

## Annex-1

(Refers to paragraph 4.3.1.1)  
Statewise details of sample districts selected for Audit

	State	Total number of districts covered under the programmes	Districts test-checked	Names of districts test-checked
1.	Andhra Pradesh	22	6	Kurnool, Cuddapah, Guntur, Vishakhapatnam, Mahaboobnagar and Karim Nagar
2.	Arunachal Pradesh	13	6	West Siang, Papumpare, Tawang, Lohit, West Kameng and Lower Subhansiri
3.	Assam	23	6	Goalpara, Dhubri, Hailakandi, Jorhat, Kamrup and Karbi-Anglong
4.	Bihar	55	10	Deoghar, Dhanbad, Dumka, East Champaran, East Singhbhum, Gumla, Muzaffarpur, Patna, Ranchi and West Singhbhum
5.	Dadra & Nagar Haveli	1	1	Silvassa
6.	Goa	2	2	North Goa district and South Goa district
7.	Gujarat	19	4	Rajkot, Valsad, Banaskantha and Kachchh-Bhuj
8.	Haryana	19	6	Bhiwani, Hisar, Jind, Rohtak, Sirsa and Yamuna Nagar
9.	Himachal Pradesh	12	6	Bilaspur, Chamba, Hamirpur, Kinnaur, Solan and Una
10.	Jammu & Kashmir	14	5	Srinagar, Pulwana, Jammu, Kathua and Udhampur
11.	Karnataka	20	5	Bangalore - Rural, Dakshina Kannada, Dharwar, Raichur and Tumkur
12.	Kerala	14	4	Thiruvanthapuram, Idukki, Palakkad and Kozhikode
13.	Maharashtra	29	7	Ahmednagar, Akola, Bhandara, Nanded, Nashik, Pune and Thane
14.	Madhya Pradesh	61	10	Bilaspur, Korba, Janjgir, Mandla, Dindori, Raipur, Dhamtari, Mahasamund, Surguja and Korea
15.	Manipur	9	5	Imphal West, Churachandpur, Chandel, Ukhrul and Bishnupur
16.	Meghalaya	7	3	East Khasi Hills, Jaintia Hills and Ri-Bhoi district
17.	Mizoram	3	2	Aizawal and Lunglei
18.	Nagaland	7	3	Kohima, Zunheboto and Phek
19.	Orissa	30	8	Balasore, Cuttack, Ganjam, Jharsuguda, Kalahandi, Keonjhar, Koraput and Phulbani
20.	Punjab	17	5	Gurdaspur, Hoshiarpur, Ludhiana, Patiala and Ropar
21.	Pondicherry	1	1	Pondicherry

22.	Rajasthan	32	7	Alwar, Banswara, Nagpur, Sikar, Udaipur, Dungarpur and Jodhpur
23.	Sikkim	4	4	East, West, North and South districts
24.	Tamil Nadu	29	7	Kancheepuram, Pudukottai, Villupuram, Thiruvannamalai Sivaganga, Thiruvallur and Nilgiris
25.	Tripura	4	4	North district, South district, West district and Dhalai district
26.	Uttar Pradesh	83	16	Agra, Allahabd, Banda, Baharaich, Bulandshahar, Ferozabad, Hardoi, Kanpur Dehat, Lalitpur, Maharajganj, Pauri Garhwal, Pithoragarh, Saharanpur, Shahjanpur, Sonebhadra and Varanasi
27.	West Bengal	17	5	Birbhum, Hooghly, Jalpaiguri, Nadia and North 24 Parganas
	<b>Total</b>	<b>547</b>	<b>148</b>	

## Annex-2

### (Refers to paragraph 4.3.2) Executive Summary of Beneficiary Survey

#### Beneficiary's Awareness of the REGP Programmes

- REGP were commonly regarded as 'rural employment' programmes, rather than wage employment programmes for the 'rural poor'.
- Despite the fact that nearly half of the beneficiaries were literate, awareness regarding various components or features (wage rates under the scheme, source of labour) of the scheme was low. The provision in the scheme to demand employment, a special feature of the EAS scheme, was unknown to 98 per cent of the EAS beneficiaries. This reflects a serious limitation and weak linkage in the programme management and delivery.

#### Reach to the Target Group

- The REGP programmes focused on the poor of all villages rather than following an area specific approach to target the poorest of the poor in well-defined backward areas.
- The programme guidelines state that the wage employment opportunities should be provided only to the poor (BPL) households. The study revealed that 29 per cent of the JRY and the EAS beneficiaries (annual income more than Rs 19650) were APL, indicating absence of a proper selection mechanism and lack of monitoring of the beneficiary selection process. Despite the fact that programme mandate is to target poorest of poor in well defined backward areas, only one fifth of the total beneficiaries were among the poorest income bracket (annual income less than Rs 9825 per household).
- Nearly two-thirds of the beneficiaries of both JRY and EAS programmes were either SC or ST.
- The programme had envisaged addressing the economic upliftment and empowerment of women by reserving 30 per cent of the total man days of employment for women. The extent of employment of women could not be ascertained due to inadequately maintained records and muster rolls. However, the study revealed, even in terms of participation, only about 15 per cent in JRY and EAS beneficiaries were women.

#### Adequacy of Employment

- The main determinants of poverty are inextricably linked with the issues of rural productivity and unemployment including under-employment. Both JRY and EAS had envisaged providing upto 100 days of employment for two adult persons of each of the rural poor household, to make a sufficient dent on poverty. The study reveals on an

average, a JRY beneficiary worked for 21 days and an EAS beneficiary for 27 days. Moreover, only one adult per family was given employment.

- There was a lack of transparency regarding work related to payment. Less than 40 per cent JRY and EAS workers were informed about standard output to justify a day's wages.
- Majority of the beneficiaries from both wage employment programmes reported working during the lean agricultural season.
- As per norms, the commonly followed practice was of weekly payments as reported by 42 per cent of JRY and 40 per cent of the EAS beneficiaries. In the JRY programme nearly 60 percent reported being correctly intimated on the periodicity of payments. In EAS programme, however, wide disparity was reported in adherence to the payment structure.
- Payments were made mostly in cash due to the unreliable irregular supplies of poor quality of food grains, which also spiralled into payment delays.
- Registration of EAS workers, to ensure repeated employment to two members of the family is yet a pipe dream. 86 per cent of the beneficiaries were not registered. Less than a third of those registered (4 per cent EAS beneficiaries) was issued family card.
- The absence of registration had reportedly increased payments to unregistered (and at times, non-targetted) workers and to the casual staff (including contractors).
- Inability to evolve technical and administrative support to effectively plan, oversee and monitor the programme were evident.
- Contractor/Middleman's Involvement
- Against the specific provisions that the Gram Panchayat was to directly recruit workers and channalize /implement 17 per cent of JRY and 31 per cent of EAS beneficiaries were paid by contractor.
- In case of EAS projects, the contractors also selected the projects to be implemented, negating the Panchayats cognition of community infrastructure needs and unauthorisedly by-passing the procedure of identification of a 'Shelf of Projects' to authenticate sustainable projects and ensure continuous employment on demand.
- More people reported being paid through the contractor than those reporting having worked with contractors.
- Survey disclosed that projects managed by BDOs / Panchayats were often actually implemented by the contractors.
- Survey disclosed absence of a concerted effort to formulate a shelf of projects which could take into account the local needs and tackle unemployment/underemployment through special employment projects.

#### Signing of Muster Rolls

- In many cases improper, incomplete and non-maintenance of the muster rolls clearly reflected lack of authenticity of the extent of employment generated and genuineness of payments made to the beneficiaries.
- The survey revealed that nearly half of the beneficiaries had never ever signed on a register or muster roll while receiving payment.
- Adherence of Ceiling on Wage to Material Ratio
- The delivery mechanism under the Programmes was found not to have taken cognizance that REGP was primarily targeted at wage employment generation. Most of the allocation was directed towards material intensive works.
- Survey disclosed that, link roads, which were material intensive and scheduled to have only 20 per cent of the material resource allocation, had actually utilized about half of the total funds available. Similarly, civil constructions, again material intensive, directed at the construction of school buildings, Panchayat Bhawans, etc. had portions approximately 30 per cent of the funds for material allocation as against a stipulated 20 percent.
- The wage to material ratio was found to be 53:47 in JRY projects and 54:46 in EAS projects as against the norms of 60:40.

- Inventory and Verification of assets
- A total of 5032 assets covering roads, civil construction, tanks, dug wells, watershed activities, plantations, etc. were surveyed. Survey result showed that number of assets created under JRY: 3444 far exceeds those created under EAS: 1578.
- Majority of the assets created were Link Roads: 2509 and Civil Constructions: 1808.
- Functional status and patterns of usage
- Most of the assets verified during the survey were found to be in good condition and were used for the purpose created. However, some of the assets viz. tanks: 31 per cent and dug wells: 26 per cent were created on private lands.
- Nearly 55 per cent of the link roads were found to be connecting the houses of influential people.
- Involvement of local population in the maintenance of assets
- Involvement of local population in the creation and maintenance of assets was found to be missing. This resulted in lack of ownership towards the assets and asset creation and maintenance was perceived as government's (block or panchayat) responsibility. However, in certain cases, community was also found to be involved in the maintenance of assets viz., 5 per cent of the link roads was reportedly maintained by the community, more than 16 per cent of the plantations were found to be protected through social fencing, nearly one-fourth of the dug wells and about 13 per cent of the tanks and ponds were reportedly maintained by the community.

### Annex-3(A)

(Refers to paragraph 4.5)

**Statewise financial performance against release of fund by centre and state government under JRY during 1992-99**

(Rs in crore)

	Total fund released	Total fund utilised
Andhra Pradesh	1780.37	1744.47
Arunachal Pradesh	17.75	17.72
Assam	638.77	529.74
Bihar	3511.32	3227.22
Goa	19.43	19.89
Gujarat	683.84	662.73
Haryana	177.00	157.11
Himachal Pradesh	73.93	70.28
Jammu & Kashmir	143.88	135.20
Karnataka	1197.28	1163.29
Kerala	448.64	429.58
Madhya Pradesh	2344.19	2294.46
Maharashtra	1915.19	1831.08
Manipur	28.18	22.03
Meghalaya	30.98	23.43

Mizoram	17.46	17.66
Nagaland	42.24	30.43
Orissa	1428.44	1334.94
Punjab	117.99	99.92
Rajasthan	980.23	950.14
Sikkim	19.59	21.49
Tamil Nadu	1591.84	1747.31
Tripura	64.83	64.59
Uttar Pradesh	4302.79	4276.90
West Bengal	1472.69	1452.93
A & N Island	5.81	5.81
Dadra & Nagar Haveli	4.84	3.93
Daman & Diu	1.90	1.79
Lakshadweep	3.61	4.14
Pondicherry	8.90	8.44
<b>Total</b>	<b>23073.91*</b>	<b>22348.65*</b>

\* There are minor variations between the annual figures of releases and expenditure confirmed by the Ministry and State wise figures given in the 'Compilation of Data on JRY and EAS'.

### Annex-3(B)

(Refers to paragraph 4.5)

**Statewise financial performance against release of fund by centre and state government under EAS during October 1993-99**

(Rs in crore)

	<b>Total fund released</b>	<b>Total fund utilised</b>
Andhra Pradesh	1026.62	1088.06
Arunachal Pradesh	109.88	99.25
Assam	564.40	447.97
Bihar	1117.56	1025.72
Goa	5.00	4.87
Gujarat	320.19	285.00
Haryana	181.63	154.91
Himachal Pradesh	89.69	76.55
Jammu & Kashmir	298.81	289.37
Karnataka	660.63	652.66
Kerala	181.13	161.75

Madhya Pradesh	1367.28	1329.31
Maharashtra	594.48	561.16
Manipur	66.63	64.00
Meghalaya	29.62	19.64
Mizoram	77.50	82.73
Nagaland	137.82	123.44
Orissa	843.91	820.56
Punjab	69.25	40.24
Rajasthan	702.25	688.78
Sikkim	17.07	24.97
Tamil Nadu	819.65	831.37
Tripura	112.85	122.02
Uttar Pradesh	1465.78	1456.03
West Bengal	590.29	551.94
A & N Island	2.10	1.26
Dadra & Nagar Haveli	1.75	1.18
Daman & Diu	0.45	0.38
Lakshadweep	4.65	3.17
Pondicherry	1.20	0.32
<b>Total</b>	<b>11460.07</b>	<b>11008.61*</b>

\* There are minor variations between the annual figures of expenditure confirmed by the Ministry and State wise figures given in the 'Compilation of Data on JRY and EAS'.

### Annex-4

(Refers to paragraph 4.5.5)  
Inflated reporting of expenditure

(Rs in lakh)

State	District	Scheme	Year	Actual expenditure incurred	Expenditure reported/UCs furnished	Excess/ inflated reporting	Observations
West Bengal	(i) ZP, Birbhum	JRY EAS	1996-97	307.46	398.00	90.54	
	(ii) ZP, Nadia	JRY, EAS	1992-97	4497.86	5280.78	782.92	
	(iii) ZP, Hoogly	JRY	1990-91 & 1992-98	9401.27	9743.00	341.73	

	(iv) ZP, Jalpaiguri	JRY EAS	1993-97	3921.33	5087.04	1165.71	
Kerala	3 DRDAs	JRY	1994-98	602.88	831.53	228.65	
Assam	6 DRDAs	JRY,EAS	1992-98	9426.34	11122.92	1696.58	
Jammu and Kashmir	(i) 5 DRDAs	JRY, EAS	1994-98	--	--	188.18	
Uttar Pradesh	(i) DRDA, Lalitpur	JRY, EAS	1997-98	45.30	68.50	23.20	
	(ii) Six BDOs	JRY	1996-98	8.49	63.30	54.81	
Punjab	(i) 3 DRDAs	EAS	1997-99	74.08	174.05	99.97	Additional Deputy Commissioner (Development), Executive Engineer Panchati Raj Division and District Forest Officer inflated reporting of expenditure on wages.
Rajasthan	(i) Seven DRDAs	JRY and EAS	1992-99	43069.00	47028.00	3959.00	Variations in the figures as reported by the DRDAs to audit and those reported by the state government
Andhra Pradesh	(i) Project Directors, Kurnool and Mahaboob-nagar	JRY EAS	1995-98	1490.00	2709.00	1219.00	Booked as final expenditure against watershed development work.
Madhya Pradesh	(i) Bilaspur	EAS	1993-98	4850.00	6901.00	2051.00	The amount was lying unspent with the executing agencies.
	(ii) Mandla	EAS	1993-95 and 1997-98	--	--	359.00	Although Rs.3.59 crore were lying in saving bank account of the implementing agency, but was booked against purchase of foodgrains.
Tamil Nadu	(i) Six DRDAs	EAS	31 March 1997, 1998 and 1999	--	--	946.67 1942.64 646.94	The DRDA while reporting to state government treated the balances lying with the implementing agencies as final expenditure.

