



SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest

**Report of the
Comptroller and Auditor General of India
on Local Bodies
for the period ended March 2023**



**Government of Odisha
Report No. 4 of 2026
(Local Government)**

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Preface

Preface

This Report for the year ended March 2023 has been prepared for submission to the Governor of Odisha under CAG's DPC Act, 1971.

The Report contains significant results of the audit of the Panchayati Raj Institutions and Urban Local Bodies in the State.

The issues observed in the course of test audit for the period 2022-23 as well as those issues, which came to notice in earlier years but could not be dealt with in the previous Reports, have also been included, wherever necessary.

The audit has been conducted in conformity with the auditing standards issued by the Comptroller and Auditor General of India.

Overview

OVERVIEW

This Report of the Comptroller and Auditor General of India on Local Bodies in Odisha includes the results of one Performance Audit, two Function-based Service Delivery Audits, and six Compliance Audit paragraphs covering both Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs). The significant audit observations are summarised below.

Panchayati Raj Institutions

Performance Audit on Implementation of 73rd Constitutional Amendment Act with focus on devolution of functions, funds and functionaries

Performance Audit on Implementation of 73rd Constitutional Amendment Act with focus on devolution of functions, funds and functionaries, covering a period of five years from 2018-19 to 2022-23 was conducted to ascertain whether the provisions of the 73rd CAA have adequately been covered in State Legislations and adequate functional devolutions have taken place; the PRIs have access to entitled funds and powers to raise their own financial resources commensurate with their functions; and the PRIs have powers to mobilise and manage functionaries commensurate with their functions.

Significant audit findings are briefed below:

- Out of 29 subjects enlisted in the 11th schedule of the Constitution for devolution to the PRIs, Government had devolved 21 subjects and remaining eight subjects were yet to be devolved. These included: Social forestry and farm forestry, Small scale industries including food processing industry, Khadi, village and cottage industry, Fuel and fodder, Rural electrification, including distribution of electricity, Technical training and vocational education, Libraries, and Cultural activities.

(Paragraph 3.9.2)

- Despite government instruction to the implementing Departments for approval of their plans for any schemes related to devolved subjects, in 78 test checked PRIs, plans and schemes of only four subjects of PR&DW Department were placed for discussion and approval in the meetings of appropriate level of PRIs. Three test-checked Departments prepared plans for 17 subjects independently, bypassing PRIs, contrary to government instructions.

(Paragraph 3.9.2)

- Asset transfer orders were issued only in 2020, 27 years after the enactment of the 73rd CAA. Audit observed inadequate documentation and procedural lapses in the asset transfer process, which led to discrepancies and unreconciled records.

(Paragraph 3.9.3)

- While the Gram Panchayats are competent to levy and collect certain taxes, rates and fees, subject to the provisions of the Act and the rules made thereunder, no such enabling provisions existed for the Panchayat Samitis and Zilla Parishads to levy or collect any form of tax or fee.

Thus, the Panchayat Samitis and Zilla Parishads were fully dependent on the grants from the Government for their functioning.

(Paragraph 3.10.3)

- Delayed execution of revenue generating assets, idling of completed assets, non-auction of ponds and non-realisation of shop rents, led to the underutilisation of income-generating potential at the grassroots level. As a result, the objective of augmentation of own sources of revenue by the GPs to enable them to function as local self-government, as envisioned in the 73rd CAA remained largely unfulfilled.

(Paragraph 3.10.7)

- Non-transfer of functionaries to PRIs relating to devolved functions, absence of power to recruit and control the functionaries, led to shortage of staff at their level, affecting independent functioning of the PRIs as a unit of self-government. Further, lack of training of the PRI representatives and functionaries to upgrade their skill, affected the functioning of the PRIs.

(Paragraphs 3.11.2, 3.11.4, 3.11.5)

- Due to short utilisation of available funds by State Institute for Rural Development and non-release of its share by the State Government, the Central share of ₹89.47 crore was not received, which could have provided further opportunity of enhancing the capacity of the PRI members.

(Paragraph 3.11.5.4)

Recommendations

The State Government may:

- 1. consider devolving the functions relating to the remaining eight subjects listed in the 11th Schedule of the Constitution to the PRIs, in alignment with the provisions of the 73rd CAA.***
- 2. ensure the ground level implementation of the devolved subjects by instituting a mechanism for regular monitoring of their implementation, including collection of regular feed-back from the PRIs and field level offices; and also by issuing guidance notes for addressing practical issues faced by these offices.***
- 3. empower all levels of PRIs to levy and collect taxes, tolls, etc., with provision for uniform ceilings or model rates to ensure equity across the State while allowing limited flexibility to address local conditions.***
- 4. explore all available opportunities to augment the own source of revenue of the PRIs, as recommended by the FCs.***
- 5. instruct the GPs to document the reasons for delay in completion of assets, non-utilisation of completed assets and lack of response to the***

auction of any revenue generating assets and to report the same to the higher authorities for remedial action.

6. *take steps to transfer the functionaries to PRIs from the Departments of devolved subjects.*
7. *empower the PRIs to assess the requirement, recruitment and control of their functionaries.*
8. *ensure required capacity building activities for PRI functionaries and representatives for enabling the Local Bodies to discharge their assigned functions smoothly and meaningfully.*

Function Based Service Delivery Audit of PRIs

- **Non-functional Assets:** In six Gram Panchayats across two districts (Bargarh and Dhenkanal), nine solar-based water supply projects were constructed between November 2019 and March 2021 using CFC grants of ₹43.30 lakh, with the objective of benefiting 28,820 people. However, all these projects were found non-functional for periods ranging from three months to three years due to lack of repair and maintenance, depriving the residents of drinking water.

(Paragraph 4.5.1)

- **Unauthorised Occupation:** In one Panchayat Samiti and 17 Gram Panchayats of Bargarh and Dhenkanal districts, **25 assets** (three market complexes and 22 Kalyan Mandaps) constructed at a cost of **₹2.59 crore** were under unauthorised occupation without any follow-up action, resulting in loss of potential revenue to the PRIs.

(Paragraph 4.5.3)

- **Idle Assets:** Fifty-three community assets constructed at a cost of ₹6.95 crore across selected PSs and GPs in Bargarh, Dhenkanal, Khordha and Nabarangpur districts remained idle due to inadequate site selection, absence of operational management protocols, and lack of supporting infrastructure. These included 21 market complexes (₹2.65 crore), 15 *kalyan mandaps* (₹3.06 crore), and 17 other facilities such as libraries and community centres (₹1.24 crore).

(Paragraph 4.5.4)

- **Financial Irregularities:** In nine PSs and 10 GPs across Bargarh, Dhenkanal, Khordha and Nabarangpur districts, 35 projects with an estimated cost of ₹3.73 crore were undertaken during 2018-23, without incorporating the full scope of work in the estimates, leading to premature exhaustion of allocated funds. The BDOs of two PSs and Sarpanch/PEOs of 19 GPs in Dhenkanal district incurred ₹1.39 crore from CFC grants during 2018-23 on inadmissible items such as construction of office buildings, procurement of electronics, and organisation of cultural events. During the same period, two PSs and eight GPs across four districts executed 14 works worth ₹3.30 crore without inviting tenders, despite each exceeding the ₹10 lakh threshold. Tender-splitting (involving ₹1.30 crore), inflated estimates (excess

payments of ₹0.64 crore), and doubtful procurement practices involving ₹20.12 lakh were also observed.

(Paragraphs 4.6.1 to 4.6.6)

Other Compliance Audit Observations – PRIs

- During the period 2017-20, funds were drawn by 21 officials of Nimapara PS and 26 officials of the Gram Panchayats under the PS for disbursement of Social Security Pension. After disbursement of pension to the beneficiaries, the officials concerned neither refunded the undisbursed amounts to the BDO nor adjusted the advances. Instead, they unauthorisedly retained the balance amount of ₹77.80 lakh.

(Paragraph 5.1.1)

Urban Local Bodies (ULBs)

- Seventeen of the eighteen functions under the 12th Schedule were devolved to ULBs; one function ('fire services') was yet to be devolved.

(Paragraph 6.2)

- State Government amended (August 2015) Odisha Municipal Corporation Act, 2003 for formation of State Municipal Corporation Valuation Committee, for standardisation of property assessment and valuation across all Municipal Corporations in the State. However, the H&UD Department did not provide any documentation confirming establishment of these institutional mechanisms. In the absence of a centralized valuation mechanism, no standardized framework existed to govern property tax assessment procedures across the ULBs in Odisha, and the ULBs continued to carry out property valuation and assessment through their respective individual systems.

(Paragraph 6.5)

- Total ULB receipts increased from ₹3,373 crore in 2018–19 to ₹4,859 crore in 2022–23, representing 44 *per cent* growth over the five-year period. Own revenue collections increased from ₹263 crore in 2018-19 to ₹456 crore in 2022-23, representing 73 *per cent* growth over the five-year period.

(Paragraph 6.6)

Audit of Municipal Corporations

- **Suspected Fraudulent Payments:** Substantial deviations from the prescribed procedures including use of inappropriate vehicles and compressed operational timelines, were not in conformity with standard waste transportation practices. As a result, Rourkela Municipal Corporation made questionable payments amounting to ₹3.29 crore towards bio-mining and transportation of legacy waste during the period from June 2022 to January 2024.

(Paragraph 7.1.1)

- **Loss of Revenue:** Cuttack Municipal Corporation (CMC) was required to demand Shelter Fee of ₹6.40 crore from the developer while approving the plan for its projects (two Multi-storeyed Commercial-

cum-residential apartments). However, the same was not demanded by the CMC.

(Paragraph 7.1.3)

Function-Based Service Delivery Audit of ULBs

- Non-identification of new traders and non-renewal of lapsed trade licences resulted in the operation of unregulated businesses and consequent loss of revenue of ₹9.59 crore.

(Paragraph 8.5.1)

- In seven out of 26 test-checked ULBs across five districts, no MIS database was maintained in respect of property tax collection, indicating the absence of critical information such as the number of holdings, plinth area, number of floors, and type of properties. Further, in respect of Bhubaneswar Municipal Corporation, the property tax database was found to be incomplete and inconsistent. Absence of a property tax database resulted in inaccurate assessments and under-collection.

(Paragraph 8.5.3.1)

- Despite the availability of legal provisions for recovery, the ULBs did not initiate any action to recover outstanding dues of ₹23.10 crore towards Property Tax, ₹16.43 crore towards User Fees and 1.95 crore towards stall/shop rents.

(Paragraphs 8.5.3.2, 8.5.4 & 8.5.2)

- Only Bhubaneswar Municipal Corporation maintained a hospital facility, whereas the other 25 test-checked ULBs had not established healthcare facilities as mandated under the relevant Municipal Acts.

(Paragraph 8.6)

Other Compliance Audit Observations – ULBs

- During the period 2019-23, two ULBs, NAC Attabira and NAC Barpali, deposited funds pertaining to 12 different schemes in Savings accounts of various banks instead of keeping them in Flexi accounts in non-adherence to the instructions of the Finance Department. This resulted in loss of interest of ₹15.17 lakh.

(Paragraph 9.1.1)

CHAPTER 1

Introduction to the Local Government of the State and its Audit

CHAPTER 1

Introduction to the Local Government of the State and its Audit

1.1 Introduction

The institutions of Local Governance in Odisha came into existence with the enactment of Odisha Gram Panchayat Act, 1948. Subsequently, the Odisha Municipal Act, 1950, the Odisha Panchayat Samiti Act, 1959, the Odisha Zilla Parishad Act, 1991, the Odisha Municipal Corporation Act, 2003, further institutionalised the framework for Rural and Urban Local Governments in the State. With enactment of the 73rd and 74th Constitutional Amendment Act (CAA), 1992, the Local Bodies were provided with clear mandate for democratic decentralisation and creation of institutional framework for local self-government. In the State, the existing Acts - namely, the Odisha Gram Panchayat Act, 1964, the Odisha Panchayat Samiti Act, 1959, the Odisha Zilla Parishad Act, 1991, and the Odisha Municipal Act, 1950 - were amended to incorporate the provisions of the CAA that were not present in the original legislation, thereby bringing them into conformity with constitutional requirements as discussed in Chapter-3 at **Paragraph 3.9.1**.

In Odisha, for rural areas, the Panchayati Raj Institutions (PRIs) are the units of governance and are classified into three categories, viz. District level: Zilla Parishads (ZPs), Block level: Panchayat Samitis (PSs) and Village level: Gram Panchayats (GPs). These PRIs function under the Odisha Gram Panchayat Act, 1964, the Odisha Panchayat Samiti Act, 1959 and the Odisha Zilla Parishad Act, 1991.

Similarly, for urban areas, the Urban Local Bodies (ULBs) are the units of governance and classified into three categories, viz. Municipal Corporations (MCs), Municipalities and Notified Area Councils (NACs). These ULBs function as per the Odisha Municipal Act, 1950 and the Odisha Municipal Corporation Act, 2003.

There are 30 ZPs, 314 PSs, 6794 GPs, 05 Municipal Corporations, 47 Municipalities and 63 NACs in the State, as detailed in the **Table 1.1** below.

Table No- 1.1 District wise details of Local Bodies

Districts	PRIs				ULBs				Total LBs
	ZP	PS	GP	Total	MC	Municipality	NAC	Total	
Angul	01	08	225	234	0	2	1	3	237
Balangir	01	14	317	332	0	2	3	5	337
Balasore	01	12	356	369	0	3	2	5	374
Baragarh	01	12	253	266	0	1	4	5	271
Bhadrak	01	07	218	226	0	2	2	4	230
Boudh	01	03	69	73	0	0	1	1	74
Cuttack	01	14	373	388	1	1	2	4	392
Deogarh	01	03	70	74	0	1	0	1	75
Dhenkanal	01	08	212	221	0	1	3	4	225
Gajapati	01	07	149	157	0	1	1	2	159
Ganjam	01	22	503	526	1	1	16	18	544
Jagatsinghpur	01	08	198	207	0	2	0	2	209
Jajpur	01	10	311	322	0	2	0	2	324
Jharsuguda	01	05	78	84	0	3	0	3	87
Kalahandi	01	13	310	324	0	1	3	4	328
Kandhamal	01	12	171	184	0	1	2	3	187

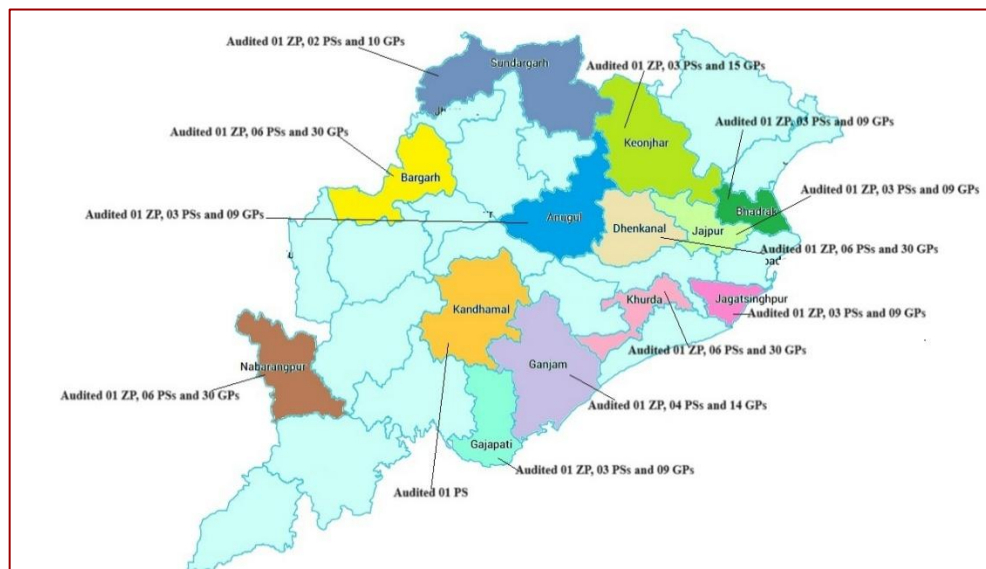
Audit Report (Local Bodies) for the year ended March 2023

Kendrapara	01	09	249	259	0	2	0	2	261
Keonjhar	01	13	297	311	0	4	1	5	316
Khordha	01	10	190	201	1	2	2	5	206
Koraput	01	14	240	255	0	3	1	4	259
Malkangiri	01	07	111	119	0	1	1	2	121
Mayurbhanj	01	26	404	431	0	2	2	4	435
Nabarangpur	01	10	189	200	0	2	0	2	202
Nayagarh	01	08	194	203	0	0	5	5	208
Nuapada	01	05	131	137	0	0	3	3	140
Puri	01	11	268	280	0	1	3	4	284
Rayagada	01	11	182	194	0	2	1	3	197
Sambalpur	01	09	138	148	1	0	2	3	151
Subarnpur	01	06	109	116	0	1	2	3	119
Sundargarh	01	17	279	297	1	3	0	4	301
Total	30	314	6794	7138	05	47	63	115	7253

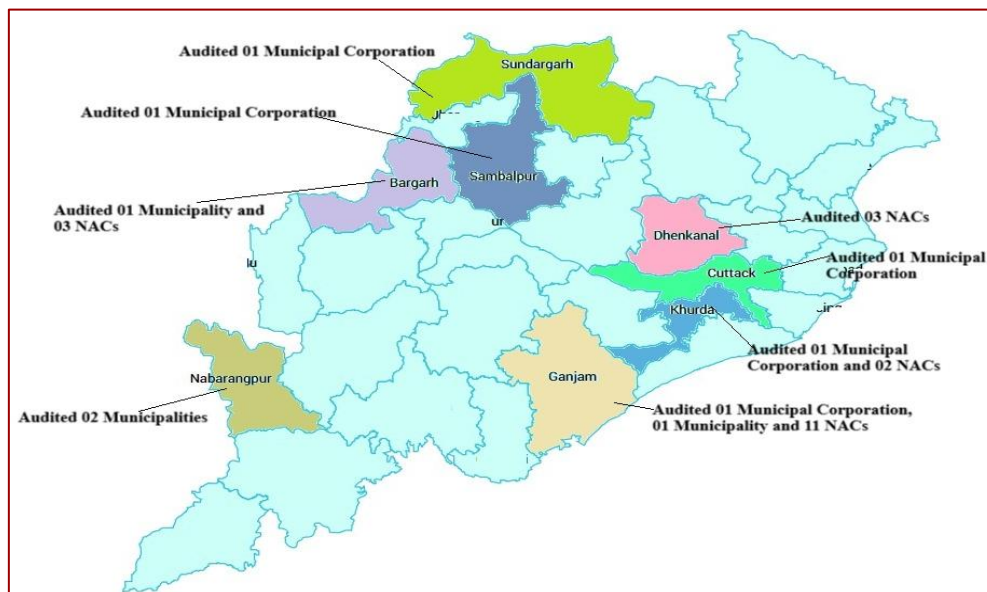
Source: Local Government Directory of Ministry of Panchayati Raj

In this Report, one Performance Audit on PRIs and Function-based Service Delivery Audit with District Centric approach of both PRIs and ULBs have been included covering observations from 12 ZPs, 49 PSs, 204 GPs, 05 Municipal Corporations, 04 Municipalities and 19 NACs, as detailed in *Appendix-1.1* and shown in attached **Map 1.1 and 1.2**.

Map 1.1: Details of PRIs covered under Audit



Map 1.2: Details of ULBs covered under Audit



1.2 Fund flow

The main sources of funds of the PRIs and ULBs are from grants received as per the recommendations of the Central Finance Commissions (CFCs) and State Finance Commissions (SFCs) along with funds received for the implementation of various Central and State schemes. Further, these Local Governments have their own sources of revenue as per their respective Acts.

During the period 2018-23, PRIs received total funds of ₹71,749.10 crore, which included ₹9,812.98 crore from Central Finance Commission grants, ₹11,162.38 crore from State Finance Commission grants, ₹50,519.11 crore under various schemes¹, and ₹254.63 crore from own revenues. Against this, PRIs incurred an expenditure of ₹67,741.12 crore during the same period, indicating utilisation of about 94 *per cent* of the total funds received.

Similarly, ULBs received total funds of ₹19,775.34 crore during 2018-23, comprising ₹3,604.60 crore from Central Finance Commission grants, ₹6,346.00 crore from State Finance Commission grants, ₹8,110.11 crore under various schemes², and ₹1,714.63 crore from own revenue sources. However, despite repeated requests (August 2025 and September 2025), the Department did not furnish the expenditure status of funds received by ULBs for the period 2018-23. This data gap limits the audit's ability to provide a complete comparative analysis of resource utilisation across PRIs and ULBs. The scope limitation does not, however, affect the audit findings in subsequent chapters, which are based on test-checked ULB records examined directly by audit.

1.3 Brief overview of devolution

The 73rd CAA added the 11th Schedule to the Constitution, comprising 29 functions to be devolved by the State Governments to the elected Local Governments in rural areas. The main objective was to enable the PRIs to function as platforms for planning and implementation of programmes for the economic development of, and social justice for, the rural *population*. As of

¹ MGNREGS, PMAY-G, NRLM, SBM-G, AGAB and BASUDHA

² PMAY (U), AMRUT, SBM, SWM, BASUDHA, SUJAL, MUKTA, JAGA Mission and GARIMA

March 2023, out of the 29 functions, the State Government had transferred 21³ functions.

Similarly, the 74th CAA added 12th Schedule to the Constitution, comprising 18 functions to be devolved by the State Governments to the elected Urban Local Governments. As of March 2023, out of the 18 functions, the State Government had transferred 17⁴ functions, as per the Municipal Corporation Act, 2003.

1.4 Important activities carried out by Local Governments

Local Governments in Odisha are constitutionally mandated under the 73rd and 74th Constitutional Amendment Acts to undertake functions relating to economic development and social justice as devolved by the State Government. As detailed in Para 1.3, the State has devolved 21 out of 29 functions to PRIs and 17 out of 18 functions to ULBs as of March 2023. These functions are implemented through centrally sponsored and state-funded schemes. Key schemes for PRIs include MGNREGS, PMAY-G, NRLM, SBM-G, Ama Gaon Ama Bikas, and BASUDHA, while ULBs implement PMAY-U, AMRUT, SBM-U, SWM, BASUDHA, SUJAL, MUKTA, JAGA Mission, and GARIMA, among others, to provide services related to employment, housing, drinking water, sanitation, and social security.

1.5 Audit Mandate Methodology

1.5.1 Audit Mandate for Audit by C&AG of India

On recommendations of the 13th FC, the State Government entrusted (July 2011) the Comptroller and Auditor General of India (CAG), with the right to conduct test-check of the accounts of all the three tiers of PRIs and all categories of ULBs in the State and to comment on and supplement the report of the Directorate of Local Fund Audit, under Section 20 (1) of the CAG's (Duties, Powers and Conditions of Service) Act, 1971. In addition, the CAG may undertake the audit of the PRIs and ULBs under Section 14 of the above Act where these Local Governments are financed by grants or loans from the Consolidated Funds of India or Odisha.

1.5.2 Technical Guidance and Support to the State Audit Agency

The CAG has also been entrusted with providing Technical Guidance and Support (TGS) to the State Audit Agency, viz. Directorate of Local Fund Audit (DLFA), for audit of Local Governments. The State Government notified (July

³ (1) Agriculture, including Agricultural extension (2) Land improvement, implementation of land reforms, land consolidation and soil conservation (3) Animal husbandry, dairying and poultry (4) Minor irrigation, water management and watershed development (5) Fisheries (6) Minor Forest Produce (7) Rural Housing (8) Drinking Water (9) Roads, culverts, bridges, ferries, waterways and other means of communication (10) Non-conventional energy sources (11) Poverty alleviation programme (12) Primary Education (13) Adult and non-formal education (14) Markets and fairs (15) Health and sanitation, including hospitals, primary health centres and dispensaries (16) Family welfare (17) Women and Child Development (18) Social Welfare, including welfare of the handicapped and mentally retarded (19) Welfare of weaker sections, in particular of the SC and ST (20) Public Distribution System (21) Maintenance of community assets

⁴ (1) Urban planning, including town planning (2) Regulation of land-use and construction of buildings (3) Planning for economic and social development (4) Roads and bridges (5) Water supply- domestic, industrial and commercial (6) Public health sanitation, conservancy and sewerage water maintenance (7) Urban forestry, protection of environment and promotion of ecological aspects (8) Safeguarding the interest of weaker sections of the society including the handicapped and mentally retarded (9) Slum improvement and upgradation (10) Urban poverty alleviation (11) Provision of urban amenities and facilities- parks, gardens and play grounds (12) Promotion of cultural, educational and aesthetic aspects (13) Burials and burial grounds, cremations, cremation grounds and electric crematoriums (14) Cattle Pounds, prevention of cruelty to animals (15) Vital statistics, including registration of births and deaths (16) Public amenities, including street lighting, parking lots, bus stops and public conveniences (17) Regulation of slaughterhouses and tanneries

2011) the parameters of the TGS in the Official Gazette. Under the TGS framework, this office had prepared 15⁵ Annual Technical Inspection Reports (ATIRs) from 2005-06 to 2014-15, which were sent to the State Government. The ATIR for the year ended March 2015 was presented in the State Legislature. However, there is no institutional mechanism such as Public Accounts Committee for discussion of ATIR.

1.5.3 Primary Audit Institutions of the Local Governments

The DLFA, is the Primary Auditor of Local Government Institutions in the State. It is a Directorate under the Finance Department of the State and functions under the Odisha Local Fund Audit Act, 1948. The DLFA conducts audit of Local Governments of all 30 districts of the State, through 26 District Audit Offices. The status of audit of the PRIs and ULBs by DLFA has been discussed in ***Chapter 2 and Chapter 6***, respectively. The DLFA prepares its Annual Report and submits it to the Government to be laid before the State Legislature. The Annual Report for the year ending March 2023 was laid in the State Legislature on 20th August 2024.

1.5.4 Function-based Service Delivery Audit with District Centric approach

The Audit Report for Local Bodies is focused primarily on the assessment of the quality of the Service Delivery by the Local Governments with reference to the functions devolved to them, and to assess to what extent these services have impacted the citizens at the grassroot level under their jurisdiction.

This has been attempted by generally adopting a function-based service delivery audit with district centric approach, where the Service Delivery has been assessed horizontally and vertically across all tiers of the Local Governments in a District to arrive at a comprehensive conclusion vis-à-vis the sample units of Local Governments chosen for audit. Other issues of importance, noticed by Audit across Local Governments, have also been reported.

Over and above these, large Municipal Corporations, not covered under function-based service delivery audit with district centric approach, have also been audited as stand-alone entities with reference to their functions, efficiency and compliance issues, wherever applicable.

1.5.5 Status of CAG's Audit Report

The last CAG Audit Report on Local Bodies for the year ended March 2022 was placed in the State Legislature on 07 December 2024. No separate committee on the line of Public Accounts Committee (PAC), has been formed in the State for discussion of the CAG's Audit Reports on Local Bodies. Of the four Local Bodies Audit Reports for the years ended March 2016, 2017, 2021 and 2022, which have been laid in the State Legislature, the PAC has commenced its discussion on the report for year ended March 2017.

⁵ Combined ATIR of PRIs and ULBs: 2, PRIs:7, ULBs: 6

CHAPTER 2

Overview of Panchayati Raj Institutions

CHAPTER 2

Overview of Panchayati Raj Institutions in the State

2.1 Introduction

Panchayati Raj Institutions came into existence in Odisha from 1948, with the enactment of Odisha Gram Panchayat Act, 1948. Subsequently, the Odisha Panchayat Samiti and Zilla Parishad Act, 1959 was enacted in 1961 and the three-tier system of PRIs was established in the State. All these Acts were amended⁶ in conformity with the 73rd CAA, 1992, for empowering the PRIs to function as institutions of self-government, to accelerate economic development and ensure social justice in rural areas.

The profile and demography of the rural population in the State are given in **Table 2.1**.

Table 2.1: Rural population in Odisha: key indicators

Indicators	State statistics	Unit
Area	1,55,707	Square km
Tehsils	317	Number
Total population (Census 2011)	419.74	Lakh
Per capita income (2022-23)	1.45	lakh
Rural population	83	<i>Per cent</i>
Rural sex ratio	989	Females per 1,000 males
Density	269	Persons/ Square km.
Male literacy	81.59	<i>Per cent</i>
Female literacy	64.01	<i>Per cent</i>
Rural literacy rate	70.22	<i>Per cent</i>
Scheduled Caste population	17.13	<i>Per cent</i>
Scheduled Tribe population	22.85	<i>Per cent</i>
Zilla Parishads	30	Number
Panchayat Samitis	314	Number
Gram Panchayats	6,794	Number

Source: Census of India 2011, Ministry of Statistics and Programme Implementation, GoI, and information furnished by the PR&DW Department, GoO

2.2 Functioning of PRIs

Article 243 of the Constitution prescribes the powers, resources and responsibilities to be devolved to the elected rural Local Governments, by the State Governments. It enjoins the State Legislatures to enact laws/amend existing laws, devolving/ transferring the 29 subjects listed in the 11th Schedule

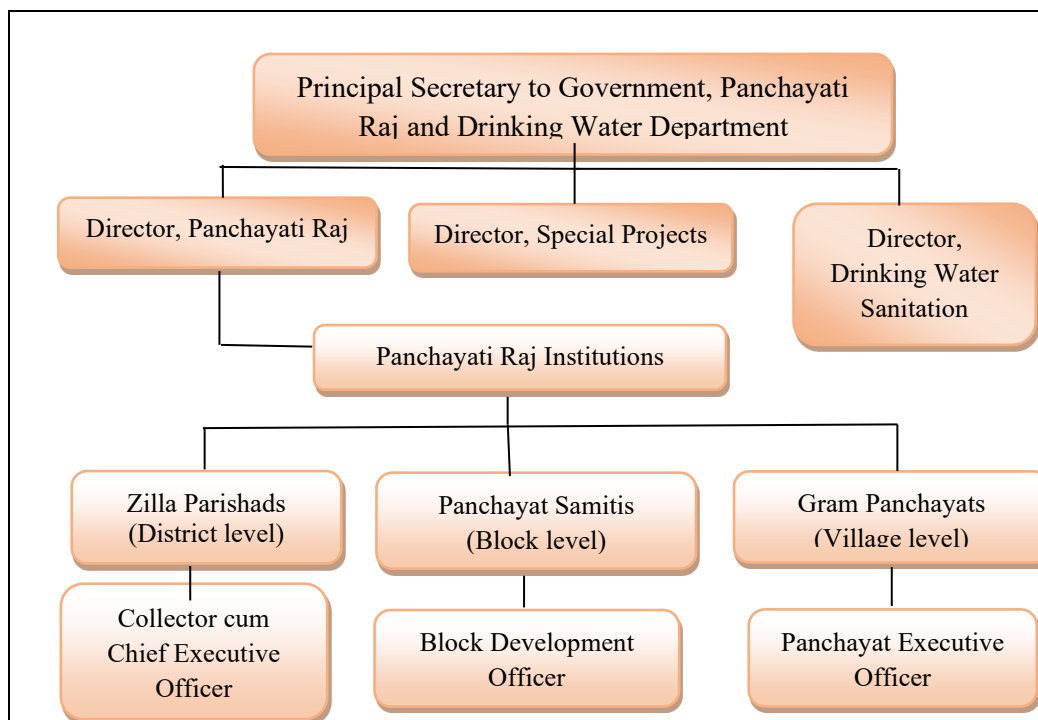
⁶ Odisha Gram Panchayat Act, 1964 amended by Odisha Act-3 of 2004, Odisha Panchayat Samiti Act, 1959 amended by Odisha Act 15 of 2003, Odisha Zilla Parishad Act, 1991 amended by Odisha Act - 21 of 1995

of the Constitution of India, to the PRIs, with the objective to empower them for grassroot level planning and implementation of the programmes for delivering basic services to the rural population. As of March 2023, out of the 29 functions, the State Government had transferred 21 functions (July 2003) to the PRIs, as detailed in **Appendix-2.1** and the remaining eight⁷ functions were yet to be devolved to the PRIs. Further, there was partial devolution of the subjects at Sl.No. 2 of the 11th Schedule i.e. 'Land improvement, implementation of land reforms, land consolidation and soil conservation', as only 'soil conservation' function was devolved to the PRIs. Subsequently, the State Government had mapped various activities of 17 functions with the PRIs. The PRIs largely depended on Government grants, as they were not empowered to levy, collect and appropriate taxes, duties, tolls, except in case of GPs. Productive assets of Departments related to devolved functions were not handed over to the PRIs. The PRIs had no power to recruit and control their own functionaries for discharging their assigned duties. The effect of the devolution of functions has been discussed in **Chapter-3** of this Report.

2.3 Organisational Setup of PRIs

PRIs are classified into three tiers, viz. ZPs, PSs and GPs. The organisational setup of the PRIs is indicated below.

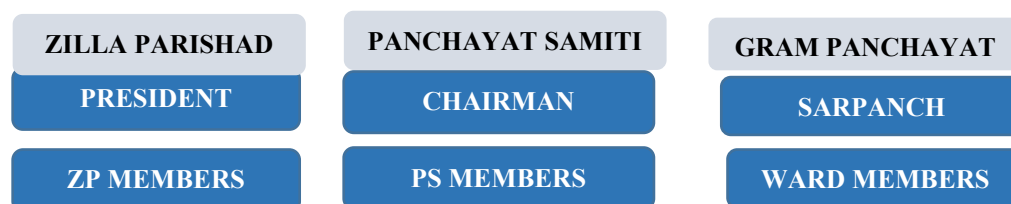
Chart: 2.1: Hierarchy of functionaries of PRIs



⁷ Social forestry and farm forestry, Small scale industries including food processing industry, Khadi, village and cottage industry, Fuel and fodder, Rural electrification, including distribution of electricity, Technical training and vocational education, Libraries, Cultural activities

The setup of the elected Governments of the PRIs, is as follows:

Chart: 2.2: Hierarchy of elected representatives of PRIs



All three tiers of PRIs function under the administrative control of the Panchayati Raj & Drinking Water (PR&DW) Department, headed by its Principal Secretary. He/She is assisted by the Director, Panchayati Raj; Director Special Projects; and Director, Drinking Water & Sanitation, at the State level. Each of the 30 districts of the State has a ZP. It is managed by an elected government, headed by a President, who is elected from amongst the elected representatives of the ZP. The District Collector acts as the *ex-officio* Chief Executive Officer (CEO) of the ZP. The Chief Development Officer-cum-Executive Officer (CDO cum EO) is the Head of ZP for discharging the day-to-day administrative functions of the ZP.

The PS, functioning at the Block level, is managed by an elected government, headed by a Chairman. The Chairman is duly elected from amongst the elected representatives of the PS. The Block Development Officer (BDO) acts as the executive head of the PS.

At the GP level, the elected members, headed by a Sarpanch, constitute the GP. The Panchayat Executive Officer (PEO) discharges his/her duties under the supervision of the Sarpanch. He/She is responsible for general superintendence and overall control of the GP.

The sanctioned strength, vis-a-vis the persons-in-position, in the PSs and GPs of the State, as of March 2023, are shown in **Table 2.2**.

