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ANNUAL TECHNICAL INSPECTION REPORT

ON

PANCHAYATI RAJ INSTITUTIONS

GOVERNMENT OF ODISHA

In terms of the Technical Guidance and Support (TGS) by the Comptroller and Auditor General of India

FOR THE YEAR ENDED MARCH 2014

Office of the Accountant General (G&SSA)

Odisha, Bhubaneswar

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Preface

This Report contains the results of audit of Panchayati Raj Institutions (PRIs) *viz*. Zila Parishads, Panchayat Samitis and Gram Panchayats of the State. Audit of all the three tiers of PRIs has been conducted under Section 20(1) of the CAG's DPC Act 1971 and the report is submitted to Government of Odisha under TGS arrangement.

The Report starts with an introductory Chapter I outlining an overview of Panchayati Raj Institutions. Chapter II of the Report covers findings emerging from performance audit of MLALAD Scheme in nine districts. Chapter-III contains findings of compliance audit conducted in 24 Panchayat Samitis and 45 Gram Panchayats whereas Chapter IV indicates the response to audit.

The cases mentioned in this Report were among those which came to notice in the course of test audit of accounts of PRIs relating to the years 2012-14, as well as, those which came to notice of audit in earlier years but could not be dealt with in previous reports. Matters relating to the period subsequent to 2012-14 were also included wherever found necessary.

Overview

This Annual Technical Inspection Report (ATIR) of the Accountant General (General and Social Sector Audit), Odisha on the audit of Panchayati Raj Institutions (PRIs) throws light on the organisational set-up, finances, accounting and audit arrangements of the PRIs of the State and deficiencies noticed in these areas. It includes findings arising out of performance audit and compliance audit. The deficiencies in planning, execution and monitoring of Members of Legislative Assembly Local Area Development (MLALAD) Scheme are pointed out in the performance audit report of the ATIR.

Significant audit observations made on the functioning of PRIs in implementing various schemes/programmes under Panchayati Raj Department and transactions relating to receipts and expenditure of the audited PRIs are included in this ATIR.

Performance Audit on MLALAD scheme

- Lack of scrutiny of admissibility of projects by the District Authorities resulted in execution of inadmissible works under MLALAD scheme.

(Paragraph 2.6.4.2)

- Estimates of projects were limited to the funds made available which resulted in incomplete and unusable assets even after an expenditure of ₹ 2.46 crore.

(Paragraph 2.6.5.3)

- Provision of ₹ 5.70 crore was not withdrawn from the 845 projects not commenced within six months of sanction and utilised to complete 399 projects lying incomplete for want of funds.

(Paragraph 2.6.6.2)

- An amount of ₹ 23.30 lakh had already been shown as utilised and UC submitted to DPMU, Sundargarh though the works were not executed.

(Paragraph 2.6.10.5)

Significant observations of compliance audit

Management of Panchayat Land

- Maintenance of GP land records at GP level and Samiti level was not adequate and land records in 11 out of 45 GPs test checked were not updated for nine to 27 years.

(Paragraph 3.1.3)

- Contrary to Orissa Gram Panchayat Rules, in 45 GPs, the bidder/auction holder of GP properties had not executed any agreement with GPs. As a result, 87 lease holders pertaining to the period 2011-12 to 2013-14 had not deposited balance bid money of ₹ 11.10 lakh.

(Paragraph 3.1.4.2)

- In seven GPs test checked, for 18 pisciculture tanks, the price fixed by the Sub-Collector decreased in recent years instead of increase by 10 *per cent* every year as required under the rules.

(Paragraph 3.1.4.4)

- By allowing habitual defaulters in bidding process as well awarding lease of GP properties, the test checked GPs suffered loss of ₹ 2.71 lakh for non payment of lease value by these defaulters.

(Paragraph 3.1.4.5)

- In test checked GPs, 74 to 80 *per cent* properties during 2012-2014 remained unutilised denying inflow of income to the GPs.

(Paragraph 3.1.4.7)

- In six GPs, 32 properties having area of 14.35 acre had been encroached by the village committee, local residents, private parties and Gountias (land lords) of villages without knowledge of GPs.

(Paragraph 3.1.5.1)

- In two Panchayat Samitis (PS), 22 non-allotted shops were encroached by the locals resulting in loss of revenue of ₹ 3.88 lakh towards rent of the shops.

(Paragraph 3.1.6)

Construction of Cement Concrete Roads under different Schemes

- Out of 15 test checked PSs, nine PSs had not prepared perspective plan for the years 2010-15 and the remaining six PSs prepared it without adhering to the priorities prescribed in the guidelines. The Annual Action Plans prepared by the BDOs on construction of CC Roads were not based on priority.

(Paragraph 3.2.2.1)

- Even after incurring an expenditure of ₹ 1.14 crore, 28 projects could not reach the targeted destination.

(Paragraph 3.2.2.2(iii))

- Out of total 2509 revenue villages in test checked PSs, 643 (26 *per cent*) revenue villages with a population of 3.09 lakh are yet to be benefitted with the CC Road project despite a lapse of three years as of March 2013.

(Paragraph 3.2.2.3)

- In 402 (86 *per cent*) out of 467 case records test checked, design/drawing had not been prepared by the JE/GPTAs for construction of CC roads.

(Paragraph 3.2.3.1)

- During joint physical inspection, Audit found ₹ 76.71 lakh spent on 20 inadmissible projects.

(Paragraph 3.2.3.4)

- There were lapses in use of qualitative materials, provision of appropriate thickness, proportion of concrete mix, proper compaction, maintenance of camber, adequate curing etc. in adoption of quality measures in construction of CC roads in test checked PSs which affected the quality of roads.

(Paragraph 3.2.4)

- Fourteen Panchayat Samitis paid ₹ 10.90 crore to Village Level Leaders/ Panchayat Samiti officials against production of vouchers, genuineness of which could not be established in Audit.

(Paragraph 3.3)

- Eight Panchayat Samitis purchased material worth ₹ 2.14 crore from unregistered local suppliers against hand receipts in deviation of codal procedures.

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(Paragraph 3.1.4.7)

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...

- District Audit Monitoring Committees (DAMC) were constituted by the Department in three districts (Boudh, Kandhamal and Mayurbhanja) in April 2011 to review the unsettled audit paragraphs on ATIRs whereas, the same was not constituted in the remaining 27 districts (March 2014).

(Paragraph 4.2)

CHAPTER I

An overview of Panchayati Raj Institutions

1.1 Introduction

Panchayati Raj Institutions (PRIs) came into existence in Odisha from 1948 with enactment of Orissa Gram Panchayat Act 1948. Subsequently, Orissa Panchayat Samiti Act and Zila Parishad Act were enacted in 1959 and 1991 respectively, setting up three tier PRIs in the State. All these Acts were amended in 1993 and 1994[1] in conformity with the 73rd Constitutional Amendment Act 1992 empowering the PRIs to function as institutions of self-Government to accelerate economic development and ensure social justice in rural areas.

1.2 State Profile

The demographic and developmental status of the State is given in Table 1.1 below:

Table 1.1: Important statistics of the State

Indicator	Unit	State Statistics	National statistics
Area	In Sq. Km	1,55,707	32,87,240
Population (census 2011)	In crore	4.19	121.06
Population density	Per Sq.Km	270	382
Rural population	Percentage	83	68.8
Urban population	Percentage	17	31.2
Male population	In crore	2.12	62.31
Female population	In crore	2.07	58.74
SC Population	Percentage	17.13	16.64
ST Population	Percentage	22.13	8.61
Gender ratio	Per 1000 males	978	943
Literacy rate	Percentage	72.87	72.99
Female literacy	Percentage	64.01	64.64
Male literacy	Percentage	81.59	80.89
Population below poverty line (BPL)	Percentage	32.59	21.92
Gross State Domestic Product at the end of 2013-14 (at current rate)	₹ in crore	288414	10472807
Growth rate	Percentage	12.90	11.54
Growth rate of GSDP in Agriculture Sector	Percentage of GSDP	3.04	4.10
Growth rate of GSDP in Industry Sector	Percentage of GSDP	8.04	6.87
Growth rate of GSDP in Services Sector	Percentage of GSDP	9.25	9.10
Per capita income by the end of 2013-14	In ₹	25891	39961
Infant Mortality Rate	In every 1000	53	42
Mother Mortality Rate	In every 100000	237	178

(Source: Census 2011 and Economic Survey 2013-14 Government of Odisha)

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1 ZP Act 1991 of Orissa was amended in 1993. Orissa GP Act 1948 / 1964 and Orissa Panchayat Samiti Act 1959 was amended in 1994

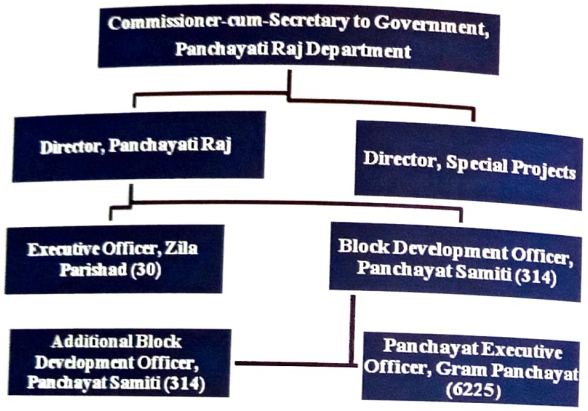
1.2.1 *Classification of the Panchayati Raj Institutions*

Panchayati Raj Institutions are classified into three tiers, *viz.* Zila Parishads, Panchayat Samitis and Gram Panchayats. There are 30 Zila Parishads, 314 Panchayat Samitis and 6225 Gram Panchayats in Odisha.

1.3 Organisational Set-up

All the three tiers of PRIs function under the administrative control of the Panchayati Raj (PR) Department headed by the Commissioner-Cum-Secretary who is assisted by the Director (PR) and the Director (Special Projects) at the State level.

The organisational set-up of the PRIs is indicated below.



Panchayati Raj was introduced (January 1961) in the State, under which three tiers of the system namely Zila Parishads, Panchayat Samitis and Gram Panchayats have to work in close coordination with each other.

Each of the 30 districts of the State has a Zila Parishad (ZP). The ZP is managed by an elected body headed by a President, who is elected amongst the elected representatives of the ZP. The District Collector acts as the ex-officio Chief Executive Officer (CEO) of the ZP, while the Project Director of District Rural Development Agency (DRDA) concerned acts as the ex-officio Executive Officer (EO) for discharging day-to-day administrative functions of the ZP.

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

At the Gram Panchayat (GP) level, the elected members headed by a Sarpanch constitute the GP. General superintendence and overall control of the GP is exercised by the Panchayat Executive Officer who discharges his duties under the supervision of the BDO.

Election to the PRIs at all tiers was last conducted in February 2012.

The set-up of Elected Body of the PRIs is as follows: -



1.4 Decentralised Governance

Article 243 of the Constitution prescribed devolution of powers, resources and responsibilities to elected local bodies from the State Government. It enjoined upon the State Legislatures to enact laws/amend existing laws devolving/ transferring 29 functions listed in the Eleventh Schedule of the Constitution of India to PRIs. This would also lead to PRIs emerging as platforms for planning and implementation of programmes for economic development and social justice for rural people.

Out of 29 functions of 19 Departments, State Government has transferred (October 2005) 21 functions of 11 Departments to the PRIs ***(Appendix 1.1)***. The Chief Secretary communicated (July 2003) to 11 Departments for implementation of the decentralisation of the governance in letter and spirit. The functionaries of the concerned 11 departments had been continuing under the administrative control of their respective line departments either without being deputed or transferred. The GoI advisory stipulated that a Panchayat sector window was to be created in the budget of the line departments, from which the functions were transferred to PRIs for direct flow of matching funds to the appropriate level of PRIs. However, no action had been taken by the State Government in this regard. As a result, the State which ranked sixth in 2005-06 in terms of Devolution Index as per a survey conducted by the Union Ministry of Panchayati Raj through Indian Institute of Public Administration, slipped to 11th rank in 2012-13.

1.5 Functioning of PRIs

To execute the functions of PRIs, Standing Committees have been constituted (seven each for ZPs and PSs and five for GPs) with elected representative as the Chairperson and the Secretary as the Chief Executive Officer. The role and responsibilities of Standing Committees are given at ***Appendix 1.2***.

Overall monitoring and review of the development programmes at the State and District levels were conducted by the State Level Vigilance and Monitoring Committee (SLVMC) and District Vigilance and Monitoring Committees (DVMC) respectively. The SLVMC of Odisha has been constituted under the Chairmanship of the Minister, Rural Development, Government of Odisha with three Co-Chairmen and 29 members. In case of DVMC, Member of Parliament (Lok Sabha) is the Chairman, with District Collector as Secretary and all district

level officers as members. Both the Committees would meet at least once in every quarter.

1.6 Sources of Funds

The main sources of funds of PRIs in the State were funds received from Government of India (GoI) under various Centrally Sponsored Schemes (CSS), *viz.* Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS), Backward Region Grant Fund (BRGF), Indira Awaas Yojana (IAY) etc., and grants received from State Government as per the recommendations of State Finance Commission and the Central Finance Commission. Funds are also received under State sponsored schemes like Mo Kudia, Cement Concrete (CC) Road, Biju KBK Yojana, Gopabandhu Gramin Yojana (GGY) and Sampooran Grameen Swarojgar (SGS) Yojana.

The position of funds received by the PRIs under various schemes of GoI and GoO and also grants-in-aid from GoO and the expenditure incurred thereof is given in Table 1.2 below.

Table 1.2: Total funds received and expenditure incurred by PRIs during 2011-14

(₹ in crore)

Scheme	2011-12		2012-13		2013-14	
	Total fund available	Total expenditure	Total fund available	Total expenditure	Total fund available	Total expenditure
IAY (CSS-75:25)	833.17	634.67	1110.60	941.26	1257.44	946.84
Mo Kudia (SS-100 per cent)	96.04	63.06	133.25	79.83	273.36	147.82
GGY (SS-100 per cent)	251.78	207.88	199.10	163.46	261.80	238.46
BRGF (100 per cent SCA)	327.22	224.98	396.04	273.09	428.56	271.13
SGSY (CSS-75:25)	192.88	171.35	124.71	74.49	104.56	50.97
MGNREGS (CSS- 90:10)	1371.18	1032.56	1321.64	1177.47	1322.78	1289.13
12th CFC	21.23	14.51	6.72	2.17	0	0
13th CFC	570.92	288.72	713.10	440.32	731.93	500.41
Grant-in-aid (SFC, Cluster House, CC Road)	589.69	279.23	729.03	472.19	1148.28	1011.20
Total	**4254.11**	**2916.96**	**4734.19**	**3624.28**	**5528.71**	**4456.16**

Total fund available includes opening balance and interest
(Source: Annual Report and MIS Reports furnished by PR Department)
(CSS: Central Sponsored Scheme, SS: State Scheme, SCA: Special Central Assistance, CFC: Central Finance Commission, SFC: State Finance Commission, CC: Cement Concrete)

The devolution of funds to PRIs as per recommendations of the 13th Finance Commission and allocations committed by GoO for PRIs for the award period is given in Table 1.3 below.

Table 1.3: Recommendation of 13th FC and allocation by GoO for PRIs

(₹ in crore)

Sl. No.	Subject	2010-11	2011-12	2012-13	2013-14	2014-15	Total
1	General Area Basic Grant	241.29	279.78	326.99	387.43	458.71	1694.20
2	General Performance Grant	0.00	95.66	224.41	264.70	312.23	897.00
3	Special Area Grant	19.39	--	--	--	--	19.39
Total		**260.68**	**375.44**	**551.40**	**652.13**	**770.94**	**2610.59**

(Source: Panchayati Raj Department letter No. 22895 dated 6 August 2010)

However, out of ₹ 1203.53 crore, ₹ 836.25 crore[2] was released to the PRI towards General Area Basic Grant, Special Area Basic Grant and share from forfeited Performance Grant for the period 2012-13 and 2013-14.

The 13th Finance Commission recommended for allotment of Performance Grant of ₹ 897.00 crore for the period 2011-15. The State was eligible to draw its allocations, if it complied with nine conditions prescribed at paragraph 10.161 of 13th Finance Commission Report.

Out of nine conditions, State Government has complied with four conditions, two conditions have been complied partially and three conditions have not been complied. Hence, the State Government could not avail the Performance Grant of ₹ 584.77 crore (₹ 95.66 crore for the year 2011-12, ₹ 224.41 crore for the year 2012-13 and ₹ 264.70 for 2013-14) as of March 2014.

1.7 Accounts

The Executive Officer in ZP and the Block Development Officer in PS are responsible for maintenance of various books of accounts and preparation of annual financial statements. In case of GPs, the Panchayat Executive Officer is responsible for the same.

- In GPs, the Annual Accounts were to be prepared in formats prescribed in Rule 159 of the GP Accounting Rules. Chartered Accountants were engaged (July 2012) by PR Department for maintenance of accounts of GPs from the year 2010-11 onwards.
- In respect of PSs and ZPs, the new format prescribed by the CAG, was accepted by the Government in April 2004. But, the PSs were not maintaining their accounts in the prescribed format. Instead, a software Panchayat Accounting and Monitoring Information System (PAMIS) was in use (upto March 2014) for maintenance of accounts. However, the State Government has adopted (April 2014) the Modified Accounting System by using PRIA Soft in all the three tiers of PRIs.
- In ZPs, except salary component and drawal of Kendu Leaf grants, Cess grant, honorarium to sitting members etc., all other major activities like management of scheme funds, implementation of schemes etc. were done by the DRDAs. However, Annual Accounts of ZPs were also prepared by Chartered Accountants in the formats which are not in conformity with Model Accounting System.

1.8 Audit Arrangements

The Director, Local Fund Audit (DLFA) is the Statutory Auditor of PRIs in the State. The DLFA conducts audit of PRIs of all 30 districts of the State through 23 District Audit Offices. The position of audit of PRIs by DLFA as on March 2014 is given in Table 1.4 below.

[2] General Area Basic Grant: ₹ 739.77 crore + Special Area Basic Grant: ₹ 38.78 crore + Share from forfeited Performance grant: ₹ 57.70 crore

Table 1.4: The arrear position of audit of PRIs by DLFA as on March 2014

Year	Total number of PRIs planned for audit			Total number of PRIs audited			Shortfall (Figures given in the bracket indicate per cent)		
	GP	PS	ZP	GP	PS	ZP	GP	PS	ZP
2012-13	4919	314	30	3750	308	24	1169 (24)	6 (2)	6 (20)
2013-14	6234	314	30	4384	294	30	1850 (30)	20 (6)	Nil

(Source: Information furnished by Director, Local Fund Audit, Odisha)

Government DLFA engaged (September 2010) the Institute of Public Auditors of India (IPAI) for audit of the accounts of GPs in order to reduce the arrears in audit of GPs. The IPAI audited 4622 GPs up to March 2014 on behalf of DLFA.

1.8.1 Audit of Panchayati Raj Institutions by the Accountant General

On the recommendation of the Thirteenth Finance Commission, the State Government entrusted (April 2011) the Comptroller and Auditor General of India (CAG) with audit of all the three tiers of Panchayati Raj Institutions (PRIs) of the State under Section 20(1) of the CAG's (Duties, Powers and Conditions of Service) Act, 1971. Besides, the CAG was also requested to provide Technical Guidance and Support (TGS) to the State Audit Agency viz., Local Fund Audit (LFA) for audit of PRIs. The Government notified (July 2011) the parameters of the TGS agreed to, in the Official Gazette.

The audit of accounts of PRIs is being conducted under Section 20 (1) of CAG's (Duties, Powers and Conditions of Service) Act, 1971 as entrusted (July 2011) by Honorable Governor of Odisha vide the above Gazette notification of July 2011. Important irregularities detected during local audit of PRIs by test check of records are followed up through Inspection Reports issued to the PRIs concerned and the Panchayati Raj Department.

CHAPTER II
PERFORMANCE AUDIT

Planning and Co-ordination Department and Panchayati Raj Department

Members of Legislative Assembly Local Area Development (MLALAD) Scheme

Executive summary

Members of Legislative Assembly Local Area Development (MLALAD) Scheme was introduced in the State during 1997-98 to enable Members of Legislative Assembly (MLAs) to identify the small works of capital nature to meet the local needs in their constituencies. MLALAD is a planned scheme fully funded by the Government of Odisha and the funds released under the Scheme are non-lapsable. The scheme provides that the concerned MLA would recommend a priority list of projects/works to be taken up within his jurisdiction in the district during the year indicating the broad details against each. Fund of ₹ 5.00 lakh per MLA Constituency per annum was provided from the year 1997-98 which rose to ₹ 75.00 lakh in 2006-07 and ₹ 1.00 crore in 2010-11. During 2008-09 to 2013-14, ₹ 808.50 crore had been released by the Planning and Co-ordination Department to 30 District Authorities who spent ₹ 325.95 crore (40 per cent) as on 31 March 2014.

The Performance Audit of MLALAD scheme revealed the following deficiencies in its implementation:

- *Execution of projects was delayed as recommendations did not reach the respective Collectors at the beginning of the financial year.*
- *Lack of scrutiny of admissibility of projects by the District Authorities resulted in creation of a number of inadmissible works under MLALAD scheme.*
- *Estimates of projects were limited to the funds made available which resulted in creation of incomplete and unusable assets even after an expenditure of ₹ 2.46 crore.*
- *Provision of ₹ 5.70 crore was not withdrawn from 894 projects not taken up and utilised to complete 403 projects lying incomplete for want of funds.*
- *The assets created were not handed over to the beneficiary group for utilisation and maintenance.*
- *Submission of UC was very low, as out of ₹ 808.50 crore released, UC were given only for ₹ 325.95 crore during 2008-14.*
- *Monitoring and evaluation of the programme was inadequate as flow of MPR and QPR was not regular.*

2.1 Introduction

The main objectives of MLALAD Scheme were to increase the participation of local people and their representatives in the planning process, create small but essential public assets/projects/works based on the felt needs of the local public and to provide missing links to operationalise non-operational plan assets for which funds were not provided under any other on-going scheme/programme.

The Planning and Co-ordination (P&C) Department framed guidelines for implementation of the MLALAD funds during 1997. Numerous additions were made to the original guidelines in the form of clarifications and circulated to the districts and executive agencies.

2.2 Organisational set-up

At the State level, the scheme is implemented by the Planning and Coordination department. At the district level, the scheme is monitored by the Collector and assisted by Deputy Director (Planning and Statistics). The projects recommended by the MLAs were processed at the District Planning and Monitoring Unit (DPMU) office. Funds released by the P&C Department to the district were drawn by the DRDA and released to the Executing agencies such as Urban Local Bodies (ULBs), Panchayat Samitis, Public Works Divisions, Irrigation Divisions and NGOs for execution of projects sanctioned by the Collector.

2.3 Audit Objectives

The objectives of the Performance Audit were to ascertain whether:

- Projects recommended were consistent with the Guidelines, prioritised as per the felt need of the public and were sanctioned efficiently.
- Sanctioned projects were awarded in a transparent manner and were executed economically, efficiently and in an effective manner within scheduled time;
- The assets created were used for the purpose for which they were created and were maintained properly;
- Funds were managed economically and efficiently for the intended purpose and
- The system of inspection and monitoring was adequate and effective and remedial measures were taken on error signals.

2.4 Audit criteria

The criteria for the Performance Audit were drawn from the following documents:

- Scheme Guidelines and 'Rules and Procedure for sanction of "MLALAD Funds 1997",
- Circulars/instructions issued by the P&C Department of Odisha, General Financial Rules, Odisha Treasury Code and Odisha Budget Manual,
- Odisha Public Works Department Code and Schedule of Rates of Works Department and Odisha Panchayat Samiti Accounting Procedure Rules (OPSAP) 2002,
- Indian Standard for construction material and RCC/CC works and
- Periodical reports/returns prescribed by the State Government.

2.5 Audit scope and methodology

Performance Audit commenced with an entry conference with the Special Secretary, Planning and Coordination Department on 30 September 2013 wherein the audit objectives, scope and methodology and criteria were discussed and agreed to. Exit Conference was conducted on 18 July 2014 and the replies furnished by the Government are duly incorporated in the report. Performance Audit of the MLALAD scheme was conducted between October 2013 and February 2014 through test check of the records of DPMUs/DRDAs of nine selected districts[1] and 44 sampled executing agencies thereunder for the period from 2008-14. Eight districts (25 *per cent*) were selected on the basis of 'Stratified Random Sampling Without Replacement (SRSWOR) method' taking expenditure incurred as criteria. Under each district, 25 *per cent* blocks subject to minimum three and 25 *per cent* ULBs (Corporations/Municipalities/Notified Area Councils) subject to minimum one were selected on the same statistical sampling method considering total expenditure for last five years as the criteria. A southern district was included in the sample on the request of the State Government to have more inclusive representation. In nine districts, 34 PSs and eight ULBs were selected for test check.

During the audit, 2754 case records in 44 EAs of nine DPMUs (***Appendix 2.1***) for the period 2008-13 were checked, 869 beneficiaries were interviewed and joint physical inspections of 310 works executed during the period 2008-13 were conducted.

The shortcomings in implementation of the MLALAD Scheme are discussed in the succeeding paragraphs:

Audit findings

2.6 Recommendation and selection of works

Rules and procedures for implementing the scheme stipulate that concerned MLA will have to recommend a priority list of projects/works to be taken up within his jurisdiction in the district under MLALAD Scheme during the year indicating the broad details against each. The priority list was to be furnished to the Collector at the beginning of a financial year under the signature of MLA and selected projects/works were to be completed within the year of allotment. Audit observed the following:

2.6.1 Non-recommendation of projects within the year of allotment

Rule 11 of "Rules and Procedure for sanction of MLALAD funds 1997" (selection of projects/works) stipulates that the concerned MLA was to recommend a priority list of projects/works to be taken up within his jurisdiction during the year. The priority list was to be furnished to the Collector at the beginning of a financial year under the signature of the MLA. Further, Rule 9 (i) stipulates that the selected project/work was to be completed within the year of allotment.

1 Bhadrak (4), Cuttack (6), Deogarh (5), Jajpur (4), Kalahandi (4), Koraput (4), Mayurbhanj (5), Puri (4) and Sundargarh (5).

Test check of records revealed that in respect of 27 constituencies[2] of nine selected districts, recommendations had not reached the respective Collectors at the beginning of the financial year. The recommendations were received throughout the financial year and it continued even after close of financial year thereby delaying the process of execution of the projects. It was noticed that proposals for 7572 projects were not furnished at the beginning of the year and 1544 projects were recommended beyond the year of allotment/sanction ***(Appendix-2.2)***.

Delay in recommendation of the projects resulted in delay in execution of projects and it was also one of the reasons of non-completion of 6548 projects in nine test checked districts during audit period (paragraph 2.6.6).

Thus, sanction of funds and the objective of the scheme to provide small and useful assets to the public within the year of allotment remained unfulfilled.

DPMUs of Cuttack, Puri, Bhadrak, Jajpur and Mayurbhanj districts stated (October 2013 to January 2014) that the Ministers/MLAs were requested to submit the project proposals at an early date after receipt of fund from Government in P&C Department under MLALAD scheme. DPMU, Kalahandi, Deogarh and Sundargarh replied (November and December 2013) that the delay was not on their part. Government replied (July 2014) that the MLALAD funds are non-lapsable; hence the MLAs can recommend projects in the next year based on the felt need of the people.

2.6.2 Sanction of projects not recommended by MLA

Verification of priority list recommended by MLAs and sanction lists of DPMU revealed that in one Assembly constituency of Deogarh district, 114 out of 780 projects sanctioned at an estimated cost of ₹ 85.40 lakh by DPMU/Collector of Deogarh district during the period 2008-09 to 2011-12 were not recommended by the MLA.

Change/addition of new projects in place of the projects of the priority lists also could not be shown to audit by DPMU, Deogarh. Thus, the district authorities viz. Collector and DPMU continued to sanction projects which were not approved by the MLA, thereby violating the provisions of MLALAD guidelines.

DPMU, Deogarh replied (November 2013) that the projects were sanctioned as per the recommendation of the MLA concerned. Government replied (July 2014) that the matter would be verified from the EAs.

But no records in support of recommendation by the MLA concerned were shown to audit.

