

## **APPENDIX -I**

**(Refer Paragraph 1.4 at page 5)**

### **Part A. Government Accounts**

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

#### **Part I: Consolidated Fund**

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 All expenditure of the Government is incurred from this Fund from which no amount can be withdrawn without authorisation from the State Legislature.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

#### **Part II: Contingency Fund**

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

#### **Part III: Public Account**

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

### **II. Form of Annual Accounts**

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

**Part B. List of Indices/Ratios and basis for their calculation**

**(Refer Paragraph 1.4 at page 5)**

<b>Indices/Ratios</b>		<b>Basis for calculation</b>
<b>Sustainability</b>	BCR	Revenue receipts minus all Plan grants (under Major Head 1601- 02, 03, 04) and Non-Plan revenue expenditure
Balance from the current revenue		
Primary Deficit		
Interest Ratio		
Capital Outlay Vs. Capital Receipts	Capital Outlay	Capital expenditure as per Statement No.13 of the Finance Accounts
	Capital Receipts	Internal Loans (net of ways and means advances) + Loans and advances from Government of India + Net receipts from small savings, PF etc. + Miscellaneous Capital Receipts
Total tax receipts Vs. GSDP		
State tax receipts Vs. GSDP		
<b>Flexibility</b>		As above
-Balance from current revenue	Capital Repayments	Disbursements under Major head 6003 and 6004 minus repayments on account of Ways and Means Advances/Overdraft under both the major heads
-Capital repayments Vs. Capital Borrowings	Capital Borrowings	Addition under Major Heads 6003 & 6004 minus addition on account of Ways & Means Advances/Overdraft under both the major heads
	State Tax Receipts	A- Tax Revenue of Statement 11 of Finance Accounts- State's share of net proceeds of Taxes & Duties
	Total Tax Receipts	State Tax receipts plus State's share of Union Taxes
Incomplete Projects		
-Total Tax Receipts Vs. GSDP		
-Debt Vs. GSDP		
<b>Vulnerability</b>		
-Revenue Deficit		Paragraph No. 1.9.1 of the Audit Report
-Fiscal Deficit		Paragraph No. 1.9.1 of the Audit Report
-Primary Deficit Vs. Fiscal Deficit	Primary Deficit	Fiscal Deficit minus interest payments
Total outstanding guarantees including letters of comfort Vs. Total revenue receipts of the Government	Outstanding guarantees	Statement-IV
	Revenue Receipts	Statement-II
Assets Vs. Liabilities	Assets and Liabilities	Statement-I
	Debt	Borrowings and other obligations at the end of the year (Statement No. 4 of the Finance Accounts)
Buoyancy of a parameter		<u>Rate of growth of the parameter</u> GSDP Growth
Buoyancy of a parameter(X) with respect to another parameter (Y)		<u>Rate of Growth of the parameter(X)</u> Rate of Growth of the Parameter(Y)
Rate of Growth (ROG)		$[(\text{Current year Amount}/\text{Previous year amount})-1]*100$
Trend/Average		Trend of growth over a period of 5 years [LOGEST(Amount of 1996-97:Amount of 2001-02)-1]*100
Development Expenditure		Social Services+Economic Services
Weighted Interest Rate (Average interest paid by the State)		$\text{Interest Payment}/[(\text{Amount of previous year's Fiscal Liabilities}+\text{Current Year's Fiscal Liabilities})/2]*100$

**A P P E N D I X - I I**  
(Refer paragraph 1.7.1 at page 13)  
**Statement showing the yearwise position of wanting Utilisation Certificates**  
(Rupees in crore)

Name of the Bodies audited during 2002-2003 period up to which audited and No. of such bodies audited	Upto 1992-1993	1993-1994	1994-1995	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000	2000-2001	2001-2002	No. of Bodies where year-wise details not available with amount	Total
PANCHAYAT SAMITI												
1999-2000 (7)	6.76	0.53	0.18	0.73	0.82	2.02	2.82	3.68	--	--	19.86	37.40
2000-2001 (12)	2.79	0.32	0.07	0.74	0.57	5.48	7.02	7.11	9.46	--	25.26	58.82
2001-2002 (73)	55.90	5.00	9.50	12.28	8.09	8.77	12.69	16.28	24.08	19.24	156.42	328.25
DRDA (13)	--	--	--	--	--	--	--	--	--	--	589.31	589.31
ITDA (9)	--	--	--	--	--	--	--	--	--	--	55.90	55.90
CADA (2)	--	--	--	--	--	--	--	--	--	--	1.06	1.06
ZSS (2)	--	--	--	--	--	--	--	--	--	--	--	--
Municipality (3)	--	--	--	--	--	--	--	--	--	--	3.27	3.27
OSDMA (1)	--	--	--	--	--	--	--	--	--	--	1.51	1.51
OUAT (1)	--	--	--	--	--	--	--	--	--	--	10.82	10.82
IDCO (1)	--	--	--	--	--	--	--	--	--	--	--	--
BDA (1)	--	--	--	--	--	--	--	--	--	--	--	--
<b>125 Units</b>	<b>65.45</b>	<b>5.85</b>	<b>9.75</b>	<b>13.75</b>	<b>9.48</b>	<b>16.27</b>	<b>22.53</b>	<b>27.07</b>	<b>33.54</b>	<b>19.24</b>	<b>863.41</b>	<b>1086.34</b>

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**APPENDIX-III**

(Refer paragraph 1.7.2 at page 15)

**Statement showing Misappropriation, losses etc. reported upto 31 March 2003 pending finalisation at the end of June 2003**

**(Rupees in lakh)**

Sl. No.	Name of the Department	Awaiting Departmental/ Criminal investigation		Departmental action started, but not finalised		Criminal proceedings finalised but execution of certificate cases for recovery of the amount pending		Awaiting orders for recovery or write off		Pending in the court of law		Total	
		A		B		C		D		E		F	
		Number of items	Amount	Number of items	Amount	Number of items	Amount	Number of items	Amount	Number of items	Amount	Number of items	Amount
1	Finance	2	0.09	1	0.17	0	0.00	13	10.73	7	3.66	23	14.65
2	Revenue	6	1.74	19	5.08	27	5.30	70	9.78	11	20.75	133	42.65
3	Excise	0	0.00	1	0.21	0	0.00	1	0.10	0	0.00	2	0.31
4	Law	3	3.15	4	2.82	1	0.15	11	1.47	7	4.09	26	11.68
5	Water Resources	103	137.27	251	83.96	2	0.01	24	12.84	18	2.30	398	236.38
6	Rural Development	40	18.08	37	14.40	1	0.03	0	0.00	9	3.21	87	35.72
7	Energy	3	241.25	5	1.35	1	1.17	0	0.00	1	0.34	10	244.11
8	Industries	6	5.15	4	4.82	0	0.00	13	3.19	1	0.03	24	13.19
9	Textiles and Handloom	0	0.00	0	0.00	0	0.00	1	0.15	0	0.00	1	0.15
10	SC&ST Development	4	0.90	15	4.06	0	0.00	16	1.94	6	2.45	41	9.35
11	Health and Family Welfare	5	15.72	7	7.22	0	0.00	28	14.58	11	24.46	51	61.98
12	General Administration	1	1.23	1	0.95	0	0.00	0	0.00	2	0.71	4	2.89
13	Works	37	37.49	143	171.81	1	0.41	3	3.10	4	3.33	188	216.14
14	Steel and Mines	2	0.35	0	0.00	0	0.00	5	0.63	0	0.00	7	0.98
15	Commerce & Transport	1	0.35	4	1.07	0	0.00	4	2.34	1	0.35	10	4.11

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Sl. No.	Name of the Department	Awaiting Departmental/ Criminal investigation		Departmental action started, but not finalised		Criminal proceedings finalised but execution of certificate cases for recovery of the amount pending		Awaiting orders for recovery or write off		Pending in the court of law		Total	
		A		B		C		D		E		F	
		Number of items	Amount	Number of items	Amount	Number of items	Amount	Number of items	Amount	Number of items	Amount	Number of items	Amount
16 (a)	Education	22	26.37	22	21.94	0	0.00	5	0.98	4	6.88	53	56.17
16 (b)	Text Book	0	0	1	0.31	0	0	7	3.27	4	4.58	12	8.16
17	Fisheries and ARD	22	2.86	8	53.31	0	0.00	29	11.16	7	14.91	66	82.24
18	Agriculture	57	31.88	46	26.00	0	0.00	76	7.33	16	7.43	195	72.64
19	Co-operation	0	0.00	1	0.94	0	0.00	0	0.00	2	3.25	3	4.19
20	Panchayati Raj	27	20.52	15	12.47	2	0.34	12	2.82	8	1.27	64	37.42
21	Home	5	13.04	1	0.17	0	0.00	16	2.97	9	4.35	31	20.53
22	Food Supplies and Consumer Welfare	1	0.00	2	2.93	0	0.00	0	0.00	1	0.09	4	3.02
23	Housing and Urban Development	25	17.90	42	27.71	0	0.00	2	0.19	3	3.29	72	49.09
24	Labour and Employment	1	0.10	0	0.00	0	0.00	3	1.09	2	1.99	6	3.18
25	Information and Public Relation	132	11.62	8	0.60	0	0.00	9	0.45	0	0.00	149	12.67
26	Forest and Environment	73	79.05	195	88.89	5	2.38	153	52.75	9	1.79	435	224.86
27	Women and Child Development	3	2.16	2	1.15	0	0.00	1	0.03	0	0.00	6	3.34
	<b>Total</b>	<b>581</b>	<b>668.27</b>	<b>835</b>	<b>534.34</b>	<b>40</b>	<b>9.79</b>	<b>502</b>	<b>143.89</b>	<b>143</b>	<b>115.51</b>	<b>2101</b>	<b>1471.80</b>

**APPENDIX-IV-A**

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(Refer paragraph 2.3.2 at page 34)

**Statement showing savings of more than 10 per cent during 2002-2003**

Sl. No.	Grant No.	Name of the Grant	Amount of Grant	Savings	Percentage of savings
<b>(Rupees in crore)</b>					
<b>REVENUE SECTION</b>					
1.	1	Home (Voted)	549.58	64.19	12
2.	1	Home (Charged)	9.41	1.11	12
3.	3	Revenue (Voted)	978.25	461.71	47
4.	3	Revenue (Charged)	352.10	209.71	60
5.	5	Finance (Voted)	1556.06	468.27	30
6.	6	Commerce (Voted)	30.42	5.27	17
7.	7	Works (Voted)	287.77	119.15	41
8.	7	Works (Charged)	0.94	0.21	22
9.	9	Food supplies and Consumer Welfare (Voted)	82.51	26.76	32
10.	10	School and Mass Education (Charged)	0.03	0.02	67
11.	11	Scheduled Tribe, Scheduled Castes Development and Minorities and Backward Classes Development (Voted)	357.10	96.13	27
12.	12	Health and Family Welfare (Voted)	588.84	134.37	23
13.	16	Planning and Co-ordination (Voted)	265.66	99.24	37
14.	19	Industries (Voted)	70.95	11.50	16
15.	21	Transport (Charged)	0.03	0.03	100
16.	22	Forest and Environment (Voted)	180.97	73.13	40
17.	23	Agriculture (Voted)	297.07	61.72	21
18.	26	Excise (Voted)	15.09	1.89	13
19.	28	Rural Development (Voted)	209.06	23.40	11
20.	29	Parliamentary Affairs (Voted)	7.86	1.43	18
21.	30	Energy (Voted)	115.66	68.16	59
22.	30	Energy (Charged)	1.40	0.22	16
23.	31	Textile and Handloom (Voted)	27.92	16.63	60
24.	33	Fisheries and Animal Resources Development (Voted)	172.50	68.84	40
25.	34	Co-operation (Voted)	62.07	19.95	32