Table 2.2: Sanctioned strength vis-a-vis persons-in-position, in PSs and GPs

Post	Sanctioned strength	Persons-in-position	Vacancies
BDO	314	303	11
Additional Block Development Officer	344	203	141
Junior Engineer	2,289	1,678	611
Gram Panchayat Technical Assistant	51	51	0
PEO	6,794	4,243	2,551
Accountants-cum-Data Entry Operator	7,142	3,685	3,457

Source: information collected from the PR&DW Department

2.4 Formation of various committees

For efficient discharge of its functions, the PRIs are to constitute, seven Standing Committees, viz. (i) Planning, Finance, Anti-Poverty Programmes and Co-ordination (ii) Agriculture, Animal Husbandry, Soil Conservation, Horticulture, Watershed Development and Fisheries (iii) Works, Irrigation, Electricity, Drinking Water Supply and Rural Sanitation (iv) Health and Social Welfare (including Women and Child Development) (v) Public Distribution System, Welfare of Weaker Sections, Forests, Fuel and Fodder (vi) Handicrafts, Cottage Industry, Khadi and Village Industries and Rural Housing (vii) Education, Sports and Culture. These committees are constituted, under respective Rules of the Odisha Gram Panchayats (Constitution of Standing Committees) Rules, 2002, the Odisha Panchayat Samiti (Constitution of

Standing Committees) Rules, 2002 and the Odisha Zilla Parishad (Constitution of Standing Committees) Rules, 2000. The Chairperson and the Secretary of each Standing Committee are elected from among the elected representatives. Further, as per the Odisha District Planning Committees Act, 1998, District Planning Committees are constituted to consolidate the plans prepared by the PRIs and ULBs in the district and to prepare a draft development plan for the district as a whole.

Further, Ministry of Rural Development (MoRD) issued (July 2016) guidelines for the formation of the District Development Coordination and Monitoring (Disha) Committee, at the State and District level. The Disha Committees, at the State and District levels, are expected to: (i) ensure the quality of expenditure (ii) bring about optimization of public funds spent under different programmes (iii) monitor the implementation of various programmes, in accordance with prescribed guidelines, and (iv) promote synergy and convergence of different programmes.

During the FY 2022-23, no Disha meetings were held at the State level. At the district level, against the required four meetings, two districts had conducted three meetings, fifteen districts had conducted two meetings each, ten districts had conducted one meeting each, and three districts had not conducted any meeting.

Accountability Mechanism and Financial Reporting

2.5 Sources of Funds

The main sources of funds, of the PRIs in the State, are from the Government of India (GoI) grants, through various Centrally Sponsored Schemes (CSSs) viz. i) MGNREGS, ii) PMAY-G, iii) NRLM, iv) SBM-G, etc. Further sources are the grants received as per the recommendations of the SFCs and the CFCs. Funds are also received under State sponsored schemes, viz. BASUDHA, AGAB, etc. Apart from these, PRIs also generate revenue from their own sources as authorised under their respective Acts.

The receipt and expenditure of funds by the PRIs under various schemes of the GoI and Government of Odisha (GoO), are given in **Tables 2.3 and 2.4**.

Table 2.3: Receipt of funds by the PRIs during FYs 2018-23

(₹ in crore)

Year	CFC	SFC	Schemes ⁸	Own Revenue	Total
2018-19	1,768.44	1,705.81	7,992.15	44.26	11,510.66
2019-20	2,389.54	1,806.28	7,719.16	42.36	11,957.34
2020-21	2,258.00	2,490.43	8,302.74	43.33	13,094.50
2021-22	1,669.00	2,559.95	12,294.51	54.59	16,578.05
2022-23	1,728.00	2,599.91	14,210.55	70.09	18,608.55

Source: information from the PR&DW Department

As evident from **Table 2.3**, the receipt of funds by PRIs showed an increasing trend over the period 2018-19 to 2022-23. Total receipts increased from ₹11,510.66 crore in 2018-19 to ₹18,608.55 crore in 2022-23, registering a growth of 62 per cent over five years. The increase was mainly attributable to higher allocations under State-sponsored schemes and grants released under the recommendations of the Central and State Finance Commissions.

Further, it was observed that although the own revenue component remained minimal in the overall fund structure, it showed marginal improvement from

8 MGNREGS, PMAY-G, NRLM, SBM-G, AGAB and BASUDHA

₹44.26 crore in 2018-19 to ₹70.09 crore in 2022-23. This highlights the continued dependence of PRIs on external grants and the limited efforts towards strengthening internal revenue mobilisation.

Table 2.4: Expenditure from different scheme funds during FYs 2018-23
(₹ in crore)

Year	CFC	SFC	Schemes	Own Revenue	Total
2018-19	1,768.44	1,645.25	7,992.15	Not furnished by the PR & DW Department	11,405.84
2019-20	2,389.54	1,762.12	7,719.16		11,870.82
2020-21	2,258.00	2,461.54	8,302.74		13,022.28
2021-22	1,669.00	2,533.55	10,424.26		14,626.81
2022-23	1,728.00	2,675.13	12,412.24		16,815.37

Source: information from the PR&DW Department

Analysis of **Table 2.4** indicates that the overall expenditure by PRIs also increased from ₹11,405.84 crore in 2018-19 to ₹16,815.37 crore in 2022-23, reflecting an overall growth of 47 *per cent* during the same period. However, it was noticed that while the expenditure pattern generally kept pace with the increase in receipts, there remained a significant unutilised portion of available funds, particularly in the later years. For instance, during 2022-23, while ₹18,608.55 crore was received, the expenditure incurred was ₹16,815.37 crore, indicating a gap of ₹1,793.18 crore (9.63 *per cent* of total receipts).

2.6 Recommendations of the 5th SFC

The 5th SFC (2021-26) had endeavoured to assist and advise the State Government in developing the lowest tier of democratic institutions, as responsible local government. Its recommendations related to measures for strengthening the resource base of the Local Bodies, to help them evolve into responsible units of Local Self Governance. The recommendations of the 5th SFC (2021-26) were grouped into the following four broad heads:

1. Transfer of funds;
2. Institutional strengthening;
3. Measures needed to enhance the own source of revenue of Local Bodies; and
4. General issues.

The State Government had accepted the following major recommendations of the 5th SFC with modifications.

- The 5th SFC had given its recommendations for the year 2020-25. But, to synchronise with the period of 15th CFC (First Report for 2020-21 and final Report for 2025-26), Government extended the recommendations of 5th SFC to additional one year i.e. up to 2025-26.
- State Government accepted the 5th SFC recommendations on Devolution of Fund and Assignment of Taxes to the PRIs at the same rate for the years 2020-25 and for the extended year 2025-26.
- For Grants-in Aid, Government had divided the recommended amount of five years (2020-25) in six years (2020-26).
- While the 5th State Finance Commission recommended that all funds be untied, the State Government adopted a 50:50 ratio between tied and untied grants. Tied grants are to be used for drinking water, sanitation, solid waste management, etc., while untied grants are for providing basic services.

- The SFC allocated funds for District Data Centre for PRIs. But, Government made it at State level, with provision for each district level PRIs.
- As per SFC recommendations, a special supplement to the Budget document, detailing the transfer of funds to the Local Bodies, is presented with each Budget.

The total resource transfer (from State resources) to PRIs, recommended by the 4th and 5th SFCs, for the FYs 2018-23, is given in **Table 2.5**.

Table 2.5: Resource transfer as per recommendations by the SFCs

(₹ in crore)

Year	Recommendation	Transfer	Short Transfer
2018-19	1,705.81	1,645.25	60.56
2019-20	1,806.28	1,762.12	44.16
2020-21	2,490.43	2,461.54	28.89
2021-22	2,559.95	2,533.55	26.40
2022-23	2,599.91	2,675.13	-

Source: Reports of the 4th and 5th SFCs

As evident from **Table 2.5**, during the FYs 2018-23, there were consistent shortfalls in the transfer of funds recommended by the SFCs ranging from ₹26.40 crore to ₹60.56 crore, annually. However, in 2022-23, the actual transfer exceeded the recommended amount by ₹75.22 crore.

2.7 Recommendations of the CFCs and Utilisation of CFC funds

Year-wise allocation of grants to Odisha, as recommended by the 14th and 15th CFCs, is given in **Table 2.6**.

Table 2.6: Resource transfer as per recommendations by the CFCs

(₹ in crore)

Year	Recommendation	Transfer
2018-19	1,768.44	1,768.44
2019-20	2,389.54	2,389.54
2020-21	2,258.00	2,258.00
2021-22	1,669.00	1,669.00
2022-23	1,728.00	1,728.00

Source: 14th and 15th CFC Reports and information from PR&DW Department

2.8 Maintenance of Records

The Odisha ZP Rules, 2001, Odisha Panchayat Samiti Accounting Procedures (OPSAP) Rule, 2002, Odisha GP Rules, 2014 provide for preparation of reports and maintenance of various records. The status of maintenance of records by the PRIs is as follows.

(a) The PRIs had submitted the following reports to their next level of authorities intimating financial and physical progress of the activities.

1. Monthly, quarterly, half yearly and annual progress reports
2. Utilisation Certificate
3. Annual physical verification Report of Stocks/Stores
4. Annual Action Plan

The PRIs had maintained the following records for recording financial transactions and other physical activities.

1. Cash Book
2. Book of Drawals
3. Bill Register

4. Asset Register
5. Stock Register
6. Grant-in-Aid/Allotment Register
7. Vehicle Logbook
8. Advance Register

2.9 Maintenance of Accounts by PRIs

The Accounts of ZPs and PSs are prepared by the respective ZPs and PSs and Chartered Accountants are engaged for the maintenance of GP Accounts. Accounts of the PRIs are certified by the Director, Local Fund Audit, as per Rule 20 (h) of the Odisha Local Fund Audit Rules, 1951.

As of March 2023:

- All the accounts of 30 ZPs had been certified by DLFA up to the FY 2022-23.
- Out of 314 PSs, accounts of 307 PSs had been certified by DLFA up to the FY 2022-23
- Out of 6,794 GPs, accounts of 1,683 GPs had been certified by DLFA up to the FY 2022-23

Further, online audit for grants released under the CFC up to the FY 2022-23 were conducted for all 30 ZPs, 314 PSs, and 6,794 GPs, and the audit reports were uploaded onto the “Audit Online” portal.

To strengthen e-Governance in PRIs, MoRD launched (April 2020) e- Gram Swaraj based on Model Accounting System, a simplified work-based accounting application. Through e-Gram swaraj, the annual accounts of all the funds received from various sources are prepared. As of March 2023, all the PRIs in Odisha had uploaded their vouchers in e-Gram Swaraj.

2.10 Audit of Accounts maintained by PRIs

2.10.1 Audit by DLFA

The DLFA, as the primary Auditor of PRIs, conducts audit of PRIs of the State, through 26 District Audit Offices. The status of audit of PRIs, by DLFA, as of March 2023, is given in Table 2.7.

Table 2.7: Status of audit of PRIs by DLFA, as of March 2023

Year	Total number of PRIs planned for audit			Total number of PRIs audited			Shortfall (percentage)		
	GP	PS	ZP	GP	PS	ZP	GP	PS	ZP
2020-21	3,762	314	30	2,543	304	27	1,219 (32)	10 (3)	3 (10)
2021-22	590	273	30	493	257	30	97 (16)	16 (6)	0 (0)
2022-23	1683	307	30	1683	307	30	00	00	0

Source: information furnished by the Director, Local Fund Audit, Odisha

2.10.2 Audit by C&AG of India

The Principal Accountant General (Audit-1) has conducted test check of 67 IRs of PRIs issued by the DLFA and suggested for inclusion of following issues in the IRs.

- Remittance of Government revenue realized from various bills;
- Analysis of idling assets and loss of revenue to PRIs;
- Prompt assessment, collection of revenue;
- Economic preparation of the work estimates as per Schedule of Rates;
- Loss to Government due to non-compliance with Government instructions;
- Availability of genuine vouchers for each payment;
- Comparison of Cash Books with supporting vouchers and other supporting records;
- Compliance to codal provisions in execution of works.

2.11 Social Audit

The State has established an independent Social Audit Unit, namely, the Odisha Society for Social Audit Accountability and Transparency (OSSAAT). As of March 2023, the OSSAAT was operating with one Director and five Social Audit Experts. Additionally, there were 30 District Resource Persons at the district level, 309 Block Resource Persons at the PS level and 9,592 Village Resource Persons at the GP level. During the financial year 2022-23, 29,621 Social Audits were conducted at the GP level, twice annually, for MGNREGS works and other social security programmes. The major findings included 3,551 cases of Financial Misappropriation, 9,118 cases of Financial Deviation and 17,034 cases on Process Violations.

CHAPTER 3

Performance Audit on the Implementation of 73rd Constitutional Amendment Act with focus on Devolution of Functions, Funds and Functionaries

Chapter 3

Performance Audit on the Implementation of 73rd Constitutional Amendment Act with focus on devolution of functions, funds and functionaries

Executive Summary

The Constitution of India mandates the establishment of Panchayats as institutions of self-government. To address their limited effectiveness and ensure democratic decentralisation, the 73rd CAA conferred constitutional status on the PRIs, providing a clear framework for their empowerment.

Key Findings

Devolution of Functions

- Of the 29 subjects listed in the 11th Schedule, only 21 have been devolved; 08 remain pending.
- Despite government directives (2003), 17 subject - related departments continued independent planning, bypassing the PRIs.
- Activity mapping instructions (2005) were only partially implemented.

Transfer of Assets

- Asset transfer orders were issued only in the FY 2020 i.e. 27 years after the 73rd CAA.
- Although Memoranda of Agreement (MoAs) were signed, procedural lapses led to unreconciled asset records.

Devolution of Funds

- PRIs are heavily dependent on government grants.
- Only GPs are authorised to levy taxes; PSs and ZPs lack fiscal autonomy.
- Productive assets were not transferred, and revenue-generating assets were underutilised or idle.

Devolution of Functionaries

- PRIs lack authority to recruit, and manage their own staff.
- Functionaries from devolved Departments were not transferred to PRIs.
- Staff shortages and inadequate training hindered effective functioning.

Recommendations

- Devolve the remaining eight subjects to PRIs as mandated by the 73rd CAA.
- Ensure ground-level implementation of devolved subjects through regular feedback and guidance.
- Empower all levels of PRIs to levy and collect taxes, tolls, and fees.
- Explore avenues to augment own-source revenue of PRIs, as recommended by Finance Commissions.
- Instruct GPs to document delays, non-utilisation, and auction failures of revenue-generating assets, and report regularly for remedial action.
- Transfer functionaries from relevant Departments to PRIs.
- Empower PRIs to assess staffing needs, recruit, and manage personnel.
- Conduct comprehensive capacity-building programmes for PRI functionaries and elected representatives.

3.1 Introduction

The Directive Principles of State Policy of the Constitution of India lay down that the State shall take steps to organise village panchayats and endow them with such powers and authority as may be necessary to enable them to function as units of self-government. These institutions failed to achieve the status and effectiveness of responsive and viable people's bodies, due to reasons like absence of regular elections, insufficient representation of weaker sections like scheduled castes, scheduled tribes and women, inadequate devolution of powers and lack of financial resources. To address these shortcomings and impart certainty, continuity, and strength to the PRIs, the 73rd CAA was enacted. This amendment introduced Part-IX to the Constitution including Articles 243 and 243-A to 243-O, enshrining certain basic and essential features for the PRIs. Article 243-G of the Constitution, authorises State Legislatures to enact laws endowing the Local Bodies, with powers and authorities, to function as institutions of self-government and to make laws for the devolution of powers and responsibilities upon PRIs. The 11th Schedule of the Constitution contains 29 subjects (*Appendix-3.1*) to be devolved to the PRIs. The CAA also provided for establishment of PRIs, regular elections to PRIs and constitution of a Finance Commission to review their financial position. It also enumerated the powers and responsibilities of PRIs to generate their own revenue, share revenue between State Government and PRIs, and receive funds from the Consolidated Fund of the State, in addition to grants from GoI.

Following the 73rd CAA, the existing Acts related to PRIs, i.e. the Odisha Zilla Parishad Act, 1991, the Odisha Panchayat Samiti Act, 1959 and the Odisha Gram Panchayat Act, 1964 were amended⁹ during 1995, 2003 and 2004 to incorporate the provisions of the 73rd CAA. The Government of Odisha (GoO) issued (July 2003) instructions for devolution of powers to the PRIs, in respect of 21 subjects, as detailed in the *Appendix-3.2*. To avoid any ambiguity in regard to preparation of plans and schemes on the matters of devolved subjects, GoO also issued instructions (October 2005) to the Departments specifying the duties and responsibilities of the field officers at all three levels of PRIs, by mapping the activities of the devolved subjects. The 73rd CAA laid a robust foundation for empowering PRIs, yet its full implementation remains a work in progress.

3.2 Category wise PRIs in Odisha

The three levels of PRIs were existing in the State prior to the 73rd CAA as the ZPs, PSs and GPs. There are 30 ZPs, 314 PSs and 6,794 GPs in the State.

3.3 Broad framework of functions carried out by PRIs

The major functions carried out by the three tiers of PRIs, as per their respective Acts, are depicted in *Appendix-3.3*.

3.4 Status of Election of PRIs

Elections for the PRIs were held in 2017 and 2022, as required by the Constitution and relevant Acts.

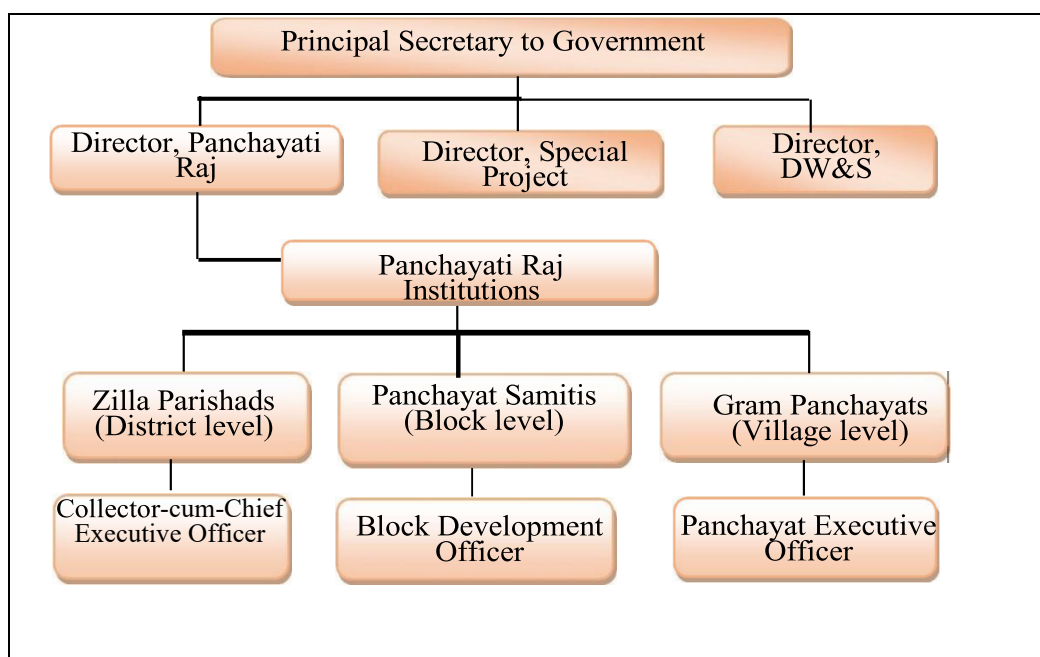
⁹ Odisha Gram Panchayat Act, 1964 amended by Odisha Act-3 of 2004, Odisha Panchayat Samiti Act, 1959 amended by Odisha Act 15 of 2003, Odisha Zilla Parishad Act, 1991 amended by Odisha Act - 21 of 1995

3.5 Organisational Structure for PRIs in Odisha

The administration of the PRIs comes under PR&DW Department. The Principal Secretary heads the Department, assisted by three Directors to oversee administrative matters of the Department and implementation of different schemes in the State. At the district level, the ZP is the first tier of PRIs, headed by the Collector-cum-Chief Executive Officer and assisted by the Chief Development Officer-cum-Executive Officer (CDO-cum-EO), Additional Executive Officer (Administration), Additional Executive Officer (Technical), Additional Executive Officer (Finance), and Deputy Executive Officer (Technical), who are responsible for preparing district plans for various schemes and monitoring their implementation. At block level, the PS is the 2nd tier of PRIs and is headed by the BDO. He is assisted by Additional Block Development Officer (ABDO), Accounts Officer, Gram Panchayat Development Officer (GPDO) and Junior Engineers (JEs). At bottom level, GP is the 3rd tier of PRIs, headed by the Panchayat Executive Officer (PEO), who is assisted by a Gram Rozgar Sevak (GRS)/ Accountant cum Data Entry Operator.

The organisational structure, with regard to the functioning of PRIs in the State, is indicated in the **Chart-3.1** below:

Chart 3.1- Organisational Structure of PRIs



The elected representatives at all three tiers of PRIs are involved in planning, implementing and monitoring of different schemes and programs. At the district level, the ZP is managed by an elected body, headed by a President, who is elected from amongst the elected representatives of the ZP. At block level, the PS is managed by an elected body, headed by a Chairman who is elected from amongst the elected representatives of the PS. At the GP level, the elected members, headed by a Sarpanch, constitute the GP. The structures of elected representatives of the PRIs are indicated in the **Chart-3.2** below.

Chart 3.2- Elected representatives of three tiers of PRIs

Zilla Parishad	• President • Vice - President • ZP Members
Panchayat Samiti	• Chairperson • Vice - Chairperson • PS Members
Gram Panchayat	• Sarpanch • Naib Sarpanch • Ward Members

3.6 Audit Objectives

The objectives of the Performance Audit were to ascertain whether:

- The provisions of the 73rd CAA have adequately been covered in State Legislations and adequate functional devolutions have taken place;
- The PRIs have access to entitled funds and powers to raise their own financial resources commensurate with their functions;
- The PRIs have powers to mobilize and manage functionaries commensurate with their functions.

3.7 Audit Criteria

The audit criteria for the Performance Audit were derived from the following documents:

- 73rd Constitutional Amendment Act;
- The Odisha ZP Act, 1991(as amended);
- The Odisha PS Act, 1959 (as amended);
- The Odisha GP Act, 1964 (as amended);
- The Odisha GP Rules, 2014;
- Recommendations of Central and State Finance Commissions;
- National Capacity Building Framework, 2014;
- GoI Guidelines on manpower;
- Instructions issued by PR&DW Department.

3.8 Audit Scope and Methodology

The Performance Audit covering a period of five years, from FY 2018-19 to FY 2022-23, was conducted between May 2023 and December 2023. Records of PR&DW Department, State Institute for Rural Development (SIRD), 78¹⁰ PRIs along with district level offices of three Departments¹¹, as detailed in the

¹⁰ ZPs: 06, PSs: 18, GPs: 54 selected based on Simple Random Sampling

¹¹ Women and Child Development Department (W&CD), Fisheries and Animal Resources Development Department (F&ARD) and School and Mass Education (S&ME) Department

Appendix-3.4, were reviewed. At the field level, implementation of nine¹² functions, devolved to the PRIs, was examined in detail. In addition, JPI of the assets created by the PRIs was conducted in the presence of the authorised officers of the PRIs. Auditors held an Entry Conference on 28 June 2023 with the Principal Secretary, PR&DW Department to discuss the audit objectives, criteria, scope and methodology of the Performance Audit. The draft report was issued to the PR&DW Department on 12 February 2024 and an Exit Conference was held on 29 October 2024.

Audit Findings

3.9 Devolution of Functions

The State Government amended the existing PRI Acts to grant powers and authorities in line with the 73rd CAA. Out of the 29 listed subjects, 21 were devolved to the PRIs, but only the functions of four subjects were actually transferred to them.

3.9.1 Assessment of State level legislation vis-a-vis 73rd CAA

Article 243-G of the Constitution provides that the Legislature of the State shall endow the Panchayats with powers and authority to function as institutions of self-government.

Audit noticed that since there were existing Acts for the PRIs, the Government amended the Odisha ZP Act, 1991, the Odisha PS Act, 1959 and the Odisha GP Act, 1964, by inserting provisions of CAA, that were not present in the original Acts. The provisions in these Acts, corresponding to constitutional provisions of the 73rd CAA, are detailed in the **Table-3.1** below.

Table -3.1 Provisions in the respective Acts of the PRIs in consistence with 73rd CAA

Articles	Requirement as per 73 rd CAA	Provisions in respective Acts
243A	Gram Sabha to exercise powers and perform such functions, at the village level, as provided by law	Section 5 of the Odisha GP Act, 1964
243B	Panchayats shall be constituted at the village, intermediate and district levels	Section 3 of the Odisha ZP Act, 1991, Section 15 of the Odisha PS Act 1959 and Section 7 of the Odisha GP Act, 1964.
243C	Ratio between the population of the Panchayat and seats of the Panchayat throughout the State, Filling up of seats of Panchayats by direct election and Elected Chairperson of a Panchayat at the village level	Section 6 of the Odisha ZP Act, 1991, Section 16 of Odisha PS Act, 1959 and Section 10 (1) of the Odisha GP Act, 1964.

¹² (i) Animal Husbandry, Dairying and Poultry (ii) Fisheries (iii) Rural Housing (iv) Drinking Water (v) Poverty Alleviation Programme (vi) Education (vii) Adult and Non-formal Education (viii) Women and Child Development (ix) Maintenance of Community Assets

243 D	Reservation of seats for the Scheduled Castes and the Scheduled Tribes and reservation of one-third of the seats for women, reservation of seats of one-third of the total number of seats for women and to be allotted by rotation, provision of reservation of seat of the Chairpersons for the Scheduled Castes, the Scheduled Tribes and women as made for State Legislature	Section 8 (2) of the Odisha ZP Act, 1991, Section 16 (2) of the Odisha PS Act, 1959 and Section 10 (3) of the Odisha GP Act, 1964
243E	Five years tenure of Panchayat	Section 7(1) of the Odisha ZP Act, 1991, Section 16(4) of the Odisha PS Act, 1959 and Section 17(2) of the Odisha GP Act, 1964
243F	Condition for disqualification of a PRI member similar to seats of Legislature of the State.	Section 33(r)(s) of the Odisha ZP Act, 1991, Section 45(1)(q) (r) of the Odisha PS Act, 1959 and Section 25(1)(r)(s) of the Odisha GP Act, 1964
243G	Empowering the PRIs through legislation to function as institutions of self-government and for the devolution of Powers and responsibilities upon PRIs.	Section 3 (3 (ii)) of the Odisha ZP Act, 1991, Section 20(I) (a(i)(ii)) of the Odisha PS Act, 1959 and Section 44(3) of the Odisha GP Act, 1964
243 H	Authorising the PRIs to levy, collect and appropriate taxes, duties, tolls and fees, assign such taxes, duties, tolls and fees levied and collected by the State Government and provide grants-in-aid from the Consolidated Fund of the State.	Section 83 (1) of the Odisha GP Act, 1964.
243 I	Constitution of Finance Commission at every 5 th year to recommend on the distribution of the net proceeds of the taxes, duties, tolls and fees leviable by the State between State and the PRIs, determination of the taxes, duties, tolls and fees assigned to, or appropriated by the PRIs, Grants-in-aid and measures needed to improve	Section 18 of the Odisha ZP Act, 1991 and Section 31(A) of the Odisha PS Act, 1959

	the financial position of the Panchayats.	
243J	Provisions for maintenance of accounts by the Panchayats	Section 16 of the Odisha ZP Act, 1991, Section 30 of the Odisha PS Act, 1959 and Section 100 of the Odisha GP Act, 1964.
243K	The works of the preparation of electoral rolls and the conduct of all elections to the Panchayats shall be vested with State Election Commission.	Section 6 (A) of the Odisha ZP Act, 1991, Section 16 (B) of the Odisha PS Act, 1959 and Section 9 (1) of the Odisha GP Act, 1964
243M	Non-applicability of the provisions of 73 rd CAA to the Scheduled Areas and the tribal areas referred in Article 244.	Section 1 of the Odisha ZP Act, 1991

Source: Constitution of India and respective Acts of the PRIs

Audit further noticed that while the provision relating to fiscal powers under Article 243 H was incorporated in the Odisha GP Act, 1964, it was not extended to the legislation governing PSs and ZPs authorizing them to levy, collect and appropriate taxes, *etc.* Similarly, the provisions of Article 243 O, barring the interference of courts in electoral matters were not incorporated in the PRIs legislations of the State.

This indicates that while the State has incorporated several provisions of the 73rd CAA into its PRI legislation, critical gaps remain, particularly in fiscal and electoral autonomy which were enshrined in the Art 243 H and Art 243 O of the CAA.

3.9.2 Status of devolution of functions to PRIs

The 73rd CAA sought to empower the PRIs to perform functions and implement schemes, in relation to 29 subjects specified in 11th schedule of the constitution.

Audit observed that PR&DW Department issued (July 2003¹³) orders devolving powers to the PRIs and provided functionaries to the PRIs for execution of the devolved functions. It also provided that the District, Block and GP level functionaries of the Departments would continue to be employees of their respective Departments but would be accountable to respective level of PRIs. These officials were required to attend the meetings of the respective level of PRIs, prepare plans and place them for discussion and approval in the meetings of respective level of PRIs. Subsequently, Government issued (October 2005) instructions for mapping the activities of the devolved subjects with that to each level of PRI officials, to enforce accountability of departmental field staff. However, Audit observed that:

¹³ Government of Odisha, PanchayatiRaj Department Order No.I-PS-2/2003/6886/PS Dated 4 July 2003.

- Out of 29 subjects as enlisted in 11th schedule of the Constitution, Government devolved 21 subjects and the remaining eight¹⁴ subjects were yet to be devolved to the PRIs.
- Even among the 21 subjects, there was partial devolution of the subjects at Sl. No. 2 of the 11th Schedule i.e. 'Land improvement, implementation of land reforms, land consolidation and soil conservation', as only 'soil conservation' function was devolved to the PRIs.
- In all the 78 test checked PRIs, during the FYs 2018-23, out of the 21 subjects devolved, plans and schemes of only four¹⁵ subjects of PR&DW Department were placed for discussion and approval in the meetings of appropriate level of PRIs. For the remaining 17 subjects, audit verified the records of the field offices of three Departments (W&CD, F & ARD, and S&ME) across all test checked districts related to five¹⁶ subjects and observed that these field offices had prepared plans of their own without involving the PRIs.
- As per information received from District Social Welfare Officers (Gajapati, Jagatsinghpur) and Chief District Veterinary Officers (Ganjam, Jajpur and Jagatsinghpur), they had involved the PRIs in selection of scheme related beneficiaries. However, the ZPs denied the fact of their involvement in selection of the beneficiaries.

These facts show that although the Government issued instructions for devolving functions to PRIs, their implementation was inadequate. Even after three decades of the 73rd CAA, functional devolution remained partial and inconsistent. While 21 subjects were formally devolved, only a few were actually implemented, defeating the purpose of the Amendment and preventing PRIs from effectively functioning as institutions of self-government. Reply of the Department was awaited (October 2025).

3.9.3 Improper transfer of assets

On the basis of approval of State Cabinet (March 2020) for transfer of assets to PRIs, PR&DW department signed (March 2020) Memorandum of Agreement (MoA) with F&ARD, S&ME, W&CD and Health and Family Welfare (H&FW) departments. The MoA outlined that details such as availability of rooms, functional toilets, drinking water facilities, all weather connectivity, availability of electricity, *etc.*, were to be indicated, while transferring the assets to the PRIs. Further, PR& DW Department intimated (July 2020) to all Collectors intimating the plan for smooth transfer of the assets which *inter alia* contained that:

- BDO would prepare Department-wise and GP wise inventory of assets to be transferred indicating the level of PRIs for such transfer, with the help of PS/ GP level Officers of the concerned Departments.

¹⁴ (i) Social forestry and farm forestry (ii) Small scale industries including food processing industry (iii) Khadi, village and cottage industry (iv) Fuel and fodder (v) Rural electrification, including distribution of electricity (vi) Technical training and vocational education (vii) Libraries (viii) Cultural activities

¹⁵ (i) Rural housing (ii) Drinking water (iii) Poverty alleviation programme (iv) Maintenance of community assets

¹⁶ (i) Animal husbandry, dairying and poultry (ii) Fisheries (iii) Education, including primary and secondary schools (iv) Adult and non-formal education (v) Women and Child Development

- The PS level reports would be compiled and consolidated by the Collector, with the assistance of the District Level Officers of the concerned Departments.
- The format for handing over of each asset would indicate details like address of assets, number of rooms, availability of boundary wall, toilet, drinking water, approach road, electricity, *etc.*

As per information furnished (June 2023) by the PR&DW Department, 7,828 High Schools, 43,785 Primary Schools, 2,787 Livestock Aid Centres (LACs), 403 Veterinary Dispensaries (VDs), 904 Primary Health Centres (PHCs), 4,400 Sub-Centres (SCs) and 49,098 Anganwadi Centres (AWCs) were transferred to PRIs. However, audit observed the following deficiencies in transfer of assets.

- No test checked BDOs (except Chikiti) could furnish any records, regarding preparation of inventory of the assets.
- Without PS level reports, five test checked districts had prepared consolidated reports involving the district level officers but in Jagatsinghpur district, consolidation was made without involving even district level officers.
- The asset handover reports, in prescribed format, with details of the assets, as mentioned in the MoA, were not available in 14 out of 18 test-checked PSs. Four PSs (Balikuda, Chikiti, Raghunathpur and Sanakhemundi) had prepared the report of assets, in prescribed format.

Due to above deficiencies in transfer of assets, Audit noticed discrepancies in four PSs where the number of assets (1,698¹⁷) shown as transferred by ZPs did not match the figures (1,846¹⁸) reported by PS, as detailed in **Table-3.2** below.

Table 3.2: Discrepancies in transfer of assets between ZPs and PSs

PS	No of assets transferred							
	AWC		LAC/VD		CHC/PHC/SC		School	
	ZP	PS	ZP	PS	ZP	PS	ZP	PS
Barchana	344	166	25	26	12	38	308	257
Bari	251	251	15	15	29	30	177	209
Korei	35	246	12	16	0	29	148	251
Chikiti	186	151	16	18	21	23	119	120
Total	816	814	68	75	62	120	752	837

Source: information furnished by ZPs and PSs

Thus, inadequate documentation and procedural lapses in asset transfer have led to discrepancies and reduced operational efficiency of PRIs.

The CDO-cum-EO of the ZPs and BDOs of PSs confirmed the facts and assured that asset inventories would be prepared and records would be maintained in accordance with departmental instructions.

3.9.4 No mechanism to monitor the implementation of the devolution

The PR&DW Department issued (July 2003) orders devolving powers to the PRIs which provided that the District, Block and GP level functionaries of the Departments of devolved functions would continue to be employees of these Departments but would be accountable to the PRIs. They were to attend the meetings of the respective level of PRIs, prepare plans for the schemes and place for discussion and approval in the meeting of the PRIs. Further, to enforce

¹⁷ AWCs: 816, LACs/VDs: 68, CHCs/PHsC/SCs: 62 and Schools: 752

¹⁸ AWCs: 814, LACs/VDs: 75, CHCs/PHsC/SCs: 120 and Schools: 837

accountability of field level officials of these Departments, Government issued (October 2005) instructions mapping the activities of the devolved functions with that to each level of PRIs.

However, Audit did not find any records on monitoring activities, both at Department level and filed level, to ensure the status of devolution of functions as planned in 2003 and 2005. This absence of monitoring mechanism has resulted in ineffective enforcement of devolution measures, limiting the PRIs' ability to function independently. This includes non-approval of plans of the Departments of the devolved function by the PRIs, non-involvement of the PRIs in selection of beneficiaries, deficiencies in transfer of assets to the PRIs, as discussed in previous paragraphs.

No reply was furnished by the Department (October 2025).