2.6.3 Execution of high value projects beyond prescribed financial limit

As per MLALAD guidelines, the maximum cost of a project work to be taken up under MLALAD fund has been fixed at ₹ 10.00 lakh if it is a community

[2] Sundargarh (5), Jajpur (4), Bhadrak (2), Mayurbhanj (2), Kalahandi (2), Koraput (4), Cuttack (5), Puri (2) and Deogarh (1)

project and ₹ 10,000 if it is an individual beneficiary project such as provision of fireproof roofing to the houses of identified BPL families. Guidelines further stipulated (Para-5) that Government in extraordinary cases, with proper justification cited by the MLAs may enhance the limit of a particular project to ₹ 20.00 lakh by an exclusive Government order after obtaining views of the Collector at the time of sanction of the project.

However, out of 44 EAs test checked in nine selected districts, audit noticed that four EAs[3] in four districts[4] executed five high value projects without approval of Government. Some instances of high value projects are given below.

(i) In Bhadrak district under Chandabali constituency, an amount of ₹ 17.17 lakh was sanctioned (January 2013) in favour of Executive Engineer, RWD-II, Bhadrak for one work without exclusive order of Government.

(ii) In Cuttack and Kalahandi district, four projects with estimated cost of ₹ 10 lakh to ₹ 25 lakh were sanctioned (2010-11 to 2012-13) under the scheme after splitting them into projects of ₹ 5 lakh each without approval of Government.

(iii) In Badasahi Block of Mayurbhanj district, one project "Construction of Kalyana Mandap in Manitri GP- ₹ 10 lakh" sanctioned by the Collector (March 2011) was executed with additional funds of ₹ 15 lakh (₹ 5 lakh from MLALAD and ₹ 10 lakh from Special Problem Fund). No approval of Government was obtained on the revised estimate of ₹ 25 lakh.

Government stated (July 2014) that the matter would be examined.

2.6.4 Scrutiny of admissibility of projects

As per guidelines, proposals received from the MLAs shall be processed in the District Planning Office. After due scrutiny, proposals conforming to the guidelines will be finalized by the Collector and those not conforming to guidelines will have to be dropped by recording adequate reasons thereof. In respect of proposals finalised by the Collector, necessary plans and estimates are to be prepared through appropriate agency and kept ready for sanction of funds after observing due formalities.

However, irregularities like sanction of projects without recommendation of MLA and sanction of project without scrutiny of land particulars noticed in audit are discussed in the subsequent paragraphs.

2.6.4.1 Projects taken up without obtaining land particulars

MLALAD guidelines stipulate that the projects should benefit the public directly. A project is treated as inadmissible if it is taken up on a land not owned by an Institution/Community/Government except in the case of

[3] (1) Executive Engineer, RWD-II, Bhadrak, (2) EE Prachi Irrigation Division, Bhubaneswar, (3) EE RWD, Bhawanipatna and (4) BDO Badasahi

[4] (1) Bhadrak, (2) Cuttack, (3) Kalahandi and (4) Mayurbhanj

identified Below Poverty Line (BPL) families. So, in order to determine the admissibility of the projects, land particulars are required to be checked.

Audit observed that 1612 projects executed in 21 EAs of test checked districts were construction/restoration/renovation of temples and community halls in different villages out of which in 533 projects, the land records were not found attached with the case records ***(Appendix-2.3)*** for necessary check.

This is a violation of scheme guidelines by the DPMU/EA concerned and all the EAs while confirming the facts assured to follow the guidelines henceforth during execution.

Government stated (July 2014) that in the revised MLALAD guidelines, it had been provided to obtain an undertaking from the MLA concerned in case of any dispute over land.

2.6.4.2 Selection of inadmissible works

Rule 6 and 7 of the scheme guidelines specify the projects which are admissible and inadmissible under the scheme respectively. A project/work shall be considered admissible if it benefits the public directly. Further, as per Annexure-IV (clarification/approval in respect of inadmissible projects), new construction like Church, Temple, Mosque, Club House, *Yubak Sangha* House, Ashram, Matha etc. under the banner of community centre and boundary wall of religious institutions were not admissible under the Scheme.

Scrutiny of sanction files relating to MLALAD projects of the nine sample districts revealed that during 2008-14, 74 works not fulfilling the admissibility criteria of the scheme guidelines were executed at a total project cost of ₹87.90 lakh. The category-wise details of such works are given in the following table:

Table 2.1 List of inadmissible project sanctioned during 2008-14

Sl. No.	Category of inadmissible project sanctioned	Total project cost (₹ in lakh)	Number of projects
1.	Additional construction works for religious associations/ institutions	4.50	8
2.	Construction of works of/like church, temple, mosque under the banner of Community centre	7.30	14
3.	Works for societies/trust/club/Yubak sangha	3.70	5
4.	Purchase of boat under MLALAD	5.90	5
5.	Construction of public assets on private places	1.10	2
6.	Community assets on land of irrigation department	2.00	4
7.	New construction of religious places	19.00	13
8.	KendriyaVidyalaya, Deogarh	10.00	1
9.	Expenditure on repair and maintenance	22.50	5
10.	Construction of Charitable dispensary	3.00	1
11.	Boundary wall of religious institutions	1.00	2
12.	Works detected during physical inspection	7.90	14
	Total	**87.90**	**74**

(Source: Complied by Audit from records of EAs)

Joint physical inspection of projects also confirmed execution of 14 inadmissible works of new construction of religious institutions, *Yubak Sangha*/club house and boundary wall of religious institutions in the name of

community centre in Cuttack and Mayurbhanj districts. Two instances of inadmissible projects are:

(i) One Community centre project in Basudevpur constituency constructed at the cost of ₹ 50,000 was converted (January 2011) into a shopping complex and the shops were let out to three individuals on payment.

(ii) In Kantapada and Tangi Choudwar Blocks, two community centre projects sanctioned for ₹ 0.50 lakh each were found as new construction of religious place of worship which were inadmissible under the scheme.



View of newly constructed temple at Tangi-Choudwar Block

The Government stated (July 2014) that the admissibility list provided in the guidelines is illustrative and not exhaustive. It was further stated that the matter would be verified.

2.6.4.3 Delay in processing and sanction of projects

MLALAD Guideline stipulates that proposals received from the MLAs shall be processed in the District Planning Office within 45 days. After due scrutiny, proposals conforming to the guidelines will be finalised by the Collector. In respect of proposals finalised by the Collector, plans and estimates are to be prepared through appropriate agency and kept in readiness for sanction of funds soon after receipt of fund from the State level. In this regard, Audit observed the following shortcomings:

(i) Delay in preparation of plan and estimate by the executing agencies

Preparation of Plan and Estimate (P/E) is part and parcel of processing of proposal of MLALAD projects by the DPMU. The time limit of 45 days was fixed for processing of proposal.

It was noticed that the provision of the guidelines for preparation of P/E were not followed by different EAs and they took time in excess of 45 days in preparation of same. Eight Executing agencies took time of 57 to 1005 days for preparation of P/E of 55 projects, which delayed the processing of projects by 10 to 960 days ***(Appendix-2.4)***. As the preparation of P/E was not made in time, the sanction and execution of the projects were delayed and in some cases crossed over to the next years.

EAs confirmed the facts of delay in preparation of plan and estimate at the EA level and attributed the delay to problems like heavy work load, non-availability of regular BDO etc. and assured to prepare the estimates in time.

(ii) *Delay in sanction of projects by District Planning and Monitoring Units*

Scrutiny of records at DPMUs of the nine test checked districts relating to sanction of projects revealed that in six[5] districts, delay ranging from 10 to 514 days occurred in processing of 1117 projects of different Assembly constituencies during 2008-13. Details of the projects sanctioned beyond 45 days are given in ***Appendix 2.5.***

Thus delay in sanction of projects affected the execution of projects which ultimately deprived the public of getting scheme benefits in due time.

The Government stated (July 2014) that the matter would be examined.

2.6.5 Transparency in award and execution of works including quality parameters

2.6.5.1 Executants recommended by persons other than MLAs

As per para 19 of the guidelines, there should be no bar for MLAs to recommend the names of executing agencies. P&C Department also allowed (March 2001) the MLAs to recommend the names of the executing agencies or executants for implementation of MLALAD projects. However, recommendation of any other individual was not contemplated in the guidelines. Contrary to the above provisions, it was noticed that in P.S. Basudevpur 28 works at the total estimated cost of ₹ 16.16 lakh were awarded to the executants who were not recommended by the MLA (***Appendix-2.6***).

The Government stated (July 2014) to examine the matter.

2.6.5.2 Execution of works without Administrative Approval and Technical Sanction

Rule 128 (a) (i) of OGFR provides that no work should be commenced or liability incurred until Administrative Approval (AA) has been obtained from the appropriate authority in each case. Further, under para 6.2.2 and 6.3.2 of OPWD code prescribes the ceiling for accord of Administrative Approval and Technical Sanction (AA&TS) to detailed estimates of the works.

- Scrutiny of 182 case records in Bhadrak and Puri districts relating to works under MLALAD during the period 2008-14 revealed that 38 works ***(Appendix-2.7A)*** at an estimated cost of ₹ 23.50 lakh were executed without administrative approval of the competent authority of the agencies concerned. Thus, expenditure of ₹ 22.81 lakh incurred on these works was unauthorised and irregular.
- In PS Basudevpur, four projects ***(Appendix-2.7B)*** were executed without AA&TS of BDO and Assistant Engineer (AE) respectively (in addition to above 13 projects). The total estimated cost and expenditure of these projects was ₹ 3.40 lakh.

[5] Bhadrak, Cuttack, Jajpur, Koraput, Mayurbhanj and Sundargarh

The Government replied (July 2014) that the matter would be examined in consultation with the concerned district level authorities.

2.6.5.3 Blockage of funds due to non-completion of projects

Para 11 of MLALAD guidelines provides that after receiving the priority list from the MLAs, DRDAs are to release funds to the EAs in accordance with the plan and estimate and sanction of Collector as per approved plan and estimate. It is the responsibility of the district authorities to see that appropriate amount is provided to complete the project.

(1) Scrutiny of records revealed that 362 works in 19 test checked EAs[6] of seven districts[7] remained incomplete and unusable even after incurring of expenditure of ₹ 2.46 crore under the scheme as estimates of these works were not prepared for completion of the projects ***(Appendix-2.8)***. Audit found that when the amounts provided to the works were exhausted, the works were shown as complete in the records of the EAs. It was also ascertained that neither any proposal for completion of these projects had been suggested by the MLAs nor any fund provided by the competent authority from the next year's allotment to complete the incomplete works.

(2) In PSs of Barkote, Reamal and Tileibani, 37 works (Reamal-20, Tileibani-11 and Barkote-6) remained incomplete as against the estimated amount of ₹ 38.86 lakh, only ₹ 19.25 lakh was sanctioned which was less than 50 *per cent* of the requirement. The fact of requirement of further fund for completion of the project was not intimated by the EAs to the district authorities.

The reason for such incomplete projects is found to be preparation of estimates limiting to the amount of MLALAD fund proposed by the concerned MLA for the project even though the estimate is not conclusive. This made the structure unusable while the funds utilised on these assets remained blocked. In absence of periodical review of MLALAD works by the Collector/MLA concerned in respect of usefulness of the public assets created under MLALAD, the incomplete status of the projects reported as complete remained outside the knowledge of the MLA concerned for sanction of balance fund for completion of these projects.

The Government stated (July 2014) that the MLAs would be requested to recommend such projects which have been left incomplete due to want of funds.

[6] PSs of (1) Tigiria, (2) Banki Dampada, (3) Kantapada, (4) Tihidi, (5) Badachana (6)Dasarathpur, (7) Reamal, (8) Tileibani,(9) Tangi Choudwar, (10) Brahmagiri, (11 Delanga, (12) Dhamnagar, (13) Saraskana, (14) GB Nagar, (15) Sukruli, (16) Dasamantapu (17) Jajpur Municipality, (18) NAC Pipili and (19) NAC Basudevpur

[7] (1) Cuttack, (2) Bhadrak, (3) Jajpur, (4) Deogarh, (5) Puri, (6) Koraput and (7) Mayurbhanj

2.6.6 Status of works

The MLALAD guidelines stipulated that MLALAD works should be executed within the year of allotment. However, out of total 1,00,917 works sanctioned during 2008-09 to 2013-14 in the State, 75,104 works were completed at the end of 2013-14 and 19,925 works were ongoing (20 *per cent*) whereas 5,888 works not started. The year-wise break up is given in the following table:

Table 2.3 ***Works sanctioned and completed during 2008-14 in the State***

Year	Works taken up during the year	Works completed	Works remained incomplete	Works not started	Percentage of incomplete works
2008-09	19113	18148	852	113	4
2009-10	15716	14215	1407	94	9
2010-11	17517	14575	2527	415	14
2011-12	18285	14150	3516	619	19
2012-13	14289	8258	4829	1202	34
2013-14	15997	5758	6794	3445	42
Total	**100917**	**75104**	**19925**	**5888**	**20**

(Source: Data collected from P & C Department)

Audit observed that up to 2013-14, 1,00,917 projects were taken up in the State out of which 75,104 projects were completed. The number of projects remaining incomplete for more than one year was 13,131 (15 *per cent*) as of March 2014.

The district-wise status of work sanctioned and executed during 2008-13 in nine test-checked districts are given in the following table:

Table 2.4 Works sanctioned and executed during 2008-14 in test checked districts

Name of the district	Total work	Works compl-eted	Works remaining incomplete							%age of incomplete works
			08-09	09-10	10-11	11-12	12-13	13-14	Total	
Bhadrak	3667	2814	15	19	106	147	194	372	853	23
Cuttack	11900	9296	0	126	3	184	699	1592	2604	22
Deogarh	865	354	124	54	92	135	72	34	511	59
Jajpur	5304	5304	0	0	0	0	0	0	0	0
Kalahandi	2573	1650	98	194	154	110	129	238	923	36
Koraput	2688	2150	75	102	49	96	82	134	538	20
Mayurbhanj	2483	2088	7	20	69	69	102	128	395	16
Puri	6233	5659	0	0	5	22	99	448	574	9
Sundargarh	2546	2396	0	0	0	11	40	99	150	6
Total	**38214**	**31711**	**319**	**515**	**478**	**774**	**1417**	**3045**	**6548**	**17**

(Source: Data collected from DPMU of nine test checked districts)

In nine test checked districts, during 2008-09 to 2013-14, 38,214 projects were taken up out of which 31,711 projects (83 *per cent*) were completed. While in districts like Jajpur, Puri and Sundargarh, the percentage of completion ranged between 91 and 100, in Deogarh and Kalahandi, the same was as low as 41 and 64 respectively.

The reasons of non-completion are delay in sanction of projects, delayed execution by the executants and price hike of the building materials etc. Delay in execution and steps taken by the concerned authorities to arrest the delay are discussed in subsequent paragraphs.

The Government assured (July 2014) to issue instruction to the Collectors for optimum utilisation of funds.

However, the fact remains that large number of incomplete projects showed lack of supervision and monitoring of the scheme by the district authority to ensure successful implementation of the scheme.

2.6.6.1 Non withdrawal and utilisation of funds towards execution of projects next in the priority list

Para 16 of the scheme guidelines stipulates that in case no expenditure is incurred on a project (for which funds has been sanctioned) within six months from the date of release of funds, the amount allocated for this project shall be withdrawn and utilised for the next project in the priority list. Further, Government of Odisha instructed (December 2012) that if an executing agency fails to start the approved project/work within a period of three months from the date of release of funds, the Collector or the Government, as the case may be, may withdraw the sanction for approval of the project and execution by the executing agency after giving a fair opportunity to the latter.

Inspite of the provision in the guideline for diversion of non-executed projects, it was found that 5,888 projects (Table No.2.3) pertaining to the years 2008-14 in the State could not take off.

Test check of case records and project execution records of 44 EAs in nine districts revealed that in 23 EAs of eight districts, out of 6,158 projects, 894 projects had not commenced (February 2013). Out of these works, only 49 projects were diverted and balance 845 projects were neither withdrawn nor utilised for next projects in the priority list. The entire amount of ₹ 5.70 crore released by the concerned DRDAs are lying blocked in these EAs details of which are given in ***Appendix-2.9.*** Even in Badachana PS of Jajpur district, 255 (37 *per cent*) out of 695 projects had not commenced idling an amount of ₹1.64 crore.

EAs stated (November 2013) that the matter would be reviewed and action would be taken accordingly.

2.6.6.2 Needy sectors were deprived of scheme benefits due to non-transfer of funds from projects which could not commence

As mentioned earlier, 362 works remained incomplete in the EAs as funds were not sanctioned based on the estimates of the projects. It was also noticed in three EAs that 37 projects could not be completed as fund sanctioned was insufficient. On the contrary, ₹ 5.70 crore remained blocked on 845 projects due to their non-commencement which could have been withdrawn and utilised on these 399 (362+37) projects lying incomplete for want of fund. This indicated lack of review of the scheme by the district authorities.

The fact of MLALAD projects lying incomplete with different EAs was due to inadequate provision of funds and proposals for withdrawing the funds from projects which could not commence within six months from the date of release of funds to utilise in the next project waiting for fund in the priority list. However, this was not followed by the District Authorities.

2.6.7 *Combination of other scheme fund with MLALAD scheme*

As per Para 3 of scheme guidelines, the amount provided under the scheme would be released in the form of Grants-in-aid for utilisation by the districts. Under this scheme, the entire cost of a project/work would be met out of MLALAD fund.

Audit observed the following irregularities in test checked districts.

(i) BDO, Kalampur submitted (July 2010) two separate estimates for the same work "Restoration of Siva Mandir at Harmal" under Dharmagarh constituency to the DPMU, Kalahandi at ₹ 1.00 lakh each under Special Problem Fund (SPF) and MLALAD and in response, DRDA, Kalahandi released an amount of ₹ 2.00 lakh for the projects in November 2010.

(ii) In NAC, Basudevpur for the work 'Completion of Sukdevpur Digvijayee community centre' DPMU, Bhadrak had sanctioned (July 2013) ₹ 1.00 lakh from the MLALAD grants of 2012-13. The project with estimated cost of ₹ 1.00 lakh was approved (July 2013) by the Collector, Bhadrak and was completed in September 2013. During joint physical inspection and interaction with the executant, Audit found that the project had been funded from two schemes i.e. from MPLAD (₹ 2.00 lakh) and MLALAD (₹ 1.00 lakh). On further examination of MPLAD file relating to the "Construction of Community centre at Guagaon near Mangalapada" it was revealed that the project was sanctioned (July 2010) by DPMU, Bhadrak for an amount of ₹ 2.00 lakh under MPLAD. The same executant completed both the works utilising (July 2013) the entire amount of ₹ 2.00 lakh.

Thus, due to lack of proper monitoring at NAC and DPMU level, the projects were executed under two schemes even though the guidelines did not provide for the same.

The Government assured (July 2014) to examine the matter in consultation with concerned district authorities.

2.6.8 *Inadmissible expenditure of MLALAD scheme fund*

As per guidelines, expenditure of MLALAD fund for recurring nature, purchase of furniture/vehicles/equipment/books/stationery etc. is prohibited.

Scrutiny of records of 44 test checked EAs revealed that five PSs[8] made an expenditure of ₹ 4.65 lakh for inadmissible purposes like payment of electricity bill, phone bill, wages, printing and fuel expenses etc. during the period 2008-14.

The Government assured (July 2014) to examine the matter and advise the district authorities for corrective action.

[8] Kalahandi, Puri, Cuttack, Bolangir, Bargarh and Jajpur

2.6.9 *Utilisation of assets*

2.6.9.1 *Non-identification of user groups/agencies*

P&C Department clarified (September 2011) that project recommended by MLA for supply of country boat for the villagers out of MLALAD funds can be taken up if villagers and GP ensure its maintenance. Again, P&C Department stated (May 2012) that in case of "purchase of 32 inches LCD TV with Dish Antenna" to be installed at the Hostel of Women's College at Angul, the college would take the responsibility to operate, maintain and bear recurring costs, if any.

Scrutiny of records of MLALAD works executed in test checked EAs during the period 2008-14 revealed that user groups were not identified before execution of the works as discussed below.

- In Deogarh district, three projects[9] constructed with expenditure of ₹ 4.27 lakh during 2008-14 are lying defunct due to non-maintenance as no agreement was made with the user agencies.
- A joint physical inspection of street light projects executed in Badasahi, GB Nagar and Shamakhunta PSs of Mayurbhanj district during the years 2008-13 revealed that 13 street light projects[10] were lying defunct or were partially functioning. The villagers interviewed, stated that lights were out of order after one or two months of installation and no one looked after maintenance of these light posts. It was further noticed that agreement with user group for maintenance of light posts were not entered into. Due to non-maintenance of the 13 light posts, expenditure of ₹ 18.02 lakh incurred on these projects remained unfruitful.

EAs stated that the projects were lying defunct due to non-execution of agreement with the electricity supply company like NESCO or due to non-submission of electricity dues by the Gram Panchayats.

The Government agreed (July 2014) to look into the matter.

2.6.9.2 *Non-maintenance of asset registers/inventory of assets*

As per the sanction orders, the executing agencies were to maintain an inventory/asset register containing the details such as name of the work, location, estimated cost, expenditure, date of completion etc. of assets created under MLALAD.

Scrutiny of records of 44 EAs of nine selected districts for the period 2008-14 revealed that asset/inventory register was not maintained to record the details of assets created during the audit period except in PS Dasamantapur. As a result, the details of assets created under the MLALAD scheme could not be

[9] Construction of Mundasahi Mandap, Tileibani - ₹ 0.50 lakh, Construction of cold drinking water project at District Hospital, Deogarh - ₹ 3.57 lakh and Construction of Mohinipur Mandap, Tileibeni - ₹ 0.20 lakh

[10] GB Nagar - 2 (₹ 4.60 lakh), Badasahi - 7 (₹ 8.54 lakh) and Shamakhunta - 4 (₹ 4.88 lakh)

ascertained by Audit. Further, the district authorities were also not intimat about the number, names and values of assets created by different EAs.

The Government agreed (July 2014) to examine the matter.

2.6.10 Fund Management

2.6.10.1 Receipt and utilisation of fund under MLALAD

As per Rule 2 of scheme guidelines, MLALAD Fund is provided in the P&C Department Budget which is to be allocated among the districts. The amount of grant-in-aid received by the districts will be drawn by the concerned DRDA in grant-in-aid bills and kept in their PL Account till the amount is fully spent. The Collectors shall be the Countersigning Officers of these bills. On receipt of the release order from the Collector, the PD, DRDA shall release funds to EAs who shall incur expenditure keeping in view the progress of work. On completion of the projects, the DRDA will collect utilisation certificates and submit the same to the Accountant General (A&E), Odisha with the countersignature of the Collector, under intimation to District Planning and Development Office and P&C Department.

The release, expenditure and utilisation of funds at different levels i.e. State, DPMU and EAs level are shown in the following table.

Table 2.6 Statement showing details of utilisation of funds at State level

(₹ in crore)

Year	State position		
	Funds released	Expenditure	Percentage of utilisation
2008-09	110.25	103.99	94
2009-10	110.25	103.56	94
2010-11	147.00	126.02	86
2011-12	147.00	121.54	83
2012-13	147.00	109.54	75
2013-14	147.00	77.23	53
Total	**808.50**	**641.88**	**79**

(Source: Data collected from P&C Department)

The trend of expenditure showed that during the year 2008-09 and 2009-10 the utilisation by State was highest (94 *per cent*) and during 2013-14, it was the lowest (53 *per cent*). The actual utilisation of funds projected by the P&C Department was not depicting a true picture regarding implementation of the scheme as funds were still locked up in the PL/SB accounts of the respective DRDAs/EAs.

The fund position of districts and release to EAs is shown below in the following table:

Table 2.7 Statement showing details of fund released out of available fund

(₹ in crore)

Name of the District	Total fund available under MLALAD during the period 2008-14	Total fund released to the Executing Agencies during 2008-14	Closing Balance as on 31 March 2014	Percentage of release
Bhadrak	32.64	28.15	4.49	
Cuttack	93.71	68.00	25.71	
Deogarh	58.65	54.35	4.30	
Jajpur	42.17	31.98	10.19	
Kalahandi	31.62	31.25	0.37	
Koraput	30.74	24.47	6.27	

Name of the District	Total fund available under MLALAD during the period 2008-14	Total fund released to the Executing Agencies during 2008-14	Closing Balance as on 31 March 2014	Percentage of release
Mayurbhanj	61.85	45.32	16.53	73
Puri	43.66	41.70	1.96	96
Sundargarh	44.28	35.20	9.08	79
Total	**439.32**	**360.42**	**78.90**	**82**

(Source: Data collected from DRDAs)

As can be seen from the above table, in Kalahandi district the percentage of release was 99 while in Cuttack and Mayurbhanj, it was as low as 73. Out of DRDAs' release of ₹ 360.42 crore, ₹ 78.90 crore remained in PL accounts and banks as on 31 March 2014.

The retention of fund in the PL accounts by the DRDAs were attributed to non-submission/delay in submission of priority list and delay in sanction of fund by the Collectors due to delay in processing of priority lists by the Collectors beyond 45 days.

Similarly, test check of records of 44 sampled EAs in nine districts revealed that out of total available fund of ₹ 80.76 crore, EAs spent ₹ 55.96 crore which was 69 *per cent* during the period 2008-13 (***Appendix 2.10***). The range of spending was zero to 100 *per cent*, zero in Cuttack Municipal Corporation and 100 *per cent* in Rural Works Division and District Sports Office in Deogarh.

2.6.10.2 Withdrawal of money from PL Account without immediate requirement

Scrutiny of cash book of MLALAD at DRDA, Puri, Sundargarh, Jajpur, Koraput revealed that during the period 2008-14, without receipt of release orders from the Collectors of these districts, fund was withdrawn from PL Account within four to 150 days of credit to PL account and credited to SB account in bank by the DRDAs of the these four districts.

Due to this, the scheme fund increased with addition of interest of ₹ 1.52 crore earned on it during the period 2008-14. But, the same were not utilized for any project related to the scheme.

The Government replied (July 2014) that matter would be verified.

2.6.10.3 Irregular payment to executants without purchase documents

As per the OPWD Code Vol-1(2.2.42), the vouchers in respect of all the items purchased for execution of the work are to be obtained.

Scrutiny of 188 case records of works of five EAs executed under MLALAD during the period 2008-14 revealed that in 45 works, payment of ₹ 15.50 lakh was made to the executants towards purchase of building materials such as cement, MS rod, Iron grills, tiles etc. from local market without production of sub-vouchers.

Neither the Junior Engineers in charge of the works, who prepared RA bills on which payments were made nor the Executive Officer of the NAC verified the authenticity of the claims of the executants towards purchase of building

materials/installation of multi gym equipment before passing the bill for payment.

Table 2.8 Details of irregular payments to executants without purchase documents

(₹ in lakh)

Sl. No.	Name of the District	Name of EA	Total works checked	No. of works	Amount paid without voucher	Material purchased
1	Puri	EO, NAC, Pipili	38	19	5.48	Building material
2	Puri	BDO, Puri Sadar	33	2	4.00	Multi Gym equipment
3	Sundargarh	BDO, Rajgangpur	59	15	3.27	Cement for Building
4	Sundargarh	BDO, Tangarapali	25	02	1.03	Cement for Building and road
5	Sundargarh	BDO, Bisra	33	07	1.72	Cement for Building and road
	Total		188	45	15.50	

(Source: Data collected from EAs)

The Government replied (July 2014) that the matter would be examined.

2.6.10.4 Non submission of Utilisation Certificates

As per provision contained in Rule 170 of OGFR Vol-I, the grants received during a financial year are to be utilized in the same financial year and the utilization certificate thereof is to be submitted latest by 30th June of succeeding financial year.

It was observed that during the period from 2008-14, against the total grant of ₹ 808.50 crore released to the districts under MLALAD, the districts could furnish utilisation certificate for ₹ 325.95 crore to the Government as of January 2015 pending submission of UCs of ₹ 482.55 crore.

It was further observed in nine test checked districts that out of total fund of ₹ 298.44 crore available with the districts during 2008-14, UC for a total amount of ₹ 113.55 crore was pending as on January 2015. In DRDA, Cuttack, UCs of ₹ 25.39 crore against total receipt of ₹ 49.96 crore were pending for submission.

Further, scrutiny of records in 44 test checked EAs revealed that in 43 EAs, there was a pendency of UCs amounting to ₹ 33.51 crore. The EAs had received ₹ 73.38 crore and had submitted UCs of ₹ 39.87 crore as of February 2014. Details are given in ***Appendix-2.11(A).*** The remaining EA had no pendency of UCs.

In six out of nine districts (Kalahandi, Jajpur, Bhadrak, Mayurbhanj, Cuttack and Sundargarh) submission of UCs was delayed from three to 50 months after the due date of submission ***(Appendix-2.11(B))***.