Nagaland	Director Rural Development	EAS	1994-95	--	--	140	State share not released but UC was furnished.
Himachal Pradesh	DRDA Una	JRY EAS	June 1997 to June 1998	49.52	606.68	110.16	Inflated expenditure figures were reported to Government of India.
<b>Total</b>				<b>78190.53</b>	<b>90013.80</b>	<b>16046.70</b>	

### Annex-5

(Refers to paragraph 4.5.6)  
Short/non-release of fund to DRDAs/Zila Parishads/Gram Panchayats

(Rs. in lakh)

State	By whom released	Scheme	Year	Amount	Remarks
Rajasthan	State government	JRY	1992-98	1436.00	Central fund short released
Manipur	(i) Central/ state government	JRY	1992-99	866.66	Central and State fund short released.
	(ii) State government	EAS	1993-94 1994-95	3.75 302.50	State share short released.
	(iii) State government	JRY	1997-99	63.29	State share short released.
West Bengal	(i) State government	JRY	1992-99	208.60	State share short released.
	(ii) State government	EAS	1993-95 and 1997-98	250.00	State matching share.
	(iii) Nadia	JRY	1993-96	159.14	Short released to gram Panchayats.
Himachal Pradesh	State Government	JRY EAS	1994-95	61.39	State share short released.
Punjab	State Government	JRY	1998-99	210.00	State share not released .
Jammu & Kashmir	State government	JRY EAS	1993-99	193.00	State share short released
Madhya Pradesh	(i) State government	JRY	1995-96 and 1997-98	5644.00	Central fund and state share short released to DRDAs/ZPs.
	(ii) State government	EAS	1994-95 and 1996-97	340.00	State share short released to DRDAs/ZPs.
	(iii) DRDA, Bilaspur	JRY	1992-99	511.00	Short released to gram panchayats
	(iv) DRDA, Mandla	JRY	1992-99	417.00	Short released to gram Panchayats.
	(v) DRDA, Raipur	JRY	1992-99	1364.00	Short released to gram Panchayats.
Assam	State government	JRY	1992-98	630.24	State share short released.
	State government	EAS	1992-98	2154.00	State share short released.
Bihar	9 DRDAs	JRY	1992-99	8799.87	Short released to panchayats



<b>TOTAL</b>			<b>23614.44</b>	
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## Annex-6

(Refers to paragraph 4.5.7)  
**Delay in release of fund to the executing agencies**

State	By whom released	Scheme	Year	Amount (Rs in lakh)	Period of delay	Remrks
Madhya Pradesh	(i) State government	JRY	1992-98	34120.00	One to six months	
	(ii) State government	EAS	1993-95 and 1996-98	2652.00	One to three months	State matching share
	(iii) Development Commissioner	EAS	1993-94	68.75	Upto one month	State share released during subsequent year
	(iv) 4 DRDAs,	JRY	1992-99	7913.00	Upto three months	....
Assam	(i) Central and State government	JRY, EAS	1992-99	3423.00	.....	Fund released to state government/ DRDAs during March each year
	(ii) State government	JRY, EAS	1992-98	611.92 968.82	One to over 14 months	State matching share
Meghalaya	Central/ State government	JRY, EAS	1992-98	1296.00	One to 14 months	Centre and state matching shares
Gujarat	DRDAs	JRY/ EAS	1993-99	2984.00	Upto 4 months	Central share
Arunachal Pradesh	(i) Central and State government	JRY	1995-98	196.28	One to 11 months	Released to DRDAs in five to twelve instalments
	(ii) DRDAs	JRY	1995-98	196.28	Upto seven months	DRDAs released to Anchal Samities.
Dadra & Nagar Haveli	Rural Development Agency	JRY	1996-97	41.45	Over one month	
Orissa	(i) State government	JRY	1997-99	3015.96	Upto 3 months	Matching state share
	(ii) State government	EAS	1993-98	3577.45	Upto 5 months	Matching state share
Rajasthan	(i) State government	JRY	1993-99	64512.00	Upto 7 months	Matching state share
	(ii) State government	EAS	1996-99	5766.00	Upto 3 months	
Tamil Nadu	(i) Ministry	EAS	1994-98	2863.33	....	Released during the month of February and March each year

	(ii) Ministry	JRY	1994-98	4542.95	....	Released during the month of February and March each year
Manipur	(i) Central government	EAS	1993-95	660	Upto 12 months	Central share of each year released in subsequent year.
	(ii) Central Government	EAS	1994-95	70.00	Upto 12 months	Central share released in 1995-96
	(iii) State government	EAS	1993-94 and 1994-95	330.00	Upto 24 months	State Share released in 1995-96
	(iv) Central government	EAS	1996-97 1994-95	440.00	Upto 2 months	
	(v) State government	EAS	1996-97	112.50	Upto 2 months	Matching state share.
	(vi) DRDA, Bishnupur	EAS	1996-97	40.00	Upto 4 months	DRDAs released to BDOs.
	(vii) Central Government	JRY, EAS	1996-98	433.26	...	Central fund released at the end of March 1997 and March 1998.
Himachal Pradesh	State Government	JRY/ EAS	1993-94 and 1996-99	113.00	12 to 36 months	Delay in release of State matching share.
Uttar Pradesh	(i) Commissioner RD	JRY, EAS	1992-99	95321.00	Upto 7 months	Delay in release of funds to DRDAs.
	(ii) DRDAs Varanasi, Saharanpur, Banda and Pithoragarh	JRY, EAS	1994-99	5390.00	Upto 7 months	Delay in release of funds to gram panchayats.
Sikkim	(i) Central government	EAS	1997-98	110.00	.....	Fund released on the last day of financial year
	(ii) State government		1996-99	326.25	....	Fund released at the fag end of the year to DRDAs.
Karnataka	Zila Panchayat	JRY	1992-99	5444.00	Upto 7 months	Delay in release of funds to gram panchayats.
Haryana	(i) State government	JRY	1996-99	6325.00	Upto 4 months	Matching state share
	(ii) State government	EAS	1993-99	17935.00	Upto 4 months	-do-
West Bengal	(i) State Government	JRY	1996-98	105.64	3 to 5 months	Matching state share
	(ii) State government	EAS	1994-95 and 1996-98	400.00	2 to 4 months	
	(iii) State government	EAS	1994-95 1995-96	137.50	Upto 12 months	State share released in subsequent year .

Goa	Project Director and Accounts Officer of Rural Development Agencies.	JRY	1998-99	24.10	Upto six months	Delay in release of funds to panchayats.
Kerala	(i) Central Government	MWS/ IAY (JRY)	1994-98	3821.00	...	Fund released at the fag end of the financial year.
	(ii) State government	JRY, EAS	1993-98	638.21	2 to 7 months	Matching state share.
Nagaland	State Government	EAS	1998-99	820.00	Upto 7 months	Matching state share to DRDAs
<b>Total</b>				<b>277745.65</b>		

### Annex -7 A

(Refers to paragraph 4.5.8)

#### Diversion of fund to other scheme activities not connected with programmes

(Rs in lakh)

State	District	Scheme	Year	Amount	Activities for which fund was diverted
(A) Construction, maintenance and renovation works					
Andhra Pradesh	(i) DRDAs/ZPs	.....	1994-99	64.00	Construction of biogas plants.
	(ii) -do-	.....	1994-99	92.00	Construction of office buildings and temples.
	(iii) DRDAs/ZPs	.....	1994-99	276.00	Maintenance and repair works and flood damage works. The cost was to be made from the budget of respective department.
Mizoram	(i).....	EAS	1993-98	466.76	Construction of play ground, masonry steps, middle school, High school, country house, volley ball court, community boats, etc.
	(ii) Tlangnuam RD Block, DRDA, Aizawl	EAS	1996-98	24.77	Construction of community halls, RCC bridges, pavillion retaining walls, etc. in urban areas.
	(iii) Lunglei RD Block, DRDA, Lunglei	EAS	1993-99	46.02	Construction of three community halls in urban areas.
Jammu & Kashmir	...	JRY/ EAS	1995-99	333.00	Construction of bath rooms, toilets, lanes/drains, play grounds, passenger sheds, etc.
Assam	DRDAs	JRY and EAS	1992-99	201.11	Construction of science library and Laboratory in Jaleswar college, mini stadium, middle/high schools, club building not contemplated under the scheme.
Meghalaya	(i)BDOs Mawphlang and Myllem	JRYand EAS	1995-98	11.34	Deputy Commissioner Ri-Bhoi districts approved construction of approach road to BDO's office, hostel buildings, kitchen and dining hall, electrification and water supply to hostels, repair of staff quarters, retaining wall and fencing to graveyard and middel english school.

	(ii) 8 Blocks	JRY, EAS	1992-99	84.64	Three Deputy Commissioner and three Project Directors (Shillong, Jowai and Nongpoh) approved construction of 123 private school buildings
	(iii) 7 Blocks	JRY, EAS	1993-98	104.87	Construction of 376 cement concrete footpaths not linked with connectivity of unconnected villages.
	(iv) 7 Blocks	JRY, EAS	1992-98	34.96	Construction of 93 playgrounds in village areas instead of in schools.
Punjab	(i) Five districts	JRY	1992-99	2816.56	Repairs/maintenance of streets, drainage, school, panchayat ghar, etc which was to be made out of fund of the local bodies/line departments.
	(ii) Ludhiana District	EAS	1998-99	134.49	Repairs and mintenance of 42 governemnt high/senior schools and replace of roof of primary .
Madhya Pradesh	Bilaspur, Mandla, Raipur and Surguja distrctis	EAS JRY	1993-99 1992-99	4727.00 3184.16	Fund utilised for departmental activities/works such as construction/repairs of forest roads, repairs of dams, canals and tanks construction of hostels and Ashram for SC/ST community, orchards, pump houses, chowkidar residences, Panchayat Bhawans, godowns cum shops, lift irrigation, meeting halls, colony for irrigation department. Construction of health centres, Ayruvedic and Veterinary hospital, Aganwadis, shops cum living rooms, women residences, passengers waiting rooms, community and Panchayat Buildings, school building, fish farm and hatchery, plantation in reserve forest area, renovation of forest and reproduction of bamboos, etc.
Haryana	(i) Deputy Chief Executive Officer and ADC cum CEO, DRDA, Jind	EAS	1996-97	3.31	Plantation of trees in urban areas and construction of water channels for sugar mills, etc.
	(ii) DFO Yamunanagar	EAS	1995-98	1.13	Departmental repair and renovation of works.
Himachal Pradesh	(i) PO, DRDA Bilaspur	EAS	1996-97	1.80	Construction of office buildings
	(ii) Four BDOs and Project Officer, DRDA, Bilaspur	...	1993-99	41.95	Completion of 205 ongoing works
	(iii)BDO, Kalpa	JRY and EAS	September 1995 to March 1997	1.58	Construction of dinning hall/store of Home Guards, training centre, etc. The DC provided fund for the construction.
	(iv) Seven BDOs in Bilaspur, Chamba, Kinnaur and Una districts	.....	1994-97	27.65	Construction of additional rooms in primary school building already having two or more rooms.

Arunachal Pradesh	(i) Deputy Commissioner West Siang, Along, Lower-Suhansinziro, Lohit-Tezu, Districts	EAS	1993-98	58.15	Construction of BDO office and approach roads, Anchal Samity Building, staff quarters, of DRDA, maintenance of central purchase organization stores, transit stores for DRDA, etc.
	(ii) 4 DRDAs	....	....	116.96	Construction of non-durable 286 mule/porter tracks.
Orissa	(i) MI Division, Bhawanipatna	EAS	1995-97	29.74	Collector, Kalahandi sanctioned repairs and renovations work of 22 minor irrigation projects.
	(ii) Executive Engineer ,MI Division-II Berhampur	EAS	March 1997	36.81	Renovations and repair to 17 minor irrigation projects. The cost was to be made departmentally.
	(iii) BDO, Gasipura, DRDA, Keonjhar	EAS	1994-98	15.00	The DRDA sanctioned construction/ completion of ME/ UGME school buildings against contemplated construction of primary school under the schemes.
	(iv) EE,MI Division, Cuttack	EAS	1997-99	55.44	Collector sanctioned repair, maintenance and remodeling of minor irrigation projects.
	(v) Asstt. Engineer, RW division, Sambhalpur DRDA, Jharsuguda	EAS	1996-98	24.00	Construction of bridges.
	(vi) Collector, Cuttack District	EAS	1996-97	20.00	Construction of four hospital buildings.
	(vii) DRDAs, Kalahandi, Cuttack and Koraput	...	1994-98	334.00	Improvement of existing 'Kachcha' roads.
Manipur	(i) Deputy Commissioners, Imphal, Chura-chandpur Chandel and Ukhrul	JRY/ EAS	1993-98	22.82	Fencing of government quarters, construction/ repair of high schools, track path cutting, mini secretariat compound fencing, jungle clearance, BDOs quarters, latrine, barrack garage and store rooms, etc.
Uttar Pradesh	(i) DRDA, Etawah	JRY, EAS	January to May, 1995	40.24	Beautification of ponds in Gram Sabha, Safai village.
	(ii) DRDA, Shahajahanpur	MWS (JRY) EAS	March 1995 to July 1998	146.00	Construction of Bhainsar Dhai Ghat Bund, a departmental work.
	(iii) DRDA, Pithoragarh	EAS	1997-98	19.73	Construction of RCC/Brick entrance gates in 144 villages.
	(iv) DRDA, Kheri	JRY	February to July 1995	152.00	Construction of boundary walls and approach roads in Paliya Air Strip..
	(v) DM, Allahabad	EAS	January to September 1998	87.00	Construction of 34 Primary Health Centres.

	(vi) DRDAs, Pauri, Firozabad and Sonebhadra	JRY	1992-98	17.55	Construction of staff quarters of DRDA, additional rooms and boundary walls of blocks.
	(vii) DRDAs Banda, Sonebhadra, and Pauri	EAS	1997-99	91.57	Construction of boundary walls of bus stand, renovation and strengthening of Beberu Chauraha, etc. in urban areas.
	(viii) 10 DRDAs	MWS (JRY)	1992-99	1425.00	Construction of tubewells, free borings, culverts on canals/drains and PWD roads.
	(ix) DRDAs Allahabad Pithoragarh and Pauri	EAS	1997-99	212.00	Construction of building and additional class rooms for Government/ Government aided High Schools/Intermediate College not cover under the scheme..
Rajasthan	(i) PD, DRDA, Nagaur	EAS	1996-97	71.94	Construction of 327 water tanks in school premises for drinking water purposes not covered under the scheme.
	(ii) DRDA, Banswara	EAS	1994-95	7.58	Four water supply schemes.
	(iii) DRDA, Jodhpur	JRY and EAS	1995-99	10.00	Diverted to private institutions for construction of school buildings.
	(iv) DRDAs Jodhpur, Nagaur and Sikar	JRY and EAS	1994-96	231.39	Construction of 9 works of district roads and state highways in contravention of provisions of guidelines.
	(v) Project Director, Seven districts	EAS and JRY	1993-99	242.00	Construction of air strips, lining of canal, modernisation of bundh ,bus stand, panchayat shops, maintenance and repairs.
	(vi) DRDA Jodhpur	JRY and EAS	1991-99	52.25	Construction of guard chowki, tank, boundary walls, fencing, renovation and repair of pastures, etc. in reserve forest- areas.
	(vii) DRDAs, Dungarpur and Sikar	JRY and EAS	1994-99	346.00	Plantation and maintenance works in forestlands.
	(viii) Udaipur district	JRY	1996-99	30.66	Renovation of degraded forest and construction of houses.
Tamil Nadu	(i) Tuticorin	JRY	1994-95	29.53	Repair of district roads.
	(ii) Three Districts	EAS	1993-99	817.99	Repair and renovation of temple tanks and village tanks not used for irrigation purpose.
	(iii) Kancheepuram	JRY	1992-99	120.52	Construction of 570 Katchcha burial ground roads with gravel
Kerala	19 offices in four districts	EAS	1993-98	966.98	Improvements to roads.