Recommendations

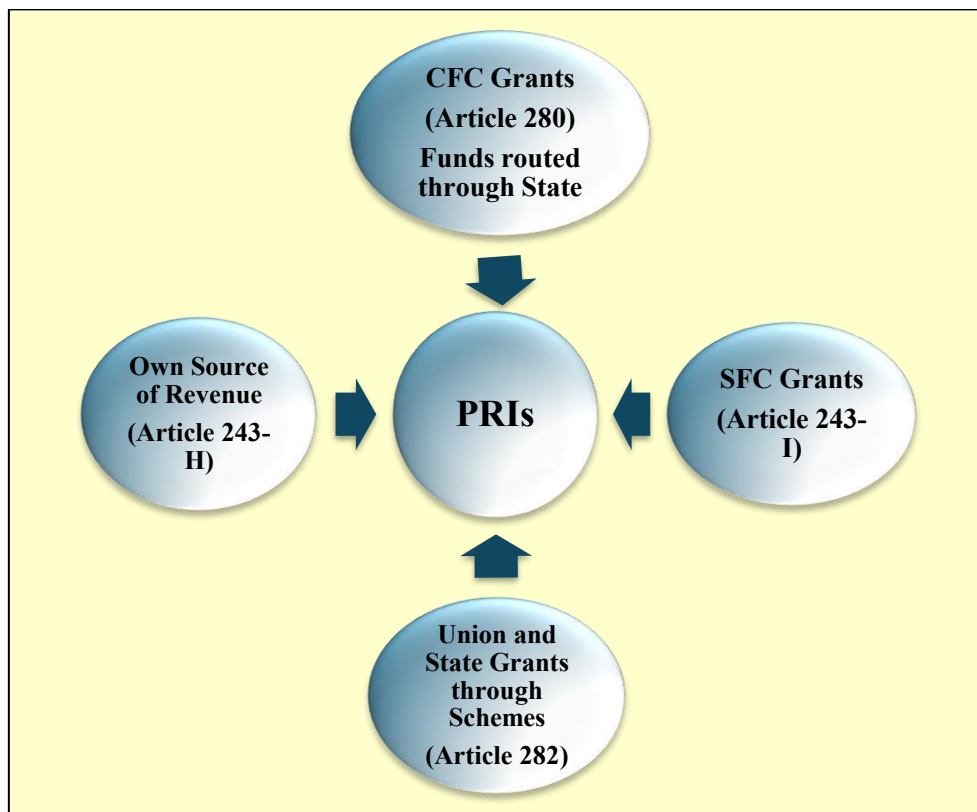
- 1. The State Government may consider devolving the functions relating to the remaining eight subjects listed in the 11th Schedule of the Constitution to the PRIs, in alignment with the provisions of the 73rd CAA.***
- 2. Government may ensure the effective ground level implementation of the devolved subjects by instituting a mechanism for regular monitoring of their implementation, including collection of regular feed-back from the PRIs and field level offices; and also by issuing guidance notes for addressing practical issues faced by these offices.***

3.10 Devolution of Funds

The PRIs were largely dependent on Government grants in absence of their power to levy and collect taxes, non-transfer of productive assets and non- utilisation of available revenue generating assets.

The Constitution of India and subsequent 73rd CAA provides for fiscal decentralization for effective implementation of roles and responsibilities by the PRIs. Accordingly, Article 280 (3) of the Constitution mandated the CFC to recommend measures to augment the Consolidated Fund of the State to supplement the resources of the PRIs. Similarly, the SFC is constituted under Article 243 (I) to make recommendations with regard to distribution of finances between the States and Local Bodies. Article 243H empowers the PRIs to levy, collect and appropriate taxes, duties, tolls, and fees. Further, Article 282 of the Constitution provides that the Union and the States may make any grants for any public purpose through various schemes.

These sources of funds to the PRIs are illustrated in the **Chart 3.3** below:

Chart 3.3: Constitutional provisions for sources of funds of PRIs

Source: provisions of the Constitution

3.10.1 Availability of funds for the PRIs

The availability of funds received by the PRIs from different FCs and from own source of revenue, for the FYs 2018-19 to 2022-23, is depicted in **Table.3.3** and **Chart-3.4** below. Further details of CFC and SFC grants are detailed in **Appendix-3.5**.

Table. 3.3: Availability of funds at PRIs from FCs grants and own source
(₹ in crore)

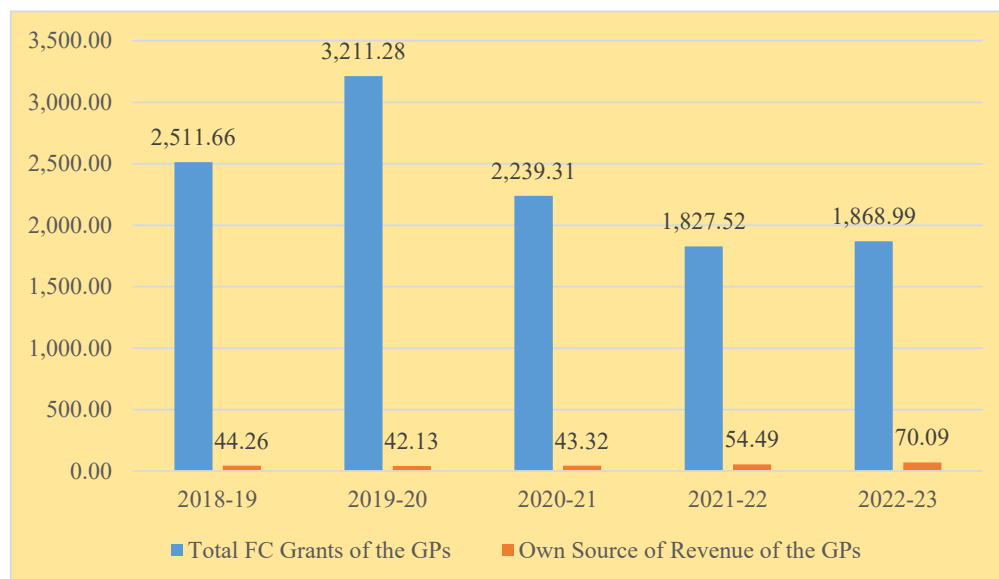
Year	Grants received from CFCs & SFCs			Own revenue of only GPs ¹⁹	% of own revenue to FCs grant
	ZP	PS	GP		
2018-19	349.50	170.27	2,511.66	44.26	1.76
2019-20	371.72	178.94	3,211.28	42.13	1.31
2020-21	408.09	1,394.79	2,239.31	43.32	1.93
2021-22	328.54	1,284.15	1,827.52	54.49	2.98
2022-23	408.38	1,303.98	1,868.99	70.09	3.75
Total	1,866.23	4,332.13	11,658.76	254.29	

Source: information collected from PR&DW Department

It may be noted that own revenue data presented in the table pertains only to Gram Panchayats, as Panchayat Samitis and Zilla Parishads were not empowered to levy and collect taxes (as discussed in **Para 3.10.3**).

¹⁹ Auction of tanks and ferry ghats, Rents from kalyan mandaps and market complexes, Trade license on minor forest produce, etc.

**Chart 3.4: Availability of funds of GPs from FCs grants and own source
(₹ in crore)**



Source: information collected from PR&DW Department

The own sources revenue of the GPs contributed between 1.31 to 3.75 *per cent* of total grants received during the FYs 2018-19 to 2022-23. Thus, nearly all the assets of the GPs were either created from any scheme funds or from the grants received from the FCs. This highlights the heavy reliance of GPs on government grants, with minimal contribution from their own revenue sources.

The Department stated (June 2023) that the GPs were trying to increase their own source of revenue out of various income generating assets.

3.10.2 Delay in constitution of SFC

Article 243-I of the Constitution provides for constitution of SFC within one year of the commencement of 73rd CAA, 1992 and thereafter, expiry of every fifth year, to review the financial position of the Panchayats. The SFCs are required to review the financial position of Panchayats and make recommendations on the principles to govern the distribution between the State and the Panchayats, the net proceeds of the taxes, duties, tolls and fees leviable by the State, the determination of the taxes, duties, tolls and fees to be assigned to the Panchayats, the grants-in-aid to the Panchayats from the Consolidated Fund of the State and the measures needed to improve the financial position of the Panchayats.

Audit noticed that there was delay in formation of the 1st SFC by 1,312 days from the stipulated date of constitution, i.e., April 1993. Further, 2nd, 3rd and 4th SFCs were also constituted with delays ranging from 52 to 561 days, in relation to the constitution of previous SFCs. Further, the reports were accepted with delays ranging from 143 to 681 days, as detailed in the **Table- 3.4** below.

Table 3.4: Delay in constitution of SFC and acceptance of recommendations

SFC	Due date of constitution	Actually constituted	Delay in days w.r.t last SFC	Date of submission	Date of acceptance	Delay in days	Period covered
1 st	19.04.1993	21.11.1996	1312	30.12.1998	01.06.1999	153	1998-99 to 2004-05
2 nd	21.11.2001	05.06.2003	561	29.09.2004	11.08.2006	681	2005-06 to 2009-10
3 rd	05.06.2008	10.09.2008	97	30.01.2010	17.02.2011	383	2010-11 to 2014-15
4 th	10.09.2013	31.10.2013	52	26.09.2014	16.02.2015	143	2015-16 to 2019-20
5 th	20.10.2018	05.05.2018	--	02.08.2019	17.02.2020	199	2020-21 to 2025-26

Source: information collected from SFC reports

Due to delays in constitution and acceptance of SFC reports, the State has fallen behind the intended SFC cycle. As of 2023, Odisha remains under 5th SFC regime whereas it was to be under 6th SFC regime considering the due date of constitution of 1st SFC was 19.4.93. Delays in constituting and implementing SFC recommendations have disrupted the intended fiscal planning cycle, affecting timely fund devolution.

No reply has been received from the Department (October 2025).

3.10.3 No power of the PSs and ZPs to levy and collect tax

The 73rd CAA incorporated Article 243H in the Constitution, which mandated the State Governments to authorize all three level of PRIs to levy, collect and appropriate taxes, duties, tolls, and fees apart from receiving grants-in-aid from the State.

Audit noticed that under Section 83 of the GP Act, 1964 of Odisha, the GPs are competent to levy and collect certain taxes, rates and fees, subject to the provisions of the Act and the rules made thereunder. Thus, while GPs are vested with statutory taxing powers, the exercise of such powers remain subject to the ceilings, conditions and procedures prescribed by the rules made thereunder by the State Government.

However, no such enabling provisions existed, in the respective Acts for the PSs and the ZPs to levy or collect any form of tax or fee. Thus, the ZPs and PSs were fully dependent on the grants from the Government for their functioning.

The absence of taxing powers for PSs and ZPs limits their financial independence and undermines the spirit of decentralisation as envisaged under 73rd CAA.

No reply was received from the Department (October 2025).

3.10.4 Resource augmentation as per recommendation of Finance Commission

As per 14th CFC, profession tax could be one of the important sources of revenue for Local Bodies, if they are allowed to levy and collect under the State legislations. Further, betterment tax i.e. linked to the improvement in the property under schemes carried out by the Local Bodies, is to be reviewed by the State to prepare a clear framework of rules for levy of such tax.

Audit noticed that the Government had neither empowered the Local Bodies to levy and collect professional tax, nor had it prepared any framework of rules for

levy of betterment tax. This indicated lack of initiative by State Government to enhance the own sources of revenue of the PRIs to make them financially viable.

In reply, the PR&DW Department stated (September 2023) that Section 83 of OGP Act, 1964 empowers Local Body to impose tax and collect user fees from the concerned beneficiaries. The reply, however, was silent on empowering the PRIs for augmentation of their revenue through professional tax and betterment tax.

3.10.5 Non-transfer of productive assets to PRIs

For empowering the PRIs through devolution of powers, the PR&DW Department issued (July 2020) instruction to all Collectors for transfer of assets of F&ARD, S&ME, W&CD and H&FW Departments to the respective Panchayats. Further, the 14th CFC had also recommended that State Governments should assign productive local assets to the Panchayats so that they can obtain revenues by leasing or renting these assets.

As per information furnished to Audit, in six test checked districts, 34 revenue generating assets like tanks, fishponds were retained by the respective District Fisheries Officers (DFOs) without handing over the same to the concerned GPs. During the FYs 2018-23, these DFOs had received ₹ 2.07 crore, as revenue, by leasing these assets, as detailed in the **Table-3.5** below.

Table.3.5: Revenue generated from productive assets during 2018-23

District	PS	Number of assets	Revenue received (₹ in lakh)
Angul	Angul	2	12.85
	Palalahada	1	2.08
Bhadrak	Bonth	1	1.78
Gajapati	Paralakhemundi	1	45.91
Ganjam	Digapahandi	1	101.48
	Chhatrapur	1	11.40
Jagatsinghpur	Jagatsinghpur	1	15.43
	Raghunathpur	1	2.29
	Tirtol	1	3.52
	Naugaon	1	2.36
Jajpur	Barchana	23	7.55
Total		34	206.65

Source- information furnished by the DFOs

Had the assets been transferred as per Government instructions, the concerned PRIs could have generated an additional ₹ 2.07 crore in own source revenue over five years – thereby improving their financial viability.

The concerned ZPs replied (between July and November 2023) that action would be taken for transfer of assets with potential source of revenues from other Departments.

No reply has been received from the Department (October 2025).

3.10.6 Loss of Performance Grant

The 14th CFC recommended Basic Grant and Performance Grant to GPs. The GPs were eligible for Performance Grants, from the second year of the plan period i.e. 2016-17, on fulfilment of specified conditions, such as submission of audited accounts and increase in own source of revenue.

The 14th CFC had allocated ₹515.09 crore as Performance Grant for the FYs 2018-19 and 2019-20. Audit observed that the State had not received any funds towards Performance Grants during these FYs due to non-fulfilment of the required conditions. Thus, there was a loss of grant for the GPs, which affected the ability of the GPs to support and strengthen their primary functions to provide basic citizen-centric service delivery, viz. providing drinking water, ensuring sanitation, enhancing livelihood support, etc.

In reply, the Department stated (June 2023) that due to inclusion of additional conditions, i.e. uploading of open defecation free status and immunization status of children, the Central Government did not release the Performance Grant.

The reply was not tenable since the initial condition to be eligible for receiving Performance Grant, i.e., increase in own revenue by the GPs, was also not fulfilled as own source of revenue decreased from ₹ 44.26 crore (FY 2018-19) to ₹ 42.13 crore (FY 2019-20), indicating non-compliance even with the original performance parameters.

3.10.7 Creation of assets for generation of own revenue

The 5th SFC recommended (August 2019) creation of income generating capital assets for augmentation of own sources of revenue by the GPs, to strengthen their financial strength. Audit, however, noticed the following deficiencies in creation of capital assets for augmentation of own sources of revenue.

(a) Delay in creation of revenue generating assets

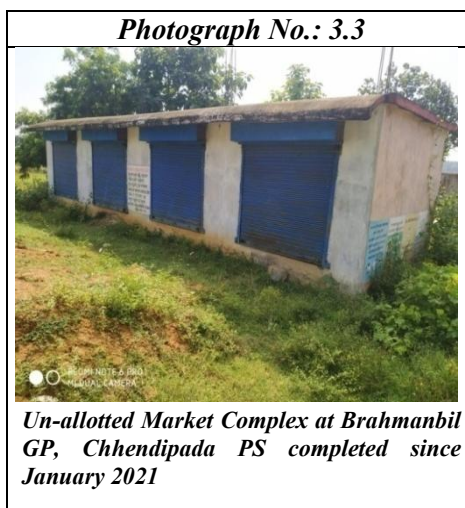
Audit observed that during FYs 2020–23, a total of 366 income-generating projects, including market complexes, *kalyan mandaps* and *rural hats* were sanctioned across 18 test-checked PSs at an estimated cost of ₹33.38 crore. While 140 of these projects could not be taken up for execution due to issues such as land problem, local problems, shortage of technical staff, inaccessible area, etc. Audit scrutiny of the remaining 226 projects where execution had commenced revealed that, 134 projects remained incomplete despite lapse of more than one year from the stipulated date of completion after incurring expenditure of ₹10.01 crore, as detailed in *Appendix-3.6*.

The reasons for non-completion of these assets were not available at the PS level. However, this delay in completion of these projects by the BDOs, prevented the PRIs from delivering the intended civic services to the people and resulted in the lost opportunity to augment their own sources of revenue as the intended purpose of these assets was revenue generation. Moreover, the continued delay increases the risk of cost escalation and future financial burden on PRIs.

Photograph No.: 3.1	Photograph No.: 3.2
	
Incomplete kalyan mandap at Ramchandrapur GP, Bhandari Pokhari PS since April 2020	Incomplete kalyan mandap at Achyuta Basanta GP, Barachana PS since Oct 2021

(b) Idle income generating assets

During JPIs (between July and November 2023) by Audit, it was observed that in 14 GPs of 10 PSs, 14 income generating assets like market complexes, *kalyan mandapas*, etc., were completed between September 2019 and February 2023, with an expenditure of ₹1.41 crore, as detailed in **Appendix-3.7**. However, these assets were kept idle, without putting them to use for their intended purposes i.e providing marketing facilities to the people, space for conducting social functions and also for the generation of revenue for PRIs. As a result, the rural people were not only deprived of availing services from these assets, but also the GPs lost their opportunity to earn potential revenue, despite expenditure of ₹1.41 crore. No specific reasons were available with the GPs, regarding non-utilisation of these assets.



In reply, the BDOs of the concerned PSs stated (between July and November 2023) that steps would be taken for utilisation of revenue generating assets through auction process by the GPs.

However, the facts remained that, the inability to put such revenue-generating assets to use, not only results in the loss of potential income, but also indicates underutilisation of public funds, defeating the purpose of strengthening PRI finances as envisaged by the 5th SFC.

(c) Non-auction of ponds

As per Rule 48 of Odisha GP Rules, 2014, the Sarpanch shall initiate the process for leasing of the income generating assets. Audit noticed in 54 test checked GPs that out of 522 ponds, 323 ponds were leased. Out of balance 199 ponds that were not leased, Audit conducted (between July and November 2023) JPI of 38 such ponds, as detailed in **Appendix-3.8** and found that 24 ponds were in good condition, fit for lease, as shown in the photographs.

<i>Photograph No.: 3.4</i>	<i>Photograph No.: 3.5</i>
	
<i>Ranibandha of Rampa GP, Chikiti PS</i>	<i>Saharsahi Gadia of Kacharasahi GP, Korei PS</i>

There was nothing on record to show that these GPs had attempted to auction these assets or attempted for any other use.

Thus, despite availability of income generating assets, lack of initiative at the GP level, resulted in loss of opportunity to increase their own sources of revenue.

(d) Non- recovery of rent from the market complex

In nine out of 54 test checked GPs, 159 shops were allotted to different persons with a monthly rent ranging from ₹70 to ₹750. However, an amount of ₹18.39 lakh remained un-recovered from the allottees of these shops since 2018, as detailed in ***Appendix-3.9***.

On this being pointed out, five PSs (Talcher, Bhadrak Sadar, Bhandaripokhari, Kasinagar and Mohana) stated that instructions would be issued to the concerned GPs for collection of outstanding rent. However, two PSs, i.e. Erasama and Raghunathpur did not furnish any specific reply.

Thus, delayed execution of revenue generating assets, idling of completed assets, non-auction of ponds and non-realisation of shop rents, led to the underutilisation of income-generating potential at the grassroots level. As a result, the very objective of augmentation of own sources of revenue by the GPs to enable them to function as local self-government, as envisioned in the 73rd CAA and reiterated in the 5th SFC recommendations, remained largely unfulfilled.

No reply has been received from the Department (October 2025).

Recommendations:

- 3. All levels of PRIs may be empowered to levy and collect taxes, tolls, etc., with provision for uniform ceilings or model rates to ensure equity across the State while allowing limited flexibility to address local conditions.***
- 4. As recommended by the FCs, Government may explore all available opportunities to augment the own source of revenue of the PRIs.***

- 5. The GPs may be instructed to ensure documentation of the reasons for delay in completion of assets, non-utilisation of completed assets and lack of response to the auction of any revenue generating assets and report the same to the higher authorities for remedial action.**

3.11 Devolution of Functionaries

Non-transfer of functionaries to PRIs relating to devolved functions, absence of power to recruit and control the functionaries, led to shortage of staff at their level, affecting independent functioning of the PRIs as a unit of self-government. Further, lack of training of the PRI representatives and functionaries to upgrade their skill, affected the functioning of the PRIs.

3.11.1 Non-transfer of functionaries from the Departments to PRIs in respect of devolved functions

As per the 5th SFC recommendation, the transfer of functionaries to the control of PRIs is essential for enabling the Local Bodies to discharge their assigned functions smoothly and meaningfully.

Audit noticed that functionaries of the Departments related to 17²⁰ devolved functions were not exclusively transferred to the control of PRIs. Rather, Government intimated (July 2003) that the District, Block and GP level functionaries of the Departments would continue to be employees of their respective Departments and would be accountable to the PRIs. They were to attend the meetings of the PRIs, prepare plans, schemes and place the same for discussion and approval in the meeting of respective level of PRIs.

This indicated that despite devolution of functions, the absence of transfer of functionaries to the control of PRIs represents a structural gap that undermines the effectiveness of functional devolution and limits PRI autonomy.

Reply of the Government was awaited (October 2025).

3.11.2 Absence of power of PRIs to recruit the functionaries

The 2nd Administrative Reforms Commission appointed by GoI recommended (October 2007) that the Panchayats should have powers to recruit personnel and to regulate their service conditions on the basis of laws and standards laid down by the State Government.

Audit observed that as per Odisha GP rules, 2014, GPs had limited power to recruit supporting functionaries such as Tax collectors, Scavengers, Peons and they have to take approval of the District Panchayat officer for such recruitment. However, the respective Acts or Rules related to the PSs and ZPs do not provide for any powers to recruit their required staff, and hence, for any recruitment of the functionaries, these PRIs were dependent on the State Government.

The Department stated (June 2023) that, the GPs had the power to appoint their functionaries and also confirmed that no decision had been taken to regulate the service conditions of personnel at the PRI level. The reply was not tenable, as GPs were empowered to appoint only limited supporting staff and not all

²⁰ Except four functions related to PR&DW Department out of 21 functions devolved

functionaries required for discharging their mandated functions.

Thus, absence of adequate recruitment powers, curtails the functional autonomy of PRIs, to function as full-fledged institutions of self-government.

3.11.3 Limited Control over PRI functionaries

For independent and smooth functioning of the PRIs without day-to-day intervention of the State Government, the functionaries of the PRIs are to be under control of the PRIs. Further, Para 5.9 of the 5th SFC provides that the transfer of functionaries to the control of PRIs is essential for enabling the Local Bodies to discharge the assigned functions smoothly and meaningfully.

Audit noticed that the PRIs were provided with only limited control over their functionaries, as the powers of transfer, promotion, initiating disciplinary action, imposing penalties, had not been delegated to them. Rather these powers were continued to be exercised by various level of State Government functionaries, as detailed in the **Table 3.6** below.

Table 3.6: Level of controls of PRI functionaries

Level of PRI	Designation	Authorities responsible for:			
		Transfer	Leave	Minor Penalty	Major Penalty
GP	PEO	CEO	BDO	CEO	CEO
PS	BDO	State Govt.	CEO	State Govt.	State Govt.
	Group B Staff	State Govt.	BDO	CEO	State Govt.
ZP	CEO	State Govt.	State Govt.	State Govt.	State Govt.
	CDO-cum-EO	State Govt.	State Govt.	State Govt.	State Govt.
	Group B Staff	State Govt.	CDO-cum-EO	CEO	State Govt.

Source: information collected from test checked ZPs

In the absence of adequate administrative control over the matters such as transfer, leave, promotion and disciplinary action, PRIs remained dependent on the State Government for management of their functionaries, which diluted the concept of self governance as envisaged under 73rd CAA.

In reply, the CDO-cum-EOs of the test checked ZPs admitted (July-November 2023) the above fact.

No reply has been received from the Department (October 2025).

3.11.4 Shortage of functionaries

Adequate and qualified manpower is an essential requirement for empowerment of the PRIs and is also required to cater to the needs of the rural population. The MoPR recommended (October 2009) to provide a minimum core staff to the GPs, i.e., Panchayat Development Officer/ Secretary, Technical Assistant and Accountant commensurate with the nature and magnitude of their responsibilities. Further, it also suggested providing scheme specific staff like Gram Rozagar Sevak (GRS) for all GPs. GoI also decided (September 2010) that the States are at their discretion to assess and recruit functionaries for the PRIs as per the needs based on population, geographical areas, and functions devolved, etc.

Audit however, observed the following shortage of functionaries at PRI levels as on March 2023:

- In the 18 test checked PSs having 490 GPs, only 125 Junior Engineers (JEs) were posted, as detailed in *Annexure-3.10*. Thus, one JE had to cover technical works of three to six GPs.
- Similarly, there were 292 PEOs against the requirement of 490 PEOs, with 147 PEOs were in charge of two GPs each, 31 PEOs were in charge of three GPs each and seven PEOs were in charge of more than three GPs each, as detailed in *Appendix-3.11*.
- Further, for 490 GPs, there were 325 GRSs in place, with 127 GRSs were in charge of two GPs each, 18 GRSs were in charge of three GPs each and one GRS was in charge of more than three GPs, as detailed in *Appendix-3.12*.

The above indicates that the minimum core staffing pattern recommended by MoPR had not been achieved in the test-checked PRIs.

The reply of Government was awaited (October 2025).

3.11.5 Capacity Building of functionaries of PRIs

Since elected representatives and PRI functionaries need to understand their roles and need to have the skills to perform their roles effectively, capacity building and training is a very important aspect of strengthening Panchayats.

To undertake capacity building activities of PRI functionaries and elected representatives, MoPR provides funds under Rastriya Gram Swaraj Abhiyan (RGSA). The SIRD is the Apex Training Institute at State level that imparts training and capacity building for strengthening the PRIs. Audit noticed the following deficiencies in conducting training of PRI functionaries and elected representatives.

3.11.5.1 Deficient training to elected representatives

The “Framework for implementation of RGSA” provides for basic orientation training for the PRI elected representatives, within six months and refresher training, within two years of their election.

However, there was a shortfall in capacity building of the elected representatives as detailed below.

- ❖ After 2017 PRI election, 1.02 lakh PRI representatives were to receive basic orientation training. Out of that, 0.73 lakh were imparted this training during the FYs 2017 to 2020 and 0.29 lakh were not trained.
- ❖ In six test checked ZPs, out of 25,322 PRI representatives elected during 2017, 19,056 representatives were given basic orientation training. The remaining, 6,306 PRI members were not provided basic training.
- ❖ After 2022 PRI election, there were 1.02 lakh PRI representatives, and all were imparted basic orientation training within a period of 13 months of their election.
- ❖ No refresher trainings were provided to any PRI representatives elected during the years 2017 and 2022.

Thus, the shortfall in basic orientation training and absence of refresher training deprived elected representatives of orientation on aspects of Panchayat functioning such as Panchayat management, financial Management and

resource mobilisation, etc., and denied them the opportunities to reinforce knowledge and address emerging challenges through refresher training.

On this being pointed out in Audit, SIRD replied that due to non-availability of District Panchayat Resource Centres (DPRCs) in all 30 districts, reluctance of ward members to move to nearest Block/ District headquarters and due to COVID pandemic, 100 *per cent* induction training could not be achieved. It also stated that it had not organized any refresher training.

The reply on non-availability of DPRC building was not tenable since funds of ₹ 40 crore were made available since 2014-15 for construction of DPRC, which was not done.

3.11.5.2 *Inadequate training to PRI functionaries*

The National Capacity Building Framework, 2014 issued by MoPR, provides for training of functionaries of GP, who perform the day-to-day functions.

The training programmes conducted for the GP functionaries during the FYs 2018-23, are detailed in **Table 3.7** below.

Table 3.7: Status of training to GP functionaries

District	No. GP functionaries during 2018-23	Topics on which training conducted			
		MGNREGS	Financial Management	Generation of own revenue	PFMS
Angul	288 to 322	171	160	132	284
Bhadrak	255 to 284	00	129	00	60
Gajapati	190 to 224	00	51	00	114
Ganjam	726 to 747	00	240	00	45
Jajpur	387 to 427	00	339	00	00
Jagatsinghpur	254 to 299	00	125	00	00
	2,100 to 2,303	171 (8 <i>per cent</i>)	1,044 (50 <i>per cent</i>)	132 (6 <i>per cent</i>)	503 (24 <i>per cent</i>)

Source: information collected from test checked GPs

As observed, out of 2,100 to 2,303 functionaries in the six test checked districts, training on financial management was provided in all the test checked districts and it was imparted to 50 *per cent* of the minimum functionaries available. However, training on MGNREGS and generation of own sources of revenue, a core responsibility of GPs, were conducted only in one out of six test checked districts. Even for PFMS, which is critical for fund management and online reporting, only 24 *per cent* of functionaries were covered.

Thus, despite the relevance of these subjects to the day to day functions of GP functionaries, the majority of functionaries in the test checked districts did not receive training in these areas as envisaged under the framework.

No reply has been received from the Department (October 2025).

3.11.5.3 *Under-utilisation of grants for Capacity Building Programmes*

Funds available under RGSA during FYs 2018-19 to 2022-23, expenditure incurred towards conducting various capacity building programmes, by the SIRD, are given in the **Table 3.8** below.

Table 3.8: Availability and expenditure of funds**(₹ in crore)**

Year	Total funds available	Expenditure incurred	Percentage of expenditure
2018-19	26.53	19.99	75
2019-20	23.95	19.42	81
2020-21	16.92	4.24	25
2021-22	50.92	18.16	36
2022-23	58.68	24.68	42

Source: information furnished by SIRD

Audit observed that during the FYs 2018-23, the percentage of utilisation of funds on various capacity building activities ranged from 25 to 81 *per cent* of the available funds.

Non-utilisation of funds to the optimum, resulted in shortfall in number of training to the PRI representatives and functionaries.

The SIRD replied (December 2023) that there was no scope for conducting training programme during 2020-21 and 2021-22 due to COVID pandemic. The reply is only partially acceptable, as although pandemic-related restrictions could explain low utilisation in 2020-21 and 2021-22, the continued low utilisation in 2022-23 (42%) - a year when pandemic-related restrictions had significantly eased - indicates that factors other than COVID contributed to under-utilisation.

3.11.5.4 Loss of Central share under training programme

As per condition of RGSA, contribution of funds by GoI and States are in the ratio of 60 and 40, respectively. The first instalment of Central share was to be released by deducting the unspent balance with the State from the previous year's release. The second instalment was to be released after expenditure of 60 *per cent* of the total available funds.

During the FYs 2018-19 to 2022-23, SIRD was to receive Central share of ₹131.67 crore²¹. Due to non-utilisation of available funds and short release of State share, GoI did not release its share during FYs 2018-19 and 2019-20 and released partly during FY 2020-23, as shown in the **Table 3.9** below.

Table 3.9: Details of funds received under RGSA**(₹ in crore)**

FY	Central share due	State share due	Central share received	State share received	Reason for non-release of central share
2018-19	30.41	20.27	0	0	Non-utilisation of available funds and non-release of State share
2019-20	17.13	11.42	0	13.33	Non-utilisation of available funds and non-release of State share
2020-21	12.89	8.97	2.94	9.34	Non-utilisation of available funds
2021-22	18.00	12.00	1.33	0.88	Non-utilisation of available funds
2022-23	53.24	35.49	11.4	7.60	Non-utilisation of available funds
Total	131.67	88.15	15.67	31.15	-

Source: information furnished by SIRD

²¹ 60 *per cent* of total cost of approved action plan i.e ₹ 219.45 crore

Thus, due to short utilisation of available funds by SIRD and non-release of its share by the State Government, Central share of ₹89.47 crore²² was denied which could have provided further opportunity of enhancing the capacity of the PRI members.

On this being pointed out in Audit, SIRD admitted (December 2023) the fact of loss of central assistance.

Recommendations:

- 6. Government should take steps to transfer the functionaries to PRIs from the Departments of devolved subjects.***
- 7. PRIs may be empowered to assess the requirement, recruitment and control of their functionaries.***
- 8. Required capacity building activities may be conducted for PRI functionaries and representatives for enabling the Local Bodies to discharge their assigned functions smoothly and meaningfully.***

²² Entitled central share for the FYs 2018-23 ₹ 131.67 crore less previous years unspent balance ₹ 26.53 crore less central share released ₹ 15.67 crore.

CHAPTER 4

Function based Audit of PRIs

Chapter 4

Function-based Audit of PRIs

4.1 Introduction

This chapter presents the findings of the Function-based Audit with District Centric approach, conducted to assess the performance of selected districts with reference to service delivered by the PRIs under the devolved functions. This approach enabled audit to assess the extent of service delivery by PRIs under the devolved functions and evaluate their impact on beneficiaries.

4.2 Scope and methodology of Function-based Audit

The Function-based Audits were conducted in five²³ districts, for the period from FYs 2018-19 to 2022-23 covering five ZPs, 25 PSs and 125 GPs, as detailed in *Appendix-4.1*. The sampled districts were selected based on the last audit conducted. The focus of the Audit was on service delivery under the function ‘Maintenance of Assets’ along with the activity on “Construction of assets” by these PRIs. Audit examined records of selected PRIs and conducted JPIs with authorised PRI representatives to gather evidence for audit conclusions.

4.3 Audit Criteria

Audit criteria were derived from the following documents:

- Recommendations of Central and State Finance Commissions, which outline the financial responsibilities and expectations from PRIs;
- Odisha Panchayat Samiti Accounting Procedure (OPSAP) Rules, 2002, which govern financial procedures and accountability;
- Odisha GP Act, 1964 outlining the powers and functions of the GPs;
- Instructions issued by the Government, providing operational and administrative guidelines for PRIs.

4.4 Overview of Functions in selected districts

4.4.1 Overview of the selected districts

Table 4.1: Profile of the selected districts

Parameter	Bargarh	Dhenkanal	Ganjam	Khordha	Nabarangpur
Area (In sqm)	5,837	4,452	8,206	2,813	5,294
Population (In lakh)	14.81	11.93	35.29	22.52	12.21
Rural Population (In lakh)	13.31	10.73	27.61	14.99	11.33
% of total population	90%	90%	78.4%	66.59 %	92.82%
Rural Sex- Ratio (females per 1000 males)	978	951	995	958	1,020

²³ Baragarh, Dhenkanal, Ganjam, Khordha and Nabarangpur

Number of ZPs	1	1	1	1	1
Number of PSs	12	8	22	10	10
Number of GPs	253	212	503	190	189

Sources: Census 2011 and PR & DW Department

4.4.2 Overview of Functions selected

The 73rd CAA, 1992, added the 11th schedule to the Constitution of India of which Entry 29 is “Maintenance of assets”. As per the respective Acts of the PRIs, the details of responsibility of each tier of PRIs with respect to “Maintenance of assets” are as follows.

Table 4.2: Details of responsibility of each tier of PRIs

Role of GPs	Role of PSs	Role of ZPs
Maintenance of work and means of supply for public and private purposes, protection and maintenance of all properties entrusted to the GP for management, rendering all reasonable assistance to the PS in maintenance of primary schools, maintenance of markets and <i>haats</i> and maintenance of community assets.	Supervisory powers over the GPs within the PS.	Manage or maintenance of any work of public utility or any institution vested in it or under its control and management.

Sources: Respective Acts of the PRIs

4.4.3 Overview of cross-cutting activities

The PRIs construct community assets from various scheme funds. In this chapter, certain audit findings pertaining to the construction of assets have also been included.

4.5 Service delivery on Maintenance of Assets

4.5.1 Defunct solar water supply system

As per instructions issued (August 2015 and May 2021) by PR&DW Department, the grants received under CFC shall be utilised, for the construction and maintenance of community assets. Further, as per the terms and conditions of the work orders for construction of assets issued by the Sarpanchs, the agencies who are entrusted with construction of assets, are to maintain the projects for at least five years.