DPMU, Sundargarh stated (December 2013) that as most of the project proposals were being received in the subsequent years and UCs submitted late by the EAs, hence there was delay in submission of UCs by the DPMU. The other DPMUs stated that the UCs would be submitted soon. The Government agreed (July 2014) to expedite the submission of UCs.

However, due to non-submission/delay in submission of UCs by EAs, the DRDAs were not aware of actual position of utilisation of grants at EAs' level. This showed lack of adequate monitoring by the DPMUs and DRDAs.

2.6.10.5 Submission of UC without execution of projects

Scrutiny of work register and case records revealed that 13 works/projects under MLALAD during the period 2008-11 at an estimated cost of ₹ 23.30 lakh had not been taken up by the PS, Rajgangpur as of November 2013 (date of audit) although funds had been released by DPMU.

Further cross verifiction of case records and UC files revealed that an amount of ₹ 23.30 lakh had already been shown as utilised and the UC was submitted to DPMU, Sundargarh, though the works were not executed ***(Appendix-2.12).***

Government assured (July 2014) to examine the matter and advise the district level authority to take corrective action.

2.6.10.6 Non-accountal of interest earned on the scheme fund

As per Para 1.8 of Government of Odisha, PR Department Letter (April 1999), reconciliation of accounts of the PS with that of Bank Scroll shall be done regularly and interest accrued should be accounted on half yearly basis. The interest amount accrued in each scheme is to be refunded to the funding agency for necessary reallocation for the relevant scheme. Further, Government of Odisha in Panchayati Raj Department had instructed (July 2012) that the accrued interest should be taken to the cash book of the concerned scheme periodically.

Scrutiny of bank pass books and bank statements of 44 selected EAs revealed that 22 EAs did not account for the interest of ₹ 82.47 lakh earned on Savings Bank Accounts of the MLALAD scheme funds in the cash books during the period 2008-13. Details are given in ***Appendix-2.13.***

Government assured (July 2014) to look into the matter.

2.6.10.7 Non-adjustment of Outstanding advance

As per the provisions of Odisha Treasury Code Volume 1 and Orissa Panchayat Samiti Accounting Procedure (OPSAP) Rules 2002, advances to contractors/executants shall be regularly and promptly adjusted. It is also specified that unspent balance of advances shall immediately be adjusted and no payment of advance shall be exhibited as final expenditure. Further, in the work orders issued to the executants for execution of MLALAD works, it was stipulated that no advance would be paid for execution the work.

Scrutiny of records of EAs revealed that advance of ₹ 33.29 lakh was given to the executants and suppliers by nine EAs out of 44 test checked EAs in six districts during the period 2008-13 ***(Appendix-2.14)***. The advances had been lying unadjusted for period of over one to five years.

Scrutiny of records in Pipili NAC revealed that during the period from 2008-13, in 11 works, out of 38 works test checked, an amount of ₹ 17.75 lakh was

irregularly paid to the executants as advance, out of which, an amount of ₹3.00 lakh was lying unadjusted against two works.

The Government agreed (July 2014) to examine the cases.

2.6.10.8 *Delay in release of funds by DRDA to the executing agencies*

As per para 11 of Rules and Procedure for sanction of MLALAD fund 1997, the DRDA is to release requisite fund as per the sanction to the EAs for implementation of the projects in accordance to plan and estimate. After release of funds to the EAs, the projects/works would be completed within the year of sanction. As per normal procedure, the DRDA is the custodian of the fund (GIA) received from the Government to operate the PL Account, whereas the DPMU is in charge of processing of the proposal received from respective MLAs and communicates to the PD, DRDA for release of funds in favour of the EAs.

Scrutiny of records of 44 test checked EAs and records of nine DRDAs revealed that four DRDAs released the funds under MLALAD to the EAs during the period 2008-14 with delays ranging from 15 to 250 days after its sanction ***(Appendix-2.15)*** which ultimately affected the implementation of projects.

DRDA, Sundargarh and Cuttack (December 2013) stated that the delay was due to application of model code of conduct during election and sincere steps would be taken to avoid delay in future. The DRDA, Bhadrak (January 2014) accepted facts and assured to take care for immediate release of funds to EAs. The DRDA, Mayurbhanj stated (January 2014) that due to work pressure special attention could not be focussed on the sanction orders of the MLALAD schemes which resulted in delay in release of funds.

But delay was noticed in audit also during the period to which model code of conduct was not applicable. Government stated that the matter would be looked into.

2.6.11 *Monitoring and Supervision*

As per Rule 18 of the "Rules and Procedures for sanction of MLALAD Funds" 1997, the Collector shall ensure effective monitoring and supervision of works taken up through MLALAD funds. The Collector may take periodical reviews of the progress of work and utilisation of funds and forward his review report to concerned quarters and P&C Department. The Project Director, DRDA is to furnish periodical reports and returns to P&C Department as prescribed from time to time. The District Collector should also involve the MLA concerned in the supervision of projects/works being executed in the Constituency.

Scrutiny of records of sample DPMUs and EAs revealed the following discrepancies:

- The review of the scheme in the test checked districts had not been conducted by the concerned Collectors excluding Jajpur and Mayurbhanj. While the Collector, Jajpur conducted 11 meetings

between 2008-09 and 2011-12 and sent reports to the Government, Collector Mayurbhanj conducted three meetings during audit period.

- The instructions regarding schedule of inspection/supervision of MLALAD works were not prescribed by Department or by the Collector for BDOs/EAs. As a result, schedule of inspection was not drawn up by the Samiti for BDO and supervisory level functionary of the block and supervision/inspection of MLALAD projects were not done for the period 2008-14.
- In nine DPMUs, Quarterly Progress Reports (QPRs) had been submitted to the P&C Department during the period 2008-09 to 2012-13 regularly. However, Monthly Progress Reports (MPRs) had not been submitted during the period from 2008-09 to 2013-14.
- Only Collectors of Jajpur and Mayurbhanj had conducted 14 meetings from 2008-09 to 2012-13 and in no instance, were the MLAs involved in those meetings contrary to the guidelines.
- There was no system of internal audit mechanism in the DRDA/DPMU offices to examine the implementation of the MLALAD scheme at the district level.

(2) The State Government had instructed to constitute District Level Monitoring Committee (DLMC) comprising the Collector as Chairperson, PD, DRDA, representatives of the EAs and Assistant Director, DPMU as members and Deputy Director, DPMU as Member Convener for conduct of review meetings every month, act for smooth implementation of the project, review the position of submission of UCs etc.

- Scrutiny of review meeting files of MLALAD of DPMUs revealed that in sampled nine districts against the total 256 meetings due from November 2011 to March 2014, only 17 review meetings were conducted resulting in shortfall of 239 meetings. Due to inadequate number of review meetings, the scheme suffered from deficiencies such as non-submission of UCs, non-submission of QPRs/MPRs by the EAs, non-completion of projects in due time etc.

The Government assured (July 2014) to verify the matter in the district level.

2.7 Conclusion

Flow of recommendation was not confined to the corresponding financial year. Lack of scrutiny of admissibility of projects by the District Authorities resulted in execution of inadmissible works under MLALAD scheme. Estimates of projects were limited to the funds made available which resulted in creation of incomplete and unusable assets. Number of works remained unexecuted/not-started for six months to 54 months and works remained incomplete and unusable resulting in unfruitful expenditure. Due to non-withdrawal of fund from projects which could not commence within six months of sanction and utilise the same in next projects in priority list or to incomplete projects, a large amount was blocked in these unexecuted projects.

Submission of UCs was very low. Monitoring and evaluation of the programme was inadequate.

2.8 Recommendations

Audit recommends for consideration that:

- Funds are provided for the project based on the estimate.
- Unutilised funds relating to works not taken up and lying with the EAs are utilised for completing the works which are incomplete due to want of funds.
- Transparency may be maintained by the Executing Agencies in selection of executants.
- The District Authorities may regularly inspect MLALADS works under progress along with the MLA concerned and maintain an Inspection Register to record the findings thereof and to watch the action taken by the EAs to ensure effective monitoring.

CHAPTER III
COMPLIANCE AUDIT

3.1 MANAGEMENT OF PANCHAYAT LAND

3.1.1 *Introduction*

In Odisha, all the landed property within the Grama other than property maintained by any other local authority of the Central or State Government are vested in the Gram Sasan and are under its direction, management and control. Gram Panchayats (GPs) in Odisha are empowered to generate internal income through management of these properties. The main source of income of GPs in Odisha is from landed properties viz. markets, small water bodies, orchards and ferry ghats lying in panchayat land.

The Audit was conducted during May to September 2014 through test check of records of nine[1] sampled Panchayat Samitis (PSs) of Balasore, Bargarh and Kalahandi District and 45 sampled GPs[2] thereunder for the period 2011-14. Audit conclusions were drawn from scrutiny of records, joint physical inspection of GP properties and interviews with local people.

Audit findings

3.1.2 *Landed property in possession of test checked GPs*

Scrutiny of property records of PSs and GPs revealed that 45 test checked GPs had 930 landed properties of the following categories.

Table 3.1.1 Types of landed properties under management of GPs

Type of property	Numbers of property/land in possession of 45 test checked GPs
Fishery tank/Bandha/Kata/Munda/pond/Pokhari, river, Nala (water bodies)	867
Ferry ghat	7
Hata/Goru Hata	16
Kine house	8
Orchard	15
Jagir land/Bhogara Jami	16
Barren land	1
Total	**930**

(Source: Property records of sample PSs and GPs)

As could be seen from above, water bodies like village pond formed major source of landed property in the test checked GPs.

3.1.3 *Maintenance of property (land) records*

OGP Rules (Rule 96-a) specifies that each Block is required to maintain a register of properties transferred to the GPs showing the annual income of the properties so transferred in Form No.21. GPs are also required to prepare a register of all immovable properties in their possession in Form No. 19 as per Rule 91 *ibid.*

[1] Balasore (Bahanaga, Khaira and Simulia), Bargarh (Ambabhona, Bijepur, and Jharbandh), Kalahandi (Karlamunda, Lanjigarh, and M.Rampur)

[2] Kochiakoili, Kuruda, Anji, Patharpentha, Kalyani GPs of Bahanaga PS, Ada, Bati, Chalunigaon, Kanheibindha, Khirkona GPs of Simulia PS, Achutipur, Antra, Makhanpur, Manitri and Retina GPs of Khaira PS, Bhatigaon, Jokhipali, Talapadar, T Gandapali, M Shrigida GPs of Bijepur PS, Bhainotara, Banjhipali, Dunguri, Kumbho, Kandapalo GPs of Ambabhona PS, Laudidarha, Bhandarpuri, Chhotanki, Gothuguda, Chandibhata GPs of Jharabandha PS, Gajabahal, Juradubura, Regeda, Risida, Saplahar GPs of Karlamunda PS, Batelima, Bhutigarh, Kamarda, Kankuturu, Pahadpadar GPs of Lanjigarh PS and Gochhadengen, M.Rampur, Manikera, Mohangiri, Nunpur GPs of M.Rampur PS.

Scrutiny of property records of PSs and GPs test checked revealed that maintenance of GP land records at GP level and Samiti level was not adequate. The records were not updated and land records were not maintained by the GPs, as discussed below.

- While seven out of nine test checked PSs maintained property register in Form No.21, Bijepur and Jharbandha PSs did not maintain any property record, violating the rule provisions.
- Similarly, only 11 out of 45 GPs test checked had a property register in Form No.19 though it was not updated for nine to 27 years. Due to non-maintenance of important details such as existing plot number and Khata number, proper identification of GP property was not possible.

Land records not available with the GP

- Out of 45 GPs test checked, only in two GPs (Kumbho and Batelima) land records like patta and sale deed were available.
- The test checked GPs did not possess land records like patta, sale deed etc. in respect of 281 shopping units and 930 auctionable properties such as jagir land, fishery tank, hata, river, ferry ghats, orchards, kine house etc.

Due to non-maintenance of property records and land records of GP properties, the status of properties could not be ascertained. Audit found that 34 properties in ten GPs were lying unidentified. Two properties in Patharpentha and Gothuguda GPs were under dispute and 12 properties in six GPs were encroached for which the GPs could not lease out these properties to generate internal source of income.

The PEOs of GPs concerned assured to maintain property register henceforth.

3.1.4 Control and utilization of land

3.1.4.1 Leasing of GP Property

Rule 87 (a) of OGP Rule prescribes leasing out of immovable properties of GPs every year by public auction after fixation of minimum bid money of each property by the Sub-Collector. All moneys so received are internal income of the GP and forms a part of the Grama fund.

By scrutinising lease/auction records at GP and PS level for the year 2011-14, Audit noticed the following.

3.1.4.2 Lease without agreement

Successful bidders of GP properties as per Rule 87 (j and k) of OGP Rules are required to execute an agreement with the GP within 15 days from the date of receipt of notice. If the bidder/auction purchaser fails to execute the agreement or deposit the first instalment, fresh auction of the property will be made.

Scrutiny of auction files revealed that in none of the 622 auctions finalized in 45 GPs, the bidder/auction holder had executed the required agreement with GPs. As per rule, such auctions should have been cancelled and fresh auction have been made. Despite this, GPs did not serve any notice to bidders for execution of agreement. As a result, lease holders pertaining to the period 2011-12 to 2013-

14 had not deposited balance bid money of ₹ 11.10 lakh. Details of such bids are given in ***Appendix 3.1.1.***

PEOs of the GPs confirmed the fact of non-deposit of balance bid money by auction holders and assured to execute agreements henceforth.

3.1.4.3 Non-renewal of agreement of property given on rent

Audit noticed that a branch of Utkal Gramya Bank was running in Bhukta GP in the block campus in a plot having area of 0.31 Acre. An agreement was executed (for a term of 10 years) during November 1989 with the Sarpanch, Bhukta GP (Block head quarter GP) and rent @ ₹ 500 per month is being collected since then. However, agreement was not renewed after completion of the period i.e. after November 1999 and the bank was paying rent at old rate (₹ 500) since last 15 years.

The BDO admitted the audit observation.

3.1.4.4 Fixation of upset price by the Sub-Collector

Pisciculture tanks transferred to the GPs are required to be leased out through public auction to earn revenue for the GP. Every year minimum lease value of each tank is fixed by the Sub-Collector on the basis of last three year's value. The value so fixed by the Sub-Collector increases by 10 *per cent* every year.

Scrutiny of records revealed that in 18 cases in seven GPs test checked, the price fixed by the Sub-Collector decreased in subsequent years instead of increasing. No reason was assigned by the Sub-Collector for such decrease in price while the area of tanks remained unchanged. As a result, the properties were undervalued denying scope for more revenues to the GPs (***Appendix 3.1.2).*** Some cases of under-valuation are discussed in the subsequent paragraphs.

(a) Fixation of upset price without ascertaining the area of land

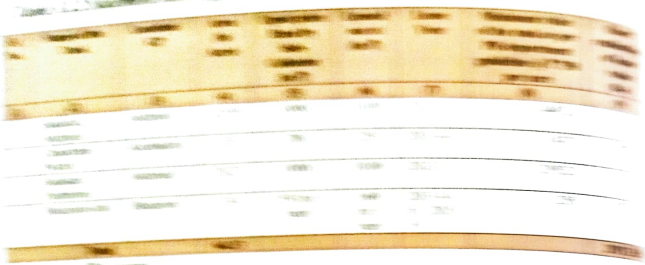
As per GP Rules, the Sub-Collector is required to fix the price of a land on the basis of the information furnished by the GP in Form No.18. On scrutiny of Form No.18 of the test checked GPs, it was found that the Sub-Collector in 322 (107+215) occasions in ten test checked GPs of PSs Bahanaga and Simulia, fixed the upset price of the land without ascertaining the area. Neither the GP supplied the same nor did the Sub-Collector insist for supply of the information.

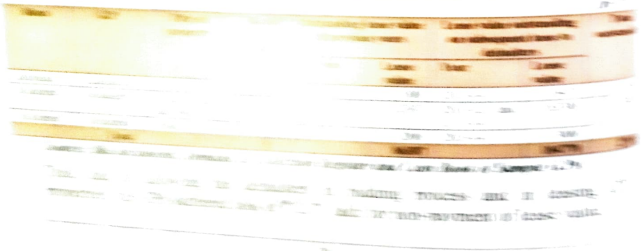
In absence of information about area, the fixation of price by the Sub-Collectors was unrealistic and resulted in loss of revenue.

(b) Price fixation not linked to productivity of ponds

Government of Odisha in Panchayati Raj Department issued (July 2003) guidelines to promote fish production through long term lease of GP tanks. It stipulated that the lease consideration of the tank shall not be less than ₹ 750 per acre per annum or the auction value whichever is higher that may increase by 10 *per cent* every succeeding year.

Audit noticed that the Sub-Collectors while fixing the price had not taken into account the above government guideline and had fixed a nominal price in some





cases. They had not linked the productivity of the tank with pisciculture too. Some instances where Audit found the lease value fixed by Sub-Collector was low as given in Table-2 below.

Table 3.1.2 Statement showing fixation of lower lease value by Sub-collector

Sl. No.	Name of the Tank	Location/ GP	Area (in Acre)	Upset price fixed by Sub-Collector (in ₹)	Leased out at (in ₹)	Lease Year	Minimum value of the tank as per PR department guideline @ ₹ 750 per acre	Short realisation of lease value (8-6)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	Badakata, Jokhipalli	Jokhipalli	29.99	10000	10100	2012-13	24492.5	14392
2	Chandrama Pokhari	Kochiakoili	1.53	200	250	2013-14	1147.5	897
3.	Badakata Padhanmal	Jokhipalli	29.27	10000	10100	2012-13	21952.5	11852
4.	Bhatigaon kata	Bhatigaon	3.34	1550 for 3 years	1600 for 3 years	2013-14 to 2015-16	2505	1971
	Total		64.13					29113

(Source: GP records)

Setting of minimal bid value of the fishery tanks closed the scope for earning more revenue i.e. ₹ 0.29 lakh from the GP properties.

The PEOs stated that the reason for such decrease in value is due to non-auction of the property at the rate fixed by the Sub-Collector. The reply is not acceptable as decrease in upset price of the properties is unwarranted and contrary to the increasing trend of market.

3.1.4.5 GP property leased to the defaulters

Rule 87(f) of OGP Rules does not allow any person to bid unless and until he produces a certificate from the concerned GP to the effect that he has cleared all dues accruing to the GP in respect of any previous lease taken by him.

Scrutiny of demand and collection register, Money Receipt book and GP fund cash book of three GPs revealed that five persons, against whom lease value of ₹ 0.86 lakh were pending for the period from 1998-99 to 2012-13 were allowed to bid and awarded lease of five GP properties during 2013-14. Out of these five defaulters, four persons again defaulted in payment of lease value amounting to ₹ 1.85 lakh during the year 2013-14. It was also noticed that these bidders were not asked to submit the NDC prior to taking part in the bidding. Thus, allotment of properties to defaulters by the GPs persisted. The details are given below:

Table 3.1.3 Statement showing property leased out to defaulting bidders

(In ₹

Block	G.P	Title of property	No. of lease holder	Outstanding lease value of previous years		Lease value outstanding on subsequent lease to defaulters		Total outstand
				Year	Lease value	Year	Lease value	
	Jadatha	Weekly market	1	2011-12	1000	2013-14	18470	1
	Anangiri	Weekly market and pond	3	1998-99 to 2009-10	83387	2011-12 and 2013-14	163300	2
	Rampur	Pond	1	2012-13	2000	2013-14	3000	
	Total		5		86387		184770	27

Source: Bid documents, Demand & Collection Register and Cash Book of Sample G.Ps)

due to allowing the defaulters in bidding process and in leasing GP properties the GPs suffered loss of ₹ 2.71 lakh for non-payment of lease value.

PEO, Mohangiri stated that the irregularity related to the period of his predecessor and he assured to follow the formalities henceforth. PEO, M. Rampur GP stated that steps are being taken to recover the outstanding dues from the bidders.

3.1.4.6 Unauthorized lease of public property

As per Rule 88(a) of the OGP Rules, lease for any term exceeding three years and less than five years is not permissible without approval of the Collector.

Scrutiny of records revealed that in five GPs (four GPs under Simulia PS and one under M Rampur PS), the Sarpanchs/PEOs leased out 11 properties for three to five years without approval of the concerned Collector. Details of such cases are given in ***Appendix 3.1.3.***

While BDO, Simulia confirmed the facts and figures, PEO, Nunpur stated that the matter would be brought to the notice of BDO.

3.1.4.7 Utilization of GP property

Leasing of landed property is one of the major sources of income of a GP. Rule 87 of the OGP Rules specifies the process of leasing out of GP landed properties through public auction.

Scrutiny of records in test checked GPs revealed that out of 930 landed properties assigned to the test checked GPs, only 195, 244 and 183 properties could be leased out during 2011-12, 2012-13 and 2013-14 respectively. Thus, 686 (74 per cent) to 747 (80 *per cent)* properties remained unutilised during 2012-2014 denying revenue to the GPs. The reasons for non-utilisation of GP properties are mainly due to auction, failure to remove encroachment and non-maintenance of properties which are discussed below.

(i) Loss of revenue due to non-lease of the property

As per GP Rules, while leasing out immovable properties if the bid is inadequate or no bidders are forthcoming, the Sub-Collector/BDO may direct the GP to manage the properties for revenue earning.

Audit observed in 23 out of 45 GPs that GP property like ponds, jagir lands, orchards and ferry ghats etc. were not leased out and the minimum upset price fixed by the Sub-Collector in respect of these properties remained unachieved. No revenue could be generated out of these properties. The PEOs and Sarpanchs of GPs concerned had not taken active interest in leasing out the properties.

Further, in 23[3] test checked GPs, 588 out of 930 properties were not leased out due to non-participation of bidders during 2011-14 though these properties/tanks were earlier leased out and revenue collected. This resulted in loss of revenue of ₹ 10.56 lakh ***(Appendix 3.1.4)*** calculated at the previous leased value. Non-auction of GP properties was due to improper maintenance of properties/ponds causing loss of interest in bidders, non-monitoring by the PEO/ GPEO, deficiency in auction process followed viz. inadequate publicity of auction notice, lack of

[3] Anji, Kalyani, Kochiakoili, Kuruda, Patharpentha, Achyutpur, Antara, Makhanpur, Manitri, Retina, Ada, Bati, Khirkona, Kahneibindha, Chalunigaon, Banjhipali, Dunguri, Bhatigaon, Jokhipali, M.Srigida, Talapadar, T.Gandapali and Mohangiri.

authorities at the block and district level.

Due to non-auction of the ponds, revenue generation of GPs was decreased and they were forced to divert scheme funds for day to day functioning of GPs.

PEO of M. Rampur GP stated that most of the public properties did not attract bidder to take part in bidding and the lease is done on negotiation basis.

The reply is not acceptable as the GP properties were to be managed in such a way that bidders were attracted and more efforts were required on the part of Sarpanch and PEO in this regard.

(ii) Non-leasing of well maintained tanks

On joint physical inspection of properties, Audit found that well maintained tanks covering a total area of 80.50 acres were not leased out by the test checked GPs. The reasons are conflict among local people to hold auction, encroachment and use of properties by the local people appropriating the revenue for cultural purposes etc. Details are given in the following table.

Table 3.1.4 Statement showing well maintained tanks

Sl. No.	Name of GP	Title of the property	Area (in acres)	Reasons attributed by the local people
1	Talapadar	Rugudi Bandhli	1.87	Not auctioned. Revenue utilised by villagers for cultural purposes
2	Regeda	Bijapati Badakata	3.16	Auction procedure not fair. Revenue being shared by villagers
3	Gajabahal	Chandramani sagar	33.00	The pond was full of water but due to local problems bidding was not possible
4	Jokhipali	Badakata Padhanmal	29.27	No auction due to conflict between local people
5	Jokhipali	Chakribandh, Padhanmal	2.02	No auction due to conflict between local people
6	M.Shrigida	Jhakar Shrigida Kata	9.17	Well maintained tank but used by village by sub-leasing the tank
7	Saplahara	Kumerkaniuper bandh	2.01	Well maintained tank but no one turned up to bid
Total			**80.5**	

(Source: Data collected from sample GPs)

It was found that the GPs had not taken any noticeable action against the local encroachers.

(iii) Non-submission of Form No.18 by the GP/ PS

As per OGP Rules 87(a), before the end of October of each year, the Sarpanch is to forward to the Sub-Collector through the BDO, a list of immovable properties whether directly managed by the GP or leased out, specifying the location of each such property, with income derived from each of such property during the last three years in Form No.18. The Sub-Collector shall fix the period of lease and the minimum bid money, i.e., the upset price in respect of the property.

Scrutiny of GP property lease record revealed that in six cases, the GPs did not furnish Form No.18 for fixation of upset price for leasing and in two cases, Form No.18 furnished by GPs was not forwarded by the BDO to the Sub-Collector (***Appendix-3.1.5***). This was due to non-identification of property and lack of awareness of the PEO/Sarpanch regarding the procedure. As a result, 82 properties could not be auctioned and no revenue could be earned during the said years.

BDO, Jharbandha stated that due to vacancy in the post of GPEO, Form-18 could not be forwarded to the Sub-Collector for fixation of upset price.

3.1.5 Effective utilisation of land for realization of revenue

3.1.5.1 Encroachment of GP land

Control, protection, maintenance and development of all properties vested in or entrusted to the management of GP is the duty of a GP (As per Section 44-1-k of OGP Act). Section 19-C *ibid* assigned the responsibility of proper custody of all GP properties and assets to the Sarpanch of the GP. It is the duty of the GPEO to bring to the notice of Tehsildar and pursue the case till a final order is received, if there is any encroachment of public properties.

Scrutiny of property register of GPs test checked, joint physical inspection of properties and interview with the locals revealed that 12 properties under six GPs having area of 14.35 acre had been encroached by the village committee, local residents, private parties and Gountias (land lords) of villages without knowledge of GPs. The details are given in ***Appendix-3.1.6***.



House constructed on Hagrimunda pond of Badanki village

The reason for encroachment of these properties was lack of maintenance by the GPs as well as lack of regular monitoring by the GPEOs. As a result, the GPs were unable to generate any source of income.

The BDOs concerned stated that they had instructed GPEOs for vacation of these encroachments in consultation with revenue authorities and Government pleader.

3.1.5.2 Non-identification of GP land

As per Section 19(c) of OGP Act 1964, the Sarpanch of the GP is responsible for proper custody of all properties and assets belonging to or vested in or under the direction, management or control of the Gram Sasan.

Scrutiny of Form No.18, Form No.21, inspection notes of Additional District Magistrate (ADM), Bargarh (December 2002) and GPEO, Lanjigarh (October 1993) and information received from Sarpanch of the GP revealed that in 10 sample GPs under four PSs, 34 (28 *per cent*) out of 134 landed properties were lying unidentified. The details are given in the following table:

Table 3.1.5 Statement showing GP land remain unidentified

Sl. No.	Name of PS	Name of the GP	Total number of property under GP management	Number of properties not identified	Title of the landed property
1	Jharbandh	Gothuguda	8	2	Jagiri Land
2		Bhandarpuri	25	5	Ponds & Kine House
3		Laudidarha	18	2	Ponds
4		Chandibhata	20	4	Ponds
5	Lanjigarh	Batelima	7	7	Ponds,Orchards
6		Kamardha	18	4	Orchards
7		Bhrutigarh	7	7	Ponds,Orchards
8		Kankuturu	2	1	Pond
9	Bijepur	M.Sirigida	12	1	Pond
10	Karlamunda	Joradobra	17	1	Bhogara Jami
Total			**134**	**34**	

(Source: Property records of sample PSs and GPs)

Audit further found that a process initiated for identification of land in Bargarh could not materialise till date due to lack of sufficient efforts by the BDO and Sarpanch.

BDO, Jharbandh stated that the Sarpanch of the GPs would be instructed to identify the properties in consultation with the Tahasildar. The PEOs of Lanjigarh stated that the matter will be brought to notice of the BDO for demarcation and identification of public properties under management of the GPs.

3.1.6 *Effective utilization of GP market complex*

As per the 73rd Amendments (Eleventh Schedule) of Constitution of India, the main responsibility of PRIs is to accelerate the pace of development and involve all people in this process so that the felt needs of the people and their development aspirations are fulfilled. It also gave authority to GPs to levy, collect and appropriate taxes, duties, tolls and fees. In order to increase financial status of GPs, Panchayat Samitis constructed markets/shops in the GPs under different employment generation schemes like SGRY, SGSY, EAS and BGBY which were handed over to the GPs for their internal revenue generation. The rent realized from the shops form a part of internal income of the GPs. Audit team checked the records and inspected the market complexes and observed as under.

