrally Sponsored Plan, State Sector, 796-Tribal Area Sub-plan, 3501660-Thrift deposit handloom weavers savings and security scheme	18.52	18.52
73.	32-Tourism and Culture	2205-Art and Culture, Centrally Sponsored Plan, State Sector, 102-Promotion of Arts and Culture, 0008330-Miscellaneous.	124.02	124.02
74.	33-Fisheries and Animal Resources Development	2403-Animal Husbandry, Central Plan, State Sector, 107-Fodder and Feed development, 0026980-Enrichment of Straw and Cellulosic Waste and development of gocher waste land.	150.00	150.00
75.	33-Fisheries and Animal Resources Development	2403-Animal Husbandry, Centrally Sponsored Plan, State Sector, 103-Pollutry development, 0027670-Strengthening of Pollutry duck breeding farms in the state.	44.92	44.92
76.	33-Fisheries and Animal Resources Development	2405-Fishery, Central Plan, State Sector, 101-Inland Fisheries, 0030160-Establishment Fish seed hatchery.	30.00	30.00
77.	33-Fisheries and Animal Resources Development	2405-Fishery, Central Plan, State Sector, 103-Marine Fishery, 0019060-Enforcement of Marine fishing regulation Act.	32.00	32.00
78.	33-Fisheries and Animal Resources Development	2405-Fishery, Central Plan, State Sector, 103-Marine Fishery, 0030180-Introduction of intermediary craft improve design.	16.00	16.00
79.	33-Fisheries and Animal Resources Development	2405-Fishery, Central Plan, State Sector, 103-Marine Fishery, 0030200-Development of Post harvest infrastructure	36.00	36.00
80.	33-Fisheries and Animal Resources Development	2405-Fishery, Central Plan, District Sector, 101-Inland Fisheries, 0030210-Establishment of Laboratory at the State Level for Water Quality and Fish Health Investigation	30.00	30.00
81.	33-Fisheries and Animal Resources Development	2405-Fishery, Centrally Sponsored Plan, District Sector, 101-Inland Fisheries, 0030130-Integrated development of inland capture resources.	34.47	34.47
82.	33-Fisheries and Animal Resources Development	4405-Capital Outlay on Fisheries, State Plan, District Sector, 103-Marine Fisheries, 8000760-One time ACA	200.00	200.00

Sl. No.	Grant Number and Name of the Department	Head of Account	Total Provision	Totally surrendered/ reappropriated
1	2	3	4	5
			<b>(Rupees in lakh )</b>	
83.	34-Co-operation	2425-Cooperation, Centrally Sponsored Plan, State Sector, 109-Agriculture credit stabilisation fund-0028570-Macro Management of Agricultural Supplementation and complementation of States through work plan	473.04	473.04
84.	34-Co-operation	2435-Other Agricultural Programme, Centrally Sponsored Plan, State Sector, 01-Marketing and Quality Control, 101-Marketing facilities, 0028570-Macro Management of Agricultural supplementation and complementation of states effort through work plan.	162.00	162.00
85.	34-Co-operation	6425-Loans for Cooperation, Centrally Sponsored Plan, State Sector, 00-107-Loans to Credit Cooperatives, 0028570-Macro Management of Agriculture Supplementation/Complementation of states effort through work plan.	183.96	183.96
86.	36-Women and Child Development	2236-Nutrition, State Plan, State Sector,02-DistributionofNutritious Food and Beverage,796-Tribal Area Sub-plan, 0019891-Mid-day meals (0030060-PMGY-Miday meal-0030020-Conversion cost of MDM (TASP).	374.90	374.90
87.	36-Women and Child Development	2236-Nutrition, State Plan, District Sector,02-Distribution of Nutritious Food and Beverage, 101-SpecialNutrition Programmes, 0029820-Nutrition for Adolescent girls.	341.88	341.88
88.	37-Information Technology	2852-Industries, Central Plan, State Sector, 07-Telecommunication and Electronic Industries, 202-Electronics, 0030640-Setting of a state wide area network.	1662.00	1662.00
89.	37-Information Technology	2852-Industries, Central Plan, State Sector, 07-Telecommunication and Electronic Industries, 202-Electronics, 0030650-Setting of a Sate internet exchange of India.	21.00	21.00
90.	2048-Expenditure relation to Appropriation for Reduction or Avoidance of Debt	2048-Appropriation for Reduction or Avoidance of Debt, Non-plan, 200-Other appropriation, 5400030-Revolving Fund for emergent payment for avoiding default in payment to financial institutions	1000.00	1000.00
		<b>Total:</b>	<b>57147.15</b>	<b>57147.15</b>

## APPENDIX-2.12

{Refer paragraph 2.3.8 (v) at page 27}

Statement showing significant cases of Anticipated savings not surrendered

Sl. No.	Grant Number and Name	Head of Account	Total Grant	Actual expenditure	Savings
			( Rupees in lakh )		
<b>REVENUE SECTION</b>					
1.	1-Home	4055-Capital Outlay on Police, State Plan, District Sector, 207-State Police, 0031590-Purchase of residential building.	1.88	0	1.88
2.	6-Commerce	2058-Stationery and Printing, 104-Cost of Printing by other sources.	4.60	0	4.60
3.	27-Science and Technology	2810-Non-conventional sources of energy, State Plan, District Sector, 60-Others, 800-Other expenditure, 0006960-integrated rural energy programme	15.00	0	15.00
4.	2049-Interest payment	2049-Interest Payment, Non-plan, 01-Interest on Internal Debt, 101-Interest on Market Loan. (Charged)	2185.80	0	2185.80
<b>Total:</b>			<b>2207.28</b>	<b>--</b>	<b>2207.28</b>

**APPENDIX-2.13**

**(Refer paragraph 2.3.9 at page 27)**

**Statement showing cases where expenditure fell short by  
Rs 1 crore and over 20 per cent of provision**

Sl. No.	No. of the Grant/Appropriation	Name of the Grant/Appropriation.	Total Grant	Amount of savings	Savings as a percentage of total grant
1	2	3	4	5	6
			( Rupees in crore )		
<b>REVENUE SECTION</b>					
1.	5	Finance (Voted)	1878.67	473.05	25
2.	12	Health and Family Welfare (Voted)	705.84	277.37	39
3.	19	Industries (Voted)	96.18	24.92	26
4.	23	Agriculture (Voted)	356.13	101.57	29
5.	30	Energy (Voted)	53.01	12.51	24
6.	31	Textile and Handloom (Voted)	51.81	20.94	40
7.	36	Women and Child Development (Voted)	825.71	266.46	32
8.	37	Information Technology (Voted)	39.98	16.86	42
<b>CAPITAL SECTION</b>					
1.	1	Home (Voted)	79.50	35.36	44
2.	2	General Administration (Voted)	29.04	24.00	83
3.	5	Finance (Voted)	93.57	38.18	41
4.	6	Commerce (Voted)	2.70	1.46	54
5.	7	Works (Voted)	318.95	87.20	27
6.	11	Scheduled Tribes and Scheduled Castes Development and Minorities and Backward Classes Development (Voted)	17.76	6.39	36
7.	12	Health and Family Welfare (Voted)	55.42	39.30	71
8.	13	Housing and Urban Development (Voted)	88.73	29.18	33
9.	20	Water Resources (Charged)	7.41	3.16	43
10.	22	Forest and Environment (Voted)	119.51	46.78	39
11.	28	Rural Development (Voted)	174.65	47.82	27
12.	30	Energy (Voted)	30.13	20.30	67
13.	33	Fisheries and Animal Resources Development (Voted)	4.94	4.64	94
14.	6003	Internal Debt of the State Government (Charged)	2469.30	1964.27	80
15.	6004	Loans and Advances from Central Government (Charged)	1290.05	757.50	59



## APPENDIX-2.14

(Refer paragraph 2.3.10 at page 27)

## Statement of New Service/New Instrument of Service

Sl. No.	Grant Number and Name	Head of Account	Amount (Rupees in lakh)
1.	28-Rural Development	5054-Capital Outlay on Roads and Bridges, State Plan, District Sector, 04-District and Other Roads, 796-Tribal Area Sub-plan, 3703740-Rural Roads.	17.45
2.	28-Rural Development	5054-Capital Outlay on Roads and Bridges, State Plan, State Sector, 04-District and Other Roads, 800-Other Expenditure	46.80
3.	6003-Internal Debt of State Government	6003-Internal Debt of the State Government, Non-plan, 101-Market Loans, 5600020-Market Loans not bearing interest.	232.00
4.	6004-Loans and Advance from Central Government	6004-Loans and Advance from Central Government, 01-Non-plan Loans, 101-Loans to cover gap in resources	18453.33
<b>Total</b>			<b>18749.58</b>

**APPENDIX-2.15**

Contd.

(Refer paragraph 2.3.11 at page 27)

**Statement showing significant cases of Injudicious Reappropriation  
(Rupees in Crore)**

Sl. No.	Grant	Head of Account	Grants				Actual Expenditure	Savings
			Original	Supplementary	Augmentation	Total		
1.	3-Revenue	2029-Land Revenue, Non-plan, 102-Services and Settlement operation, 2700100-Record of rights and settlement operation.	20.89	0	9.57	30.46	22.51	7.95
2.	3-Revenue	2053-District Administration, Non-plan, 094-Other Establishment, 0013110-Sub-divisional establishment.	13.58	0	1.12	14.70	13.69	1.01
3.	3-Revenue	2245-Relief on account of Natural Calamities, Non-plan, 02-Flood, Cyclone etc., 107-Repair and Restoration of damaged Government office Building, 2800070-Buildings of Revenue Department.	Negligible	0	11.96	11.96	10.19	1.73
4.	3-Revenue	2245-Relief on account of Natural Calamities, Non-plan, 02-Flood, Cyclone etc., 800-Other Expenditure, 2000220-Other items	Negligible	0	45.72	45.72	44.42	1.30
5.	10-School and Mass Education	2202-General Education, Non-plan, 01-Elementary Education, 101-Government Primary Schools, 0009870-Primary Schools (0005410-Primary School)	772.46	6.5	37.77	816.73	807.74	8.99
6.	10-School and Mass Education	2202-General Education, Non-plan, 01-Elementary Education, 101-Government Primary Schools, 0026350-Government Upper Primary Schools.	234.39	0	3.99	238.38	232.78	5.60
7.	10-School and Mass Education	2202-General Education, State Plan, District Sector, 02-Secondary Education, 109-Government Secondary Schools, 0005970-High Schools.	2.02	0	2.29	4.31	3.04	1.27
8.	11-ST and SC Development and Minorities and other Backward Classes Development.	2225-Welfare of SC, ST and OBC, Non-plan, 02-Welfare of Scheduled Tribes, 277-Education, 0000710-Ashram School.	7.47	0.38	1.18	9.03	7.54	1.49