Karnataka	21 Implementing Offices in five districts	.....	1993-99	245.00	Construction of urban/tourist development infrastructure, residential quarters to staff and commercial shops.
Maharashtra	DRDA, Bhandara	EAS	1998-99	12.42	Repair and extension of existing departmental canals.
West Bengal	(i) Birbhum, ZP	JRY	Between March 1993 and March 1998	1151.96	Construction of bridges, culverts, office buildings, quarters, repair of roads, embankment, revitalisation of electrification, etc.
	(ii) Khoyrasole, PS	EAS	1994-1999	26.33	Construction of sub-health centre and staff quarter
	(iii) Nadia, ZP`	JRY	Between December 1994 and February 1999	335.78	Construction/repairs of roads, bridges, administrative building, of fishiris cooperatives, community hall, flood protection bundh, reformation/re-excavation of beels, cost of electrical goods etc.
	(iv) Chakdah, PS	JRY	1992-1993	23.75	Construction of high drain
	(v) Hooghly, ZP	JRY	1994 - 1998	66.64	Construction of Panchayat Samiti building.
	(vi) Pursurah , PS	JRY	1994-1995	0.50	Development of land for high school
	(vii) North 24 Parganas, ZP	JRY	.....	5.00	Construction of Panchayat Simiti building.
	(viii) Haroa ,PS	JRY	December 1994 to December 1995	14.56	Construction of administrative building.
	(ix) Sandeshkhali, Panchayat Samiti	JRY	December 1994 to January 1996	14.08	Construction of staff quarter, high school buildings, etc.
	(x) Sindrani Gram Panchayat of Bagdah PS	JRY	1992 - 1999	9.38	Mass literacy campaign, construction of office building, sinking of tube wells, electrification, etc.
	(xi) Jalpaiguri	JRY, EAS, etc.	January 1996 to June 1995 to February 1997	86.68 278.21	Rural electrification. Repair and development of roads, construction of bridge, etc.
	(xii) North 24 - Parganas	JRY/EAS	Between November 1994 and July 1996	652.72	Improvement of roads and irrigation works, etc.
	(xiii) Chilladanga GP, Pursurah PS	JRY, EAS	Between January 1998 and June 1998	5.05	The Gram Panchayat spent Rs 4.01 lakh on construction of concrete bridge. The bridge collapsed during construction.
Tripura	BDOs, Bisalgarh	JRY, EAS	1993-99	122.00	Raising tea and rubber plantations, etc. on private lands belonging to 2649 non SC/ST persons.
	9 BDOs	...	1992-99	3629.00	Construction of police barracks, godowns, hostel buildings, etc.
<b>Total</b>				<b>25189.01</b>	

(B) Payment of salaries/wages, purchase of vehicles, office equipment and other office equipment, etc.					
Jammu & Kashmir	Various Assistant Commissioners (Development) and BDOs	JRY and EAS	1994-99	291.00	Purchase of colour TV set, geyser, refrigerators, , furniture, hiring of taxis, serving departmental lunch, wagers for watch and ward of nurseries, IAY, repair and improvement works, construction of building under state/central schemes, desilting of khulls, etc
	(ii) DRDA, Jammu	JRY	Between February. 1996 and August 1997	0.64	Purchase/repair of office furniture, office expenses and repair of vehicle.
Bihar	(i) Ten DRDAs	JRY and EAS	.....	154.00	Purchase of furniture and fixture, payment of telephone bills of office and residences, electricity charges, lunch and dinner , fuel charges and repair and maintenance of vehicles, travelling expenses, etc.
	(ii) 9 DRDAs	JRY and EAS	1992-99	128.00	Diverted to 3 commissioners, 15 Sub-Divisional Officers, one civil surgeon and others to meet their contingent office expenses.
Meghalaya	DRDA, Jowai	JRY	1992-93	1.36	Purchase of Xerox machines
Karnataka	ZP ,Tumkur	...	1993-99	14.71	Purchase of cars, office equipment, furniture and repairs of vehicles, payment of rent for ZP President's residence, etc.
Arunachal Pradesh	DRDA, Along	EAS	November, 1995	2.17	Purchase of dinner set, pillow cover, bed cover and payment to casual labour, etc.
Punjab	(i) Joint DC, Rural development	JRY	March 1996 and June 1996	141.37	Purchase of 143 photocopiers and 31 fax machines.
	(ii) Four DRDAs and two ZPs.	EAS	March 1997 and March 1999	53.58	Pay and allowances of regular staff of DRDAs.
Pondicherry	....	JRY	1992-99	122.00	Pay and allowances of the site maistries engaged for supervising various civil works.
Uttar Pradesh	(i) Four DRDAs	EAS	1992-93	42.14	Purchase of equipment, office furniture, payment of Pay/TA of Junior Engineer and Assistant Engineer of the blocks.
	(ii) Three DRDAs,	JRY	1992-98	8.91	Purchase of air-conditioned car and jeep.
Haryana	ADC cum CEO, DRDA, Jind	EAS, JRY	1996-97	3.50	Salaries of staff for DRDAs.
West Bengal	(i) Jalpaiguri ZP, Dhupguri PS, Moynaguri PS and Madarihat PS	JRY	March 1994 to March 1999	172.06	Purchase of tube well materials



	(ii) Madarihat GP of Birpara PS	MWS (JRY)	1994 to 1998	29.63	Removal of flood affected materials and other purposes.
	(iii) Hooghly	JRY and EAS	Between December 1995 and June 1996	92.82	Purchase of electrical materials and transmitters, bitumen and other road works of nine departments
	(iv) Nadia	JRY	.....	1.23 50.00	Cost of electrical goods.
	(v) ZPs Birbhum and Nadia	JRY	1989-99	51.63	Purchase of road rollers, car, air-conditioner, office appliances, etc.
Assam	(i) P&R Department	JRY	July 1993 & August 1992	17.92	Spent on meetings of freedom fighters and awareness seminar of panchayat members of Dispur.
	(ii) DRDA, Goalpara	JRY, EAS	December 1995 and April 1996	16.29	P&R Department sanctioned fund for purchase of vehicle and making arrangement for polling stations in schools.
	(iii) DRDA, Jorhat	JRY, EAS	January, February and April 1996, February 1998	14.91	P&R Department/Project Director, DRDA sanctioned the fund for making arrangement for polling stations in schools and expenses in arranging panchayat meeting at Dispur.
	(iv) DRDA, Karbi Anglong	JRY	March 1996	2.86	P& R Department sanctioned purchase of vehicle.
Nagaland	(i) Zunheboto district	JRY and EAS	1996-97	3.53	Purchase of one Gypsy out of interest amount of 3.5 lakh earned on amount kept in fixed deposit
	(ii) Kohima, Phek and Zukke	EAS		7.27	Purchase of furniture/GI pipes and installation of filtration plant at ADC's quarter
	(iii) Director Rural Development	JRY	1995-96	8.05	Ten fax machines, UPS, Telephone answering machines for 7 DRDAs, Minister/Secretary, RD Directorate.
	(iv) Village Development Board, BDO, Jakhama	JRY	1996-99	...	Kept in current account resulting in forfeiture of interest of Rs 0.83 lakh.
Tamil Nadu	DRDA, Koncherpuran	JRY	25 July 1994	10.28	Purchase of colour T.V. sets and boosters.
Andhra Pradesh	DRDAs/ZPs	....	1994-99	77.00	Purchase of computer and furniture
<b>TOTAL</b>				<b>1518.86</b>	
<b>(c) Other Districts/schemes</b>					
Karnataka	CEO, ZP and Subordinate Officers, in five districts	JRY and EAS	1992-99	2148.00	IRDP, DDP and other states schemes, ineligible block, scarcity relief work, etc.

Goa	Project Director, DRDA, Ahmednagar	.....	27 January 1998 to 7 February 1998	260.15	The Project Director while holding additional charge of CEO/ZP sanctioned 201 soil and water conservation works of which 200 works pertained to DPAP.
Rajasthan	(i) DRDAs, Alwar and Nagaur	JRY	1990-97	401.00	Loans to Apna Gaon Apna Kaam (AGAK) and other schemes.
	(ii) State Government	JRY	1995-96	161.00	Fund for million wells scheme diverted to Indira Awaas Yojana.
Uttar Pradesh	9 DRDAs	JRY and EAS	1992-99	1040.00	IRDP, SRY Purvanchal Vikas Nidhi, MPLAD, etc.
Pondicherry	(i) 3 Blocks	...	...	2.22	Integrated Rural Energy Programme and other schemes
	(ii) Mahe Yanam, Oulgaret and Karai-kal municipalities	JRY	1992-98	114.35	Project Director sanctioned the schemes for implementation in urban/municipal areas.
Gujarat	(i) Director DRDA, Valsad	JRY	1992-93	41.55	IRDP, Small and Marginal Farmers scheme, etc..
	(ii) DRDA Kachchh, Bhuj			500.00	Scarcity works
Himachal Pradesh	(i) Six BDOs		1992-99	27.35	OBB, IRDP, Community development, Vikas Main Jan Sahyog and Mid Day Meals schemes.
	(ii) Two BDOS, Una and Ghumarwin	EAS	1998-99	1.55	Execution of four works in urban areas.
Mizoram	DRDA, Aizawl	EAS	1995-99	316.30	Two blocks not approved for coverage
Madhya Pradesh	(i) 5 districts	JRY	1992-93	440.00	Diverted to other districts though not permissible. The matter was being investigated.
	(ii) DRDA, Bilaspur	EAS	1996-98	516.00	DPAP
	(iii) CEO, ZP Bilaspur, Mandla, Raipur and Surguja	JRY	1992-99	1862.00	DPAP, EAS, IRDP, Yojana Mandal, IAY, MWS and Education Guarantee scheme.
	(iv) CEO, ZP Bilaspur, Mandla, Raipur, Surguja	EAS	1993-99	2956.00	DPAP, IRDP, IAY, JRY, Mini-Industrial Training Institute, MDM and Yojana mandal Rs.1828 lakh were only recouped as of February-May, 1999.
Punjab	(i) ZP, Gurdaspur	JRY	1992-96	153.70	Fund of MWS diverted to IAY.
	(ii) .....	JRY	.....	174.29	Execution of works in urban areas.
	(iii) five Zila Parishad, Patiala, Ludhiana, Gurdaspur, Hoshiarpur and Ropar	JRY	1992-99	160.21	Fund meant for interblock village works diverted to Joint Development officer (JDC) in contravention of guidelines.

Orissa	DRDA, Balasore, Keonjhar, and Kalahandi	EAS and JRY	1994-98	247.72	IRDP and TRYSEM The fund were not recouped to JRY and EAS as of June 1999.
West Bengal	(i) Nadia, ZP and Panchayat Samiti Tara Keshwar	MWS (JRY)	1996-98	104.16	MWS fund diverted to IAY.
Assam	(i) DRDA Kamrup	JRY	1993-97	19.98	D.C. sanctioned diversion of fund for works of flood control department.
	(ii) DRDA, Jorhat, Hailakandi and Goalpara	EAS, JRY	... ..	76.38	JRY, IAY, IRDP, DW CRA and Toolkit scheme and Border Area Development Fund.
	DRDA, Goalpara	JRY	October 1994	3.00	Diverted to DRDA, Bongaigaon. The amount was not refunded.
Andhra Pradesh	ZPs/ DRDAs	JRY, EAS	1994-99	236.00	Janambhoomi and other programmes, etc.
Tamil Nadu	Tinvannamalai	JRY	1995-96	59.82 26.00	Central Rural Sanitation Programme and MPLAD Scheme.
	(ii) Sivaganga	JRY	1992-93 1994-95	2.70 51.55	MPLAD Scheme and DPAP
	(iii) Pudukottal	JRY	1988-99 1996-97	16.45 24.36	State Scheme-Namakku State Scheme of Jeevan Dhara Wells
Nagaland	DRDAs, (I) Kohima, Mokokchung, Zunheboto and Mon	JRY	1995-96	29.25	IRDP, etc.
	(ii) DRDAs, Kohima, Phek, Tuensang and Wokha	JRY	1996-97	24.03	IAY and MWS.
	(iii) Mokokchung	JRY	1997-98	16.70	TRYSEM, IRDP and Toolkits programme.
Bihar	DRDA, Dhanbad	JRY	January-September 1998	43.09	Advanced to Mayank Printing Press for stationery requirements of other schemes namely IRDP, TRYSEM, BPL survey etc.
<b>TOTAL</b>				<b>12256.36</b>	
<b>(D) Others/ Miscellaneous diversions</b>					
Goa	RDA	IAY MWS	1994-99	289.86	Fund diverted to other components of JRY and 27 desilting works without using any materials.
Maharashtra	BDO, Kinwat	JRY	...	8.71	Other works.
Gujarat	DRDA, Kachchh Bhuj	EAS	1993-98	884.00	Other activities.
West Bengal	(i)PS, Khoyrasole,	(i)JRY (ii) JRY	... ..	252.93 9.30	Non-specified items of works Administrative building
	(ii) GP, Madarihat, Birpara	MWS (JRY)	1994-98 1994-96	11.02 18.61	Removal of flood affected material Other purposes.