(i) Non-allotment of shopping units by the GPs to the beneficiaries

Scrutiny of records of test checked 45 GPs under nine PSs revealed that 281 shops were constructed in 24 GPs and two PSs during 2004-05 under SGSY and SGRY. Out of these 281 shops constructed at a cost of ₹ 84.30 lakh, 39 were not allotted (***Appendix-3.1.7***) to beneficiaries as the BDOs of concerned PSs did not hand over the shops to GPs. The PEOs/Sarpanchs of the GPs concerned also did not bring this fact to the knowledge of incumbent BDOs.

(ii) Encroachment of shops

Audit found 22 out of 39 non-allotted shops in two PSs i.e. Jharbandh (Laudidarha GP-17) and M Rampur (Nunpur GP-5) were encroached by the locals. As a result of non-allotment, the GPs lost revenue to the extent of ₹ 3.88 lakh towards rent of the shops calculated at the lowest prevalent rent value of the area. While the complex in Laudidarha was encroached soon after completion, in Nunpur GP it was encroached since 2006-07 as reported by the tenants. As project cost of each shop was ₹ 0.30 lakh, the total expenditure incurred on the encroached shops was ₹ 6.3 lakh. The fact of non-handing over of the shops was discussed in the monthly GP meeting (November 2012) in Nunpur GP under M Rampur. The other GPs had not taken any action in this regard.

The GPs failed to allot the complex and earn any benefit out of the investment due to inaction of PSs to hand over the shops to GPs. Audit found that neither the BDO was intimated about the encroachment nor any request had been made to him by the PI[illegible]ench for handing over of the shops to the GP.

The PEOs sta[illegible]nber 2014) that the BDOs concerned would be intimated to handover t[illegible]

(iii) Subletting of shops by the allottees

Shopping units constructed in the GPs act as a source of income for GPs as well as a provision of self-employment of women SHGs, SC, ST and BPL unemployed youth. The shopping units let out to the beneficiaries should be utilised by them for the purpose for which they were let out.

Scrutiny of related files, joint physical inspection of shops/market complexes and interview with shopkeepers revealed that in three GPs, 20 shopping units allotted to the beneficiaries had been sublet by the latter.

The reason of subletting was lack of periodical supervision and monitoring by the GPEO/BDO as well as non-revision of rent of the shops as per market value.

BDO, Lanjigarh assured to take action for reallot the shopping units to the shopkeepers who are in possession after placing the matter in the PS meeting.

(iv)Unrealised rent of shopping units

Scrutiny of records of test checked GPs revealed that rent amounting to ₹ 20.86 lakh pertaining to the period 2007-08 to 2013-14 was lying outstanding from 226 shopping units of 14 GPs and two PSs (***Appendix-3.1.8***).

PEOs of the GPs concerned stated that suitable steps had already been taken for collection of outstanding dues. The BDO stated that the PEOs would be instructed to report the status of the market complex for necessary action.

3.1.7 *Monitoring and management of the GP property and land records*

Scrutiny of files and records relating to GP property and its monitoring revealed the following deficiencies.

(i) Lack of inspection by GPEO

The job chart of GPEO required him to take up intensive inspection of each GP covering all aspects at least once in a year and submit copies of inspection note to BDO and Sub-Collector.

Audit observed that GPEOs of the test checked PSs had not made any inspection to the GPs as prescribed under the job-chart. Due to this, there was irregular allotment, non-handing over and encroachment of shops, loss of revenue due to subletting and non-realisation of rent etc.

The BDOs assured to improve the position in future. Audit intimated the fact of non-monitoring by the GPEO to the Collectors and BDOs of corresponding districts/PSs. Their reply is awaited.

(ii) Non-attestation of GP registers by the Sarpanchs of the GPs

Scrutiny of property register and register of properties leased out revealed that these two vital records were not attested with signature and date by the Sarpanch of the GP concerned, though required under OGP Rules. As a result, the Sarpanch remained unaware about the number of properties under their control and management for which the properties are fraught with the risk of encroachment/non-identification/non-leasing out.

(iii) Management of GP land not transparent

As per rule 96 of GP Rules, the Sarpanch shall place the list of properties before the GP in a meeting held in the month of September or October each year for the consideration and suggestion for better management of properties and send a copy of the minutes of the meeting relating to the management of each such property to the BDO and Sub collector.

Scrutiny of the GP meeting register and proceedings revealed that the details of projects leased were not being regularly placed in the GP meetings held during September or October for its approval. The proceedings of the meeting relating to the management of each such property were also not being sent to the BDO and Sub-Collector and all other years the BDO/Sub-Collector was not being informed.

As a result, a large number of auctionable properties were not leased out each year as mentioned earlier.

The BDOs concerned stated that the GPs would be instructed to raise their internal source of income by leasing out of the properties.

3.2 CONSTRUCTION OF CEMENT CONCRETE ROADS UNDER DIFFERENT SCHEMES

3.2.1 Introduction

Government of Odisha (GoO) decided (December 2010) to convert 56,000 Km of existing internal village roads in the State to cement concrete roads as a measure of durable connectivity. As 16,000 Kms of road had already been covered as of September 2010 under various schemes, remaining 40,000 Kms of village road was left to be covered. Various flagship schemes under which CC Road projects were taken up in the State included Gopabandhu Grameen Yojana (GGY), Backward Regions Grant Fund (BRGF) and Thirteenth Finance Commission etc.

Government launched (September 2010) Cement Concrete (CC) Road Scheme with the aim of improving the quality of life and hygienic conditions of people through construction of CC roads under above said schemes in the rural habitations, with priority to villages/habitations inhabited by Particularly Vulnerable Tribal Groups (PVTGs) followed by Schedule Tribe (ST) and Schedule Caste (SC) habitations with no or less coverage of CC road. The other category shall be considered after fulfilment of the above priority zones taking ratio of population to existence of CC roads subject to the conditions that the new road should head from the ST/ SC *Basti* towards the main habitation and the concerned village should not have 500 meters or more of CC roads.

Audit was conducted between November 2013 and March 2014 in 15 Panchayat Samitis (PSs)[4] through check of case records of projects covering a period of 2010-13 and joint physical inspection of 282 projects.

[4] Bhanjanagar, Golamunda, Jaleswar, Junagarh, Kantapada, Narla, Nimapara, [illegible], Ranpur, Saintala and Sohela

Audit Findings

3.2.2. Planning

3.2.2.1 Preparation of Perspective Plan

Para-6 of the CC Road guidelines (September 2010) stipulates that the Block Development Officer (BDO) shall draw up a Perspective Plan by listing all the habitations GP-wise for his Block in order of priority described in Para-5 of guidelines (Selection of villages). Besides, Para-5(d) of GGY guidelines (November 2006) required preparation of village wise shelf of projects by BDO to be taken up in next five years.

Scrutiny of records revealed that out of 15 PSs, nine PSs[5] had not prepared perspective plan for the years 2010-15 and the remaining six PSs though prepared but did not adhere to the priorities prescribed in the guidelines for distribution of projects. The PSs, in absence of perspective plan or shelf of projects had simply sent project proposals every year approved by Gram Sabha/Palli Sabha.

Due to non-preparation of the perspective plan, vulnerable habitations under selected PSs did not get priority in execution of CC Road projects and were deprived of the benefits like quality of life and hygienic conditions in their habitations/villages.

The BDOs admitted (November 2013-March 2014) the fact of non-preparation of perspective plans.

3.2.2.2 Preparation of Annual Action Plan

As per para-6 of CC road guideline (September 2010), BDO shall prepare Annual Plan consisting of villages to be taken up, population of the village with specific reference to PVTG, ST/ SC and the project cost for each project finalised by BDO as envisaged in para-5 and shall be submitted by 31 January to Collector for approval. Besides, there should be complete transparency in the choice of the project and location. The prioritised list of projects and the reasons for taking up those projects including the criteria for choice of locations must be reflected in the Block Plan and be made available in the website. Audit observed the following:

***(i) Absence of transparency in preparation of Annual Plan*:** Scrutiny of records relating to Action Plan in 15 test checked PSs revealed that the BDOs prepared their Annual Action Plan on construction of CC Roads without considering priority prescribed. The Block plans of any of the test checked PSs were also not found uploaded in the website though required under guidelines. Further, in two PSs (Pallahara and Jaleswar), projects (Pallahara-6 in 2010-13 and Jaleswar-9 in 2010-11) had been approved by Collector outside the Action Plan sent by the BDOs.

Besides, in three test checked PSs (Nimapara, Saintala and Sohella), though separate Case Record number was there, distinct nomenclature for projects were not ensured in Annual Action Plan due to which identity of actual location of each project included in the plan could not be ascertained (***Appendix 3.2.1***). BDO,

[5] Bhanjanagar, Golamunda, Junagarh, Narla, Nuagaon, Puri Sadar, Ranpur, Saintala and Sohela

Nimapara could not produce case records of seven projects having similar nomenclature with an expenditure thereon of ₹ 9.30 lakh while BDO, Saintala produced four such case records of projects with total project cost of ₹ 10 lakh. In joint physical inspection of said CC Road projects, both the concerned PS officials failed to show Audit the project sites as they could not locate the same.

Due to lack of transparency in preparation of Annual Plan, the execution of projects was not ascertainable.

The BDOs accepted (November 2013-March 2014) the audit observation and stated that the nomenclature of the projects were kept as same while preparing Annual Action Plan.

(ii) ***Delay in submission of Annual Plan:*** Audit found in seven PSs[6] that BDOs submitted Annual Action Plan on construction of CC Roads to Collector for approval with a delay ranging from 34 to 440 days. Due to delay in submission of AAPs, execution of projects was eventually delayed thereby deferring the intended benefit to beneficiaries.

While BDOs assured (November-March 2014) to avoid the delay in preparation and submission of Annual Plan in future, BDOs of Ranpur and Pallahara stated (March 2014) that due to maintenance of formalities, heavy workload and delay in conduct of Palli Sabha, submission of AAP was delayed. However, the fact remains that the delay affected provision of timely benefit to beneficiaries.

(iii) ***Non-provision of full connectivity to destined habitation:*** The deficient planning on the part of the Panchayat Samitis deprived the intended beneficiaries of the desired benefit even after incurring an expenditure of ₹ 1.14 crore on 28 projects which had not reached the destination and full connectivity to targeted habitation could not be covered. The details are discussed in subsequent paragraph-3.2.3.2.

Similarly, taking up of two projects in two PSs (Kantapada and Golamunda) without ensuring land acquisition first resulted in projects getting abandoned midway thereby rendering expenditure of ₹ 6.57 lakh (Golamunda- ₹ 4.5 lakh + Kantapada- ₹ 2.07 lakh) wasteful.

(iv) ***Depriving needy sectors:*** Audit observed that funds (₹ 45.31 lakh) earmarked for CC Road works were spent on works not prescribed under guidelines like construction of road to temple, road to private college, corridors/sidewall of women's hostel, basement of well inside school etc. For instance, in Kantapada P.S a project 'CC Road from Tushar Mohanty Sahi CC road, Badamulei, Brahmanbati GP- ₹ 2 lakh' linked with another project. There are nine other projects with project cost of ₹ 45.31 lakh (***Appendix 3.2.2***) which had identical objection.

(v) ***Lack of co-ordination between executing agencies:*** The State Government while launching CC Road schemes, mainly aimed at internal village roads/ lanes which would connect ST/SC habitation to main habitation or main village road because the PMGSY scheme had been taken up village main roads.

6 Puri Sadar, Pallahara, Satyabadi, Kantapada, Nimapara, Nuagaon and Ranpur

Besides, para 3 (ii) (a) of CC Road guidelines 2010 provides that the scheme is implemented in convergence with other schemes like Biju KBK/BRGF/ GGY/TFC[7] or any other scheme operational in the district as admissible.

During the course of joint physical inspection with Block officials, Audit noticed that 13 CC Road projects constructed in 10 GPs under seven PSs with an expenditure of ₹ 72.83 lakh were overlapped by other road projects executed under PMGSY within one/two years of its completion as all these roads were village main roads. Thus, there was lack of co-ordination between Panchayati Raj and Rural Development (RD) Department prior to taking up of CC Road projects (***Appendix 3.2.3)***.

The concerned BDOs stated (November 2013-March 2014) that the RD department would be consulted to ascertain the factual position under intimation to audit. However, the fact remains that the convergence with RD department was lacking despite provision for that in the guidelines.

3.2.2.3 Irrational distribution of funds

Clause 5.2 of the GGY guidelines aims at providing infrastructure including cement concrete road to every revenue village in the identified 11 districts of the State. Entitlement of every revenue village is decided as per its population. The fund limit was envisaged by PR Department in September 2010 and October 2011 which was applicable for all schemes for execution of CC road. The village population-wise funds limits are detailed as under.

Table 3.2.1 Details of eligibility of revenue villages based on population

(₹ in lakh)

Population	Ceiling (September 2010)	Revised ceiling (October 2011)	Population	Ceiling (September 2010)	Revised ceiling (October 2011)
0-500	2.00	5.00	2501-5000	7.50	9.00
501-1000	3.00	5.00	5001-7500	10.00	12.00
1001-2500	5.00	7.00	7501-10000	10.00	12.00
			Above 10000	15.00	16.00

(Source: GoO notification, guidelines of GGY and CC Road Scheme)

Audit noticed that 15 test checked PSs did not observe the prescribed ceiling as detailed in ***Appendix 3.2.4***. Out of total 2429 revenue villages in test checked PSs, 576 (24 *per cent*) revenue villages with a population of 3.09 lakh are yet to be benefitted with the CC Road project despite a lapse of three years as of March 2013 whereas in 319 villages (13 *per cent*), the ceiling for entitlement of fund has been exhausted. The BDOs had not kept track of funds released to a village in the previous Annual Action Plans.

Besides, the PSs allotted excess funds (₹ 1.00 lakh to 8.00 lakh) to 763 villages (30 *per cent*) with population of 1.66 lakh while 784 revenue villages (31 *per cent*) were yet to receive its full entitlement of fund during 2010-13. Out of the above 784 villages, 26 villages with population of 0.76 lakh had not even received 50 *per cent* of allocation under different schemes. Two villages (Raibania and Gobaraghata villages of Laxmananath GP) under Jaleswar PS with a population of 6017 and 5372 were entitled for ₹ 12 lakh each for CC road but were allotted with ₹ 1.00 lakh and ₹ 2.00 lakh respectively during 2011-12.

7 Biju KBK-Biju Koraput-Bolangir-Kalahandi, BRGF-Backward Region Grant Fund, GGY-Gopabandhu Grameen Yojana and TFC-Thirteenth Finance Commission

Similarly, in Baliapal PS, GPs like Chaumukha and Nuagaon having SC population of 10 (791) and 28 *per cent* (2336) and Dagara GP having ST population of 23 *per cent* (1185) were not allotted with any CC Road projects during the period. As the fund distribution for CC Roads was not based on population strata as envisaged in the guidelines, it lacked transparency.

The BDOs concerned stated (November 2013-March 2014) that projects had been selected by District Authorities and the PS had no role in it.

3.2.3 Execution of CC Road projects

3.2.3.1 Preparation of unrealistic estimates without detailed drawings/ designs

Para 77(1) of Panchayat Samiti Accounting Procedure Rules (PSAPR) 2002 provides that Plan and estimates for all works shall be prepared by engineering staff of the Panchayat Samiti for obtaining technical sanction of competent authority. Sub-section 2 *ibid* requires that the estimate for the work will *inter alia* consist of a report, a design wherever necessary and a specification. In case of repairs or maintenance, details of existing structures shall be indicated. Further, the JE concerned shall give certificate stating that he/ she personally visited the spot and prepared the estimate using sanctioned Schedule of Rates. In case of CC Roads, protection of the road was to be ensured by providing cut off.

Audit observed in seven PSs[8] that in 402 (86 *per cent*) out of 467 case records test checked, design/drawing had not been prepared by the J.E/GPTAs for construction of cement concrete road. Further, it was noticed during joint physical inspection that preparation of estimate without proper site survey and provision of protection based on site/soil condition etc. had led to damage of cement concrete roads. The detail of eight such road projects where the drawing/design was deficient is given in the table below.



Photograph of one point of gap between the surface and the road in Balarampur road, Baliapal

Table 3.2.2 Statement showing details of roads with deficient drawing/ design

Sl. No.	Name of the PS	Name of the Project	Project cost (₹)	Remarks
1	Jaleswar	CC Road from Ananta Behera house to Sankar Pramanik house, KM Sahi	3.00	The estimate was not formulated for sustaining black cotton soil and the road cracked within two years of completion.
2.	Baliapal	CC Road from Chakbahan Purna Das house to Mahadev mandir, Aruha	2.29	-do-
		CC road from Sunaruhi Mahadev mandap to Kalanda, Balrampur	10.00	The road was found hanging at three places due to non-existence of earth underneath and even the J.E was ignorant of this situation.
3.	Baliapal	CC road from Pitambar Nayak pokhari to Madhupadhisasan, Madhupura	2.00	There was no protection like cut off. Cut off wall was not provided to guard against adjacent low lying lands
4.	Raghunathpur	CC road from Nuasahi Harijan sahi to Khandatari Dema sahi, Tarpur	5.00	The road was badly damaged due to non-provision of cut off to guard against low lying lands.
5.	Kantapada	CC road from RD road to Alingi Mallick sahi to PWD road via Dimiri RD road,	7.50	The 440 metre road was badly damaged due to non-provision of cut off to guard against

[8] Baliapal, Jaleswar, Kantapada, Nimapara, Pallahara, Puri Sadar and Raghunathpur.

Sl. No.	Name of the PS	Name of the Project	Project cost (₹)	Remarks
		Dimiri and Uttaran GP		adjacent low lying lands and ordinary soil
6.	Nimapara	Village road from Ekamakana temple to Litu Panda house with culvert, Sagada	2.00	The road was badly cracked due to non-provision of cut off and side filling
7.	Pallahara	CC Road with culvert from tube well to Harijansahi, Karadaraman, Parachhat	5.00	The estimate was for a culvert which was subsequently changed to a sagging road and the concerned J.E explained that he had not seen the site before estimation.
8.	Pallahara	Bishnupur village CC road with culvert, Karadapal	2.00	There was a change of plan from culvert to sagging road during execution.
		Total	**38.79**	

(Source: Case records of test checked PSs)

Thus, due to non-preparation of the drawing after proper site survey by J.E/ GPTA concerned, accord of technical sanction of the projects was irregular leading to unrealistic estimation and subsequently led to damage of roads.

The BDOs concerned stated (March 2014) that in some projects, drawings might be misplaced While BDOs of Kantapada and Raghunathpur assured to examine the matter, BDO, Jaleswar stated that drawing was not the sole criteria as even the roads constructed on black cotton soil by Rural Development department and Roads and Building Division were developing cracks. The replies of BDOs are not acceptable as site survey followed by drawing/design carries an important role in execution of project. Further, according to SAI Handbook on Roads and Bridges, rural roads should have a design life of 10 years.

3.2.3.2 Non-achievement of full connectivity to a destined habitation

As per guidelines of CC Roads, coverage of a selected village should end in provision of full connectivity to the habitation dwelling in it within a definite timeframe. If fund provision under a particular scheme is insufficient, planning should be made to complete the road by converging with other line schemes or immediately taking up the next patch of the road next year for full coverage.

Audit noticed at 15 PSs that 28 projects had not reached the targeted destination. Concerned BDOs failed to take up incomplete roads on priority while submitting the project lists for approval in subsequent years, due to which these projects remained incomplete and the intended beneficiaries were deprived of the benefit despite expenditure of ₹ 113.57 lakh. Half of these projects[9] were in tribal belt. The details of 28 projects are given in ***Appendix 3.2.5.***

The BDOs concerned stated (November 2013-March 2014) that in some cases due to public demands the road was constructed with extra width resulting in reduction in length. Some roads remained short of intended destination due to shortage of fund. The reply of BDOs is not tenable as no steps were taken in subsequent years to complete the connectivity of incomplete roads.

3.2.3.3 Non-imposition of penalty for delayed execution of CC road projects

Rule 83 of PSAPR provides for levy of penalty not exceeding 10 *per cent* of the agreement value in case of delay in execution of work, if the reason of delay is attributable to the contractor/ executant. Besides, all the schemes promoting rural CC road projects aim to complete the execution within a specified period.

[9] Projects in Blocks of Junagarh (3), Narla (2), Golamunda (2), Saintala(1), and Shohela (6)

Similarly, in Baliapal PS, GPs like Chaumukha and Nuagaon having SC population of 10 (791) and 28 *per cent* (2336) and Dagara GP having ST population of 23 *per cent* (1185) were not allotted with any CC Road projects during the period. As the fund distribution for CC Roads was not based on population strata as envisaged in the guidelines, it lacked transparency.

The BDOs concerned stated (November 2013-March 2014) that projects had been selected by District Authorities and the PS had no role in it.

3.2.3 Execution of CC Road projects

3.2.3.1 Preparation of unrealistic estimates without detailed drawings/ designs

Para 77(1) of Panchayat Samiti Accounting Procedure Rules (PSAPR) 2002 provides that Plan and estimates for all works shall be prepared by engineering staff of the Panchayat Samiti for obtaining technical sanction of competent authority. Sub-section 2 *ibid* requires that the estimate for the work will *inter alia* consist of a report, a design wherever necessary and a specification. In case of repairs or maintenance, details of existing structures shall be indicated. Further, the JE concerned shall give certificate stating that he/ she personally visited the spot and prepared the estimate using sanctioned Schedule of Rates. In case of CC Roads, protection of the road was to be ensured by providing cut off.

Audit observed in seven PSs[8] that in 402 (86 *per cent*) out of 467 case records test checked, design/drawing had not been prepared by the J.E/GPTAs for construction of cement concrete road. Further, it was noticed during joint physical inspection that preparation of estimate without proper site survey and provision of protection based on site/soil condition etc. had led to damage of cement concrete roads. The detail of eight such road projects where the drawing/design was deficient is given in the table below.



Photograph of one point of gap between the surface and the road in Balarampur road, Baliapal

Table 3.2.2 Statement showing details of roads with deficient drawing/ design

Sl. No.	Name of the PS	Name of the Project	Project cost (₹)	Remarks
1	Jaleswar	CC Road from Ananta Behera house to Sankar Pramanik house, KM Sahi	3.00	The estimate was not formulated for sustaining black cotton soil and the road cracked within two years of completion
		CC Road from Chakbahan Purna Das house to Mahadev mandir, Aruha	2.29	-do-
2	Baliapal	CC road from Sunaruhi Mahadev mandap to Kalanda, Balrampur	10.00	The road was found hanging at three places due to non-existence of earth underneath and even the J.E was ignorant of this situation. There was no protection like cut off
3	Baliapal	CC road from Pitambar Nayak pokhari to Madhupadhisasan, Madhupura	2.00	Cut off wall was not provided to guard against adjacent low lying lands
4	Raghunathpur	CC road from Nuasahi Harijan sahi to Khandatari Dama sahi, Tarpur	5.00	The road was badly damaged due to non-provision of cut off to guard against low lying lands.
5	Kantapada	CC road from RD road to Alingi Mallick sahi to PWD road via Dimiri RD road,	7.50	The 440 metre road was badly damaged due to non-provision of cut off to guard against

[8] Raghunathpur,

Sl. No.	Name of the PS	Name of the Project	Project cost (₹)	Remarks
		Dimiri and Uttaran GP		adjacent low lying lands and ordinary soil
6.	Nimapara	Village road from Ekamakana temple to Litu Panda house with culvert, Sagada	2.00	The road was badly cracked due to non-provision of cut off and side filling
7.	Pallahara	CC Road with culvert from tube well to Harijansahi, Karadaraman, Parachhat	5.00	The estimate was for a culvert which was subsequently changed to a sagging road and the concerned J.E explained that he had not seen the site before estimation.
8.	Pallahara	Bishnupur village CC road with culvert, Karadapal	2.00	There was a change of plan from culvert to sagging road during execution
		Total	38.79	

(Source: Case records of test checked PSs)

Thus, due to non-preparation of the drawing after proper site survey by J.E/ GPTA concerned, accord of technical sanction of the projects was irregular leading to unrealistic estimation and subsequently led to damage of roads.

The BDOs concerned stated (March 2014) that in some projects, drawings might be misplaced While BDOs of Kantapada and Raghunathpur assured to examine the matter, BDO, Jaleswar stated that drawing was not the sole criteria as even the roads constructed on black cotton soil by Rural Development department and Roads and Building Division were developing cracks. The replies of BDOs are not acceptable as site survey followed by drawing/design carries an important role in execution of project. Further, according to SAI Handbook on Roads and Bridges, rural roads should have a design life of 10 years.

3.2.3.2 Non-achievement of full connectivity to a destined habitation

As per guidelines of CC Roads, coverage of a selected village should end in provision of full connectivity to the habitation dwelling in it within a definite timeframe. If fund provision under a particular scheme is insufficient, planning should be made to complete the road by converging with other line schemes or immediately taking up the next patch of the road next year for full coverage.

Audit noticed at 15 PSs that 28 projects had not reached the targeted destination. Concerned BDOs failed to take up incomplete roads on priority while submitting the project lists for approval in subsequent years, due to which these projects remained incomplete and the intended beneficiaries were deprived of the benefit despite expenditure of ₹ 113.57 lakh. Half of these projects[9] were in tribal belt. The details of 28 projects are given in ***Appendix 3.2.5.***

The BDOs concerned stated (November 2013-March 2014) that in some cases due to public demands the road was constructed with extra width resulting in reduction in length. Some roads remained short of intended destination due to shortage of fund. The reply of BDOs is not tenable as no steps were taken in subsequent years to complete the connectivity of incomplete roads.

3.2.3.3 Non-imposition of penalty for delayed execution of CC road projects

Rule 83 of PSAPR provides for levy of penalty not exceeding 10 *per cent* of the agreement value in case of delay in execution of work, if the reason of delay is attributable to the contractor/ executant. Besides, all the schemes promoting rural CC road projects aim to complete the execution within a specified period.

[9] Projects in Blocks of Junagarh (3), Narla (2), Golamunda (2), Saintala(1), and Shohela (6)

Audit found in 15 PSs that though the PSAPR provides for levy of penalty for delay in completion of the work, no such provision was made in the agreement/ work order. There was delay in completion of 710 (37 *per cent*) out of 1941 test checked projects and the delay was ranging between 30 and 1095 days as shown in ***Appendix-3.2.6***. The delay in execution of projects occurred due to non-enforcement of penalty clause in the agreement with the executants and lapses in supervision and monitoring for which the BDOs were responsible. This further resulted in blocking of funds of ₹ 7.16 crore spent as of March 2013 on 525 incomplete projects.

BDO, Junagarh stated (March 2014) that due to delay in collection of raw materials, the works got delayed while the BDO, Sohela and Saintala attributed the reason to delayed release of funds. However, the fact remains that no provision of penalty existed in agreement to ensure timely completion of projects.

3.2.3.4 Utilisation of funds on inadmissible projects

During joint physical inspection of 282 projects, Audit came across 20 projects which were inadmissible under schemes like GGY, 3rd SFC and FDR etc. The total project cost involved in these works was ₹ 76.71 lakh the details of which were given in ***Appendix 3.2.7***. Most of these projects were platforms of temples and monasteries, mandaps, canal bandh, court yard of houses, paddy harvesting platform, concretisation of block campus and Block Chairperson's campus etc.

Taking up these inadmissible projects indicates deficient planning and scrutiny on the part of BDOs and PD, DRDAs who send/ approve the projects as a part of Action Plan. The fund of ₹ 76.71 lakh could have been utilized on other habitations suffering from poor connectivity.



View of canal embankment constructed out of CC Road funds at Karandola, Sohela PS

3.2.3.5 Maintenance of proper documentation

Proper maintenance of prescribed records is mandatory for exhibiting fair and transparent execution of works. It is one of the critical success factors in the implementation of Schemes/ programmes. Audit observed deficiencies related to improper maintenance of records which are discussed as under.

- ***Incomplete and doubtful Muster Rolls:*** Scrutiny of records at 15 PSs revealed that in 13 PSs, there were serious deficiencies in maintenance of muster roll like, same jobseekers worked in more than one work at a particular day(s), non-filling up of required fields such as date of payment, name of work, signature of competent authority/Inspector, category of labour, father/husband's name, address, caste, non-attestation of LTIs and doubtful signature of labourers (matching with the writer of the roll) etc. which led to doubtful payment of ₹ 1.80 crore ***(Appendix 3.2.8)*** through MRs in 444 projects with project cost of ₹ 19.93 crore. Further, PSs of Puri Sadar and Nimapara had not ensured submission of MRs in their jurisdiction even in departmental works.