Audit reviewed the records on maintenance of solar water supply systems in the selected districts and observed that in six GPs across two districts (Bargarh and Dhenkanal), nine solar-based water supply projects were constructed (between November 2019 and March 2021) out of CFC grants at a cost of ₹43.30 lakh (**Appendix-4.2**), intended to benefit approximately 28,820 people. Audit conducted JPIs between August and November 2023 and found all these projects to be non-functional for periods ranging from three months to three years due to lack of repair and maintenance. However, the exact date from which these became non-functional was not available on record. A summary of

the implementation status is presented in **Table 4.3** and details are given in (**Appendix-4.2**)

Table 4.3: District wise project status as per JPI

District	No. of Projects (jointly verified)	Total Cost (₹ in lakh)	Functional Projects (as of Nov 2023)	Percentage Functional
Dhenkanal	1	5.00	0	0%
Bargarh	8	38.30	0	0%
Total	9	43.30	0	0%

Source: Joint Physical Inspections, August-November 2023

Representative instances are illustrated below:

Photograph No.- 4.1	Photograph No.-4.2
	
Defunct solar water supply system at Kanapal GP of Bhuban PS	Defunct solar water supply system at Kharmunda GP of Bijepur PS

Audit further observed that the respective GPs had neither enforced the five-year maintenance obligation on the executing agencies as stipulated in the work orders, nor had undertaken maintenance from dedicated grants from CFC and SFC for upkeep of community assets. Thus, despite an expenditure of ₹ 43.30 lakh incurred on the assets, these have stopped serving the 28,820 beneficiaries.

Confirming the facts, the PEOs stated (July 2023 to December 2023) that steps would be taken to make the water supply projects functional.

No reply has been received from the Department (October 2025).

4.5.2 Deficiencies in functioning of streetlight projects

As per Section 44 of Odisha GP Act, 1964, the GPs are responsible for maintenance of community assets. Funds for such maintenance of assets, are provisioned under CFC and SFC grants. Further, Para 20 of the Guidelines on procurement of goods issued (February 2012) by the Finance Department stipulates that, depending on the cost and nature of the goods to be purchased, it may be necessary to enter into maintenance contract of suitable period either with the supplier of the goods or with any other competent firm. Accordingly, PRIs were required to include a maintenance clause in the agreements/work orders for installation of streetlight projects or expected to meet maintenance costs from the available CFC/SFC grants or their own source of revenues.

Audit reviewed the functioning of streetlight projects in the test checked districts and noticed that, in one PS and 12 GPs across Bargarh and Dhenkanal districts, during FYs 2018-23, a total of 14 streetlight projects, three solar (27

points) and 11 electric streetlights (198 points) were implemented at a cost of ₹40.47 lakh, as detailed in **Appendix-4.3**. However, JPIs of these projects revealed (August 2023) that only 50 per cent of test-checked projects were functional as detailed in **Table 4.4**.

Table 4.4: Status of light points as per JPIs

Type of Light	Installed Points	Functional	Non-functional	Missing	% Functional
Solar	27	17	9	1	63%
Electric	198	96	31	71	48%
Total	225	113	40	72	50%

Source: JPIs conducted in August 2023

As indicated above the following deficiencies were noticed during physical inspection:

- Out of 27 solar points, only 17 were found functional, nine were non-functional, while one was missing. **Photographs** below illustrate non-functional installations observed during JPIs.

<i>Photograph No.- 4.3</i>	<i>Photograph No.- 4.4</i>
	
Defunct solar streetlight point at Kandabindha GP of Odapada PS	Defunct solar streetlight point without solar panel at Sankirda GP of Bheden PS

- Of the 198 electric points, 96 were found functional, 71 were missing, while 31 were non-functional.
- Unauthorized power connections were used without DISCOM approval, and no electric meters were installed.
- Contracts lacked maintenance clauses, and no repairs were undertaken despite provisioning of funds for maintenance under CFC and SFC grants.

Moreover, information on specific components missing at the 71 electric points, the reasons for non-functionality of the 31 points, and the authority that permitted unauthorised power connections were not available on record.

Audit identified systematic gaps in project implementation and maintenance practices that resulted in half of the installed streetlight infrastructure being non-operational.

Confirming the facts, the PEOs assured (July 2023 to December 2023) to undertake repair of the defunct streetlight points. However, along with regular maintenance of these streetlights, the GPs may take steps for availing authorised connection from the DISCOM for uninterrupted power supply for the safety and security of the inhabitants.

No reply has been received from the Department (October 2025).

4.5.3 Unauthorised occupation of assets

PR&DW Department instructed (December 2019) that unauthorised occupants of the market complex buildings / *kalyan mandaps* constructed out of Government fund shall be either evicted or shall be settled, with up-to-date payment of arrear dues.

Audit reviewed ownership and usage status of community assets in one PS and 17 GPs across Bargarh and Dhenkanal districts. It was observed that 25 assets, comprising three market complexes and 22 *kalyan mandaps* constructed at a cost of ₹2.59 crore (**Appendix-4.4**) were under unauthorised occupation without any follow-up action. Notably, one ICICI Bank ATM was operating from one such market complex. Photographs from the site visits illustrate representative cases of unauthorized occupation:

Photograph No.- 4.5	Photograph No.- 4.6
	
Unauthorised occupation of shops at Pingua GP of Gondia PS	Kalyan mandap at Dhanger GP of Bargarh PS, unauthorizedly occupied

District-wise position shows that Dhenkanal district has only 07 per cent of test checked assets found under unauthorised occupation, whereas in Bargarh district, 16 per cent of the test checked assets were under such occupation as detailed in **Table 4.5**.

Table 4.5: District wise status of unauthorised occupation of assets

District	No. of GPs	No. of Assets under Unauthorised Use	Total Assets Test-Checked	Percentage Unauthorised	Total Cost (₹ in crore)
Bargarh	14	22	135	16%	2.14
Dhenkanal	3	3	42	7%	0.45
Total	17	25	177	—	2.59

Source: JPIs conducted in August-November 2023

Audit found that GPs had neither executed formal rental agreements nor collected rent from occupants across all 25 cases examined. Records did not document the rationale for non-implementation of the December 2019 departmental instructions requiring eviction or settlement of unauthorized occupants.

In reply, the PEOs stated (July 2023 to December 2023) that steps would be taken to allot these shops and *kalyan mandaps*. The reply is not tenable since allotment of shops was not possible without evicting the unauthorised occupants.

No reply has been received from the Department (October 2025).

4.5.4 Idling of assets

As per the instructions (January 2016) of the PR&DW Department, the commercial buildings/ shops should be put to auction. Gram Sabhas should be convened to fix the monthly rent of the assets with approval of the GPs.

Audit scrutiny revealed that various community assets constructed at a cost of ₹6.95 crore across selected PSs and GPs in Bargarh, Dhenkanal, Khordha and Nabarangpur districts remained idle. These included 21 market complexes (₹2.65 crore), 15 *kalyan mandaps* (₹3.06 crore), and 17 other facilities such as libraries and community centres (₹1.24 crore) as discussed below:

(A) Market Complexes

Audit noticed that, in five test checked PSs and 14 test checked GPs of four districts (Bargarh, Dhenkanal, Khordha and Nabarangpur), for providing marketing facilities, 21 market complexes were constructed (during FYs 2007-08 to 2022-23) at a cost of ₹ 2.65 crore, as detailed in **Appendix-4.5**. However, these market complexes remained unutilised, due to factors such as:

- construction at locations distant from the habitations, limiting accessibility,
- Lack of demand for these facilities from the local population, *etc.*

Further, these PRIs had neither convened any Gram Sabhas for fixation of monthly rent nor allotted these market complexes to the beneficiaries nor had put these assets to the auction.

Photographic examples include:

Photograph No. 4.7	Photograph No. 4.8
	
Idle market complex at Kumelsingha GP of Attabira PS, Bargarh district since March 2021.	Idle market complex at Barada GP of Gondia PS, Dhenkanal district since July 2018.

(B) Kalyan Mandaps

Similarly, in three test checked PSs and 10 test checked GPs of two districts (Bargarh and Dhenkanal), 15 *kalyan mandaps* were constructed at a cost of ₹ 3.06 crore for providing facilities for arranging social functions, as detailed in **Appendix-4.6**. However, these remained unused as the PRIs did not make any arrangements for management of these *kalyan mandaps* like allotment and collection of rent, maintenance plans, *etc.*, and also did not fix the charges to be paid by the beneficiaries. Further, one asset was created at an inaccessible place not suitable for use by the beneficiaries.

Photographic evidences include:

Photograph No. 4.9	Photograph No. 4.10
	
Idle kalyan mandap at Pingua GP of Gondia PS	Idle kalyan mandap at Tumgaon GP of Bargarh PS

(C) Other Community Assets

Further, in five test checked PSs and 11 test checked GPs of four districts (Bargarh, Dhenkanal, Khordha and Nabarangpur), 17 assets, viz. libraries, community centers, residential quarters, etc., were constructed at a cost of ₹1.24 crore, as detailed in **Appendix-4.7**. However, these assets too remained idle due to reasons like non-availability of approach road, non-purchase of library books and required furniture, non-provision of electricity, water supply, etc. Further, as per available records, no funds were allocated to provide for these activities. Thus, the required benefit, intended from these assets, could not be made available to the beneficiaries. Photographic evidences include:

Photograph No.- 4.11	Photograph No.- 4.12
	
Community centre at Andharua GP of Bhubaneswar PS without any approach road	Community centre at Gobindaprasad GP of Odapada PS without approach road and away from habitation

Thus, audit identified that community assets valued at ₹6.95 crore across 53 facilities remained completely unutilised, with systematic implementation gaps including inadequate site selection, absence of operational management protocols, and lack of supporting infrastructure.

In reply, the concerned PEOs and the BDOs stated (July 2023 to December 2023) that steps would be taken to utilise these assets.

No reply has been received from the Department (October 2025).

4.6 Other issues on construction of assets

4.6.1 Unrealistic work estimates, leading to non-completion of project

As per Rule 77 of OPSAP Rules, 2002, the estimate for a work, *inter alia*, will consist of a report, a design and a detailed statement of measurements, quantity

of materials and their rates and cost, with an abstract showing the total estimated cost of each item. Further, as per Rule 29 (1) of the Odisha GP Rules, 2014, the BDO shall ensure that the assistance of engineering personnel is made available to the GPs in time, according to requirement for preparation of plans and estimates.

Audit observed that in nine PSs and 10 GPs across Bargarh, Dhenkanal, Khordha and Nabarangpur districts, 35 projects with an estimated cost of ₹3.73 crore were undertaken during FYs 2018–23. However, the estimates prepared by the Junior Engineers/ Assistant Engineers of the PSs concerned did not cover the full scope of work, leading to premature exhaustion of allocated funds.

JPI (July 2023 to December 2023) of these projects revealed that these projects remained incomplete at various stages-plinth, lintel, and roof levels. This indicated that the estimates were unrealistic and incomplete, resulting in non-functional assets and denial of intended services to the rural population, as detailed in *Appendix-4.8*.

<i>Photograph No.-4.13</i>	<i>Photograph No.-4.14</i>
	
<i>Incomplete kalyan mandap at Badalo GP of Odapada PS</i>	<i>Incomplete kalyan mandap at Jharapali market of Bheden PS</i>

Confirming the facts, the concerned BDOs/PEOs stated (July 2023 to December 2023) that the arrangements would be made for sanction of additional funds for completion of the incomplete projects.

No reply has been received from the Department (October 2025).

4.6.2 Expenditure on inadmissible works/items

As per the guidelines for implementation of 14th CFC grants, basic grants were to be utilised for delivery of basic civic services, like water supply, sanitation, sewerage, solid waste management, storm water drainage, maintenance of community assets, maintenance of roads, street-lighting, cremation grounds. Similarly, as per the guidelines for the 15th CFC grants, basic grants were untied and could be used for location-specific felt needs, but not for salary or other establishment expenditure.

Audit found that the BDOs of two PSs and Sarpanch/PEOs of 19 GPs in Dhenkanal district incurred ₹1.39 crore from CFC grants during the FYs 2018–23 on inadmissible items such as construction of office buildings, procurement of electronics, and organisation of cultural events, as detailed in *Appendix-4.9*. This resulted in ₹1.39 crore being utilised outside the prescribed CFC grant framework across 21 institutions.

Confirming these facts, the concerned BDOs and PEOs stated (July 2023 to December 2023) that they would not incur any expenditure on inadmissible projects/items, in future. However, they could not provide any justification for

such inadmissible expenditure. Hence, responsibility may be fixed on the erring officials for such irregular expenditure.

No reply has been received from the Department (October 2025).

4.6.3 Execution of works without tender

As per guidelines issued (July 2018) by PR & DW Department, works costing more than ₹10 lakh are to be executed through transparent and competitive tender process.

Audit noticed that during FYs 2018–23, two PSs and eight GPs across four districts executed 14 works worth ₹3.30 crore (*Appendix-4.10*) without inviting tenders, despite each exceeding the ₹10 lakh threshold. These works were executed departmentally, violating prescribed guidelines. Audit found that seven projects experienced delays ranging from 02 to 37 months, while seven others remained incomplete as of March 2023, resulting in ₹3.30 crore worth of works being executed outside prescribed procurement procedures.

In reply, the BDOs and the PEOs stated (July 2023 to December 2023) that the works would be executed following due procedure. The reply is not tenable since, the efficiency and transparency in execution of these works were affected and hence, responsibility may be fixed on the person concerned for such deficiencies.

No reply has been received from the Department (October 2025).

4.6.4 Splitting of works to avoid tender process

PR&DW Department instructed (July 2018) prescribing execution of works with estimated cost above ₹10 lakh through tender process to achieve competitive price and to maintain transparency in execution.

Audit observed that three PSs in Khordha and Dhenkanal districts received ₹1.30 crore between the FYs 2018 and 2022 for construction of four assets. Instead of following the tendering process, the BDOs split the projects into 15 components, each below ₹10 lakh, and executed them departmentally (*Appendix-4.11*). This resulted in delays of up to 23 months across the affected projects.

In reply, the BDOs stated (July 2023 to December 2023) that in future the splitting of works would be avoided. However, the same may be ensured with strict internal control and action may also be taken for any such violations.

No reply has been received from the Department (October 2025).

4.6.5 Doubtful procurement of construction material

The PR&DW Department instructed (July 2018) that the departmental officers, in charge of execution of work, are required to furnish bills, in support of procurement of material from authorised suppliers having valid GST registration numbers.

In two PSs and three GPs across Bargarh and Khordha districts, ₹20.12 lakh was paid for procurement of minor minerals like sand, metal for civil construction work like construction of market complex, community center, etc., using only handwritten receipts, without GST-compliant invoices as detailed in *Appendix-4.12*. Transportation records showed motorcycles and mopeds as vehicles for bulk material transport, which is inconsistent with standard logistics

practices for construction materials like sand and metal. These documentation irregularities prevent verification of the authenticity of the procurement through standard audit procedures and warrant further investigation by appropriate authorities.

Confirming the facts, the BDOs/ PEOs stated (June to December 2023) that due care would be taken, while submitting vouchers, in future. The reply is not tenable, as the veracity of these vouchers was doubtful, which needed further investigation.

No reply has been received from the Department (October 2025).

4.6.6 Excess payment due to preparation of inflated estimates

The PR&DW Department intimated (October 2016) the analysis of rates for excavation of earth of ponds and tanks with mechanical means and mechanical transportations.

Audit found that six PSs and 17 GPs in Bargarh, Khordha and Nabarangpur districts, executed 31 tank renovation works with inflated excavation rates, resulting in excess payments of ₹0.64 crore, as detailed in *Appendix-4.13*. The estimates used higher rates than those prescribed by the PR&DW Department, which vary based on transport distance.

In reply the concerned BDOs/PEOs stated (July 2023 to December 2023) that the matter would be examined and action, as deemed fit, would be taken.

No reply has been received from the Department (October 2025).

4.7 Conclusion

Examination of asset maintenance by test-checked PRIs revealed systematic non-compliance with prescribed rules, guidelines, and government instructions across multiple operational areas.

Infrastructure functionality showed significant gaps, with solar water supply systems costing ₹43.30 lakh remaining completely non-functional, while streetlight projects worth ₹40.47 lakh achieved only 50 *per cent* operational status. Community assets valued at ₹2.59 crore remained under unauthorized occupation across 25 facilities, and ₹6.95 crore invested in 53 community infrastructure projects including market complexes, kalyan mandaps, and community centers remained completely unutilised.

Project execution demonstrated substantial procedural violations, with 35 incomplete projects representing ₹3.73 crore in unrealistic estimates, ₹1.39 crore spent on inadmissible items violating CFC grant guidelines, and ₹3.30 crore worth of works executed without required tender processes. Additionally, ₹1.30 crore in projects were improperly split into smaller components to circumvent tendering requirements.

Financial irregularities included ₹20.12 lakh in payments supported only by handwritten receipts without GST-compliant documentation, and ₹0.64 crore in excess payments due to inflated excavation rate estimates.

These findings demonstrate substantial deviations between prescribed procedures and actual implementation practices across asset categories, procurement processes, and financial management systems within the test-checked institutions.

4.8 Recommendations:

The systematic compliance gaps identified can be addressed by strengthening existing control mechanisms within PRIs. The focus should be on operationalising established frameworks to ensure accountability and transparency.

Asset Functionality and Maintenance:

- Operationalise existing asset registers with mandatory quarterly condition assessments and photographic documentation for all community infrastructure.
- Activate prescribed maintenance fund allocation mechanisms under Finance Commission grants with quarterly utilisation reporting to ensure post-completion functionality.

Asset Utilisation and Occupancy:

- Enforce existing Gram Sabha approval processes for asset allotment and rental fixation, with mandatory monthly reporting on occupancy status and unauthorized occupation cases.
- Revive established site selection procedures requiring feasibility assessments and community demand studies before project approval.

Project Planning and Estimation:

- Strengthen existing technical support systems by ensuring qualified engineering personnel assist GPs in preparing comprehensive estimates covering full project scope.
- Activate prescribed rate analysis verification procedures to prevent inflated estimates and ensure compliance with departmental rate schedules.

Procurement and Financial Compliance:

- Implement existing tender threshold requirements strictly with documented justifications for any departmental execution above prescribed limits.
- Operationalise GST compliance verification procedures and CFC grant utilisation monitoring through prescribed monthly reporting mechanisms.

CHAPTER 5

Other Compliance Audit Paras of PRIs

CHAPTER 5

Other Compliance Audit Paras of PRIs

5.1 Audit Paragraph

5.1.1 Loss of Government funds

Unadjusted advances against Social Security Pension distribution

Rule 41 of OPSAP Rule, 2002 stipulates that advances shall be regularly and promptly adjusted and unspent balances of advance shall be immediately refunded. Rule 42 also stipulates that all advances granted shall be noted in the Register of Advance. In Advance Registers, the name of the persons receiving advances, dates, purposes and amount of advances, dates of adjustment of advances are recorded for maintaining transparency, accountability and also for future reference. The BDO shall check the Advance Register annually. Further, as per Finance Department instructions (March 2002), advances which remained unadjusted for more than one year should be treated as loss to the organisation and the Government, and action shall be taken against the person responsible for such loss.

Audit scrutiny (March 2021) of the Cash Book of Nimapara Panchayat Samiti and as per the information furnished by the BDO in response to audit requisition on status of the outstanding advances, revealed that during (2017-20), 21 officials of Nimapara PS and 26 officials of the GPs coming under the PS, had received funds from the BDO, Nimapara for distribution of Social Security Pension²⁴ during their period of incumbency (2017-18 to 2019-20). After disbursement of the Social Security Pension to the beneficiaries, they did not refund the undisbursed amount to the BDO and unauthorisedly, kept the balance amount with themselves. As per the position intimated by the BDO, the unrecovered balance accumulated to ₹ 77.80 lakh over the three years, as detailed in *Appendix-5.1*. Audit found that no Advance Register was maintained as required under Rule 42. As a result, advances amounting to ₹77.80 lakh remained unadjusted as of March 2023. In accordance with the prescribed criteria, which stipulate that advances remaining unadjusted for more than one year are to be treated as loss, these advances meet the criteria requiring accounting classification as loss pending recovery action and actions were to be taken against the person responsible for such loss.

In reply, the BDO stated (May 2023) that instructions had been issued to the employees concerned to deposit the undisbursed funds. The reply is not tenable as despite unauthorised retention of Government money with them for years together, no action had been taken against officials for recovery. Hence, responsibility may be fixed on the person for non-refund of Government money and unauthorized retention of government funds. The fact has also been brought (May 2023) to the notice of the PR&DW Department. No reply has been received from the Department (October 2025).

²⁴ Madhubabu Pension Yojana and National Security Assistance Programme

CHAPTER 6

Overview of Urban Local Bodies

CHAPTER 6

Overview of Urban Local Bodies in the State

6.1 Introduction

To provide better amenities to citizens residing in the urban areas of the State and to make these localities clean, beautiful, liveable and developed, 115²⁵ ULBs comprising 05 Municipal Corporations, 47 Municipalities, and 63 NACs had been set up in the State. These ULBs are classified based on the criteria like population, density of population, revenue generation, percentage of employment in non-agricultural activities, *etc.* A population of not less than ten thousand, twenty-five thousand and three lakhs respectively, are taken as sufficient population for the purpose of specifying NAC, Municipality and Municipal Corporation respectively. While Municipalities and NACs were functioning under the provisions of the Odisha Municipal Act, 1950, Municipal Corporations were functioning under the Odisha Municipal Corporation Act, 2003.

The profile and demography of the urban population in the State are given in **Table 6.1**.

Table 6.1: Urban population in Odisha: key indicators

Indicators	State statistics	Unit
Area	1,55,707	Square km
Total population (Census 2011)	419.74	lakh
Per capita Income (2022-23)	1.45	lakh
Urban population	70.00	lakh
Urban sex ratio	932	Females per 1,000 males
Male literacy	81.59	<i>Per cent</i>
Female literacy	64.01	<i>Per cent</i>
Urban literacy rate	85.75	<i>Per cent</i>
Municipal Corporation	5	<i>Number</i>
Municipality	47	<i>Number</i>
Notified Area Council (NAC)	63	<i>Number</i>

Source: *Census of India, 2011 and Odisha Economic Survey (2023-24)*

6.2 Functioning of ULBs

The 74th CAA, 1992 added the 12th Schedule, comprising of 18 functions, in the Constitution and mandated that all State Governments operationalise ULBs as units of self-government. States were required to devolve 18 functions and responsibilities to the ULBs, to enable them to function as institutions of local self-government. Accordingly, as per Sections 24 and 26 of the Odisha Municipal Corporation Act, 2003 and Section 374 A in Odisha Municipal Act, 1950, 17 functions were devolved (except for the ‘fire services’ function) as detailed in **Appendix 6.1**. ULBs function with widely varying degrees of

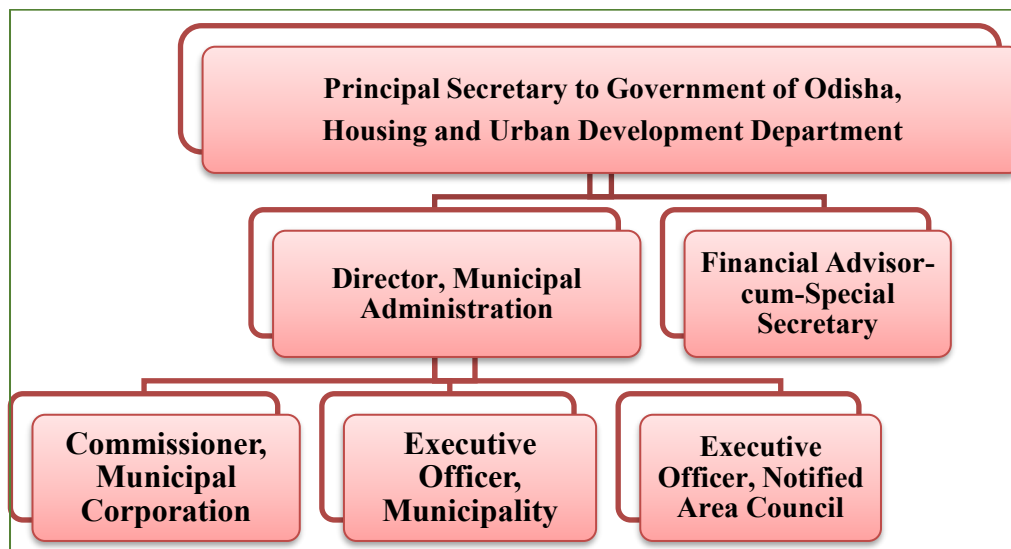
²⁵ Municipal Corporations: 5, Municipalities: 47, Notified Area Councils: 63

autonomy in discharging their mandated responsibilities.

6.3 Organisational setup of ULBs

The organisational hierarchy of ULBs in Odisha is indicated in **Chart 6.1**.

Chart- 6.1



Each ULB is divided into several wards, with each ward being represented by a Corporator/ Councillor. The Municipal Commissioner is the executive head of a Municipal Corporation, while an Executive Officer is the executive head of a Municipality or NAC. Both Municipal Commissioners and Executive Officers report to the Director of Municipal Administration, in the Housing and Urban Development (H&UD) Department. The Directorate of Municipal Administration, which is the apex administrative organization, regulates the functioning of all Municipal Corporations, Municipalities and NACs in the State.

While each Municipal Corporation is headed by a Mayor, each Municipality/ Notified Area Council is headed by a Chairperson. The Mayors/Chairpersons are elected directly by the electors of the respective ULBs. The Commissioner/ Executive Officer of the ULBs exercise their powers and perform their duties under the supervision and control of Mayors/ Chairpersons of the ULB.

The structure of the elected bodies of the ULBs is indicated in **Charts- 6.2 & 6.3**.

Chart 6.2

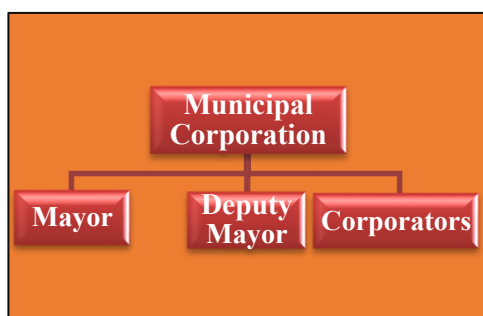
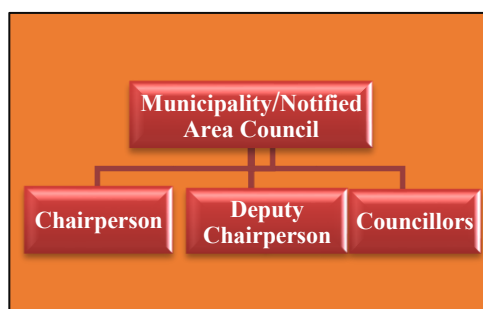


Chart 6.3



6.4 Formation of District Planning Committee

As per Section 62(A) (2) of Odisha Municipal Act 1950, a District Planning Committee (DPC), consisting of 20 members, is to be constituted in each district to consolidate the plans prepared by the Panchayats and the Municipalities in the district and to prepare a draft development plan for the district as a whole. Out of the 20 members of the DPC, 16 members are to be formed amongst the elected members of the ZP and elected Councillors of the Municipalities in the district, while the other four members are to be nominated by the State Government, from the following list:

- i. A Minister from the State's Council of Ministers, who shall be the Chairperson;
- ii. The Collector of the district, who shall be the Member-Secretary.
- iii. The Chairperson of the ZP of the district; and
- iv. The Chairperson of a Municipality in the district.

Further, in order to ensure that the DPC functions effectively, a DPC fund is required to be created, as per Section 85 of Odisha Town Planning and Improvement Trust Act, 1956, with contributions from the related PRIs and ULBs, for meeting expenses related to the functioning of the DPC. Audit observed that the DPCs had been formed in all the test checked districts.

6.5 Central Valuation Board on Property Tax

As per Section 131(1) (a) of the Odisha Municipal Act, 1950, and Section 192 of the Odisha Municipal Corporation Act, 2003, the ULBs shall have the power to levy property tax on land and buildings. The 13th FC had recommended constitution of a State Level Property Tax Board, to assist the ULBs in putting in place an independent and transparent procedure for assessing property tax. Subsequently, to rationalise property tax, through legislation, by way of introducing the Unit Area-based taxation system, State Government amended (August 2015) Odisha Municipal Corporation Act, 2003 for formation of State Municipal Corporation Valuation Committee (SMCVC), for standardisation of property assessment and valuation across all Municipal Corporations in the State. The H&UD Department did not provide any documentation confirming establishment of these institutional mechanisms.

Without centralized valuation boards, Urban Local Bodies continue conducting property valuation and assessment through their individual systems. Audit found no standardized framework governing property tax assessment procedures across the ULBs in Odisha.

The absence of prescribed institutional mechanisms means property tax assessment practices vary across municipalities without uniform standards or oversight procedures as envisioned by the 13th Finance Commission recommendations.

6.6 Sources of Funds

Urban Local Bodies in Odisha receive funding through multiple channels including Central Finance Commission grants, State Finance Commission allocations, scheme-specific grants, and internally generated revenue. Central government schemes include Pradhan Mantri Awaas Yojana-Urban, AMRUT, Swachh Bharat Mission, and Solid Waste Management programs. State-

sponsored initiatives encompass BASUDHA, SUJAL, MUKTA, JAGA Mission, and GARIMA schemes. ULBs generate own revenue through property taxes, trade taxes, rental income, and various fees.

The **Table 6.2** shows total ULB receipts during 2018-19 to 2022-23 ranging from ₹3,372.70 crore to ₹4,858.67 crore.

Table 6.2 Total funds received by the ULBs in the State

(₹ in crore)

Year	CFC	SFC	Schemes ²⁶	Own Revenue	Total	Increase/Decrease %
2018-19	292.73	1,196.00	1,620.89	263.08	3,372.70	0
2019-20	401.14	1,284.00	1,909.80	317.95	3,912.89	16.02
2020-21	1,087.00	1,167.00	1,314.07	315.11	3,883.18	-0.76
2021-22	934.67	1,319.00	1,131.87	362.36	3,747.90	-3.48
2022-23	889.06	1,380.00	2,133.48	456.13	4,858.67	29.64

Source: information from the H&UD Department

Annual variations included increases of 16.02 *per cent* in 2019-20 and 29.64 *per cent* in 2022-23, while decreases occurred in 2020-21 (0.76 *per cent*) and 2021-22 (3.48 *per cent*). Own revenue collections increased from ₹263.08 crore in 2018-19 to ₹456.13 crore in 2022-23, representing 73 *per cent* growth over the five-year period.

As shown in **Table 6.3** below, the major scheme funding totalled ₹8,168.31 crore during the review period, with PMAY-U contributing ₹2,578.87 crore, AMRUT providing ₹1,743.50 crore, and BASUDHA allocating ₹1,407.70 crore.

Table 6.3: Receipt of funds from major schemes during FYs 2018-23

(₹ in crore)

Scheme	2018-19	2019-20	2020-21	2021-22	2022-23	Total
PMAY-U	700.00	400.00	517.76	408.05	553.06	2,578.87
AMRUT	429.11	673.81	26.16	13.10	601.32	1,743.50
SBM	200.00	90.00	300.00	267.74	250.00	1,107.74
SWM	00	400.00	20.00	10.00	00	430.00
BASUDHA	291.78	345.99	350.15	227.98	191.80	1,407.70
SUJAL	00	00	100.00	190.00	220.00	510.00
MUKTA	00	00	00	00	250.00	250.00
JAGA Mission	00	00	00	00	100.00	100.00
GARIMA	00	00	00	15.00	25.50	40.50
Total	1,620.89	1,909.80	1,314.07	1,131.87	2,191.68	8,168.31

Source: information from the H&UD Department

New schemes including SUJAL, MUKTA, JAGA Mission, and GARIMA commenced operations during 2020-21 to 2022-23.

6.7 Recommendations of the SFCs

The 5th SFC (2021-26) had endeavoured to assist and advise the State Government in developing the lowest tiers of democratic institutions, as responsible units of local government. Its recommendations related to measures for strengthening the resource base of the Local Bodies, to help them evolve into responsible units of Local Self Governance. The recommendations of the 5th SFC (2021-26) were grouped into the following four broad heads:

1. Transfer of funds;

²⁶ PMAY-U, SWM, AMRUT, SBM, BASUDHA, JAGA Mission, MUKTA, GARIMA, SUJAL

2. Institutional strengthening;
3. Measures needed to enhance the own source of revenue of Local Bodies;
and
4. General issues.

The total resource transfer to ULBs, recommended by the 4th and 5th SFCs, for the financial years 2018-19 to 2022-23, is detailed in **Table 6.4**.

Table 6.4: Resource transfer recommended by SFCs

(₹ in crore)

Year	Recommendation	Transfer	Short Transfer
2018-19	1,124.78	1,124.78	0.00
2019-20	1,205.84	1,205.84	0.00
2020-21	1,318.75	1,229.71	89.04
2021-22	1,382.41	1,379.85	2.56
2022-23	1,351.63	1,351.63	0.00

Source: information from the H&UD Department

6.8 Recommendations of the CFCs

Year-wise allocation of grants to ULBs, as recommended by the 14th and 15th CFCs, is given in **Table 6.5**.

Table 6.5: Resource transfer recommended by the CFCs

(₹ in crore)

Year	Recommendation	Transfer	Short Transfer
2018-19	404.16	292.73	111.43
2019-20	542.37	401.14	141.23
2020-21	1,087.00	1,087.00	0.00
2021-22	934.67	934.67	0.00
2022-23	958.55	889.06	69.49

Source: information from the H&UD Department

There was shortfall in release of funds during the years 2018-19, 2019-20 and 2022-23. During 2018-19 and 2019-20 the short receipt was due to non-fulfilment of mandatory criteria for receiving Performance Grants.

6.9 Maintenance of Records

The ULBs maintain their Cash Book in Double Entry Accrual Based Accounting System (DEABAS) in digital mode. Further, records for citizen centric services like building permit approval, property tax, water and sewerage management, trade license, marriage registration, faecal sludge and septage management, *etc.*, are maintained on SUJOG portal. The ULBs also maintain manual registers like Assets Register, Advance Register, Stock Register, Demand Register, Receipt Register, Deposit Register, *etc.*

6.10 Maintenance of Accounts by ULBs

- The State has accepted the guidelines set out in the National Municipal Accounting Manual and developed the Odisha Municipal Accounting Manual.
- The ULBs prepare their accounts which are certified by the Director, Local Fund Audit (DLFA), as per Rule 20 (h) of the Odisha Local Fund Audit Rules, 1951.

- During the FY 2022-23, out of 115 ULBs, the DLFA had certified accounts of 100 ULBs with 60 *per cent* shortfall in case of Municipal Corporations, as detailed in **Table 6.6**.

Table 6.6: Accounts of ULBs certified by DLFA during the FYs 2022-23

Category of ULB	Total ULBs	Accounts of ULBs certified	Accounts of ULBs pending to be certified
Municipal Corporation	05	02	03
Municipality	47	39	08
NAC	63	59	04
Total	115	100	15

Source: information furnished by DLFA, Odisha

6.11 Audit of Accounts maintained by ULBs

The DLFA, under the Finance Department of the Government of Odisha, has been the primary Auditor for the ULBs since 2012. The DLFA conducts departmental/ internal audit of the ULBs of all 30 districts of the State, through 26 District Audit Offices, as per the Odisha Municipal Act, 1950 and Odisha Municipal Corporation Act, 2003. Details of audit coverage by the DLFA during the FYs 2020-23 are given in **Table 6.7**.

Table 6.7: Position of audit of ULBs by DLFA

FY	ULBs planned for Audit	ULBs audited	Shortfall
2020-21	114	106	08
2021-22	64	57	07
2022-23	100	100	00

Source: information furnished by DLFA, Odisha

The Pr. Accountant General scrutinised 24 Inspection Reports (IRs) of ULBs issued by DLFA and suggested inclusion of the following issues in the IRs.

- Linking inadequate inspections to non-completion of projects;
- Economic preparation of estimates following schedule of rates;
- Expenditure within the sanctioned amount;
- Payment of social security assistance with thorough check of eligibility;
- Loss to government for non-compliance to government instructions;
- Analysis of eligibility criteria for provision of Public Distribution System beneficiaries.