	(iii) ZP, Jalpaiguri	JRY	June 1994	100.00	Prevention of growth of malaria scheme. Expenditure/utilisation certificates were not on record
Bihar	9 DRDAs	JRY, EAS	....	1028.00	Other activities not related to programme. Rs 934 lakh remained unrecovered as of June 1999.
Haryana	DRDAs, Bhiwani and Sirsa	EAS	1994-98	103.00	Plantation done in private land
Andhra Pradesh	(i) DRDA, Vishakhapatnam	...	1994-99	10.18	Payment of ground rent for private land.
	(ii) Implementing agencies.	.....	1994-99	314.00	Plantation in reserve forest area.
	(iii) -do-	.....	1994-99	54.00	Activities not connected with programme.
Nagaland	(i) Kohima, Zunheboto and Phek	....	1996-99	225.00	Director RD approved allocation of fund to urban areas.
	(ii) Three districts	JRY	1997-99	102.72	Payment of honorarium to Village Development Board secretaries.
	(iii) State level	JRY	1997-99	648.74	Expenditure incurred on unspecified works.
Tamil Nadu	Kancheepuram	JRY	9 February 1999	4.52	Amount spent in connection with the visits of Chief Minister and Governor.
	Pudukottai	JRY	1996-98	6.00	District Panchayat
	Villupuram	JRY	30 March 1996	19.24	District Panchayat.
	TOTAL			4089.83	
<b>Grand Total</b>				<b>43054.56</b>	

### Annex -7 B

(Refers to paragraph 4.5.8.1)

**Fund parked in Revenue Deposit / Personal Ledger / Personal Deposit Accounts**

(Rs in lakh)

State	District	Scheme	Period	Amount	Loss of interest	Manner of parking / reasons for parking / shortcomings
<b>(A) Revenue Deposit Accounts</b>						
Assam	Director P & R D	JRY and EAS	June 1992, March 1995 & March 1996	4186.77	183.24	Rs. 4070.72 lakh were released with a delay between 2 and 21 months and Rs. 116.05 lakh was lying in the deposit as of May 1999.
	<b>Total</b>			<b>4186.77</b>	<b>183.24</b>	

<b>(B) Personal Ledger Accounts</b>						
<b>Andhra Pradesh</b>	Implementing authorities and sectoral officers.	JRY EAS	1994-99	3246.00	19.40	
<b>Gujarat</b>	Rajkot, Valsad, Banas kantha, Palanpur and Kachchh, Bhuj.	JRY EAS	1993-98	2268.00	.....	The fund lying with PLA helped state government to improve its ways and means position .
<b>Punjab</b>	Executive Engineer PR Division Ludhina, Patiala and Ropar, District forest officer and ADC (Dev.) Patiala and Secretary Zilla Parishad Gurdaspur and Hoshiarpur	...	Between January 1997 and March 1999	803.91	.....	-
<b>Orissa</b>	DRDAs, Koraput and Jharsuguda	JRY & EAS	1992-99	141.05	89.77	
<b>Uttar Pradesh</b>	(i) Commissioner, RD	JRY	1992-99	16806.00	87.73	-
	(ii) DRDA, Pauri	JRY	April - May 1994	351.00	1.49	
<b>Tripura</b>	(i) 13 BDOs	JRY & EAS	1992-99	----	153.00	Fund ranging between Rs 80-904 lakh kept in PLA each year.
	(ii) District Magistrate, Dhalai	JRY & EAS	1995-99	235.00		Unutilised amount lying in PLA as of March 1999.
<b>Total</b>				<b>23850.96</b>	<b>351.39</b>	
<b>(C) Personal Deposit Account</b>						
<b>Andhra Pradesh</b>	ZP, DRDA Mahaboobnagar.	JRY	1996-97	20.00	.....	
<b>Rajasthan</b>	State government	JRY & EAS	1992-99	89413.00	.....	The amount was lying in PD accounts of DRDAs
	(ii) 3 DRDAs	JRY	From April 1989	707.00	...	The fund parked in PD account relates to balances under NREP and RLEGP (on merger in JRY)
	(iii) State government	JRY	March 1994	352.00	....	The state government imposed ban on drawal of the amount kept in PD accounts of DRDAs
<b>Karnataka</b>	Bangalore (Rural)	JRY EAS	1992-93	19.29	9.59	Rs. 19.29 lakh remained for 6 years.
		<b>Total</b>		<b>90511.29</b>	<b>9.59</b>	
<b>(D) Bank accounts, fixed deposit, term deposit, etc.</b>						

<b>Andhra Pradesh</b>	Project Director, DRDA	JRY	1996-97	80.00	....	Kept in fixed deposit.
<b>Madhya Pradesh</b>	(i) Bilaspur Raipur and Surguja	EAS JRY	1992-99	3937	.....	Kept in current account in commercial banks.
	(ii) Bilaspur	JRY	1992-99	40.00 152.00	.....	Kept in fixed deposit/ safe custody with banks.
	(iii) Raipur	JRY, EAS	1997-99	345.00 195.00	....	Kept in fixed deposit
	(iv) Bilaspur, Mandla, Raipur and Surguja	JRY, EAS	1993-99	473.00	....	Interest amount was not accounted in the progress report. In Mandla, it was not taken in cash book.
<b>Karnataka</b>	(i) Seven Implementing offices in five districts	EAS JRY	1993-99	....	.....	Amount ranging between 0.5 lakh and 230 lakh in fixed deposits, call deposit of co-operative institution for a period ranging between 30 to 539 days.
	(ii) ZP, Dakshina Kannada	JRY EAS	1995-96 1997- 98.	3.00 5.00		Lying in fixed deposits since March 1996. Lying in fixed deposits since February 1998.
	(iii) 4 Implementing Officers	JRY EAS	1992-99	...	15.00	Kept in current account instead of saving bank accounts.
	(iv) DRDAs	JRY	January, 1996	195.00	.....	Unutilised amount remained in banks for 3 years.
<b>Pondicherry</b>	Project Director	EAS	31 December 1998	20.00	.....	Kept in fixed deposit for varying periods
<b>Tamil Nadu</b>	(i) Kancheepuram and Pudukottai	JRY and EAS	1992-99	...	38.46	Kept in common bank account of DRDA instead of in a separate account. Fund were transferred after 1 to 8 months.
	(ii) Four DRDAs,	EAS	1994-99	175.00	...	Kept in fixed/short term deposit and small saving scheme.
	(iii) Four DRDAs,	JRY	1992-99	2962.27	....	Kept in fixed/short time deposit and small saving scheme.
<b>Arunachal Pradesh</b>	DRDA, Ziro	JRY	September 1992	26.13	...	Kept in term deposit for 46 days.

<b>Meghalaya</b>	(i)DRDA, Nongpoh	EAS	1995-96 1996-97	20.00 40.00	..... .....	Kept in fixed deposit for two years. Kept in long term deposit for one year.
	(ii)Umshing Block and Umling block under DRDA, Nongpoh	EAS	November 1995 to June 1996 April 1994 to May 1996	8.28 5.96	..... .....	Kept in current account. The amount transferred to saving bank account in May-June 1996.
<b>Gujarat</b>	DRDA, Kachchh Bhuj	....	April 1994 to February 1999	2635.00	.....	Kept in Fixed Deposit/Term Deposit for period ranging between 30 days and 366 days.
<b>Uttar Pradesh</b>	DRDA, Allahabad	JRY	March 1992 and August 1993	62.00	.....	Kept in time deposit in Post office.
<b>Mizoram</b>	DRDA, Aizawl	EAS	1995-96	4.20	...	Unutilised amount as of March 1999 retained by Secretary, Rural Development treating it as final expenditure.
<b>Sikkim</b>	North district	JRY	January 1996	10.00	.....	Kept in separate bank account.
<b>Assam</b>	DRDAs, Jorhat, 5 blocks of Dhubri and Karbi Anglong	JRY and EAS	March 1994, June 1994, January 1995 & March 1996	...	0.52	Kept in fixed deposit/ deposit at call receipts for period between 5 days to 619 days.
<b>Himachal Pradesh</b>	(iii) BDO Bilaspur sadar and Kunihar	....	Between September 1995 November 1998	1.49	....	Lying unutilised as of April 1999 with executing agencies.
	(ii) PO, DRDA, Una	JRY	August 1996	0.75	....	Unutilised amount lying in bank as of March 1999.
	(iii) 4 Pos DRDA Solan, Chamba, Hamirpur and Kinnaur and 7 BDOs	JRY & EAS	1989-99	...	54.48	Accrued interest on deposits not utilised as of April 1999.
	(iv) BDO, Sadar Bilaspur	JRY EAS	1997-98	....	0.78	Interest accrued on deposit not taken in the cash book.
<b>Nagaland</b>	(i)Director (RD)	EAS	July 1996 February 1997	410.00 410.00	.....	Kept in current account for one month. - do -
	(ii) Director (RD)	EAS	1997-98 1998-99	820.00 820.00	10.20	Kept in current account.

	(iii) DRDA, Zunheboto	JRY	1998-99	17.38	0.81	Interest accrued was utilised on conducting survey for identifying people under BPL for the purpose of IRDP.
	(iv) DRDA Zunheboto	....	Between June 1996 to May 1998	30.00	.....	Fixed deposit account.
	(v) Village Development Board, BDO Jakhama	JRY	1996-97	....	0.83	Kept in current account.
<b>TOTAL</b>				<b>13864.46</b>	<b>121.08</b>	
<b>E Civil deposits</b>						
<b>Bihar</b>	(i) State government	JRY	March, 1992	1018.00	....	Amount unauthorisedly drawn From the Patna Secretariat Treasury and kept in civil deposits in March 1992 remained in deposit as of June 1999.
	(ii) State government.	JRY	.....	13024.00	....	Kept in civil deposit for 2 to 48 months after unauthorised drawal from treasury.
	(iii) State government.	EAS	March, 1996	1195.00	533.00	Kept in civil deposit for 4 months.
	(iv) Ten DRDAs	JRY	.....	8802.00	....	Kept in civil deposit for one to 84 months.
	(v) DRDA, Gumla	JRY	June, 1992	300.00	91.13	Lying in civil deposit as of June, 1999.
	(vi) 5 BDOs, in Dumka and 3 BDOs in West Singhbhum, BDOs Manar, Patna and DFO, (FED)	JRY and EAS	....	....	86.03	Fund kept in current instead of saving bank account.
	(vii) BDO, Basia, Gumla	EAS	June, 1998	15.80	....	Kept in current account of BDO and utilised toward other expenditure of the block.
<b>Madhya Pradesh</b>	(i) State level	JRY	1992-93 1996-97	4798.00 3373.00	....	Kept in Civil Deposits. The amount was released with delay ranging between one to twelve weeks.
	(ii) State government	EAS	1996-97	383.00	....	Matching state share kept in civil deposits and released during 1997-98 after a delay of six weeks.



<b>Manipur</b>	(i) DRDAs	JRY	Between April 1992 and March 1993	250.80	.....	The amount was withdrawn in September- October 1992 and March - June 1994.
	(ii) Project Officer, RD	EAS	March 1995	302.00	.....	The amount was withdrawn in June 1995 and February 1996.
<b>Karnataka</b>	5 Test check districts	JRY, EAS	1992-99	1132	.....	Kept in Civil Deposits
<b>TOTAL</b>				<b>34593.60</b>	<b>710.16</b>	
<b>(F) Other miscellaneous state receipts</b>						
<b>Bihar</b>	DRDA, East Singhbhum	JRY & EAS	1992-98 1994-98	.... ....	98.98 33.28	Interest earned , kept in separate account and not credited to programme fund.
	BDO, Chaibasa Sadar, West Singhbhum	JRY	October 1990 to March 1998	6.48	...	Interest amount kept in separate account.
<b>Madhya Pradesh</b>	Bilaspur, Raipur and Surguja	EAS and JRY	1992-99	5265.00 848.00 1458.00		Kept in treasury deposits.
<b>West Bengal</b>	(i) 3ZPs, Birbhum, Nadia and Hooghly districts	JRY	1992-99	....	447.72	Kept in non interest bearing deposit account of treasuries.
	(ii) ZP, Jalpaiguri and four Panchayat Samitis	JRY	January 1998 to March 1998	....	5.08	Delay in transfer of fund from treasury to saving bank account.
<b>Kerala</b>	(i) 14 Blocks in four districts	JRY & EAS	1993-97	151.68	....	Kept in treasury accounts.
	(ii) 10 Blocks/ DRDAs	JRY	1994-99	....	16.63	Fund kept in treasury accounts in District/Sub-treasuries.
<b>Karnataka</b>	Two implementing offices in Dakshina Kannada and Dharwar	EAS	1997-99	15.71	....	Sale proceeds of seedlings credited to government account instead of programme fund.
<b>Punjab</b>	DRDA, Ludhiana, Gurdaspur and ZP, Ludhiana	JRY & EAS	....	....	33.59	Interest earned on deposit of fund, lying unutilised.
<b>Total</b>				<b>7744.87</b>	<b>635.28</b>	
<b>Grand Total</b>				<b>174751.95</b>		

### Annex - 8

(Refers to paragraph 4.5.9)

Amount lying unutilised/ advances unadjusted treated as final expenditure though not actually incurred.

(Rs. in lakh)

State	District	Scheme	To whom advanced	Period	Amount of advance	Purpose for which advance granted
Assam	Kamrup	JRY	Officers of DRDAs	1992-97	1.52	Advances were given to officers of DRDAs for loading and unloading materials. The materials were not received and Project Directors of DRDAs did not recover the amount as of April 1999.
	-do-	JRY	M/s.Nezone Tubes	March 1997	0.32	For supply of black tubes.
	-do-	JRY	M/s Cement Corporation of India (CCI)	March 1997	0.82	For supply of cement.
	-do-	EAS	Tata Iron and Steel Co.	March 1997	9.18	For supply of steel materials in March 1997.
	-do-	IAY	M/s Brahm-putra Iron & Steel Co.	1996-97	3.08	For supply of steel materials
	Dhubri	JRY	9 Officers of DRDAs	May 1994 to August 1995	4.47	For payment of wages. The Project Directors of DRDAs did not recover the advance amount despite no works had been executed through workers
	-do-	EAS	11 Officers of DRDAs	March 1995 to March 1996	8.69	For execution of work. The amount of advance was not recovered though no work executed.
	Hailakandi	JRY, EAS	Officers of DRDAs	1994-96	6.77	For payment of wages. No works were executed through muster-roll workers and the advance remained unrecovered as of April 1999..
	-do-	IAY	Mr.D.Paul		3.54	For purchase of MS rods. Rods were not supplied as of April 1999
	-do-	JRY, MWS	Officers of DRDAs	March 1994 and March, 1998	85.59 7.58	Paid for execution of work.

	Karbi Anglong	JRY	Supplier	1992-98	1.66	For supply of steel materials and motor parts. No supply of material was made as of April 1999.
	-do-	-do-	Officers of DRDAs	1992-98	2.38	For payment of wages. The amount of advance was not recovered though no work executed through MR workers as of February- April 1999
	-do-	JRY and EAS	M/s.CCI, Bokajan	March 1993 and Dec. 1994	31.33	Paid for supply of cement at the fag end of March and treated as final expenditure.
	-do-	EAS	M/sKarb Hume Pipes Ltd. and M/s.CCI, Bokajan	March, 1994	61.75	For supply of hume pipes and cement.
	DRDA, Jorhat	JRY	P&RD Directorate, FCI, STAFED, SAIL,CCI, Bokajan	1984-98	217.21	For supply of materials and food grains. The DRDA, adjusted the advances without any final bill, challan and detailed accounts in support of supply of materials.
	-do-	JRY	M/s Nezone Tubes	1994-95	8.30	For supply of black tubes in March 1995 and treated as final expenditure.
	-do-	JRY	M/s CCI, Bokajan	1994-95	6.72	For supply of cement.
	Goalpara	EAS	M/s CCI	March, 1997	25.68	For supply of cement.
	DRDA, Karbi Anglong	EAS	Executing agency	1994-95	0.65	For construction of school building. However, no school building was in existence.
<b>Tamil Nadu</b>	Kanchee-puram	JRY	Various executing agencies.	1995-96	94.58	For supply of name boards and centering sheets. These were pending adjustment. Records were with CBI, Chennai for investigation.
	-do-	JRY	3 Industrial Co-operative Societies.	1993-96	108.71	For execution of cremation sheds were pending adjustment. Records were with CBI, Chennai from August 1996 for investigation.