The BDOs attributed (March 2014) busy time schedule and enhanced work load for non-maintenance of MRs and assured (March 2014) to submit properly maintained MRs in future. The reply is not acceptable as check of muster roll was also a part of duty of PS officials before making payment.

- ***Absence of three stage photographs:*** The PR Department had instructed (January 2006) all the executing agencies to submit photographic records of work at pre-execution, during execution and post-execution to maintain complete transparency in execution.

  Test check of records at 15 PSs revealed that in none of the PSs submission of photographs at three stages was ensured and the executants had mostly deviated by not submitting photographs of pre-execution stage. In absence of all three stage photographs, documentary evidence of condition of site of CC Road prior to execution and during execution stage could not be ascertained.

- ***Non-submission of completion certificate:*** Rule 80 (1) of the PSAPR requires furnishing of completion certificate in form XXXV after endorsement by J.E/A.E concerned and signed by BDO.

Scrutiny of case records of 15 test checked PSs revealed that completion certificate was not submitted by the executants in any of the 1941 test checked cases. Audit noticed that payments of ₹ 15.53 crore in final bill of the projects were made in 637 cases in nine PSs without required completion certificate.

3.2.4 Quality of Cement Concrete Roads

Durability of cement concrete roads depends mainly on adoption of quality measure in construction of the roads like use of qualitative materials, provision of appropriate thickness, proportion of concrete mix, proper compaction, maintenance of camber, adequate curing etc. In order to witness the quality of roads, adherence to specification by executants and overseeing of JE GPTA AE of Blocks to ensure quality of roads laid, Audit team made Joint Physical Inspection to some selected work sites along with PS officials. The findings along with results of inspection in presence of Audit are detailed below.

Ensuring right (specified) proportion of concrete mix: The SGRY guidelines of April 2005 which had been followed till promulgation of model CC road and GGY guidelines 2013 envisaged that the height of technically sound concrete roads should not be less than 7" (4" metal and 3" concrete grading at top with concrete mixture proportion of 1:4:8 for 4" metal and 1:2:4 for 3" chips ideally). It was only in February 2013 that the Government in PR Department ordered for 4" concrete mix both for PCC 1:3:6 (metal work) and 1:2:4 (chips work).



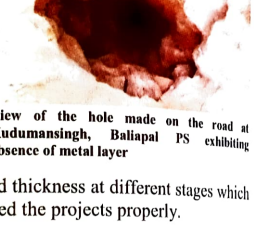
View of measurement taken on a cracked road at Majurai, Jharapada in Kantapada PS where the chips layer was 1"

Test check of estimates and MBs of two PSs (Raghunathpur and Nimapara) revealed that in 30 out of 180 cases, the PSs had been casting chips concrete of 2.4" in the concerned CC roads from the beginning and provision had been made in

the estimate accordingly. During joint physical inspection of the CC roads, the chips layer was found less than the prescribed thickness of 3" in 45 out of 52 cases and in 20 cases, metal layer was found less than 4" as prescribed. The range of less concentration in chips layer was 0.25 to 2 inch and in metal layer 4 to 0.5 inch. In eight cases of five Blocks[10], concrete mix was not as per design lacking both stone and cement content which was evident from the fact that when the JE/GPTA showed the thickness of the surface, clear sand came out before end of the specified metal layer.

Thus, the PSs not only had deviated from the specifications that resulted in poor quality CC roads, but had also extended undue benefit to the executants to that extent.

As per the guidelines, during casting of concrete, the concerned JE/ GPTA shall be personally present on the worksite and as per his or her direction mixture of concrete will be prepared. This aspect was verified during physical inspection, in which the executants confirmed presence of J.E/ GPTAs during casting. However, in 33 out of 62 road works measured during the verification, the concrete mix (both chips and metal) was found lesser than the prescribed thickness at different stages which indicated that the JEs/GPTAs had not supervised the projects properly.



View of the hole made on the road at Kudumansingh, Baliapal PS exhibiting absence of metal layer

- ***Compaction of CC Roads:*** MORTH[11] specification envisages for immediate and thorough compaction by rolling after the material is laid and levelled. PR Department while issuing (February 2013) comprehensive guidelines on construction of CC roads also stipulated that during casting of concrete, use of plate vibrator for compacting surface is binding and where the length of road is more than 100 metres, 8-10 ton road roller should be used to compress metal sub-base. Estimate of works should include items clearly stating use of road roller and plate vibrator for which separate rate should be quoted as per Schedule of Rates. The work done estimate and running account bill should certify use of the machines.

  Audit noticed that except in one case i.e. Construction of village CC road at Kerjenga, Iswar Nagar, Pallahara (executed in June 2013), there was no recorded evidence of use of plate vibrator for execution of item CC 1:2:4 in any of the 15 PSs test checked. During joint physical inspection of 62 sites in five coastal Blocks[12], the concerned J.E/GPTAs certified that the executants had used the plate vibrator for chips concrete work. However, in eight more test checked Blocks the same was not used in 204[13] projects as reported by the J.E/GPTAs.

10 Baliapal (1), Jaleswar (1), Bhanjnagar (2), Nimapara (1) and Raghunathpur (3)
11 Ministry of Road Transport & Highways, Government of India
12 Baliapal (13), Jaleswar (12), Bhanjnagar (12), Kantapada (13), Nimapara (12) and Raghunathpur (13)
13 Bhanjnagar (12), Gop (33), Junagarh (36), Nuala (22), Nuagaon (8), Rampur (8), Santala (39) and Sub

Similarly, use of road roller could not be evidenced in 209 projects executed under 15 test checked PSs which had a length approximately exceeding 100 metres. Audit witnessed one of such roads 'Akhandalamani chhak Jharpada to Majurai PMGSY CC road, Jharapada' constructed at a cost of ₹ 15.90 lakh in Urujanga GP as severely cracked. The J.E/GPTAs admitted non-use of road roller while the BDOs attributed (March 2014) the lapse to non-provision of road roller in Block level and non-enforcement of specifications before 2013.

- ***Mechanism for cambering:*** As per SGRY guidelines (April 2005), efforts should be made for 2.5 to three *per cent* cambering of road to avoid water logging on the surface. Clause 511.1.3.5 of MORT specifications also envisages that the pre mixed material shall be spread by suitable means to the desired thickness, grades and cross-fall (camber) making due allowance for any extra quantity required to fill up depressions, if any. However, test check of records of 15 test checked PSs and joint physical inspection revealed that the PSs had not adopted the system of cambering on the analogy that they did not have the technology to camber the surface mechanically.

  The BDOs accepted (March 2014) the lapse and stated that there was no mechanical system and they had been maintaining cambering manually.

- ***Mechanism to ensure adequate curing in post-construction stage:*** As per Clause 601.5.7 of MORTH specifications, as soon as the lean concrete surface is compacted, curing shall commence by covering the surface by gunny bags/ hessian, which shall be kept continuously moist for seven days by sprinkling water. Latest CC Road guidelines also support the same making responsible the concerned JE/GPTA to ensure it.

  During joint physical inspection, the Audit Teams verified the condition of roads, asked the executants regarding pattern and adequacy of curing and interviewed the local people. The teams learnt that curing had been made by putting thatch, sand and fungus over the surface from three to 15 days depending upon the availability of water source. In 95 out of 282 cases verified, the information pointed towards curing of less than seven days prescribed which could also be substantiated from the cracking of the road.

  Due to inadequate curing, the outer surface i.e. chips layer get peeled off causing further damage to the inner surface. During joint physical inspection, 134 roads in 11 PSs with project cost of ₹ 6.09 crore were found deteriorated within one to two years of their completion as shown in table below. This indicated towards deficient supervision by J.E/GPTAs.

Table 3.2.3 Details of projects which deteriorated within one to two years of completion

Sl. No.	Name of the PS	Number of projects	Project cost (₹ in lakh)
1	Bhanjanagar	7	7.00
2	Baliapal	1	5.00
3	Golamunda	27	154.74
4	Jaleswar	3	8.59
5	Junagarh	27	133.56
6	Kantapada	3	24.40
7	Nimapara	3	5.00
8	Nuagaon	3	7.00

Sl. No.	Name of the PS	Number of projects	cost (₹ in lakh)
9	Pallahara	2	6.00
10	Puri Sadar	2	3.00
11	Raghunathpur	1	5.00
12	Ranpur	2	44.80
13	Saintala	6	136.20
14	Sohela	38	69.67
Total		134	**609.00**

(Source: Records of sampled PSs)

The BDOs assured (March 2014) to improve the position.

- ***Non-adherence to estimated dimensions of the road-***
  - ***Less execution due to length variation:*** During joint physical inspection, in 185 projects[14] Audit found wide variation among the estimated length, the length recorded in MB and measured length. The variation was as high as 258 metre (Urujanga RD road to Mallick sahi CC road, Kantapada PS - ₹ 15 lakh).

  - ***Deviating standard breadth beyond 12 feet:*** As per SAI Handbook on Roads and Bridges, for rural road including Other District Roads and Village Roads where the projected traffic for the design life 10 year is less than 450 Commercial Vehicles per Day, the carriageway required would be 3.75 m vide clause 2.6.4 of 24b IRC SP 20:2002 and hence the necessity for widening does not arise beyond 3.75 m width. The Department's instruction (April 2005) on execution of CC roads under SGRY and 12th Finance Commission Grants 2005-06 which was followed by GGY and other linked schemes for construction of CC roads till then, was limiting the maximum width of the road to 12 feet.

    During joint physical inspection of 282 roads, the breadth was found more than 12 ft in 78[15] projects of 12 PSs. It was as high as 28 ft in one case (Chandpur, Raghunathpur). Even in Pallahara PS, in all 46 case records checked with Detailed Estimates and Measurement Books, provision of breadth was kept above 3.5 metres.

    The BDOs attributed (March 2014) the reason to public demand, availability of land and ignorance of rule position which cannot be reasons to deviate from guidelines.

Provision of cut off and side filling: Out of 15 Blocks test checked in Audit, six PSs[16] were located in plain areas and had ordinary soil condition. So, provision of cut off was required to protect the bed from erosion/damage from sideways and to guard against possible cracks.

During joint physical inspection, it was observed that 42 out of 70 roads in these six PSs did not have cut off in spite of ordinary soil conditions; 14 of

14 Baliapal-10, Bhanjnagar-9, Golamunda-27, Jaleswar-6, Junagarh-21, Kantapada-8, Narla-17, Nimapara-6, Nuagaon-2, Pallahara-5, Puri Sadar-3, Raghunathpur-5, Ranpur-4, Saintala-23 and Sohela-39

15 Bhanjnagar-8, Golamunda-22, Junagarh-12, Kantapada-1, Narla-8, Nimapara-3, Nuagaon-2, Pallahara-2, Puri Sadar-1, Raghunathpur-2, Saintala-8 and Sohela-9

16 Baliapal, Jaleswar, Kantapada, Nimapara, Raghunathpur and Puri Sadar

these roads were found cracked/damaged. In Kantapada, cut off in laterite stone had been provided whereas in Nimapara, no provision was kept for cut off. During joint physical inspection, Audit noticed cracking of more than 50 *per cent* of roads during joint physical inspection and all of these were constructed without cut off. In the remaining 212 projects of nine PSs, cut off was not provided as per the specification.

- ***Provision of expansion joints:*** Regarding expansion joints, Clause 602.6.1 of MORT specifications envisages that a closely fitting cap of 100 mm long consisting of water-proofed cardboard or an approved synthetic material like PVC or GI pipe shall be placed over the sheathed end of each dowel bar. The latest CC road guidelines stipulate width of the road as 3-3.5 meters with expansion joint on each five metre's interval.

  Audit found that the expansion joints were not put in prescribed interval of 5 metre (16.4") and were rather at intervals of 9.4 to 56 feet. In 253[17] out of 282 cases, there was no expansion joint even if the road length was more than 100 metres in 209 cases. Further, 142 roads had developed cracks and all of these did not have expansion joint. Audit observed use of materials like thermo cool, iron plate, banana tree flakes, wooden boards etc. in lieu of salitex board prescribed for separating the joints. But the joints were not in straight line due to bending of soft separators.

- **Crack in the roads:** During the course of joint physical inspection, the Audit team verified 282 road projects out of which 142[18] roads were found cracked (50 *per cent*) in 14 PSs. The exception was Ranpur PS. The cracking was largely noticed in coastal areas where soil condition was ordinary or black cotton and sufficient protection like cut off (10X10") of metal concrete, sand layer of one feet and side filling of at least one foot was not provided. In many cases, Audit found that there were large vacant low lands (can be termed as huge voids) by the side of the project, but the PSs had not taken adequate care to provide cut off and side filling to save the road from collapse.



View of a cracked road at Bhakarkuda, Olatpur, Kantapada PS



View of the cracked road at Balabhadrapur, KM sahi, Jaleswar

17 Baliapal-6, Bhanjnagar-12, Golamunda-32, Jaleswar-9, Junagarh-36, Kantapada-8, Narla-21, Nimapara-7, Nuagaon-8, Pallahara-7, Puri Sadar-4, Raghunathpur-10, Ranpur-8, Saintala-39 and Sohela-46

18 Baliapal-4, Bhanjnagar-2, Golamunda-17, Jaleswar-3, Junagarh-28, Kantapada-6, Narla-12, Nimapara-8, Nuagaon-3, Pallahara-2, Puri Sadar-8, Raghunathpur-4, Saintala-37 and Sohela-8

The engineers of the Blocks concerned replied that in order to achieve more length and due to difficulty in acquisition of adjacent agricultural lands, they had not resorted to cut off and side filling.

3.2.5 Monitoring

3.2.5.1 Quality control, Inspection and Supervision Mechanism

As per GGY and CC Road guidelines, the overall responsibility for effective and efficient implementation of the schemes lies with the Collector and PD, DRDA of the concerned district. Further, Para 8 of GGY guideline as well as Para 8 of CC Road guideline and Para 3 of TFC guidelines envisage that the Collector shall also prepare schedules of inspection which prescribe the minimum number of field visits for each supervisory level functionary and shall ensure that the inspection schedules are faithfully followed by supervisory level functionaries.

Scrutiny of records of 15 PSs revealed that the Collectors of the districts concerned had not prepared the schedule of inspection. Quality checks were also not conducted by the BDO or higher officers. Further, the BDO and Assistant Engineers (AEs) who were required to maintain tour diaries in support of their field visits had not maintained the same in 13 PSs. However, in Kantapada both the officers had maintained tour diaries and in Pallahara PS, only the BDO had maintained tour diaries. Similarly, the J.E/GPTAs who were required to make mandatory personal supervision of every project, had never maintained tour diaries.

Thus, the quality control, inspection and supervision mechanism was inadequate and this affected the quality of roads in the test checked PSs.

Minimum schedules of inspection not followed

The minimum schedule of inspection for each field officer (AE, JE, BDO etc.), Additional PD (Tech), PD DRDA and Collector was not observed in test checked PSs. During joint physical inspection, Audit noticed supervision lapses such as execution violating specification and estimation and insufficient protection.

3.3 Undue payment of ₹ 10.90 crore on production of fake vouchers

Fourteen Panchayat Samitis paid ₹ 10.90 crore to VLLs/PS officials against production of vouchers genuineness of which could not be established in Audit.

As per Rule 56 of Receipt and Payment Rules, 1983 every payment should be supported by a voucher setting forth full and clear particulars of the claim. Every voucher must bear an acknowledgement taken at the time of payment signed by the person by whom or on whose behalf the claim is put forward.

(1) Audit found that the BDOs of 14 Panchayat Samitis[19] (PSs) paid an amount of ₹10.90 crore to the VLLs/PS officials for departmental execution of 404 road projects during the period from 2010-13 on production of 1029 vouchers mostly related to purchase of cement. Generally, a voucher should have computerised/

[19] Balianta, Baliapal, Bhanjanagar, Golamunda, Jaleswar, Kantapada, Narla, Nimapara, Nuagaon, Pallahara, Puri, Raghunathpur, Saintala and Sohela

printed receipts with Bill number, date, TIN/SRIN[20] number showing brand of material, deduction of VAT, signature by the dealer and should also be stamped containing 'Paid by me' by the payer. The voucher should be passed for payment by the BDO.

However, Audit could not establish the genuineness of vouchers due to the reasons such as stamped or hand written Bill Number, absence of TIN/SRIN number, date of payment, payer's signature, brand of cement and VAT deduction. It may be mentioned here that for works executed at Block level under Panchayati Raj Department where cement is to be arranged by the executant, the department has clarified (June 2011) that the suppliers of cement are to be paid directly through AC payee cheque by the department. It has also prescribed three brands of cement viz. Konark, L&T and ACC for purchase from authorized dealers. However, the PSs had been regularly paying the executants on these vouchers violating the Government orders.

Further, as per Rule 20 of Panchayat Samiti Accounting Procedure Rules, every sub-voucher is to be stamped 'Paid' and must be cancelled in such a manner that they cannot be paid subsequently. But contrary to this, sub-vouchers were not passed for payment (paid and cancelled) by the BDOs.

(2) Audit further checked the veracity of TIN from web portal of Commercial Tax Department, Government of Odisha wherever given in vouchers and found that 231 vouchers of 14 PSs had apparently contained fake TIN which was not existent or the address given by the traders was false as the TIN belonged to some other trader bearing the same name. In 611 cases, TIN was correct and in remaining of the vouchers it was missing.

The details of fraudulent payment of ₹ 10.90 crore are given below on which a VAT of ₹ 34.93 lakh was due (not actually paid as the TIN was fake).

Table 3.3.1 Statement showing payment made on fake vouchers

(₹ in lakh)

Sl. No.	Name of the PS	No. of projects having fake vouchers	Total vouched amount (₹)	VAT due	Materials procured
1.	Balianta	35	29.98	0.35	Cement, chips and metal
2.	Baliapal	64	111.35	4.73	Cement and hume pipe
3.	Bhanjanagar	50	53.17	1.11	Cement
4.	Golamunda	103	107.43	0.54	Cement
5.	Jaleswar	38	71.13	6.69	Cement, chips and metal
6.	Kantapada	57	179.63	0.87	Cement and steel
7.	Narla	128	125.58	0.98	Cement
8.	Nimapara	105	68.12	1.75	Cement
9.	Nuagaon	172	146.52	13.47	Cement
10.	Pallahara	42	11.45	0.26	Cement and hume pipe
11.	Puri Sadar	27	11.15	1.07	Cement
12.	Raghunathpur	71	52.60	1.31	Cement
13.	Saintala	89	74.53	1.09	Cement
14.	Sohella	48	47.82	0.71	Cement
	Total	**1029**	**1090.46**	**34.93**	

(Source: Case records of 14 Panchayat Samitis)

As per the present system, the vouchers are to be checked by Accounts Officer and Clerical staff of the PSs before payment after which a second check is made by the local fund audit.

[20] Taxpayers' Identification Number (TIN) and Small Retailers Identification Number (SRIN)

(3) In PS Nimapara, VAT was not deducted on 97 vouchers due to fake TIN or absence of TIN resulting in non-deduction of VAT to the tune of ₹ 8.67 lakh out of which ₹ 1.75 lakh related to fake TIN as shown in the Table above.

Thus, there was a loss of revenue of ₹ 41.85 lakh (₹ 34.93+8.67-1.75 lakh) towards deposit of VAT in Commercial Tax Department.

The concerned BDOs assured to exercise more checks on the vouchers in future.

The matter has been referred to the Commissioner-cum-Secretary, Panchayati Raj Department for his comments; reply is awaited (October 2014).

3.4 Purchase of materials against hand receipts

Eight Panchayat Samitis purchased material worth ₹ 2.14 crore from unregistered local suppliers against hand receipts in deviation of codal procedures.

As per Rule 17 of Orissa Panchayat Samiti Accounting Procedure Rules, the Block Development Officer (BDO) shall ensure that every bill in respect of which payment is made is duly stamped by the payee with revenue stamp of required value and signed by the person to whom the money is due and to whom it has actually been paid. Mere writing of a purchaser's name and address on a cash memorandum for delivery purpose will not prove the payment. Further, as per Rule 96 of OGFR reiterated by Finance Department, Government of Odisha in February 2012, procurement of road metal and construction materials were to be made from dealers registered with sales tax authorities observing codal procedures.

Audit found that during 2013-14, in 151 projects of eight PSs, material like chips, metal, sand and laterite stone were purchased against hand receipts in violation of the above codal procedure. In 75 out of 151 case records checked, revenue stamp was not affixed on these hand receipts beyond money value of ₹ 5,000 while in 48 cases, payer had not signed the receipts in evidence of making payment against the supplies made. Similarly, 109 vouchers were not dated and 97 vouchers were not passed for payment by the competent authority indicating possible fraudulent payment based on fake vouchers. The total purchase in these 151 cases was ₹ 2.14 crore as detailed in the following table:

Table 3.4.1 Statement showing amount paid in 151 cases

Sl. No.	Name of the PS	No. of projects	Amount paid on HR (₹)
1.	BDO, Raghunathpur	2	140082
2.	BDO, Baliapal	3	627986
3.	BDO, Kantapada	57	6734664
4.	BDO, Banki	16	3036916
5.	BDO, Basudevpur	22	3424299
6.	BDO, Korai	33	3923705
7.	BDO, Balianta	7	1472787
8.	BDO, Niali	11	2016305
Total		**151**	**21376744**

(Source: Project case records of eight PSs)

The practice was widespread in P.S Kantapada where 57 out of 62 records checked, had hand receipts and the rest five were of culvert or incomplete cases.

JEs/GPTAs prepared material statements and the hand receipts under question exactly quoting the same quantity as in material statement. However, royalty was being deducted based on the material statement submitted by JE/GPTA.

Thus, the quality and quantity of materials, purchased for ₹ 2.14 crore in absence of printed money receipt from registered dealers could not be ensured.

BDO, Kantapada stated (February 2014) that practice of submission of hand receipts would soon be dispensed with in the works executed at Block level. BDOs of Banki, Korai and Niali stated that due to non-availability of registered dealers in the locality, they had to purchase material from local dealers.

The reply is not acceptable as it was the responsibility of the authority to ensure before each payment that the vouchers were genuine printed receipts and money had actually been paid.

The matter has been referred to Commissioners-cum-Secretary, Panchayati Raj Department for their comments; reply is awaited (October 2014).

CHAPTER IV

RESPONSE TO AUDIT

Timely response to audit findings is one of the essential attributes of good governance, as it provides assurance that the government takes its stewardship role seriously.

As entrusted by the State Government under Section 20(1) of CAG's (DPC) Act 1971, Audit conduct periodical inspection of PRIs according to the procedure laid down in the Regulations on Audit and Accounts, 2007 to test check a few transactions on sample basis. During these inspections, Audit verified the quality and timeliness of maintenance of important accounting and other records, as per prescribed rules and procedures and express opinion not only on the truthfulness and fairness of the accounts so maintained but also on the economy, efficiency and effectiveness aspects of the transactions connected with such accounts. These comments and opinions are incorporated through Inspection Reports (IRs), which are sent to the Executive Officers of the ZPs, BDOs of the PSs, Sarpanchs of the GPs and also to the Secretary to the Panchayati Raj Department.

Regulations 195 and 196 of Regulations of Audit and Accounts, 2007 require that each audited entity is to maintain proper records relating to receipt of IRs and progress of their settlement and may initiate action for settlement of audit observations with reference to the audit memos issued during audit, without waiting for formal receipt of the IRs from the Audit Office. Regulation 197 requires that the officer in-charge of the audited entity is to send the reply to IR paragraphs to the respective Audit office within four weeks of its receipt. Even if it is not feasible to furnish the final replies to some of the observations in the IRs within the aforesaid time limit, the first reply was not to be delayed, and an interim reply was to be given indicating the likely date by which the final reply would be furnished. Thus, all defects and acts of omissions and commission are expected to be attended to promptly and compliance reported to the Accountant General (G&SSA) after taking due executive/ administrative action to set right/ remedy such defects/ acts.

4.1 Lack of response to Inspection Reports

As of 31 March 2014, 16120 paragraphs relating to 3406 Inspection Reports (IRs) issued by the Office of the Accountant General (G&SSA), Odisha to different PRIs remained unsettled for want of required compliances. However, 847 paragraphs and 81 IRs were settled through Triangular Committee Meetings during 2013-14.

4.2 Follow up action

The Office of the Accountant General (G&SSA), Odisha issued seven Annual Technical Inspection Reports (ATIRs) on PRIs relating to the years 2005-06 to 2011-12, wherein major audit findings on the transactions of PRIs of the State were reported. Even after convening meetings with the Commissioner-cum-Secretary of the Department and making number of correspondences with

Chief Secretary to Government of Odisha, no information on remedial action taken by the Government to any of the paragraphs of these seven ATIRs was received as of January 2015.

Government decided to constitute a State level Audit Monitoring Committee and District Audit Monitoring Committees (DAMC) to examine the Audit paragraphs. The State level Audit Monitoring Committee was constituted in May 2009, but the Committee did not meet as of March 2014. Out of 30 districts, DAMC's were constituted in three districts only (Boudh, Kandhamal and Mayurbhanj) in April 2011. However, no meeting was held by the Committees (March 2014).