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Sl. No.	Grant No.	Name of the Grant	Amount of Grant	Savings	Percentage of savings
<b>(Rupees in crore)</b>					
26.	35	Public Enterprises (Voted)	40.64	27.64	68
27.	36	Women and Child Development (Voted)	360.60	75.20	21
28.	2048	Appropriation for reduction or avoidance of Debt (Charged)	90.07	40.00	44
<b>CAPITAL SECTION</b>					
29.	1	Home (Voted)	66.25	30.60	46
30.	5	Finance (Voted)	306.64	180.66	59
31.	7	Works (Voted)	287.70	138.45	48
32.	7	Works (Charged)	0.10	0.10	100
33.	11	Scheduled Tribes and Scheduled Castes Development (Voted)	11.57	2.71	23
34.	12	Health and Family Welfare (Voted)	74.33	27.78	37
35.	13	Housing and Urban Development (Voted)	46.18	15.18	33
36.	20	Water Resources (Voted)	718.69	192.65	27
37.	20	Water Resources (Charged)	2.34	1.80	77
38.	21	Transport (Voted)	1.08	1.08	100
39.	23	Agriculture (Voted)	1.01	0.77	76
40.	24	Steel and Mines (Voted)	9.21	8.70	94
41.	26	Excise (Voted)	1.00	1.00	100
42.	28	Rural Development (Voted)	328.34	131.19	40
43.	30	Energy (Voted)	756.77	554.55	73
44.	32	Tourism and Culture (Voted)	2.44	0.43	18
45.	34	Co-operation (Voted)	35.02	8.11	23
46.	38	Higher Education (Voted)	1.50	0.46	31

**APPENDIX-IV-B**

**(Refer paragraph 2.3.2 at page 34)**

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

Statement showing persistent savings of more than 10 per cent					
Sl. No.	Grant No.	Name of the Grant	Percentage of Savings		
			2000-01	2001-02	2002-03
REVENUE SECTION					
1.	3	Revenue (Voted)	41	62	47
2.	5	Finance (Voted)	39	27	30
3.	10	School and Mass Education (Charged)	60	100	67
4.	11	Scheduled Tribes and Scheduled Castes Development and Minorities and Backward Classes Development (Voted)	20	19	27
5.	12	Health and Family Welfare (Voted)	14	23	23
6.	16	Planning and Co-ordination (Voted)	13	21	37
7.	21	Transport (Charged)	100	100	100
8.	22	Forest and Environment (Voted)	15	16	40
9.	23	Agriculture (Voted)	15	12	21
10.	30	Energy (Voted)	78	61	59
11.	31	Textile and Handloom (Voted)	67	75	60
12.	33	Fisheries and Animal Resources Development (Voted)	14	17	40
13.	34	Co-operation (Voted)	16	14	32
14.	36	Women and Child Development (Voted)	22	20	21
CAPITAL SECTION					
15.	5	Finance (Voted)	36	16	59
16.	7	Works (Voted)	23	37	48
17.	11	Scheduled Tribes and Scheduled Castes Development and Minorities and Backward Classes Development (Voted)	34	34	23
18.	12	Health and Family Welfare (Voted)	22	47	37
19.	13	Housing and Urban Development (Voted)	15	48	33
20.	20	Water Resources (Voted)	31	39	27
21.	20	Water Resources (Charged)	93	42	77
22.	23	Agriculture (Voted)	76	77	76
23.	28	Rural Development (Voted)	58	63	40
24.	30	Energy (Voted)	15	59	73
25.	32	Tourism and Culture (Voted)	70	31	18
26.	38	Higher Education (Voted)	63	15	31



## APPENDIX-V

(Refer paragraph 2.3.3 at Page 34)  
Statement showing the excess expenditure over Provisions

Sl. No.	Number and name of Grant/ Appropriation		Total Grant/ Appropriation (in Rupees)	Expenditure in Rupees	Excess over Grant/ Appropriation
(1)	(2)		(3)	(4)	(5)
(In Rupees)					
Revenue Section					
1. Voted					
1.	15	Sports and Youth Services	5,43,59,000	7,18,74,326	1,75,15,326
2.	20	Water Resources	193,84,95,000	198,40,49,376	4,55,54,376
	TOTAL		199,28,54,000	205,59,23,702	6,30,69,702
2 . C h a r g e d					
1.	8	Orissa Legislative Assembly	13,61,000	14,07,829	46,829
2.	6003	Internal Debt of State Government	6736,84,58,000	7725,36,24,191	988,51,66,191
3.	6004	Loans and Advances from Central Government	552,31,39,000	1626,41,42,454	1074,10,03,454
	TOTAL		7289,29,58,000	9351,91,74,474	2062,62,16,474
	GRAND TOTAL		7488,58,12,000	9557,50,98,176	2068,92,86,176

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**APPENDIX-VI**  
**{Refer paragraph 2.3.5 at page 35}**  
**Statement showing cases where supplementary provision**  
**was unnecessary**

Sl. No.	Number and Name of the Grant/Appropriation		Original Grant/ Appropriation	Supple- mentary Grant/ Appropriation	Expend- iture	Savings
(1)	(2)		(3)	(4)	(5)	(6)
			( R u p e e s i n c r o r e )			
REVENUE SECTION						
1.	1	Home (Voted)	535.35	14.23	485.39	64.19
2.	2	General Administration (Voted)	23.34	1.68	22.84	2.18
3.	3	Revenue (Voted)	538.61	439.64	516.54	461.71
4.	4	Law (Voted)	39.96	0.95	38.54	2.37
5.	5	Finance (Voted)	1554.89	1.17	1087.79	468.27
6.	6	Commerce (Voted)	28.01	2.41	25.15	5.27
7.	7	Works (Voted)	282.05	5.72	168.62	119.15
8.	8	Orissa Legislative Assembly (Voted)	8.24	0.40	8.08	0.56
9.	9	Food Supplies and Consumer Welfare (Voted)	75.64	6.87	55.75	26.76
10.	10	School and Mass Education (Voted)	1662.63	55.88	1577.89	140.62
11.	11	Scheduled Tribes, Scheduled Castes Development Department and Minorities and Backward Classes Development Department (Voted)	315.67	41.43	260.97	96.13
12.	12	Health and Family Welfare Department (Voted)	570.80	18.04	454.47	134.37
13.	14	Labour and Employment (Voted)	26.51	0.61	25.28	1.84
14.	16	Planning and Co-ordination (Voted)	262.03	3.63	166.42	99.24
15.	19	Industries (Voted)	67.15	3.80	59.45	11.50
16.	22	Forest and Environment (Voted)	175.48	5.49	107.84	73.13
17.	23	Agriculture (Voted)	284.38	12.68	235.34	61.72
18.	24	Steel and Mines (Voted)	14.18	0.90	13.68	1.40
19.	26	Excise (Voted)	14.12	0.97	13.20	1.89
20.	28	Rural Development (Voted)	186.39	22.67	185.66	23.40
21.	29	Parliamentary Affairs (Voted)	7.41	0.45	6.43	1.43
22.	29	Parliamentary Affairs (Charged)	2.39	0.06	1.84	0.61
23.	30	Energy (Voted)	66.58	49.08	47.50	68.16
24.	31	Textiles and Handloom (Voted)	27.28	0.64	11.29	16.63
25.	32	Tourism and Culture (Voted)	16.92	0.22	16.61	0.53
26.	33	Fisheries and Animal Resources (Voted)	164.10	8.40	103.66	68.84
27.	34	Co-operation (Voted)	54.98	7.09	42.12	19.95
	Total		7005.09	705.11	5738.35	1971.85

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Sl. No.	No. and Name of the Grant/Appropriation		Original Grant/ Appropriation	Supple-mentary Grant/ Appropriation	Expend-iture	Savings
(1)	(2)		(3)	(4)	(5)	(6)
			( R u p e e s i n c r o r e )			
CAPITAL SECTION						
1.	1	Home (Voted)	44.78	21.47	35.65	30.60
2.	5	Finance (Voted)	281.18	25.46	125.98	180.66
3.	7	Works (Voted)	189.71	98.00	149.26	138.45
4.	13	Housing and Urban Development (Voted)	43.47	2.71	31.00	15.18
5.	28	Rural Development (Voted)	265.87	62.47	197.15	131.19
6.	30	Energy (Voted)	605.00	151.77	202.22	554.55
	TOTAL		1430.01	361.88	741.26	1050.63
	GRAND TOTAL:		8435.10	1066.99	6479.61	3022.48

## APPENDIX-VII

{Refer paragraph 2.3.5 at page 35}

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

Sl. No.	Number and Name of the Grant/ Appropriation	Original Grant/ Appropriation	Expend-iture	Additional require-ment	Supple-mentary provision	Final savings
( R u p e e s i n c r o r e )						
<b>REVENUE SECTION</b>						
1.	3	Revenue (Charged)	120.69	142.39	21.70	209.71
2.	13	Housing and Urban Development (Voted)	263.85	268.09	4.24	18.47
3.	17	Panchayati Raj (Voted)	347.86	462.91	115.05	18.12
4.	21	Transport (Voted)	12.61	13.00	0.39	1.03
5.	25	Information and Public Relations (Voted)	13.15	14.72	1.57	0.98
6.	38	Higher Education (Voted)	271.40	271.77	0.37	7.69
<b>Total</b>		<b>1029.56</b>	<b>1172.88</b>	<b>143.32</b>	<b>399.32</b>	<b>256.00</b>
<b>CAPITAL SECTION</b>						
1.	11	Scheduled Tribes, Scheduled Castes Development and Minority and Backward Classes Development (Voted)	7.55	8.86	1.31	2.71
2.	19	Industries (Voted)	1.36	11.09	9.73	0.78
3.	20	Water Resources (Voted)	523.47	526.04	2.57	192.65
4.	22	Forest and Environment (Voted)	130.53	132.95	2.42	4.50
5.	24	Steel and Mines (Voted)	0.20	0.50	0.30	8.71
6.	32	Tourism and Culture (Voted)	1.58	2.01	0.43	0.43
7.	34	Co-operation (Voted)	20.76	26.91	6.15	8.11
<b>Total</b>		<b>685.45</b>	<b>708.36</b>	<b>22.91</b>	<b>240.80</b>	<b>217.89</b>
<b>Grand Total</b>		<b>1715.01</b>	<b>1881.24</b>	<b>166.23</b>	<b>640.12</b>	<b>473.89</b>

**APPENDIX-VIII**  
**{Refer Paragraph 2.3.5 at page 36}**  
**Statement showing cases where supplementary provision**  
**was inadequate**

Sl. No.	Number and Name of the Grant/ Appropriation		Original provision	Supple-mentary provision	Total provision	Expenditure	Excess of Expenditure over total provision
			( R u p e e s i n c r o r e )				
Revenue Section							
1.	15	Sports and Youth Services (Voted)	5.16	0.28	5.44	7.19	1.75
2.	20	Water Resources (Voted)	178.76	15.09	193.85	198.41	4.56
Capital Section							
1.	6003	Internal Debt of the State Government (Charged)	1736.85	5000.00	6736.85	7725.37	988.52
Total			1920.77	5015.37	6936.14	7930.97	994.83

Contd.