Sl. No.	Grant	Head of Account	Grants				Actual Expenditure	Savings
			Original	Supplementary	Augmentation	Total		
9.	11-ST and SC Development and Minorities and other Backward Classes Development.	2225-Welfare of SC, ST and OBC, State Plan, District Sector, 02-Welfare of Scheduled Tribes, 794-Special Central Assistance for Tribal Sub-plan, 0006975-Integrated Tribal Development Project of Income generating and infrastructure development.	40.16	0	9.66	49.82	43.05	6.77
10.	20-Water Resources	2702-Minor Irrigation, State Plan, State Sector, 03-Maintenance, 102-Lift Irrigation Scheme, 0029550-Biju Krushak Vikash Yojana under RIDF.	0	1.97	7.08	9.05	0	9.05
11.	20-Water Resources	2702-Minor Irrigation, State Plan, State Sector, 03-Maintenance, 796-Tribal Area Sub-plan, 0029550-Biju Krushak Vikash Yojana under RIDF	0	4.50	4.12	8.62	4.35	4.27
12.	20-Water Resources	4700-Capital Outlay on Major Irrigation, State Plan, State Sector, 11-Upper Indravati Irrigation Project (Commercial), 796-Tribal Area Sub-plan, 0026190-Funded by AIBP	26.15	8.92	0.31	35.38	33.78	1.60
13.	20-Water Resources	4701-Capital Outlay on Medium Irrigation, State Plan, State Sector, 46-Chheligada Irrigation Project, 800-Other Expenditure.	5.38	0	0.43	5.81	2.86	2.95
14.	31-Textile and Handloom	2851-Village and Small Industries, State Plan, State Sector, 103-Handloom Industries, 0027924-Deendayal Hathkargh Protsahan Yojana	0.36	1.10	0.22	1.68	0.36	1.32
15.	38-Higher Education	2202-General Education, State Plan, State Sector, 03-University and Higher Education, 104-Assistance to Non-Government colleges and institutes, 4108500-Grants to Non-Govt. colleges.	46.83	28.68	0.31	75.82	73.32	2.50

**APPENDIX-2.16**

(Refer paragraph 2.3.11 at page 27)

**Statement showing significant cases of Injudicious Reappropriation**

**(Rupees in Crore)**

Sl. No.	Grant	Head of Account	Grants				Actual Expenditure	Excess
			Original	Supplementary	Augmentation	Total		
1.	5-Finance	2071-Pension and Other Retirement Benefits, 01-Civil, 101-Superannuation and Retirement Allowances	842.50	--	(-) 41.00	801.50	802.64	1.14
2.	20-Water Resources	2711-Flood Control and Drainage, Non plan 01-Flood Control, 800-Other Expenditure, 2100920-Maintenance of Critical Flood Control Works	7.00	--	(-) 7.00	0	6.54	6.54
3.	20-Water Resources	4700-Capital Outlay on Major Irrigation, State Plan, State Sector, 15-Lower Indravati Irrigation Project (Commercial), 800-Other Expenditure.	26.50	45.78	(-) 8.48	63.80	65.02	1.22
4.	28-Rural Development	5054-Capital Outlay on Roads and Bridges, State Plan, District Sector, 04-District and Other Roads, 796-Tribal Area Sub-plan, 0008291-Minimum needs programme (3700790-Classified village roads)	7.00	15.80	(-)5.21	17.59	19.98	2.39
5.	30-Energy	2801-Power, State Plan, State Sector, 05-Transmission and Distribution, 800-Other Expenditure	--	10.84	(-) 10.65	0.19	9.84	9.65
6.	36-Women and Child Development.	2235-Social Security and Welfare, Central Plan Dist.Sector 02-Social Welfare, 102-Child Welfare,0029490-World Bank assisted ICDS-III Projects.	22.02	--	(-)7.71	14.31	15.38	1.07
<b>Total:</b>			<b>905.02</b>	<b>72.42</b>	<b>(-)80.05</b>	<b>897.39</b>	<b>919.40</b>	<b>22.01</b>

## APPENDIX-2.17

(Refer paragraph 2.6 at page 30)

**Particulars of Major Head under which expenditure during March 2006 was substantial and also exceeded 50 per cent of the total expenditure during the year 2005-2006**

Sl. No.	Major Head of Account.	Revenue Expenditure for the month of March 2006	Total Expenditure up to the month of March 2006	Percentage of Expenditure during March 2006 to total Expenditure.
		(Rupees in lakh)		
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Revenue Section</b>				
1.	2029-Land Revenue (Central Plan)	184.20	184.20	100.00
2.	2216-Housing (State Plan)	501.89	613.00	81.87
3.	2405-Fisheries (Central Plan)	18.00	18.00	100.00
4.	2852-Industries (State Plan)	1733.38	2203.06	78.68
5.	2875-Other Industries (State Plan)	510.22	510.22	100.00
6.	3435-Ecology and Environment (Central Plan)	110.82	192.89	57.45
<b>Capital Section</b>				
1.	4217-Capital Outlay on Urban Development (State Plan)	105.00	155.00	67.74
2.	4225-Capital Outlay on Welfare of Scheduled Caste, Scheduled Tribe and Other Backward classes. (Central Plan)	50.00	50.00	100.00
3.	4702-Capital Outlay on Minor Irrigation (Centrally Sponsored Plan)	815.22	993.26	82.07
4.	5054-Capital Outlay on Roads and Bridges. (Centrally Sponsored Plan)	245.49	360.21	68.15
5.	5465-Investment in General Financial and Trading Institutions (State Plan)	500.01	600.01	83.33
<b>Loans and Advances</b>				
1.	6216-Loans for Housing	434.36	543.69	79.89
2.	6408-Loans for Food Storage and Warehousing	132.75	132.78	99.98

**APPENDIX-2.18**

**(Refer to paragraph 2.7 at page 30)**

**Statement showing details of amount kept under 8443-Civil  
Deposits-800-Other Deposits**

<b>Year</b>	<b>Opening Balance</b>	<b>Deposit</b>	<b>Withdrawal</b>	<b>Closing Balance</b>
	<b>( R u p e e s i n c r o r e )</b>			
2001-2002	616.72	307.59	180.87	743.44
2002-2003	743.44	227.31	173.46	797.29
2003-2004	797.29	171.85	206.42	762.72
2004-2005	762.72	98.10	220.84	639.98
2005-2006	639.98	54.09	147.71	546.36

## APPENDIX-3.1

(Refer paragraph 3.1.4.4 at page 39)

## Statement showing shortage/damage and misappropriation of food grains detected in audit

Sl. No.	DRDA/PS/GP	Nature of irregularity	Fact in brief	Year	Quantity of food grains in MT	Cost at FCI rate (Rupees in lakh)
1	Mayurbhanj/ Bangiriposi (PS)/Shyam- sunderpur (GP)	Shortage due to short accountal of receipt due to overwriting and wrong carry over of balance	Due to over writing and wrong carry over of balance, 17.476 MT (out of 17.75 MT received on 21 February 2004) of rice were short accounted for. On physical verification (13 August 2004), the shortage wrongly computed by the BDO as 4.932 MT and cost recovered leaving further shortage of 12.544 MT. The BDO agreed (June 2006) to take appropriate action.	2003-04	12.54	1.42
2	Bangiriposi/ Kalabadia	Shortage due to wrong carry over of balance.	0.23 MT of rice was short accounted due to wrong carry over of balance on 11 August 2004.	2004-05	0.23	0.02
3	Thakurmunda (PS)/ Bharandia (GP)	Non-accountal of receipt	6.6 MT of rice received from PS godown on 3 January 2004 (3.5 MT) and 27 May 2005 (3.1 MT) though acknowledged by the Secretary but not accounted for.	2004-05 2005-06	6.60	0.74
4	Thakurmunda (PS)/ Champajhar (GP)	Undue benefit to executants due to non recovery of cost of food grains issued from final bill	5 MT of Food grains issued on 15 March 2003 (one metric tonne) and 27 September 2003 (4MT) to the executants for the work (Improvement of Dangadiha village road-GP share) were not recovered despite payment of final bill vide voucher No.-12 dated 15 November 2003. The work neither check measured by the Junior Engineer nor the estimate technically sanctioned.	2003-04	5.00	0.57
5	Bangiriposi (PS) / KM kata GP)	Non recovery of cost of food grains issued from final bill	Cost of 3.3 MT of rice issued on 14 July 2004 not recovered from the bill (Construction of GP godown) departmentally executed by the Secretary.	2004-05	3.30	0.37
6	Jashipur/Jamke swar	Showing as damage	Closing stock of 9.56 MT on 22.5.2006 was shown as damaged	2005-06	9.56	1.08
7	Morada PS/Nuagaon GP	Non-accountal of receipt	Non-accounting of 6.8 MT of rice by the then Secretary of the GP despite receipt from the PS	2003-04	6.80	0.77
8	Jashipur PS/ Mondi (GP)	Non-handing over balance stock to successor	Ex-Secretary of the GP did not hand over 6.591 MT of rice to his successor. Out of Rs 0.68 lakh recoverable only Rs 0.07 lakh recovered	2004-05	5.91	0.61
9	Thakurmunda	Less issue of Stock than shown in the Stock account as verified from GP stock	Out of 753.06 MT of rice lifted by BDO, Thakurmunda under SGRY (GP share) during 2004-06, the entire stock was shown as issued to GPs leaving no closing stock as on 31 March 2006, whereas only 696.61 MT were actually issued to 16 GPs as verified from the 'Food grains Stock Registers' of these GPs and certified by the GPs. BDO, Thakurmunda failed to submit any satisfactory reply regarding utilisation of remaining food grains of 56.45 MT. This has not been reconciled.	2004-06	56.45	6.38
	<b>Sub Total</b>				<b>105.88</b>	<b>11.96</b>
10	Barasahi (PS)/ Balabhadrapur (GP)	Non-execution of work and non-refunds of rice	26.5 MT of rice was issued in May 2004 to a VLL for execution of a cement concrete road. The VLL neither executed the work nor returned the food grains (June 2006).	2004-05	26.50	3.00
	<b>Total</b>				<b>238.77</b>	<b>26.92</b>