(S LAKSHMI NARASIMHAN)
Deputy Accountant General
(Social Sector Audit-I)

Bhubaneswar
The ---- day of ---- 2015

31 MAR 2015

Countersigned

(AMAR PATNAIK)
Accountant General
(General and Social Sector Audit)
Odisha, Bhubaneswar

Bhubaneswar
The ---- day of ---- 2015

Appendix 1.1

(Refer paragraph 1.4)

Statement showing devolution of 29 functions of the State Government to PRIs

Sl. No.	Function to be devolved	Date of transfer
1	Agriculture, including Agricultural extension	25.10.2005
2	Land improvement, implementation of land reforms, land consolidation and soil conservation	25.10.2005
3	Minor irrigation, water management and watershed development	25.10.2005
4	Animal husbandry, dairying and poultry	25.10.2005
5	Fisheries	25.10.2005
6	Social forestry and Farm Forestry	Not yet transferred
7	Minor Forest Produce	25.10.2005
8	Small scale industries, including food processing industries	Not yet transferred
9	Khadi, village and cottage industry	Not yet transferred
10	Rural Housing	25.10.2005
11	Drinking Water	25.10.2005
12	Fuel and fodder	Not yet transferred
13	Roads, culverts, bridges, ferries, waterways and other means of communication	25.10.2005
14	Rural electrification, including distribution of electricity	Not yet transferred
15	Non-conventional energy sources	25.10.2005
16	Poverty alleviation programme	25.10.2005
17	Primary education	25.10.2005
18	Technical training and vocational education	Not yet transferred
19	Adult and non formal education	25.10.2005
20	Libraries	Not yet transferred
21	Cultural activities	Not yet transferred
22	Markets and fairs	25.10.2005
23	Health and sanitation, including hospitals, primary health centres and dispensaries	25.10.2005
24	Family welfare	25.10.2005
25	Women and Child Development	25.10.2005
26	Social Welfare, including welfare of the handicapped and mentally retarded	25.10.2005
27	Welfare of weaker sections, and in particular, of the SC and ST	25.10.2005
28	Public Distribution System	25.10.2005
29	Maintenance of community assets	25.10.2005

(Source: Information collected from the PR Department)

Appendix 1.2

(Refer paragraph 1.5)

Statement showing functions of Standing Committee

Tier	Sl. No.	Subjects under each committee
Zila Parishad	1	Planning, Finance, Anti-Poverty Programme and Co-ordination
	2	Agriculture, Animal Husbandry, Soil Conservation, Horticulture, Watershed Development and Fisheries
	3	Works, Irrigation, Electricity, Drinking Water-Supply and Rural Sanitation
	4	Health, Social Welfare including Women and Child Development
	5	Public Distribution System, Welfare of Weaker Section, Forest, Fuel and Fodder
	6	Handicrafts, Cottage Industry. Khadi and Village Industries and Rural Housing
	7	Education, Sports and Culture
Panchayat Samiti	1	Planning, Finance, Anti-poverty Programme and Coordination
	2	Agriculture, Animal Husbandry, Soil Conservation, Horticulture, Watershed Development and Fisheries
	3	Works, Irrigation, Electricity, Drinking Water Supply and Rural Sanitation
	4	Health, Social Welfare including Women and Child Development
	5	Public Distribution System, Welfare of Weaker Section, Forest, Fuel and Fodder
	6	Handicrafts, Cottage Industry, Khadi and Village Industries and Rural Housing
	7	Education, Sports and Culture
Gram Panchayat	1	Planning, Finance and Budget
	2	Agriculture, Minor Irrigation, Co-operation, Industries and other allied Schemes
	3	Education, Health and Sanitation including Rural water supply
	4	Welfare of Weaker Sections of Society
	5	Communication

(Source: Information collected from the PRI Manuals)

Appendix 2.1

(Refer paragraph 2.5)

Statement showing the number of case records checked and beneficiaries interviewed in audited executing agencies

Sl. No.	Name of the district	Name of the EA	Total works	Works test checked	Status of works			No. of works physically verifyed	No. of benef-iciaries interv-iewed
					Comp-lete	Not Started	Incom-plete		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Sundargarh	PS Tangarapli	103	103	81	07	15	6	25
2	Sundargarh	PS Rajgangpur	84	59	38	16	5	5	25
3	Sundargarh	PS Bisra	33	33	28	1	4	5	25
4	Sundargarh	PS Bonaigarh	89	89	36	20	33	5	26
5	Sundargarh	Sundargarh Muncipality	23	23	16	02	05	5	25
6	Jajpur	PS Rasulpur	459	101	100	0	1	5	25
7	Jajpur	PS Badachana	695	93	73	3	17	5	25
8	Jajpur	PS Dasrathpur	528	94	81	3	10	5	25
9	Jajpur	Jajpur Muncipality	30	27	10	3	14	5	25
10	Koraput	PS Boipariguda	87	23	15	3	5	5	25
11	Koraput	PS Koraput	119	33	20	4	09	5	17
12	Koraput	PS Dasabantapur	112	47	44	0	03	5	14
13	Koraput	PS Laxmipur	153	53	51	0	2	7	10
14	Cuttack	PS Tigiria.	163	163	103	54	06	12	25
15	Cuttack	PS Banki Damapada.	460	120	84	15	21	7	25
16	Cuttack	PS Tangi Choudwar.	742	120	84	15	21	10	20
17	Cuttack	PS Kantapada.	207	207	183	22	02	11	25
18	Cuttack	CMC Cuttack.	02	02	02	00	00	01	5
19	Cuttack	Prachi Irrigation Division.	20	20	18	00	02	4	15
20	Mayurbhanj	PS Badasahi.	93	93	84	07	02	13	25
21	Mayurbhanj	PS Shamakhunta.	35	35	33	01	01	7	25
22	Mayurbhanj	PS GB Nagar.	54	54	47	04	03	11	25
23	Mayurbhanj	PS Sarsakana.	70	70	57	06	07	6	25
24	Mayurbhanj	PS Suliapada.	95	95	75	12	08	16	25
25	Mayurbhanj	NAC Rairangapur.	10	10	08	00	02	10	25
26	Mayurbhanj	PS Sukruli.	83	80	76	02	02	16	25
27	Mayurbhanj	PS Karanjia.	132	132	126	03	03	19	25
28	Bhadrak	PS Basudevpur	325	82	78	00	04	5	15
29	Bhadrak	PS Dhamnagar	423	106	95	01	10	5	15
30	Bhadrak	PS Tihidi	413	66	57	06	03	5	15
31	Bhadrak	NAC,Basudevpur	77	23	21	02	0	5	15
32	Kalahandi	PS Bhawanipatna	246	46	40	03	03	5	19
33	Kalahandi	PS Junagarh	165	52	36	06	10	5	16
34	Kalahandi	PS Kalampur	111	25	11	07	07	5	15
35	Kalahandi	MI Divn,B.patna	54	15	14	0	01	5	13
36	Puri	PS Brahmagiri	404	59	20	0	39	7	18
37	Puri	PS Delanga	458	100	28	13	59	9	18
38	Puri	NAC,Pipili	40	38	30	01	07	6	18
39	Puri	PSPuri Sadar	913	27	27	0	0	8	36
40	Deogarh	PSReamal	276	51	12	15	24	8	11
41	Deogarh	PS Tileibani	218	32	12	0	20	9	15
42	Deogarh	PS Barkote	284	51	41	0	10	10	23
43	Deogarh	EE,RWD,Deogarh	1	1	1	0	0	1	0
44	Deogarh	Dist. sports officer, Deogarh	1	1	1	0	0	1	0
Total			9090	2754	2097	257	400	310	869

(Source: Work registers of EAs, Joint physical inspection and interview)

Appendix 2.2

(Refer paragraph 2.6.1)

Statement showing delay in submission of proposals to the district authorities during 2008-09 to 2012-13

Name of the District	Constituencies covered	No. of projects for which proposals not furnished at the beginning of the financial year	No. of projects for which MLA furnished proposals in subsequent years/after more than a year
Sundargarh	5	1048	116
Jajpur	4	1635	61
Bhadrakh	2	80	02
Mayurbhanj	2	491	241
Kalahandi	2	299	0
Koraput	4	105	0
Cuttack	5	2933	738
Puri	2	479	278
Deogarh	1	502	108
Total	**27**	**7572**	**1544**

(Source: Data collected from DPMUs)

Appendix 2.3

(Refer paragraph 2.6.4.1)

Statement showing MLALAD projects taken up without obtaining land particulars

(₹ in lakh)

Sl. No.	Name of the district	Name of the Executing Agency	Total project	No. of projects test checked	No. of projects without land particulars	Estimated cost
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Sundargarh	Tangarpali	103	103	12	11.13
2.	Sundargarh	Rajgangpur	84	59	12	16.70
3.	Sundargarh	SNG, Muncipality	23	23	08	9.70
4.	Jajpur	PS, Rasulpur	459	101	101	80.35
5.	Jajpur	PS, Badachana	695	93	18	17.45
6.	Jajpur	PS, Dasarathpur	528	94	32	39.20
7.	Mayurbhanj	BDO Shamakhunta	35	35	3	3.00
8.	Mayurbhanj	BDO Sarsakana	70	70	3	5.00
9.	Mayurbhanj	BDO Suliapada	95	95	22	15.85
10.	Mayurbhanj	BDO Sukruli	83	80	1	2.00
11.	Mayurbhanj	BDO Karanjia	132	132	7	4.10
12.	Cuttack	BDO Tigiria	163	163	10	5.60
13.	Cuttack	BDO Tangi Choudwar	742	120	58	7.00
14.	Kalahandi	BDO, Bhawanipatana	246	46	11	8.00
15.	Kalahandi	BDO, Junagarh	165	52	36	27.8
16.	Kalahandi	BDO, Kalampur	111	25	21	15.00
17.	Bhadrakh	BDO, Dhamnagar	423	106	53	42.75
18.	Bhadrakh	BDO, Basudvpur	325	82	5	2.30
19.	Koraput	BDO, Koraput	119	33	20	26.00
20.	Koraput	BDO, Laxmipur	153	53	53	55.16
21.	Koraput	BDO, Dasamantpur	112	47	47	63.60
Total			**4866**	**1612**	**533**	**457.69**

(Source: Data collected from Executing Agencies)

Appendix 2.4

(Refer paragraph 2.6.4.3(i))

Statement showing the details of projects for which the executing agencies took more than 45 days for preparation of plan and estimate

Sl. No.	Name of the district	Name of the EA	Year	Name of the work	Date of issue of order to the EA for preparation of estimate	Date of submission of plan and estimate by the EA to the DPMU	Time taken for processing by EA	Delay noticed in days by BDO
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Sundargarh	Tangarpali PS	2008-09	Improvement of road with CD works on Sanpatrapali to Khuntgaon	630/11.06.08	20.12.08	173	128
2.	Sundargarh	Tangarpali PS	2009-10	Construction of CC building at Kurludhipa	967/05.12.09	15.02.11	412	367
3.	Sundargarh	Tangarpali PS	2009-10	Construction of Kalyan Mandap at Nadisuguda	967/05.12.09	09.04.10	190	55
4.	Sundargarh	Tangarpali PS	2009-10	Construction of CC building at Belsore	967/05.12.09	23.02.10	55	10
5.	Sundargarh	Tangarpali PS	2010-11	Renovation of Boundary wall of Baddeo Mandir at Ujalpur	897/07.09.10	01.07.11	246	201
6.	Sundargarh	Tangarpali PS	2011-12	Construction of Rahasmandap at Turungagarh	1173/06.08.11	19.10.11	62	17
7.	Sundargarh	Tangarpali PS	2011-12	Completion of CC building at Aleikera	1173/06.08.11	15.10.11	62	17
8.	Sundargarh	Tangarpali PS	2011-12	Construction. of CC at Sunajore Gountiapada	1173/06.08.11	14.10.11	57	12
9.	Sundargarh	Tangarpali PS	2011-12	Construction of cement concrete road at Bandhapali Tali Naik Pada	1173/06.08.11	14.10.11	57	12
10.	Sundargarh	Rajgangpur PS	2008-09	Completion of CC building at Rangerbahar Alanda GP	887/08.08.08	16.02.09	102	57
11.	Sundargarh	Rajgangpur PS	2008-09	Improvement of old prayer hall at Keshramal Keshramal GP	887/08.08.08	22.05.09	197	152
12.	Sundargarh	Rajgangpur PS	2008-09	Renovation of Padhaghar at Chungimati, Chungimati GP	203/09.02.09	07.04.10	407	362
13.	Sundargarh	Rajgangpur PS	2008-09	Renovation & Restoration of Mother Mary Cave at Lamloi, Kunmuru GP	203/09.02.09	27.10.10	610	565
14.	Sundargarh	Rajgangpur PS	2008-09	Construction of steps at Baba Talab, Ward No.2 Muncipality	203/09.02.09	23.07.09	149	104
15.	Sundargarh	Rajgangpur PS	2008-09	Renovation Of Kirtan mandap at Kunmuru Tetertoli, Kunmuru GP	203/09.02.09	10.11.09	259	214
16.	Sundargarh	Rajgangpur PS	2009-10	Completion. of B/Wall at Sagjore	972/05.12.09	26.05.11	454	409
17.	Sundargarh	Rajgangpur PS	2009-10	Completion of Padhagahar at Khajurdihi Laing	972/05.12.09	15.05.10	73	28
18.	Sundargarh	Rajgangpur PS	2009-10	Completion of B/Wall at Dudkabahal	972/05.12.09	01.03.11	368	323
19.	Sundargarh	Rajgangpur PS	2009-10	Construction of CC Building at Jhagarpur	972/05.12.09	15.05.10	78	33
20.	Sundargarh	Rajgangpur PS	2009-10	Improvement Of Play ground at Keshramal	972/05.12.09	15.05.10	78	33
21.	Sundargarh	Rajgangpur PS	2009-10	Construction of Boundary Wall at Bihabandh Church	972/05.12.09	05.12.11	91	46
22.	Sundargarh	Rajgangpur PS	2010-11	Construction of CC Road at Tungripalli near Block office, Kutunia	636/01.06.11	05.12.11	72	27
23.	Sundargarh	Rajgangpur PS	2010-11	Completion of CD Building at Sukhanalla, Buchukupada GP	636/01.06.11	03.10.12	375	330
24.	Sundargarh	Bisra PS	2008-09	Construction of RCC culvert at Budhikani	650/16.06.08	15.10.08	106	61
25.	Sundargarh	Bisra PS	2008-09	Deve. Of Jharbeda Tungri tola R.C Pray center	882/08.08.08	07.02.09	177	132
26.	Sundargarh	Bisra PS	2008-09	Completion of Birkera New GL pray center near Tunnel house	882/08.08.08	15.01.09	154	109

Sl. No.	Name of the district	Name of the EA	Year	Name of the work	Date of issue of order to the EA for preparation of estimate	Date of submission of plan and estimate by the EAs to the DPMU	Time taken for processing by EA	Delay noticed in days by BDO
27.	Sundargarh	Bisra PS	2008-09	Completion of B.W.I. at Jhirpani Market	882/08.08.08	15.10.08	57	12
28.	Sundargarh	Bisra PS	2008-09	Construction of CC road from Ioakim House to Mission School	882/08.08.08	15.10.08	62	17
29.	Sundargarh	Bisra PS	2008-09	Construction at maingate & cycle stand at Jagada PVM	882/08.08.08	15.10.08	62	17
30.	Sundargarh	Bisra PS	2008-09	CC road from Main road Jhirpani to Dinu Kumbhar house	882/08.08.08	22.02.09	192	147
31.	Sundargarh	Bisra PS	2010-11	Completion of Class room at Jabaghat HS, Jamsea	48/07.01.11	16.08.11	209	164
32.	Sundargarh	Bisra PS	2011-12	Construction of Nari Sadan, Bisra	742/20.06.11	12.11.12	435	390
33.	Sundargarh	Sundargarh muncipality	2008-09	Improvement of Hanuman Mandir at Indira colony near RRIT colony Ward No.7	516/07.05.08	11.11.08	188	143
34.	Sundargarh	Sundargarh muncipality	2008-09	Improvement of Hanuman temple near SBI Chowk Ward No.5	516/07.05.08	11.11.08	188	143
35.	Sundargarh	Sundargarh muncipality	2008-09	Completion of Rahas Mandap at Sankore Ward. No.10	516/07.05.08	25.02.10	659	614
36.	Sundargarh	Sundargarh muncipality	2008-09	Improvement of Hanuman Temple at Sunaripada Ward No.6	516/07.05.08	25.02.09	659	614
37.	Sundargarh	Sundargarh muncipality	2009-10	Completion of Nigamananda Ashram Building at Dengibhadi	249/30.03.10	06.08.11	494	449
38.	Sundargarh	Sundargarh muncipality	2008-09	Improvement of Hanuman temple near CDMO Office Chowk Ward No.12	516/07.05.08	27.12.08	234	189
39.	Sundargarh	Sundargarh muncipality	2008-09	Completion of Radha Krishna Temple at Ranibagicha	516/07.05.08	29.03.10	691	646
40.	Sundargarh	Sundargarh muncipality	2008-09	Construction of CD works of Ghasipada patrapalli	890/08.08.08	16.02.09	192	147
41.	Sundargarh	Sundargarh muncipality	2008-09	Construction of drain with road from Md. Nilamudin House to Md.Jalil Ansari House Sundargarh Muplty Ward No.14	1408/20.12.08	10.07.09	202	157
42.	Sundargarh	Sundargarh muncipality	2008-09	Construction of cremation ground at Muslimpara Ward No. 3	338/27.03.06	26.12.08	**1005**	960
43.	Jajpur	Jajpur municipality	31/10-11	Construction of Sarada CC at Ganapatipur, Ward No.8	888/09.07.08	19.02.09	132	87
44.	Jajpur	Jajpur municipality	354/10-11	Construction of CC Road from Kiareswar Chhak to Sarat Biswal House, Ward No.9	1066/02.08.08	05.02.09	187	142
45.	Jajpur	Jajpur municipality	352/10-11	Construction of Boundary wall to Muslim Kabarstan, Jajpur Municipality	309/21.02.09	02.01.10	315	270
46.	Jajpur	Jajpur municipality	353/10-11	Construction of CC Road to Praharajpur under Ward No.16.	1723/20.12.08	21.02.09	63	18
47.	Jajpur	Jajpur municipality	6/11-12	Completion of School building of Matrusadan at Jajpur under Jajpur Municipality	205/10.02.11	12.07.11	147	102
48.	Mayurbhanj	Sukruli PS	24/10-11	Completion of Panchayat High School at Galusahi village (A/A for ₹ 1 lakh - ₹50000 for 2009-10 and ₹ 50000 for 2010-11)	1573/23.09.10	10.1.11	109	64
49.	Mayurbhanj	Sukruli PS	20/10-11	Construction of Cabin for Patient in Shukruli CHC, Shukruli GP (₹ 2 lakh)	995/ 19.06.10	16.09.10	86	41
50.	Mayurbhanj	Saraskana PS	05/09-10	Construction of boundary wall and other works of playfield at Construction of Boundary wall and other works of playfield at Nota, Bagbuda GP (₹100000)	1719/15.12.09	15.11.10	330	285
51.	Mayurbhanj	Saraskana PS	22/10-11	Improvement Of road with guard wall at Sijua in Bhursani GP (₹ 2 lakh)	1214/28.6.11	29.11.11	150	105
52.	Mayurbhanj	BDO,	25/10-11	Construction of guard wall at	1214/28.6.11	22.12.11	172	127

Sl. No.	Name of the district	Name of the EA	Year	Name of the work	Date of issue of order to the EA for preparation of estimate	Date of submission of plan and estimate by the EAs to the DPMU	Time taken for processing by EA	Delay noticed in days by Stat
		Saraskana		Kadamdihi in Sirsa GP (₹ 2 lakh)				
53	Mayurbhanj	BDO, Saraskana	11/10-11	Construction of additional class room of Pokhardiha High School in Pokhardiha GP (₹ 2 lakh)	1690/21.10.10	16.3.11	142	77
54	Mayurbhanj	BDO, Saraskana	4/11-12	Improvement of class room at Manabhanj Girls High School in Umadeipur GP	2025/4.12.10	21.6.11	197	152
55	Mayurbhanj	BDO, Saraskana	07/10-11	Construction of additional class room for Panchayat high school at Murunia, Murunia GP	1710/15.12.09	21.6.11	553	508
56	Mayurbhanj	EO, NAC, Rairangpur	41/12-13	Construction of Rest Shed at Rairangpur Gowsala, Ward No. 10, Rairangpur NAC (A/A for ₹ 3 lakh out of 2010-11 = ₹ 55438 and 2011-12 = ₹ 244562)	2154/14.11.11	22.5.12	190	145
57	Mayurbhanj	EO, NAC, Rairangpur	110/ 08-09	Construction of Boundary wall of Jagannath Mandir, Rairangpur NAC, Ward No. 5	1754/19.7.08	25.11.08	129	84

(Source: Data collected from Executing Agencies)

Appendix 2.5

(Refer paragraph 2.6.4.3(i))

Statement showing the details of delay made by the DPMU in processing of projects

Sl. No.	Name of the district	Name of the constituency	Year	Date of recommend-dation/ receipt of proposal	No. of projects	Date of sanction by DPMU	Total time taken for sanction	Delay noticed (in days)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	Cuttack	Athagarh	2011-12	5.9.11	9	22.12.11	109	64
2.	Cuttack	Banki	2010-11	24.08.10	59	3.12.10	102	57
3.	Cuttack	Banki	2011-12	4.3.12	1	17.5.12	75	30
4.	Cuttack	Barabati	2008-09	18.4.08	3	11.6.08	55	10
5.	Cuttack	Barabati	2009-10	22.06.08	13	4.10.08	105	60
6.	Cuttack	Barabati	2010-11	5.6.10	1	5.10.10	123	78
7.	Cuttack	Barabati	2011-12	12.3.13	20	19.7.13	130	85
8.	Jajpur	Korei	2008-09	15.04.08	33	03.07.08	79	34
9.	Jajpur	Bari	2010-11	19.03.10	44	02.07.10	105	60
10.	Jajpur	Sukinda	2011-12	26.08.11	73	08.11.11	74	29
11.	Jajpur	Sukinda	2012-13	18.07.12	67	30.11.12	135	90
12.	Jajpur	Bari	2012-13	07.07.12	37	29.02.13	236	191
13.	Jajpur	Korei	2012-13	16.11.12	40	19.01.13	64	19
14.	Jajpur	Barachana	2012-13	10.05.12	14	19.01.13	254	209
15.	Sundergarh	Biramitrapur	2008-09	18.03.08	28	21.08.08	156	111
16.	Sundergarh	Rajagangpur	2009-10	09.09.09	46	05.12.09	87	42
17.	Sundergarh	Talsara	2010-11	08.04.10	46	22.06.10	75	30
18.	Sundergarh	Sundargarh	2010-11	98/13.09.10	96	21.12.10	99	54
19.	Sundergarh	Biramitrapur	2010-11	04.08.10	49	11.10.10	68	23
20.	Sundergarh	Sundargarh	2011-12	16.12.11	41	20.04.12	126	81
21.	Sundergarh	Bonai	2011-12	09.12.11	40	20.04.12	133	88
22.	Sundergarh	Rajgangpur	2012-13	31.10.12	37	16.01.13	77	32
23.	Sundergarh	Sundargarh	2012-13	29/28.02.13	97	18.05.13	79	34
24.	Mayurbhanj	Badsahi	2010-11	9.4.11	30	27.7.11	110	65
25.	Mayurbhanj	Moroda	2010-11	13.04.11	8	21.7.2011	100	55
26.	Mayurbhanj	Moroda	2010-11	23.3.11	1	6.6.11	72	27
27.	Mayurbhanj	Moroda	2012-13	14.01.13	2	31.7.13	194	149
28.	Bhadrak	Dhamnagar	2009-10	7-1-10	1	17-3-10	70	25
29.	Bhadrak	Dhamnagar	2009-10	25-2-10	37	11-5-10	75	30
30.	Bhadrak	Dhamnagar	2009-10	17-5-10	13	18-10-10	154	109
31.	Bhadrak	Dhamnagar	2009-10	15-12-11	2	11-9-12	270	225
32.	Bhadrak	Dhamnagar	2011-12	12-2-11	15	12-12-11	304	259
33.	Bhadrak	Baudevpur	2009-10	3-6-10	20	24-1-11	236	191
34.	Koraput	Koraput	2009-10	6-11-09	71	23-6-10	229	184
35.	Koraput	Jeypore	2010-11	1-9-09	1	11-3-11	556	511
36.	Koraput	Jeypore	2010-11	29-5-2010	19	9-12-11	559	514
37.	Koraput	Kotpad	2010-11	2-11-10	3	22-1-11	81	36
Total 21 EAs					**1117**			

(Source: Data collected from Executing Agencies)

Appendix 2.6

(Refer paragraph 2.6.5.1)

Statement showing list of works awarded to the executants recommended by persons other than MLA in PS Basudevpur, Bhadrak

Sl. No.	Case record No.	Name of the work	Estimated cost (₹ in lakh)
1	47/11-12	Completion of Kumarpur Barada Balunkeswar Community centre at Kumarpur GP	0.60
2	15/10-11	R/R of Ganesh Mandap Ratanga, Barandua GP	0.60
3	14/10-11	R/R of Sankhasuri Thakurani Temple, Sankharoo, Artung GP	1.00
4	11/10-11	R/R of Sri Satya Sai Baba Bhajana Mandap Naraharipur, Arandua GP	0.50
5	4/10-11	R/R of Nabagraha Temple, Mishrapur J.N Prasad GP	0.50
6	136-17/08-09	Power supply to Jada Mohantysahi at Tulamtula under Aruha GP	0.52
7	132-17/08-09	Power supply to Bahumagheri UP school/under KK Pur GP	0.75
8	133-17/08-09	Power supply to Jenasahi Bada Mahara under Bideipur GP	0.69
9	10/12-13	Construction by way of restoration of Khemswar Mahadev Mandira at Chudamani GP	1.00
10	42/10-11	R/R of Kelapadi Community Centre at Kumarpur GP	1.00
11	05/10-11	R/R of Raghunath Jew temple at Guagadia GP	1.00
12	63/11-12	R/R of Sital Thakurani 60 Chain at S.K.Pur GP	0.50
13	02/08-09	R/R of Raghunath Temple at Kamargaon under Guagadia GP	0.50
14	70/08-09	Completion of Ghanashyam Community Centre at Jenasahi, Ertal GP	0.30
15	51/08-09	R/R of Laxminarayana temple at Narendrapur Arandhua GP	0.40
16	11./12-13	R/R of Sankhasuni Thakurani Mandira at Sankharoo, Artung GP	0.50
17	12./12-13	Construction by way of Restoration of Maa Kanak Durga temple Kiagadia Nathasahi Artung GP	0.50
18	02/12-13	Construction **of** Sarangpur Bhagabat Gadi under Jagannathpur GP	0.50
19	03/12-13	Construction by way of restoration of Paridasahi Bhagabat Gadi Thakura Padhuan GP	0.50
20	44/12-13	Construction by way of restoration of Beherasahi Bhagabat Tungi Kumarpur GP	0.50
21	17/12-13	R/R of Durga Mandira under Narasinghpur GP	0.50
22	08/12-13	R/R of Khemeswara Mahadeva temple, Adhuan GP	0.50
23	26/12-13	Construction of Community Centre at Suan Sudarsonpur GP	0.50
24	41/10-11	Construction of community centre at Sadar sahi R.G pokhari GP	0.50
25	57/11-12	Completion of Chudamani Jenasahi Community Centre at Chudamani GP	0.50
26	12./10-11	R/R of Kapileswar Mahadev temple at Bideipur GP	0.50
27	02/10-11	R/R of Maa Manisadevi Thakurani Kaliaboda under Balimunda GP	0.50
28	10/10-11	R/R of Astam prahari Nama Jagyan mandap at Sugopatna, Sugo GP	0.30
		Total	**16.16**

*(Source: **Data collected from Executing Agencies**)*

Appendix 2.7

(Refer paragraph 2.6.5.2)

(A) Details of works executed without obtaining Administrative Approval

(₹ in lakh)

Sl. No.	CR No	Year	Work	Estimated Cost	Expend-iture
(1)	(4)	(5)	(6)	(7)	(8)
Delanga Panchayat Samiti, Puri					
1.	233	2008-09	Construction of Mahavir Community Hall	0.40	0.40
2.	232	2008-09	Construction of Prativa Yuba Community Hall	0.40	0.40
3.	236	2008-09	Construction of Community Hall at Chainpur Utarbada	0.40	0.40
4.	247	2008-09	Construction of Maa Tarini Mahila Community Hall, Kuapada	0.25	0.25
5.	250	2008-09	Construction of Community Hall at Jorakani village	0.50	0.50
6.	108	2008-09	Construction of Harachandi Community Hall at Sebatipur, Paschimapari	0.20	0.20
7.	112	2008-09	Completion of incomplete Ramalila Community Hall at Bolekera	0.60	0.60
8.	114	2008-09	Completion of Nilakantheswar Community Hall at Gudupailo, in Gualipada	0.40	0.40
9.	118	2008-09	Construction of Jagulai Community Hall at Badagualipada	0.40	0.40
10.	121	2008-09	Construction of Jayaguru Community Hall at Humar	0.40	0.40
11.	134	2008-09	Construction of Community Hall at Chitalpur Chinarasahi	0.40	0.40
12.	137	2008-09	Completion of incomplete Dolamandap at Sri Purusottampur	0.40	0.40
13.	139	2008-09	Construction of Banki Community hall at Jayantipada	0.30	0.30
14.	140	2008-09	Construction of Community Hall at Gaudakera Harijanasahi	0.40	0.40
15.	117	2012-13	Construction of Maa Mangala Community Hall at Patanpur	1.00	1.00
16.	274	2008-09	Badaichhapur Sethy Sahi Community Hall	0.25	0.25
17.	2	2011-12	Construction of Maa Gayatri Youth Community hall at Kuapada	1.00	1.00
18.	3	2011-12	Construction of Ramlila Community hall at Jayapur	1.00	1.00
19.	4	2011-12	Construction of Community hall at Godisahi, Sujanpur	1.00	1.00
20.	69	2011-12	Construction at Kothaghar at Jenapur	0.50	0.25
21.	79	2011-12	Construction of Community Hall at Nuagaon	1.00	1.00
22.	82	2011-12	Construction of Khetramani Community Hall at Jorakani	1.00	0.63
23.	116	2011-12	Construction of Gopinath Community hall at Kumudal	0.50	0.50
24.	117	2011-12	Construction of Thakurani Communitty hall at Gandapar	0.50	0.50
25.	151	2011-12	Construction of Bathing ghat at Golapada	0.50	0.50
Basudevpur Panchayat Samiti, Bhadrak					
26	49	2011-12	Construction of CC road at Kauli village Andola GP	1.00	1.00
27	25	2010-11	Construction of CC road from Jena sahi to library, Barandua GP	1.50	1.50
28	33	2010-11	R/R of Jagannath Temple Sankharoo Artang GP	0.50	0.50
29	84	2011-12	Construction of CC road from Bhasahi Panda sahi to Chandia Muro rB gon GP	2.00	2.00
30	05	2010-11	R/R of Raghunath jew temple at Guagadia GP	1.00	1.00
31	89	2011-12	Construction of CC road Nandipur Kapala mum to Sana sethi ghara Adhuan GP	0.50	0.50
32	94	2011-12	R/R of Laxminarayana temple Dhupal sahi Sugo	0.50	0.49