**APPENDIX-IX**

**(Refer paragraph 2.3.7 at page 36)**

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

Sl. No.	Number and Name of the Grant/Appropriation		Major Head/Minor Head/Sub-Head	Total Grant	Actual expenditure	Savings
1	2		3	4	5	6
				(Rupees in crore)		
1.	3	Revenue	2245-Relief on Account of Natural Calamities-State Plan-State Sector-02-Floods, Cyclones etc. FFF-193-Assistance to Local Bodies and other Non-Govt. Bodies and Institutions. FFF-1 Grants to OSDMA	173.00	61.28	111.72
2.	7	Works	5054-Capital Outlay on Roads and Bridges-State Plan-State Sector-04-District and Other Roads-BBB.796-Tribal Area Sub-Plan	10.75	8.02	2.73
3.	7	Works	5054-Capital Outlay on Roads and Bridges-State Plan-State Sector-04-District and Other Roads-CCC 800-Other Expenditure- CCC.1-Road Development programme.	83.90	51.17	32.73
4.	12	Health and Family Welfare	2211-Family Welfare-Central Plan-District Sector-000-8 Rural Family Welfare Sub-Centres	20.01	16.11	3.90
5.	20	Water Resources	2701-Major and Medium Irrigation-State Plan-State Sector-XXX.001. Ayacut Development. XXX-1. Grants in aid to Command Area Development Authority.	3.74	--	3.74
6.	20	Water Resources	4701-Capital Outlay on Major and Medium Irrigation-State Plan-State Sector-01-Major Irrigation-(Commercial) KKKK-202. Rengali Irrigation Project KKKK-1. Funded under W.C.P.	50.59	47.94	2.65
7.	20	Water Resources	4701-Capital Outlay on Major and Medium Irrigation-State Plan-State Sector-01-Major Irrigation-(Commercial)KKKK-202-Rengali Irrigation Project-KKKK-2. Funded by O.C.C.F.	70.37	69.22	1.15
8.	20	Water Resources	4701-Capital Outlay on Major and Medium Irrigation-State Plan-State Sector-01-Major Irrigation (Commercial)KKKK-202 Rengali Irrigation Project. KKKK-3. Left Bank Canal (Funded by A.I.B.P.)	4.00	0.02	3.98
9.	20	Water Resources	4701-Capital Outlay on Major and Medium Irrigation-State Plan-State Sector-01-Major Irrigation (Commercial)KKKK-202 Rengali Irrigation Project. KKKK-4. Right Bank Canal (Funded by A.I.B.P.)	42.94	32.21	10.73
10.	20	Water Resources	4701-Capital Outlay on Major and Medium Irrigation-State Plan-State Sector-01-Major Irrigation (Commercial) LLLL-210. Kanpur Irrigation Project	30.25	1.21	29.04

Contd.

Sl. No.	Number and Name of the Grant/Appropriation		Major Head/Minor Head/Sub-Head	Total Grant	Actual expenditure	Savings
1	2		3	4	5	6
			(Rupees in crore)			
11.	20	Water Resources	4701-Capital Outlay on Major and Medium Irrigation-State Plan-State Sector-01-Major Irrigation (Commercial)MMMM-212. Subarnarekha Irrigation Project.	31.70	28.51	3.19
12.	20	Water Resources	4701-Capital Outlay on Major and Medium Irrigation-State Plan-State Sector-01-Major Irrigation (Commercial)NNNN-219. Naraj Barrage.	27.12	20.27	6.85
13.	20	Water Resources	4701-Capital Outlay on Major and Medium Irrigation-State Plan-State Sector-01-Major Irrigation (Commercial) SSSS-796. Tribal Area Sub-plan. SSSS-1. Upper Kolab Irrigation Project	11.19	7.31	3.88
14.	20	Water Resources	4701-Capital Outlay on Major and Medium Irrigation-State Plan-State Sector-01-Major Irrigation (Commercial) SSSS-2. Upper Indravati Irrigation Project	28.10	17.55	10.55
15.	20	Water Resources	4701-Capital Outlay on Major and Medium Irrigation-State Plan-State Sector-01-Major irrigation (Commercial). SSSS-3. Potteru Irrigation Project	18.05	15.21	2.84
16.	20	Water Resources	4701-Capital Outlay on Major and Medium Irrigation-State Plan-State Sector-03-Medium Irrigation (Commercial) UUUU-216. Pipeline Projects under A.I.D.P. UUUU-1. Survey and Investigation.	4.00	1.27	2.73
17.	20	Water Resources	4701-Capital Outlay on Major and Medium Irrigation-State Plan-State Sector-03-Medium Irrigation (Commercial) UUUU.12. Improvement of Sasan Canal (AIBP)	11.00	6.94	4.06
18.	20	Water Resources	4701-Capital Outlay on Major and Medium Irrigation-State Plan-State Sector-03-Medium Irrigation (Commercial) YYYY-315. Upper Jonk Irrigation Project.	13.97	7.62	6.35
19.	20	Water Resources	4701-Capital Outlay on Major and Medium Irrigation-State Plan-State Sector-03-Medium Irrigation (Commercial) ZZZZ-319. Baghalati Irrigation Project	4.02	2.35	1.67
20.	20	Water Resources	4701-Capital Outlay on Major and Medium Irrigation-State Plan-State Sector-03-Medium Irrigation (Commercial) AAAA-320. Sapua Badojore Irrigation Project	3.41	1.34	2.07
21.	20	Water Resources	4701-Capital Outlay on Major and Medium Irrigation-State Plan-State Sector-03-Medium Irrigation (Commercial) BBBB-331. Manajane Irrigation Project.	13.26	11.78	1.48

Concl'd.

Sl. No.	Number and Name of the Grant/Appropriation		Major Head/Minor Head/Sub-Head	Total Grant	Actual expenditure	Savings
1	2		3	4	5	6
				(Rupees in crore)		
22.	20	Water Resources	4701-Capital Outlay on Major and Medium Irrigation-State Plan-State Sector-03-Medium Irrigation (Commercial) CCCCC-339 Other Pipeline Projects. CCCCC-1. Pipeline Projects (NABARD Assistance)	24.42	15.69	8.73
23.	20	Water Resources	4701-Capital Outlay on Major and Medium Irrigation-State Plan-State Sector-03-Medium Irrigation (Commercial) EEEEE-393. Water Resources Consolidation Project (E.A.P) EEEEE-1. Institutional Strengthening.	80.49	53.67	26.82
24.	20	Water Resources	4701-Capital Outlay on Major and Medium Irrigation-State Plan-State Sector-03-Medium Irrigation (Commercial) HHHHH-401. Rukura Irrigation Project	3.00	1.38	1.62
25.	20	Water Resources	4701-Capital Outlay on Major and Medium Irrigation-State Plan-State Sector-03-Medium Irrigation (Commercial) IIIII-796-Tribal Area Sub-plan. IIIII-1. Badanalla Irrigation Project	5.13	3.56	1.57
26.	20	Water Resources	4701-Capital Outlay on Major and Medium Irrigation-State Plan-State Sector-03-Medium Irrigation (Commercial) IIIII-796-Tribal Area Sub-plan. IIIII-3. Titilagarh Irrigation Project	11.00	8.67	2.33
27.	20	Water Resources	4702-Capital Outlay on Minor Irrigation-State Plan-District Sector-LLLLL-796-Tribal Area Sub-plan LLLLL-1. On going MIPS.	5.32	3.53	1.79
28.	20	Water Resources	4702-Capital Outlay on Minor Irrigation-State Plan-District Sector-LLLLL-2. Ongoing scheme under A.I.B.P.	12.70	3.18	9.52
29.	20	Water Resources	4702-Capital Outlay on Minor Irrigation-State Plan-District Sector-MMMMM-800-Other expenditure. MMMMM-1. Continuing Projects	19.69	13.18	6.51
30.	22	Forest and Environment	2406-Forestry and Wildlife-State Plan-State Sector-01-Forestry. Q.102-Social and Farm Forestry	27.13	1.70	25.43
31.	22	Forest and Environment	2406-Forestry and Wildlife-State Plan-State Sector-01-Forestry. S-796 Tribal Area Sub-plan S-1 Social Forestry (SIDA Assisted)	17.87	--	17.87
32.	22	Forest and Environment	2406-Forestry and Wildlife-Central Plan-District Sector-01-Forestry-AA.102-Social and Farm Forestry-AA.1-Integrated afforestation and Eco-Development Project.	10.00	6.88	3.12
33.	22	Forest and Environment	4406-Capital Outlay on Forestry and Wildlife-State Plan-District Sector-01-Forestry-SS-102-Social and Farm Forestry. SS1-Economic Plantation/Rehabilitation of Degraded Forest	15.96	12.23	3.73



Concl'd.

Sl. No.	Number and Name of the Grant/Appropriation		Major Head/Minor Head/Sub-Head	Total Grant	Actual expenditure	Savings
1	2		3	4	5	6
				(Rupees in crore)		
34.	22	Forest and Environment	4406-Capital Outlay on Forestry and Wildlife-State Plan-District Sector-01-Forestry-TT-796-Tribal Area Sub-plan	10.97	4.27	6.70
35.	23	Agriculture	2401-Crop Husbandry-State Plan - State Sector-M-103-Seeds. M.2-Negotiable loan to create area under irrigation by exploiting ground water potential for Agricultural Development in the State	15.00	7.98	7.02
36.	23	Agriculture	2401-Crop Husbandry-Centrally Sponsored Plan-District Sector-GG.108-Commercial Crops. GG.2-National Pulse Development Programme	1.80	0.41	1.39
37.	23	Agriculture	2401-Crop Husbandry-Centrally Sponsored Plan-District Sector-II.119-Horticulture and Vegetable Crops-II.1-Macro management of Agricultural Supplementation/Complementation of States efforts through work plan (Horticulture)	12.00	4.66	7.34
38.	23	Agriculture	2401-Crop Husbandry-Centrally Sponsored Plan-District Sector-KK.800-Other expenditure. KK.1-Macro management of Agricultural Supplementation/Complementation of States efforts through work plan.	18.00	7.12	10.88
39.	30	Energy	2801-Power-State Plan-State Sector-06-Rural electrification. G-800 other expenditure. G-8-Subsidy to WESCO for rural electrification through conventional sources	28.07	8.22	19.85
40.	30	Energy	2801-Power-State Plan-State Sector-06-Rural electrification. G-800 other expenditure. G-9. Subsidy to SOUTHCO for rural electrification through conventional sources	32.57	1.00	31.57
<b>Total</b>				<b>1006.49</b>	<b>564.66</b>	<b>441.83</b>

**APPENDIX-X**

Contd.

(Refer paragraph 2.3.8 at page 36)

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

Sl. No.	No. and Name of the grant	Head of Account	Total/ Final Grant	Expendi- ture	Excess
			(Rupees in crore)		
1.	3 Revenue	2245-Relief on Account of Natural Calamities-02-Flood, Cyclone etc. JJ-106-Repairs and Restoration of Damaged Roads and Bridges	1.06	8.95	7.89
2.	3 Revenue	2245-Relief on Account of Natural Calamities-02-Flood, Cyclone etc.-XX-122-Repair/Restoration of Damaged Irrigation and Flood Protection Works-XX-1 Repair/Restoration of Irrigation and Flood Protection Works	Nil	3.34	3.34
3.	3 Revenue	2245-Relief on Account of National Calamities-02-Flood, Cyclone etc.-XX-122 Repair/Restoration of damaged Irrigation and Flood Control works-XX-2 Repair/Restoration of Minor Irrigation Works	Nil	1.96	1.96
4.	4 Law	2014-Administration of Justice-A-105-Civil and Session Courts	20.73	22.05	1.32
5.	4 Law	2014-Administration of Justice C-114-Legal Advisor and Counsels. C-1 Advocate General	1.89	3.36	1.47
6.	7 Works	2059-Public Works-80-General-F-729-Suspense-F-1-Public Works	5.00	11.33	6.33
7.	7 Works	5054-Capital Outlay on Roads and Bridges. 03-Highways. WW.800-Other Expenditure. WW-1-Construction of Loop Road at different check gate of Commercial Tax Organisation	0.53	10.84	10.31
8.	13 Housing and Urban Development	2215-Water Supply and Sanitation-01-Water Supply-F-101-Urban Water Supply Programmes. F-1-Maintenance and Repairs	67.69	71.13	3.44
9.	20 Water Resources	2701-Major and Medium Irrigation-80-General-DDD-001-Direction and Administration	17.95	19.55	1.60
10.	20 Water Resources	2701-Major and Medium Irrigation-80-General. GGG-052-Machinery and Equipment	(-)3.83	(-)2.21	1.62
11.	20 Water Resources	2701-Major and Medium Irrigation 80-General.HHH-799-Suspense-HHH-1-Engineers-in-Chief	1.00	4.95	3.95
12.	20 Water Resources	4701-Capital Outlay on Major and Medium Irrigation-State Plan-State Sector-01-Major Irrigation (Commercial)-OOOO-220 Mahanadi Chitrotpala Island Irrigation Project	18.77	22.51	3.74

Concl'd.