No response, on action taken on these suggestions, has been received from DLFA (October 2025).

CHAPTER 7

Audit of Municipal Corporations

CHAPTER 7

Audit of Municipal Corporations

7.1 Audit Paragraphs

7.1.1 Suspected fraudulent payment

Suspected fraudulent payment of ₹ 3.29 crore on bio mining of legacy wastes using non-transport and non-existent vehicles

As per Section 163 of Odisha Treasury Code, a Government Officer, entrusted with the payment of money, shall obtain a voucher setting forth full and clear particulars of the claim. Further, Rule 10 of Odisha Municipal Accounts Rules, 2012, stipulates that every transaction of the ULB shall be entered in voucher supported by documents forming the basis of authorisation of transaction. In addition, Rule 51 of Odisha General Financial Rules, provides that every officer should be held personally responsible for any loss sustained by the Government through fraud or negligence on his part.

Audit noticed (March 2024) that Rourkela Municipal Corporation (RMC) executed (May 2022) an agreement with an Executing Agency²⁷, for bio-mining²⁸ of 61,156 MT legacy waste²⁹ at the dump site near Biju Patnaik University of Technology, Rourkela. As per the agreement, Request for Proposal (RFP) submitted during inviting tender, also formed a part of the agreement.

As per Para 3.2 of the RFP, the successful bidder shall carry out total survey of earmarked area in which bio-mining is to be done, in presence of the Executive Engineer of RMC. Further, the entire mining complex shall be under CCTV surveillance along with the weighment system³⁰ and the executing agency shall submit daily excavated waste quantity to RMC with extent of area reclaimed.

Audit examination, however, revealed multiple violations of prescribed contract conditions and procedures. The executing agency commenced bio-mining operations without conducting the mandatory pre-commencement survey in the presence of the Executive Engineer of RMC, as stipulated in Para 3.2 of the Request for Proposal. The waste quantity was revised twice - from the original 61,156 MT to 1.40 lakh MT (January 2023) and subsequently to 1.73 lakh MT (November 2023) - totalling a 183 *per cent* increase from the contracted amount. These substantial modifications were approved by City Mission Management Unit staff, Deputy Commissioner, and Commissioner without the prescribed involvement of the Executive Engineer, contrary to the agreement conditions. No CCTV recordings of the mining complex and weighment system were maintained for the entire bio-mining period, despite this being a specific requirement under Para 3.2 of the RFP that formed part of the executed

²⁷ M/s Pooja Consultation Co. & M/s Global Tech Enviro Experts Pvt Ltd

²⁸ Bio mining includes excavation of waste from dump and transportation to bio-mining plant (setup within perimeter of dump site) to separate soil and recyclables like plastic, metal, paper, textiles, construction & demolition waste materials and other solid materials from legacy waste.

²⁹ Legacy wastes are the wastes that have been collected and kept for years

³⁰ The weighment system is a pit-less fully online electronic, automatic system equipped with the latest technology along with back-up server facility.

agreement. The RMC had paid ₹9.49 crore to the executing agency for mining of 1.73 lakh MT of legacy waste during June 2022 to January 2024.

In the absence of above control mechanism, Audit verified the vouchers for seven months³¹ amounting to ₹5.81 crore paid for bio-mining of 1.06 lakh MT waste and cross-checked the vehicle registration numbers used for transportation of legacy waste during bio-mining activities, with data available in the *Parivahan* portal³². It was observed that 60,058 MT of legacy waste was shown as transported in two motor bikes, one e-rickshaw, and one car and in one non-existent vehicle. For such transportation, ₹3.29 crore (57 per cent of test checked amount) was paid to the Executing Agency, as detailed in *Appendix-7.1*.

Further, from the weighbridge report, audit noticed the following impractical time gaps of zero to five minutes between the weighment of unladen vehicles, loading of legacy wastes and weighment of laden vehicles. (As detailed in *Appendix-7.2*)

- In 03 cases, the time gap was zero minute,
- In 09 cases, the time gap was one minute,
- In 19 cases, the time gap was two minutes,
- In 20 cases, the time gap was three minutes,
- In 26 cases, the time gap was four minutes,
- In 76 cases, the time gap was five minutes.

These time gaps of zero to five minutes between weighment of unladen vehicles and laden vehicles after loading the legacy waste, were impractical as it included activities like weighing of empty vehicle, going from weigh bridge to loading place, loading of vehicle with waste material, loaded vehicle coming from loading place to weighing bridge for weighment and hence, indicates non-compliance with prescribed transportation verification procedures leading to doubts on actual transportation.

Thus, audit documented substantial deviations from prescribed procedures including use of inappropriate vehicles and compressed operational timelines that do not align with standard waste transportation practices, resulting in questionable payments of ₹3.29 crore.

Audit documented control failures and procedural non-compliance indicate management oversight deficiencies requiring accountability assessment. The matter warrants detailed investigation by appropriate authorities to determine the nature and extent of irregularities and establish accountability as per prescribed procedures. The fact has also been intimated (July 2024) to the Government. No reply has been received (October 2025).

7.1.2 Expenditure on non-functional Community toilets

Community Toilets costing ₹ 37.10 lakh not put to use
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As per guidelines of Mukhya Mantri Karma Tatpara Abhiyan (MUKTA) scheme, one of the objectives is to ensure creation and maintenance of inclusive,

³¹ February 2023 to May 2023 and November 2023 to January 2024

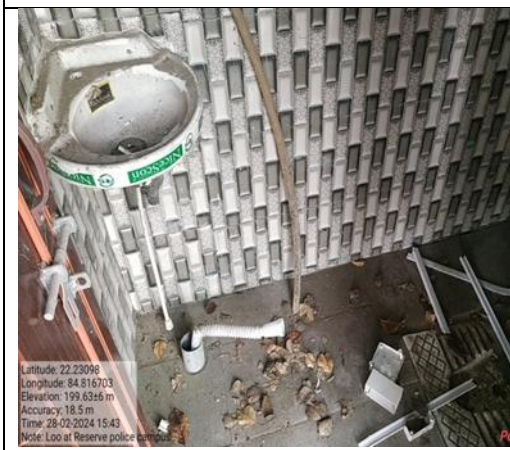
³² <https://parivahan.gov.in> : A website of Ministry of Road Transport and Highways, Government of India which provides detailed information on all registered vehicles.

sustainable, climate resilient community assets for improving quality of life for the urban citizens.

Audit observed (February 2024) that to provide improved sanitation, RMC issued work orders (between March and May 2022) under MUKTA scheme, for construction of 15 community toilets in 12³³ wards with a stipulated completion period from April 2022 to June 2022. The provision in the estimates included both civil and sanitary works. These works were completed at cost of ₹ 37.10 lakh between September and December 2022. The details of the project-wise expenditure, made on each Community Toilet, are shown in the **Appendix-7.3**.

Before completion of these works, the RMC had not taken any step for providing water supply connection to these toilets. Consequently, in absence of water supply, these toilets could not be put to use by the public after completion. It was further noted that the RMC requested (March 2023) Water Corporation of Odisha³⁴ (WATCO) to provide water supply connection for these toilets after a delay of three to six months following their completion. However, till the date of audit (February 2024) no such connection had been provided by WATCO. Any further correspondence of the RMC with WATCO, in this regard, was not on record. Thus, even after lapse of 14-17 months from completion of civil work, the Community Toilets could not be made functional.

Audit conducted (February 2024) JPI along with RMC officials, of these 15 toilets and observed that all toilets were non-functional. Further, the fixtures such as basin, pipes, door and mirror of these toilets, were found to be in damaged condition and were not fit for use, as depicted in the **Photographs** below.

Photograph No-7.1	Photograph No-7.2
	
Non-functional toilet with damaged fittings and fixtures at Reserve Police Campus of Ward No-12	Non-functional toilet with damaged fittings and fixtures near Hrushikesh Ray College, Ward No-15

Audit observed that RMC completed toilet construction without coordinating water supply provision with WATCO before project completion. Despite requesting water connections in March 2023, no connections were provided (February 2024). This lack of infrastructure coordination resulted in 15 community toilets, costing ₹37.10 lakh, remaining non-functional for 14-17

³³ One each in Ward No-9,12,13,16,18,24,28,35 and 37; two each in Ward No- 4,15 and 34

³⁴ A Corporation under H&UD Department, responsible for providing water in major cities in Odisha

months after civil work completion, preventing intended community asset utilisation under the MUKTA scheme.

In reply, the Joint Commissioner, RMC stated (March 2024) that steps would be taken to provide water connection to these toilets to make them functional. The matter has been reported (August 2024) to the Department. Reply was awaited (October 2025).

7.1.3 EWS housing requirement norms violated

Non-compliance with EWS Housing Requirements and Shelter Fee Collection
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The Policy for 'Housing for All in Urban Areas, Odisha, 2015' sets mandatory requirements. Clause 4.1.1.1 requires all apartments exceeding 2,000 sqm plot size to reserve 10 *per cent* built-up area for EWS dwelling units. This reservation is mandatory for building plan approval.

Further, as per Clause 4.1.1.5 (a), in the event of any problem in accommodating EWS dwelling units in a project with less than four acres of land, the Developer shall be allowed to provide the same requirement of EWS housing, at another location, not beyond five km from the original project, within that Development Area.

As per Clause 4.1.1.5 (b), in case, providing the EWS dwelling units at a separate location is not possible, the Developer shall pay Shelter Fee, equivalent to 25 *per cent* of the cost of construction of the standard size of the EWS Unit. The Shelter Fee so collected, shall be included as a part of the Comprehensive Development Plan Infrastructure Development Fund (CIDF) in each Development Authority to be used for provisioning housing for all.

As per Notification of H&UD Department (August 2015 and December 2020), the cost of construction of each EWS dwelling unit was ₹1,750 per sqft with an increase @ 2 *per cent* per annum with effect from FY 2021-22.

Audit observed that Cuttack Municipal Corporation (CMC) granted (February 2022 and June 2022) permissions to a developer³⁵ for construction of two Multistoried Commercial-cum-residential apartments in Bidyadharpur Mouza under Sector-8 and Sector-11 of the Corporation. Project one covered 4,890 sqm with 32,451 sqm built-up area. Project two covered 9,837 sqm with 98,706 sqm built-up area. Accordingly, the Developer had to construct EWS units of 3,245 sqm (34,929 sqft³⁶) and 9,870 sqm (1,06,240 sqft) respectively.

Audit noticed from the approved plan of these two projects that these plans did not include any provisions for construction of EWS dwelling units. Neither had the Developers submitted any practical reasons for not provisioning EWS dwelling units in these projects nor opted for the permissible off-site option within five km for EWS construction. Also, CMC had not enforced provisioning for EWS dwelling units in these projects. In absence of any EWS dwelling units' provisions in the projects, the CMC was required to demand Shelter Fee of

³⁵ M/s River Front Developers Pvt. Ltd

³⁶ 1sqm = 10.764 sqft

₹6.40 crore (₹1.56³⁷ crore and ₹4.84³⁸ crore) from the Developer while approving the plan for the projects, which was not demanded by the CMC.

Audit had observed systematic non-compliance with policy provisions. CMC approved projects without ensuring mandatory EWS requirements. The prescribed shelter fee collection mechanism was not implemented. This prevented the intended contribution of ₹6.40 crore to the Comprehensive Development Plan Infrastructure Development Fund.

The fact had also been brought (January 2024) to the notice of the H&UD Department. No reply has been received from CMC and the Department (October 2025).

³⁷ 34929 sqft X ₹1785 X 25%

³⁸ 106240 sqft X ₹1821X25%

CHAPTER 8

Function Based Audit of ULBs

Chapter- 8

Function Based Audit of ULBs

8.1 Introduction

This chapter presents findings from a function-based audit. The audit used a district-centred approach to assess selected Urban Local Bodies. The examination focused on performance of the ULBs in delivering services of devolved functions. The 74th CAA, 1992 transferred eighteen functions to Urban Local Bodies. These functions established ULBs as institutions of local self-government. Audit evaluated whether ULBs delivered intended services through assigned activities.

8.2 Scope of Function-based Audit

The Function-based Audit was conducted in five³⁹ districts, covering the FYs 2020-23 in 26⁴⁰ out of 34 ULBs of these districts. The focus of Function-based Audits was on financial management by the ULBs and activity related to ‘Public health’ under the function “Public health, sanitation conservancy and solid waste management”. The sampled districts and ULBs were selected as part of a periodic audit cycle designed to ensure coverage of all districts over a defined timeframe.

8.3 Audit Methodology and Criteria

Audit examined records of selected ULBs and conducted joint physical inspections (JPIs) with authorised representatives to gather evidence for audit conclusions based on the provisions contained in the:

- 74th Constitution Amendment Act, 1992;
- Odisha Municipal Corporation Act, 2003;
- Odisha Municipal Act, 1950;
- Odisha Municipal Accounts Rules, 2012;
- Instructions issued by Governments of Odisha and India.

8.4 Overview of Function and Cross-Cutting activities

The 74th CAA, 1992, envisaged the transfer of 18 Functions as listed in Schedule 12 of the Constitution to the ULBs. The State has devolved 17 out of these 18 Functions to the ULBs. Amongst these 17 Functions, “Public health, sanitation conservancy and solid waste management” is the Function selected for Audit. Out of those functions, Audit reviewed the activity “Public health” in the selected ULBs.

As per Section 501 of the Odisha Municipal Corporation Act, 2003, every Municipal Corporation is required to build health management capacities to improve health service delivery to the poor. As per Section 352 of the Odisha Municipal Act, 1950, every Municipality is to establish and maintain dispensaries and hospitals, for the use of inhabitants.

Further, the ULBs are empowered to generate their own source revenue from various ways, *i.e.* Property tax, Hoarding tax, Trade license fee, Parking fee,

³⁹ Baragarh, Dhenkanal, Ganjam, Khordha and Nabarangpur

⁴⁰ **Municipal Corporation:** Berhampur and Bhubaneswar, **Municipality:** Bargarh, Hinjilicut, Nabarangpur and Umarkote, **NAC:** Aska, Attabira, Balugaon, Banapur, Barpali, Bellaguntha, Bhuban, Chhatrapur, Chikiti, Digapahandi, Gopalpur, Hindol, Kamakhyanager, Khallikote, Kodala, Padampur, Polasara, Purushottampur, Rambha and Surada.

User fee, Rent from Shops, *kalyan mandap*, etc. In this chapter, audit findings on financial management related to generation of own revenue have been included.

8.5 Financial Management in ULBs

Audit examined fund utilisation in 26 ULBs across 05 districts during 2020-23.

Table 8.1 details receipts and expenditure positions for test-checked ULBs.

Table 8.1: Receipts and expenditure position of the test-checked ULBs

(₹ in crore)

District	Name of ULB	Year	Opening Balance	Receipt	Total	Expenditure	Closing Balance	% Utilisation
Bargarh	Bargarh Municipality	2020-23	40.42	141.47	181.89	131.02	50.87	72.03
	Attabira NAC	2020-23	22.17	36.25	58.42	32.96	25.46	56.42
	Barpali NAC	2020-23	21.81	48.88	70.69	46.25	24.44	65.43
	Padampur NAC	2020-23	11.96	29.88	41.84	27.90	13.94	66.68
	District Total	2020-23	96.36	256.48	352.84	238.13	114.71	67.49
Dhenkanal	Hindol NAC	2020-23	7.56	46.54	54.10	41.62	12.48	76.93
	Bhuban NAC	2020-23	12.01	49.10	61.11	38.14	23.97	62.41
	Kamakhyanagar NAC	2020-23	3.02	43.46	46.48	42.51	3.97	91.46
	District Total	2020-23	22.59	139.10	116.69	122.27	40.42	75.62
Ganjam	Berhampur Municipal Corporation	2020-23	262.94	743.62	1,006.56	662.39	344.17	65.81
	Hinjilicut Municipality	2020-23	4.00	30.71	34.71	29.49	5.22	84.96
	Aska NAC	2020-23	7.21	35.52	42.73	24.69	18.04	57.78
	Bellaguntha NAC	2020-23	9.95	16.09	26.04	15.88	10.16	60.98
	Chhatrapur NAC	2020-23	16.55	32.08	48.63	23.15	25.48	47.60
	Chikiti NAC	2020-23	4.64	39.44	44.08	29.69	14.39	67.35
	Digapahandi NAC	2020-23	12.25	34.51	46.76	30.04	16.72	64.24
	Gopalpur NAC	2020-23	7.60	26.18	33.78	25.67	8.11	75.99
	Khallikote NAC	2020-23	10.60	30.21	40.81	26.09	14.72	63.93
	Kodala NAC	2020-23	17.15	26.18	43.33	25.67	17.66	59.24
	Polasara NAC	2020-23	9.05	46.90	55.95	38.91	17.04	69.54
	Purushottampur NAC	2020-23	11.29	33.24	44.53	34.79	9.74	78.13
	Rambha NAC	2020-23	7.62	16.38	24.00	15.36	8.64	64.00
	Surada NAC	2020-23	11.09	27.74	38.83	26.13	12.70	67.29
	District Total	2020-23	392.04	1,138.80	1,530.74	1,007.95	523.12	65.85
Khordha	Bhubaneswar Municipal Corporation	2020-23	876.80	1,237.83	2114.63	978.34	1136.29	46.27
	Balugaon NAC	2020-23	8.89	38.54	47.43	26.30	21.13	55.45
	Banapur NAC	2020-23	13.39	33.73	47.12	24.93	22.19	52.91
	District Total	2020-23	899.08	1,310.10	2,209.18	1,029.57	1,179.61	46.60
Nabarangpur	Nabarangpur Municipality	2020-23	6.00	38.45	44.45	14.95	29.50	33.63
	Umerkote Municipality	2020-23	18.12	52.09	70.21	32.10	38.11	45.72
	District Total	2020-23	24.12	90.54	114.66	47.05	67.61	41.03
Grand Total			2020-23	1,434.19	2,935.02	4,369.11	2,444.97	55.96

Source: Information collected from the test-checked ULBs

These ULBs utilised 55.96 per cent of available funds during the audit period. Total receipts amounted to ₹4,369.11 crore. Total expenditure reached ₹2,444.97 crore. Closing balances totalled ₹1,925.47 crore.

Dhenkanal district recorded the highest utilisation at 75.62 per cent. Kamakhyanagar NAC achieved 91.46 per cent utilisation. Hindol NAC utilised 76.93 per cent of funds. Bhuban NAC recorded 62.41 per cent utilisation.

Ganjam district utilised 65.85 *per cent* of ₹1,530.74 crore received. Hinjilicut Municipality achieved 84.96 *per cent* utilisation. Chhatrapur NAC recorded 47.60 *per cent* utilisation. Thirteen other ULBs showed varying utilisation rates.

Bargarh district achieved 67.49 *per cent* overall utilisation. Bargarh Municipality spent ₹131.02 crore. Three NACs recorded utilisation ranging from 56.42 to 66.68 *per cent*.

Khordha district utilised 46.60 *per cent* of available funds. Bhubaneswar Municipal Corporation received ₹2,114.63 crore. BMC utilised 46.27 *per cent* of available funds. Balugaon NAC utilised 55.45 *per cent*. Banapur NAC utilised 52.91 *per cent*.

Nabarangpur district recorded 41.03 *per cent* utilisation. Nabarangpur Municipality utilised 33.63 *per cent* of ₹44.45 crore. Umerkote Municipality utilised 45.72 *per cent* of ₹70.21 crore.

Nabarangpur district recorded the lowest fund utilisation of 41.03 *per cent*. Notably, Nabarangpur Municipality utilised only 33.63 *per cent*, the lowest among all ULBs audited, despite availability of ₹44.45 crore.

Highest utilisation rates included Kamakhyanagar NAC (91.46 *per cent*), Hinjilicut Municipality (84.96 *per cent*), and Purushottampur NAC (78.13 *per cent*). Lowest utilisation rates included Nabarangpur Municipality (33.63 *per cent*), Umerkote Municipality (45.72 *per cent*), and Bhubaneswar Municipal Corporation (46.27 *per cent*). Substantial closing balances remained across districts. Khordha district retained ₹1,179.61 crore. Ganjam district retained ₹523.12 crore. Nabarangpur district retained ₹67.61 crore.

8.5.1 Deficiencies in issue and renewal of Trade Licenses

As per Section 102 of the Odisha Municipal Act, 1950 and Section 671 of Odisha Municipal Corporation Act, 2003, ULBs are empowered to conduct survey and inspection of any building, land, premises, which is necessary for the purpose of this Act. Section 290(1) and 616A (1) require trade licences for all business operations. Sections 290(5) and 617(9) mandate licence renewal applications 30 days before year-end.

Audit noticed that:

- Seventeen ULBs out of twenty-six test-checked did not conduct prescribed surveys. These surveys identify eligible traders for registration and licence issuance. JPI conducted during July 2023 and March 2024, revealed that 164 out of 235 business entities (70 *per cent*) in 10 ULBs were operating without any Trade licence, as detailed in the **Appendix 8.1**.

Photograph No- 8.1	Photograph No- 8.2
	
<i>Shops without trade licence at NAC, Hindol</i>	<i>Shops without trade licence at NAC, Bhuban</i>

- Further, these 17 test checked ULBs had not followed up the renewal of the Trade licenses, issued earlier after lapse of the validity period of these licenses as observed from the Trade License Registers. During JPI, Audit noticed 40 business entities in five ULBs, were operating their business without renewing their license after lapse of their trade license, as detailed in **Appendix-8.2**.

Photograph No- 8.3	Photograph No- 8.4
	
<i>Shops with lapsed trade licence at Bargarh Municipality</i>	

- During 2020-23, 10 ULBs recorded 11,367 non-renewal cases. This resulted in uncollected revenue of ₹9.59 crore. The revenue loss has been determined based on the last licence fee paid by the respective business entities, as recorded in ULB registers. The ULB-wise details are provided in **Appendix-8.3**.

In reply the ULBs stated (between July 2023 and March 2024) that steps would be taken to issue and renew trade licenses and recover the outstanding trade license fees. The replies are not tenable since no survey was conducted to issue Trade license to new eligible traders and renewal of existing licence.

Audit observed systematic non-compliance with statutory survey requirements. ULBs did not implement prescribed licence issuance and renewal procedures. This prevented collection of legitimate revenue sources during the review period.

No reply has been received from the Department (October 2025).

8.5.2 Short collection of stall / shop rents

Section 123 of the OMC Act 2003 makes ULBs responsible for recovering taxes and other dues. Sections 161 and 162 of the Odisha Municipal Act 1950 empower ULBs to recover arrears through sale of defaulters' movable property.

The test checked 22 ULBs, during 2020-23, across five districts recorded total rent demand of ₹4.47 crore. Collections reached ₹2.52 crore (56 *per cent*). Outstanding arrears totalled ₹1.95 crore (44 *per cent*). The overall collection against the demand varied among districts, with the highest in Dhenkanal district (66 *per cent*) and lowest in Khordha district (44 *per cent*), as detailed in *Appendix-8.4*. Despite the availability of legal provisions for coercive recovery, under Section 161 and 162 of the Odisha Municipal Act, no action was taken by the ULBs to recover these dues.

In their replies (between July 2023 to March 2024), the ULBs stated that steps would be taken to collect the outstanding rent. However, ULBs did not utilise prescribed legal recovery mechanisms during the audit period.

No reply has been received from the Department (October 2025).

8.5.3 Deficiencies in collection of Property tax

Under Section 131 (1) of the Odisha Municipal Act, 1950 and Section 192 of the Odisha Municipal Corporation Act, 2003, the ULBs have been vested with the power to levy property tax on lands and buildings.

Further, as per Section 161(1) of the Odisha Municipal Act, 1950 and 259(a) of the Odisha Municipal Corporation Act 2003, if the sum due on account of any tax is not paid within 61 days from the date on which it became due, the concerned officer shall serve a notice to the person. If still, the dues are not collected, the ULBs are armed with Section 162 and Section 259(b) of respective Acts to levy by distress and sale of any movable property belonging to the defaulter. However, Audit noticed the following deficiencies in collection of Property tax.

8.5.3.1 Maintaining of database of Property tax

As per Para 2 of Odisha Municipal Accounting Rule, 2012 Management Information System (MIS) reports are necessary in the ULBs for measuring its activities and for providing information on accounting, financial & non-financial aspects in an integrated mode. The objective of development of MIS reports is to provide performance details and statistical data for decision making process of the ULBs.

Audit noticed that in seven⁴¹ out of 26 test checked ULBs across five districts, no MIS data base was maintained with respect to property tax collection. Thus, the ULBs lacked critical information on number of holdings, plinth areas of the holdings, number of floors, types of properties, *etc.* In absence of such information, property tax assessments lacked prescribed information requirements.

In BMC, the MIS data base related to property tax was reviewed and the following deficiencies were noticed from analysis of 1.13 lakh records.

- Names of *Mouzas*⁴² and plinth areas had not been mentioned in 1.09 lakh records.
- Names of Zones had not been mentioned in 71 records.
- Ward numbers had not been mentioned in nine records.

⁴¹ Aska, Bhuban, Digapahandi, Gopalpur, Hinjilikatu, Surada and Umerkote

⁴² The lowest unit of area, for the purpose of public notification, for specifying a village.

- Property numbers and tax IDs lacked a standardised format and were recorded inconsistently.
- Number of floors had not been mentioned in any of the records.
- The types of property were also not mentioned in any of the records.

Thus, BMC's property tax database contained data that was inconsistent and incomplete. Moreover, although MIS reports contained information on demand, collection and balance, these were not monitored to review the cases where 48,148 demands had been raised but no corresponding collections had been made. No reply was furnished by BMC (October 2025).

8.5.3.2 Outstanding Property Tax

Audit observed that based on the incomplete database, 24⁴³ out of 26 test checked ULBs across five sampled districts raised demands for property tax amounting to ₹116.70 crore during the FYs 2020-23. Against this, ₹93.60 crore was collected, leaving a balance of ₹23.10 crore, as of March 2023, as detailed in *Appendix-8.5*.

The overall collection of tax, in these test checked districts, was 80.21 *per cent* of the total demand, with the highest in Khordha district (90.17 *per cent*) and lowest in Dhenkanal district (33.72 *per cent*).

As required under, Section 161 and 162 of the Odisha Municipal Act, 1950 and 259 of the Odisha Municipal Corporation Act, 2003, the ULBs had neither issued any notice nor initiated penal action against the defaulters for non-payment of the property tax. Thus, outstanding property tax dues of ₹23.10 crore remained uncollected during the review period.

In reply the ULBs stated (between July 2023 to March 2024) that steps would be taken to collect the outstanding dues. However, ULBs did not utilise prescribed legal recovery mechanisms during the audit period.

No reply has been received from the Department (October 2025).

8.5.4 Short collection of User Fee

The H&UD Department mandated (July 2012) ULBs to collect user fee, as service providers, for collection of solid waste. As per Section 261(1) of the Odisha Municipal Corporation Act, 2003 and Section 345 of Odisha Municipal Act, 1950, if the sum due on account of any charges leviable under this Act was not paid, the Executive Officer may either prosecute such person or cause to be served on such person a notice of demand.

Audit noticed in 14 out of 26 test checked ULBs across the sampled districts, a total demand of ₹18.32 crore was raised during the FYs 2021-23. However, only ₹1.89 crore (10.31 *per cent*) was collected, leaving an outstanding balance of ₹16.43 crore as of March 2023, as detailed in *Appendix-8.6*. The overall collection of user fees in these test districts was 10.31 *per cent* of the total demand with the highest in Bargarh district (65.34 *per cent*) and lowest in Khordha districts (8.32 *per cent*). ULBs did not issue prescribed demand notices or initiate legal action for outstanding user fees.

⁴³ **Municipal Corporation:** Berhampur and Bhubaneswar, **Municipality:** Bargarh, Hinjilicut and Umakote, NAC: Aska, Balugaon, Banapur, Barpali, Bellaguntha, Bhuban, hhatrapur, Chikiti, Digapahandi, Gopalpur, Hindol, Kamakhyanagar, Khallikote, Kodala, Padampur, Polasara, Purushottampur, Rambha and Surada.

In reply, the ULBs stated (between July 2023 to March 2024) that steps would be taken to collect the balance user fees. However, ULBs did not utilise prescribed legal collection mechanisms during the audit period.

No reply has been received from the Department (October 2025).

8.6 Service delivery on Public Health

As per Section 501 of the OMC Act, 2003, every Municipal Corporation in the State is required to build health management capacities to improve health service delivery to the poor. As per Section 352 of the OM Act, 1950, every Municipality is to establish and maintain dispensaries and hospitals, for the use of inhabitants.

Audit noticed that there were no hospitals under the control of any of the test-checked ULBs, except BMC.

BMC operates a hospital at Lingaraj Nagar functioning as an Urban Community Health Centre. The facility serves approximately 2.5 lakh residents in Bhubaneswar's old town area. Annual patient inflow exceeded two lakh during the last five years. Daily outdoor patient cases averaged 600-700. Monthly child deliveries ranged from 50-60 cases. The 108-bed hospital operated with 56 functional beds. Eighteen doctors were appointed on Foreign Service⁴⁴ basis. Further, as per Indian Public Health Standards, there should be 25 doctors for a 100 bedded Community Health Centre (CHC), whereas there were 18 doctors in this CHC.

The Hospital was yet to get a delivery point (DP)/ First Referral Unit⁴⁵ status from the Director, National Health Mission, Odisha, despite fulfilling the major requirements for a First Referral Unit (FRU), viz. specialists, operation theatre, labour room, staff nurses, blood bank, etc. Although BMC provided essential health services to a large urban population, the hospital operated below its full capacity due to the absence of FRU status. As a

result, around 2.5 lakh urban residents continued to remain deprived of specialised maternal and emergency healthcare services envisaged under the FRU framework. No reply was furnished by BMC (September 2024).

No reply has been received from the Department (October 2025).

Photograph No- 8.5



BMC Hospital

⁴⁴ As per the Rule 16 of the Odisha Service Code, 'Foreign Service' means service in which a government servant receives his pay with the sanction of the Government, from any source other than the Consolidated Fund of India or of a State.

⁴⁵ A 'First Referral Unit' is a Community Health Centre which is equipped with clinical facilities for providing emergency care 24*7 hours

8.7 Conclusion

ULBs demonstrated systematic non-compliance with prescribed revenue collection procedures. Property tax databases were not maintained according to requirements. Surveys for identifying potential trade licence holders were not conducted. Existing trade licence renewals were not pursued. Outstanding fees and revenues remained uncollected despite available legal recovery mechanisms. These compliance gaps prevented collection of legitimate revenue sources during the review period. Only BMC maintained a hospital facility as required under municipal legislation. Other test-checked ULBs had not established healthcare facilities as mandated by Sections 501 and 352 of relevant municipal Acts.

8.8 Recommendations

Based on the audit findings, it is recommended to:

- *Establish comprehensive property tax databases complying with Management Information System requirements. Include essential property details such as mouza names, zones, ward numbers, property types, and floor information.*
- *Conduct mandatory surveys to identify eligible traders as required under Section 102. Implement systematic trade licence renewal procedures within prescribed timeframes.*
- *Utilise legal recovery mechanisms under Sections 161, 162, and 259 for outstanding revenues.*
- *Establish healthcare facilities as mandated under Sections 501 and 352 of municipal legislation. Ensure compliance with Indian Public Health Standards for staffing and infrastructure requirements.*

CHAPTER 9

Other Compliance Audit of Urban Local Bodies

CHAPTER 9

Other Compliance Audit of Urban Local Bodies

9.1 Audit Paragraphs

9.1.1 Avoidable loss of interest

Loss of interest due to retention of scheme funds in Saving accounts of bank instead of Flexi accounts

As per instructions issued (October 2012, November 2014 and March 2019) by the Finance Department, scheme/programme funds which are authorized to be deposited in a bank, should be kept in Flexi Accounts to avail higher interest from the bank, which can be used to expand the coverage of the scheme/programme.

Audit noticed (March 2023 to February 2024) that during the period 2019-23, two ULBs – NAC Attabira and NAC Barpali deposited funds pertaining to 12⁴⁶ different schemes in Savings accounts of various banks instead of keeping these in Flexi accounts. As the rates of interest⁴⁷ in the deposit of Savings Bank Account varied across the period ranging from 2.7 *per cent* and 3.25 *per cent*, these ULBs received interest of ₹1.46 crore from these unspent scheme funds.

During the same period, the rate of interest in the deposit of Flexi accounts was between 2.9 to 5.75 *per cent*. Considering the above higher rate of interest, had the funds been deposited in Flexi accounts, the ULBs would have received interest of ₹1.61 crore instead of ₹1.46 crore. Thus, non-adherence to the instructions of the Finance Department to deposit the unspent funds of the scheme in Flexi accounts, resulted in loss of interest of ₹15.17 lakh, as detailed in the **Table 9.1**.

Table 9.1: Loss of Interest by keeping Scheme Funds in Savings Accounts instead of Flexi Accounts

(₹ in Lakh)

Sl. No	Name of the ULB	No. of bank A/Cs	Financial years	Interest earned in SB Account	Interest earned if in Flexi Account	Loss of Interest
1	NAC Attabira	6	2019-2023	39.04	45.67	6.63
2	NAC Barpali	10	2020-2023	106.51	115.05	8.54
Total		16		145.55	160.72	15.17

Source: Records of ULBs concerned.

The Executive Officer of NAC, Attabira and NAC, Barpali stated (February 2024) that action would be taken to convert all these Savings accounts into Flexi accounts. However, the fact remains that the ULBs had missed the opportunity

⁴⁶ Central Finance Commission, State Finance Commission, Urban Infrastructure Development Initiative, Member of Parliament Local Areal Development, Special Problem Fund, Western Odisha Development Council, Creation and Maintenance of Capital Assets, Kalyan Mandap and Water Bodies, Road and Bridges, Flood, Auditorium, Odisha Tourism Development Corporation.

⁴⁷ Historic interest rate data of State Bank of India.

to earn interest of ₹15.17 lakh, which could have been Utilised as an additional source of funds to expand the coverage of these schemes/programmes. Hence, responsibility may be fixed and appropriate action may be taken against those responsible for such loss to ULBs. The fact had been intimated (July 2024) to the Department. No reply was received (October 2025).

9.1.2 Suspected fraudulent payment

Suspected fraudulent payment of hire charges of vehicle on official tour

As per Section 163 of Odisha Treasury Code, a government officer, entrusted with the payment of money, shall obtain a voucher setting forth full and clear particulars of the claim and all information necessary for its proper classification and identification in the accounts. Further, as per Rule 51 of Odisha General Financial Rules, every officer should be held personally responsible for any loss sustained by the Government through fraud or negligence on his part.

Audit noticed (December 2020) that the Executive Officer, Gudari, Rayagada conducted official tours during December 2018 to July 2020. Being the head of office, she herself got the supporting bills verified by her subordinates, approved the bills and received ₹1.09 lakh towards reimbursement of hire charges of vehicles mentioning use of hired cars, as detailed in **Appendix-9.1**. Audit cross-checked the vehicle registration numbers with data from the Parivahan portal⁴⁸ and found that the vehicles mentioned in the bills were two-wheelers, not four-wheelers as claimed. Screenshot of one such vehicle status from Parivahan Portal is shown in the **Photograph** below. Thus, the vehicles stated to be used in the tour were not motor cars.