Sl. No.	CR No	Year	Work	Estimated Cost	Expend. Exp
13	02	2008-09	GP R R of Raghunath Temple at Kamargaon under Gnagadia GP	0.50	0.50
14	70	2008-09	Completion of Ghanashyam Community Centre at jena sahi, Uttal GP	0.50	0.24
15	69	2012-13	R R of Madan mohan temple Rahimpur Narkanddha GP	0.50	0.50
16	91	2011-12	Construction of CC road GP office to Bhanjasahi Kumarpur GP	0.50	0.50
17	88	2011-12	Construction of CC road Jena sahi to Librari, Barandua GP	0.50	0.50
18	72	2010-11	R R of Radhakrushna thakura temple Andala village AndolaGP	0.50	0.50
Total				**23.50**	**22.81**

(B) Statement showing projects executed without A/A and T/S at PS, Basudevpur

Sl. No.	CR No.	Year	Work	Est. Cost	Expr.
1	76	11-12	Construction of CC road from Santosh Nayak house to PMGSY road Luna GP	2.00	2.00
2	25	12-13	Construction of Baghua Community Centre at Sudarsanpur GP	0.50	0.50
3	26	12-13	Construction of Community Centre at Suan Sudarsonpur GP	0.50	0.50
4	70	10-11	R/R of chaitanya mahapravu temple chhatria, Anandua GP	0.40	0.40
Total				**3.40**	**3.40**

(Source: data collected from Executing Agencies)

Appendix 2.8

(Refer paragraph 2.6.5.3)

Statement showing expenditure made on incomplete works even after utilisation of funds as per plan and estimate

(₹ in lakh)

Sl. No.	District	Name of the EA	No of cases	Estimated cost	Total expenditure
(1)	(2)	(3)	(4)	(5)	(6)
1	Cuttack	BDO Tigiria	7	3.05	3.05
2	Cuttack	BDO, Banki Damapada	31	25.95	25.95
3	Cuttack	BDO, Tangi Choudwar	52	33.55	32.83
4	Cuttack	BDO, Kantapada	40	20.50	20.50
5	Jajpur	BDO, Barchana	32	15.90	15.90
6	Jajpur	BDO, Dasarathpur	22	14.05	14.05
7	Jajpur	EO Jajpur Municipality	2	3.00	3.00
8	Deogarh	BDO Reamal	24	27.38	11.51
9	Deogarh	BDO , Tileibani	17	10.60	9.48
10	Puri	BDO Brahmagiri	39	30.80	30.80
11	Puri	BDO Delanga	59	31.10	30.95
12	Puri	NAC, Pipili	7	15.50	9.76
13	Bhadrakh	NAC, Basudevpur	7	4.90	4.90
14	Bhadrakh	BDO, Dhamnagar	5	4.60	4.59
15	Bhadrakh	BDO, Tihidi	6	7.00	6.59
16	Mayurbhanj	BDO, Saraskana	3	6.00	5.79
17	Mayurbhanj	BDO, GB nagar	5	7.80	7.60
18	Mayurbhanj	BDO, Sukruli	1	2.00	2.00
19	Koraput	BDO, Dasamantpur	3	6.50	6.25
Total			**362**	**270.18**	**245.5**

(Source: Data collected from Executing Agencies)

Appendix- 2.9

(Refer paragraph 2.6.6.1)

Statement showing the details of MLA/LAD works not commenced and lying undiverted

Sl. No.	Name of the District	Name of the EA	Total no. of Projects	No. of projects not started after six months of sanction	Number of works diverted	Fund released
1.	Cuttack	Tigiria	163	51	02	24.05
2.	Cuttack	Banki Damapada	460	22	3	12.30
3.	Cuttack	Tangi Choudwar	742	75	33	40.36
4.	Cuttack	Kantapada	207	22	10	10.4
5.	Deogarh	PS Reamal	276	15	0	7.10
6.	Deogarh	PS Tileibani	218	98	0	58.95
7.	Deogarh	PS Barkote	284	179	0	107.25
8.	Jajpur	PS Badachana	695	255	0	164.20
9.	Puri	NAC, Pipili	40	09	0	8.00
10.	Puri	PS Puri Sadar	653	75	0	35.05
11.	Puri	PS. Delanga	458	13	0	6.50
12.	Bhadrakh	PS Tihidi	413	6	0	2.02
13.	Kalahandi	PS Junagarh	165	6	0	4.00
14.	Bhadrak	PS Dhamnagar	423	1	0	1.00
15.	Kalahandi	PS Bhawanipatana	246	3	0	1.20
16.	Kalahandi	BDO, Kalampur	111	7	0	4.80
17.	Koraput	BDO, Koraput	119	4	0	6.00
18.	Koraput	BDO, Laxmipur	153	7	0	12.00
19.	Sundargarh	PS Tangarpalli	103	7	0	10.00
20.	Sundargarh	EO, Municipality Sundargarh	23	2	1	0.50
21.	Sundargarh	PS Rajgangpur	84	16	0	25.50
22.	Sundargarh	PS Bisra	33	1	0	5.00
23.	Sundargarh	PS Bonai	89	20	0	23.95
Total			**6158**	**894**	**49**	**570.07**

(Source: Data collected from Executing Agencies)

Appendix- 2.10

(Refer paragraph 2.6.10.1)

Statement showing total receipt and utilisation of fund by test checked Executing Agencies

(₹ in crore)

Name of the district	Name of EA	Total fund available during 2008-2013	Expenditure	Balance	Percentage of utilisation
Bhadrak	BDO, Dhamnagar	2.93	2.26	0.67	77
	BDO, Basudevpur	2.47	1.52	0.95	62
	BDO, Tihidi	5.31	3.77	1.54	71
	EO, Basudevpur NAC	0.47	0.22	0.25	47
Kalahandi	BDO, Bhawanipatna	4.46	3.85	0.61	86
	BDO, Junagarh	2.47	2.28	0.19	92
	BDO, Kalampur	0.60	0.27	0.33	46
	EE, MI Division, Kalahandi	1.77	1.41	0.36	80
Jajpur	PS,Rasulpur	3.45	2.72	0.73	79
	PS, Badachana	5.33	2.91	2.42	55
	PS, Dasarathpur	3.65	2.86	0.79	78
	EO, Jajpur Municipality	0.24	0.15	0.09	62
Sundargarh	PS Tangarpali	1.74	1.24	0.50	71
	PS Rajgangpur	1.87	1.06	0.81	57
	PS Bisra	1.03	0.75	0.28	57
	PS Bonai	0.88	0.53	0.35	60
	SNG Municipality	0.37	0.35	0.02	94
Puri	Brahmagiri	2.80	1.28	1.52	46
	Delanga	3.77	2.79	0.98	74
	Puri Sadar	4.83	2.27	2.56	47
Deogarh	Reamal	0.55	0.24	0.31	44
	Tileibani	1.37	0.53	0.84	39
	Barkote	1.02	0.68	0.34	67
	RWD, Deogarh	0.03	0.03	00	100
	DSO, Deogarh	0.007	0.007	00	100
Cuttack	CMC	0.05	00	0.05	0
	Prachi Irrigation Division	1.02	0.76	0.26	75
	BDO,Tigiria	1.07	0.91	0.16	85
	BDO, Banki dampada	2.80	1.41	1.39	50
	BDO, Tangi Choudwar	5.04	3.29	1.75	65
	BDO, Kantapada	1.51	1.02	0.49	68
Mayurbhanj	BDO, Badasahi	1.97	1.71	0.26	87
	BDO, Shamakhunta	0.79	0.47	0.32	59
	BDO, GB Nagar	1.10	0.88	0.22	80
	BDO, Saraskana	0.71	0.64	0.07	90
	BDO, suliapada	1.65	1.19	0.46	72
	NAC, Rairangpur	0.19	0.14	0.05	74
	BDO, Sukruli	2.01	1.55	0.46	77
	BDO, Karanjia	2.77	2.56	0.21	92
Koraput	PS, Koraput	1.41	1.06	0.35	76
	PS, Boipariguda	0.55	0.28	0.27	52
	PS, Laxmipur	1.65	1.54	0.11	93
	PS, Dasmanthpur	1.05	0.57	0.48	55
Total		**80.76**	**55.96**	**24.80**	**69**

(Source: Data collected from Executing Agencies)

Appendix-2.11

(Refer paragraph-2.6.10.4)

(A) Statement showing details for non-submission of Utilisation Certificates

Sl. No.	Name of executing agency	Total fund received	UC submitted during the period	UC pending (₹ in crore)
	Bhadrak			
1	BDO, Dhamnagar	2.53		
2	BDO, Basudevpur	1.97	0.32	
3	BDO, Tihidi	5.02	0.55	21
4	EO, Basudevpur NAC	0.47	1.35	1.35
	Kalahandi	0	0.65	0.65
5	PS, Bhawanipatna	4.13	0	04
6	PS, Junagarh	1.61	1.89	0
7	PS, Kalampur	0.50	0.67	0
8	MI Division, Kalahandi, Bhawanipatna	2.00	00	2.34
	Jajpur	0	0.48	0.48
9	PS,Rasulpur	3.45	0	0.56
10	PS,Badachana	5.33	2.5	1.52
11	PS,Dasarathpur	3.65	2.06	0
12	Jajpur Municipality	0.24	3.37	0.95
	Sundargarh	0	00	3.27
13	PS Tangarpali	1.74	0	0.28
14	PS Rajgangpur	1.87	1.00	0.24
15	Bisra PS	1.03	1.8	0
16	PS Bonaigarh	0.88	0.64	0.74
17	Sundargarh Muncipality	0.37	0.4	0.07
	Puri	0	0.26	0.39
18	PS Puri Sadar	4.47	0	0.48
19	PS Brahmagiri	2.80	3.21	0.11
20	PS Delanga	3.22	1.60	0
21	NAC, Pipili	0.65	2.07	1.26
	Deogarh	0	0.57	1.20
22	PS Reamal	0.55	0	1.15
23	PS Tileibani	1.37	0.16	0.08
24	PS Barkote	1.03	0.02	0
25	RWD, Deogarh	0.03	0	0.39
	Koraput	0	0	1.35
26	PS Laxmipur	1.65	0	1.03
27	PS Dasmantpur	0.9	0.40	0.03
28	PS Koraput	1.05	0	0
29	PS Boipariguda	0.55	0.77	1.25
	Cuttack	0	0	0.90
30	CMC, Cuttack	0.05	0	0.28
31	Prachi Irrigation divn.	0.99	0	0.55
32	BDO, Tigiria	0.39	0.75	0
33	BDO, Banki dampada	2.13	0.25	0.05
34	BDO, Tangi Choudwar	4.01	1.08	0.24
35	BDO, Kantapada	1.51	3.66	0.14
	Mayurbhanj	0	0.99	1.05
36	BDO, Badasahi	1.89	0	0.35
37	BDO, Shamakhunta	0.76	0.38	0.52
38	BDO, GB Nagar	0.98	0.01	0
39	BDO, Saraskana	0.87	0.56	1.51
40	BDO, Suliapada	1.66	0.82	0.75
41	NAC, Rairangpur	0.17	0.40	0.42
42	BDO, Sukruli	1.43	0.13	0.05
43	BDO, Karanjia	1.48	1.21	1.26
	Total	**73.38**	0.79	0.04
			39.87	0.22
				0.69
				33.51

(B) Delay in submission of utilisation certificate

Year	Due date of submission	Actual date of submission	Delay period (Months)
		DPMU, Kalahandi	
2008-09	30.6.2009	12.1.2012	31
2009-10	30.6.2010	12.1.2012	19
2010-11	30.6.2011	10.4.2013	22
2011-12	30.6.2012	10.4.2013	10

Year	Due date of submission	Actual date of submission	Delay period (Months)
2012-13	30.6.2013	Not submitted as on date (25.10.2013)	
		DPMU, Bhadrak	
2008-09	30.6.2009	21.9.2011	27
2009-10	30.6.2010	21.9.2011	15
2010-11	30.6.2011	21.9.2011	3
2011-12	30.6.2012	Not submitted	-
2012-13	30.6.2013	Not submitted	-
		DPMU, Jajpur	
2008-09	30.6.2009	29.11.12	40
2009-10	30.6.2010	29.11.12	28
2010-11	30.6.2011	29.11.12	16
2011-12	30.6.2012	29.11.12	4
2012-13	30.6.2013	Not submitted	-
		DPMU, Sundargarh	
2008-09	30.6.2009	4.8.11 & 12.1.12	24
2009-10	30.6.2010	12.1.12 -11.7.13	36
2010-11	30.6.2011	31.10.12	12
2011-12	30.6.2012	31.10.12	48
2012-13	30.6.2013	Not submitted	-
		DPMU, Cuttack	
2008-09	30.6.2009	29.4.2011 & 30.8.2013	21 & 50 months.
2009-10	30.6.2010	29.4.11,3.9.12 & 30.8.13	10, 27 & 38 months.
2010-11	30.6.2011	27.12.12 & 30.8.13	18 & 26 months.
2011-12	30.6.2012	29.8.12, 27.12.12 & 30.8.13	2, 6 & 14 months.
2012-13	30.6.2013	Not submitted as on date 25.10.2013.	-
		DPMU, Mayurbhanj	
2008-09	30.6.2009	16.11.09, 6.12.10, 28.12.11, 16.11.12 & 6.6.13	4.5, 5, 30, 42 & 48 months.
2009-10	30.6.2010	6.12.10, 29.12.11, 16.11.12 & 19.2.13	5.5, 18, 29 & 32 months.
2010-11	30.6.2011	29.12.11, 16.11.12 & 19.2.13	6, 17 & 20 months.
2011-12	30.6.2012	16.11.12 & 19.2.13	5 & 8 months.

Appendix -2.12

(Refer paragraph-2.6.10.5)

Statement showing submission of UCs without execution of projects

(₹ in lakh)

Sl. No.	Year	Name of the Project	Name of the GP	Case Record No.	Sanction order No./ Date	Amount sanctioned	UC Submitted
1	2008-09	Construction of Boundary wall at Sarumahan Mission Primary School	Alanda	1/2008-09	887/08.08.08	0.7	1342.26.07.11
2		Renovation of Mission primary school building at Sagjore Kajridhipa	Panposh	13/2008-09	203/09.02.09	0.8	1342.26.07.11
3		Completion of Hostel building at St. Mary's Girl's H/S	Ward no.1	20/2008-09	203/09.02.09	0.5	1342/26.07.11
4		Renov.of old prayer hall at Malidihi,	Malidih	21/2008-09	203/09.02.09	1.00	1342/26.07.11
5	2009-10	Const of Kalyan Mandap at Mandiakudar	Chungimati	01/2009-10	972/05.12.09	5.00	1229/28.05.13
6		Const of CC Road at Mandiakudar	Chungimati	02/2009-10	972/05.12.09	3.00	1229/28.05.13
7		Const. of B/Wall with Gate Shutter at Mandiakudar Govt. Primary School	Chungimati	04/2009-10	972/05.12.09	3.50	1229/28.05.13
8		Comp. of CC Building at Badnuagaon	Laing	09/2009-10	972/05.12.09	1.50	1229/28.05.13
9		Const. of CC Building at Jhagarpur	Keshramal	13/2009-10	972/05.12.09	1.00	1229/28.05.13
10	2010-11	Completion of water distribution system at Petlotoli, Lanjiberna	Kukuda	01/2010-11	1034/12.10.10	1.30	867/27.04.13
11		Const of CC Building at Kendukudar	Kutunia	02/2010-11	1034/12.10.10	2.00	867/27.04.13
12		Const of CD Building at Dubuku	Kutunia	04/2010-11	1034/12.10.10	1.00	867/27.04.13
13		Comp. of CD Building at Kutunia Birsapada	Kutunia	06/2010-11	1034/12.10.10	2.00	867/27.04.13
TOTAL						**23.30**	

(Source: Data collected from Executing Agencies)

Appendix-2.13

(Refer paragraph-2.6.10.6)

Statement showing the details of interest earned on scheme funds not accounted for in the MLALAD cash book

Sl. No.	Name of the District	Name of the Executive agencies	Year	Non-accountal of interest accrued (₹ in lakh)
1	Bhadrak	BDO, Dhamnagar	2011-13	3.62
2		BDO, Tihidi	2011-13	4.64
3	Kalahandi	BDO, Junagarh	2009-13	2.02
4	Sundargarh	PS, Rajgangpur	2008-13	5.29
5		PS, Bisra	2009-13	2.81
6		PS Tangarpali	2008-13	5.83
7	Jajpur	PS, Rasulpur	2008-13	6.56
8		PS, Badachana	2012-13	0.20
9		PS, Dasarathpur	2008-13	5.63
10		Jajpur Municipality	2011-12	0.07
11	Puri	Brahmagiri	2008-13	11.96
12	Deogarh	Reamal	2008-12	2.27
13		Barkote	2008-13	1.26
14	Koraput	Laxmipur	2008-13	2.26
15		Dasmantpur	2010-13	3.50
16		PS Boipariguda	2010-13	0.87
17	Cuttack	BDO,Tigiria	2008-13	1.44
18		BDO, Tangi Choudwar	2008-13.	13.63
19		BDO, Kantapada	2008-13.	3.67
20	Mayurbhanj	BDO, Badasahi	2008-13.	0.87
21		BDO, Saraskana	2011-13	1.20
22		BDO, suliapada	2008-13.	2.87
Total				**82.47**

(Source: Data collected from Executing Agencies)

Appendix- 2.14

(Refer paragraph 2.6.10.1)

Statement showing details of advances lying unadj

Name of the executing agency	Name of the Party	Date on which advance released	Purpose	Amount (₹ in lakh)
PS Bhawanipatna	ACC cement Ltd	Prior to 1.4.2012	Supply of Cement	
	JE	do	For work	4.74
	Staff	do	Purchase of stationery	1.46
	Executant	do	Labour payment	0.98
PS Basudevpur	**Executant**	11.4.2008	Execution of Project	0.20
Rajganggpur PS	M/s OCL India Ltd	03.08.2007 and 18.01.2008	Supply of Cement	0.25
Bonaigarh PS	OCL, Rajgangpur	03.03.2009	Supply of Cement	2.09
	JE	12.11.2012	Purchase of Boat	3.46
	JE	18.02.2013	Purchase of Boat materials	0.02
Sundargarh Municipality	**Executant**	24.11.2009	Construction of Hanuman temple	2.00
Badachana	OCL India LTd, Rajgangpur	3.8.2007	Cement purchase	0.25
	OCL India LTd, Rajgangpur	16.2.2008	Cement purchase	2.00
PS Barkote	Amount diverted from MLALAD cash book to Misc. Cash book and shown as advance	28.7.2008	--	6.15
PS Delanga	Advance amount details could not be traced out	Prior to 2008-09	--	5.00
NAC Pipli	**Executant**	23.04.2011	MLALAD work	0.15
	Executant	3.2.2012	MLALAD work	2.00
TOTAL				1.00
				33.29

(Source: Data collected from Executing Agencies)

Appendix-2.15

(Refer paragraph 2.6.10.8)

Statement showing details of delay in release of MLALAD funds by the DRDAs to the EAs

Name of the MLA A/c	Year	Name of Executing Agency	Date of sanction by DPMU	Amount (₹)	Date release by DRDA	Amount (₹)	Time taken by DRDA to release fund (days)
Basudevpur	2011-12	BDO, Tihidi	20.4.11	1.00	13.7.11	2.00	84
		-do-	5.5.11	1.00	-do-		69
	2010-11	-do-	4.10.10	6.00	24.11.10	6.00	51
		-do-	18.11.10	1.00	23.12.10	1.00	35
	2009-10	-do-	23.11.09	9.50	31.7.2010	9.50	250
	2010-11	-do-	31.5.10	1.45	2.7.2010	17.00	32
	2010-11	-do-	17.6.10	2.50	-do-		15
Bhandari pokhari	2012-13	BDO, B. Pokhari	3.11.12	4.50	26.11.12	4.50	23
	2012-13	BDO, Bonth	-do-	1.50	26.11.12	1.50	23
Chandabali	2011-12	BDO, Tihidi	13.4.11	2.50	13.7.11	2.50	91
Sundargarh	2011-12	BDO, Koira	27.7.11	4.00	1.10.11	4.00	64
	2011-12	BDO, Lahunipara	27.7.11	2.00	1.10.11	2.00	64
	2011-12	BDO, Sundargarh	27.7.11	1.50	1.10.11	1.50	64
	2011-12	BDO, Lephripara	27.7.11	2.00	1.10.11	2.00	64
	2011-12	BDO, Lahunipara	3.9.11	3.00	3.11.11	3.00	52
	2011-12	BDO, Nuagaon	3.9.11	33.50	3.11.11	33.50	52
	2011-12	BDO, Bisra	3.9.11	29.00	3.11.11	29.00	52
	2011-12	BDO, Baragaon	19.12.11	1.10	1.3.12	1.10	72
	2011-12	BDO, Lephripara	19.12.11	3.65	1.3.12	3.65	72
	2012-13	BDO, Kutra	24.4.12	5.00	11.6.12	5.00	49
	2012-13	BDO, Lathikata	24.4.12	4.00	11.6.12	4.00	49
	2012-13	EE, R&B, Rourkela	19.5.12	10.00	17.7.12	10.00	58
	2012-13	BDO, Baragaon	1.6.12	0.55	17.7.12	0.55	46
	2012-13	BDO, Balisankara	1.6.12	1.65	17.7.12	1.65	46
	2012-13	BDO, Kuarmunda	5.9.12	20.00	19.11.12	20.00	74
	2012-13	BDO, Lephripara	6.9.12	1.95	19.11.12	1.95	73
	2012-13	BDO, Lathikata	6.9.12	44.00	19.11.12	44.00	73
Cuttack	2008-09	BDO, Tigiria	17.2.09	18.00	12.6.09	18.00	115
		BDO, Banki Dampada	13.2.09	0.95	12.6.09	0.95	119
		BDO, Tangi Choudwar	17.2.09	1.20	12.6.09	1.20	115
Mayurbhanj	2010-11	BDO, Badasahi	30.11.10	0.50	17.2.11	0.50	54
	2011-11	BDO, Shamakhunta	30.11.10 23.12.10	1.50 5.00	24.1.11 28.2.11	1.50 5.00	54 53
	2011-12	BDO, GB Nagar	10.11.11	6.00	28.2.11	6.00	48
	2011-12	BDO, Saraskana	10.1.11 19.12.11	1.35 2.00	28.2.11 28.4.12	1.35 2.00	48 129
	2010-11	BDO, Suliapada	23.12.10 12.11.10	3.50 4.50	28.2.11 3.1.11	3.50 4.50	53 51
	2011-12	BDO, Suliapada	20.12.11	1.75	28.7.12	1.75	129
	2010-11	BDO, Sukruli	27.10.10	12.50	23 & 24.12.10	12.50	58
	2010-11	BDO, Karanjia	23.9.10	0.70	24.11.10	0.70	61

(Source: Data collected from Executing Agencies)

Appendix-3.1.1

(Refer Para 3.1.4.2)

Statement of outstanding dues of bid money due to non execution of agreement

(in ₹)

Sl. No.	PS	Gram Panchayat	No. of auctionable properties	No. of property leased during 2011-14	Due	Collected	Outstanding	No. of lease holder against whom lease outstanding
1	Ambabhona	Bhainatora	32	10	237700	227700	10000	1
2	Bijepur	Bhatigaon	26	17	425000	300450	124550	14
3		Jokhipali	12	6	67400	39985	27415	6
4		M Srigida	12	3	30800	2400	28400	3
5	Jharbandha	Chhotanki	15	5	58440	2200	56240	5
6		Laudidarha	18	16	319872	142219	177653	7
7	Karlamunda	Gajabahal	23	21	226146	172774	53372	4
8		Juradubara	17	17	226186	146701	79485	7
9		Regeda	11	4	9620	6750	2870	3
10		Risida	10	16	95051	72380	22671	2
11	Lanjigarh	Kamarda	18	5	141950	83870	58080	5
12	M Rampur	M Rampur	27	34	720294	487034	233260	9
13		Manikera	8	3	6250	3400	2850	3
14		Mohangiri	21	33	538788	328988	209800	5
15		Nunpur	9	21	100184	77700	22484	13
		Total	**259**	**211**	**3203681**	**2094551**	**1109130**	**87**

(Source: Information collected from records of respective GPs)

Appendix- 3.1.2

(Refer Para 3.1.4.4)

Statement of fixation of less upset price for Panchayat properties

(in ₹)

Sl. No.	Name of the GP	Name of the tank/land leased	Previous high value		Present value	
			Year	Auction price	Year	Rate fixed by Sub-Collector
1.	T.Gandapali	Dhumapali Gaon Kata	2006-07 to10-11 (5 years)	₹24350 @ ₹4870/-	2011-12 to 2013-14	₹ 9500 for 3 years
2.	T.Gandapali	Jakh kata, Kanapa	2006-07 to10-11 (5 years)	₹22551 @ ₹4510/-	2011-12 to 2013-14	₹ 10500 for 3 years@Rs.3500
3.	M.Srigida	Jagiri Jami, M.srigida	12-Nov	400	13-14	300
4.	M.Srigida	Jagri Jami, J.Srigida	12-Nov	300	13-14	250
5.	M.Srigida	Jagri Jami, Jhilipali	12-Nov	350	13-14	300
6.	M.Srigida	Jagri Jami, Balanda	12-Nov	350	13-14	300
7.	Bhatigaon	Saptahik Bazar,Badipali(weekly bazaar)	2011-12	₹28400 for one year	2013-14	₹ 26400 for one year
8.	Bhatigaon	Jagri Jami, Majhipali,Area-0.57 acre,, plot no.60	2011-12	₹300 for one year	2013-14	₹ 165 for one year
9.	Chalunigaon	Gukhunimala, Chalunigaon	2011-12	165	2013-14	130
10.	Bati	Mada Gadia	2011-12	2000	2013-14	2000
11.	Kalyani	Bara Pokhari	12-Nov	400	13-Dec	395
12.	Kalyani	Barajkhal Pokhari	12-Nov	385	13-Dec	100
13.	Kalyani	Talagadia	12-Nov	385	13-Dec	100
14.	Kalyani	Badagadia Pokhari	12-Nov	275	13-Dec	100
15.	Kalyani	Bada Bhaluka pokhari	12-Nov	505	13-Dec	440
16.	Anji	Begatia Pokhari	12-Nov	385	13-Dec	100
17.	Anji	Biswal Pokhari	12-Nov	340	13-Dec	100
18.	Anji	Moharana Pokhari	12-Nov	240	13-Dec	100
19.	Anji	Bela Pokhari	12-Nov	795	13-Dec	200

(Source: Information collected from records of respective GPs)

Appendix- 3.1.3
(Refer Para 3.1.4.6)

Statement of Properties given on lease exceeding three years

(in ₹)

Sl. No.	District	Block	Name of the GP	Name of the property	Period of lease	No of years	Amount of lease value	Name of the Lease holder
1	Balasore	Simulia	Jamjhadi	Kalinahana Pokhari	2010-11 to 2014-15	5	4125	Sileswar SHG
2	Balasore	Simulia	Jamjhadi	Baanra Gadia	2010-11 to 2014-15	5	1000	Bharatram Sahoo
3	Balasore	Simulia	Bati	Bali Gadia	2011-12 to 2015-16	5	1071	Ganga Jamuna SHG
4	Balasore	Simulia	Muruna	Thakurani Pokhari	2010-11 to 2014-15	5	400	Maa Saraswati Sakti SHG Muruna
5	Balasore	Simulia	Muruna	Bena Pokhari	2010-11 to 2014-15	5	3900	Maa Saraswati Sakti SHG Muruna
6	Balasore	Simulia	Maitapur	Bada Pokhari	2008-09 to 2012-13	5	750	NA
7	Balasore	Simulia	Maitapur	Potalia pokhari	2009-10 to 2013-14	5	500	NA
8	Kalahandi	M Rampur	Nunpur	Mahulmunda, Aranjharan	2008-09 to 2011-12	4	8450	Gokul Fuler
9	Kalahandi	M Rampur	Nunpur	Khaliamunda. Ulurupi	2008-09 to 2011-12	4	8895	Danga Rana
10	Kalahandi	M Rampur	Nunpur	Sanabandha, Nunpur	2008-09 to 2011-12	4	6970	Gunanidhi Rana
11	Kalahandi	M Rampur	Nunpur	Chhelkhaikata, Dumerpali	2008-09 to 2011-12	4	9860	Agasti Majhi
				TOTAL			**45921**	

(Source: Information collected from records of respective GPs)

Appendix-3.1.4
(Refer Para 3.1.4.7(i))

Statement of loss due to non auction of Panchayat properties

(in ₹)