Sl. No.	No. and Name of the grant	Head of Account	Total/ Final Grant	Expendi- ture	Excess
			(Rupees in crore)		
13.	22 Forest and Environment	2406-Forestry and Wildlife-01-Forestry-A-001-Direction and Administration. A-2-Field and Establishment (Circle Office)	0.24	11.69	11.45
14.	22 Forest and Environment	2406-Forestry and Wildlife-01-Forestry-A-001-Direction and Administration-A-3-Field and Establishment (Division Office)	1.67	31.71	30.04
15.	22 Forest and Environment	2406-Forestry and Wildlife-01-Forestry-G.101-Forest Conservation, Development and Regeneration G-1-Field Establishment (Circle Office)	1.66	5.72	4.06
16.	23 Agriculture	2401-Crop Husbandry- D.103-Seeds-D.4-Personal Ledger Account for Purchase and Distribution of Seeds, Fertilisers etc	4.00	21.76	17.76
17.	28 Rural Development	2059-Public Works-01-Office Building 80-General. C-001-Direction and Administration	(-)5.07	3.38	8.45
18.	28 Rural Development	2059-Public Works-01-Office Building-80-General. D-052-Machinery and equipment	(-)9.24	(-)5.14	4.10
19.	28 Rural Development	2215-Water Supply and Sanitation-01-Water Supply. I-102-Rural Water Supply Programmes-I-1. Maintenance and Repairs	12.49	14.54	2.05
<b>Grand Total</b>			<b>136.54</b>	<b>261.42</b>	<b>124.88</b>

**APPENDIX-XI**

(Refer paragraph 2.3.10 at page 36)

**Statement showing Injudicious Surrenders**

Sl. No.	Number and Name of the Grant	Total savings	Amount surrendered	Amount not surrendered
( Rupees in crore )				
<b>REVENUE SECTION (VOTED)</b>				
1.	1 Home	64.19	49.39	14.80
2.	3 Revenue	461.71	354.00	107.71
3.	5 Finance	468.27	Nil	468.27
4.	7 Works	119.15	9.27	109.88
5.	10 School and Mass Education	140.62	108.09	32.53
6.	11 Scheduled Tribes, Scheduled Castes Development and Minorities and Backward Classes Development	96.13	92.04	4.09
7.	12 Health and Family Welfare	134.37	97.53	36.84
8.	13 Housing and Urban Development	18.47	14.44	4.03
9.	17 Panchayati Raj	18.12	12.41	5.71
10.	20 Water Resources	4.56	Nil	4.56
11.	22 Forests and Environment	73.00	24.08	48.92
12.	23 Agriculture	61.72	11.36	50.36
13.	30 Energy	68.16	Nil	68.16
14.	33 Fisheries and Animal Resources Development	68.84	66.36	2.48
15.	36 Women and Child Development	75.20	69.50	5.70
16.	38 Higher Education	7.69	3.99	3.70
<b>CAPITAL SECTION (VOTED)</b>				
1.	5 Finance	180.66	Nil	180.66
2.	7 Works	138.45	94.96	43.49
3.	22 Forest and Environment	4.50	0.67	3.83
4.	24 Steel and Mines	8.70	1.59	7.11
5.	30 Energy	554.55	Nil	554.55
<b>Total</b>		<b>2767.00</b>	<b>1009.68</b>	<b>1757.38</b>

## APPENDIX-XII

(Refer Paragraph 2.3.11 at page 37)

## Statement showing excessive surrenders

Sl. No.	Number and Name of the Grant	Total Savings	Amount surren-dered	Amount surrendered in excess
		(Rupees in crore)		
REVENUE SECTION (VOTED)				
1.	4 Law	2.37	3.10	0.73
2.	28 Rural Development	23.40	30.64	7.24
REVENUE SECTION (CHARGED)				
1.	2 General Administration	0.20	0.31	0.11
CAPITAL SECTION (VOTED)				
1.	3 Revenue	0.07	0.15	0.08
2.	13 Housing and Urban Development	15.18	17.20	2.02
3.	28 Rural Development	131.19	223.75	92.56
4.	33 Fisheries and Animal Resources Development	0.19	0.65	0.46
CAPITAL SECTION (CHARGED)				
	Nil			
Total		172.60	275.80	103.20

**APPENDIX-XII-A**

**(Refer paragraph 2.3.12 at page 37)**

**Statement showing unrealistic Surrender**

Sl. No.	Number and name of the Grant	Expenditure exceeded Grants by	Amount surrendered though there was no savings
		( Rupees in crore )	
REVENUE SECTION (Voted)			
1.	15 Sports and Youth Services	1.75	0.04
CAPITAL SECTION (Voted)			
		Nil	
CAPITAL SECTION (Charged)			
1.	6003 Internal Debt of the State Government	988.52	28.65
	Total	990.27	28.69

Contd.

## APPENDIX-XIII

(Refer paragraph 2.3.13 at page 37)

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

Sl. No.	Grant Number and Name of the Department	Head of Account	Total Provision	Totally surrendered/re-appropriated
1	2	3	4	5
			(Rupees in lakh )	
1.	3 Revenue	2030-Stamps and Registration-State Plan-District Sector-03-Registration-N-001-Direction and Administration-N-1-District Establishment	100.00	100.00
2.	3 Revenue	2030-Stamps and Registration-Central Plan-District Sector-03-Registration-O-001-Direction and Administration.-O-1-Computerisation of District Registration offices	500.00	500.00
3.	3 Revenue	2245-Relief on Account of Natural Calamities-80-General DDD-Lump Provision	12597.95	12597.95
4.	3 Revenue	2245-Relief on Account of Natural Calamities-80-General EEE-Lump Provision (N.C.C.F)	36597.05	36597.05
5.	6 Commerce	2071-Pensions and Other Retirement Benefits 01-Civil J-101. Superannuation and Retirement allowances J-1-Voluntary Separation Scheme for NMR/DLR/Work charged etc.	182.03	182.03
6.	7 Works	4059-Capital outlay on Public Works-State Plan-State Sector-V-796-Tribal Area Sub-plan.	140.00	140.00
7.	12 Health and Family Welfare	2210-Medical and Public Health. State Plan-District Sector 01-Urban Health Services-Allopathy FF-110-Hospital and Dispensaries	30.00	30.00
8.	12 Health and Family Welfare	2210-Medical and Public Health. State Plan-District Sector 01-Urban Health Services-Allopathy GG-796-Tribal Area Sub-plan	21.00	21.00
9.	12 Health and Family Welfare	2210-Medical and Public Health. State Plan-District Sector 03-Rural Health Services-Allopathy. HH-102-Subsidiary Health Centres	35.05	35.05
10.	12 Health and Family Welfare	2210-Medical and Public Health. State Plan-District Sector 03-Rural Health Services-Allopathy. JJ-104-Community Health Centres	56.70	56.70
11.	12 Health and Family Welfare	2210-Medical and Public Health. State Plan-District Sector 03-Rural Health Services-Allopathy-KK-796-Tribal Area Sub-plan KK-1 Subsidiary Health Centres	12.50	12.50
12.	12 Health and Family Welfare	2210-Medical and Public Health. State Plan-District Sector 03-Rural Health Services-Allopathy-KK-796-Tribal Area Sub-plan KK-3 Community Health Centres	35.11	35.11
13.	12 Health and Family Welfare	2210-Medical and Public Health. Centrally Sponsored Plan-State Sector-06-Public Health-WW-101-Prevention and Control of diseases	76.00	76.00
14.	12 Health and Family Welfare	2211-Family Welfare-Central Plan-State Sector-III-106-Mass Education	80.34	80.34
15.	13 Housing and Urban Development	2216-Housing-State Plan-State Sector-80-General T-796-Tribal Area Sub-plan	92.00	92.00
16.	13 Housing and Urban Development	2216-Housing State Plan-State Sector-80-General U-800 Other expenditure	308.00	308.00

Concl'd.

Sl. No.	Grant Number and Name of the Department	Head of Account	Total Provision	Totally surrendered/ reappropriated
1	2	3	4	5
			<b>(Rupees in lakh )</b>	
17.	13 Housing and Urban Development	2217-Urban Development-State Plan-State Sector-05-Other Urban Development Schemes- EE-789. Special component plan for scheduled castes	17.00	17.00
18.	13 Housing and Urban Development	4215-Capital Outlay on Water Supply and Sanitation Centrally Sponsored Plan-District Sector-01-Water Supply. FFF-796-Tribal Area Sub-plan- FFF-1- Urban Water Supply	92.00	92.00
19.	30 Energy	2801-Power-State Plan-State Sector-06-Rural electrification-G-800-other expenditure G-10. Subsidy to CESCO for rural electrification through conventional sources	47.25	47.25
20.	30 Energy	2801-Power-State Plan-State Sector-06-Rural electrification-G-800-other expenditure. G-11. Subsidy to NESCO for rural electrification through conventional sources	94.50	94.50
21.	30 Energy	2801-Power-State Plan-State Sector-06-Rural electrification-G-800-other expenditure. G-12 Subsidy to WESCO for rural electrification through conventional sources	236.25	236.25
22.	30 Energy	2801-Power-State Plan-State Sector-06-Rural electrification-G-800-other expenditure. G-13 Subsidy to SOUTHCO for rural electrification through conventional sources	386.00	386.00
23.	31 Textiles and Handloom	2851-Village and Small Industries -Central Plan-State Sector-L-103 Handloom Industries, L-3. Deenadayal Hathkangha Protshahan Yojana	546.86	546.86
24.	31 Textiles and Handloom	2851-Village and Small Industries -Central Plan-State Sector-M-796. Tribal Area sub-plan. M-2 Deendayal Hathkangha Protshahan Yojana	156.14	156.14
25.	31 Textiles and Handloom	2851-Village and Small Industries -Centrally Sponsored Plan-State Sector-P-103. Handloom Industries. P-1-Thrift Deposit-Handloom Weavers Savings and Security scheme	11.67	11.67
26.	31 Textiles and Handloom	2851-Village and Small Industries-Centrally Sponsored Plan-State Sector-P-103-Handloom Industries. P-5-Deendayal Hathkargha Protshahan Yojana	530.27	530.27
27.	31 Textiles and Handloom	2851-Village and Small Industries -Centrally Sponsored Plan-State Sector-Q-796 Tribal Area Sub-plan. Q-4. Deendayal Hathkargha Protshahan Yojana	151.39	151.39
28.	36 Women and Child Development	2236-Nutrition State Plan-State Sector-02-Distribution of Nutritious Food and beverages CC-101-Special Nutrition Programmes. CC-2 Other charges	1001.00	1001.00
29.	36 Women and Child Development	2236-Nutrition State Plan-State Sector-02-Distribution of Nutritious Food and beverages DD-102-Midday Meals Programmes. DD-1 Other charges	1186.87	1186.87
30.	36 Women and Child Development	2236-Nutrition State Plan-State Sector-02-Distribution of Nutritious Food and beverages EE-796-Tribal Area Sub-plan. EE-2. Special Nutrition Programme	299.00	299.00
<b>Total</b>			<b>55619.93</b>	<b>55619.93</b>



Contd.

**APPENDIX-XIV****(Refer paragraph 2.3.14 at page 37)****Statement showing Anticipated savings not surrendered**

Sl. No.	No. & Name of the Grant	Head of Account	Total Grant	Actual expenditure	Savings
(Rupees in lakh)					
<b>REVENUE SECTION</b>					
1.	5-Finance	2052-Secretariat-General Services-G-Salaries Lump	1093.73	-	1093.73
2.	5-Finance	2071-Pensions and Other Retirement Benefits-01-Civil-L-101-Superannuation and Retirement allowances-L-2-Voluntary retirement-Voluntary superannuation benefits for State Government employees	4000.00	-	4000.00
3.	5-Finance	2071-Pensions and Other Retirement Benefits-01-Civil-L-101-Superannuation and Retirement allowances-L-3-Voluntary separation scheme for NMR, DLR, Work Charged etc.	2500.00	-	2500.00
4.	5-Finance	2071-Pensions and Other Retirement Benefits-01-Civil-T-115-Leave Encashment Benefits on Retirement/Death of Government Servants	5040.19	-	5040.19
5.	5-Finance	2071-Pensions and Other Retirement Benefits-01-Civil-W-800-Other Expenditure-W-1-payment on Account of Invocation of Guarantees	2000.00	-	2000.00
6.	5-Finance	3604-Compensation and Assignment to Local Bodies and Panchayati Raj Institutions-Z-103-Entertainment Tax	50.50	-	50.50
7.	5-Finance	7610-Loans to Government servants etc.-EE-800-Other advances-EE-3-Personal Computer Advance	500.00	-	500.00
8.	7-Works	3054-Roads and Bridges-80-General-P-797-Transfer to/ from Reserve Funds/Deposit Accounts	8919.45	-	8919.45
9.	12-Health and Family Welfare	2211-Family Welfare-Central Plan-State Sector-EEE-001-Direction and Administration-JJJ-200-Other services and supplies	353.69	-	353.69
10.	20-Water Resources	4702-Capital Outlay on Minor Irrigation-State Plan-District Sector-MMMMM-800-other expenditure-MMMMM-4-Lump provision for improvement of MIPs under Biju Krushak Bikash Yojana	2000.32	-	2000.32

Contd.