	Dindigul, Villupuram and Sivaganga	JRY	Tamil Nadu Steel Ltd., Arakonam	1993-97	33.67	Though the company was closed in September 1997, the DRDA had not taken any action to get back the balance amount
	Tiruvanna-malai	JRY	Tamil Nadu Steel Ltd., Arakonam	1996-98	26.53	The supplier did not supply steel as of February 1999.
	DRDAs Kancheepuram, Pudokottai, Sivagang and Villupuram	JRY EAS, MWS and IJRY	...	31 March 1996, 1997 and 1998	1169.12 1391.31 160.65	The uncashed cheques treated as final expenditure.
<b>Madhya Pradesh</b>	(i) ZP, Bilaspur, Mandla, Raipur, Surguja	JRY, 1JRY and EAS	Madhya Pradesh State Civil Supplies corporation limited	1993-97	460.00	The amount was not refunded as of June 1999.
	(ii) Bilaspur	JRY	Private transporter	March 1990	10.00	Amount advanced was treated as final expenditure though the vouchers against expenditure were not adjusted as of January 1999.
	(iii) Bilaspur	EAS	DRDA, Bhopal	August, 1995	7.00	The amount advanced for supply of watershed maps of blocks was treated as final expenditure. The supply of maps was awaited as of February 1999.
<b>Gujarat</b>	DRDA, Kachchh Bhuj	JRY	Gujarat State Civil Supply Corporation., Gandhi Nagar	September 1997	21.12	Paid advance for procurement of foodgrain coupons. The coupons system was abolished in September 1998 but the amount was not adjusted as of April 1999.
<b>Arunachal Pradesh</b>	DRDA, Lohit	EAS	BDO, Hayliang, Executive Engineer RWD, Roing and BDO, Hawaii	1993-96	8.38	The adjustment bills/vouchers were pending adjustment as of March 1999.
<b>Orissa</b>	(i) 3 Blocks	MWS	240 Beneficiaries	1992-99	17.69	The amount was pending adjustment in the books of accounts of the Samiti.
	(iii) DRDA, Keonjhar	JRY, EAS	4 Executing agencies	March 1997 and March 1998	4006.00	The DRDA exhibited the entire advances given to executing agencies as expenditure in the progress reports of March 1997 and 1998.

<b>Manipur</b>	(i) Bishnupur, Ukhrol and Chura- chand pur	EAS	Beneficiary secretary	1995-97	21.89	The amount was advanced for execution of 156 works. Works were left unexecuted. The DC did not recover the advanced amount.
	(ii) Chura- chandpur Block	EAS	Section Officer of the Block	-do-	2.50	The amount was advanced for construction of "Pucca dam".The work was abandoned.
	2 districts	.....	BDOs/Gram Panchayats	.....	332.38	Utilisation certificates not furnished. The DRDAs submitted the progress of work on the basis of fund available with the blocks and not on actual expenditure.
<b>Uttar Pradesh</b>	(i) Eight DRDAs	.....	Executing agencies.	1992-98	25713.00	Advances paid were treated as final expenditure without receipt of adjustment bills/utilisation certificates. .
	(ii) DRDAs	JRY/ EAS	District Supply officers, Allahabad, Lalitpur, Sonbhadra and Banda districts	Between 1996-97 and 1998-99	109.00	The amount advanced for transportation cost of foodgrains was not recouped to programme fund as of June 1999.
	(iii) 8 DRDAs	JRY, EAS & MWS	Executing Agencies	-----	5286.00	
<b>Sikkim</b>	-	-	Assistant Engineers	1996-99	34.22	Advances paid for execution of works were lying unadjusted.
<b>Karnataka</b>	(i) Two ZPs, Bangalore (Rural) and Dakshina Kannada	.....	Food Corporation of India (FCI)	1993-96	45.85	Against Rs.298 lakh advanced to FCI for foodgrains worth Rs 45.85 lakh were not lifted by implementing Officers. The amount had not been recovered as of March 1999.
	(ii) Zilla Panchayat, Bangalore (Rural)	-	M/s Karnataka Land Army Corporation.	1990-91	24.28	Advance for execution of works was pending adjustment.
	(iii) ZPED, Haveri and TP, Koppal	-	Subordinate Officers	1989-90 and 1995-97	11.76	The amount advanced for execution of works was outstanding as of April 1999.

	(iv) Dharwad, Dakshina Kannada and Raichur districts.	-	Six subordinate officers in Agriculture and Forest Department.	1995-99	169.00	The advances paid were treated as final expenditure.
<b>Kerala</b>	(i) Pan-chayats, 8 Blocks and Project Officer, DRDA, Idukki	JRY/ EAS	Convenors of Beneficiaries Committees	1993-97	12.34	The amount advanced for executing works to the convenors of beneficiaries committees remained unadjusted as of March 1999. The convenors had not started/ completed the work.
	(iii) DRDA Idukki	EAS	Nirmithi Kendra	June-September 1997	14.00	The advance paid for construction of five school buildings remained unadjusted as of May 1999.
	(iii) Kozhikode District and 3 blocks	JRY	Convenors/ Blocks	1996-99	88.00	The advances were lying unadjusted.
<b>Tripura</b>	(i.) 13 BDOs	.....	Implement-ing Officers.	1992-99	4577.00	The advance of Rs 3838 lakh was treated as final expenditure without ascertaining genueness of expenditure and pending adjustment vouchers for Rs.7.39 lakh
	(ii) 5 Blocks in Dhalai district	JRY and EAS	Implement-ing Officers	1994-99	163.00	Unadjusted as of August 1999.
<b>Rajasthan</b>	(i) .....	EAS	Various DRDAs and executing agencies	....	4967.00	Amount was lying unspent unadjusted with various DRDAs/executing agencies.
	.....	.....	Awaas Vikas Sansthan	March 1996	19.00	Advanced fund to Awaas Vikas Sansthan (AVS) for construction of school building. The DRDA reported that the AVS was under liquidation and chances of the construction of school building were remote.
	(ii) Irrigation Department Jodhpur	.....	AEN, Sub-Division.II	November 1998	6.40	Detailed accounts of payment were not available in the department.

	(iii) PS Dhod, Sikar and DRDA, Jodhpur	.....	Vikas Adhikari, Panchayat Samiti, Dhod and Executive Engineer, PWD Division II, Jodhpur	Between 1993-94 and 1997-98	17.74	The Departmental Offices reported the works as complete, although the works were lying incomplete.
<b>Haryana</b>	19 DRDAs	JRY and EAS	Executing Agencies	1994-98	383.38	The utilisation certificates were awaited as of March 1999.
<b>West Bengal</b>	(i) ZPs Birbhum, Hoogly, Jalpaiguri and Nadia	.....	Executing Agencies	1994-97	17629.00	The utilisation certificate awaited. as of March 1999.
	(ii) 4 ZPs, 3 PSs and one GP	.....	Paymasters , Assistant Engineers	1992-98	222.85	The amount advanced for payment of wages to the labourers remained unadjusted as of February 1999.
	(iii) 2 PSs and one GP	.....	.....	-do-	27.54	The amount advanced for payment of wages was charged to final head of accounts
<b>Punjab</b>	(i) Hosiarpur district	JRY	Various Gram Panchayats	1992-99	.....	The fund ranging between Rs. 132.43 lakh and Rs.213.56 lakh given to executing agencies treated as final expenditure without obtaining final accounts.
	(ii) Ropar	JRY	Various Gram Panchayats	1992-99	.....	Fund ranging between Rs.12.70 lakh and Rs.28.31 lakh advanced to executing agencies treated as final expenditure pending adjustment of account.
<b>Jammu &amp; Kashmir</b>	Assistant Commissioner, Development	JRY, EAS	District Panchayat Officer and DFO	1995-99	79.00	Of Rs.110.00 lakh advanced for carrying out afforestation, Rs.79.00 lakh remained unutilised as of January 1999.
<b>Andhra Pradesh</b>	(i) DRDAs/ ZPs	...	Executing agencies	As of March 1999	5835.00	Advances lying unadjusted as of March 1999
	(ii) DRDAs Kurnool and Mahaboobnagar.	...	Sectoral Officers	1995-98	1219.00	For watershed development works, treated as final expenditure.

<b>Goa</b>	(i) RDA	JRY	Sarpanch of village Panchayat Navelim.	Prior to December 1992	0.64	The excess amount drawn for construction of Panchayat Ghar was not refunded as of May 1999.
	(ii) RDA	-do-	26 Panchayats	.....	22.96	Utilisation of fund was not verified by the RDA, reportedly due to non production of JRY cash book and related records of March 1999.
<b>Mizoram</b>	(i) DRDA, Aizawl	.....	Project Director	May 1995	7.58	The DRDA failed to produce any record/proof to show utilisation of steel material for which the amount was advanced, or lying un-utilised with the block to whom it was supplied, as of March 1999.
<b>Himachal Pradesh</b>	Bilaspur, Chamba, Kinnaur and Solan	.....	11 Blocks and 4 DRDAs	1998-99	357.00	The advanced amount given for execution of scheme was lying un-utilised.
<b>Total</b>					<b>75400.31</b>	

## Annex 9

(Refers to paragraph 4.5.11)  
Suspected misappropriation of fund/fictitious payments

State	By whom fund was misappropriated/fictitious payments were made	Year	Amount (Rs in lakh)	Remarks
<b>Gujarat</b>	Office of the Taluka Development officer, Mandvi, Kachchh Bhuj	1993-98	65.44	Of Rs 65.44 lakh, Rs 27.50 lakh pertained to JRY, EAS and MWS. The amount was misappropriated by manipulating figures of amount in the cheques and drawing cheques in favour of the senior clerk instead of Drawing and Disbursing Officer and also manipulating balances in the bank statements/pass book.
<b>Punjab</b>	Gram Panchayats of six blocks in Gurdaspur district		32.34	The amount was misappropriated by inflating the expenditure under 20 JRY works.
<b>Manipur</b>	Cashier of DRDAs Chura-Chandpur and Thanlon Blocks	1995-97	8.02 2.03	The amount was meant for disbursement to workers.



<b>Karnataka</b>	i) Secretaries of Gram Panchayats and implementing officers in Banglore (Rural), Dharwar, Raichur and Tumkur Districts	1989-99	78.62	The amount was misappropriated mainly due to non-maintenance of cashbooks and vouchers. The departmental enquiry in one case was not instituted while in 11 cases these were pending at various stages.
	ii) Agriculture Department in four districts.		26.05	The amount was reportedly spent on construction of 109 water-harvesting structures, which were not constructed at all. Criminal cases filed against the erring officials were pending in courts.
	iii) 11 Range Forest Officers in Dharwad district	1986-99	9.15	The amount was reportedly paid towards wages for laboures for maintenance of plantation, which were not in existence. The supervisory officers failed to detect fictitious payments.
<b>Tamil Nadu</b>	i) Project Manager, Kattida Maiyyam, Salem	1993-97	51.11	The Manager got this money released from DRDA by falsely reporting completion of civil works and fabrication of doors and windows. A criminal case was lodged and the investigations were on.
	ii) Extension Officer, Social Forestry, Sivaganga	1993-94	2.24	The amount was misappropriated reportedly by producing fictitious vouchers and records of works executed.
	iii) Two Assistant BDOs, 3 Extension Officers and one Accountant of Nallur Panchayat Union in Cuddalore district	1993-96	8.49	The amount was drawn in excess by altering the words and figures in the cheque and by non-remitting the amount into accounts of local bodies. The officers were put under suspension in January 1995. The final outcome of the police investigations was awaited as of April 1999.
	iv) Special Officer, Multipurpose Cooperative Village Industrial Society Limited.	August 1995	2.32	The amount was pending recovery from Special Officers who was under suspension.
<b>Uttar Pradesh</b>	i) Rural Engineering Service, Kanpur	July 1997	7.04	The amount was released for construction of road. Joint physical verification by Audit and official of DRDA revealed that actual width at bottom of the road at 1st Kilometer was only 8 meter against the recorded width of 10.2 meter and 10.4 meter in the measurement books.
	ii) BDO Badokhar Khurd Banda	May-December 1998		The earthen road was found to be 16 feet and 20 feet from Zero point to the end of the village against 28 feet and 34 feet as recorded by BDO in the measurement book.
	iii) Fair Price Shop owner, Barodia Mandwara, Lalitpur	June 1997		The FPS owner misutilised 96.02 quintal of wheat. FIR lodged and final action was awaited as of June 1999.

<b>Bihar</b>	i) Junior Engineer in BDO, Dumri Block of Gumla district		11.83	Junior Engineer inflated the measurement of construction works of four check dams. No action was taken against the JE as of June 1999.
	ii) BDO, Phulwari- shariff, Patna	May-June 1995	0.91	The payment was made on the basis of measurement of improvement work done by JE on 2 Kilometer road from Babu chak to Basant chak in January 1996. The measurement of the loose earth work was not possible due to damage to loose earth filling during rainy seasons and lapse of time, suggested acceptance of fake muster-rolls and releasing fraudulent payment.
<b>Andhra Pradesh</b>	275 Sarpanchs and 5 other functionaries in seven districts	1989-99	228.00	The Sarpanchs and functionaries did not furnish the account and misappropriated the amount.
<b>Assam</b>	i) Senior BDO, BDOs, JE, Assistant Project Officer (Technical) and President of Uparhati Gaon Panchayat in Goalpara, Dhubri, Jorhat, Kamrup and Karbi Anglong	1992-98	64.09	Amount was misappropriated.
	ii) BDO, Goraimari		5.01	The amount was misappropriated by encashing 15 cheques. The BDO was suspended in May 1997 but was reinstated in June 1998 pending departmental proceedings.
<b>Nagaland</b>	i) BDOs of Dhansiripar, Jalukie, Akuloto, Pftusero, Kuhuboto, Zuneheboto and SDO, Chipobozou.		217.00	The officers did not maintain cash books and payments details suggesting possible misappropriation.
	ii) BDOs, Jalukie, Tseminya, Phek, Pftusero, Dhansiripar, Chipobozou and Akuloto		46.24	The amount was not accounted for in the cash book.
	iii) Project Director, DRDA, Zuneheboto	March 1999	86.38	The Project Director withdrew the amount from saving bank and claimed to have deposited in current account. The bank confirmed withdrawal of amount but did not confirm its deposits in current account as of June 1999.
		<b>Total</b>	<b>952.31</b>	

### Annex -10

(Refers to paragraph 4.5.12)  
Rush of expenditure

(Rs in lakh)

State	District	Scheme	Year	Total Expenditure	Expenditure during last quarter	Expenditure during March	Percentage of expenditure over total expenditure	
							During last quarter	During March
Assam		JRY	1995-96	13631.00	3596.00	2341.00	26 54 39	17 26 30
			1996-97	4543.00	2438.00	1170.00		
			1997-98	5547.00	2177.00	1661.00		
		EAS	1995-96	9823.00	4039.00	2513.00	41 68 50	26 40 33
			1996-97	8790.00	6010.00	3546.00		
			1997-98	12756.00	6350.00	4212.00		
Madhya Pradesh	Bilaspur	JRY	1992-98	8281.00	4055.00	2373.00	34 to 61	12 to 50
	Mandla	JRY	1992-98	6229.00	3247.00	2004.00	27 to 71	19 to 46
	Raipur	JRY	1992-99	8257.00	3608.00	2475.00	22 to 63	15 to 47
	Surguja	JRY	1992-97 & 1998-99	7520.00	3358.00	2567.00	31 to 59	16 to 51
	Bilaspur	EAS	1993-98	6902.00	3624.00	2395.00	42 to 76	27 to 48
	Mandla	EAS	1993-98	3763.00	1573.00	1061.00	40 to 94	13 to 75
	Raipur	EAS	1993-99	7507.00	2776.00	1377.00	26 to 77	11 to 47
	Surjuja	EAS	1994-96 & 1997-99	7162.00	2374.00	1500.00	26 to 45	17 to 25
Tamil Nadu	DRDA (i) Kancheepuram	JRY	1993-98	10747.29	5560.27	4134.98	35 to 66	24 to 59
	(ii) The Nilgiris	JRY	1992-98	5661.36	3952.63	3080.24	38 to 88	16 to 78
	(iii) Tiruvannamalai	JRY	1992-98	8778.94	3645.67	1933.95	23 to 53	11 to 31
	(iv) Thiruvallur	JRY	1997-98	902.74	359.80	276.77	40	31
	(v) Kancheepuram	EAS	1996-98	3114.02	2143.80	928.36	43 to .83	13 to 39

	(vi) Nilgiris	EAS	1993-97	873.55	530.37	376.12	50 to 100	36 to 100
	(vii) Thiruvannamalai	EAS	1993-97 (Except 1995-96)	508.13	433.13	425.62	50 to 100	50 to 100
	(viii) Villupuram	EAS	1995-98	3575.00	2350.33	1446.97	50 to 88	11 to 82
	(xi) Pudukottai	EAS	1995-97	964.51	546.72	450.00	31 to 68	68
<b>Sikkim</b>	State level	EAS	1996-99	1455.79	725.26	515.31	49 to 51	18 to 49
<b>Uttar Pradesh</b>	28 executing agencies 10 districts	MWS/SRY (JRY)	1992-98	3825.00	.....	1540.00	.....	20 to 100
<b>Arunachal Pradesh</b>	State level		1992-98	9191.28	5459.87	3776.25	32 to 63	45 to 71
<b>Himachal Pradesh</b>	Executing agencies in test checked districts	EAS	1992-97	2782.00	.....	945.00	Between 28 and 43	.....
<b>Kerala</b>	Implementing agencies	JRY	1992-99	46414.83		13904.22	...	21 to 37
<b>Karnataka</b>	State level	.....	1995-98	98453.00	43294.00	26102.00	38 to 48	23 to 29
<b>Total</b>				<b>307958.44</b>	<b>118226.85</b>	<b>91030.79</b>		

### Annex -11

(Refers to paragraph 4.5.13)  
Expenditure on works not permissible

(Rs in lakh)

State	District	Scheme	Year	No. of works	Amount	Types of unapproved works noticed
<b>Gujarat</b>	(i) Rajkot, Valsad, Banaskantha, Palanpur and Kachchh Bhuj	EAS, JRY	1993-99	183	179.00	Maintenance and repair works not approved by Government of India.
	(ii) Directors DRDAs, Valsad, Banaskantha and Kachchh Bhuj	JRY	1992-99	82	153.00	Expenditure on unapproved improvement, repair works and construction of Panchayat Ghars.
<b>Arunachal Pradesh</b>	Six DRDAs	EAS and JRY	1992-99	2657	2290.79	Expenditure incurred without the technical sanction from the competent authority.