**APPENDIX-3.2  
(Refer paragraph 3.1.4.4 at page 40)**

**Statement showing the details of shortage/ wastage / non-accounting etc. of food grains**

Sl. No	DRDA/ PS/ GP	Nature of irregularity	Fact in brief	Year	Quantity of food grains in MT	Cost at FCI rate (Rupees in lakh)
1	Mayurbhanj/ Biso (PS) / Nuagaon (GP)	Shortage	Noticed on physical verification on 13 July 2004	2004-05	3.10	0.35
2	Bijatola (PS)	Shortage	Reported misappropriation (June 2004) by a clerk.	2004-05	28.70	3.24
3	Rairangpur (PS) / Badamunda (GP)	Shortage	Noticed on physical verification on 13 July 2004	2004-05	2.40	0.27
4	Bijatola (PS)/ Bankati (GP)	Shortage	Noticed on physical verification – Reported misappropriation by the GP Secretary	2004-05	57.10	6.46
5	Bijatola (PS)/ Raihari (GP)	Shortage	Noticed on physical verification –Reported misappropriation by the GP Secretary	2004-05	38.60	4.36
6	Bijatola (PS)/ Bijatola (GP)	Shortage	Noticed on physical verification- Reported misappropriation by the GP Secretary	2004-05	1.50	0.17
7	Bijatola PS)/ Luhasila (GP)	Shortage	Noticed on physical verification- Reported misappropriation by the GP Secretary	2004-05	7.30	0.82
8	Bijatola (PS)/ Badajharan (GP)	Shortage	Noticed on physical verification- Reported misappropriation by the GP Secretary	2004-05	3.23	0.36
9	Bijatola (PS)/ Saragada (GP)	Shortage	Reported misappropriation by the GP Secretary	2004-05	20.25	2.29
10	Bijatola (PS)/ Chandeipahadi (GP)	Shortage	Reported misappropriation by the GP Secretary	2004-05	5.17	0.58
11	Bijatola (PS)/ Madheikacha (GP)	Shortage	Non-maintenance / production of issue records as reported by BDO vide letter No.1162/ dated 18 June.2004	2004-05	84.18	9.51
12	Shyamakhunta PS	Shortage	Misappropriation by showing issue to executant but could not produce documentary evidence.	2005-06	2.40	0.27
13	Biso (PS) /Kadambeda (GP)	Shortage	Noticed on physical verification on 13 July 2004	2004-05	16.86	1.91
14	Biso (PS)/Biso (GP)	Shortage	Noticed on physical verification on 13 July 2004	2004-05	8.80	1.00
15	Bangiriposi PS	Shortage/ damage	107.54 MT of rice found short by Vigilance on 9 November 2002 were reported after 3 days to have been kept in a private godown. Civil supply Officer confirmed the same. 1.59 MT were found by BDO as completely damaged and 1.8 MT partly damaged. The rice brought to block godown to avoid natural decay and 24.679 MT lying unutilised up to June 2006. Quality of the food grains was poor.	2002-03	24.68	2.79
16	Baripada	Shortage	Reported misappropriation by the GP Secretary	2004-05	74.04	8.37
17	Betnoti (PS) / Kamala (GP)	Shortage and theft	Reported on 3 November 2004 as stolen but FIR filed on 11February 2005 after 3 months	2004-05	2.50	0.28
18	Sundargarh/Bargaon/ Ekma	Shortage and misappropriation	Against the book balance of 9.239 MT, physical balance was found by Sub-Collector, Sundargarh as 'Nil' on physical verification of stock on 4 September 2004.	2004-05	9.24	1.04
19	Nayagarh/Nuagaon	Shortage	Misappropriation by way of wrong carry forward of balance stock detected on 14.2.2004 at the time of handing over of stock to his successor.	2003-04	53.69	6.07
<b>Total</b>					<b>443.74</b>	<b>50.14</b>



## APPENDIX-3.3

(Refer paragraph 3.1.5.2 at Page 42)

## Statement showing the avoidable/unfruitful/inadmissible expenditure under SGRY

(Rupees in crore)

Sl. No	Nature of irregularity	Amount	Audit observations
(i)	Inadmissible expenditure on repair and maintenance of assets beyond the permissible limit	5.78	The scheme permitted spending maximum of 15 per cent of funds in a year on repair and maintenance of assets created under the wage employment programme sponsored by the Union Ministry of Rural Development and the same is not to be carried forward to the subsequent year(s). Two DRDAs Sundargarh and Mayurbhanj and EE, Irrigation Division, Baripada spent Rs 5.78 crore <sup>1</sup> on repair and maintenance of assets during 2002-06 in excess of the permissible limit.
(ii)	Utilisation of GP share in construction of GP Building / GP Godown and GP meeting hall instead of executing the same out of PS / ZP share	4.06	Construction of GP office Building, community centres, storage godowns were permissible items of work under PS and ZP share of the scheme. Only labour intensive works were permissible for execution under GP share so as to enable GPs to utilise 50 per cent of allocation in infrastructure development in SC / ST habitations. In 171 GPs under 15 PS, 171 GP office buildings/ meeting halls / godowns were constructed during 2003-06 at a cost of Rs 4.06 crore out of GP share. These works involved 80 per cent of material component. The works were neither labour intensive nor helpful for sustainable income generation of the rural labourers. Infrastructure development in SC/ST habitation was also affected.
(iii)	Irregular execution of in-admissible works:	1.70	Black topping of roads, construction of bridges, arch gates / welcome gates were not permissible under the scheme. In Irrigation Division., Mayurbhanj and 18 PS <sup>2</sup> irregularly spent SGRY funds of Rs 1.70 crore on 127 works which were not admissible.
(iv)	Extra expenditure on construction of cement concrete roads with higher width / depth	0.99	Works executed under the programme were required to meet the technical standards and specifications. The Government prescribed (May 2004 / April 2005) the depth of CC road to be 7" (4" metal concrete and 3" chips concrete) and width of the carriage way as 3 meter in conformity with the specifications of "Rural Roads Manual" prescribed by the GOI (Indian Road Congress) and fixed the cost norm at Rs 4.25 lakh for 500 mtrs. In 12 PS <sup>3</sup> in 117 cases the depth and width of CC roads constructed were more than the above specification involving avoidable expenditure of Rs 98.74 lakh.
(v)	Inadmissible expenditure on free distribution of seedlings:	0.89	Five DRDAs (Mayurbhanj, Nabarangpur, Kandhamal, Khurda, Dhenkanal) spent Rs 89.08 lakh on raising and free distribution of miscellaneous seedlings to the public (August / September 2003). Neither any inputs were supplied nor planting and survival position were ever verified by the DRDAs even though free distribution of seedlings was not an admissible item of work under the scheme. No durable asset was also created.

<sup>1</sup> (i) Sundargarh (Rs 5.39 crore) during 2004-05 and 2005-06, (ii): 6 GPs of Mayurbhanj (Rs 14.75 lakh), EE, Irrigation, Baripada (Rs 24.20 lakh).

<sup>2</sup> Thakurmunda, Badasahi, Morada, Betnoti, Baripada, Kaptipada, Joshipur, Cuttacksadar, Salepur, Nischinta Koili, Sundargarh, Gondia, Khandapara, Nabarangpur, Papadahandi, Umerkote, Daringbadi and Baliguda.

<sup>3</sup> Badasahi, Morada, Bangirposi, Thakurmunda, Baripada, Joshipur, Betnoti, Kaptipada, Nabarangpur, Papadahandi, Umerkote and Daringbadi.

Sl. No	Nature of irregularity	Amount	Audit observations
(vi)	Inadmissible expenditure on payment of honorarium to cooks and helpers under MDM and labour payment for Jalachhatra out of scheme funds.	0.43	Under the scheme, such works that result in creation of durable productive community assets as per felt need of the people were to be taken up. 134 GPs of 13 PS <sup>4</sup> spent Rs 42.75 lakh during 2002-06 out of the scheme funds on payment of honorarium to cooks and helpers under mid-day meal programme (Rs 37.24 lakh) and labour charges for Jalachhatra (Rs 5.51 lakh).
(vii)	Irregular payment towards cost of cement whose utilisation was doubtful	0.37	As per analysis of rates, consumption of cement per cum of metal concrete (CC 1:4:8) and Chips concrete (CC 1:2:4) was to be 1.76 and 3.23 quintals respectively. In 101 cases (in nine <sup>5</sup> PS) containing the above items of work, against the requirement of 72121 bags of cement, only 47941 bags of cement were issued and utilised in the works resulting in short utilisation of 24180 bags of cement worth Rs 36.94 lakh. The payments were made to the executants on item rate basis. While making the payments instead of deducting the above amount from the running / final bills, the BDOs allowed submission of cement purchase slips even though (i)sufficient cement were available with the PS on the said dates , (ii) no prior permission was taken by the executants for direct purchase of cement (iii) purchase slips did not contain the date of purchase / CST / OST numbers. Thus, payment towards full component of cement in the item rate was found to benefit the executants at the expenses of quality in execution.
(viii)	Creation of non-durable asset	0.28	Though the scheme provided for creation of durable assets and the minimum prescription for improvement of rural road was Grade 1 metalling to make it all weather road, yet in 66 cases, Rs 27.99 lakh were spent on creation of non-durable assets like kutcha road, only earth work and / or moorum spreading in three districts (Nabarangpur, Mayurbhanj and Kandhamal).
(ix)	Excess payment to executants.	0.10	In three PS (Umerkote, Moroda, Thakurmunda) and ASCO,Baripada, there were excess payment of Rs 10.21 lakh in 70 cases due to less / non-deduction of void from gross volume of earth work derived from cross sectional measurement (Rs 5.83 lakh), arithmetical inaccuracy (Rs 0.65 lakh), non-recovery of royalty at revised rate effective from 1 September 2004 (Rs 3.59 lakh), under-recovery of royalty despite inclusion of full cost in the payment of item rate (Rs 0.14 lakh).
(x)	Expenditure on creation of structure, lasting only few months	0.07	EE, Irrigation Division, Baripada executed (May 2004) a river embankment protection work incurring expenditure of Rs 6.99 lakh without obtaining technical approval of the Technical Advisory Committee of the Water Resources Department and the same was reported belatedly (December 2004) as washed away in heavy rain (August / September 2004). rendering the entire expenditure wasteful.
(xi)	Issue of cement after completion of masonry works-	0.02	In four cases in three PS <sup>6</sup> , 1583 bags of cement (Rs 2.40 lakh) were issued much after completion of the masonry works (i.e.