Sl. No.	No. & Name of the Grant	Head of Account	Total Grant	Actual expenditure	Savings
(Rupees in lakh)					
11.	21-Transport	4235-Capital Outlay on Social Security and Welfare-State Plan-State Sector-O-190-Investments in Public Sector and other Undertakings-O-1-Share capital investment in OSRTC	108.00	-	108.00
12.	23-Agriculture	2401-Crop Husbandry-Central Plan-State Sector-X-105-Manures and Fertilisers-X-1-Improving Fertilisers use in low consumption area with special reference in North-Eastern India	177.10	-	177.10
13.	23-Agriculture	2401-Crop Husbandry-Central Plan-State Sector-X-105-Manures and Fertilisers-X-2-Strengthening of State Pesticide Testing Laboratory	168.00	-	168.00
14.	24-Steel and Mines	2853-Non-Ferrous Mining and Metallurgical Industries-02-Regulation and Development of Mines-C-102- Mineral Exploration- C-6-Technical Assistance to other Agencies	21.57	-	21.57
15.	24-Steel and Mines	2853-Non-Ferrous Mining and Metallurgical Industries-02-Regulation and Development of mines-C-102- Mineral Exploration-C-7- Intensive Mineral Exploration and Assessment of Mineral Resources	345.06	-	345.06
16.	24-Steel and Mines	2853-Non-Ferrous Mining and Metallurgical Industries-02-Regulation and Development of mines-C-102- Mineral Exploration-C-8-Exploration and Development of Coal Resources	30.26	-	30.26
17	30-Energy	2801-Power-State Plan-State Sector-06-Rural Electrification-G-800-Other expenditure-G-7-Subsidy to NESCO for Rural Electrification through conventional sources	1915.51	-	1915.51
18.	30-Energy	2801-Power-State Plan-State Sector-80-General-H-800-Other Expenditure-H-2-Grants-in-aid to GRIDCO for shifting of electrical structure from Baramunda Bus Stand to Maharaja Cinema Hall	92.17	-	92.17
19.	30-Energy	2801-Power-Centrally Sponsored Plan-State Sector-06-Rural Electrification-I-800-Other Expenditure-I-1 Subsidy to CESCO for Rural Electrification through conventional sources	47.25	-	47.25

Concl'd.

Sl. No.	No. & Name of the Grant	Head of Account	Total Grant	Actual expenditure	Savings
(Rupees in lakh)					
20.	30-Energy	2801-Power-Centrally Sponsored Plan-State Sector-06-Rural Electrification-I-800-Other expenditure-I-2-Subsidy to NESCO for Rural Electrification through conventional sources	94.50	-	94.50
21.	30-Energy	2801-Power-Centrally Sponsored Plan-State Sector-06-Rural Electrification-I-800-Other expenditure-I-3-Subsidy to WESCO for Rural Electrification through conventional sources	236.25	-	236.25
22.	30-Energy	2801-Power-Centrally sponsored Plan-State Sector-06-Rural Electrification-I-800- Other expenditure-I-4-Subsidy to SOUTHCO for Rural Electrification through conventional sources	386.00	-	386.00
23.	30-Energy	4801-Capital outlay on Power Projects-State Plan-State Sector-05-Transmission and Distribution, K-190-Investments in public sector and other undertakings	1530.00	-	1530.00
24	30-Energy	6801-Loans for Power Projects-State Plan-State Sector-L-204-Rural Electrification-L-1-Loans to SOUTHCO for Rural Electrification through conventional sources under NABARD(RIDF) Assistance	300.00	-	300.00
25.	30-Energy	6801-Loans for Power Projects-State Plan-State Sector-L-204-Rural Electrification-L-2-Loans to WESCO for Rural Electrification through conventional sources under NABARD (RIDF) Assistance	200.00	-	200.00
26.	30-Energy	6801-Loans for Power Projects-State Plan-State Sector-L-204-Rural Electrification-M-205-Transmission and Distribution. M-3 Strengthening and improvement of distribution system under APDRP	15177.00	-	15177.00
<b>Total</b>			<b>47286.55</b>	<b>NIL</b>	<b>47286.55</b>

**APPENDIX-XV**

(Refer paragraph 2.3.15 at page 37)

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

Sl. No.	No. of the Grant	Name of the Grant/Appropriation	Total Grant	Amount of savings	Savings as a percentage of total grant
1	2	3	4	5	6
( R u p e e s i n c r o r e )					
<b>REVENUE SECTION</b>					
1	3	Revenue (Voted)	978.25	461.71	47
2	3	Revenue (Charged)	352.10	209.71	60
3	5	Finance (Voted)	1556.06	468.27	30
4	7	Works (Voted)	287.77	119.15	41
5	9	Food Supplies and Consumer Welfare (Voted)	82.51	26.76	32
6	11	Scheduled Tribes, Scheduled Castes Development and Minorities and Backward Classes Development (Voted)	357.10	96.13	27
7	12	Health and Families Welfare (Voted)	588.84	134.37	23
8	16	Planning and Co-ordination (Voted)	265.66	99.24	37
9	22	Forest and Environment (Voted)	180.97	73.13	40
10	23	Agriculture (Voted)	297.07	61.72	21
11	30	Energy (Voted)	115.66	68.16	59
12	31	Textile and Handloom (Voted)	27.92	16.63	60
13	33	Fisheries and Animal Resources Development (Voted)	172.50	68.84	40
14	34	Co-operation (Voted)	62.07	19.95	32
15	35	Public Enterprises (Voted)	40.64	27.64	68
16	36	Women and Child Development (Voted)	360.60	75.20	21
17	2048	Appropriation for reduction or avoidance of Debt (Charged)	90.07	40.00	44
<b>CAPITAL SECTION</b>					
1	1	Home (Voted)	66.25	30.60	46
2	5	Finance (Voted)	306.64	180.66	59
3	7	Works (Voted)	287.70	138.45	48
4	11	Scheduled Tribes, Scheduled Castes Development and Minorities and Backward Classes Development (Voted)	11.57	2.71	23
5	12	Health and Family Welfare (Voted)	74.33	27.78	37
6	13	Housing and Urban Development	46.18	15.18	33
7	20	Water Resources (Voted)	718.69	192.65	27
8	20	Water Resources (Charged)	2.34	1.80	77
9	28	Rural Development (Voted)	328.34	131.19	40
10	30	Energy (Voted)	756.77	554.55	73
11	34	Co-operation (Voted)	35.02	8.11	23

## APPENDIX-XVI

(Refer paragraph No. 2.3.16 at page 37)

## Statement of New Service/New Instrument of Service

Sl. No.	Grant No.	Name of the grant	Head of Account	Amount (Rupees in lakh)
1.	1	Home	4216-Capital Outlay on Housing-01-Government Residential Buildings-AAA(a)-107 Police Housing Administration	2147.00
2.	7	Works	4059-Capital Outlay on Public Works-60-other Buildings-T.051-Construction-T-4-Construction of Fire Service Buildings	11.68
3.	7	Works	4202-Capital Outlay on Education, Sports, Arts and Culture-01-General Education-BB(A)-202-Secondary Education	13.92
4.	7	Works	5054-Capital Outlay on Roads and Bridges-03-Highways-VV(A)- 101-Bridges-VV(A)-1-Public Works	240.88
5.	13	Housing and Urban Development	2216-Housing-State Plan-State Sector-02-Urban Housing-S(a)-800-Other expenditure-S(a)-1-Housing Statistical Cell Establishment	7.24
6.	13	Housing and Urban Development	2216-Housing-State Plan-District Sector-03-Rural Housing-U(a)-800-Other expenditure-U(a)-1-Village Housing Scheme	7.98
7.	24	Steel and Mines	2853-Non-Ferrous Mining & Metallurgical Industries- State Plan-State Sector-02-Regulation and Development of Mines-C(b)-102- Mineral Exploration-C(b)-1.Intensive Mineral Exploration and Assessment of Mineral Resources	344.76
8	24	Steel and Mines	2853-Non-ferrous Mining and Metallurgical Industries-State Plan-State Sector-02-Regulation and Development of Mines-C(b)-102-Mineral Exploration-C(b)-2-Technical Assistance to Other Agencies	20.74
9	24	Steel and Mines	2853-Non-ferrous Mining and Metallurgical Industries-State Plan-State Sector-02-Regulation and Development of Mines-C(b)-102-Mineral Exploration-C(b)-3-Exploration and Development of Coal Resources	29.78
<b>Total</b>				<b>2823.98</b>

**APPENDIX-XVII**  
**(Refer paragraph 2.3.17 at page 37)**  
**Statement showing Injudicious Reappropriation**

(Rupees in crore)

Sl. No.	Grants	Head of Account	Grants				Actual Expenditure	Savings
			Original	Supplementary	Augmentation	Total		
1.	3-Revenue	2245-Relief on Account of Natural Calamities-01-Drought-DD-800-Other Expenditure	2.60	--	2.42	5.02	1.99	3.03
2.	3-Revenue	2245-Relief on Account of Natural Calamities 80-General-800 Other Expenditure CCC-2 National Calamity Contingency Fund	Negligible	--	117.87	117.87	100.47	17.40
3.	7-Works	5054-Capital Outlay on Roads and Bridges State Plan-State Sector 03-State Highways YY-101 Bridges	15.83	8.00	0.53	24.36	19.68	4.68
4.	12-Health and Family Welfare	2211-Family Welfare-Central Plan-District Sector OOO-8-Rural Family Welfare Sub-Centres	18.15	--	1.86	20.01	16.11	3.90
5.	12-Health and Family Welfare	2211-Family Welfare-Central Plan-District Sector MMM-101 Rural Family Welfare Services MMM-2 Rural Family	27.01	--	6.06	33.07	31.90	1.17
6.	20-Water Resources	2701-Major and Medium Irrigation-01-Major Irrigation (Commercial) C-102-Hirakud State-I C-1-Direction and Administration	2.01	--	0.03	2.04	0.80	1.24
7.	20-Water Resources	4702-Capital Outlay on Minor Irrigation-State Plan-District Sector MMMM-800 Other Expenditure MMMMM-4 Lump Provision for improvement of M.I.P.S under Biju Krusak Vikash Yojana	10.00	--	10.00	20.00	--	20.00
8.	20-Water Resources	4701-Capital Outlay on Major and Medium Irrigation-State Plan-State Sector-03-Medium Irrigation (Commercial) IIII-796 Tribal Area Sub-Plan IIII-3 Titilagarh Irrigation Project	5.00	4.00	2.00	11.00	8.67	2.33
9.	22-Forest and Environment	2406-Forestry and Wild Life H-102-Social and Farm Forestry H <sub>2</sub> -Economic Plantation/Rehabilitation of Degraded Forest	3.99	0.16	1.03	5.18	1.40	3.78
10.	30-Energy	2801-Power-State Plan-State Sector-60-Rural Electrification-G-800-Other Expenditure-G-9-Subsidy to SOUTHCO for rural electrification through conventional source	7.00	6.56	19.01	32.57	1.00	31.57