<b>Haryana</b>	Executive Engineer, Panchayati Raj, Sirsa, BDPOs, Uchana and Julana, Jind district	EAS	1996-99	....	215.00	Works executed without obtaining technical sanction.
<b>Jammu &amp; Kashmir</b>	(i) Udhampur	EAS and JRY	1994-95	357	116.00	Works were not included in the Annual Action Plans.
	(ii) 11 test checked Blocks	JRY and EAS	1995-99	593	-----	Works executed without obtaining administrative approval or technical sanction.
<b>Orissa</b>	(i) 8 BDOs	EAS	1993-98	100	77.07	Expenditure incurred without obtaining administrative approval.
	(ii) R.W division, Phulbani district	EAS	do	14	31.30	The works were executed without approval of competent authority.
<b>Maharashtra</b>	(i) Executive Engineer, Minor Irrigation Division (ZP) Bhandara	JRY and EAS	1995-96	5 Cement plug bandhara works 4 New works	16.56 8.55	Works not approved by the Chairman, DRDA but it was added subsequently by alteration by Project Director under its own signature. Four new works were also added.
	(iii) DRDA, Akola	EAS	1996-99	Work of plantation and continuous contour trenches	85.48	The works were got executed through Deputy Director, Social Forestry not nominated as project implementing agency. The detailed project report of the watershed was also not approved.
	(iv) Divisional Soil Conservation Officer, Washim, Akola	EAS	1996-99	....	203.90	The detailed watershed-wise projects were not approved by the District Technical Committee as of March 1999.
<b>Rajasthan</b>	(i) DRDA, Nagaur	EAS	1996-97	327	71.94	Works of construction of <i>Pucca</i> water tanks in school premises in Nagaur district were executed without the approval of Government of India
	(ii) DRDA, Dungarpur	JRY	1993-96	15 Road works	18.98	The excess expenditure on road construction was not regularised as on June 1997
	(iii) DRDA, Jodhpur	JRY	1990-95	2 Road works	8.52	Expenditure incurred on unapproved works
<b>Karnataka</b>	(i) Four Implementing Offices in Bangalore (Rural), Dakshina Kannada and Raichur	EAS	1992-99	23	10.05	Expenditure incurred on works not included in the Annual Action Plan
	(ii) Tumkur District	EAS	1998-99	....	870.21	Expenditure incurred on works not included in Annual Action Plan.

<b>Mizoram</b>	Aizawl and Lunglei	EAS	1996-97	....	141.40	Expenditure incurred to liquidate committed liability on account of excess expenditure in 1995-96 on item not included in the Annual Action Plan of that year.
<b>West Bengal</b>	(i) Two ZPs, 7 PSs and 2 GPs	JRY and EAS	1993-99	34	186.41	Expenditure on works not included in the Annual Action Plan.
	(ii) GPs in north 24-parganas ZP	JRY and EAS	1992-98	...	4664.00	Annual Action Plans were not prepared at all.
	(iii) PS Bagdah under North 24-Parganas, ZP	JRY and EAS	1992-99	103.00	...	Rs.35.33 lakh released in excess of provisions in the Annual Action Plan.
<b>Uttar Pradesh</b>	DRDA, Pauri	JRY	1997-98	322	70.84	Expenditure on works not included in the Annual Action Plan.
<b>Nagaland</b>	Director, RD	JRY	1996-97	.....	2.97	Amount spent for Rural Housing exhibition at New Delhi without the approval of State/Central government
<b>Bihar</b>	(i) Two DRDAs, West Singhbhum and Gumla	EAS and JRY	1994-97	....	72.51	RCC culverts and earthen dams executed without inclusion in Annual Action Plan .
	(ii) Two BDOs in East Champaran and Patna	EAS	1995-98	Five schools and one community hall	12.29	Works executed without administrative approval. BDO Maner in Patna district executed work from EAS fund on verbal instruction of Chief Minister.
<b>Pondicherry</b>	3 BDOs	JRY	1992-99	64 works	34.10	Executive Engineer of DRDA sanctioned execution of work not included in Annual Action Plan.
<b>TOTAL</b>					<b>9540.87</b>	

## Annex 12 A

(Refers to paragraph 4.6.5)

**Employment Generation Figures derived arithmetically by dividing total wage expenditure by prevailing wage rate**

(In lakh mandays)

State	District	Scheme	Period	Total inflated mandays	Significant findings / monetisation of inflated mandays.
<b>Sikkim</b>	DRDAs of test-checked districts	JRY EAS	1996-99	4.93	There was an overstatement of expenditure of Rs 197.09 lakh due to calculating the figures of employment generation arithmetically.
<b>Madhya Pradesh</b>	(i) DRDAs, Bilaspur, Mandla, Raipur and Surguja	EAS	1994-99	8.83	The figures of employment generation were calculated arithmetically.
	(ii) -do-	JRY	1992-99	20.05	The figures of employment generation were calculated arithmetically.
	(iii) -do-	IAY and MWS	1992-96	----	910.73 lakh mandays reported were hypothetical as these included 33 per cent of employment generated under IAY and MWS without obtaining the figures from beneficiaries.
	(iv) ZP, Mandla and Surguja	Water shed Development programme	1995-99	8.28	
	(v) DRDA, Raipur	....	1995-98	6.98	
	(vi) Mandla and Surguja	...	1997-99	3.07	
<b>Himachal Pradesh</b>	4 blocks in Bilaspur and Una	...	1995-99	1.95	Project officers and BDOs did not keep any records of generation of employment and the figures of employment generation were calculated arithmetically.
<b>Punjab</b>	5 districts	....	.....		DRDAs / ZPs did not obtain data of actual generation of mandays of employment.. Figures of mandays of employment generation were calculated arithmetically.
<b>Mizoram</b>	DRDAs Aizawl and Lunglei	JRY, EAS	1992-99	---	BDOs did not furnish physical progress reports of generation of employment. The figures of employment generation were calculated arithmetically.
<b>Assam</b>	State Level	JRY, EAS	1995-98	---	Implementing agencies did not furnish the actual figures of generation of employment.
<b>Rajasthan</b>	State Level	JRY, EAS	1992-99	---	Mandays generated were not on actual basis but were calculated arithmetically and were reported by Gram Panchayat/Asstt. Engineers verbally in their fortnightly meeting to DRDAs.

<b>Tripura</b>	State Level	JRY, EAS	1992-99	---	No compiled and consolidated data base on the number of mandays actually generated was available at any level and it was worked out on the basis of work orders instead of muster-rolls.
<b>Uttar Pradesh</b>	16 districts	JRY, EAS	1992-99	---	Figures of generation of employment were not based on muster-rolls but were calculated arithmetically.
<b>Maharashtra</b>	6 BDOs in Akola district	JRY, EAS	---	---	Village panchayats did not furnish the data.
<b>Arunachal Pradesh</b>	State Level	JRY, EAS	1992-99	---	The figures of employment generation were calculated arithmetically.
<b>Jammu &amp; Kashmir</b>	State Level	EAS	1992-99	---	The figures of employment generation worked out arithmetically. Details of registered workers provided employment not maintained and the muster-rolls were not / improperly maintained.
<b>Orissa</b>	State Level	JRY, EAS	1992-99	---	Arithmetically worked out. Muster-rolls were not / improperly maintained.
<b>Kerala</b>	15 Blocks and 25 Panchayats in 4 districts	JRY, EAS	1992-99	---	The figures of employment generation were calculated arithmetically.
<b>Nagaland</b>	15 blocks	EAS	1996-99	---	The figures of employment generation were calculated arithmetically. Only <b>61.29</b> lakh mandays were generated against 62 lakh mandays that could have been generated from Rs.15.50 crore spent towards wage component during 1994-99.
<b>Tamil Nadu</b>	7 Districts	JRY, EAS	1992-93	---	The figures of employment generation were calculated arithmetically.
<b>Manipur</b>	Deputy Commissioners	JRY, EAS	---	---	The figures of employment generation were calculated arithmetically.
<b>Total</b>				<b>54.09</b>	

## Annex -12 B

(Refers to paragraph 4.6.5)  
Inflated/incorrect reporting of employment generation.

(In lakh mandays)

State	District	Scheme	Period	Total inflated mandays	Shortcomings
<b>Karnataka</b>	Nine implementing Offices in five test checked districts.	EAS JRY	1997-99	3.18	Implementing officers furnished inflated reports



<b>Haryana</b>	DRDAs, Jind and Yamuna Nagar	EAS	1996-99	2.40	Employment figures as per muster-rolls differed to those reported to GOI. Expenditure of Rs. 1.43 crore was also reported in excess.
<b>Kerala</b>	Blocks/ DRDAs	...	1996-99	0.42	In 41 works inflated figures of mandays generated were the difference of data in muster-rolls and those maintained by PWD.
<b>Manipur</b>	5 blocks in Imphal district	EAS	1996-99	2.60	Incorrect reporting was due to inflated reporting to Government of India against those furnished by DRDAs.
<b>Andhra Pradesh</b>	State Level	JRY and EAS	1994-99	82.81	The state government reported inflated figures as against reported by DRDAs.
<b>West Bengal</b>	ZP, Nadia	JRY, EAS	---	0.16	Employment figures as per muster rolls differed to those reported to Government of India.
<b>Nagaland</b>	State level	JRY	1997-98	1.50	State Government reported inflated figures to Government of India.
<b>Himachal Pradesh</b>	(ii) DRDAs, Una and Chamba	...	June 1997 to January 1999	5.53	The figures of employment generation as reported by Project Officer, DRDAs Chamba and Una and those reported by Director to Government of India differed.
<b>Bihar</b>	(1) State Level	JRY	1989-99	2227.34	The State Government reported achievement of 8524.31. The figures of state government were neither based on muster rolls nor arrived by desiding the wage component with daily minimum wage rate. Even by arithemtical determination, the mandays generated work out to 6296.97 lakh mandays.
	(ii) State level	EAS	1993-99	75.34	Against the target of employment generation of 1553.73 lakh mandays, which could be generated with the available fund, achievement was reported as 1629.07 lakh mandays.
<b>Punjab</b>	PR Divisiion in 5 districts	....	1998-99	1.88	Against actual generation of 1.31 lakh mandays, 3.19 mandays were reported.
<b>Uttar Pradesh</b>	DRDAs Lalitpur and Agra	EAS	1997-99	0.75	Incorrect reporting was due to inflated reporting to Government of India against those furnished by the executing agency.
	<b>Total</b>			<b>2403.91</b>	

### Annex - 13

(Refers to paragraph 4.7)  
Non/improper maintenance of muster-rolls

(Rs in lakh)

State	Implementing agencies	Scheme	Period	Works	Expenditure	Significant observations
Gujarat	Implementing offices in four districts	EAS	....	....	....	Family card numbers not noted in the muster-rolls.
Haryana	(i) ASCO, Bhiwani	EAS	1994-96	...	64.28	Muster-rolls not prepared.
	(ii) Village Daden, DRDA, Bhiwani	EAS	1994-95	Gully plug	....	56 labourers were found shown as deployed on two separate works on the same date.
Goa	(i) 50 village panchayats test checked	.....	....	....	....	Muster-rolls had no indication of category of SC/ ST men and women.
	(ii) -do-	----	1994-99	----	1058.16	The payments were made without recording measurement of work executed.
Jammu & Kashmir	(i) 11 blocks	JRY and EAS	...	1058	....	The payment was made without muster-rolls
	(ii) -do-	-do-	...	1532	....	Of 1532 works, payments in respect of 1058 works were made without muster-rolls . Muster-rolls wherever made had no indication of acquaintance of workers, volume of work done by them, etc.
	(iii) -do-	-do-	....	8	...	The genuineness of the muster-rolls was doubtful as the payments to workers were shown as made on non existant dates. Eg. 31 September 1995, 29 February 1997, 31 April 1997, 31 June 1997, 29 February 1998 and 31 September 1998.
Punjab	5 Test checked districts	JRY and EAS	....	....	.....	Muster-rolls did not indicate particulars of workers viz. age, sex, SC/ST, etc.
Orissa	(i) 24 Executing agencies in six districts	EAS	....	....	241.00	Muster-rolls did not contain family card number, address of the workers, etc.
	(ii) 8 DRDAs	JRY & EAS	....	208	82.48	Muster-rolls were not maintained/ attached.
	(iii) 28 Executing agencies in 8 DRDAs	-do-	1993-99	.....	98.37	Muster-rolls did not indicate period of engagement of labourers.
	(iv) 52 Executing agencies	-do-	...	...	311.00	Muster-rolls did not indicate evidence of verification of persons engaged by other superior authorities. The payments were not made in the presence of Sarpanchs.