<sup>4</sup> Thakurmunda (16), Bangiriposi (17), Badasahi (16), Moroda (19), Joshipur (20), Nuagaon (11), Khandapara (11), Sundargarh (9), Rajgangpur (2), Tangi (1), Khurda (1), Daringbadi (2) and Phiringia (9).

<sup>5</sup> Badasahi (2 works), Bangiriposhi (8 works), Daringibadi (10 works), Moroda (4 works), Nabarangpur (13 works), Papadahandi (30 works), Phiringia (4 works), Thakurmunda (4 works) and Umerkote (26 works).

<sup>6</sup> Umerkote (2),Barasahi (1) and Bangiriposi (1).

Concl.

Sl. No	Nature of irregularity	Amount	Audit observations
			engagement of massons as per muster rolls) / check measurement and so its utilisation in the work was doubtful.
(xii)	Doubtful execution of non-durable assets	0.01	In three cases in one PS (Bangiriposi), payment for Rs 1.24 lakh was released after 2-3 years of execution of earth work and / or moorum spreading without check measurement by deducting 25 <i>per cent</i> of the billed amount. Thus, execution of these works was doubtful.
<b>Sub Total</b>		<b>14.70</b>	
(xiii)	Unfruitful expenditure on incomplete projects	1.42	In 14 PS and 27 GPs, 178 projects (estimated cost Rs 2.20 crore) taken up during 2002-04 were lying incomplete for periods ranging from one to four years as of June 2006 after incurring expenditure of Rs1.42 crore.
<b>Total</b>		<b>16.12</b>	

**APPENDIX-3.4**

**(Refer Paragraph 3.1.5.3 at page 42)**

**Statement showing inadmissible expenditure under individual beneficiary oriented programme for SCs and STs (SGRY)**

<b>Sl. No</b>	<b>Nature of irregularities</b>	<b>Amount (Rupees in crore)</b>	<b>Audit observation</b>
<b>(i)</b>	Construction of market sheds without identification of individual beneficiaries and without arranging support for retail business and unfruitful expenditure on idle market sheds.	<b>7.37</b>	Construction of work sheds or infrastructure for any self employment programme was permissible under the individual beneficiary programme by ensuring participation of the beneficiary from the beginning. 2027 market sheds were constructed under the programme in seven districts (Nabarangpur, Mayurbhanj, Kandhamal, Dhenkanal, Sundargarh, Nayagarh and Cuttack) at Rs 7.37.crore out of PS / ZP share meant for individual beneficiary programme without identification of individual beneficiaries. It was further noticed that in these districts, 403 such market sheds constructed at a cost of Rs 1.61 crore were lying vacant for periods ranging from 6 months to 3 years rendering the entire expenditure unfruitful.
<b>(ii)</b>	Misutilisation of funds earmarked for Individual beneficiary programme for SC / STs on other projects:Rs 2.50 crore.	<b>2.50</b>	Rupees 8.42 crore were earmarked for the individual beneficiary schemes of which Rs 6.38 crore were spent by DRDA, Kandhamal on the earmarked scheme during 2002-05 resulting in misutilisation of Rs 2.04 crore in other works despite prohibition under the scheme.  Similarly, in two PS <sup>7</sup> , no amount was spent on individual beneficiary programme on SC/ST. The prorata allocation of Rs 46.04 lakh on these schemes however was diverted for other activities.
<b>(iii)</b>	Irregular disbursement of scheme funds for inadmissible items.	<b>0.90</b>	In DRDA, Cuttack, Rs 89.64 lakh was irregularly disbursed to the individual beneficiaries for laundry, betel shop, purchase of goats, diesel pumps, retail business which were not in the nature of durable assets for providing sustainable employment.
<b>Total</b>		<b>10.77</b>	

<sup>7</sup> Thakurmunda-2003-06, Morada-2005-06

**APPENDIX-3.5**  
**(Refer Paragraph 3.1.6.1 at page 43)**

**Statement of irregularities in payment of wages and maintenance of  
muster rolls**

Sl. No.	Number of cases	Number of labourers engaged as per muster rolls	Labour man days generated	Wages paid as per NMR (Cash/Total wages in lakh rupees/food grains in MT)			Nature of irregularities
				Cash	Food grains in MT	Total wages*	
(i)	64	17507	105791	31.93	525.28	61.60	Duration of engagement and date of disbursement of wages to the labourers not recorded in the muster rolls in seven PS.
(ii)	33	10173	61043	13.58	333.84	32.44	No women worker engaged in Nabarangpur district even though. the gender ratio (female per 1000 male) of that district is 991.i.e more than the State average of 972 and 42.7 per cent of total work force were women. In other test checked districts, the deployment of women workers ranged from 0 to 6.6 per cent. Thus, the provisions of the scheme for reserving 30 per cent of the employment opportunity for women was not fulfilled.
(iii)	39	9520	59763	5.99	436.43	30.65	Gender and category of workers (SC/ST/Women) not mentioned (six PS and one EA).Thus, adequacy of employment to the targeted beneficiaries could not be verified..
(iv)	30	8216	47725	8.43	325.96	26.84	Father's name, address of the labourers not mentioned in the NMR in four PS for which the genuineness of labourers was doubtful.
(v)	21	1967	14374	3.02	65.89	6.74	The dates of engagement, wages paid etc were manipulated / tampered by cutting / overwriting / erasing in the muster rolls in nine PS and two EA and as such genuineness of actual payment of wages was doubtful.
(vi)	124	13277	80329	24.56	513.35	53.56	Wages shown as disbursed based on thumb impressions of labourers not attested by the VLL / supervising officers in 15 PS and one EA.
(vii)	175	23288	144994	90.28	0	90.28	Wages paid exclusively in cash in 20 PS, three GP and four EA, against the requirement of payment of minimum 5 kg of food grains per manday as per the scheme
(viii)	99	12206	71951	0	676.11	38.20	Wages paid exclusively in food grains in seven PS and one EA in contravention of the scheme Guidelines.
(ix)	119	4487	58857	6.13	469.29	32.64	Payment of wages with delays ranging between 22 days to 8 months in three PS and two EA.
(x)	120	26824	185032	12.78	947.06	66.29	Cash component of wages paid were below 25 per cent of wages in 21 PS, three GP and three EA.
(xi)	9	503	2898	0.69	16.70	1.63	Wages shown as disbursed without obtaining acknowledgement of the labourers in three PS and one GP.
(xii)	54	7302	44787	16.95	153.69	25.64	Wages not disbursed in the presence of authorized witness (Sarpanch / Ward members) in 11 PS.
(xiii)	2	204	1220	0.16	8.5	0.64	Engagement in NMR not even certified by the concerned VLLs.
<b>Total</b>						<b>467.15</b>	

\*Total wages include cash and cost of food grains.

**Appendix-3.6**

Contd.

**(Refer paragraph 3.3.5 at page 67)**

**Executive Summary of findings of the research survey conducted by the Social and Rural research Institute (SRI)**

*Executive Summary*

*With regard to coverage of schools, 1.5 per cent of the villages and 0.9 per cent of the urban blocks, which were still not covered under Sarva Shiksha Abhiyan.*

*Among the children in the age group 6-14, about 45 out of every 1000 children are still out of school in the state. Of these 44 per 1000 in the rural areas and 51 per 1000 in the urban areas are out of school. Among these 52 per 1000 are girls and 38 per 1000 are boys.*

*The main reason for parents not enrolling their children in schools as well as not sending them to school even after enrolment was reported as affordability.*

*Overall about 2.1 per cent of the parents opined that they were not satisfied with the quality of the education in the schools.*

**4.1 Background**

A total of 376 primary sampling units were covered for the assessment of Sarva Shiksha Abhiyan. Among these 113 were urban and 263 were rural. A total of 37535 households were listed out of which 18455 were found eligible and a total of 7486 households were covered for the study.

**4.2 Household details**

Out of all the households covered, in about 95.9 per cent of the households, the heads of the households were males, and in about 4.1 per cent of the households the heads of the households were females. While majority of the households (94.2 per cent) followed Hinduism, 2.5 per cent of the households followed Islam and another 2.5 per cent followed Christianity. Among the other religions, Sikhism was followed by 0.1 per cent and Jainism by 0.05 per cent.

About 19.5 per cent of the households belonged to scheduled castes and 14.9 per cent to scheduled tribes while close to 36.3 per cent were from backward and other backward classes. 28.6 per cent belong to the general category.

While about 18.2 per cent heads of the households were involved in casual labour, another 16.9 per cent mentioned cultivating/animal husbandry (small) as their occupation. Some of the other key occupations were salaried government (11.5 per cent), petty shop/business (9.2 per cent) and semi skilled labour (8.1 per cent).

With regard to education of the heads of the households, it emerged that about 19.7 per cent of them were illiterates with about 26.0 per cent reported being literate but not completing primary schooling.

While about 26.8 per cent of the heads of the households reported completing primary schooling only about 12.0 per cent reportedly completed secondary schools. About 6.9 per cent reported completing their higher secondary schooling. Out of the total households covered, only about 8.1 per cent of the heads of households were reportedly graduates.

Among the children covered under the study, it was found that 13.8 per cent of children help their parents in their work or business and about 0.8 per cent of children work outside home to supplement their family needs.

**4.3 School Details**

Among the schools covered, 2 per cent were primary schools, 34.2 per cent were upper primary schools and 0.4 per cent were high schools with upper primary sections. Education guarantee schools constituted about 0.3 per cent. Out of the schools covered in the state, 98.8 per cent of the primary schools, 96.9 per cent of the Upper Primary schools and all (100 per cent) high schools with upper primary sections were aided.