**APPENDIX-XVIII**  
**(Refer paragraph 2.3.17 at page 37)**  
**Statement showing Injudicious Reappropriation**

(Rupees in crore)

Sl. No.	Grants	Head of Account	Grants				Actual Expenditure	Savings
			Original	Supplementary	Augmentation	Total		
1.	13-Housing and Urban Development	6717-Loans for Urban Development State Plan State Sector-60-Other Urban Development Schemes KKK-191- Loans to Local Bodies, Corporations etc.	4.11	--	(-)4.10	0.1	1.47	1.46
2.	22-Forestry and Wild Life	2406-Forestry and Wild Life-01-Forestry G-101-Forest Conservations Development and Regeneration G-1-Field Establishment (Circle Office)	2.06	0.06	(-)0.46	1.66	5.72	4.06

**APPENDIX-XIX**

**(Refer paragraph 2.6 at page 40)**

**Statement showing particulars of Major Head under which expenditure during March 2003 was substantial and also exceeded 51 *per cent* of the total expenditure during the year 2002-2003**

Sl. No.	Major Head of Account	Sector	Total expenditure during 2002-2003	Expenditure during March 2003	Percentage of expenditure during March 2003 to total expenditure
			(Rupees in crore)		
1	2	3	4	5	6
1.	2041-Taxes on Vehicle	State Plan	0.49	0.30	61
2.	2203-Technical Education	Centrally Sponsored Plan	0.25	0.23	92
3.	2204-Sports & Youth Services	State Plan	4.36	3.40	72
4.	2220-Information & Publicity	State Plan	2.10	1.08	51
5.	2403-Animal Husbandry	Centrally Sponsored Plan	0.33	0.18	55
6.	2408-Food Storage & Warehousing	Non-Plan	43.09	26.64	62
7.	2408-Food Storage & Warehousing	State Plan	5.73	4.58	80
8.	2810-Non-Conventional Source of Energy	State Plan	1.16	0.66	57
9.	2851-Village & Small Industries	Centrally Sponsored Plan	0.25	0.25	100
10.	2852-Industries	Non-Plan	1.16	1.08	93
11.	2852-Industries	State Plan	0.87	0.83	95
12.	3425-Other Scientific Research	Non-Plan	0.61	0.42	69
13.	3425- Other Scientific Research	State Plan	5.02	4.39	87
14.	3435-Ecology & Environment	State Plan	11.66	11.66	100
15.	3435-Ecology & Environment	Central Plan	1.49	1.15	77



**APPENDIX-XX**

**(Refer paragraph 2.7 at page 40)**

**Statement showing 8443-Civil Deposits-800-Other Deposits**

<b>Year</b>	<b>Opening Balance</b>	<b>Deposit</b>	<b>Withdrawal</b>	<b>Closing Balance</b>
	<b>( R u p e e s i n c r o r e )</b>			
1998-1999	381.34	251.95	170.15	463.14
1999-2000	463.14	215.01	216.99	461.16
2000-2001	461.16	286.84	131.28	616.72
2001-2002	616.72	307.59	180.87	743.44
2002-2003	743.44	227.31	173.46	797.29

**APPENDIX-XXI**

**(Refer paragraph 3.2.9 at page 60)**

**Statement showing the details of the licensees who were issued with conditional drug licence by the Drug Controller, Orissa during 1998-2003**

<b>Sl. No.</b>	<b>Name of the licensee</b>	<b>Category of licence granted</b>	<b>Date on which licence granted/renewed</b>	<b>Period for licence granted</b>	<b>Deficiency noticed in audit</b>
1.	M/s Orichem Laboratory, Puri	Renewal of licence with conditions	6 September 2002	January 1994 to December 2006	Conditional licence was granted for manufacture of 15 items against 8 items recommended by the drug control officials during inspection on 20 May 2002. The firm was notified (12 September 2002) to rectify 5 number of defects within 30 days.
2.	M/s Syamakali Weaving Factory, Gopinathpur	-do-	12 March 2001	January 2001 to December 2002	The firm was notified (8 March 2001) to rectify 7 deficiencies within one month (provision of cutting machine, bleaching of the product in own unit, testing of finished products, uniform health care of the workers, etc.). The DC stated (August 2003) that the deficiencies were complied vide letter dated 27 March 2001. However, no evidence could be shown to audit that the complied conditions were verified.
3.	M/s Maa Surgical, Nuapatna, Tigiria	-do-	31 July 2002	January 2002 to December 2006	The firm was notified (30 July 2002) to comply 8 deficiencies within 30 days (improvement of hygienic condition, provision for testing of raw materials, check of health condition and supply of uniform to workers, fresh consent letter from the approved laboratory of testing, specification of batch size and obtaining test reports from the testing laboratory, labeling of batch with name manufacture and date of manufacture etc). The DC stated (August 2003) that the firm complied with the conditions vide letter dated 10 September 2002. However, no evidence of verification of complied conditions could be shown to audit.
4.	M/s Magnum Pharmatech (P) Ltd. Bhubaneswar	Conditional certificate for renewal of 13 items of cosmetics	1 June 2001	January 2001 to December 2002	As per DC's letter dated 1 June 2001, 5 defects were to be rectified within one month. The DC stated (August 2003) that the firm complied the defects vide the firms letter dated 10 March 2003. However the reply is silent about the verification of the complied conditions.
5.	M/s Asian Drugs and Chemicals, Berhampur	Conditional Certificate of drug licence	8 August 2002	January 2002 to December 2006	As per the certificate dated 8 August 2002, 14 vital deficiencies were to be rectified within 30 days. However, none of the deficiencies were rectified as of March 2003. The DC stated (August 2003) that the firm complied the conditions vide the 'firms letter' dated 25 June 2003. However, the reply was silent about the verification of the complied conditions.

## APPENDIX-XXII

(Refer Paragraph 3.2.9 at page 62)

## Statement showing the poor follow up action in respect of NSQ drugs

Name of the firm/ Validity of licence	Name of drug, Batch No. and Date of Manufacture	Date of declaration of NSQ	Remarks
M/s Trio Pharma, Ahmedabad / Not known	Vitaprot, Batch No VT128 Manufactured on 3 July 1998	17 January 2000 (CIPL)	The ambiguous report dated 19 November 1999 about the drug as "SQ but spurious" was finally modified to "NSQ and spurious" on 17 January 2000 by CIPL, Gaziabad when expiry date was over on 2 January 2000. Hence no prosecution case could be launched by DC against the firm. DC's request to the Commissioner, Food and Drug Control Administration, Gujarat State in February 2000 for taking suitable action under the Act against the firm was not responded as of August 2003.
M/s Paras Pharmaceuticals, Sambalpur/Up to December 1998	a) Cotrimexazole Tab. DS (IP) B.No.22, Manufacturing date: January 2000	16 March 2001	Firm is running without licence. Prosecution cases in respect of (a) and (b) were launched only in August 2002 the results of which were awaited (August 2003). No case was launched against (c) by the DI, Sambalpur on seizing the available stock/purchase and sale bills, other records, raw materials etc. despite instruction of DC to do so (January 2003) followed by reminder (July 2003).
	b) Syrup U.Sol (BP). Batch .No :Tu 107 Manufacturing date: January 2000.	27 December 2001	
	c) Prufen Plus Batch . No.- R-21 Manufacturing date: February 2000	26 August 2002	
M/s Sunny Pharmaceuticals, Sambalpur/ December 2006	a) Enzyspa Liquid. Batch No- EZ0 14, Manufacturing date: February 1999	7 June 1999	Firm recurrently manufactured an NSQ drug. Show cause notice (June 2002) of DC was not responded. DC stated (August 2003) that the firm was served with a notice in July 2003 for personal hearing and disposal of the case.
	b) Enzyspa Liquid Batch No. 036 Manufacturing date: December 2001	15 May 2002	
M/s Bio-tech Medical Private Mehboobnagar (AP)/ Not known	Bathadoxin-12 Batch.No. BM-002 Manufacturing date: March 2000	30 March 2001	No prosecution case was launched as of August 2003 although 3000 phials of the drug were consumed in Cuttack alone by the time the test report was received (May 2001). The DC stated (August 2003) that the DC, Andhra Pradesh was moved for taking action (May 2001) since the firm was located under his jurisdiction. The reply was silent about any follow up action.
M/s Gayatri Pharmaceutical Private Ltd. / Not known	Bactecine suspension Batch No.8809(96) Manufactured: September 1996	May 1998 (SDT and RL)	In response to Drug Recall letter of DI, Jeypore, the local druggist M/s Mancheswar Pharmaceutical from whom the sample was drawn explained that 144 phials of drug were procured from the manufacturing firm in December 1996. Out of this, 67 phials were returned (No details), 33 phials were broken (No details) and balance 44 phials were sold to local dealers (33 phials in March 1996 and 11 phials in July 1996). This was fallacious because sale could not precede the date of procurement. The DI agreed (February 2003) to investigate into the matter at belated stage when the expiry date of drugs was over in August 1998. Further reply awaited (October 2003).

**APPENDIX-XXIII**

**(Refer paragraph 3.2.11 at page 65)**

**Statement showing the details of Not Accepted Quality (NAQ) reports**

Sl.No.	Name of the DI	Year of drawal of non-statutory samples/Month of receipt of NAQ reports	Name of the manufacturing firm	No. of drugs declared NAQ	Name of the testing laboratory
1.	Cuttack-III, Cuttack	<u>1998-99</u> July 1998	M/s Orissa Red Cross Blood Bank Limited, Cuttack	5 LVP fluids	SDT and RL
2.	Puri	<u>1998-1999</u> June 1997 and March 1999	M/s. Lupin Laboratory, Mumbai and M/s Neelachal Chemicals	1 Cephalexin 1 New Phenyle	CDL under NSQED SDT and RL
3.	Ganjam-II, Chatrapur	<u>2000-01</u> November 2000	M/s Chemie India, IE, Cuttack	3 Gauze and bandage items	CDL under NSQED
4.	Keonjhar	<u>2000-01</u> November 2000	M/s Brij Textiles, Delhi	1 Gauze and bandage items	CDL under NSQED
5.	Phulbani	<u>2000-01</u> November 2000	M/s Maa Durga Handloom Industries, Cuttack	1 Gauze and bandage items	CDL under NSQED
6.	Dhenkanal	<u>2000-01</u> November 2000	M/s B.K.Surgicals, Madhya Pradesh	1 Gauze and bandage items	CDL under NSQED
7.	Sundergarh	<u>2000-01</u> November 2000	M/s. Rabindra Handloom WCS Limited, Sambalpur  M/s Adertin, Kolkota  M/s B.K.Surgicals, Madhya Pradesh  M/s. JP Industries, West Bengal	1 Gauze and bandage items  1 Gauze and bandage items  1 Gauze and bandage items  1 Gauze and bandage items	CDL under NSQED  CDL under NSQED  CDL under NSQED  CDL under NSQED
8.	Mayurbhanj	<u>2000-01</u> November 2000	M/s Ananda Bandage, Uttar Pradesh  M/s Joycot Industries, Andhra Pradesh	1 Gauze and bandage items  1 Gauze and bandage items	CDL under NSQED  CDL under NSQED
9.	Rayagada	<u>2000-01</u> November 2000	M/s Ananta Bandage Pvt. Ltd., Uttar Pradesh	1 Gauze and bandage items	CDL under NSQED

**APPENDIX-XXIV**

(Refer paragraph 3.3.8 at page 73)

**Statement showing availability of less drivers than number of vehicles as on 31 March 2002**

Sl. No.	Name of the Fire Station	Number of vehicles available	Number of drivers are available
1	Adaspur	2	1
2	Kuanpal	2	1
3	Kurua	2	1
4	Cuttack-I	5	4
5	Kendrapara	3	2
6	Bhadrak	3	2
7	Balasore	3	2
8	Khaira	2	1
9	Baripada	3	2
10	Dasarathapur	2	1
11	Bari	2	1
12	Puri	4	3
13	Astaranga	2	1
14	Khurda	3	2
15	Balipatna	2	1
16	Nayagarh	3	2
17	Bhubaneswar	7	4
18	Sambalpur	4	2
19	Rourkela	5	3
20	Dhenkanal	4	3
21	Kankadahada	2	1
22	Bolangir	4	2
23	Angul	4	2
24	Athamalik	3	2
25	Jharsuguda	3	2
26	Lakhanpur	2	1
27	Joda	2	1
28	Baragarh	3	2
29	Berhampur	4	3
30	Jeypore	4	3
31	Boriguma	2	1
32	Rayagada	3	2
33	Boudh	3	2
34	Jajpur Road	2	1
35	Kutra	2	1
36	Kesinga	2	1
37	Khariar	2	1
<b>Total</b>		<b>111</b>	<b>67</b>

Contd.