<b>Maharashtra</b>	Taluka Agricultural officer, Akola and SDSCO Pathardi, Ahmednagar.	EAS	January 1999	....	1.66	The muster-rolls did not indicate registration/ family card number and signature of witnesses.
<b>Tamil Nadu</b>	(i) DRDAs	JRY and EAS	1992-99	----	----	Muster-rolls were not maintained/improperly maintained as these did not indicate categorisation of workers and generation of employment provided.
	(ii) State level	JRY	September 1990	..	..	The state government dispensed with the maintenance of muster-rolls without approval of GOI.
	(iii) 2 districts	EAS	...	....	....	Muster-rolls did not indicate registration number of workers.
<b>Kerala</b>	(i) Chelannur block Kozhikode	JRY	1996-98	3	...	Muster-rolls not maintained
	(ii) 2 blocks	-do-	....	5	...	The signature or thumb impression and wages paid were not recorded in the muster-rolls.
<b>Andhra Pradesh</b>	(i) 165 Executing Offices in six districts	....	....	....	....	Muster-rolls were not maintained.
	(ii) Test checked districts	EAS	.....	.....	....	Muster-rolls where maintained did not indicate dated acquittances of labourer
<b>Rajasthan</b>	Four districts	JRY EAS	....	90	84.26	Most of the muster-rolls did not contain identification/registration number and category of workers engaged in works, etc.
<b>Sikkim</b>	Test checked districts	EAS	.....	.....	....	Muster-rolls did not indicate registration / family card number, etc.
<b>West Bengal</b>	(i) 7 PSs in Birbhum and one PS in Nadia	...	....	....	206.42	Thumb impressions of labourers were not attested.
	(ii) Hingalganj PS under North 24 Parganas, ZP	...	....	....	3.31	The muster-rolls were found tampered with respect to wages paid and date of payment.
	(iii) 3 ZPs	...	1992-97	5	0.84	Double payment to 67 labourers.
	(iv) Jalpaiguri and Dhupguri PS	JRY	June 1996 and May 1997	17	31.50	Wages were shown as paid after completion of works. However fund for payment of wages was received in March 1997 and August 1998 long after the amounts shown as paid.

<b>Tripura</b>	(i) 13 Blocks	JRY EAS	1998-99	...	...	Muster-rolls did not contain information on delivery of output. Measurement books and completion reports, etc. were not maintained.
	(ii) -do-	----	----	----	----	Muster-rolls contained misleading and incorrect figures of payments made and supervisory officers of department did not check muster-rolls at any level. BDOs accepted the facts.
<b>Bihar</b>	(i) BDO, Phulwari Shariff, Patna	EAS	October 1996	Loose earth filling	0.91	The work which was done during May-June 1995 was only measured in January 1996. The measurement turned out to be fake since it was not possible to measure the work like 'loose earth filling' after a rainy season during the intervening period between earth filling and its measurement. The BDO accepted the fake and fictitious muster-rolls and allowed the fraudulent payment.
	(ii) 20 blocks in 5 districts	JRY EAS	1993-99	...	65.95	Muster-rolls did not indicate registration number of workers, payments made were not certified by Panchayats/block authorities, names shown twice/thrice in the same muster-rolls, same set of labourers was shown as engaged in two/three works at different places during same period, labourers engaged on 29 and 30 February, etc. (the non-existent dates).
<b>Assam</b>	(i) DRDA, Dhubri and Jorhat	JRY EAS	...	...	56.47	Muster-roll bills were not furnished to audit.
<b>Uttar Pradesh</b>	Test checked districts	----	1992-99	----	----	DRDAs invariably did not obtain muster-rolls from executing agencies.
<b>Nagaland</b>	(i) 15 blocks in 3 DRDAs	EAS, JRY	...	....	....	Muster-rolls were not prepared/maintained.
	(ii) 7 blocks	EAS	....	....	....	Maintained muster-rolls for limited work.
<b>Total</b>					<b>2306.61</b>	

### Annex -14

(Refers to paragraph 4.8.1)

**Non-adherence of ratio of expenditure on wage and material components**

(Rs. in lakh)

State	District	Scheme	Year	Ratio between wages and material component achieved	Excess expenditure on non-wage component	Deviations in wage : material ratio
<b>Punjab</b>	Four PR Divisions in Ludhiana, Ropar, Hoshiarpur and Gurdaspur and Five blocks of Gurdaspur.	JRY	....	.....	257.88	.....
<b>Madhya Pradesh</b>	(i) Bilaspur	EAS	1993-94 1994-95 1995-96 1996-97	19:81 55:45 56:44 59:41	213.00	In 1997-98, the expenditure on wages was inflated by Rs 1.64 crore to maintain the wage material ratio of 60:40.
	(ii) Bilaspur	JRY	1992-93 1993-94 1994-95	57:43 58:42 59:41	79.19	
	(iii) Test checked districts	JRY	--	--	--	The expenditure on wage and non wage component was calculated on pro-rata basis
<b>West Bengal</b>	(i) Birbhum, Z.P.	JRY and EAS	1994-98	23-56:44-77	----	
	Khoyrasole, PS	JRY and, EAS	1989-99	19-45:55-81	----	
	(ii) Nadia	JRY and, EAS	----	9-29:71-91	----	
	Ranaghat-II, PS	JRY and, EAS	----	16-45:55-84		
	(iii) Hooghly, ZP	JRY and, EAS	1996-98	46-49:51-54		
	(a) Chiladnaga GP	JRY and, EAS	1997-98	7-30:70-93		
	(b) Baligori, EGP	JRY and, EAS	1992-99	37:63		
	I Bhagnipur, GP	JRY and, EAS	1995-99	26:74		
	(iv) ZP, Jalpaiguri	JRY and, EAS	----			
	(a) Moynaguri, PS	JRY and, EAS	----	46-50:50-54		

	(b) Madarihat, GP, Birpara PS	JRY and EAS	----	17-46:54-83		
<b>Tripura</b>	13 BDOs	JRY and EAS	1992-93 1993-94 1994-95 1995-96 1996-97 1997-98 1998-99	43:57 51 49 52:48 51:49 50:50 52:48 50:50	27.84 60.97 122.91 127.42 86.78 119.60 175.82	
<b>Karnataka</b>	Test checked districts	JRY, EAS	1993-99		6566.00	
<b>Jammu &amp; Kashmir</b>	Test checked districts	JRY, EAS	1992-99	40.60	44.00	
<b>Orissa</b>	(i) 38 Executing agencies in 8 test checked districts	JRY, EAS	1993-98	3-52:48-97 5-55:45-95		
	(ii) DRDA, Kalahaudi	EAS	1994-98	20:80	16.52	
<b>Rajasthan</b>	(iv) Test-checked DRDAs and Panchayat samitis	JRY and EAS	1993-99			Records for watching adherence to prescribed norm for wage and non-wage component was not maintained.
	(ii) Seven DRDAs	JRY	1993-99	10-58:42-90		
<b>Manipur</b>	(v) DRDA Chandel (ii) DRDA Bishnupur		1995-97	50:50 31:69	0.69 3.03	
<b>Pondicherry</b>	DRDA		1992-93 1995-96 1996-97 1997-98	54:46 54:46 58:42 30:70	.....	The Project Director, DRDA reported inflated wage material ratios as 59:41, 63:37, 76:24, 80:20
<b>Uttar Pradesh</b>	(i) DRDA, Allahabad	JRY EAS MWS (JRY)	1992-95 1996-98 1996-97		84.00 84.00 42.00	
	(ii) DRDA, Agra (iii) DRDA, Varanasi	JRY	1997-98 1994-99	.....	14.00 131.00	
	(vi) DRDA, Hardoi (v) DRDA, Banda	JRY and EAS	1997-99 1997-99	.....	268.00 130.00	
<b>Sikkim</b>	Four districts	EAS		40:60	15.57	
<b>Goa</b>	50 Village Panchayats	JRY	----	----	----	Records were not maintained to watch the prescribed norms of expenditure on wage and material components.

<b>Andhra Pradesh</b>	Six districts	----	----	----	----	Of 17 completed works in six cases the wage ratio was less than 20 and in seven cases between 20 and 40.
<b>Kerala</b>	15 Blocks/DRDAs	JRY and EAS	1993-98	31:69	----	
<b>Mizoram</b>	DRDA, Aizawl	EAS	1995-96	34:66	7.13	
<b>Himachal Pradesh</b>	Test checked districts	JRY and EAS	1992-99	25:75	46.37	In 237 works like construction of schools, serai, community centre, etc. actual expenditure on wages was Rs 32.33 lakh and material Rs 97.58 lakh. No responsibility was fixed.
<b>Haryana</b>	Bhiwani Jind Sirsa Yamunanagar	JRY EAS EAS JRY EAS JRY	1997-98 1997-98 1998-99 1996-98 1998-99 (Except 1995-96) 1994-99 1994-99 1996-97	56:44 40:60 34:66 55:45 46:54 42- 56:40-56 20- 58:42-80 55:45	.....	Non maintenance of prescribed ratio resulted in short generation 7.23 lakh mandays of employment.
<b>Gujarat</b>	DRDAs,Rajkot, Valsad, Banaskantha and Kachchh Bhuj	JRY, EAS	1995-99	40-49:51-60	54.00	Reasons for non adherence of wage and material ratio were not on record.
<b>Arunachal Pradesh</b>	Six districts	JRY , EAS	1993-99	.....	109.93	Expenditure on wage component was below 60 percent resulting in less generation of 3.82 lakh mandays.
<b>Dadra &amp; Nagar Haveli</b>	UT level	EAS	1993-98 (except 1994-95)	34:66	29.00	Excess expenditure on non wage component not regularized as of August 1999
<b>Meghalaya</b>	(i) Six blocks	JRY, EAS	1993-97	25:75	.....	Excess expenditure on material component resulted in short generation of 52429 mandays of employment .

	(ii) Seven blocks	EAS	1993-99	.....	.....	The wages of skilled labour was charged to wage component instead of material component resulting in short generation of 26286 mandays.
<b>Nagaland</b>	State level	....	1996-98	.....	197.52	.....
<b>Tamil Nadu</b>	Seven Districts	JRY,EAS	1996-99	....	401.73	.....
<b>Total</b>					<b>9515.90</b>	

## Annex - 15

(Refers to paragraph 4.8.2.1)  
Delay in payment of wages

State	District/ Block	Scheme	Period	Delay in payment of wages	Amount of wages (Rs in lakh)	Reasons for delay
<b>Himachal Pradesh</b>		EAS	1995-98	Over 14 months	5.52	
<b>Arunachal Pradesh</b>	Six DRDAs	EAS	1993-99	upto 6 months	3.21	
<b>Haryana</b>	28 Executing agencies in four districts	EAS & JRY	1992-99	over nine months	11744.00	
<b>Rajasthan</b>	Sikar district	JRY	1993-98	over eight months	7.81	Delay in payment in wages was due to late receipt of fund from DRDA
	(ii) Irrigation Department, Jodhpur	JRY EAS	March-May 1998	Upto six months	6.40	Delay in payment was attributed to an enquiry by State Bureau of Investigations. Detailed accounts of payment were not available as of August 1999.
<b>Goa</b>	(i) 43 Test checked Panchayats	JRY	....	One to 38 months	79.24	Delay in payment of wages was reportedly due to delay in release of fund by Rural Development Agency (RDA)
	(ii) 20 Panchayats	EAS	....	Upto six months	18.28	Delay in payment of wages was reportedly due to delay in release of fund by RDA
<b>Karnataka</b>	16 implementing Offices in five districts	EAS	.....	Over 19 months	59.52	Delay in payment was reportedly due to delay in receipt of fund from ZPs.



<b>Nagaland</b>	Three Blocks	...	....	One to 12 months	....	3 BDOs reported delay in payment of wages to late receipt of fund.
<b>Orissa</b>	5 Executing agencies	----	1994-98	One to 12 months	28.91	
<b>Gujarat</b>	Executive Engineer, Irrigation Division Bhuj	EAS	1995-97	Upto one month	16.21	
<b>Assam</b>	Six DRDAs	JRY and EAS	----	One to over 3 months	161.54	
<b>Pondicherry</b>	3 Blocks	JRY	1992-97	Upto nine months	11.82	Delay in payment of wages was reportedly due to non availability of fund.
<b>Maharashtra</b>	(i)SDSCO, Deori, Bhandara district	----	March and April 1995	2 to 3 months	5.75	DRDA attributed delay due to late receipt of grant.
	(ii) Deputy Engineer MI, Hadgaon, DRDA Nanded	----	January to March 1996	4 to 6 months	1.28	
	(iii) Deputy Engineer, (PW) Degloor, Nanded	----	1996-97	over 24 months	0.75	
<b>Uttar Pradesh</b>	DRDAs Hardoi and Varanasi	----	1997-99	over one to seven months	----	
<b>Andhra Pradesh</b>	(i) District Scheduled castes service Cooperative Societies	----	1997-98 1998-99	----	67.81 66.48	Amount spent in March indicating that wages were not being paid in time
<b>West Bengal</b>	(i) 4 ZPs	----	1995-98	upto 10 months	75.46	
	(ii) Bongaon PS, North 24 parganas ZP	----	----	one to over 8 months	----	
	(iii) Bongaon PS, North 24 parganas, ZP	----	----	10 months	3.69	Wages paid in lump sum to 38 labourers after completion of work
<b>Tamil Nadu</b>	Implementing offices of 5 districts	JRY, EAS	---	Upto 12 months	---	
<b>Total</b>					<b>12363.68</b>	

### Annex - 16

(Refers to paragraph 4.8.2.2)  
Short/ excess /non-payment of wages

State	District	Scheme	Period	Amount of wages short/ excess paid (Rs in lakh)	Reasons for short / excess / non payment
Haryana	25 executing agencies in 4 districts	EAS and JRY	1994-99	12.72	Less payment of wages due to non-adoption of revised wage rate, late receipt of instructions regarding wage revision from Government of India.
Rajasthan	(i) Irrigation Department, Udaipur and Public works department Banswara	EAS	November and December 1998	11.51 3.91	Wages were not paid reportedly due to non-availability of fund.
	(ii) 2 Test checked districts		1993-94 and 1998-99		The Gram Panchayats did not make payment of wages on task basis specified in Gramin Karya Nirdeshika
Goa	(i) 50 Test checked Panchayats	JRY	.....	28.25	Payment of muster-rolls of Rs 79.30 lakh restricted to Rs 51.05 lakh by cancelling portions of muster-rolls despite actual attendance of labourers recorded therein and duly attested by Sarpanch.
	(ii) 12 Panchayats	EAS	.....	4.81	Payment of muster-rolls was restricted to Rs 9.04 lakh instead of Rs 13.85 lakh based on attendance of the labourers. RDA cancelled a portion of muster-rolls for maintaining 60:40 ratio of wages and material components.
Karnataka	Implementing offices	EAS		169.00	Payment of wages made at higher rates than those fixed by government resulting in excess payment of wages.
Orissa	BDOs, Phiringia and Khujinipara, DRDA, Phulbani	JRY and EAS	1996-97	0.21	Short payment of wages due to non-payment of wages at revised rate.
Meghalaya	2 Blocks		1993-98	1.12	Excess payment of wages due to payment at rate higher than the current schedule of rate of PWD.
Manipur	Deputy Commissioners and in BDOs, DRDAs Ukhrul and Churanchandpur		1994-96	12.16	Excess payment of wages due to adoption of higher wage rate.
Uttar Pradesh	Defence Agricultural Research laboratory, Pithoragarh	EAS	November and December 1996	0.35	Payment of wages made at lower rates than the prescribed wages rate.