Photograph No- 9.1			
VAHAN NR e-Services Ministry of Road Transport & Highways Government of India			
Know Your Vehicle Details		Logout	
RC STATUS			
OD07H4645		Status: ACTIVE	
M-Cycle/Scooter(ZWN)		Emission norms: BHARAT STAGE III	
Fuel: PETROL			
GLAMOUR CAST DRS			
HERO MOTOCORP LTD			
GANJAM RTO, Odisha			
Owner Name: *****A		Registration Date: 21-Mar-2015	
Validity			
Fitness/REGN: 04-Mar-2030		MV Tax: 31-03-2030	
PUC: 20-Nov-2020			
Insurance Details			
Company: ICICI Lombard General Insurance Co. Ltd.			
Validity: 05-Mar-2026			
M-cycle/Scooters Vehicle no OD07H4645 shown as car for claiming Tour Allowance			

Vehicle registration verification revealed discrepancies between claimed four-wheelers and registered two-wheelers. This indicates irregular claim procedures

⁴⁸ <https://parivahan.gov.in> : It provides detailed information on all registered vehicles.

requiring investigation. The audit documented ₹1.09 lakh in questionable vehicle hire charges.

On this being pointed out in Audit, the Executive Officer, Gudari, without giving any specific reply, stated (December 2021) that early action would be initiated. The matter requires detailed investigation by appropriate authorities to determine the nature and extent of irregularities in vehicle hire charge procedures. The fact had also been brought (January 2024) to the notice of the H&UD Department. No reply was received from the Department (October 2025).



(Subu R.)

Bhubaneswar

11 MAY 2026

The Principal Accountant General (Audit-I)

Odisha

Countersigned



(K. Sanjay Murthy)

New Delhi

18 MAY 2026

The Comptroller and Auditor General of India

Appendices

Appendix-1.1
(Refer Paragraph No 1.1)

A: List of PRIs audited during 2023-24

ZP	PS	GP
Bargarh	Bargarh	Kuruan, Tumagaon, Dhanger, Nileswar, Bardol
	Attabira	Janged, Godbhaga, Manapada, Lahanda, Kumelsingha
	Jharbandh	Bhandarpuri, Laudidarha, Bilashpur, Bhainsadhara, Angarpada
	Padampur	Barihapalli, Jamartala, Gyan, Kansar, Kanisingha
	Bheden	Ainlapalli, Kubedega, Lupursingha, Talmenda, Sunalaarmbha
	Bijepur	Samaleipadar, Badabausen, Jaring, Kharuunda, Buromunda
Dhenkanal	Gondia	Barada, Dasmantpur, Pingua, Joranda, Santhapur
	Bhuban	Baruan, Mathkargola, Dhalapada, Kanapa, Dayanabil
	Parjang	Gadaparajang, Damal, Basoi, Gengutia, Manikamara
	Odapada	Kandabindhra, Kusupanga, Bido, Kamalanga, Gobindaprasad
	Kamakhyanager	Analabereni, Bhairapur, Kadua, Baisinga, Saruali
	Hindol	Nuabag, Hatura, Bampa, Patala, Jarada
Nabarangpur	Nandahandi	Baniamaliguda, Mentri, Jagannathpur, Nisnandhi, Jhadbandhguda
	Kosagumunda	Badagumunda, Kukudisemal, Kodinga, Sanambada, Kosumgumunda
	Papadahandi (2)	Makia, Dengaguda, Pandikote, Naktiguda, Sanabarli
	Umarkote	Bhandariguda, Karagam, Sukhigam, Badakumari, Badabharandi
	Raighar	Turudihi, Kundei, Gona, Mundibeda, Khuduku
	Chandahandi	Malgam, Kuhudi, Koilimunda, Saradhapur, Dhadiapani
Khordha	Bhubaneswar	Dadha, Nanput, Lingipur, Andharua, Tikarpada
	Jatni	Taraboi, Kantia, Benapajari, Pradhansasi, Angarpada
	Banapur(2)	Bheteswar, Ayatpur, Tumurapat, Bhabanipur, Nachuni
	Tangi	Lendo, Sundarpur, Dia, Chhanagiri Ujalagopinathpur
	Balipatna	Turintira, Bhakarsahi, Kurunjipur, Marthapur, Pampalo
	Begunia	Dingara, Badabarana, Gadmantiri, Haja, Radhakantpur
Ganjam	Sheragada	Sheragada, Narendrapur, Pitala, Dhantra, Govindpur
	Chikiti	Ekasingi, Kalabada, Rampa
	Sanakhemundi	Sahaspur, Kandarada, Ereindra
	Sorada	Sidhapur, Raibandha, Suramani
Keonjhar	Banspal	Talakainsari, Gonasika, Suakati, Sahar, Kalanda

Audit Report (Local Bodies) for the year ended March 2023

	Joda	Aneisikala, Kalimati, Bhadrasahi, Palasa, Jalanga
	Hatadihi	Hatadihi, Salania, Balibarei, Panchugochhia, Sadha
Sundargarh	Koira	Koira, K Balanga, Soyamba, Gopna, Kalta
	Lahunipada	Badapurunapani, Talabahal, Darjiling, Kurda, Rajamunda
Bhadrak	Bhadrak	Goramati, Khandatada, Bishnupursingha
	Basudevpur	Andola, Jagannathpur, Padmapur
	Bhandaripokhari	Naami, Ramachandrapur, Bayanbanapur
Angul	Chhendipada	Kanalo, Changudia, Brhmanbil
	Pallahara	Bandhabhuin, Alori, Pabitrapur
	Talcher	Ghantapada, Gobara, Santhapada
Gajapati	Nuagada	Nuagada, Badapada, Tangili
	Mohana	Badasanghaba, Birikote, Sikulipadar
	Kasinagar	Ranipeta, Patrada, Allada
Jajpur	Badchana	Sunguda, Bikramitran, Khaira
	Bari	Ratnagiri, Bainsiria, Bodua
	Korei	Janha, Taharpur, Kacharasahi
Jagatsinghpur	Raghunathpur	Jagannathpur, Adheikula, Dhardharpur
	Ersama	Balitutha, Palikanta, Ersama
	Balikuda	Tarasahi, Arilo, Khalagaon
	Daringbadi, Kandhamal	
Total- 12	49	204

B: List of ULBs audited during 2023-24

District	Municipal Corporation	Municipality	NAC
Bargarh	-	Bargarh	Padampur, Barpalli, Attabira
Khurdha	Bhubaneswar	-	Balugaon, Banapur
Ganjam	Berhampur	Hinjilicut	Aska, Belguntha, Digapahandi, Sorada, Polsara, Chhatrapur, Purusottampur, Gopalpur, Rambha, Khalikote, Kodala
Dhenkanal	-	-	Kamakhyanager Bhuban, Hindol
Cuttack	Cuttack	-	-
Sambalpur	Sambalpur	-	-
Sundargarh	Rourkela	-	-
Nabarangpur	-	Nabarangpur, Umarkote	-
Total	5	4	19

Appendix-2.1
(Refer Paragraph No. 2.2)

Status of devolution of 29 functions of the State Government, to PRIs (as of March 2023)

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

Source: information collected from the PR & DW Department

Appendix-3.1
(Refer Paragraph- 3.1)

List of functions enumerated in Eleventh Schedule

Sl. No	Functions
1	Agriculture, including agricultural extension
2	Land improvement, implementation of land reforms, land consolidation and soil conservation
3	Minor irrigation, water management and watershed development
4	Animal husbandry, dairying and poultry
5	Fisheries
6	Social forestry and farm forestry
7	Minor forest produce
8	Small scale industries, including food processing industries
9	Khadi, village and cottage industries
10	Rural housing
11	Drinking water
12	Fuel and fodder
13	Roads, culverts, bridges, ferries, waterways and other means of communication
14	Rural electrification, including distribution of electricity
15	Non-conventional energy sources
16	Poverty alleviation programme
17	Education, including primary and secondary schools
18	Technical training and vocational education
19	Adult and non-formal education
20	Libraries
21	Cultural activities
22	Markets and fairs
23	Health and sanitation, including hospitals, primary health centres and dispensaries
24	Family welfare
25	Women and child development
26	Social welfare, including welfare of the handicapped and mentally retarded
27	Welfare of the weaker sections, and in particular, of the Scheduled Castes and the Scheduled Tribes
28	Public distribution system
29	Maintenance of community assets

Appendix-3.2
(Refer Paragraph- 3.1)

List of functions devolved by State Government

Sl. No	Functions	Sl No. as per 11th Schedule
1	Agriculture, including agricultural extension	1
2	Land improvement, implementation of land reforms, land consolidation and soil conservation	2
3	Minor irrigation, water management and watershed development	3
4	Animal husbandry, dairying and poultry	4
5	Fisheries	5
6	Minor forest produce	7
7	Rural housing	10
8	Drinking water	11
9	Roads, culverts, bridges, ferries, waterways and other means of communication	13
10	Non-conventional energy sources	15
11	Poverty alleviation programme	16
12	Education, including primary and secondary schools	17
13	Adult and non-formal education	19
14	Markets and fairs	22
15	Health and sanitation, including hospitals, primary health centres and dispensaries	23
16	Family welfare	24
17	Women and child development	25
18	Social welfare, including welfare of the handicapped and mentally retarded	26
19	Welfare of the weaker sections, and in particular, of the Scheduled Castes and the Scheduled Tribes	27
20	Public distribution system	28
21	Maintenance of community assets	29

Appendix-3.3
(Refer Paragraph No-3.3)

Major functions carried out by PRIs as per their respective Acts

PRIs	Functions
ZP	1. Undertakes schemes and provides financial assistance relating to the development of agriculture, social forestry, livestock, industries, co-operative movement, rural credit, water-supply, distribution of essential commodities, rural electrification, minor irrigation, public health and sanitation, communications, primary, secondary and adult education including welfare and other objects of general public utility 2. Preparation of plans for economic development and social justice and execution of schemes, performance of act or management of any institutions as entrusted by the government, including the matters included in 11th Schedule to the Constitution 3. Managing and maintaining work of public utility or institution vested in it or under its control 4. Providing grants and aid to Samitis or GPs, any school, public library, public institution or public welfare organisation within the district 5. Implementation of anti-poverty programmes and its monitoring supervision 6. Distribution of Untied funds 7. Adoption of measures for relief distress
PS	1. Planning, execution and supervision of development programmes, schemes and works relating to community development 2. Preparation of plans for economic development and social justice and execution of any other schemes, performance of any act or management of any institutions or organization entrusted by the Government including those in relation to the matters included in 11th Schedule to the Constitution 3. Management, control and spread of primary education 4. Management of trusts and endowments and other institutions entrusted to them by the Government 5. Supervision of the GPs within the block 6. Activities on enforcement of laws relating to vaccination 7. Borrowing of money and granting of loans, as approved by the Government
GP	Obligatory functions 1. Construction, repair maintenance, alteration and improvement of lighting, watering and cleaning of public streets and other public places 2. Construction, maintenance and cleaning of drains and drainage works and all public latrines <i>etc.</i>, disposal of drain water and sullage 3. Construction and maintenance of works related to water supply 4. Removal of unauthorised obstructions, projections and encroachments in or upon public streets and other public places 5. Scavenging, removal and disposal of filth, rubbish and other obnoxious polluted matters 6. Measures for preventing and checking the spread of epidemic or infectious and other dangerous diseases 7. Regulation and abatement of offensive or dangerous trades or practices. 8. Rural housing and poverty alleviation programme 9. Women and child welfare, social welfare including welfare of the handicapped and mentally retarded Discretionary functions 1. Planting and care of trees on the sides of public streets or in other public places, maintenance of village forest 2. Improved breeding and medical treatment of cattle and prevention of cattle diseases

	3. Construction, maintenance and regulation of slaughter houses. 4. Assisting to agriculturists in reclamation of wasteland 5. Development of cooperative stores, establishment of dairy farms on cooperative lines 6. Relief from famine or other calamity 7. Establishment and maintenance of libraires 8. Organisation of fire services and protection of life and property in case of fire 9. Maternity and child welfare 10. Establishment and maintenance of ferries, fare weather roads 11. Establishment and maintenance of works for providing employment in time of scarcity and establishment of granaries
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Appendix-3.4
(Refer paragraph-3.8)

List of test checked PRIs and district level offices

ZP	PS	GPs
Angul	Chhendipada	Brahmanbil, Chengudia, Kanalo
	Palalahada	Allori, Bandhabhuin, Pabitrapur
	Talcher	Ghantapada, Gobara, Santhapada
Bhadrak	Bhadrak Sadar	Goramati, Khandatada, Bishnupurbindha
	Basudevapur	Andola, Jagannathpur, Padmapur
	Bhandaripokhari	Nammi, Ramachandrapur, Bayabanapur
Gajapati	Kasinagar	Allada, Parthada, Ranipeta
	Mohana	Badasinghaba, Birikote, Sikulipadar
	Nuagada	Badapada, Tangili, Nuagada
Ganjam	Chikiti	Eakasingi, Kalabada, Rampa
	Sanakhemundi	Erendra, Konakarada, Sahasapur
	Surada	Raibandha, Sidhapur, Suramani
Jagatsinghpur	Balikuda	Arilo, Khalagaon, Tarasahi
	Erasama	Balitutha, Erasama, Pallikanta
	Raghunathpur	Dharadharpur, Jagannathpur, Odheikula
Jajpur	Barchana	Bikramtirana, Khaira Sunguda
	Bari	Bainsiria, Bodua, Ratnagiri,
	Korei	Janha, Kacharasahi, Taharpur
06 ZPs	18 PSs	54 GPs

District level offices

Departments	District Level Offices
Women and Child Development	DSWOs: Angul, Bhadrak, Gajapati, Ganjam, Jagatsinghpur, Jajpur.
Fisheries and Animal Resource Development Department	DFOs: Angul, Bhadrak, Gajapati, Ganjam, Jagatsinghpur, Jajpur.
	CDVOs: Angul, Bhadrak, Gajapati, Ganjam, Jagatsinghpur, Jajpur.
School and Mass Education	DEOs: Angul, Bhadrak, Gajapati, Ganjam, Jagatsinghpur, Jajpur.
Three Departments	24 district level offices

Appendix-3.5
(Refer Paragraph No-3.10.1)

Availability of funds at PRIs from FCs grants and own source (₹ in crore)

Year	Grants received from CFCs			Grants received from SFCs			Total CFC & SFC grants of GPs	Own revenue of GP	% of own revenue of GPs to FCs grant
	ZP	PS	GP	ZP	PS	GP			
2018-19	0	0	1,768.44	349.5	170.27	743.22	2,511.66	44.26	1.76
2019-20	0	0	2,389.54	371.72	178.94	821.74	3,211.28	42.13	1.31
2020-21	225.8	451.6	1,580.6	182.29	943.19	658.71	2,239.31	43.32	1.93
2021-22	166.9	333.8	1,168.3	161.64	950.35	659.22	1,827.52	54.49	2.99
2022-23	172.8	345.6	1,209.6	235.58	958.38	659.39	1,868.99	NA	NA
Total	565.5	1,131	8,116.48	1,300.73	3,201.13	3,542.28		184.20	

Appendix-3.6
(Refer paragraph-3.10.7 (a))
Status of income generating assets as on March 2023

(₹ in crore)

ZP	PS	No. of Projects sanctioned during 2020-23	Estimated Cost	No. of projects not taken up	No. of projects taken up	No. of Projects completed	No. of projects incomplete	Expenditure on incomplete projects
Angul	Chhendipada	28	2.80	1	27	16	11	0.88
	Palalahada	23	2.25	3	20	7	13	0.82
	Talcher	17	1.60	14	03	03	00	0.00
Bhadrak	Bhadrak Sadar	19	1.90	05	14	01	13	3.18
	Basudevpur	25	2.50	14	11	00	11	1.64
	Bhandaripokhari	20	2.00	12	08	03	05	0.32
Gajapati	Kasinagar	12	1.13	2	10	5	5	0.20
	Mohana	20	2.00	12	8	1	7	0.35
	Nuagada	15	1.47	8	7	4	3	0.13
Ganjam	Chikiti	23	1.45	3	20	10	10	0.53
	Sanakhemundi	29	1.71	2	27	18	9	0.34
	Surada	16	1.60	12	4	1	3	0.00
Jagatsinghpur	Balikuda	23	2.30	17	6	3	03	0.00
	Erasama	14	1.40	0	14	1	13	0.00
	Raghunathpur	23	1.87	13	10	2	8	0.23
Jajpur	Barchana	26	2.60	8	18	6	12	1.20
	Bari	5	0.50	5	0	0	0	0.00
	Korei	28	2.30	9	19	11	8	0.19
Total		366	33.38	140	226	92	134	10.01

Appendix-3.7
(Refer Paragraph-3.10.7(b))
Idle income generating assets

ZP	PS	GP	Name of the asset	Month of completion	Expenditure (₹ in lakh)
Angul	Chhendipada	Brahmanbil	Market Complex at Balinali	January 2021	7.84
	Palalahada	Pabitrapur	Market Complex	May 2022	10.00
Bhadrak	Bhadrak Sadar	Bishnupur bindha	Rural Haat	January 2021	10.00
Gajapati	Kasinagar	Parthada	Market Complex	February 2023	10.00
		Ranipeta	Market Complex (02 nos)	August 2022	9.30
Ganjam	Chikiti	Pitatali	Kalyan Mandap at Jagannathpur	September 2022	10.00
	Sanakhemundi	Chudangapur	Const of Kalyana Mandap	August 2021	10.00
		Singipur	Const of Kalyan Mandap	September 2021	10.00
		Pattiguda	Const of Kalyan Mandap	January 2023	10.00
Jagatsinghpur	Balikuda	Arilo	Market Complex	February 2020	4.00
Jajpur	Barchana	Anak	Kalyan Mandap near Khadinga	February 2023	10.00
		Bharatpur	Kalyan Mandap near Panasudha	September 2021	10.00
	Bari	Kimbhiripal	Kalyan Mandap at Kimbhiripal	September 2019	20.00
	Korei	Karada	Market Complex at Brahmana Sasan	Dec 2021	10.00
Total					141.14

Appendix-3.8
(Refer Paragraph-3.10.7 (c))
Ponds fit for auction but, not auctioned

Sl. No	District	PS	GP	Name of Pond	Status of Pond
1	Bhadrak	Bhadrak Sadar	Goramati	NDME School Pokhari	Auctionable
2	Jagatsinghpur	Balikuda	Khalagaon	Khalagaon Temple Pond	Auctionable
3	Jagatsinghpur	Balikuda	Khalagaon	Khalagaon Sidha Pokhari Tank	Auctionable
4	Jagatsinghpur	Balikuda	Khalagaon	KhalagaonPalasahiMahapuskarini	Auctionable
5	Jagatsinghpur	Balikuda	Khalagaon	Khalagaon GP Tank	Non-auctionable
6	Jagatsinghpur	Balikuda	Khalagaon	Mohanty Sahi Teli Pokhari	Not auctionable
7	Jagatsinghpur	Balikuda	Arilo	Sadeipur Bada Pokhari	Auctionable
8	Jagatsinghpur	Balikuda	Arilo	Malapur KhetrapalPokhari	Non-auctionable
9	Jagatsinghpur	Balikuda	Arilo	Malapur BelabanPokhari	Auctionable
10	Jagatsinghpur	Balikuda	Arilo	Aurilo Bada Pokhari	Non-auctionable
11	Jagatsinghpur	Balikuda	Arilo	Aurilo Durgapur Nuasahi village Pokhari	Auctionable
12	Jagatsinghpur	Erasama	Pallikanta	Mandira Panchayat Pond	Auctionable
13	Jagatsinghpur	Erasama	Pallikanta	KatijangaKhetrapal Pond	Auctionable
14	Jagatsinghpur	Erasama	Pallikanta	Laxmipuja Pond	Auctionable
15	Jagatsinghpur	Erasama	Pallikanta	Bharisola Pond	Auctionable
16	Jagatsinghpur	Raghunathpur	Adheikul	DhobaPokhari	Auctionable
17	Jagatsinghpur	Raghunathpur	Adheikul	Bayabari (Anchala) Pond	Auctionable
18	Jagatsinghpur	Raghunathpur	Jagannathpur	PalasadandaPokhari	Auctionable
19	Jagatsinghpur	Raghunathpur	Jagannathpur	Khajuria Pokhari	Auctionable
20	Jagatsinghpur	Raghunathpur	Dharadharpur	Danda Pokhari	Non-auctionable
21	Jagatsinghpur	Raghunathpur	Dharadharpur	JaganandiPokhari	Non-auctionable
22	Jagatsinghpur	Raghunathpur	Dharadharpur	Bari Pokhari	Non-auctionable
23	Ganjam	Sanakhemundi	Sahaspur	Batini Bandha	Non-auctionable
24	Ganjam	Sanakhemundi	Sahaspur	Golabandha	Auctionable
25	Ganjam	Sanakhemundi	Konkarda	Nuabandha	Auctionable
26	Ganjam	Sanakhemundi	Konkarda	Thakurani Bandha	Non-auctionable
27	Ganjam	Sanakhemundi	Konkarda	Narayani Bandha	Non-auctionable
28	Ganjam	Sanakhemundi	Konkarda	Sananarayani Pond	Auctionable
29	Ganjam	Sanakhemundi	Erandra	Ghosara Bandha	Auctionable
30	Ganjam	Chikiti	Kalabada	Hatibudhiani Bandha	Auctionable
31	Ganjam	Chikiti	Rampa	Rani Bandha	Auctionable
32	Jajpur	Korei	Janha	NakheiPokhari	Non-auctionable
33	Jajpur	Korei	Janha	Gotha Pokhari	Non-auctionable
34	Jajpur	Korei	Janha	DeulaPokhari	Non-auctionable
35	Jajpur	Korei	Janha	BharasiaPokhari	Auctionable
36	Jajpur	Korei	Kacharasahi	Machha bandha	Non-auctionable
37	Jajpur	Korei	Kacharasahi	SahabadiPokhari	Auctionable
38	Jajpur	Korei	Kacharasahi	SahasahiPokhari	Auctionable

Appendix-3.9
(Refer Paragraph- 3.10.7(d))
Details of Outstanding shop rent as on March 2023

ZP	PS	GP	No. of shops against which rent outstanding	Rent per month (in ₹)	Outstanding rent (₹in lakh)
Angul	Talcher	Ghantapada	03	500	0.64
Bhadrak	Bhadrak Sadar	Bishupurbindha	17	160	1.14
	Bhandaripokhari	Naami	26	300	1.69
Gajapati	Kasinagar	Ranipeta	09	300-500	1.06
	Mohana	Birikote	05	750	3.06
Jagatsinghpur	Erasama	Balitutha	19	200-350	2.25
		Erasama	69	70-500	7.00
		Pallikanta	05	200	1.14
	Raghunathpur	Jagannathpur	06	350	0.41
Total			159	70-750	18.39

Appendix-3.10
(Refer Paragraph-3.11.4)
Availability of technical staff at PS level

ZP	PS	Number of GPs	Number of JEs available	Average number of GPs per JE
Angul	Chhendipada	34	7	5
	Palalahada	27	8	3
	Talcher	21	5	4
Bhadrak	Bhadrak Sadar	36	8	4
	Basudevpur	36	9	4
	Bhandaripokhari	23	8	3
Gajapati	Kasinagar	12	4	3
	Mohana	39	11	4
	Nuagada	19	4	5
Ganjam	Chikiti	17	6	3
	Sanakhemundi	26	7	4
	Surada	26	7	4
Jagatsinghpur	Balikuda	30	8	4
	Erasama	25	8	3
	Raghunathpur	19	5	4
Jajpur	Barchana	43	7	6
	Bari	29	7	4
	Korei	28	6	4
Total		490	125	

Appendix-3.11
(Refer Paragraph-3.11.4)
Availability of PEOs as on March 2023

ZP	PS	Total No. of GPs	No. of PEOs available	No. of PEOs in charge of One GP	No. of PEOs in charge of two GPs	No. of PEOs in charge of three GPs	No. of PEOs in charge of more than three GPs
Angul	Chhendipada	34	22	10	12	0	0
	Palalahada	27	15	3	12	0	0
	Talcher	21	12	3	9	0	0
Bhadrak	Bhadrak Sadar	36	16	03	08	03	02
	Basudevpur	36	20	03	11	06	0
	Bhadaripokhari	23	12	03	04	04	01
Ganjam	Chikiti	17	13	09	04	0	0
	Sanakhemundi	26	14	05	06	03	0
	Surada	26	16	5	9	1	0
Gajapati	Kasinagar	12	7	2	5	0	0
	Mohana	39	26	14	11	1	0
	Nuagada	19	16	4	11	1	0
Jagatsinghpur	Balikuda	30	14	2	8	4	0
	Erasama	25	17	9	8	0	0
	Raghunathpur	19	12	6	5	1	0
Jajpur	Barchana	43	23	02	05	06	03
	Bari	29	19	07	09	0	01
	Korei	28	18	05	10	01	0
Total		490	292⁴⁹	95	147	31	7

⁴⁹ 11 PEOs were attached to PS offices and one PEO was under suspension

Appendix-3.12
(Refer Paragraph-3.11.4)
Availability of GRSs as on March 2023

ZP	PS	Total No. of GPs	Total No. of GRSs	GRSs in charge of One GP	GRSs in charge of two GPs	GRSs in charge of three GPs	GRSs in charge of more than three GPs
Angul	Chhendipada	34	24	14	10	0	0
	Palalahada	27	20	13	07	0	0
	Talcher	21	7	0	2	4	1
Bhadrak	Bhadrak	36	21	07	13	01	00
	Basudevpur	36	23	08	09	03	00
	Bhadaripokhari	23	12	02	09	01	00
Ganjam	Chikiti	17	13	09	04	0	0
	Sanakhemundi	26	18	07	09	1	0
	Surada	26	26	26	0	0	0
Ganjapati	Kasinagar	12	06	1	4	1	0
	Mohana	39	28	17	11	0	0
	Nuagada	19	14	9	5	0	0
Jagatsinghpur	Balikuda	30	21	12	09	0	0
	Erasama	25	18	12	05	1	0
	Raghunathpur	19	17	15	02	0	0
Jajpur	Barchana	43	24	07	14	03	00
	Bari	29	19	12	04	03	00
	Korei	28	14	04	10	00	00
Total		490	325⁵⁰	175	127	18	1

⁵⁰ One GRS was attached to the PS office and three GRSs were absconding.

Appendix-4.1
(Refer paragraph no.-4.2)
Statement showing test checked ZPs, PSs and GPs

Sl No.	ZPs	PSs	GPs
1	Bargarh	Attabira	Godbhaga
2			Janged
3			Kumelsingha
4			Lahanda
5			Manapada
6		Bargarh	Bardol
7			Dhanger
8			Kuruan
9			Nileswar
10			Tumgaon
11		Bheden	Ainlapali
12			Kubedega
13			Lupursingha
14			Sunalarambha
15			Talmenda
16		Bijepur	Badbausen
17			Barmunda
18			Jaring
19			Kharmunda
20			Samaleipadar
21		Jharbandh	Bhainsadarha
22			Bhandarpuri
23			Bilaspur
24			Chhotanki
25			Laudidarha
26		Rajborasambar	Barihapali
27			Gyan
28			Jamartala
29			Kansar
30			Kansingha
31	Dhenkanal	Gondia	Barada
32			Dasamanpatna
33			Joranda
34			Pingua
35			Santhapur
36		Bhuban	Baruan
37			Dayanabili
38			Dhalapada
39			Kanapal
40			Mathakargola
41		Odapada	Bido
42			Gobindaprasad
43			Kamalanga
44			Kandabindha
45			Kusupanga
46		Hindol	Bampa
47			Hatura
48			Jarada
49			Nuabag
50			Patala
51		Parjang	Basoi
52			Damal
53			Gadparajang

Sl No.	ZPs	PSs	GPs
54		Kamakhyanagar	Gengutia
55			Manikmara
56			Analabareni
57			Baisingha
58			Bhairpur
59			Kadua
60			Saruali
61	Khordha	Banapur	Ayatpur
62			Bhabanipur
63			Bheteswar
64			Nachuni
65			Tumuraput
66		Tangi	Chhannagiri
67			Dia
68			Lendo
69			Sundarapur
70			Ujalagopinathpur
71		Bhubaneswar	Andharua
72			Dadha
73			Lingipur
74			Nanput
75			Tikarapada
76		Begunia	Badaberana
77			Dingara
78			Gadamanitri
79			Haja
80			Radhakantapur
81		Balipatna	Bhakarsahi
82			Kurunjipur
83			Marthapur
84			Pampalo
85			Turintira
86		Jatni	Angarapada
87			Benapanjari
88			Kantia
89			Padhanasahi
90			Taraboi
91	Nabarangpur	Nandahandi	Baniamaliguda
92			Jagannathpur
93			Jhadabandhaguda
94			Mentry
95			Nishnahandi
96		Kosagumuda	Badagumuda
97			Kodinga
98			Kokdisemla
99			Kosagumuda
100			Sanambada
101		Papadahandi	Dengaguda
102			Mokia
103			Naktiguda
104			Pondikote
105			Sanbarli
106		Umerkote	Badabharandi
107			Badakumari
108			Bhandariguda
109			Karagam
110			Sukhigam

Sl No.	ZPs	PSs	GPs
111		Chandahandi	Dhadipani
112			Koilimunda
113			Kuhudi
114			Malgam
115			Saradhapur
116		Raighar	Gona
117			Khuduku
118			Kundei
119			Mundibeda
120			Turudihi
121	Ganjam	Sheragada	Sheragada
122			Narendrapur
123			Pitala
124			Dhantara
125			Gobindapur

Appendix-4.2
(Refer paragraph no.-4.5.1)
Unfruitful Expenditure of Solar Water Dual Pump

Sl No	District	Block	Name of GP	Name of the project	Expenditure incurred (₹ in lakh)	Month of completion	Date since which remained unused	Reason for not being used
1	Dhenkanal	Bhuban	Kanapal	Solar energy based dual pump in Kaibartasahi village	5.00	November 2019	March 2020	Defunct
2	Bargarh	Bheden	Talamenda	Solar Water Supply at Talamenda	3.50	March 2020	September 2022	Defunct
3	Bargarh,	Bijepur	Badbausen	Solar Water Supply at Ailpur	5.00	July 2020	July 2023	Defunct
4	Bargarh,	Bijepur	Jaring	Solar Water Supply at Jaring, Harijanpada	4.90	February 2021	October 2022	Defunct
5	Bargarh,	Bijepur	Jaring	Solar Water Supply at Puruna Harijanpada, Jaring	4.90	March 2021	October 2022	Defunct
6	Bargarh	Bijepur	Kharmunda	Solar Water Supply at Aimal School Area	5.00	December 2019	October 2022	Defunct
7	Bargarh	Bijepur	Kharmunda	Solar Water Supply at Kharmunda, Talipada	5.00	March 2021	April 2023	Defunct
8	Bargarh	Bijepur	Samalaipadar	Solar Water Supply at Manpur	5.00	March 2020	October 2022	Defunct
9	Bargarh,	Bijepur	Samalaipadar	Solar Water Supply at Babamath	5.00	March 2021	October 2022	Defunct
				Total	43.30			

Appendix-4.3
(Refer paragraph no.-4.5.2)
Deficiencies in functioning of streetlight projects

Sl No	ZPs	PSs	Name of unit	Name of the Project (Points)	Estimated cost (₹ in lakh)	Total Expenditure (₹ in lakh)	Date of completion
1	Bargarh	Bheden	Bheden PS	Solar electrification at Sankirda Harijanpada (17)	5.00	5.00	April 2022
2	Dhenkanal	Bhuban	Kanapal, GP	Installation of solar street light at Mahulpal Nilakanthapur square of Mahulpal GP (2)	2.50	2.50	November 2018
3	Dhenkanal	Bhuban	Kanapal, GP	LED street lighting system at Dhenkanal (10)	1.22	1.22	March 2023
4	Dhenkanal	Odapada	Kandabindha, GP	Installation of solar street light at Kandabindha GP (8)	4.00	4.00	April 2019
5	Dhenkanal	Gondia	Barada, GP	Street light at Kusida village of Barada GP (10s)	1.46	1.46	June 2022
6	Dhenkanal	Gondia	Dasamanpatna, GP	LED street lighting system at Dasamanpatna GP (10)	1.46	1.46	June 2022
7	Dhenkanal	Gondia	Joranda, GP	LED street lighting system at Dhenkanal (10)	1.46	1.46	June 2022
8	Dhenkanal	Hindol	Patala, GP	Installation of street light at Patla village (16)	2.25	2.25	March 2020
9	Dhenkanal	Hindol	Hatura, GP	Street light at Jayapanga and Hatura Teli Sahi (14)	2.00	2.00	May 2019
10	Dhenkanal	Odapada	Kusupanga, GP	LED street lighting system at Kurunti village of Kusupanga GP of Odapada Block (10)	1.46	1.46	June 2022
11	Dhenkanal	Odapada	Kamalanga, GP	LED street lighting system at Kamalanga village of Kamalanga GP (10)	1.46	1.46	March 2022
12	Dhenkna	Kamakhyana gar	Saruali GP	Installation of LED street lights in Saruali GP (30)	4.50	4.50	August 2019
13	Dhenkna	Kamakhyana gar	Analabereni GP	Installation of LED street lights in Analabereni GP (25)	3.75	3.75	June 2020
14	Dhenkna	Kamakhyana gar	Kadua GP	Installation of LED street lights in Kadua GP (53)	7.95	7.95	December 2019
Total (One PS and 12 GPs: 27 solar and 198 electrical light points)					40.47	40.47	

Appendix-4.4
(Refer paragraph no.-4.5.3)
Unauthorised occupation of assets

Sl No	ZPs	PSs	Name of unit	Name of the work	Expenditure (₹ in lakh)	Date of completion
1	Dhenkanal	Gondia	Pingua GP	Market complex at Pingua	8.71	January 2020
2	Dhenkanal	Bhuban	Mathakaragola GP	Mathakaragola Kalyan mandap	35.00	December 2018
3	Dhenkanal	Hindol	Jarada GP	Market Complex of Jarada GP	0.73	May 2021
4	Bargarh	Attabira	Attabira PS	Kalyan mandap at Khalipalli at Tope GP	30.00	March 2020
5	Bargarh	Attabira	Janged GP	Tal Pada kalyan mandap, Sodhapali	1.23	November 2021
6	Bargarh	Attabira	Manapada GP	Kalyan mandap at Meherpada Lastala	8.50	December 2021
7	Bargarh	Attabira	Lahanda, GP	Bartal Pada kalyan mandap at Lahanda	11.00	May 2022
8	Bargarh	Attabira	Lahanda GP	Kalyan mandap at Jugipali, Lahanda	22.20	August 2022
9	Bargarh	Attabira	Godbhaga GP	Kalyan mandap at Godbhaga village.	6.00	May 2020
10	Bargarh	Bargarh	Dhanger GP	Kalyan mandap at Dhanger Sanhara pada	4.00	January 2021
11	Bargarh	Bargarh	Dhanger GP	Kalyan mandap at Sadakpada	2.20	November 2020
12	Bargarh	Bargarh	Dhanger GP	Kalyan mandap at Dhanger	17.16	January 2022
13	Bargarh	Bargarh	Kuruan GP	Kalyan mandap at Kuruan	3.66	December 2022
14	Bargarh	Bijepur	Barmunda GP	Kalyan mandap at Barmunda	18.07	September 2023
15	Bargarh	Bijepur	Samaleipadar GP	Market Complex at Manpur	11.50	November 2020
16	Bargarh	Bijepur	Kharmunda GP	Kalyan mandap at Kharmunda	9.00	October 2021
17	Bargarh	Bijepur	Badbausen GP	Kalyan mandap at Badbausen	20.00	January 2022
18	Bargarh	Bheden	Talmenda GP	Kalyan mandap at Jhankar Deheripali	5.52	November 2021
19	Bargarh	Bheden	Talmenda GP	Kalyan mandap at Talmenda	3.00	January 2021
20	Bargarh	Bheden	Talmenda GP	Kalyan mandap at Dekulba	2.00	June 2020
21	Bargarh	Bheden	Sunalarambha GP	Kudupali Talipada kalyan mandap	8.50	January 2021
22	Bargarh	Bheden	Sunalarambha GP	Sunalarambha kalyan mandap	5.13	January 2022
23	Bargarh	Bheden	Lupursingha GP	Kalyan mandap Near Maheswari Mandir, Lupursingha	5.21	January 2023
24	Bargarh	Bheden	Kubedega GP	Kalyan mandap at Khalsipali	13.08	June 2022
25	Bargarh	Bheden	Kubedega GP	Samaleswari kalyan mandap at Chhalukulunda	7.90	February 2019
Total (One PS and 17 GPs)					259.30	