**APPENDIX-XXV**

(Refer paragraph 3.3.11 at page 75)

**Statement showing payment of house rent during the year 1998-99 to 2002-2003 for Fire Station Buildings**

Sl. No.	Name of Fire Station Building	Estimated cost of project (Rupees in lakh )	Source of Funding	Year of commencement of construction	Stipulated date of completion of the building	Date of completion/ shifting of Fire Station	Rate of rent paid for Fire Station Building per month (Rs.)	Period		Avoidable total rent paid (Rs.)
								From	To	
1.	Sundargarh	16.74	TFC	1997-1998	1998-1999	4 May 2000	1586/-	1 April 1999	3 May 2000	20,771/-
2.	Jagatsinghpur	16.74	-do-	-do-	1998-1999	22 July 2000	3029/-	1 April 1999	22 July 2000	74,585/-
3	J.K. Road	11.92	-do-	-do-	-do-	30 April 2000	1838/-	1 April 1999	30 April 2000	23,894/-
4	Athagarh	16.74	-do-	1998-1999	1999-2000	9 May 2001	752/-	1 April 2000	9 May 2001	10,152/-
5	Ranapur	11.92	-do-	-do-	-do-	-	Disputed	-	-	-
6	Keonjhar	16.74	-do-	-do-	-do-	Not completed	3662/-	1 April 2000	April 2003	1,35,494/-
7	Anandpur	16.74	-do-	-do-	-do-	-	-	-	-	-
8	Talcher	16.74	-do-	-do-	-do-	17 July 2000	3600/-	1 April 2000	17 July 2000	12,774/-
9	Tirtol	11.92	-do-	-do-	-do-	8 December 1999	-	-	-	-
10	Rourkela	19.41	-do-	1999-2000	2000-2001	-	-	-	-	-
11	Kamakhyanagar	16.74	-do-	-do-	-do-	25 November 2001	360/-	1 April 2001	30 November 2001	2,880/-
12	Bhawanipatna	16.74	-do-	-do-	-do-	-	2025/-	1 April 2001	April 2003	50,625/-
13	Bhanjanagar	15.60	GIC	1996-1997	1997-1998	5 November 2001	611/-	1 April 1998	5 November 2001	26,273/-
14	Boudha	15.60	-do-	-do-	-do-	-	2785/-	1 April 1998	April 2003	1,69,885/-
15	Malkangiri	15.60	-do-	-do-	-do-	-	-	-	-	-
16	Khariar Road	15.60	-do-	-do-	-do-	-	3680/-	1 April 1998	April 2003	2,24,480/-
17	Koraput	15.60	-do-	-do-	-do-	10 October 2000	1780/-	1 April 1998	10 October 2001	75,650/-
18	Bolangir	11.92	-do-	-do-	-do-	31 May 2002	3296/-	1 April 1998	31 May 2002	1,64,800/-
19	Kujanga	11.92	-do-	-do-	-do-	11 May 1999	2700/-	1 April 1998	11 May 1999	34,350/-
20	Kantamal	11.92	-do-	-do-	-do-	11 October 2001	3117/-	1 April 1998	11 October 2001	1,32,473/-

Contd.

Sl. No.	Name of Fire Station Building	Estimated cost of project (Rupees in lakh )	Source of Funding	Year of commencement of construction	Stipulated date of completion of the building	Date of completion/ shifting of Fire Station	Rate of rent paid for Fire Station Building per month (Rs.)	Period		Avoidable total rent paid (Rs.)
21	Nilagiri	11.92	-do-	-do-	-do-	8 August 2000	2413/-	1 April 1998	8 August 2000	68,771/-
22	Bhuban	11.92	-do-	-do-	-do-	19 March 2000	721/-	1 April 1998	19 March 2000	34,248/-
23	Banei	11.92	-do-	-do-	-do-	-	2456/-	1 April 1998	April 2003	1,49,816/-
24	Banki	16.74	-do-	1997-1998	1998-1999	-	2859/-	1 April 1999	April 2003	1,40,091/-
25	Burla	16.74	-do-	-do-	-do-	-	4100/-	1 April 1999	April 2003	2,00,900/-
26	Deogarh	12.73	-do-	-do-	-do-	-	3258/- 4436/-	1 April 1999	April 2003	2,03,228/-
27	Jeypore	16.74	-do-	-do-	-do-	-	1185/- 1224/-	1 April 1999	April 2003	59,508/-
28	Jharsuguda	16.74	-do-	-do-	-do-	1 December 2001	3445/-	1 April 1999	1 December 2001	1,10,240/-
29	Karanjia	16.74	-do-	-do-	-do-	-	2038/-	1 April 1999	April 2003	99,862/-
30	Cuttack-II	16.74	-do-	-do-	-do-	-	2000/-	1 April 1999	April 2003	98,000/-
31	Nayagarh	16.74	-do-	-do-	-do-	-	533/-	1 April 1999	April 2003	3,626/-
32	Nabarangpur	16.74	-do-	-do-	-do-	-	533/-	1 April 1999	April 2003	26,117/-
33	Rairangpur	16.74	-do-	-do-	-do-	-	6880/-	1 April 1999	April 2003	3,37,120/-
34	Rayagada	16.74	-do-	-do-	-do-	-	3200/-	1 April 1999	April 2003	1,56,800/-
35	Baragarh	19.60	-do-	1998-99	1999-2000	-	4290/-	1 April 2000	April 2003	1,58,730/-
36	Padmapur	18.49	-do-	-do-	-do-	-	1938/-	1 April 2000	April 2003	71,706/-
37	Kendrapara	22.50	-do-	-do-	-do-	-	1600/-	1 April 2000	April 2003	59,200/-
38	Titlagarh	19.60	-do-	-do-	-do-	-	4423/-	1 April 2000	April 2003	1,63,651/-
39	Patnagarh	18.33	-do-	1999-2000	2000-2001	-	2083/-	1 April 2001	April 2003	52,075/-
40	Udala	17.72	-do-	-do-	-do-	-	2083/-	1 April 2001	April 2003	52,075/-
41	Dharmagarh	19.68	-do-	-do-	-do-	-	1233/-	1 April 2001	April 2003	30,825/-
42	Gondia	19.75	-do-	-do-	-do-	-	1720/-	1 April 2001	April 2003	43,000/-
43	Brahmagiri	21.01	-do-	-do-	-do-	-	2083/-	1 April 2001	April 2003	52,075/-

Concl.

Sl. No.	Name of Fire Station Building	Estimated cost of project (Rupees in lakh )	Source of Funding	Year of commencement of construction	Stipulated date of completion of the building	Date of completion/ shifting of Fire Station	Rate of rent paid for Fire Station Building per month (Rs.)	Period		Avoidable total rent paid (Rs.)
44	Hindol	18.09	-do-	-do-	-do-	-	2263/-	1 April 2001	April 2003	56,575/-
45	Chandikhole	21.96	-do-	-do-	-do-	-	3667/-	1 April 2001	April 2003	91,675/-
46	Jatni	19.41	-do-	-do-	-do-	-	2794/-	1 April 2001	April 2003	69,850/-
47	Salipur	18.44	-do-	-do-	-do-	-	3758/-	1 April 2001	April 2003	93,950/-
48	Odagaon	18.96	-do-	-do-	-do-	-	2070/-	1 April 2001	April 2003	51,750/-
49	Hinjlikatu	18.90	-do-	-do-	-do-	-	2752/-	1 April 2001	April 2003	68,800/-
50	Nimapara	19.15	-do-	-do-	-do-	-	3440/-	1 April 2001	April 2003	86,000/-
51	Soro	20.13	-do-	-do-	-do-	-	3022/-	1 April 2001	April 2003	75,550/-
Total										40,97,900/-



**APPENDIX- XXVI**  
**(Refer paragraph 3.4.6 at page 84)**  
**Statement showing financial status**

**(Rupees in crore)**

Year	Opening Balance	Provisions	Releases		Total	Less release (3-6)	Actual expenditure	Closing balance (2+6-8)
			Central	State				
1	2	3	4	5	6	7	8	9
1996-97	-	82.88	48.45	29.49	77.94	4.94	73.64	4.30
1997-98	4.30	158.15	85.00	55.77	140.77	17.38	140.77	4.30
1998-99	4.30	143.81	71.50	61.53	133.03	10.78	131.78	5.55
1999-2000	5.55	170.00	90.25	85.33	175.58	-	166.98	14.15
2000-01	14.15	170.00	85.47	53.39	138.86	31.14	129.07	23.94
2001-02	23.94	248.50	168.47	56.58	225.05	23.45	185.15	63.84
2002-03	63.84	280.77	159.02	74.19	233.21	47.56	212.86	84.19
<b>Total</b>		<b>1254.11</b>			<b>1124.44</b>			

Contd.

APPENDIX-XXVII

(Refer paragraph 3.4.9 at page 92)

Statement showing extra expenditure due to wrong recording of levels

Sl. No.	Name of work	Observation	Money value (Rs. in lakh)
1.	Excavation of minors, sub-minors of Right Main Canal for the reaches from RD11 to 18 Km, 20 to 33 Km and 45 to 53 Km of Upper Indravati Irrigation Project Cost :- Rs.9.43 crore	According to the agreement, the quantities of earth work required for payment to the contractor were to be derived on the basis of difference of levels between Natural Soil Level at commencement and those after execution. The initial ground levels recorded during the course of execution of works differed significantly with those recorded in the sanctioned estimate. This difference facilitated measurement of 2.68 lakh cum of earthwork over and above the agreement quantity leading to extra expenditure of Rs.1.49 crore.	149
2.	Construction of distributary, minor, sub-minors and service roads from RD 53.70 to 73 Km of Right Main Canal of Upper Indravati Irrigation Project Cost:- Rs.7.88 crore	Technical specifications of the contract stipulated deduction of 16 <i>per cent</i> voids (deduction) from the filling of quantities if measurements were recorded before passage of two monsoons. 7.94 lakh cum of earthwork was measured before passage of two monsoons. But no voids were deducted from the earthwork resulting in excess payment of Rs.93.97 lakh.	93.97
3.	Excavation and construction of Belgaon distributary of Upper Kolab Irrigation Project Cost :- Rs.5.21 crore	The contract provided for earth work of 0.88 lakh cum in embankment formation based on sanctioned estimate and computed with reference to ground levels (natural soil level) recorded during pre-construction survey and investigation. Against the above, actual execution as recorded in the measurement book was 1.46 lakh cum. The increase in quantity of 0.58 lakh cum over the estimate/agreement quantities was due to difference between ground levels recorded at the time of handing over of the alignments to contractor and those recorded during pre-construction survey and investigation. This incorrect recording of ground levels at the time of handing over the site by the Engineer-in-Charge resulted in extra payment of Rs.63 lakh to contractor.	63.00
4.	Construction of Spillway of Lower Indra Irrigation Project Cost:- Rs.53.25 crore.	As per conditions of contract, the contractor was required to stack the blasted debris in closely packed stacks and payment was to be made for solid quantity of rock calculated after deducting 40 <i>per cent</i> from the stacked volume towards voids. The Executive Engineer measured 0.42 lakh cum. of hard rock without stack measurement. Payment of Rs.86.25 lakh was made without deduction of voids of 0.17 lakh cum being 40 <i>per cent</i> of excavated quantity. This resulted in extra payment of Rs.39.67 lakh to contractor.  The EE stated that stack measurement was provided to arrive at the quantity of hard rock encountered in medium hard rock(MHR) strata. As no such strata was encountered	39.67