Of all the schools covered, 1.2 *per cent* of primary schools were schools exclusively for boys. There were no upper primary schools and high schools with upper primary sections that were schools exclusively for boys. 1.6 *per cent* of primary schools, 1.6 *per cent* of Upper primary schools and 33.3 *per cent* of high schools with upper primary sections were schools exclusively for girls and 97.1 *per cent* of primary schools, 98.4 *per cent* of Upper primary schools and 66.7 *per cent* of high schools with upper primary sections were co-educational.

#### **4.4 Coverage of children under SSA**

The main objective of SSA is to ensure that all children in the age group 6-14 years are in schools. To assess the programme on this objective, an estimation of the number of children in the age group 6-14 attending schools or out of schools was done.

The total number of children estimated in the age group of 6-14 years is 5400794, out of which 2789244 are males and 2611550 are females. Among these children it is estimated that a total of 243615 children are out of school, out of which 107105 are males and 136511 are females.

In terms of ratios, about 45 children per 1000 in the age group of 6-14 years were out of school. 44 children out of 1000 in rural areas and 51 children out of 1000 in urban areas were out of school. Across the gender divide, it was found that 52 out of 1000 girls and 38 out of 1000 boys were out of school.

A distribution of children out of school by social category is presented below

Both gender and social divide exists among children who are out of school.

#### **4.5 Coverage of schools under SSA**

When a village or an urban area does not have a primary school within a radius of 1 kilometre it is defined as not covered by a primary school and hence not covered by SSA.

When distributed by rural and urban, it emerged that about 1.5 *per cent* of the villages and 0.9 *per cent* of the urban blocks were not covered by schools.

Among those schools covered under the study, reportedly about 99.8 *per cent* of primary schools, all (100 *per cent*) Upper primary schools and 66.7 *per cent* of high schools with upper primary sections had received grants/aid under Sarva Shiksha Abhiyan.

Among these, all primary schools, Upper primary schools (100 *per cent*) and no (0 *per cent*) high schools with upper primary sections in urban areas reported receiving grants/aid under SSA. In rural areas, 99.7 *per cent* of primary schools, all Upper primary schools and high schools with upper primary sections, reported receiving grants/aid under SSA.

##### **4.5.1 Civil works & Facilities under SSA**

Among the schools in which civil works were taken up, about 32.7 *per cent* of primary schools, 47.5 *per cent* of Upper primary schools and none of the high schools with upper primary sections reported constructing new buildings for the schools. About 66.9 *per cent* of primary schools, 70.4 *per cent* of Upper primary schools and 33.3 *per cent* of high schools with upper primary sections reported utilising funds for repairing existing structures.

Some schools also reportedly gained sanitation facilities with 12.1 *per cent* of primary schools and 9.8 *per cent* of Upper primary schools reporting construction of toilets. Also, in addition to existing toilets, about 5.6 *per cent* of primary schools and 3.6 *per cent* of Upper primary schools reported constructing separate toilets for girls. None of the high schools with upper primary sections reported construction of either toilets or girls' toilets.

Adding to the safety and security of the school environment, about 4.5 *per cent* of primary schools and 4.3 *per cent* of Upper primary schools undertook construction of compound walls. Repairs in compound walls were undertaken in about 3.6 *per cent* of primary schools and 2.5 *per cent* of Upper primary schools. Installation of gates was taken up in 7.5 *per cent* of primary schools and 4.1 *per cent* of Upper primary schools utilising SSA funds. About 10.9 *per cent* of primary schools and 5.8 *per cent* of Upper primary schools reported utilising funds from SSA to construct water supply installations in the schools. No high school reported having utilised SSA funds for the aforementioned activities.

Coming to additional facilities, about 5.2 *per cent* of primary schools and 3.3 *per cent* of Upper primary schools reportedly utilised SSA funds to construct library and 2.5 *per cent* of primary schools and 2.8 *per cent* of Upper primary schools constructed staff rooms for the teachers. None of the high schools with upper primary sections reported the construction of libraries and staff room for teachers. About 3.5 *per cent* of primary schools, 3.6 *per cent* of Upper primary schools and 0.1 *per cent* of high schools with upper primary sections reported constructing a separate room for the headmaster, which is one of the provisions under SSA for upper primary schools.

Apart from civil works, many schools have also reported utilising the funds under SSA to create facilities for better learning environment for the children. Some of these were Library Books (23.7 *per cent* in primary schools, 16.5 *per cent* in Upper primary schools and 0 *per cent* in high schools with upper primary sections), Computer (3.2 *per cent* in primary schools and 5.9 *per cent* in Upper primary schools and no high schools with upper primary sections), black boards (34.2 *per cent* in primary schools, 18.1 *per cent* in Upper primary schools and 0.3 *per cent* in high schools with upper primary sections) and electric fittings (3.5 *per cent* in primary schools and 2.8 *per cent* in Upper primary schools and none in high schools with upper primary sections).

Some of the other items for which SSA funds were utilised include Reference Books (18.9 *per cent* in primary schools, 12.2 *per cent* in Upper primary schools and 0 *per cent* in high schools with Upper primary sections), computer training (3.2 *per cent* in primary schools, 4.5 *per cent* in Upper primary schools and 0 *per cent* in high schools with Upper primary sections) and essential items like Chalk (36.2 *per cent* in primary schools, 18.5 *per cent* in Upper primary schools and 0.3 *per cent* in high schools with upper primary sections) and Dusters (26.3 *per cent* in primary schools, 11.3 *per cent* in Upper primary schools and 0.3 *per cent* in high schools with upper primary sections).

#### **4.5.2 Utilisation of grants under SSA**

Provisions have been made for various grants under SSA to schools and teachers for procurement as well as replacement of teaching equipment, preparation of teaching learning material, assisting schools upgraded from EGS to primary schools to buy equipment and also in order to integrate disabled children with the mainstream education.

It was found that about 83.6 *per cent* of primary schools, 87.9 *per cent* of Upper primary schools and all high schools with upper primary sections had accessed the school grant, almost 90.6 *per cent* of primary schools, 91.4 *per cent* of Upper primary schools and all high schools with upper primary sections had received the teachers grant and about 3.7 *per cent* of primary schools, 4.3 *per cent* of Upper primary schools and none of the high schools with upper primary sections had accessed the grant under provisions for disabled children.

#### **4.5.3 Community Involvement**

Community involvement is one of the important aspects with respect to monitoring of school activities and participatory development of the schools. Towards that end, education committees are formed in schools which comprise of community members whose children are studying in the school. It was found that about 64.9 *per cent* of primary schools, 33.9 *per cent* of Upper primary schools and 0.1 *per cent* of high schools with upper primary sections had education committees formed in the locality. In about 64.0 *per cent* of primary schools, 33.6 *per cent* of Upper primary schools and 0.3 *per cent* of high schools with upper primary sections, the committees also had bank accounts jointly started with the headmaster of the school. This was to bring accountability to the expenditures incurred for the development of the school. Reportedly, in about 77.3 *per cent* of schools the community members have also been trained under SSA.

#### **4.5.4 School infrastructure**

The school infrastructure refers to the buildings, structures and installations that are necessary to run an educational institution. In this aspect, the type of school building is one of the most prominent indicators about the state of school infrastructure in the state.

About 3.9 *per cent* of primary schools, 2.7 *per cent* of Upper primary schools and no (0 *per cent*) high schools with upper primary sections were operating in Kuccha structures, which are basically not structurally stable and hence not suitable for running an institution like a school.



In 55.7 *per cent* of primary schools, 65.0 *per cent* of Upper primary schools and all (100 *per cent*) high schools with upper primary sections, the structures were observed to be semi-Pucca. About 39.0 *per cent* primary schools, 31.5 *per cent* of Upper primary schools and none of the high schools with upper primary sections were observed to be Pucca structures. Interestingly, about 1.4 *per cent* of primary schools and 0.8 *per cent* of Upper primary schools did not have any building at all.

Apart from the infrastructure, there are some specific school based schemes that have been devised to ensure higher access to schools by ensuring availability and pushing added incentives to marginalised population sub-groups so that enrolment and attendance can be ensured.

Among such schemes 40.8 *per cent* of primary schools, 61.5 *per cent* of Upper primary schools and 66.7 *per cent* of high schools with upper primary sections reported implementing operation blackboard. Mahila Samakhya was implemented in 33.3 *per cent* of primary schools, 38.5 *per cent* of Upper primary schools and 66.7 *per cent* of high schools with upper primary sections. While 89.8 *per cent* of primary schools, 91.4 *per cent* of Upper primary schools and 66.7 *per cent* of high schools with upper primary sections reported that girl children are being given free text books, about 91.8 *per cent* of primary schools, 94.2 *per cent* of Upper primary schools and all high schools with upper primary sections reported that free text books are given to the SC & ST students in the schools.

Mid-day meal scheme, one of the flag ship programmes of the government, is reportedly implemented in 92.9 *per cent* of primary schools, 90.7 *per cent* of Upper primary schools and 66.7 *per cent* of high schools with upper primary sections of the government schools visited in the state.

Among the funded programmes, 22.9 *per cent* of primary schools, 23.4 *per cent* of Upper primary schools and 33.3 *per cent* of high schools with upper primary sections reported implementation of Janashala, which is basically a UNICEF assisted initiative to enhance the learning experience in government schools. In order to cater to special education needs of the girl children, NPEGEL is being implemented in about 10.8 *per cent* of primary schools, 11.3 *per cent* of Upper primary schools and none of the high schools with upper primary sections. Apart from regular schools, innovative schemes are also being implemented to bring back those children who have dropped out by conducting back to school camps. About 23.9 *per cent* of primary schools, 28.8 *per cent* of Upper primary schools and 33.3 *per cent* of high schools with upper primary sections in the state reported that back to school camps are being conducted.

Apart from curriculum based learning material, it is felt necessary that the children's learning should also be stimulated by other means that are enjoyable and involving for the child, thereby generating interest in the child to learn. To aid such a learning environment, teaching learning materials are made available in schools. In this regard about 82.9 *per cent* of primary schools, 82.1 *per cent* of Upper primary schools and 33.3 *per cent* of high schools with upper primary sections reported that teaching learning materials (TLM) have been given to all the classes and about 13.5 *per cent* of primary schools, 16.7 *per cent* of Upper primary schools and 33.3 *per cent* of high schools with upper primary sections reported that TLM have been given to some of the classes. About 3.7 *per cent* of primary schools, 1.2 *per cent* of Upper primary schools and 33.3 *per cent* of high schools with upper primary sections reported that no TLM have been provided.