Appendix-4.5
(Refer paragraph no.-4.5.4 (A))
Idle market complexes

Sl No	ZPs	PSs	Name of Unit	Year	Location of the market complexes	Expenditure (₹ in lakh)	Month of Completion
1	Dhenkanal	Gondia	Barada GP	2017-18	Market complex at Barada	10.00	July 2018
2	Dhenkanal	Bhuban	Bhuban PS	2020-21	Market complex at Palaspithia of Gada Nrusinghprasad GP	10.00	January 2022
3	Dhenkanal	Bhuban	Baruan GP	2020-21	Market complex at Kansargoda of Baruan (B) GP	10.00	November 2022
4	Dhenkanal	Odapada	Kusupanga GP	2020-21	Market complex at Narendrapur PH-III	32.00	August 2022
5	Dhenkanal	Odapada	Kandabindha GP	2018-19	Market complex at Kandabindha Gudiatota	5.00	December 2020
6	Dhenkanal	Odapada	Gobindaprasad GP	2018-19	Market complex at Gobindaprasad village	10.00	March 2020
7	Dhenkanal	Hindol	Hindol PS	2019-20	GP office and Market complex at Kantamila GP	12.16	March 2020
8	Bargarh	Bargarh PS	Bardol GP	2016-17	Market complex at Tentla <i>Hat</i>	10.00	August 2018
9	Bargarh	Attapura PS	Kumelsingha GP	2017-18	Market complex at Kumelsingha	22.66	March 2021
10	Bargarh	Bheden PS	Bheden PS	2020-21	Market complex at Talmenda	20.00	April 2023
11	Bargarh	Bheden PS	Bheden PS	2020-21	Market complex at Dalab	10.00	February 2023
12	Bargarh	Rajborasambar	Budamal GP	2021-22	Market complex at Budamal GP	10.00	April 2023
13	Bargarh	Rajborasambar	Kanisingha GP	2018-19	Market complex at Kanisingha GP	10.00	April 2023
14	Khordha	Tangi	Tangi PS	2021-22	Market complex at Kuhudi	10.00	September 2022
15	Khordha	Jatni	Taraboi GP	2020-21	Market complex at Taraboi GP	6.63	December 2020
16	Khordha	Tangi	Sundarpur GP	2020-21	Shopping centre at Mukteswar	10.00	August 2021
17	Khordha	Banpur	Bheteswar GP	2022-23	New Market complex at Bhapur	10.00	July 2023
18	Khordha	Banpur	Nachuni GP	2017-18	Market complex at Nachuni, Goradajhari	7.00	May 2018
19	Khordha	Tangi	Tangi PS	2021-22	Market complex at Kuhudi	10.00	September 2022
20	Khordha	Jatni	Jatni PS	2007-08	Market complex at Jatani	30.00	October 2008
21	Nawrangpur	Papdahandi	Naktiguda GP	2018-19	Market complex at Naktiguda GP	9.62	January 2020
Total (Five PSs and 14 GPs)						265.07	

Appendix-4.6
(Refer paragraph no.-4.5.4(B))
Idle kalyan mandaps

Sl No.	ZPs	PSs	Name of Unit	Year	Name of the kalyan mandaps	Expenditure (₹ in lakh)	Month of Completion	Reason for idleness
1	Dhenkanal	Gondia	Barada GP	2019-20	Kalyan mandap at Barada	39.00	February 2022	Not put to use by the GP and rent not fixed
2	Dhenkanal	Bhuban	Bhuban PS	2022-23	Mini kalyan mandap – cum - community research centre at Darjani	7.93	October 2022	Non-handing over to user group
3	Dhenkanal	Bhuban	Dhalapada GP	2017-18	Kalyan mandap at Brahman Khantakhol of Dhalapada GP	35.00	September 2022	Not put to use by the GP and rent not fixed
4	Dhenkanal	Odapada	Odapada PS	2021-22	Kalyan mandap at Motanga GP	40.68	September 2022	Not put to use and not discussed in Gram Sabha
5	Dhenkanal	Odapada	Kusupanga GP	2018-19	Kalyan mandap at Kusupanga	33.60	September 2020	Non-assessmentof demand of people to put to use
6	Dhenkanal	Hindol	Patala GP	2017-18	Kalyan mandap at Patala GP	20.00	March 2019	Non-assessmentof demand of people to put to use
7	Bargarh	Bargarh	Tumgaon GP	2018-19	Kalyan mandap at Launsara	19.80	November 2021	Non-handing over to user group and non fixation of rent
8	Bargarh	Bargarh	Bardol GP	2016-17	Kalyan mandap at Tikrapada Piplipali	5.00	August 2019	Non-handing over to user group and non fixation of rent
9	Bargarh	Attabira	Kumelsingha GP	2016-17	Kalyan mandap at Kumelsingha	10.00	June 2019	Non-handing over to user group and non fixation of rent
10	Bargarh	Attabira	Lahanda GP	2015-16	Dhubapada Kalyan mandap at Lahanda	8.33	October 2021	Non-handing over to user group and non fixation of rent
11	Bargarh	Attabira	Manapada GP	2015-16	Kalyan mandap at Lastala	14.39	September 2022	Non-handing over to user group and non fixation of rent
12	Bargarh	Attabira	Manapada GP	2016-17	Kalyan mandap at Meherpada Lurupali	7.06	May 2022	Non-handing over to user group and non fixation of rent
13	Bargarh	Bheden	Bheden PS	2021-22	Kalyan mandap at Chichinda	10.00	July 2023	Non-handing over to user group and non fixation of rent
14	Bargarh	Bheden	Bheden PS	2021-22	Kalyan mandap at Sankirda Harijanpada	10.00	March 2023	No approach road and no rent fixed
15	Dhenkanal	Gondia	Pingua GP	2019-20	Kalyan mandap at Pingua GP	45.00	September 2020	Non-handing over to user group and non fixation of rent
Total (Three PSs and ten GPs)						305.79		

Appendix-4.7
(Refer paragraph no.-4.5.4(C))
Idle libraries, facility centres etc.

Sl No.	ZPs	PSs	Name of Unit	Year	Location of the assets	Expenditure (₹ in lakh)	Month of completion	Reason for idleness
1	Dhenkanal	Gondia	Dasmanapatna GP	2016-17	PEO quarter at Dasamanapatna GP Office	6.50	December 2018	No one is residing in the Qtr.
2	Dhenkanal	Bhuban	Bhuban PS	2021-22	Library hall at Palasapithia of GNW Prasad GP	5.00	June 2022	Non provision of reading materials.
3	Dhenkanal	Bhuban	Dayanabili GP	2021-22	Library room at Mathanuagaon of Dayanabili GP	5.00	July 2022	Non provision of reading materials.
4	Dhenkanal	Bhuban	Mathakaragola GP	2016-17	VLW quarter at Mathakaragola GP	6.50	August 2017	No one is residing in the Qtr.
5	Dhenkanal	Hindol	Bampa GP	2017-18	Nadiabandha near Bampa Ashram School	9.34	September 2019	Non-auction of the pond
6	Dhenkanal	Parjang	Parjang PS	2019-20	Old Panchayat Samitee Office building	9.71	April 2020	Inaction by BDO to utilise
7	Dhenkanal	Parjang	Parjang PS	2020-21	Old Panchayat Samiti Office building at Parjang	7.34	October 2020	Inaction by BDO to utilise
8	Dhenkanal	Odapada	Gobindaprasad GP	2018-19	Community centre at Gobindaprasad of Odapada	4.00	October 2021	Non- feasible site in absence of approach road
9	Bargarh	Jharbandh	Jharbandh PS	2019-20	Mission Shakti Building at Gothaguda GP	5.00	August 2020	Due to non- feasible site
10	Bargarh	Attabira PS	Attabira PS	2015-16	Santsang bhawan at Bartalpada	12.00	August 2020	Not handed over to user group for use
11	Bargarh	Bijepur PS	Badbausen GP	2017-18	VLW quarter at Badbausen GP	6.50	October 2020	No one is residing in the Qtr.
12	Bargarh	Jharbandh	Kumir GP	2020-21	Mission shakti building at village Leragaon	5.00	July 2021	Located in a distance place from locality
13	Bargarh	Rajborasambar	Budamal GP	2021-22	Facility centre at Budamal GP	10.00	September 2023	Want of basic amenities like electricity and water supply
14	Bargarh	Rajborasambar	Dahigaon GP	2021-22	Facility centre at Dahigaon GP	10.00	January 2023	Want of basic amenities like electricity and water supply
15	Khordha	Balipatna	Bhakarsahi GP	2018-19	PEO quarter	6.12	January 2019	No one is residing in the Qtr.
16	Khordha	Bhubaneswar	Bhubaneswar PS	2018-19	Community centre at Andharua GP	6.00	November 2020	Non- feasible site in absence of approach road
17	Nabarangpur	Raigarh	Mundibeda GP	2021-22	Gram panchayat facility centre	10.00	March 2022	Want of basic amenities like electricity and water supply
	Total (Five PSs and 11 GPs)					124.01		

Appendix-4.8
(Refer paragraph no.-4.6.1)

Unrealistic work estimates leading to non-completion of work

Sl No.	ZPs	PSs	Name of Unit	Name of the project	Estimated cost (₹ in lakh)	Expenditure incurred (₹ in lakh)	Month of last payment
1	Dhenkanal	Odapada	Odapada PS	Construction <i>kalyan mandap</i> at Badalo GP	10.00	10.00	May 2022
2	Dhenkanal	Hindol	Jarada GP	Construction of Thenga Community Centre at Jarada GP	9.00	9.00	September 2022
3	Bargarh	Attapura	Godbhaga GP	Construction of <i>kalyan mandap</i> at Kendupali	9.00	9.00	October 2021
4	Bargarh	Attapura	Godbhaga GP	Construction of <i>kalyan mandap</i> at Kujapali	9.00	9.00	January 2022
5	Bargarh	Attapura	Kumelsingha GP	Construction of <i>kalyan mandap</i> at Mahakhanda	12.00	12.00	September 2022
6	Bargarh	Attapura	Manapada GP	Construction of <i>kalyan mandap</i> at Suktapali	5.00	5.00	March 2023
7	Bargarh	Attapura	Attapura PS	Construction of Multi-Purpose Community - cum - Cultural Centre at Paharsrigida	27.00	27.00	May 2023
8	Bargarh	Attapura	Attapura PS	Construction of <i>kalyan mandap</i> at Harijanpada at Bhoipali Larasara Tope	16.00	16.00	August 2021
9	Bargarh	Attapura	Attapura PS	Construction of <i>kalyan mandap</i> at Lastala Manapada.	14.00	14.00	August 2023
10	Bargarh	Bheden	Bheden PS	Construction of Bijaya <i>kalyan mandap</i> at Bheden	5.00	5.00	June 2022
11	Bargarh	Bheden	Bheden PS	Construction of <i>kalyan mandap</i> near Jharapali Market, Jharapali	20.00	20.00	June 2021
12	Bargarh	Bheden	Bheden PS	Construction of <i>kalyan mandap</i> at Jandol	10.00	10.00	April 2023
13	Bargarh	Bheden	Bheden PS	Construction of <i>kalyan mandap</i> at Saharatikra	5.00	5.00	August 2020
14	Bargarh	Bheden	Bheden PS	Construction of <i>kalyan mandap</i> at Sanpiplipali	5.00	5.00	July 2019
15	Bargarh	Bheden	Bheden PS	Construction of market complex at Arjunda	10.00	10.00	January 2023
16	Bargarh	Bheden	Bheden PS	Construction of <i>kalyan mandap</i> at Manpur	5.00	5.00	October 2018
17	Bargarh	Bijepur	Bijepur PS	Construction of <i>kalyan mandap</i> at Punjipathar Chhowk	10.00	10.00	August 2023
18	Bargarh	Bijepur	Bijepur PS	Construction of <i>kalyan mandap</i> at Karnapa	10.00	10.00	October 2022
19	Khordha	Jatni	Jatni PS	Construction of Multipurpose Community – cum - Cultural Center, Benapanjari	15.00	15.00	July 2023
20	Khordha	Jatni	Jatni PS	Construction of Stadium at Ward No-11 Goda, Dharmasagar	20.00	20.00	July 2019
21	Khordha	Jatni	Jatni PS	Construction of <i>kalyan mandap</i> Taraboi	10.00	10.00	January 2023
22	Khordha	Tangi	Tangi PS	Construction of <i>kalyan mandap</i> near Balunkeswar temple	12.50	12.50	October 2018
23	Khordha	Tangi	Tangi PS	Development of rural <i>haat</i> at Ugratara	7.00	7.00	August 2023
24	Khordha	Begunia	Begunia PS	Construction of <i>kalyan mandap</i> at Gobindpur	10.00	10.00	October 2022
25	Khordha	Begunia	Begunia PS	Construction of <i>kalyan mandap</i> at Kunjuri	10.00	10.00	July 2019
26	Khordha	Begunia	Begunia PS	Construction of Facility Center at Sagadabhange	10.00	10.00	January 2023
27	Khordha	Begunia	Begunia PS	Construction of community center at Dadhibaban	10.00	10.00	October 2018
28	Khordha	Bhubaneswar	Bhubaneswar PS	Construction of mini stadium at Ekrama college play ground	20.00	20.00	August 2023
29	Khordha	Bhubaneswar	Dadha GP	Construction of community centre near K.B. College, Dadha	5.00	5.00	October 2022
30	Khordha	Jatni	Benapanjari GP	Construction of market <i>pindi</i>	7.36	7.36	July 2019
31	Khordha	Tangi	Lendo GP	Construction of Gopinathpur Sidheswardev <i>kalyan mandap</i>	10.00	10.00	January 2023
32	Khordha	Begunia	Gadamanitri GP	Construction of <i>kalyan mandap</i> at Gadamanitri	5.00	5.00	October 2018
33	Khordha	Begunia	Dingara GP	Construction of <i>kalyan mandap</i> at Dingara	10.00	10.00	August 2023
34	Khordha	Banpur	Ayatpur GP	Construction of <i>kalyan mandap</i> at Ayatpur	10.00	10.00	July 2023
35	Nabarangpur	Chandahandi	Chandahandi PS	Construction of <i>kalyan mandap</i> at Kuhudi	10.00	10.00	May 2023
Total (Nine PSs and 10 GPs)					372.86	372.86	

Appendix-4.9
(Refer paragraph no.-4.6.2)
Expenditure on inadmissible works/items

Sl. No.	ZPs	PSs	Name of Unit	Name of the work/item	Year of expenditure	Amount (₹ in lakh)
1	Dhenkanal	Gondia	Dasamanapatna GP	Expenses for generator	2020-21	0.50
2	Dhenkanal	Gondia	Joranda GP	Expenses incurred for <i>Pitha</i> programme	2018-19	0.50
3	Dhenkanal	Bhuban	Kanapal GP	Expenses on medical kits & others	2020-21	1.56
4	Dhenkanal	Bhuban	Mathakaragola GP	Expenses on GP Office colouring	2019-20	0.74
5	Dhenkanal	Bhuban	Mathakaragola GP	Expenses on GP Office colouring	2019-20	1.17
6	Dhenkanal	Odapada	Odapada PS	Expenses on construction of Mission Shakti building	2021-22	1.97
7	Dhenkanal	Odapada	Odapada PS	Expenses on construction of boundary wall of GP office	2022-23	2.00
8	Dhenkanal	Odapada	Odapada PS	Construction of waiting room for PRI Members	2020-21	4.54
9	Dhenkanal	Odapada	Odapada PS	Expenses on purchase of TV	2018-19	0.57
10	Dhenkanal	Odapada	Bido GP	Expenses on purchase of DJ	2020-21	0.50
11	Dhenkanal	Odapada	Kamalanga GP	Expense on Pitha Programme	2018-19	0.50
12	Dhenkanal	Odapada	Kamalanga GP	Expense on <i>Pitha</i> Programme	2018-19	1.00
13	Dhenkanal	Odapada	Kandabindh GP	Expense on Purchase of Laptop	2022-23	0.69
14	Dhenkanal	Hindol	Bampa GP	GP building construction	2021-22	3.37
15	Dhenkanal	Hindol	Bampa GP	GP building construction	2021-22	1.13
16	Dhenkanal	Hindol	Bampa GP	GP building construction	2021-22	0.60
17	Dhenkanal	Hindol	Hatura GP	GP building construction	2021-22	6.86
18	Dhenkanal	Hindol	Hatura GP	GP building construction	2022-23	2.55
19	Dhenkanal	Hindol	Hatura GP	GP building construction	2022-23	0.58
20	Dhenkanal	Hindol	Jarada GP	GP building construction	2021-22	4.98
21	Dhenkanal	Hindol	Nuabag GP	GP building construction	2021-22	2.53
22	Dhenkanal	Hindol	Nuabag GP	GP building construction	2021-22	3.23
23	Dhenkanal	Hindol	Nuabag GP	GP building construction	2021-22	4.22
24	Dhenkanal	Hindol	Patala GP	GP building Construction	2018-18	1.08
25	Dhenkanal	Hindol	Patala GP	Expense on temple boundary	2018-19	1.41
26	Dhenkanal	Hindol	Patala GP	Construction of GP building	2022-23	2.99
27	Dhenkanal	Hindol	Patala GP	Expense on computer and contingency	2022-23	0.60
28	Dhenkanal	Kamakhyanagar	Analabereni GP	Construction of GP building	2021-22	8.88
29	Dhenkanal	Kamakhyanagar	Baisinga GP	Construction of GP building	2022-23	9.75

Sl. No.	ZPs	PSs	Name of Unit	Name of the work/item	Year of expenditure	Amount (₹ in lakh)
30	Dhenkanal	Kamakhyanagar	Bhairpur GP	Construction of Panchayat building at Bhairpur	2021-22	8.98
31	Dhenkanal	Kamakhyanagar	Saruali GP	GP building construction	2021-22	9.70
32	Dhenkanal	Kamakhyanagar	Kadua GP	Construction of GP Office	2021-22	9.77
33	Dhenkanal	Parjang	Parjang PS	Construction of office building at Parjang Panchayat Samiti	2020-21	9.00
34	Dhenkanal	Parjang	Parjang PS	Construction of office building at Veterinary Office	2021-22	7.00
35	Dhenkanal	Parjang	Parjang PS	Construction of GP Office Boundary wall	2021-22	5.00
36	Dhenkanal	Parjang	Basoi GP	Construction of GP building	2021-22	10.00
37	Dhenkanal	Parjang	Gengutia GP	Construction of GP building	2020-21	8.66
Total (Two PSs and 19 GPs)						139.11

Appendix-4.10
(Refer paragraph no.-4.6.3)
Execution of works without tender

Sl No	ZPs	PSs	Name of Unit	Name of the project	Estimated cost (₹ in lakh)	Schedule date of completion	Actual date of completion	Complete / incomplete
1	Bargarh	Bargarh	Bargarh PS	Repair & maintenance of ZP building	15.00	06-06-2019	30-9-2020	Complete
2	Bargarh	Bargarh	Bargarh PS	Construction of Staff Quarter at Bargarh Block	36.00	16-03-2020	31-5-2023	Complete
3	Bargarh	Bargarh	Bargarh PS	Construction of Panchayat building	40.00	05-04-2020	31-7-2021	Complete
4	Bargarh	Bargarh	Bargarh PS	Maintenance / improvement of ZP office Building	20.00	22-07-2021	30-04-2022	Complete
5	Bargarh	Bijepur	Badbausen GP	Construction of <i>kalyan mandap</i> at Badbausen	20.00	05-11-2020	08-02-2022	Complete
6	Bargarh	Jharbandh	Chandibhata GP	Construction of block level mini stadium at village Chandivata	20.00	19-11-2020	03-12-2021	Complete
7	Khordha	Balipatna	Turintira GP	Construction of <i>kalyan mandap</i> at Naroda	15.68	01-09-2021	29-12-2021	Complete
8	Dhenkanal	Kamakhyanager	Baisinga GP	Construction of <i>kalyan mandap</i> at Baisinga	35.00	31-03-2019	--	Incomplete
9	Dhenkanal	Kamakhyanager	Saruali GP	Construction of <i>kalyan mandap</i> near Saruali GP Office	35.00	31-10-2020	--	Incomplete
10	Bargarh	Bargarh	Bargarh PS	Construction of staff quarter of ZP	18.00	04-01-2021	--	Incomplete
11	Bargarh	Bheden	Bheden PS	Construction of <i>kalyan mandap</i> near Jharapali Market	20.00	08-06-2019	--	Incomplete
12	Bargarh	Bijepur	Jaring GP	Construction of GP <i>kalyan mandap</i> at Purna	20.00	30-05-2019	--	Incomplete
13	Bargarh	Bijepur	Kharmunda GP	Construction of GP <i>kalyan mandap</i> at Aimal	20.00	26-06-2019	--	Incomplete
14	Nabarangpur	Chandahandi	Malgam GP	Construction of SHG building at Malgam	15.00	10-04-2022	--	Incomplete
Total (Two PSs and eight GPs)					329.68			

Appendix-4.11
(Refer paragraph no.- 4.6.4)

Splitting of works to avoid tender process

Sl No	ZPs	PSs	Name of unit	Name of work	Estimated cost (₹ in lakh)	Year	Date of work order	Stipulated date of completion	Status of work	Actual date of completion	Delay as on March 2023 (in days)
1	Dhenkanal	Hindol	Hindol PS	Construction of staff quarter	36.00 (split into four parts @ 9.00 each)	2019-20	12-04-2021	11-10-2021	Incomplete	--	536
2	Dhenkanal	Kamakhyanagar	Kamakhyanagar PS	Construction of staff quarter	18.00 (split into two parts @ 9.00 each)	2018-19	02-03-2019	02-09-2019	Complete	31-07-2021	698
3	Dhenkanal	Kamakhyanagar	Kamakhyanagar PS	Construction of staff quarter at Block colony	36.00 (split into four parts @ 9.00 each)	2019-20	20-05-2020	20-11-2020	Complete	28-09-2021	312
4	Khordha	Bhubaneswar	Bhubaneswar PS	Installation of streetlight at Barimunda GP	40.00 (split into five parts @ 8.00 each)	2021-22	17-08-2021	17-11-2021	Complete	17-11-2021	0
			(Three PSs)		130.00 (split into 15 parts)						

Appendix-4.12
(Refer paragraph no.-4.6.5)

Doubtful procurement of construction materials by non-existent / non-transport vehicles

Sl No.	ZPs	PSs	Name of unit	Year	Name of the project	Cost of minor minerals (₹ in lakh)	Vehicles used for transportation	Voucher No. and Date
1	Bargarh	Attabira	Lahanda GP	2018-19	Construction of Bartalpada <i>kalyan mandap</i>	0.57	Motorcycle	Nil/20-12-2018
2	Bargarh	Attabira	Kumelsingha GP	2018-19	Construction of Market complex of Kumelsingha	0.63	Motorcycle	Nil/20-06-2019
3	Bargarh	Attabira	Attabira PS	2021-22	Construction of market complex at Mahakhand under Kumelsingha GP	0.88	Moped	Nil/05-03-2023 and 24-05-2023
4	Bargarh	Attabira	Attabira PS	2021-22	Construction of <i>kalyan mandap</i> at Jankabahal	1.08	Motorcycle	Nil/8-12-2022 and 21-02-2023
5	Bargarh	Attabira	Attabira PS	2021-22	Construction of <i>kalyan mandap</i> at Bhoipali Harijanpada	0.74	Motorcycle	Nil/20-08-2021
6	Bargarh	Attabira	Attabira PS	2021-22	Construction of <i>kalyan mandap</i> at Mahakhand	0.47	Motorcycle	Nil/19-09-2022
7	Khurda	Balipatna	Balipatna PS	2020-21	Construction of concrete floor at Giringo Muslim Basti at Giringo	1.74	Moped	2.1.2023
8	Khurda	Balipatna	Balipatna PS	2020-21	Construction of community centre boundary wall at Sananuapatna	1.73	Motorcycle	21.6.21 and 11.1.22
9	Khurda	Balipatna	Balipatna PS	2020-21	Construction of community hall near Maa Duladevi Temple	1.90	Moped	6.3.2023
10	Khurda	Balipatna	Balipatna PS	2021-22	Maintenance of <i>kalyan mandap</i> at Turintira GP	1.55	Moped	27.5.2022
11	Khurda	Balipatna	Balipatna PS	2020-21	Construction of community hall at Laxmi janardan patna	1.63	Moped	1.2.2022
12	Khurda	Balipatna	Balipatna PS	2018-19	Construction of Narayani community centre at Dorabanga village	0.74	Moped	22.4.2021
13	Khurda	Balipatna	Balipatna PS	2021-22	Construction of facility centre at GP Office, Garedipanchan	0.98	Moped	12.1.2022
14	Khurda	Balipatna	Balipatna PS	2021-22	Construction of Mukundadaspur GP Office Building	0.62	Moped	4.1.22 & 8.4.22
15	Khurda	Balipatna	Balipatna PS	2021-22	Construction of Concrete drying Platform-cum-thrashing floor at Pampalo	1.31	Motorcycle	20.10.22
16	Khurda	Balipatna	Balipatna PS	2018-19	Construction of Nuasahi community centre	0.64	Motorcycle	21.7.2021
17	Khurda	Balipatna	Balipatna PS	2018-19	Construction of community centre near Giringo Masjid	0.65	Motorcycle	07.05.2021
18	Khurda	Balipatna	Balipatna PS	2018-19	Construction of Baba Madhuban <i>mandap</i> at Tarada Pada Garedi Panchan	0.54	Motor Car	22.4.2021
19	Khurda	Balipatna	Kurunjipur GP	2019-20	Construction of <i>kalyan mandap</i> at Kurunjipur GP	1.72	Motorcycle	30.12.2021
Total (Two PSs and three GPs)						20.12		

Appendix-4.13
(Refer paragraph no.-4.6.6)

Excess payment due to preparation of inflated estimates

Sl No.	PSs	Name of unit	Year	Name of the project	Estimated cost (₹in lakh)	Expenditure incurred (₹in lakh)	Quantity (in Cum)	Rate as per estimate (in ₹)	Rate as per PR&DW Deptt ⁵¹ (in ₹)	Difference (Col. 9-10) (in ₹)	Excess payment (Col.8*11) (₹in lakh)
1	2	3	4	5	6	7	8	9	10	11	12
1	Attabira	Godbhaga GP	2017-18	Renovation of Badkata at Godbhaga GP	10.00	10.00	5,691	117.78	57.89	59.89	3.41
2	Bargarh	Bardol GP	2019-20	Renovation of Khajurkata, Dang	5.00	5.00	5,540	84.59	42.05	42.54	2.36
3	Bheden	Bheden PS	2021-22	Renovation of Rusuda Tal bandha	10.00	5.28	4,675.2	110.76	42.05	52.87	3.21
4	Bheden	Kubdega GP	2018-19	Renovation of Khansamakata with Bathing Step	5.00	5.00	4,131.3	89.8	42.05	47.75	1.97
5	Bheden	Sunarlarmbha, GP	2018-19	Renovation of CharpaliKhaliakata	3.00	3.00	3,053.19	98.53	42.05	56.48	1.72
6	Bheden	Sunarlarmbha, GP	2018-19	Renovation of Badi Kata	4.00	4.00	4,077.12	98.53	42.05	56.48	2.30
7	Bheden	Sunarlarmbha, GP	2018-19	Improvement of Khalia Kata at Kudopali	3.00	3.00	3,044.75	98.53	42.05	56.48	1.72
8	Bijepur	Bijepur PS	2021-22	Renovation of PahandiJunhakata	5.00	5.00	5,183.29	94.14	42.05	52.09	2.70
9	Bijepur	Bijepur PS	2021-22	Renovation of Petenmunda	5.00	5.00	5,163.41	94.14	42.05	52.09	2.69
10	Bijepur	Bijepur PS	2021-22	Improvement of Pahandikata	4.00	4.00	3,325	94.14	42.05	52.09	1.73
11	Bijepur	Kharmunda GP	2018-19	Renovation of Barla kata at Kharmunda	4.00	4.00	6,075	65.98	42.05	23.93	1.45
12	Bijepur	Samaleipadar GP	2017-18	Improvement of Purani Bandha ,Manpur	4.00	2.82	2,939.09	94.44	42.05	52.39	1.54
13	Jharbandh	Jharbandh PS	2020-21	Renovation of JharbandhBaditikra	6.63	6.43	10,143.53	63.8	42.05	21.75	2.21
14	Jharbandh	Kumir GP	2018-19	Improvement of Gucchapali Shakti kanta	10.00	10.00	5,130	105.97	57.89	63.92	2.47
15	Rajborasambar	Loharpali GP	2020-21	Improvement of Khaliamunda at Sargijuri	6.63	6.63	3,422.5	111.82	42.05	69.77	2.39
16	Raighar	Kumuli GP	2020-21	Renovation of Tank at Jamdara under Kumuli GP	3.00	3.00	4,104	71.48	57.89	29.43	0.56
17	Raighar	Parua GP	2020-21	Preservation and development of Simodapara Deo bandha	6.63	6.63	6,645.6	71.48	57.89	29.43	1.96
18	Raighar	Hatigam GP	2020-21	Renovation of tank at Pohilipara	3.00	2.99	1,120.21	153.13	105.41	47.72	0.53
19	Banapur	Banapur PS	2020-21	Preservation and development of Pandit Pokhari at Galua	5.50	5.50	4,915.85	109.88	42.05	67.83	3.33
20	Begunia	Haja GP	2019-20	Excavation and bathing step of DasagadiaPokhari.	4.00	4.00	4,022.35	78.06	42.05	36.01	1.45

⁵¹ The rates for transporting earth from the excavation sites are: ₹42.05 for average distance of one km, ₹57.89 for average distance of two km and ₹ 105.41 for average distance of 5 km.

21	Begunia	Haja GP	2021-22	Excavation of Matiabandha,, Deuli GP	5.00	4.35	3,862.69	90.91	42.05	48.86	1.89
22	Begunia	Haja GP	2020-21	Excavation of Nakacharia Tank, Kusupalla.	5.00	5.00	5,906.2	90.91	42.05	48.86	2.89
23	Nandahandi	Nandahandi PS	2021-22	Preservation & Construction. of Model Tank at Nuagam	6.63	6.63	4,785.4	108.64	42.05	66.59	3.19
24	Nandahandi	B Maliguda GP	2017-18	Renovation of Tank at Khamba Bandha Chilliguda	10.00	10.00	13,563	63.54	57.89	5.65	0.77
25	Kosagumuda	Kosagumuda PS	2021-22	Renovation of Badagumunda Tank	5.00	5.00	3,934.05	91.17	42.05	49.12	1.93
26	Kosagumuda	Badagumuda GP	2019-20	Renovation of Mahuli Tank at Badagumuda	4.00	4.00	5,087.4	77.51	57.89	19.62	1.00
27	Kosagumuda	K. Semela GP	2019-20	Renovation of Naharmunda at Asonga	10.00	10.00	7,607.4	93	42.05	50.95	3.88
28	Kosagumuda	K. Semela GP	17-18	Renovation of tank with bathing Ghat at Jibika Bandha, Bhandri	5.00	5.00	6,336.17	77.51	42.05	35.46	2.25
29	Papadahandi	Sanarbari GP	2019-20	Renovation of Sanabarli Tank	10.00	9.90	7986.07	122.52	105.41	17.11	1.37
30	Chandahandi	Kuhudi GP	2021-22	Renovation and beautification of Kuamba new tank	3.50	3.50	2,687.72	91.17	42.05	49.12	1.32
31	Chandahandi	Kuhudi GP	2019-20	Beautification of Kuhudi Tank	10.00	10.00	1,655.85	122.52	42.05	80.47	1.33
Total (six PSs and 17 GPs)					181.52	174.66					63.52

Appendix-5.1
(Refer paragraph no.-5.1.1)

Officers / Officials who had retained undisbursed funds

Sl. No.	Name and Designation	2017-18	2018-19	2019-20	Total amount to be refunded (in Rs.)
1	Ananta Pradhan, Junior Assistant	9,500	8,600	1,48,700	1,66,800
2	Arabinda Behera, PEO	1,600	00	6,59,200	6,60,800
3	Bhabagrahi Majhi, GRS	00	900	76,700	77,600
4	Madhuchanda Pradhan, BPM	0	8,500	8,03,700	8,12,200
5	Pinky Mohanty, JE	0	14,200	0	14,200
6	Prabhat Pattanaik, NREGS Assistant	14,800	23,000	61,500	99,300
7	Prahallad Jena, PEO	26,500	1,75,400	3,09,400	5,11,300
8	Prabhakar Parida, GPEO	00	00	1,95,100	1,95,100
9	Purna Chandra Das, PEO	0	27,660	3,32,100	3,59,760
10	Rabindra Kumar Parida, JE	0	1,16,600	1,93,000	3,09,600
11	Rajashree Pattanaik, GRS	0	23,100	67,800	90,900
12	Laxmikanta Dash, PEO	69,300	98,100	0	1,67,400
13	Rabindra Kr. Mahapatra, PEO	61,000	0	0	61,000
14	Samir Ranjan Nayak, NREGS Assistant	65,600	59,100	22,600	1,47,300
15	Sanjeeb Kr. Rath, GRS	33,100	46,600	1,77,400	2,57,100
16	Soudamini Dash, WEO	0	5,900	500	6,400
17	Shyam Sunder Deo, PEO	0	55,800	3,38,800	3,94,600
18	Tuna Pradhan, PEO	13,700	2,03,990	10,78,300	12,95,990
19	Sudarshan Behera, PEO	1,04,700	69,800	0	1,74,500
20	Purna Chandra Mishra, PEO	1,09,000	0	0	1,09,000
21	Dasarathi Sahoo, Ex-PEO	71,600	0	0	71,600
22	Smt. Mamata Das, EX-BPM	68,800	0	0	68,800
23	Biswajit Bastia, GPTA	35,400	96,600	0	1,32,000
24	Smt. Sabitri Das, GPTA	1,900	0	0	1,900
25	Sanjit Kumar Barik, OLM- Acct.	1,300	0	0	1,300
26	Smt. Santilata Sethi, Ex-GPTA	800	0	0	800
27	Smt. Khulana Sahoo, APO	600	0	0	600
28	Bebi Behera, BLC	0	900	0	900
29	Gagan Bihari Bindhani, JE	0	93,900	0	93,900
30	Gopal Krushna Dalai, GPTA	0	1,46,400	0	1,46,400
31	Lunarani Khuntia, BLC	0	11,700	0	11,700
32	Naba Kishor Nayak, PEO	0	2,74,800	0	2,74,800
33	Prabhat Kumar Bal, GRS	0	7,100	0	7,100
34	Rabindra Kumar Sahoo, PEO	0	9,300	0	9,300
35	Sadasiba Sahoo, PEO	0	63,300	0	63,300
36	Sarangadhar Swain, PEO	0	68,300	0	68,300
37	Sasmita Nayak, GRS	0	48,200	0	48,200
38	Soudamini Jena, FTA	0	9,200	0	9,200
39	Soubhagya Dixit, GRS	0	33,900	0	33,900
40	Sthitiprangya Panda, JE	0	1,100	0	1,100
41	Suprabha Kunhar, PEO	0	32,600	0	32,600
42	Tikina Behera, BLC	0	6,300	0	6,300
43	Ashok Kumar Nayak, PEO	0	0	3,51,500	3,51,500
44	Bansidhar Behera, PEO	0	0	8,200	8,200
45	Sabyasachi Maharana, BLC	0	0	1,000	1,000
46	Saroj Kumar Das, PEO	0	0	3,59,700	3,59,700
47	Sisir Kumar Mallick, PEO	0	0	64,900	64,900
Total		6,89,200	18,40,850	52,50,100	77,80,150