Sl. No.	PS	Gram Panchayat	No. of properties not leased	Loss due to non lease/ non-manage by the GP
1.	Bahanaga	Anji	10	9905
2.		Kalyani	55	33470
3.		Kochiakoili	19	7325
4.		Kuruda	5	2950
5.		Patharpentha	18	8875
6.	Khaira	Achutipur	6	9320
7.		Antra	34	19305
8.		Makhanpur	22	27890
9.		Manitri	49	130560
10.		Retina	11	6240
11.	Simulia	Ada	55	48610
12.		Bati	26	6045
13.		Chalunigan	24	12655
14.		Kahneibindha	73	69518
15.		Khirkona	35	15215
16.	Ambabhona	Banjipali	14	110500
17.		Dunguri	12	68900
18	Bijepur	Bhatigaon	26	225499
19		Jokhipali	12	50680
20.		M.Srigida	12	20387
21.		Talpadar	23	72900
22.		Teli Gandapali	25	37836
23	M Rampur	Mohangiri	22	70130
Total			**588**	**1056469**

(Source: Information collected from records of respective GPs)

Appendix-3.4.5
(Refer Para 3.4.4.7(iii))

Statement of non submission of Form No. 18 by the GPs/PS

Sl. No.	Name of the GP	Block	Number of property	Year of form-18	Date of submission by GP	Date of forwarding by BDO	Remarks
1	Chandibhatta	Jharbandh	20	2011-12 to 2013-14	Not furnished	Not furnished	
2	Bhandarpuri	Jharbandh	25	12-13 and 13-14	Not furnished	Not furnished	
3	Chhotanki	Jharbandh	15	2012-13 to 2013-14	Not furnished	Not furnished	
4	Gothaguda	Jharbandh	8	2011-12 and 12-13	Not furnished		Due to vacancy in the post of GP EO
				2013-14	Furnished	Not furnished	
5	Batchma	Lanjigarh	7	2011-12 to 2013-14	Not furnished	Not furnished	GP furnished on 6.8.2013
6	Bhrutigarh	Lanjigarh	7	2011-12 to 2013-14	Not furnished	Not furnished	Want of awareness on the part of the Sarpanch
		Total	**82**				Want of awareness on the part of the Sarpanch

(Source: Information collected from records of respective GPs)

Appendix-3.1.6

(Refer Para 3.1.5.1)

Statement showing status of Encroachment

Sl. No.	PS	Gram Panchayat	Number of immovable properties	No of properties encroached	Area (in Acre)	Remarks
1	Karlamunda	Regeda	11	1	3.29	Orchard
2	Jharbandha	Chhotanki	15	1	2.24	Hagrimunda of Badanki village in plot No 178
3	Lanjigarh	Batelima	7	2	1.04	Ponds
4		Kamarda	18	6	5.47	Ponds
5.	M Rampur	Gochhadengen	30	1	1.17	Mango Orchard of Gochhadengen village by forest department and Health department.
6		M. Rampur	27	1	1.14	Mango Orchard of Burat village plot No. 29 & Khata No. 29
Total			**108**	**12**	**14.35**	

(Source: Information collected from records of respective GPs)

Appendix-3.1.7

(Refer Para 3.1.6(i))

Statement of Loss due to non allotment of market complex

(in ₹)

Sl. No.	PS	Gram Panchayat	No of Shops	Rent due as on 31.03.2014	Collected	Outstanding	Remarks
1	Bijepur	M Singida	3	16200	0	16200	Not allotted. Rent was calculated @ 150/pm per shop for 36 months from April 2011 to March 2014
2	Jharbandha	Chandibhata	5	70500	0	70500	Not allotted. Rent was calculated @ 200/pm per shop for 94 months from Jan 2006 to March 2014
3		Laudidarah	17	326400	900	325500	Encroached. Rent was calculated @ 200/pm per shop for 96 months.
4	Karlamunda	Regeda	4	44800	0	44800	Not allotted. Rent was calculated @ 200/pm per shop for 56 months.
5		Saplahara	5	81000	0	81000	Not allotted. Rent was calculated @ 150/pm per shop for 108 months.
6	M Rampur	Nunpur	5	63000	0	63000	Encroached. Rent was calculated @ 150/pm per shop for 84 months.
Total			**39**	**601900**	**900**	**601000**	

(Source: Information collected from records of respective GPs)

Appendix-3.1.8

(Refer Para 3.1.6(iv))

Statement of Loss due to unrealized rent of shopping units

(in ₹)

Sl. No.	PS	Gram Panchayat	No. of Shops	Rent due	Collected	Outstanding
1	Khaira	Antra	10	2200	0	2200
2	Simulia	Ada	8	43200	19550	23650
3		Kahneibindha	7	37800	1000	36800
4	Ambabhona	Dunguri	9	47400	17400	30000
5		Kandapala	8	104400	3900	100500
6	Bijepur	Bhatigaon	6	57600	0	57600
7		Talpadar	3	25200	0	25200
8		Teli Gandapali	9	25600	0	25600
9	Jharbandha	Bhandarpuri	5	94000	0	94000
10		Laudidarha	17	326400	900	325500
11		PS (Hdqr GP)	22	184750	12300	172450
12	Karlamunda	Gajabahal	4	14550	0	14550
13		Joradobara	13	102750	0	102750
14		Risida	30	295000	0	295000
15	Lanjigarh	PS	15	207000	32000	175000
16	M.Rampur	M.Rampur	60	1405600	800700	604900
Total			**226**	**2973450**	**887750**	**2085700**

(Source: Information collected from records of respective GPs)

Appendix 3.2.1

(Refer paragraph 3.2.2.2(i))

Statement showing details of CC Road projects having identical nomenclature indicating lack of transparency in preparation of Annual Action Plan

At Nimapara PS

(₹ in lakh)

Case record No.	Name of GP	Scheme and year	Project name	Amount spent
CR No.04/11-12	Alanda	FDR 2011-12	Village Road from Alanda Bharati Sahi	1.00
CR No.05/11-12	Alanda	GGY 2011-12	Construction of CC road from Alanda Bharati Sahi to Banamalipur Balanga RD Road	0.50
CR No.10/11-12	Alanda	GGY 2010-11	Construction of Alanda Bharati Sahi CC road	1.00
CR No.72/10-11	Bamanal	GGY 2010-11	Village road of Sairi Village	1.00
CR No.97/11-12	Bamanal	FDR 2011-12	Construction of Sairi Village CC Road	5.00
CR No.72/11-12	Dhaleswar	GGY 2010-11	Construction of CC road from Angarapada village CC road to PMGSY Road	0.50
	Dhaleswar	MLALAD 2011-12	Construction of Angarapada village CC Road	0.30
Total				**9.30**

At Saintala PS

Year	CR No.	Scheme	GP	Village	Name of the project	Project cost
2010-11	522	MLALAD	Saintala	Saintala	CC road at Saintala basti	2.00
2011-12	143	MLALAD	Saintala	Saintala	CC road at Saintala basti	1.00
2011-12	745	BRGF	Saintala	Saintala	CC road at Saintala basti	4.00
2012-13	135	CC road	Saintala	Saintala	CC road at Saintala	3.00
Total						**10.00**

At Sohela PS

Year	CR No.	Scheme	GP	Village	Name of the project	Project cost
2010-11	19	GGY	Bausenmura	Bausenmura	CC road at Bausenmura	1.00
2011-12	13	GGY	Bausenmura	Bausenmura	CC road at Bausenmura	3.00
2011-12	17	GGY	Bausenmura	Bausenmura	CC road at Bausenmura	5.00
2011-12	8	GP/PS	Bausenmura	Bausenmura	CC road at Bausenmura	3.00
2012-13	14	GGY	Bausenmura	Bausenmura	CC road at Bausenmura	3.00
2012-13	26	3rd SFC	Bausenmura	Bausenmura	CC road at Bausenmura	2.00
2010-11	47	GGY	Kuchipalli	Katapalli	CC road at Katapalli	2.00
2011-12	24	GGY	Kuchipalli	Katapalli	CC road at Katapalli	3.00
2012-13	41	3rd SFC	Dumerpalli	Banjari	CC road at Banjari village	3.00
2012-13	9	BRGF	Dumerpalli	Banjari	CC road at Banjari village	3.00
2010-11	43	GGY	Dumerpalli	Katharpali	CC road at Katharpalli	2.00
2012-13	32	ZP share	Dumerpalli	Katharpali	CC road at Katharpalli	4.00
Total						**34.00**

(Source: Information collected from records of respective PSs)

Appendix 3.2.2
(Refer paragraph 3.2.2.2(iv))

Statement showing inadmissible projects executed depriving needy sectors

(₹ in lakh)

Sl. No.	Name of the project	Name of the P.S	Scheme & year	Project cost	Remarks
1.	Construction of Mandarpur Bilwamangal CC road, Puruna Odapada GP	Raghunathpur	3rd SFC Devolution of fund (PS)	2.00	The project was executed in a no man's land where there was only a local deity's temple
2.	Construction of CC road from Chhanijang Gadighar to Mahaveer, Chhanijang	Nimapara	GGY 2012-13	1.00	A platform in front of local deity's temple was constructed and the road had no destination
3.	CC road from PMGSY road to Kuliapada, Mahaling	Golamunda	Devolution of Fund 2011-12	4.00	Instead of Kuliapada, the road had led to a private college which was under construction.
4.	CC road from PMGSY road to Women's Hostel of a private college including sidewall, Mahaling	-do-	WODC 2012-13	6.00	Lanes of the women's hostel, corridor and sidewall was built
5.	CC Road from PMGSY road to college road, Mahaling	-do-	WODC 2011-12	3.00	Lawns of a private +2 college i.e. Anchalika Mahavidyalaya was built
6.	CC Road from Amitha village to Shiv mandir road, Farang	-do-	13th FCA 2011-12	15.92	The project had led to a temple. Its internal lanes were also constructed with the said fund.
7.	CC Road from Farang High school to M.E school, Farang	-do-	Special Development Fund 12-13	5.00	Both the schools were in the same campus and only internal lanes were constructed.
8.	CC Road and culvert at Dimiripali high school, Bhitar, Pattapalli	Nuagaon	PS Share 2012-13	5.57	Lanes of the school and basement of the well was constructed with the fund.
9.	CC Road at Sarkanda Hospital to sub-centre, Sarkanda	Sohela	3rd SFC 2012-13	2.82	The hospital and sub-centre was within same campus and internal lanes were constructed.
Total				**45.31**	

(Source: Records of test checked PSs)

Appendix 3.2.3

(Refer paragraph 3.2.2.2(v))

Statement showing list of CC Roads which were overlapped by PMGSY roads

Sl No.	Name of the Project	Name of the Block	Name of the GP	Name of the Scheme	Estimate-d cost (in Lakh)	Expendi-ture (in Lakh)	Year
1	Improvement of road &CC Road from NH-201 to Palas	Junagarh	Palas	WODC	15	15	2010-11
2	CC Road at Goudsargiguda	Junagarh	Palas	MLALAD	3	3	2010-11
3	CC Road at Sargiguda	Junagarh	Palas	BijuKBK	4	4	2011-12
4	Budhidara to K.Sargiguda, K.Saragiguda to Brahamiguda and Sargiguda village	Junagarh	Budhidara	IAP &R&B	12	12	2010-11 &2011-12
5	CC Road at Jayapalli	Nuagaon	Udayapur	CC road/GGY	6	6	2010-11
6	CC Road at Patialpada	Golamunda	Nakatikani	IAP	5	5	2011-12
7	CC Road with GW from Tendipali to Dunguripali	Saintala	Dunguripalli	IAP	4	4	2012-13
8	CC Road at Dampalli	Sohela	Karandola	GGY	3.57	3.57	2011-12
9	CC Road at Hanuman Mandir to High School	Sohela	Sarkanda	BRGF	2	2	2012-13
10	CC Road at Sarkanda	Sohela	Sarkanda	GGY	7.5	6.69	2010-11
11	CC Road at Barpadar	Sohela	Salepali	GGY	3.57	3.57	2011-12
12	Internal village Road of Dhola Birinchidaspur	Puri Sadar	Balipada	FDR	3	3	2011-12
13	CC Road from village to School at Kurumula	Pallahara	Badasada	GGY	5	5	2012-13
				Total	73.64	72.83	

(Source: Information collected from records of respective PSs)

Appendix 3.2.4

(Refer paragraph 3.2.2.3)

Statement showing details of PSs which did not observe the prescribed ceiling of funds under CC road projects

Sl. No.	Name of the PS	No. of revenue villages		Villages which are yet to be covered		No. of villages which have exhausted the ceiling		No. of villages which have not received 50% of allocation		No. of villages which have exceeded the ceiling	
		No.	Population	No.	Population	No.	Population	No.	Population	No.	Population
1	Baliapal	189	175109	30	14753	33	47033	1	1381	55	59213
2	Bhanjanagar	138	123559	64	33591	13	32027	2	3112	30	47334
3	Golamunda	123	107215	32	18829	30	38730	2	1450	68	66110
4	Jaleswar	200	172664	42	20526	25	40552	2	2016	44	46777
5	Junagarh	162	147675	29	11254	31	61035	0	0	84	102201
6	Kantapada	87	80574	7	7014	12	19596	0	0	23	24700
7	Narla	88	65280	0	0	23	27698	1	254	88	65280
8	Nimapada	238	176706	88	37394	11	19989	6	7049	15	22766
9	Nuagaon	215	84200	22	9873	20	25783	4	1912	60	41568
10	Pallahara	261	103648	58	25023	16	21066	3	1515	63	34950
11	Puri Sadar	141	129962	58	35621	17	26934	3	1528	13	24080
12	Raghunathpur	82	83965	19	13222	20	39397	0	0	28	44520
13	Ranpur	242	43051	34	11734	36	44761	1	648	81	64625
14	Saintala	135	94074	58	30940	10	20164	1	423	34	31922
15	Sohela	128	125570	35	22303	22	42141	0	0	50	65657
Total		**2429**	**1713252**	**576**	**292077**	**319**	**506906**	**26**	**21288**	**736**	**741703**

(Source: Information collected from records of respective PSs)

Appendix 3.2.5
(Refer paragraph 3.2.3.2)

Statement showing CC roads of 15 test checked PSs not reaching the targeted habitation

(₹ in lakh)

Sl. No.	Name of the Project	Year	Name of the Block	Name of the GP	Name of the Scheme	Estimated cost	Expenditure
1	CC Road from Budhidhar to Jhhikipada	2010-11	Junagarh	Budhidara	IAP	3.00	3.00
2	CC Road at Belpada Basti road	2010-11	Junagarh	Banijara	BRGF	2.00	2.00
3	CC Road at Bhairguda village	2012-13	Junagarh	Bhainrguda	WODC	3.00	3.00
4	CC road from R.D Road to Sampada	2012-13	Ranpur	Baunsgarh	IAP	5.00	5.00
5	CC Road from Lambodi to RD Road	2012-13	Ranpur	Baunsgarh	IAP	5.00	5.00
6	CC Road from PWD Road to Padhanjhola	2012-13	Ranpur	Damsahi	IAP	5.00	5.00
7	CC Road and culvert at Dimiripalli high school, Bhitara	2012-13	Nuagaon	Kapatapalli	PS share	5.57	5.57
8	CC Road from Puruna Raipur to RD road	2011-12	Nuagaon	Chahali	IAP	2.00	2.00
9	CC Road from RD road to Dalimbamoda School	2012-13	Nuagaon	Chahali	IAP	1.00	1.00
10	CC Road from PWD road to Jamapada MIP,Jampada	2012-13	Narla	Bagpur	WODC	5.00	5.00
11	CC Road from Balipada PDW road to Market road	2012-13	Narla	Bhanpur	SDP	5.00	5.00
12	CC Road from PWD road to Malipada via Jaganath Mandir	2011-13	Golamunda	Manjhari	Biju KBK/ Untied Fund	5.00	5.00
13	CC Road at Amitha village to Sivamandir road	2011-12	Golamunda	Farang	FCA	15.92	15.92
14	CC Road at Sidhapadar village	2011-12	Bhanjanagar	Mujaguda	CC road	3.00	3.00
15	CC Road at Danguapalli harijansah	2012-13	Bhanjanagar	Mujaguda	IAP	2.00	2.00
16	CC Road at Siskela	2012-13	Saintala	Siskela	CC road	1.18	1.18
17	CC Road at Dampalli Bandhapada	2012-13	Sohela	Karandola	ZP share	4.00	4.00
18	CC Road at Karndola Basti	2012-13	Sohela	Karandola	SFC	3.00	3.00
19	CC Road at Ainlapada Adivasipada	2011-12	Sohela	Karandola	GGY	3.00	3.00
20	CC Road at Pnadipalli	2012-13	Sohela	Pandikipalli	BRGF	4.00	4.00
21	CC Road at Chichinda	2012-13	Sohela	Bausenmure	GGY	3.00	1.40
22	CC Road from Sishumandir to PDW road	2012-13	Sohela	Ghess	BRGF	4.00	4.00
23	Kaliagarh to Badamulei CC Road	2011-12	Kantapada	Uradha	GP/PS Normal	10.00	10.00
24	CC road from Jogi Bhoi house to Tarikund Bazar via Pana Padia	2010-11	Raghunathpur	Tarikund	GGY	2.50	2.50
25	CC Road from gandhijipur to Dwanda gram	2012-13	Raghunathpur	Chhapada	3rd SFC	3.00	3.00
26	CC Road from Sita Murmu house to Sarsita Main Road via Durga Murmu	2010-11	Jaleswar	GM Pur	CC Road	3.00	3.00
27	CC Road from Simulia Mandhata road to Khagadapal Harijan sahi	2012-13	Baliapal	Madhupura	GGY	2.00	2.00
28	CC Road from Bhuyan sahi to school village Naikanipalli	2012-13	Pallahara	Seegarh	GGY	5.00	5.00
	Total					**115.17**	**113.57**

*(Source: **Information collected from records of respective PSs**)*

Appendix 3.2.6
(Refer paragraph 3.2.3.3)

Statement showing non-completion/delayed completion of projects taken up in 15 PSs during 2010-2013

Name of PS	No. of projects taken up	Projects lying incomplete	Expenditure on incomplete project as on March 2013 (₹ in lakh)	Projects test checked	Projects delayed beyond 30 days (related to Col.5)	Range of delay in days
Puri Sadar	212	112	194.45	31	11	75 to 510
Pallahara	530	0	0.00	46	3	283 to 755
Jaleswar	347	58	151.97	61	37	30 to 420
Baliapal	388	25*	58.00	73	65	30 to 715
Raghunathpur	416	71	0.00	80	65	30 to 470
Kantapada	261	66	160.59	62	34	32 to 763
Nimapara	761	127	0.00	114	60	32 to 435
Ranpur	791	0	0.00	355	101	31 to 1095
Nuagaon	507	28	41.55	336	28	33 to 801
Golamunda	295	15	58.99	254	100	30 to 530
Junagarh	537	0	0.00	66	21	30 to 840
Bhanjanagar	155	8	21.66	95	41	46 to 583
Saintala	168	2	4.00	127	54	46 to 354
Sohela	186	2	5.00	75	32	65 to 817
Narla	399	11	19.43	166	58	33 to 270
Total	**5953**	**525**	**715.64**	**1941**	**710**	

(Source: Information collected from records of respective PSs)

(* The information furnished by Baliapal PS related to schemes like CC Road, GGY, TFC and SFC only having total number of projects taken up as 301)

Appendix 3.2.7

(Refer paragraph 3.2.3.4)

Statement showing utilisation of funds on inadmissible projects

Sl. No.	Name of the project	Name of the P.S	Scheme & year	Project cost (Rs)	Remarks
1	Pihpila Dolabedi CC Road, Pihpila, Sasan Damodarpur	Puri Sadar	GGY 2011-12	50000	A platform before the temple was built
2	Chandanpokhari CC road, Basudevpur	-do-	GGY 2011-12	100000	A big basement of 60X50 feet built up adjacent to a big pond i.e. Chandan Pokhari for facilitating the devotees to witness Chapa yatra of Lord Jagannath
3.	CC road from village to school at Kurumula, Badasada	Pallahara	GGY 2012-13	500000	Two mandaps of 33' X 17' X 7" and 25' X 9' X 7' were built as concrete pavements in front of an abandoned meeting hall of the village
4.	Construction of CC Road in Nizigarh Panchayat Bhawan, Nizigarh GP	-do-	3rd SFC (P.S share) 2012-13	207000	The work was of concretisation of Panchayat Bhawan, the Chairperson's residence. A retention wall of 8" was built to protect the pavement and drain logging water. Some plastering work was done too.
5.	Construction of Cement Concrete Road in Jaleswar Block Premises, Laxmananath	Jaleswar	3rd SFC (P.S share) 2012-13	367957	The works were of beautification of Panchayat Samiti building.
6.	Construction of toilet and cc road, repair of office building at Jaleswar Block		-do-	185000	
7.	Construction of cc road, new latrine and brick soiling at Jaleswar Block		-do-	197000	
8.	Construction of CC road and main gate at Jaleswar Block		-do-	165000	
9.	CC road from Baliapal Panchayat Samiti Building from main gate to BNRGSK building, Baliapal	Baliapal	3rd SFC 2011-12	500000	The work was of concretisation of P.S premises
10.	Concretisation of Raghunathpur Block campus, Raghunathpur	Raghunathpur	-do-	307324	-do-
11.	Construction of CC Road from S.H 60 to Block via Block Colony Primary school, Kantapada	Kantapada	-do- GIA to GPs	300000	-do-
12.	CC Road from Baseli sahi to Ramesh Behera bagicha, Harirampatna, Gobindpur	-do-	FDR 2011	500000	The work included mandap of a temple and lanes of a monastery
13.	Construction of CC road from Chhanijang Gadighar to Mahaveer, Chhanijang	Nimapara	GGY 2012-13	100000	The work included platform of a local deity
14.	Village road from Kanpur village with culvert, Sagada	-do-	FDR 2011	300000	The work included platform of the village temple
15.	Completion of CC road of weekly market at Nishanpur (Two works in same name)	Narla	BRGF/2010-11 & 2011-12	600000	Market shed
16.	CC Road at Biripadarpada at Bagbahal Funda	Golamunda	IAP/2012-13	500000	Courtyard/Cowshed
17.	CC Road at Temri Dingarpad Daspur	-do-	SFC/2012-13	500000	Puja Mandap
18.	CC Road at Amitha village to Sivamandir road Farang	-do-	FCA/2011-12	1592000	Mandap around the temple
19.	CC Road at Karndola Basti, Kandola	Sohella	SFC/2012-13	300000	Puja Mandap around the temple
20.	CC Road at Dampalli Bandhapada, Karndola	-do-	ZP share 2012-13	400000	Canal Bandha
	Total			7671281	

(Source: Information collected from records of respective PSs)

Appendix 3.2.8

(Refer paragraph 3.2.3.6)

Statement showing doubtful payment of ₹ 1.80 crore on Muster roll

(₹ in lakh)

Name of PS	Number of projects	Total project cost	Doubtful payment	Remarks
Bhanjanagar	17	46.42	8.30	Name of some labourers worked in the project (44/IAP) were also found in the Muster Roll of another project (49/IAP) of the same village on the same day.
Baliapal	62	839.52	32.68	There was absence of date of payment, name of work, signature of competent authority/Inspector, non-filling up of required fields such as category of labour, father/husband's name, address, caste, non-attestation of LTIs and forgery of signature of labourers by the writer of the roll. One day's rest was not shown.
Jaleswar	51	177.54	17.42	There were 3 cases where 4-5 labourers were shown as having one father/husband on a single roll. One roll was signed by labourers in three languages i.e. Bengali, Odia and English. Totaling was not done and the roll not passed for payment by the BDO.
Kantapada	57	177.63	16.28	In two cases, 15 days continuous work was shown. In none of the cases, the roll was passed for payment by the BDO, Kantapada. In all cases, there was no one's signature except the executant/J.E./GPTA.
Pallahara	42	140.94	16.86	There were cases of blank muster roll and missing signatures of designated officers
Raghunathpur	75	125.70	14.15	In one case, seven days work was shown. Totalling was not made in any case. In none of the cases, the roll was passed for payment by the BDO.
Golamunda	28	130.00	16.42	One person was paid wages as unskilled labour for 14 days and as semi- skilled labour for seven days in the same work creating doubt on the genuineness of the MR. Payment made to another person (₹3000) without obtaining, the acknowledgement creating doubt on actual payment of wage to the labourers.
Junagarh	26	92.32	13.60	Acknowledgement of labourers was not taken creating doubt on the genuiness of wage payment. Period of work was not recorded, LTIs were not attested. Signatures of labourers found identical.
Narla	26	100.02	16.43	Acknowledgement of one labourer was not taken in MR serial number 1409 to whom ₹630 was paid for 07 days @ ₹90 per day. Acknowledgement of another person was not taken in MR to whom ₹630 was paid for 7 days @ ₹90 per day.
Nuagaon	30	74.50	12.28	Payment was made in excess of engagement in work. 17 labourers were paid ₹9435 for 12 days @ ₹92.50 per day where as they had actually worked for 06 days.

Name of PS	Number of projects	Total project cost	Doubtful payment	Remarks
Ranpur	10	32.50	6.48	LHs were not attested, signatures of labourers were identical to handwriting of the writer of the Muster Roll creating doubt on the genuineness of the wage payment.
Samtala	10	28.29	4.88	Signatures of five labourers were not taken. Period of work and name of project were not recorded in the MR.
Sohela	10	27.20	4.36	Daily labour rate was overwritten. One labourer was paid ₹1140 for 06 days work @ ₹150 per day instead of ₹ 900. Period of presence and total payment were overwritten and corrected.
Total	**444**	**1992.58**	**180.14**	

(Source: Information collected from records of respective PSs)

Glossary of Abbreviations

AA	:	Administrative Approval
AAP	:	Annual Action Plan
ABDO	:	Additional Block Development Officer
ATIR	:	Annual Technical Inspection Report
BDO	:	Block Development Officer
BPL	:	Below Poverty Line
BRGF	:	Backward Region Grant Fund
CC Road	:	Cement Concrete Road
CEO	:	Chief Executive Officer
CFC	:	Central Finance Commission
CSP	:	Centrally Sponsored Plan
DLFA	:	Director Local Fund Audit
DPMU		District Planning and Monitoring Unit
DRDA	:	District Rural Development Agency
DVMC	:	District Vigilance and Monitoring Committee
EO	:	Executive Officer
GGY	:	Gopabandhu Grameen Yojana
GIA	:	Grant-in-Aid
GoI	:	Government of India
GP	:	Gram Panchayat
GPTA	:	Gram Panchayat Technical Assistant
IAP	:	Integrated Action Plan
IAY	:	Indira Awaas Yojana
IPAI	:	Institute of Public Auditors of India
IR	:	Inspection Report
LBA&A	:	Local Bodies Audit and Accounts
MGNREGS	:	Mahatma Gandhi National Rural Employment Guarantee Scheme
MIS	:	Management Information System
MLALAD	:	Member of Legislative Assembly Local Area Development
MoRD	:	Ministry of Rural Development
MORTH		Ministry of Road Transport and Highways

MPLAD	:	Member of Parliament Local Area Development
MPR	:	Monthly Progress Report
MR	:	Muster Roll
OGFR		Orissa General Financial Rules
OGPR		Orissa Gram Panchayat Rules
OLFAR	:	Odisha Local Fund Audit Rules
OPWD	:	Odisha Public Works Department
OTC	:	Odisha Treasury Code
P&C		Planning and Co-ordination
PAMIS	:	Panchayat Accounting and Monitoring Information System
PD	:	Project Director
PL	:	Personal Ledger
PRIASOFT	:	Panchayati Raj Institution Accounting Software
PRIs	:	Panchayati Raj Institutions
PS	:	Panchayat Samiti
SAI		Supreme Audit Institution
SFC	:	State Finance Commission
SGRY	:	Sampoorna Grameen Rozgar Yojana
SGSY	:	Swarnajayanti Grameen Swarozgar Yojana
SLVMC	:	State Level Vigilance and Monitoring Committee
TGS	:	Technical Guidance and Support
TS	:	Technical Sanction
UC	:	Utilisation Certificate
ULB	:	Urban Local Body
VLW	:	Village Level Worker
ZP	:	Zilla Parishad

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ANNUAL TECHNICAL INSPECTION REPORT

ON

PANCHAYATI RAJ INSTITUTIONS

GOVERNMENT OF ODISHA

In terms of the Technical Guidance and Support (TGS) by the Comptroller and Auditor General of India

FOR THE YEAR ENDED MARCH 2014

Office of the Accountant General (G&SSA)
Odisha, Bhubaneswar