#### **4.6 Impact of education schemes**

Apart from the facilities available in the school, it is also necessary to take cognizance of the quality of education provided in schools by delving into the reason for children not attending or parents not enrolling their children in school. This, to a large extent, would bring out the expectations of the parents and the children from school by identifying the key factors that are keeping the children away from school. It emerged that across the state, not being able to afford school was the main reason for children not being enrolled in schools (as cited by 47.9 *per cent* of parents). Apart from that some of the other important reasons cited were that children do not like school (17.4 *per cent*) and the fact that the children had to look after household chores (9 *per cent*).

Though this gives an overall picture about the state, it is also necessary to understand the apprehensions of various sub sections of the population. Across the gender divide, the main reason for not enrolling girl children and male *per cent* of parents respectively).

The reasons did not vary much across the type of locality either. While 43.1 *per cent* of parents from rural areas cited not being able to afford school, 58.3 *per cent* of parents in urban areas cited the same as the main reason for not enrolling their children in schools.

#### ***4.6.1 Quality of education***

While analysing the reasons for children not enrolled or not attending, it is also important to take a look at some of the factors that affect the functioning of the school and possibly the quality of education. Some of these characteristics are like the school opening time, functional days, regularity of teachers etc.

Among those children who attend school, only 1.1 *per cent* said that their school does not open on time. While about 0.5 *per cent* of children in urban areas said so, the proportion was almost the same in rural areas as 1.3 *per cent* of children in rural areas said that their school does not open on time. It was interesting to note that only about 1.0 *per cent* of children said that their school is not open on all days that it is meant to be open.

Apart from the school functioning, the role of teachers is also critical. About 0.2 % of the children reported that the teachers are very irregular to school and about 0.6 % reported that teachers are not so regular to the school. About 1.9 % of children said that the teachers do not take classes for the full duration for which the classes are meant to be taken. This was reported by 2.1 *per cent* of children in rural areas and 1.3 *per cent* in urban areas.

#### ***4.6.2 Reach of Beneficiary schemes***

Probably the most important of all schemes implemented in government schools is the mid day meal scheme. Envisaged to attract children from lower socio economic strata of the population, in many cases it ensures that the child does not stop attending schools for want of economic considerations. Across the state, about 55.9 *per cent* of the children reported that mid-day meals are being served in their schools. This was 63.5 *per cent* in rural areas and 37.9 *per cent* in urban areas.

Apart from mid day meals, the government has also implemented many schemes which to some extent act as incentives for parents to send their children to school. But the proper reach of such schemes must be ensured so that the targeted beneficiaries actually realize the benefits of the schemes. In this regard, about 66.1 *per cent* of the children said that they received free text books and among these about 96.3 *per cent* said that they received all the free text books on time. When segregated by type of locality, 96.4 *per cent* of children in rural areas said that they received all the free text books on time as against 96.0 *per cent* in urban areas.

#### ***4.6.3 Overall satisfaction level***

On the whole about 42.8 *per cent* of the parents said that they were extremely satisfied as compared to 2.1 *per cent* who said that they were not satisfied with the quality education that their children are getting in the schools.

## APPENDIX-3.7

(Refer paragraph 3.3.8.2 at page 71)

## Statement showing the details of districts running with shortage of primary school teachers

Sl. No.	District	Enrollment	Required number of teachers as per PTR 40:1	Number of teachers in position	Shortage
1.	Angul	135670	3392	3021	371
2.	Balasore	248618	6215	4141	2074
3.	Bhadrak	188994	4725	3057	1668
4.	Baragarh	133675	3342	3161	181
5.	Cuttack	229095	5727	5136	591
6.	Deogarh	34011	850	803	47
7.	Dhenkanal	118641	2966	2924	42
8.	Ganjam	403161	10079	7717	2362
9.	Jagatsinghpur	117643	2941	2536	405
10.	Jajpur	217718	5443	3982	1461
11.	Kendrapara	164347	4109	3086	1023
12.	Keonjhar	187809	4695	4629	66
13.	Khurda	164654	4116	3522	594
14.	Malkangiri	73838	1846	1764	82
15.	Nabarangapur	120978	3024	2315	709
16.	Nayagarh	95546	2389	2066	323
17.	Puri	171335	4283	3693	590
	<b>Total</b>		<b>70142</b>	<b>57553</b>	<b>12589</b>

**APPENDIX-3.8**

**(Refer paragraph 3.3.8.2 at page 71)**

**Statement showing the district-wise posting of excess primary school teachers**

Sl.No.	District	Enrollment	Number of teachers required at PTR 40:1	Number of teachers in position	Excess Teachers posted
1.	Bolangir	173332	4333	4641	308
2.	Boudh	51625	1291	1501	210
3.	Gajapati	66377	1659	2126	467
4.	Jharsuguda	44037	1101	1164	63
5.	Kalahandi	146228	3656	3959	303
6.	Kandhamal	88291	2207	3048	841
7.	Koraput	145758	3644	4210	566
8.	Mayurbhanj	265610	6640	6894	254
9.	Nuapara	69399	1735	1860	125
10.	Rayagada	90077	2552	3179	627
11.	Sambalpur	81872	2047	2441	394
12.	Sonepur	62689	1567	1672	105
13.	Sundargarh	150602	3765	4443	678
	<b>Total</b>		<b>36197</b>	<b>41138</b>	<b>4941</b>

## APPENDIX-3.9

(Refer paragraph 3.3.8.3 at page 71)

Statement showing district-wise number of single teacher schools  
for the year 2004-05

SL. No.	District	Primary School	Single Teacher Primary School	Upper Primary School	Single Teacher Primary School
1.	Angul	930	225	485	11
2.	Balasore	1266	89	1090	14
3.	Bargarh	1158	163	551	15
4.	Bhadrak	882	179	607	8
5.	Bolangir	1511	306	490	16
6.	Boudh	476	51	209	3
7.	Cuttack	1495	255	774	9
8.	Deogarh	326	124	157	7
9.	Dhenkanal	878	175	496	1
10.	Gajapati	843	311	287	5
11.	Ganjam	2233	454	1052	14
12.	Jagatsinghpur	837	169	513	8
13.	Jajpur	1137	178	793	5
14.	Jharsuguda	390	74	241	14
15.	Kalahandi	1323	175	514	9
16.	Kandhamal	1132	294	453	13
17.	Kendrapara	1027	216	682	14
18.	Keonjhar	1493	275	796	9
19.	Khurda	967	159	590	7
20.	Koraput	1595	390	460	14
21.	Malkangiri	781	154	205	11
22.	Mayurbhanja	2456	485	945	23
23.	Nabarangpur	981	361	331	16
24.	Nayagarh	638	109	377	11
25.	Nuapada	600	69	291	3
26.	Puri	1136	221	695	6
27.	Rayagada	1245	291	358	3
28.	Sambalpur	889	211	428	8
29.	Sonepur	621	253	227	11
30.	Sundargarh	1507	307	580	11
<b>State Total</b>		<b>32753</b>	<b>6723</b>	<b>15737</b>	<b>299</b>

APPENDIX-3.10

(Refer paragraph 3.3.8.5 at page 72)

Statement showing information on class V pass and requirement of upper primary school (Source: DISE 04-05)

Sl. No.	District	Total Primary Schools actually existed	Total children passed in class V (2004-05) A	Number of Upper primary schools required to accommodate those children (B=A/40)	Number of UP schools actually existed
1.	Angul	930	23278	582	485
2.	Balasore	1266	44943	1124	1090
3.	Bargarh	1158	29865	747	551
4.	Bhadrak	882	32974	824	607
5.	Bolangiri	1511	25953	649	490
6.	Boudh	476	9325	233	209
7.	Cuttack	1495	40420	1011	774
8.	Deogarh	326	5009	125	157
9.	Dhenkanal	878	24334	608	496
10.	Gajapati	843	12927	323	287
11.	Ganjam	2233	65687	1642	1052
12.	Jagatsinghpur	837	24577	614	513
13.	Jajpur	1137	36518	913	793
14.	Jharsuguda	390	11660	292	241
15.	Kalahandi	1323	21365	534	514
16.	Kandhamal	1132	15113	378	453
17.	Kendrapara	1027	29237	731	682
18.	Keonjhar	1493	30868	772	796
19.	Khurda	967	33217	830	590
20.	Koraput	1595	25499	637	460
21.	Malkangiri	781	10046	251	205
22.	Mayurbhanja	2456	37853	946	945
23.	Nabarangpur	981	17755	444	331
24.	Nayagarh	638	16244	406	377
25.	Nuapada	600	11320	283	291
26.	Puri	1136	31849	796	695
27.	Rayagada	1245	18731	468	358
28.	Sambalapur	889	18750	469	428
29.	Sonepur	621	14007	350	227
30.	Sundargarh	1507	31980	800	580
	<b>Total</b>	<b>32753</b>	<b>751304</b>	<b>18783</b>	<b>15737</b>

<b>Note: (1)</b>	On the basis of one UP school for every two primary schools the number of UP schools required for 32753 primary schools	16377
(2)	Number of UP schools actually existed -	15737
(3)	Shortfall in setting up UP schools (1-2)	640

Contd.