Appendix-6.1
(Refer paragraph no.-6.2)
Functions devolved to ULBs as per 74th CAA

Sl. No.	Functions Transferred to ULBs
1	Urban planning, including town planning
2	Regulation of land-use and construction of buildings
3	Planning for economic and social development
4	Roads and bridges
5	Water supply- domestic, industrial and commercial
6	Public health sanitation, conservancy and sewerage water maintenance
7	Urban forestry, protection of environment and promotion of ecological aspects
8	Safeguarding the interest of weaker sections of the society including the handicapped and mentally retarded
9	Slum improvement and upgradation
10	Urban poverty alleviation
11	Provision of urban amenities and facilities- parks, gardens and playgrounds
12	Promotion of cultural, educational and aesthetic aspects
13	Burials and burial grounds, cremations, cremation grounds and electric crematoriums
14	Cattle Pounds, prevention of cruelty to animals
15	Vital statistics, including registration of births and deaths
16	Public amenities, including street lighting, parking lots, bus stops and public conveniences
17	Regulation of slaughterhouses and tanneries

Appendix-7.1

(Refer paragraph no.-7.1.1)

Statement showing the details of fraudulent payment for processing legacy waste

Vehicle No	Type of Vehicle verified VAHAN web site	Feb 23 (Invoice no.– GT/RMC/22-23/98 dt. 01.03.2023)	Mar 23 (Invoice no.– GT/RMC/22-23/116 dt. 31.03.2023)	April 23 (Invoice no.– GT/RMC/23-24/03 dt. 01.05.2023)	May 23 (Invoice no.– GT/RMC/23-24/15 dt. 01.06.2023)	Nov & Dec 23 (Invoice no.– GT/RMC/23-24/84 dt. 02.01.2024)	Jan 24 (Invoice no.– GT/RMC/23-24/98 dt. 01.02.2024)	Net Weight of Solid waste in MT	Amount of Processing fee per MT @Rs.548.70 including 18% GST (in ₹ Crore)
OR14W3121	E-Rickshaw	4,825	2,843	7,629	1,731	4,257	3,175	24,460	1.34
OR14W3122	V.Brezza	4,356	3,214	6,619	2,380	4,797	2,301	23,667	1.30
OR190393	Hero Honda CD Dawn	444	0	0	0	0	0	444	0.02
JH02K2776	Hero Honda Splendar	0	0	0	0	5,167	4,295	9,462	0.52
OR04AD2495	Not available in web site	0	0	0	0	2,025	0	2,025	0.11
Total		9,625	6,057	14,248	4,111	16,246	9,771	60,058	3.29

Appendix-7.2

(Refer paragraph no.-7.1.1)

Statement of time gap between weighment of unladen vehicles and laden vehicles

Sl No.	Vehicle Registration Number	Date	Empty vehicle weighing time	Loaded vehicle weighing time	Time Taken
1	OR14W3121	19.02.2023	7:24:00	7:24:00	0:00:00
2	OR14W3122	18.03.2023	9:39:00	9:39:00	0:00:00
3	JH02K2776	30.12.2023	10:59:00	10:59:00	0:00:00
4	OR14W3122	12.02.2023	7:28:00	7:29:00	0:01:00
5	OD190393	19.02.2023	9:01:00	9:02:00	0:01:00
6	OD190393	25.02.2023	14:39:00	14:40:00	0:01:00
7	OR14W3121	11.04.2023	11:18:00	11:19:00	0:01:00
8	OD192993	25.04.2023	10:13:00	10:14:00	0:01:00
9	OD09A2993	25.04.2023	10:38:00	10:39:00	0:01:00
10	OR15R1577	25.04.2023	11:58:00	11:59:00	0:01:00
11	OR14W3121	04.12.2023	9:45:00	9:46:00	0:01:00
12	OR14W3121	03.01.2024	16:08:00	16:09:00	0:01:00
13	OR14W3121	12.02.2023	7:19:00	7:21:00	0:02:00
14	OD190393	16.02.2023	9:12:00	9:14:00	0:02:00
15	OR14W3122	16.02.2023	9:49:00	9:51:00	0:02:00
16	OR15R1577	17.02.2023	14:07:00	14:09:00	0:02:00
17	OR14W3121	20.02.2023	9:16:00	9:18:00	0:02:00
18	OR14W3121	20.02.2023	9:20:00	9:22:00	0:02:00
19	OR14W3122	20.02.2023	10:06:00	10:08:00	0:02:00
20	OD190393	27.02.2023	9:23:00	9:25:00	0:02:00
21	OR14W3121	27.02.2023	14:35:00	14:37:00	0:02:00
22	OR14W3122	27.02.2023	15:09:00	15:11:00	0:02:00
23	OD190393	27.02.2023	15:16:00	15:18:00	0:02:00
24	OR14W3122	06.04.2023	10:46:00	10:48:00	0:02:00
25	OR15R1577	07.04.2024	9:58:00	10:00:00	0:02:00
26	OR15R1577	12.04.2023	9:01:00	9:03:00	0:02:00
27	OR15R1577	25.04.2023	11:34:00	11:36:00	0:02:00
28	OR15R1577	10.05.2023	16:54:00	16:56:00	0:02:00
29	OR04AD2495	30.11.2023	12:30:00	12:32:00	0:02:00
30	OR04AD2495	20.12.2023	11:01:00	11:03:00	0:02:00
31	OR14W3121	27.03.2023	9:11:00	9:13:00	0:02:00
32	OR190393	09.02.2023	12:41:00	12:44:00	0:03:00
33	OR14W3122	12.02.2023	8:12:00	8:15:00	0:03:00
34	OD190393	15.02.2023	9:06:00	9:09:00	0:03:00
35	OR14W3122	16.02.2023	9:42:00	9:45:00	0:03:00
36	OR14W3122	25.02.2023	11:58:00	12:01:00	0:03:00
37	OR14W3122	25.02.2023	12:04:00	12:07:00	0:03:00
38	OR14W3121	26.03.2023	8:06:00	8:09:00	0:03:00
39	OR14W3121	30.03.2023	9:41:00	9:44:00	0:03:00
40	OD09A2993	08.04.2023	9:19:00	9:22:00	0:03:00
41	OR15R1577	11.04.2023	11:05:00	11:08:00	0:03:00
42	OR14W3121	11.04.2023	16:34:00	16:37:00	0:03:00
43	OD09A2993	20.04.2023	17:00:00	17:03:00	0:03:00
44	OR14W3121	26.04.2023	17:30:00	17:33:00	0:03:00
45	OR14W3121	24.11.2023	8:51:00	8:54:00	0:03:00
46	JH02K2776	28.11.2023	11:13:00	11:16:00	0:03:00
47	OR14W3121	29.11.2023	12:31:00	12:34:00	0:03:00
48	OR04AD2495	04.12.2023	9:28:00	9:31:00	0:03:00
49	OR14W3121	19.02.2023	7:18:00	7:21:00	0:03:00
50	JH02K2776	30.11.2023	9:55:00	9:58:00	0:03:00
51	OR14W3121	04.12.2023	11:02:00	11:05:00	0:03:00
52	OR190393	12.02.2023	7:14:00	7:18:00	0:04:00
53	OD190393	16.02.2023	9:18:00	9:22:00	0:04:00
54	OR14W3122	20.02.2023	9:20:00	9:24:00	0:04:00
55	OR14W3122	20.02.2023	15:43:00	15:47:00	0:04:00
56	OD190393	25.02.2023	14:27:00	14:31:00	0:04:00
57	OR14W3121	18.03.2023	12:01:00	12:05:00	0:04:00
58	OR15R1577	22.03.2023	14:07:00	14:11:00	0:04:00
59	OR14W3121	23.03.2023	10:52:00	10:56:00	0:04:00

Sl No.	Vehicle Registration Number	Date	Empty vehicle weighing time	Loaded vehicle weighing time	Time Taken
60	OR14W3121	24.03.2023	8:39:00	8:43:00	0:04:00
61	OR14W3122	31.03.2023	6:34:00	6:38:00	0:04:00
62	OR14W3122	16.04.2023	8:49:00	8:53:00	0:04:00
63	OR14W3122	16.04.2023	11:20:00	11:24:00	0:04:00
64	OR14W3121	16.04.2023	11:28:00	11:32:00	0:04:00
65	OR15R1577	26.04.2023	10:34:00	10:38:00	0:04:00
66	OR14W3121	29.04.2023	15:16:00	15:20:00	0:04:00
67	OR15R1577	06.05.2023	8:40:00	8:44:00	0:04:00
68	OR15R1577	06.05.2023	8:59:00	9:03:00	0:04:00
69	OD09A2993	08.05.2023	16:38:00	16:42:00	0:04:00
70	OR14W3122	27.11.2023	14:49:00	14:53:00	0:04:00
71	OR14W3122	11.12.2023	16:32:00	16:36:00	0:04:00
72	OR14W3121	29.12.2023	15:43:00	15:47:00	0:04:00
73	OR14W3122	13.01.2024	13:55:00	13:59:00	0:04:00
74	OD190393	16.02.2023	9:33:00	9:37:00	0:04:00
75	OR14W3122	20.02.2023	9:11:00	9:15:00	0:04:00
76	OR14W3121	12.04.2023	7:40:00	7:44:00	0:04:00
77	OR14W3122	27.02.2023	14:36:00	14:40:00	0:04:00
78	OR15R1577	12.02.2023	7:36:00	7:41:00	0:05:00
79	OR14W3121	19.02.2023	6:28:00	6:33:00	0:05:00
80	OR14W3121	20.02.2023	8:55:00	9:00:00	0:05:00
81	OR14W3121	20.02.2023	9:05:00	9:10:00	0:05:00
82	OR14W3121	20.02.2023	9:39:00	9:44:00	0:05:00
83	OD190393	23.02.2023	9:48:00	9:53:00	0:05:00
84	OR14W3122	25.02.2023	8:55:00	9:00:00	0:05:00
85	OR14W3121	25.02.2023	8:52:00	8:57:00	0:05:00
86	OR14W3121	25.02.2023	14:32:00	14:37:00	0:05:00
87	OR15R1577	25.02.2023	14:52:00	14:57:00	0:05:00
88	OR14W3122	27.02.2023	8:50:00	8:55:00	0:05:00
89	OR14W3122	27.02.2023	9:13:00	9:18:00	0:05:00
90	OR14W3122	27.02.2023	15:41:00	15:46:00	0:05:00
91	OR14W3122	01.03.2023	14:42:00	14:47:00	0:05:00
92	OR14W3122	02.03.2023	12:36:00	12:41:00	0:05:00
93	OR14W3122	02.03.2023	14:47:00	14:52:00	0:05:00
94	OR14W3122	17.03.2023	8:53:00	8:58:00	0:05:00
95	OD190393	18.03.2023	10:13:00	10:18:00	0:05:00
96	OR15R1577	22.03.2023	12:01:00	12:06:00	0:05:00
97	OD190393	22.03.2023	12:09:00	12:14:00	0:05:00
98	OD190393	22.03.2023	12:28:00	12:33:00	0:05:00
99	OR15R1577	22.03.2023	14:15:00	14:20:00	0:05:00
100	OR15R1577	22.03.2023	14:23:00	14:28:00	0:05:00
101	OR15R1577	22.03.2023	14:32:00	14:37:00	0:05:00
102	OR15R1577	23.03.2023	12:15:00	12:20:00	0:05:00
103	OR14W3121	26.03.2023	8:51:00	8:56:00	0:05:00
104	OR14W3121	02.04.2023	10:34:00	10:39:00	0:05:00
105	OD09A2993	04.04.2023	8:10:00	8:15:00	0:05:00
106	OR14W3121	04.04.2023	8:14:00	8:19:00	0:05:00
107	OD09A2993	04.04.2023	8:53:00	8:58:00	0:05:00
108	OR14W3122	04.04.2023	9:06:00	9:11:00	0:05:00
109	OR14W3122	04.04.2023	9:16:00	9:21:00	0:05:00
110	OR15R1577	08.04.2023	11:09:00	11:14:00	0:05:00
111	OR14W3121	10.04.2023	15:50:00	15:55:00	0:05:00
112	OR14W3121	11.04.2023	8:08:00	8:13:00	0:05:00
113	OR14W3121	11.04.2023	9:35:00	9:40:00	0:05:00
114	OR14W3122	11.04.2023	9:45:00	9:50:00	0:05:00
115	OD09A2993	15.04.2023	15:44:00	15:49:00	0:05:00
116	OR14W3122	22.04.2023	7:28:00	7:33:00	0:05:00
117	OD09A2993	26.04.2023	16:20:00	16:25:00	0:05:00
118	OD09A2993	28.04.2023	17:42:00	17:47:00	0:05:00
119	OD09A2993	03.05.2023	11:29:00	11:34:00	0:05:00
120	OD09A2993	03.05.2023	11:38:00	11:43:00	0:05:00
121	OD09A2993	05.05.2023	7:42:00	7:47:00	0:05:00

Sl No.	Vehicle Registration Number	Date	Empty vehicle weighing time	Loaded vehicle weighing time	Time Taken
122	OR15R1577	05.05.2023	8:31:00	8:36:00	0:05:00
123	OR14W3122	05.05.2023	15:08:00	15:13:00	0:05:00
124	OR15R1577	06.05.2023	7:54:00	7:59:00	0:05:00
125	OR14W3121	06.05.2023	16:22:00	16:27:00	0:05:00
126	OR14W3122	08.05.2023	10:21:00	10:26:00	0:05:00
127	OR14W3121	24.11.2023	8:28:00	8:33:00	0:05:00
128	OR14W3122	24.11.2023	10:30:00	10:35:00	0:05:00
129	OR04AD2495	25.11.2023	9:14:00	9:19:00	0:05:00
130	OR14W3121	29.11.2023	12:10:00	12:15:00	0:05:00
131	OR04AD2495	02.12.2023	9:20:00	9:25:00	0:05:00
132	OR04AD2495	02.12.2023	9:41:00	9:46:00	0:05:00
133	OR04AD2495	05.12.2023	9:16:00	9:21:00	0:05:00
134	OR04AD2495	05.12.2023	9:27:00	9:32:00	0:05:00
135	JH02K2776	12.12.2023	14:19:00	14:24:00	0:05:00
136	JH02K2776	22.12.2023	8:58:00	9:03:00	0:05:00
137	JH02K2776	22.12.2023	9:36:00	9:41:00	0:05:00
138	OR14W3121	03.01.2024	15:40:00	15:45:00	0:05:00
139	OR14W3121	13.01.2024	9:41:00	9:46:00	0:05:00
140	OR14W3121	25.02.2023	11:48:00	11:53:00	0:05:00
141	OR14W3122	31.03.2023	9:30:00	9:35:00	0:05:00
142	OR14W3122	04.04.2023	8:45:00	8:50:00	0:05:00
143	OR14W3121	08.04.2023	9:11:00	9:16:00	0:05:00
144	OR15R1577	08.04.2023	9:56:00	10:01:00	0:05:00
145	OR14W3121	18.04.2023	8:25:00	8:30:00	0:05:00
146	OR14W3122	04.05.2023	8:01:00	8:06:00	0:05:00
147	OR15R1577	05.05.2023	8:22:00	8:27:00	0:05:00
148	OR15R1577	06.05.2023	9:10:00	9:15:00	0:05:00
149	OR14W3122	01.12.2023	8:45:00	8:50:00	0:05:00
150	OR04AD2495	02.12.2023	9:30:00	9:35:00	0:05:00
151	OR14W3122	25.02.2023	12:22:00	12:27:00	0:05:00
152	OD190393	23.03.2023	16:06:00	16:11:00	0:05:00
153	OR14W3122	19.12.2023	16:06:00	16:11:00	0:05:00

Appendix 7.3
(Refer paragraph no.-7.1.2)
Statement of non-functional toilet

Sl no	Name of the project	Expenditure incurred (₹ in lakh)	Date of Completion	Reason for non- functional
1	Krushak Bazar, Civil Township, Ward no-9	2.64	16.10.2022	No water and electricity connection.
2	Reserve Police Campus, Ward no-12	2.51	6.10.2022	No water and electricity connection. Pipes and electrical equipment were in damaged condition.
3	Near Parichaya Gruha, Tisko, Ward no-4	2.43	21.10.2022	No water connection.
4	Chhend Police Station Back Side, Ward no-13	2.43	Not on record	No water and electricity connection.
5	Back Side Chhend Police Station near Hrushikesh Ray College, Ward no-15	2.64	24.10.2022	No water and electricity connection. Basin of ladies urinal and doors were broken.
6	Near Shiv Temple, Pradhan Palli, Ward no-4	2.43	30.09.2022	Ladies toilet was used for store purpose. No basin was fitted in the ladies toilet.
7	MIG-256 Park, Ward no-15	2.51	25.12.2022	No water and electricity connection. Basin of the gents toilet missing.
8	DAV Chowk, Ward no-16	2.63	3.09.2022	No water connection. All electrical fittings were broken. Gents urinal outlet pipe was missing and door was broken. Ladies urinal pan fitted without water tap.
9	Durgapur Basti, Backside of AWC, Ward no-18	2.48	30.10.2022	Broken water pipe. No outlet pipe of gent's toilet and ladies toilet.
10	Timber Colony near Mangala temple, Ward no-24	2.24	23.10.2022	No water and electricity connection.
11	Near Employment Exchange Office Udit Nagar, Ward no-28	2.48	20.10.2022	No water and electricity connection. Basins of the ladies toilet were broken.
12	Sakti Bazar, Koel Nagar, Ward no-34	2.26	30.09.2022	No water and electricity connection. Basin of gent's urinal not available.
13	Anganwadi Kendra , A block, Koel Nagar, Ward no-34	2.47	8.10.2022	No water and electricity connection. Both the doors were also missing.
14	Ambagan Auto Stand, Ward no-35	2.48	16.10.2022	No water and electricity connection. Door of the toilet and basin were broken.
15	Shakti Nagar Market, Ward no-37	2.47	16.11.2022	No water and electricity connection. Door of the gent's toilet not available.
Total		37.10		

Appendix-8.1**(Refer paragraph no.-8.5.1)****Business entities found to be operating without trade license during JPI**

Sl. No	District	Name of ULBs	No. of traders without Trade License
1	Bargarh	Attabira NAC	20
2	Bargarh	Barpali NAC	20
3	Dhenkanal	Bhubana NAC	16
4	Dhenkanal	Hindol NAC	15
5	Nabarangpur	Umarkote Municipality	16
6	Nabarangpur	Nabarangpur Municipality	11
7	Bargarh	Bargarh Municipality	17
8	Bargarh	Padampur NAC	19
9	Ganjam	Gopalpur NAC	14
10	Ganjam	Surada NAC	16
Total			164

Appendix-8.2

(Refer paragraph no.-8.5.1)

Statement showing Business entities found with expired Trade Licenses during JPI

(₹In lakh)

Sl. No	District	Name of Units	No. of traders without renewal of trade license
1	Dhenkanal	Bhubana NAC	1
2	Nabarangpur	Nabarangpur Municipality	12
3	Bargarh	Bargarh Municipality	9
4	Bargarh	Padampur NAC	17
5	Ganjam	Gopalpur NAC	1
Total			40

Appendix-8.3

(Refer paragraph no.-8.5.1)

Loss of Trade license fees due to non-renewal of Trade licenses FYs 2020-23

(₹In lakh)

Sl. No	Name of Units	No. of traders without renewal of Trade license	Amount lost due to non-renewal of trade license
1	Hindol NAC	55	0.99
2	Umarkote Municipality	316	0.51
3	Nabarangpur Municipality	239	3.67
4	Balugaon	520	6.00
5	Bhubaneswar Municipal Corporation	9,301	941.47
6	Polasora NAC	169	1.14
7	Bellaguntha NAC	307	1.46
8	Chhatrapur NAC	56	0.91
9	Purushottampur NAC	272	1.34
10	Khallikote NAC	132	1.52
Total		11,367	959.01

Appendix-8.4
(Refer paragraph no.-8.5.2)

Statement showing short collection of stall/shop rent during FYs 2020-23

(₹ in lakh)

Sl. No	District	Name of the Unit	Rent Due	Rent collected	Rent not collected	Unit wise % of collection	Dist. Wise % of collection
1	Bargarh	Attabira NAC	6.02	4.29	1.73	71.26	54.33
2	Bargarh	Barpali NAC	16.34	7.86	8.48	48.10	
3	Dhenkanal	Bhuban NAC	22.28	8.25	14.03	37.03	66.05
4	Dhenkanal	Hindol NAC	4.75	0.89	3.86	18.74	
5	Dhenkanal	Kamakhyanagar NAC	82.65	63.3	19.35	76.59	
6	Ganjam	Aska NAC	55.04	37.88	17.16	68.82	56.12
7	Ganjam	Belaguntha NAC	12	9.05	2.95	75.42	
8	Ganjam	Berhampur Municipal corporation	18.5	7.15	11.35	38.65	
9	Ganjam	Chatrapur NAC	30.5	26.12	4.38	85.64	
10	Ganjam	Chikiti NAC	6.71	3.22	3.49	47.99	
11	Ganjam	Digiapahandi NAC	1.06	0	1.06	0.00	
12	Ganjam	Gopalpur NAC	13.06	3.69	9.37	28.25	
13	Ganjam	Hinjilikatu, Municipaity	19.13	6.66	12.47	34.81	
14	Ganjam	Khallikote NAC	1.75	1.41	0.34	80.57	
15	Ganjam	Kodala NAC	3.16	1.94	1.22	61.39	
16	Ganjam	Polasara NAC	3.62	0	3.62	0.00	
17	Ganjam	Purusottampur NAC	6.49	6.12	0.37	94.30	
18	Ganjam	Rambha NAC	2.19	0.36	1.83	16.44	
19	Ganjam	Surada NAC	11.39	0	11.39	0.00	
20	Khordha	Balugaon NAC	68.65	33.1	35.55	48.22	43.64
21	Khordha	Banapur NAC	7.68	0.21	7.47	2.73	
22	Nabarangpur	UmarkoteMunicipality	54.03	30.68	23.35	56.78	56.78
Total			447.00	252.18	194.82 (44 %)	56.42	56.42

Appendix-8.5

(Refer paragraph no.-8.5.3.2)

Statement showing outstanding of Property Tax during FYs 2021-23

(₹ in lakh)

Sl. No	District	Name of the ULB	Arrear as on March 2020	Demand Current	Total	Collection	Balance	Unit wise % of collection	District wise % of collection
1	Bargarh	Bargarh Municipality	49.70	263.06	312.76	192.91	119.85	61.68	65.08
2	Bargarh	Barpali NAC	6.20	10.14	16.34	8.93	7.41	54.65	
3	Bargarh	Padampur NAC	11.54	58.34	69.88	57.82	12.06	82.74	
4	Dhenkanal	Bhuban NAC	40.81	25.53	66.34	17.19	49.15	25.91	33.72
5	Dhenkanal	Hindol NAC	5.76	17.29	23.05	9.57	13.48	41.52	
6	Dhenkanal	Kamakhyanagar NAC	8.16	27.58	35.74	15.44	20.30	43.20	
7	Ganjam	Aska NAC	10.72	91.25	101.97	77.19	24.78	75.70	55.77
8	Ganjam	Belaguntha NAC	13.75	26.19	39.94	27.44	12.50	68.70	
9	Ganjam	BeMC, Berhampur	0.00	1786.36	1786.36	839.03	947.33	46.97	
10	Ganjam	Chatrapur NAC	138.12	102.51	240.63	172.86	67.77	71.84	
11	Ganjam	Chikiti Municipality	10.46	51.80	62.26	50.07	12.19	80.42	
12	Ganjam	Digiapahandi NAC	55.99	89.30	145.29	75.11	70.18	51.70	
13	Ganjam	Gopalpur NAC	47.31	28.30	75.61	55.84	19.77	73.85	
14	Ganjam	Hinjilikatu, Municipaity	23.18	130.66	153.84	137.64	16.20	89.47	
15	Ganjam	Khallikote NAC	9.92	23.92	33.84	24.48	9.36	72.34	
16	Ganjam	Kodala NAC	3.00	42.05	45.05	18.77	26.28	41.66	
17	Ganjam	Polasara NAC	0.00	19.45	19.45	12.38	7.07	63.65	
18	Ganjam	Purusottampur NAC	25.43	47.82	73.25	35.89	37.36	49.00	
19	Ganjam	Rambha NAC	20.70	23.19	43.89	33.51	10.38	76.35	
20	Ganjam	Surada NAC	3.11	32.21	35.32	33.04	2.28	93.54	
21	Khordha	Balugaon NAC	75.00	83.90	158.90	82.99	75.91	52.23	90.17
22	Khordha	Banapur NAC	0.00	22.30	22.30	1.53	20.77	6.86	
23	Khordha	BMC, Bhubaneswar	0.00	8,015.82	8,015.82	7,307.03	708.79	91.16	
24	Nabarangpur	Umarkote Municipality	19.41	72.63	92.04	73.54	18.50	79.90	79.90
	Total		578.27	11,091.60	11,669.87	9,360.20	2,309.67	80.21	80.21

Appendix-8.6
(Refer paragraph no.-8.5.4)
Statement showing short collection of User Fees during FYs 2021-23

(₹ in lakh)

District	Name of Unit	Arrear demand	Current Demand (2021-23)	Total	Amount collected	Balance outstanding	Unit wise % of collection	District wise % of collection
Bargarh	Attabira NAC	0	10.07	10.07	6.58	3.49	65.34	65.34
Ganjam	Berhampur Municipal Corporation	0	1525.1	1525.1	71.52	1453.58	4.69	9.52
Ganjam	Aska NAC	0	33.12	33.12	15.05	18.07	45.44	
Ganjam	Bellaguntha NAC	0	20.29	20.29	12.15	8.14	59.88	
Ganjam	Chatrapur NAC	14.27	40	54.27	25.67	28.6	47.30	
Ganjam	Chikiti NAC	0	20.55	20.55	6.35	14.2	30.90	
Ganjam	Gopalpur NAC	0	9.58	9.58	4.17	5.41	43.53	
Ganjam	Kholikote NAC	0	23.3	23.3	4.25	19.05	18.24	
Ganjam	Kodala NAC	0	22.2	22.2	4.23	17.97	19.05	
Ganjam	Purushottampur NAC	0.5	11.88	12.38	9.25	3.13	74.72	
Ganjam	Rambha NAC	0	20.21	20.21	11.86	8.35	58.68	
Ganjam	Surada NAC	0	19.17	19.17	3.15	16.02	16.43	
Khordha	Balugaon NAC	0	19.23	19.23	1.6	17.63	8.32	8.32
Nabarangpur	Umarkote Municipality	0	43.02	43.02	13.12	29.9	30.50	30.5
Total	14 ULBs	14.77	1,817.72	1,832.49	188.95	1,643.54	10.31	10.31

Appendix-9.1
(Refer paragraph no.-9.1.2)

Details of fraudulent payment made showing conveyance by hiring cars

SL No.	Vr. No	Date of voucher	Place of Visit	Date of Journey	Number of the vehicle	Vehicle as per Parivahan portal	Amount paid
1	270	20.02.2019	Rayagada and back	19.12.2018	OD07H4645	M-Cycle/Scooter	2,600
2	270	20.02.2019	Rayagada and back	24.12.2018	OD07H4645	M-Cycle/Scooter	2,400
3	270	20.02.2019	Rayagada and back	25.12.2018	OD07H4645	M-Cycle/Scooter	2,400
4	270	20.02.2019	Rayagada and back	26.12.2018	OD07H4645	M-Cycle/Scooter	2,400
5	270	20.02.2019	Bhubaneswar and back	28.12.2018	OD07H4645	M-Cycle/Scooter	8,880
6	270	20.02.2019	Gunupur & Rayagada and back	01.01.2019	OD07H4645	M-Cycle/Scooter	3,400
7	270	20.02.2019	Gunupur & Rayagada and back	02.01.2019	OD07H4645	M-Cycle/Scooter	3,400
8	270	20.02.2019	Rayagada and back	08.01.2019	OD07H4645	M-Cycle/Scooter	2,600
9	270	20.02.2019	Rayagada and back	09.01.2019	OD07H4645	M-Cycle/Scooter	2,400
10	270	20.02.2019	Rayagada and back	06.02.2019	OD07H4645	M-Cycle/Scooter	2,600
11	270	20.02.2019	Rayagada and back	12.02.2019	OD07Y4647	M-Cycle/Scooter	2,600
12	40	28.05.2019	Gunupur and back	20.02.2019	OD07H4645	M-Cycle/Scooter	1,600
13	40	28.05.2019	Rayagada and back	23.02.2019	OD07H4645	M-Cycle/Scooter	2,600
14	88	29.07.2019	Gunupur and back	01.03.2019	OD07H4645	M-Cycle/Scooter	1,600
15	88	29.07.2019	Gunupur and back	04.03.2019	OD07H4645	M-Cycle/Scooter	1,600
16	88	29.07.2019	Gunupur and back	06.03.2019	OD07H4645/ OD07Y4645	M-Cycle/Scooter	1,600
17	88	29.07.2019	Rayagada & back	11.03.2019	OD07H4645	M-Cycle/Scooter	2,600
18	88	29.07.2019	Rayagada and back	12.03.2019	OD07H4645	M-Cycle/Scooter	2,600
19	88	29.07.2019	Rayagada and back	28.03.2019	OD07H4645	M-Cycle/Scooter	2,600
20	88	29.07.2019	Rayagada and back	20.04.2019	OD07H4645	M-Cycle/Scooter	2,600
21	88	29.07.2019	Rayagada and back	25.04.2019	OD07H4645	M-Cycle/Scooter	2,600
22	88	29.07.2019	Gunupur and back	30.05.2019	OD07H4647	M-Cycle/Scooter	1,600
23	194	04.12.2019	Gunupur and back	30.07.2019	OD07Y4647	M-Cycle/Scooter	1,600
24	194	04.12.2019	Rayagada and back	31.10.2019	OD18B5438	M-Cycle/Scooter	3,300
25	24	29.04.2020	Gunupur and back	20.12.2019	OD07Y4645	M-Cycle/Scooter	1,600
26	24	29.04.2020	Gunupur and back	23.12.2019	OD07Y4645	M-Cycle/Scooter	1,600
27	24	29.04.2020	Gunupur and back	08.01.2020	OD07Y4647	M-Cycle/Scooter	1,600
28	24	29.04.2020	Gunupur and back	13.02.2020	OD07Y4647	M-Cycle/Scooter	1,600
29	24	29.04.2020	Gunupur and back	14.02.2020	OD07Y4647	M-Cycle/Scooter	1,600
30	24	29.04.2020	Rayagada and back	15.02.2020	OD07Y4645	M-Cycle/Scooter	2,600
31	24	29.04.2020	Gunupur and back	19.02.2020	OD07H4645	M-Cycle/Scooter	1,600
32	24	29.04.2020	Rayagada and back	02.03.2020	OD07Y4647	M-Cycle/Scooter	2,600

33	57	19.05.2020	Rayagada and back	03.03.2020	OD07Y4647	M-Cycle/Scooter	2,600
34	131	10.08.2020	Gunupur and back	04.05.2020	OD07Y4645	M-Cycle/Scooter	1,600
35	131	10.08.2020	Gunupur and back	07.05.2020	OD07Y4645	M-Cycle/Scooter	1,600
36	131	10.08.2020	Rayagada and back	08.05.2020	OD07Y4645	M-Cycle/Scooter	2,600
37	131	10.08.2020	Rayagada and back	02.06.2020	OD07Y4645	M-Cycle/Scooter	2,600
38	131	10.08.2020	Gunupur and back	08.06.2020	OD07Y4645	M-Cycle/Scooter	1,600
39	131	10.08.2020	Gunupur and back	08.06.2020	OD07Y4645	M-Cycle/Scooter	1,600
40	131	10.08.2020	Rayagada and back	25.06.2020	OD07Y4645	M-Cycle/Scooter	2,600
41	131	10.08.2020	Cuttack and back	07.06.2020	OD07Y4645	M-Cycle/Scooter	13,500
							1,09,280

GLOSSARY

Glossary of abbreviations	
AMRUT	Atal Mission for Rejuvenation and Urban Transformation
ATIR	Annual Technical Inspection Report
AWCs	Angan Wadi Centres
BASUDHA	Buxi Jagabandhu Assured Drinking Water Supply to Habitations
BDO	Block Development Officer
BMC	Bhubaneswar Municipal Corporation
BeMC	Berhampur Municipal Corporation
CAA	Constitutional Amendment Act
CAG	Comptroller and Auditor General
CDO-cum-EO	Chief Development Officer-cum-Executive Officer
CEO	Chief Executive Officer
CFC	Central Finance Commission
CHC	Community Health Centre
CIDF	Central Infrastructure Development Fund
CMC	Cuttack Municipal Corporation
CSS	Centrally Sponsored Scheme
DFO	District Fisheries Officer
DLFA	Directorate of Local Fund Audit
DPC	District Planning Committee
DEABAS	Double Entry Accrual Based Accounting System
DPRC	District Panchayat Resource Centre
DISCOM	Distribution Company
DISHA	District Development Co-ordination & Monitoring
EWS	Economically Weaker Section
F&ARD	Fisheries and Animal Resource Department
FC	Finance Commission
FY	Financial Year
F&ARD	Fisheries and Animal Resources Development
GARIMA	Scheme for Safety and Dignity of Core Sanitation Workers
GoO	Government of Odisha
GoI	Government of India
GP	Gram Panchayat
GPDO	Gram Panchayat Development Officer
GPTAs	Gram Panchayat Technical Assistants
GRS	Gram Rojgar Sevak
GST	Goods and Services Tax
H&UD	Housing & Urban Development
H&FW	Health and Family Welfare
IR	Inspection Report
JAGA	Odisha Liveable Habitat Mission
JE	Junior Engineers
JPI	Joint Physical Inspection
LACs	Livestock Aid Centres
LTI	Left Thumb Impression
MCs	Municipal Corporations
MGNREGS	Mahatma Gandhi National Rural Employment Guarantee Scheme
MIS	Management Information System
MoPR	Ministry of Panchayati Raj
MoRD	Ministry of Rural Development
MoA	Memoranda of Agreement
MUKTA	Mukhya Mantri Karma Tatpara Abhiyan
NACs	Notified Area Council
NRLM	National Rural Livelihood Mission
OPSAP	Orissa Panchayat Samiti Accounting Procedure
OSSAAT	Odisha Society for Social Audit Accountability and Transparency
PA	Performance Audit

PAC	Public Accounts Committee
PEO	Panchayat Executive Officer
PHCs	Public Health Centres
PMAY-G	Pradhan Mantri Awaas Yojana- Gramin
PMAY-U	Pradhan Mantri Awaas Yojana- Urban
PRI	Panchayati Raj Institution
PR&DW	Panchayati Raj and Drinking Water
PS	Panchayat Samiti
RGSA	Rastriya Gram Swaraj Abhiyan
RMC	Rourkela Municipal Corporation
SAU	Social Audit Unit
SBM-G	Swachh Bharat Mission-Gramin
SBM-U	Swachh Bharat Mission-Urban
SCs	Sub Centres
S&ME	School & Mass Education
SFC	State Finance Commission
SIRD	State Institute for Rural Development
SMCVC	State Municipal Corporation Valuation Committee
SUJAL	Drink from Tap Mission
SWM	Solid Waste Management
TGS	Technical Guidance and Support
ULB	Urban Local Body
VDs	Veterinary Dispensaries
W&CD	Women and Child Development Department
ZP	Zilla Parishad