<b>Madhya Pradesh</b>	(i) 4 districts	JRY	1992-99	555.00	Short payment of wages was attributed to late receipt of orders of revision of minimum wages.
	(ii) 4 districts	EAS	1994-99	375.00	
<b>West Bengal</b>	ZP, Jalpaiguri	....	.....	12.66	Payment of wages at lower rates than prescribed wage rate.
<b>Assam</b>	(i) Test checked districts	JRY, EAS	July 1994 to March 1995 and February to October 1996	3276.54	Payment of wages at lower rates due to delay in implementation of revised wage rate.
	(ii) BDO, South Salmara Block	--	Between April and December 1995	1.38	Payment of wages at lower rates due to delay in implementation of revised wage rate.
<b>Bihar</b>	4 BDO, Gumla, Patna and West Singhbhum districts		1996-99	1.68	Payment of wages at lower rates than the prescribed wage rate.
<b>Arunachal Pradesh</b>	BDO, CD Block, Dirang under DRDA, West Kameng District Bomdila	EAS	January 1996 to December 1998	99.76	The payment of wages was made without recording the transactions in cash book. Receipt of cheques for payment of wages was also not entered in the cash book. In the absence of cash book, bills for payment of wages could not be located and verified in Audit.
<b>Tamil Nadu</b>	Six Districts	JRY, EAS	1995-98	106.13	Less payment of wages was reportedly due to delay in getting orders for enhancement of rates.

### Annex -17

(Refers to paragraph 4.11)  
Execution of works through contractors.

State	District	Scheme	Year	Amount (Rs. in lakh)	Manner of execution of works
<b>Assam</b>	(i) Dhubri and Kamrup	JRY	1993-94 and 1996-97	11.75	Got executed through contractors.
	(ii) Kamrup	EAS	1996-97	2.65	
<b>Himachal Pradesh</b>	Seven BDOs	---	1991-98	13.90	26 works got executed reportedly due to refusal by Panchayats and dearth of local labourers.
<b>Meghalaya</b>	Five blocks	JRY, EAS	1993-99	71.75	....
<b>Pondicherry</b>	Ariyankuppam, Karaikal, Oulgaret and Villianur Blocks	JRY	1992-99	28.38	30 works got executed through contractors.

<b>Punjab</b>	B.D.P.O., Gurdaspur	JRY	November 1996 and 1998	26.51	Construction of seven Phirnies work through Marketing Board (an intermediary agency)
<b>Orissa</b>	(i) 10 Executing agencies in 4 districts	EAS	1994-98	134.55	Works executed through contractors/ Village Committee Leaders.
	(ii) R.W. Division, Phulbani	IJRY, EAS	1993-98	0.99	The works got executed through contractors.
<b>Rajasthan</b>	(i) Executive Engineer, PWD, Sikar and Udaipur	JRY	1994-98	23.46	22 road works got executed through contractor reportedly due to non availability of departmental road rollers.
	(ii) RSAM Board	JRY	1990-95	23.12	14 works got done through contractors.
<b>Sikkim</b>	----	-----	1996-99	4.55	...
<b>Karnataka</b>	Ten implementing officers in 5 districts	JRY, EAS	1992-99	892.00	The works got executed through Head Mazdoor on piece work basis.
<b>Maharashtra</b>	(i) Divisional Engineer PWD, Balapur, Nanded	EAS	1994-96	22.84	25 Anganwadi works got executed through piece workers.
	(ii) EE, (MI) Division Local sector and No.1 Division Ahmednagar,	EAS	1994-99	1727.00	318 works of construction of storage tanks got executed through labour co-operative societies.
	(iii) CEO, DRDA, Nasik	JRY	1992-94	20.00	Six storage tanks got constructed through Sanjeevani Sakhar Karkhana.
<b>West Bengal</b>	(i) ZP, Birbhum		---	38.92	Statutory Committee of Panchyat Body got works executed through surrogate contractors in the name of paymasters.
	(ii) Khoyrasole PS	---	---	167.33	
	(iii) Khoyrasole GP	---	----	28.57	
	(iv) Pursura PS and ZP Hooghly	---	----	23.07	Construction of morrum and boulder, roads.
	(v) ZP Jalpaiguri	JRY	1994-97	76.54	Six works got executed through contractor.
	(vi) Madarihat GP, Birpara PS, Jalpaiguri ZP	JRY	----	8.71	Works executed through contractors
	(vii) ZP, Nadia	JRY	1992-98	169.99	86 works got executed through contractors.
	(viii) PS, Chakdah	JRY	---	6.22	Sinking of tubewells through contractors.

<b>Kerala</b>	(i) DRDA, Idukki	---	1996-97	20.00	Construction of school buildings through Nirmithi Kendra, a voluntary organisation.
	(ii) DRDA, Thiruvananthapuram and Vamnapuram Block	JRY and EAS	199 -98	106.05	Works got executed through contractors. The convenor gave different addresses in agreements for taking up different works.
<b>Haryana</b>	DFO, Bhiwani, Sirsa and Yamunanagar	EAS and MWS	1992-99	31.89	The works were got executed through contractors.
<b>Jammu &amp; Kashmir</b>	(i) Implementing agencies	JRY EAS	1992-99	31910.00	Works got executed through contractors.
<b>Gujarat</b>	DRDA, Banaskantha, Palanpur, Kachchh, Bhuj	EAS	1995-97	28.96	Works got executed and wages paid through Gangmen/Jamadars.
<b>Tamil Nadu</b>	(i) DRDAs, Kancheepuram, Pudukottai and Sivagangai	JRY EAS	1993-98	189.30	Works got executed through contractors.
	(ii) Four districts	JRY EAS	1993-99	145.27	Works got executed through bull dozers.
<b>Uttar Pradesh</b>	(i) DRDAs, Shahjahanpur, Maharajganj and Allahabad	EAS MWS	1994-95 and 1996-99	353.00	Construction of school building, Health Centres, link roads, etc. got executed through contractor.
	(ii) ZP, Ram Nagar Block, Banda		---	6.81	Construction of brick road executed through tractor.
<b>Madhya Pradesh</b>	(i) Bilaspur	EAS	1994-98	214.00	Works got executed through labour headmen.
	(ii) Raipur	Watershed Development Programme	1996-99	55.43	Payments made to labour headmen instead of workers. Muster-rolls were not maintained by watershed committees.
	(iii) Bilaspur	JRY, EAS	1992-99	3421.00	10 <i>per cent</i> contractor's margin included in the estimates.
<b>Andhra Pradesh</b>	10 engineering division of PRD of four districts	....	.....	2085.00	Works executed through surrogate contractors
<b>Total</b>				<b>42089.51</b>	

### Annex-18

(Refers to paragraph 4.12.3)

**Shortcomings noticed in physical verification of assets by audit in West Bengal.**

Districts	Nature of work	Construction completed on	Cost (Rs in lakh)	Status of work
Birbhum (i) PS, Khayrasole	Panchara Subsidiary Health Centre Buildings	Between July 1997 and January 1998	25.26	A health centre not handed over to state government after completion.
(ii) PS, Khayrasole, Dubrajpur and Labpur	17 road works	June 1994 and April 1999	110.25	Roads were found badly damaged requiring repairs and renovation.
(iii) Labpur PS	4 sluice gate and one weir	August 1993 and July 1998	29.08	The sluice gate was found defective requiring renovation.
Hooghly (i) PS Pursurah	Dhanpat bridge	1997-98	4.80	Bridge was constructed without technical supervision and had technical fault with the result that the bridge collapsed in July 1999.
(ii) PS, Tarakeswar	5 Integrated Child Development Centre	1998-99	1.40	ICDS centres were constructed with asbestos roof and without kitchen and latrine and were found unused (August 1999)
(iii) PS, Tarakeswar	5 High schools	1998-99	4.40	Construction of one school involved bad workmanship and others were lying incomplete.
(iv) PS, Goghat-II	Repair/improvement of Black Tap road	1997-99	9.10	The road was found to have pot-holes and ditches throughout the road
Jalpaiguri (i) PS, Matiali	Bridge (kumai bridge)	August 1998	21.25	Bridges were underused for want of approach roads on both sides of the bridge
(ii) Salbani village	Flood protection bundh	1995	6.95	The bundh was constructed without technical assistance/supervision with the result the bundh reportedly sunk into the river.
(iii) PS, Matiali	Community hall	September 1998	3.36	The community hall was lying unutilised
(iv) Maynaguri	Choto Domohani Bridge over river Dharala	1996-98	62.06	The approach road on both sides were completely damaged and the bridge were found non motorable.
(v) Mainaguri	Construction of lock-gate on canal at Putimari	1995	5.00	The Lock-gate was found unserviceable due to damage.
(vi) PS, Dhupguri	Mainatuli-Dankimari Road	1998-99	8.76	Road was found completely washed out and the culvert was damaged by flood
(vi) PS, Dhupguri	Bridge over Gilandi river	1997-98	36.63	The bridge had construction defect and was causing damage to river side lands.
Nadia (i) GP, Deyparal	Construction of Arabinda nagar Primary School	1996-98	0.15	Lying incomplete
(ii) GP, Dignagar	Two Roads	.....	0.39	Lying incomplete
<b>Total</b>			<b>328.84</b>	

## Annex-19

(Refers to paragraph 4.13)  
Abandoned schemes

(Rs in lakh)

State	District	Scheme	Work/ activities	Period from which abandoned/ inoperative	Expenditure incurred	Reasons for abandonment
Assam	DRDA, Jorhat	JRY, EAS	Fishery/ Social Forestry	April 1998	18.84	Public objection against conversion of a historical place into a fishery cum social forestry spot.
Sikkim	(i)4 districts	JRY, EAS	Jeepable road work	November 1996	4.47	Compensation not provided to the land owners
	(ii)Pakyong sub-division, East District	EAS and JRY	Minor Irrigation, channels, etc.	July 1997	1.97	Inoperative as the channel was not connected to water source.
	(iii)Khani Gaon	-do-	Protective and source development work	January to April 1998	1.20	Inoperative due to non-availability of water sources.
	(iv) Durey Khet	-do-	Minor Irrigation channel	March 1998	1.00	Channel was non-functional due to non-availability of water.
Uttar Pradesh	Irrigation Construction Division, DRDA, Saharanpur	MWS (JRY)	4 Flood protection works	October 1998	14.00	
Gujarat	EE(PI) Division, Bhuj	EAS	79 works	1995-97	71.00	Abandoned reportedly due to shortage of fund.
Manipur	Chura-chandpur Block	EAS	Pucca dam	1995-97	2.50	The work was left incomplete.
Jammu & Kashmir	(i)Test checked Blocks	JRY, EAS	31 works	----	25.00	Abandoned
	(ii)Barnoti Block	MWS (JRY)	Construction of 10 wells	.....	1.11	Abandoned
Andhra Pradesh	EE(PR) and EE, WSM Division in Mahaboob nagar and Vishakapatnam	JRY, EAS	Four works	1994-96	6.53	.....
Madhya Pradesh	(i) Bilaspur	MWS (JRY)	2417 wells	1992-99	.....	1679 wells failed and were inoperative due to non-availability of water.

	(ii) Raipur and Suarguja	MWS (JRY)	400 wells	1990-98	...	Wells failed unsuccessful.
<b>Maharashtra</b>	Sushala, Taluka, Mulshi, Pune	JRY	Bio-diversity conservation project	January 1998	10.26	Due to delay in release of fund.
<b>Bihar</b>	(i) Six DRDAs	JRY and EAS	349 works	1992-97	176.76	Due to land disputes, failure to obtain prior permission for use of forest land, etc.
	(ii) BDO Basia block, Gumla	EAS JRY	One RCC bridge --do--	1995-96 1993-94	13.59 4.90	The bridge constructed was washed away in August 1996. Show cause notices were issued to the Junior Engineer for incorrect preparation of estimates, use of sub-standard material, etc. No action was taken as of June 1999.
<b>Karnataka</b>	Four districts	JRY, EAS	1949 Water harvesting structures	1996-97	659.00	Water harvesting structures not in use reportedly due to washing away of the side walls and collapse of apron walls, etc.
<b>TOTAL</b>			<b>5252</b>		<b>1012.12</b>	

## Annex - 20

(Refers to paragraph 4.14)  
Delay in completion of works

(Rs in lakh)

State	District	Period	No. of works	Completed	In progress	Total	Expenditure	Time over-run (in months)	Reasons for delay of completion of work
<b>Bihar</b>	(i) Six districts	1992-97	651	.....	651	651	778.39		
	(ii) 7 districts	1996-97	3573	....	3573	3573	.....	over 24	
<b>Madhya Pradesh</b>	(i) Bilaspur	1988-96	776 107	.....	776 107	776 107	..... 11.70		Wells were lying incomplete as of June 1999.



	(ii) Mandla	1990-98	602	.....	602	602	.....		CEO, Bilaspur and Mandla did not intimate reasons for works lying in complete.
	(iii) 3 districts	1993-97	543	.....	543	543	1419.00		Works remained incomplete reportedly due to inaccessibility, local disputes and change of the implementing agencies.
<b>Kerala</b>	(i) .....	1993-98	9	-----	9	9	12.43		Construction of 9 school buildings left incomplete.
	(ii) .....	1994-95 and 1997-98	3	.....	3	3	0.35		Three aaganwadi building works left incomplete.
	(iii) .....	1989-97	79	....	79	79	47.5		Works relating to improvements of roads, protection work to canals/ roads, construction of culverts, school building and aaganwadi building lying incomplete.
	(iv) 14 blocks	1993-97	7755	2638	5117	7755	---		Houses were lying in complete as of May 1999 reportedly due to the inability of beneficiary to complete the houses with the limited financial assistance.

	(v) 33 Panchayats	1989-98	291	.....	291	291	26.38	.....	The houses remained incomplete as of May 1999 due to requirement of additional fund.
	(vi) 5 blocks	1992-97	131	.....	131	131	14.45	.....	Works were lying incomplete as of May 1999.
<b>Andhra Pradesh</b>	3 districts	1992-97	1477	.....	1477	1477	252.00	up to 72	The execution of open wells was not completed as of March 1999.
<b>Karnataka</b>	4 districts		156		156	156	80.78	Over 36	Works were lying incomplete due to insufficient fund and land acquisition problems and lack of interest by the beneficiaries
<b>J &amp; K</b>	.....	1995-99	11281	----	11281	11281	-----	-----	Works remained incomplete as of March 1999.
<b>Rajasthan</b>	(i) 6 districts	1992-99	99	....	99	99	265.98	Over 24	Works were lying incomplete due to non-availability of fund, lack of technical know-how, court stay, and dispute among farmer, etc.
	(ii) 12 Panchayat Samities (4 districts)	1992-97	532	----	532	532	68.04	----	Works were lying incomplete due to lack of interest by beneficiary farmers and hard rocky strata.

	(iii)	March 1996	2	1	1	2	19.00	Over 36	Awaas Vikas Sansthaan (AVS) constructed only one residential school building at Rs 26 lakh out of Rs 45 lakh provided for construction two such buildings. The AVS, thereafter, went under liquieation. The DRDA, Udaipur did not recover the amount as of March 1999.
<b>Uttar Pradesh</b>	(i) 8 districts	1990-97	53	----	53	53	805.00	24 to 108	Incomplete works were reportedly due to shortage of fund, defective work, etc.
	(ii) DRDA, Pithoragarh	1990-91	4	----	4	4	15.16	Over 72	There was cost over-run of Rs 6.16 lakh.
<b>Assam</b>	(i) 8 Blocks, DRDA, Jorhat	1996-97	815	406	409	815	142.85	----	----
	(ii) 10 Blocks, DRDA Karbi Anglong	1994-96	3250	1365	1885	3250	----	----	----
<b>Total</b>			<b>32189</b>	<b>4410</b>	<b>27779</b>	<b>32189</b>	<b>3959.01</b>		