### APPENDIX-3.11

(Refer paragraph 3.3.10.2 at page 77)

#### Statement showing overall position of Civil Works (2004-05)

(Rupees in lakh)

Name of the District	Total number of Civil Works undertaken up to 2004-05 (all activities)	Total estimated cost	Cumulative amount of allotments received by districts upto 2004-05	Stages of physical progress							Expenditure Incurred (cumulative)	Works handed over	Remarks
				Earth work	Plinth level	Lintal level	Roof level	Finishing stage	Works completed	Number of works not started			
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1. Angul	574	696.82	392.17	11	22	20	26	81	191	223	392.17	Nil	Expenditure towards office and garage extension: Rs 2.94 lakh
2. Balasore	732	638.00	641.45	173	16	13	15	30	14	471	409.47	Nil	Includes minor works (toilets)
3. Baragarh	510	737.65	737.65	-	105	157	42	110	196	Nil	636.11	Nil	
4. Bhadrak	701	2048.50	657.35	23	7	14	13	45	131	468	402.50	Nil	-do-
5. Bolangir	530	886.35	686.85	187	53	27	28	26	201	8	686.85	Nil	
6. Boudh	187	293.05	138.25	23	21	10	31	36	32	34	208.96	Nil	Exp. In excess of allotment Rs 70.71 lakh
7. Cuttack	349	866.00	546.90	134	47	25	10	9	112	12	546.90	Nil	
8. Deogarh	205	328.85	252.80	55	12	12	20	46	48	12	235.89	Nil	
9. Dhenkanal	578	NA	517.15	188	-	6	4	18	162	200	517.15	Nil	Low achievement
10. Ganjam	597	1460.50	1042.90	35	84	12	28	85	250	103	1065.25	250	Excess Exp. of Rs 22.35 lakh
11. Gajapati	438	NA	546.55	5	13	12	25	48	161	174	466.64	Nil	Low achievement
12. Jagatsinghpur	490	600.30	494.10	11	28	26	20	112	253	40	524.87	Nil	Excess expenditure of Rs 30.79 lakh
13. Jajapur	787	968.90	737.30	140	54	19	23	99	138	314	730.19	1	Low achievement
14. Jharsuguda	194	396.00	364.00	51	28	34	41	36	4	Nil	396.00	Nil	Excess expenditure of Rs 8.32 lakh
15. Kalahandi	844	1206.09	895.00	243	60	33	63	154	290	1	854.20	Nil	

Concl.

Name of the District	Total number of Civil Works undertaken up to 2004-05 (all activities)	Total estimated cost	Cumulative amount of allotments received by districts upto 2004-05	Stages of physical progress							Expenditure Incurred (cumulative)	Works handed over	Remarks	
				Earth work	Plinth level	Lintal level	Roof level	Finishing stage	Works completed	Number of works not started				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
16. Kandhamal	298	786.00	630.00	146	34	28	35	34	18	3	529.78	18		
17. Keonjhar	593	794.42	664.00	253	67	5	44	153	71	Nil	561.19	Nil		
18. Kendrapara	528	809.20	472.39	131	13	18	22	28	311	5	472.39	Nil		
19. Khurda				Not Furnished.										
20. Koraput	504	1302.93	811.15	123	36	50	85	91	119	-	825.73	Nil	Excess Expenditure of Rs 14.58 lakh	
21. Malkangiri	242	294.24	343.00	6	10	14	16	36	105	55	289.26	55	Low achievement	
22. Mayurbhanj	555	1374.42	820.00	146	21	8	27	61	122	170	678.13	-	Low achievement	
23. Nabarangpur	446	528.34	407.50	193	21	11	28	41	52	100	208.89	52	-do-	
24. Nayagarh	679	855.20	659.30	42	24	21	27	117	128	320	138.42	-	-do-	
25. Nuapara	236	491.46	153.55	50	27	29	16	33	25	56	152.69	Nil	-do-	
26. Puri	504	1319.85	489.50	191	57	32	49	79	96	Nil	721.39	Nil		
27. Sambalpur	659	756.85	591.75	51	46	-	71	264	227	Nil	554.59	125		
28. Sonepur	161	448.84	223.18	11	28	12	24	40	1	45	223.18	Nil	Low achievement	
29. Sundargarh	876	915.00	915.10	175	68	34	34	140	425	Nil	888.05	-		
30. Rayagada	752	924.80	635.95	297	52	28	28	321	-	26	621.46	-		
<b>Total</b>	<b>14749</b>	<b>22728.56</b>	<b>16466.79</b>	<b>3094</b>	<b>1054</b>	<b>610</b>	<b>895</b>	<b>2373</b>	<b>3883</b>	<b>2840</b>	<b>14938.30</b>	<b>501</b>		



**APPENDIX-3.12**  
(Refer paragraph 3.5.5 at page 98)

**Statement showing the details of achievement in multiplication of  
groundnut and mustard seeds during 2001-06**

Name of the Crop	Year	prescribed norm	Quantity lifted by OSSC Ltd.	Foundation seed produced	Seed multiplication ratio	(Quantity in quintals)		
						Foundation seeds multiplied	Seeds produced	Seed multiplication ratio
Groundnut	2001-02	1:6	150	913	1:6	1041	2994	1:3
	2002-03		164	803	1:5	1501	4320	1:3
	2003-04		157	578	1:4	656	2407	1:4
	2004-05		427	1641	1:4	610	4345	1:7
	2005-06		352	842	1:2	1003	7464	1:7
	<b>Total</b>			<b>1250</b>	<b>4777</b>	<b>1:4</b>	<b>4811</b>	<b>21530</b>
Mustard	2001-02	1:100	0.05	11	1:220	23	1120	1:49
	2002-03		1.50	55	1:36	11	491	1:45
	2003-04		0.30	34	1:113	25	904	1:36
	2004-05		--	--	--	25	855	1:34
	2005-06		0.09			13	711	1:55
	<b>Total</b>			<b>1.94</b>	<b>100</b>	<b>1:52</b>	<b>97</b>	<b>4081</b>

**Appendix- 4.1**

(Refer paragraph 4.5.1 at page 124)

**Statement showing the district-wise details of sale proceeds not remitted by the DSWOs to the Government as of August 2006**

Name of the DSWO	Quantity of food grains received during 2001-05		Number of bags		Total cost	90 per cent cost required to be remitted to Government	Amount remitted	Amount not remitted
	2001-03	2003-05	2001-03	2003-05				
Anugul	61895	74610	123790	149220	21.11	19.00	0.40	18.60
Balasore	123648	134102	247296	268204	39.19	35.27	25.00	10.27
Bargarh	70792	86589	141584	173178	24.40	21.96	8.23	13.73
Bhadrak	83543	98210	167086	196420	28.00	25.20	0	25.20
Bolangir	65080	70357	130160	140714	20.58	18.52	16.25	2.27
Boudh	18923	21006	37846	42012	6.09	5.48	0.32	5.16
Cuttack	91559	126872	183118	253744	34.53	31.08	0	31.08
Deogarh	17481	18184	34962	36368	5.38	4.85	1.40	3.45
Dhenkanal	62025	68905	124050	137810	19.98	17.99	0	17.99
Gajapati	35851	31016	71702	62032	9.79	8.81	4.79	4.02
Ganjam	188334	210973	376668	421946	61.03	54.93	0	54.93
Jagatsinghpur	53877	64051	107754	128102	18.20	16.38	0.77	15.61
Jajpur	102105	129331	204210	258662	36.08	32.47	0	32.47
Jharsuguda	24528	27843	49056	55686	8.02	7.22	0	7.22
Kalahandi	57908	64139	115816	128278	18.62	16.76	4.43	12.33
Kandhamal	21475	47665	42950	95330	11.68	10.51	6.82	3.69
Kendrapara	76100	90389	152200	180778	25.69	23.12	4.38	18.74
Keonjhar	83029	94094	166058	188188	27.12	24.41	3.63	20.78
Khurda	75762	85154	151524	170308	24.61	22.15	0	22.15
Koraput	50020	63680	100040	127360	17.74	15.96	0	15.96
Malkangiri	24661	32062	49322	64124	8.88	7.99	2.86	5.13
Mayurbhanj	90878	104383	181756	208766	29.96	26.97	8.68	18.29
Nawarangpur	49377	53322	98754	106644	15.60	14.04	2.28	11.76
Nayagarh	48184	52467	96368	104934	15.31	13.78	0	13.78
Nuapada	30348	33707	60696	67414	9.78	8.80	0.47	8.33
Puri	73898	89748	147796	179496	25.34	22.81	0	22.81
Rayagada	39370	44955	78740	89910	12.93	11.64	0.03	11.61
Sambalpur	35900	53531	71800	107062	14.30	12.87	0	12.87
Sonepur	27832	23843	55664	47686	7.55	6.80	0	6.80
Sundargarh	68734	84295	137468	168590	23.73	21.36	0	21.36
<b>Total</b>	<b>1853117</b>	<b>2179483</b>	<b>3706234</b>	<b>4358966</b>	<b>621.21</b>	<b>559.13</b>	<b>90.74</b>	<b>468.39</b>

\* Rate per bag: 2001-03 : at the rate of Rs 5 and 2003-05 : at the rate of Rs 10.

**Appendix-4.2**  
(Refer paragraph 4.6.4 at page 134)

**Instances of non-maintenance of uniformity in exhibiting of inflow and outflow of funds in PRIA Soft**

**(1) In Banki Block, a basic entry in EAS Scheme Accounts for May 2005 in 'PAMIS' was -**

		<u>Rs</u>	<u>Rs</u>
EG01 Building A/c	Dr.	40,000	
To ABAB16 EAS Ac No.01100050008			36,194
To LBA01 Security Deposit			1,200
To LBA02 Royalty			1,806
To LBA03 Work Contingency			800

**The same was exhibited in PRIA Soft as**

Inflow = Rs 3,086 (1200 + 1806 + 800)  
Outflow = Rs 40,000

The above revealed that Banki Block had exhibited Rs 40,000 not Rs 36,194 (actually issued from Bank ABAB16) as outflow in PRIA Soft and the differential amount of Rs 3086 (40000-36194) as inflow. The same procedure was followed in the blocks of **BARANGA and KANTAPADA**.

**(2) In NARSINGHPUR Block, a basic entry in MLALAD Accounts for May 2005 in 'PAMIS' was -**

		<u>Rs</u>	<u>Rs</u>
EF01 Building A/c	Dr.	38,723	
To ABAB02 MLALAD BANK A/C			32,299
To LBA01 Security Deposit			1,950
To LBA02 Royalty			1,033
To LBA03 Work Contingency			800
To LBA06 WITH HELD			2,500
To IZ01 SALE OF GUNNY BAG			141

**The same was exhibited in PRIA Soft as**

Inflow = Nil  
Outflow = Rs 38,723

The above revealed that Narsinghpur Block had exhibited Rs 38723 not Rs 32,299 (actually issued from Bank ABAB02) as outflow in PRIA Soft and ignored the differential amount Rs 6,424/- and exhibited 'Nil' as inflow. The same procedure was followed in the blocks of **TIGIRIA, NIALI, SALEPUR, MAHANGA and CUTTACK SADAR**.

**(3) In Tangi-Choudwar Block, a basic entry in OBB Accounts for May 2005 in 'PAMIS' was:**

		<u>Rs</u>	<u>Rs</u>
EF01 CONSTRUCTION OF BUILDING A/c	Dr.	10,035	
To ABAB04 OBB BANK A/C(UCO, AGRAHAT-2577)			9,430
To LBA01 Security Deposit			200
To LBA02 Royalty			375
To IZ01 SALE OF GUNNY BAG			30

**The same was exhibited in PRIA Soft as**

Inflow = Nil  
Outflow = Rs 9,430/-

The above revealed that TANGI-CHOUDWAR Block had exhibited Rs 9,430/- (actually issued from Bank ABAB04) as outflow in PRIA Soft and ignored the differential amount Rs 605/- and exhibited 'Nil' as inflow. The same procedure was also followed in **NISCHINTA KOILI** block.

**APPENDIX-4.3**

Contd.

(Refer Paragraph 4.7.1 at Page 135)

**Statement showing the position of Outstanding Inspection Reports/Paragraphs**

Sl. No.	Name of the department	Report awaiting settlement ( up to June 2006)		Reports awaiting settlement for more than 10 years		Reports to which even first reply has not been received
		No. of Reports	No. of Paragraphs	No. of Reports	No. of Paragraphs	No. of Reports
1.	General Administration	40	102	05	12	20
2.	Law	102	294	14	30	52
3.	Food Supply and Consumer Welfare	10	25	04	06	08
4.	Energy	11	18	--	--	01
5.	Works	948	3238	399	912	31
6.	Science and Technology	04	07	03	03	--
7.	Higher Education	349	937	70	136	14
8.	Co-operation	103	260	28	50	06
9.	Housing and Urban Development	207	634	80	168	12
10.	Steel and Mines	29	47	06	06	04
11.	Tourism, Culture and Sports	59	195	15	40	05
12.	Home	485	1325	38	81	67
13.	Forest	480	1618	92	256	16
14.	Panchayati Raj	1393	7536	412	1728	456
15.	Finance	201	382	104	194	11
16.	Health and Family Welfare	1613	5531	771	2362	53
17.	Agriculture	1633	5576	292	712	83
18.	Labour and Employment	121	251	34	60	06
19.	Planning and Co-ordination	58	166	20	47	05
20.	Miscellaneous (Banks involving State transactions of pension payments and subsidy adjustment)	423	640	264	398	29
21.	Revenue	1424	4172	346	847	61

Sl. No.	Name of the department	Report awaiting settlement ( up to June 2006)		Reports awaiting settlement for more than 10 years		Reports to which even first reply has not been received
		No. of Reports	No. of Paragraphs	No. of Reports	No. of Paragraphs	No. of Reports
22.	Excise	55	87	20	37	--
23.	Fisheries and Animal Resources Development	668	1932	140	220	20
24.	ST and SC and Minority and Backward Classes Development	434	1510	95	299	26
25.	Commerce and Transport	171	378	26	61	10
26.	Textiles and Handlooms	82	203	23	45	11
27.	Industries	354	1059	77	192	49
28.	School & Mass Education	1425	4372	409	1010	19
29.	Parliamentary Affairs	13	36	04	12	04
30.	Information and Public Relation	77	339	11	37	25
31.	Women and Child Development	721	2609	222	600	190
32.	Sports and Youth Services	41	148	16	42	04
33.	Water Resources	1626	5688	684	1726	74
34.	Rural Development	610	1985	208	354	35
<b>Total</b>		<b>15970</b>	<b>53300</b>	<b>4909</b>	<b>126353</b>	<b>1407</b>

**APPENDIX-4.4**

(Refer Paragraph 4.7.1 at Page 135)

**Statement showing the year-wise break-up of outstanding IRs/Paragraphs**

<b>Year</b>	<b>Inspection Reports</b>	<b>Paragraphs</b>
1964-65	01	02
1965-66	04	24
1966-67	06	19
1967-68	05	17
1968-69	06	18
1969-70	10	46
1970-71	07	21
1971-72	03	09
1972-73	02	02
1973-74	01	01
1974-75	02	05
1975-76	05	10
1976-77	03	07
1977-78	06	20
1978-79	10	37
1979-80	12	19
1980-81	45	85
1981-82	38	94
1982-83	41	73
1983-84	56	90
1984-85	71	128
1985-86	114	238
1986-87	165	356
1987-88	182	390
1988-89	195	437
1989-90	263	590
1990-91	328	773
1991-92	446	1084
1992-93	543	1395
1993-94	616	1636
1994-95	758	2138
1995-96	927	2918
1996-97	898	2810
1997-98	837	2751
1998-99	974	3428
1999-2000	1165	3878
2000-2001	1136	3885
2001-2002	1254	4646
2002-2003	1268	5069
2003-2004	1351	5073
2004-2005	1231	4846
2005-06	985	4232
<b>TOTAL</b>	<b>15970</b>	<b>53300</b>

## APPENDIX-4.5

(Refer paragraph 4.7.1 at page 135)

## Statement showing serious irregularities

Sl. No.	Name of the Irregularities	No. of Paragraphs	Amount (Rupees in crore)
1.	Infructuous/unfruitful/avoidable/irregular expenditure/extra liability/excess expenditure	1582	21397.08
2.	Excess payment to Firms/Contractors	608	8308.17
3.	Idle store/Surplus/Unserviceable store/blockage of Government money	1183	16163.13
4.	Irregular purchase/Non-accountal of stock/Non-adjustment of cost of material	416	2644.04
5.	Non-recovery of dues from firms/contractors and others	303	278.95
6.	Non-submission of UCs	912	116381.79
7.	Amount kept in Civil Deposits	943	24242.56
8.	Loss, Misappropriation and shortage of stores	1338	3029.33
9.	Unauthorised expenditure	839	3702.83
10.	Retention of undisbursed amount	549	3025.97
11.	Inadmissible/irregular payment	906	3964.12
12.	Advance payment/Less recovery of advance/interest/royalty and Income Tax	383	3754.76
13.	Under-utilisation of departmental machinery	45	4728.74
14.	Demurrage/Penalty	23	1131.47
15.	Undue financial aid to contractors/firms	177	8090.45
16.	Miscellaneous/doubtful expenditure/non-submission of vouchers/overdrawal etc.	2484	1336.91
17.	Stamped Receipt/Acknowledgement wanting	845	2955.03
18.	Loans/Advances not recovered	1606	7794.21
19.	Short/Non-realisation of Government dues	1492	6738.25

**APPENDIX-4.6**

**(Refer paragraph 4.7.2 at page 136)**

**Statement of compliance notes on reviews/audit paragraphs (Civil) not received from Government as on 30 June 2006**

Sl.No.	Name of Deptt.	1997-98	1998-99	1999-2000	2000-01	2001-02	2002-03	2003-04	2004-05	Total
1	Agriculture	4	1		3			4	2	14
2	Home			1	2	2	1	1	1	8
3	Revenue	3	2	1	2		3	2		13
4.	Finance	2	2	6	3	1	1		3	18
5	Food Supplies and Consumer Welfare								1	1
6	School and Mass Education.			2	2	4	1	2	1	12
7	ST, SC Development Department and Minorities and Backward Classes Dev	3	1	2	2	1				9
	Health and Family Welfare			1	4	1	1	2	3	12
9	Housing and Urban Development					1	4	3		8
10	Sports and Youth Services						1			1
11.	Planning and Coordination							1	1	2
12.	Panchayati Raj							1	1	2
13	Industry							1		1
14	Water Resources		2	1	1		2	4	5	15
15	Transport			1			1	1		3
16.	Forest and Environment									
17	Steel and Mines				1					1
18.	Science and Technology.									
19.	Tourism and Culture					1	1			2
20.	Fisheries and Animal Resources Dev			1	1		2	2		6
21.	Labour and Employment							1		1
22.	Co-operation							1		1
23.	Women and Child Development			1		1	1	1		4
24.	Higher Education.				1		1	1	1	4
25	Information Technology								1	1
26	Information and Public Relation								1	1
27	Works				2	1	1	2	2	8
28	Rural Development						5	4	1	10
	<b>Total individual paras outstanding</b>	<b>12</b>	<b>8</b>	<b>17</b>	<b>24</b>	<b>13</b>	<b>26</b>	<b>34</b>	<b>24</b>	<b>158</b>



## APPENDIX-4.7

(Refer paragraph 4.7.2 at page 136)

**Statement showing status of PAC recommendations on which action had not been taken as on 30 June 2006**

Sl. No.	Department	11 <sup>th</sup> Assembly (1997-2000)	12 <sup>th</sup> Assembly (2000-2004)	13 <sup>th</sup> Assembly (2004-2005)	Total
1	Agriculture	1	15	Nil	16
2	Co-operation	Nil	21	Nil	21
3	Commerce and Transport (Commerce)	Nil	All for future guidance	Nil	Nil
4	Commerce and Transport (Transport)	Nil	2	Nil	2
5	School and Mass Education	2	16	Nil	18
6	Higher Education	3	11	Nil	14
7	Finance	1	Nil	Nil	1
8	Forest and Environment	3	2	Nil	5
9	Food Supplies and Consumer Welfare	Nil	23	Nil	23
10	Fisheries and Animal Resources Development	Nil	3	6	9
11	General Administration	4	Nil	Nil	4
12	ST, SC Development Department and Minorities and Backward Classes Development	8	Nil	Nil	8
13	Health and Family Welfare	15	11	Nil	26
14	Home	1	11	Nil	12
15	Industries	Nil	12	Nil	12
16	Labour and Employment	Nil	15	Nil	15
17	Panchayati Raj	Nil	2	Nil	2
18	Public Enterprise	Nil	3	Nil	3
19	Steel and Mines	Nil	7	Nil	7
20	Law	Nil	Nil	11	11
21	Textiles and Handloom	Nil	15	Nil	15
22	Women and Child Development	1	Nil	Nil	1
23	Energy	16	9	Nil	25
24	Housing and Urban Development	19	5	10	34
25	Rural Development	12	Nil	9	21
26	Water Resources	10	65	10	85
27	Works	11	13	27	51
	<b>Total</b>	<b>69</b>	<b>78</b>	<b>56</b>	<b>404</b>