Concl'd

Sl. No.	Name of work	Observation	Money value (Rs. in lakh)
		during actual execution, no voids were deducted. The reply was not tenable since according to conditions of the agreement, 40 <i>per cent</i> was to be deducted towards voids from closely stacked debris. Failure to do so led to extra payment of Rs.39.67 lakh.	
5.	Excavation of Junagarh distributary of Upper Indravati Irrigation Project Cost:-Rs.1.11 Crore	The contract of the work provided for execution of 1.66 lakh cum of earthwork. These quantities were based on sanctioned estimate quantities computed from ground levels (NSL) recorded during pre-construction survey and prior to execution. Against the above, the actual measurement was recorded as 2.28 lakh cum. The increase in measurement over and above the estimate/agreement quantities arose due to difference between the ground levels recorded by the engineers at the time of handing over of the alignment to the contractors and those recorded prior to commencement of execution. This incorrect recording of levels facilitated measurements of excess earthwork of 0.61 lakh cum. resulting extra expenditure of Rs.31.48 lakh.	31.48
<b>Total</b>			<b>314.00</b>

**APPENDIX -XXVIII**

**(Refer paragraph 3.4.9 at page 92)  
Statement showing inadmissible payment**

<b>Sl. No</b>	<b>Name of work</b>	<b>Observation</b>	<b>Money value (Rs in lakh)</b>
1.	Construction of Baliguda canal, minors and distributaries of Potteru Irrigation Project Cost:- Rs.4.54 crore (22 Contracts)	i)The agreement rates for concrete items included cost of centering and shuttering. Despite such provision, separate item for centering and shuttering was provided in the agreement and payment of Rs.11.92 lakh was made to contractor for this item. ii) Clearance of shrub, jungle, bushes, uprooting stumps, thick bushes and trees below 30 cm girth were included in the earthwork of the item of agreement. However, separate item for clearance of jungle and uprooting of trees was provided in the agreements and contractors were paid Rs.9.51 lakh on this account. iii) Cost of filling foundation and plinth with excavated material was included in the agreement rates for excavation of foundation. Despite such provision, separate item was provided in the agreements for filling the foundation and plinth with excavated material and the contractors were paid Rs.2.93 lakh for the same.	24.36
2.	Earth dam of Titilagarh Irrigation Project (Stage II) Cost:-Rs.7.28 crore	The rate for the earth work included cost of grubbing and stripping of borrow area up to required depth. Despite such provision, the contracting firm was paid Rs.11.72 lakh towards base stripping of borrow area which was inadmissible.	11.72
3.	Excavation and construction of Kotpad distributary from RD 11.67 to 23.13 Km of Upper Kolab Irrigation Project	The item rates for cement concrete (CC) of agreement of the work included the cost of centering and shuttering. Despite such provision, separate item for centering and shuttering was included in the agreement and contractor was paid Rs.10.41 lakh for such item. This constituted inadmissible payment of Rs.10.41 lakh.	10.41
<b>Total</b>			<b>46.49</b>

## APPENDIX-XXIX

(Refer paragraph 3.4.9 at page 92)  
Statement showing unauthorised payment

Sl. No.	Name of work	Observation	Money value (Rs. in crore)
1	Construction of balance 14 structures and service road from RD 45 to 53 Km and 63 to 73 Km of Right Main Canal of Upper Indravati Irrigation Project Cost :- Rs.9.25 crore	During course of execution of the work additional works like excavation of canal from RD 45 to 53 Km, construction of 3 more structures and escape-cum-feeder channel to Bhatajore MIP at RD 66.15 Km were entrusted to the contractor without inviting tenders. The contractor was paid (July 2000) Rs.11.52 crore without approval of deviation by Government. This resulted unauthorised payment of Rs.2.27 crore.	2. 27
2.	Excavation of Right Main Canal from RD 73 to 84 Km (Balance work) (portion from RD.79.026 to 83 Km) of UIIP. Cost :- Rs.5.27 crore	The contract provided for execution of 2.94 lakh cum. of earth work in formation of embankment. Against the above, the contractor executed 5.04 lakh cum. Payment for extra quantity of 2.10 lakh cum. amounting to Rs.90.45 lakh was made without sanction of deviation statement. This resulted in unauthorised payment of Rs.90.45 lakh.	0.90
<b>Total</b>			<b>3.17</b>

**APPENDIX-XXX**

**(Refer paragraph 3.5.8 at page 97)**

**Statement showing the details of funds released by the State Government to Director TESCERT**

<b>Year</b>	<b>Committed by GOI</b>	<b>Released by GOI</b>	<b>Released by State Government</b>	<b>Remarks</b>
	<b>(Rupees in lakh)</b>			
1998-1999	87.78	83.04	83.04	As the UC for Rs.39.15 lakh received in respect of the first instalment was sent to MHRD between May 1999 and May 2000, the second instalment of Rs.43. 89 lakh was released by MHRD in July 2000.
1999-2000	127.28	127.28	124.59	As the UC for Rs.68.28 lakh received (November 1999 and February 2000) towards first instalment was sent to MHRD in November 2001, the second instalment of Rs.59 lakh was released by MHRD in February 2002.
2000-2001	Nil	Nil	Nil	The MHRD had not released any assistance due to delay in submission of UCs and budget proposals for the year by the State Government inspite of reminders received from GOI in August 2000 and October 2001.
2001-2002	96.78	48.39	47.06	The first instalment of Rs. 48.39 lakh was received in December 2001 and the second instalment of Rs.48.39 lakh was not released by MHRD as of 31st March 2003.
2002-2003	34.62	17.31	17.31	The first instalment of Rs.17.31 lakh was received in March 2003 and the second instalment of Rs.17.31 lakh was not released by MHRD as of 31st March 2003.
<b>Total</b>	<b>346.46</b>	<b>276.02</b>	<b>272.00</b>	

Contd.

**APPENDIX- XXXI**  
**(Refer paragraph 4.6.1 at page 146)**  
**Statement showing the position of Outstanding Inspection**  
**Reports/Paragraphs**

Sl. No.	Name of the Department	Reports awaiting settlement (Upto September 2003)		Reports awaiting settlement for more than 10 years		Reports to which even first reply not received
		No. of Reports	No. of Paragraphs	No. of Reports	No. of Paragraphs	No. of Reports
1.	Home	616	1788	53	67	70
2.	General Administration	52	182	4	7	9
3.	Revenue	743	2138	125	217	173
4.	Law	89	306	12	25	34
5.	Finance	15	37	2	2	8
6.	Food Supplies and Consumer Welfare	24	58	3	6	7
7.	Works	982	3738	345	699	34
8.	School and Mass Education	1453	4952	411	900	645
9.	Welfare	341	1174	2	2	165
10.	Labour and Employment	244	545	32	59	89
11.	Tourism, Culture and Sports	98	389	22	44	74
12.	Planning and Co-ordination	47	144	19	39	9
13.	Women and Child Development	729	2210	112	253	152
14.	Panchayati Raj	904	5044	174	496	317
15.	Health and Family Welfare	1812	6037	580	1330	721
16.	Agriculture	1617	5991	288	533	390
17.	Transport	138	349	10	26	60
18.	Steel and Mines	39	91	6	12	15
19.	Information and Public Relations	79	352	10	22	32
20.	Excise	54	73	13	14	41
21.	Fisheries and Animal Resources Development	663	1974	183	384	276
22.	Co-operation	133	400	35	53	38
23.	Water Resources	1798	6405	599	1471	12
24.	Housing and Urban Development	216	886	80	176	23
25.	Energy	35	92	7	11	6

Concl'd.

Sl. No.	Name of the Department	Reports awaiting settlement (Upto September 2003)		Reports awaiting settlement for more than 10 years		Reports to which even first reply not received
		No. of Reports	No. of Paragraphs	No. of Reports	No. of Paragraphs	No. of Reports
26.	Science and Technology	13	48	4	6	1
27.	Forest	419	1339	82	185	65
28.	Industries	430	1216	112	128	80
29.	Textiles and Handloom	62	226	--	--	53
30.	Parliamentary Affairs	12	59	6	37	5
31.	Higher Education	552	1531	113	215	191
32.	Miscellaneous (Banks involving State Transactions of Pension Payment and Subsidy adjustment)	358	530	189	275	160
33.	Rural Development	524	1654	123	182	14
34.	Commerce	218	436	66	149	89
	<b>Total</b>	<b>15509</b>	<b>52394</b>	<b>3822</b>	<b>8025</b>	<b>4058</b>



**APPENDIX-XXXII**  
(Refer Paragraph 4.6.1 at page 146)

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

<b>Year</b>	<b>IRs</b>	<b>Paragraphs</b>
1964-65	1	2
1965-66	6	28
1966-67	7	24
1967-68	9	30
1968-69	9	28
1969-70	14	54
1970-71	9	23
1971-72	6	12
1972-73	3	7
1973-74	2	2
1974-75	5	10
1975-76	6	11
1976-77	8	14
1977-78	11	31
1978-79	16	37
1979-80	21	34
1980-81	55	109
1981-82	62	141
1982-83	62	124
1983-84	76	139
1984-85	71	137
1985-86	130	284
1986-87	254	446
1987-88	297	536
1988-89	270	552
1989-90	400	791
1990-91	614	1299
1991-92	717	1409
1992-93	880	2204
1993-94	869	2199
1994-95	1018	2562
1995-96	1175	3623
1996-97	1118	3242
1997-98	904	2867
1998-99	1342	4745
1999-2000	1440	5446
2000-01	1293	5478
2001-02	1501	7957
2002-03	828	5757
(Up to September 2003)		
<b>Total</b>	<b>15509</b>	<b>52394</b>

**APPENDIX-XXXIII**  
**(Refer paragraph 4.6.1 at page 146)**

**Statement showing serious irregularities**

Sl. No.	Nature of Irregularities	No.of Paragraph	Amount (Rupees in lakh)
1.	Infructuous/Unfruitful/ Avoidable/Irregular Expenditure	1344	13084.15
2.	Extra liability/Excess expenditure/Excess payment to firms/ contractors	754	3490.49
3.	Idle Store/ Surplus/ Unserviceable store/ Blockage of Government money	954	1959.09
4.	Irregular purchase, non-accountal of stock/non-adjustment of cost of materials	691	1191.35
5.	Non-recovery of dues from firms/contractor etc.	421	590.90
6.	Non-submission of utilisation certificates	915	20264.48
7.	Amount kept in Civil Deposit	1043	16291.69
8.	Loss, Misappropriation and shortage of stores	905	730.57
9.	Unauthorised expenditure	801	6132.24
10.	Retention of undisbursed amount	438	371.79
11.	Inadmissible/Irregular Payments	824	2393.05
12.	Advance payment/less recovery of advances/Interest/Royalty and Income Tax	235	2888.40
13.	Under-utilisation of departmental machineries	42	2760.28
14.	Demurrage/Penalty	57	1780.45
15.	Undue financial aid to contractors/firms	135	4391.77
16.	Miscellaneous/Doubtful expenditure/Non-submission of vouchers/overdrawal etc.	2184	7312.82
17.	Stamped receipts/ Acknowledgement wanting	815	597.88
18.	Loans/Advances not recovered	1370	5057.06
19.	Short/Non-realisation of Government dues	1119	9274.26

Contd.

**APPENDIX-XXXIV**  
(Refer Paragraph 4.6.2 at page 147)  
**STATEMENT OF EXPLANATORY NOTE NOT RECEIVED FROM GOVERNMENT ON REVIEWS/  
AUDIT PARAGRAPHS (CIVIL) AS ON 30 SEPTEMBER 2003**

		YEAR OF AUDIT REPORT(CIVIL) (REVIEWS/PARAGRAPHS)												
(A) Individual Paras/Reviews(Numbers)		1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000	2000-01	2001-02	Total
1.	Agriculture	--	--	--	1	9	5	9	7 (R-1)	2 (R-1)	--	3	--	36 (R-2)
2.	Commerce	--	--	--	--	--	1 (R-1)	--	--	--	--	--	1	2 (R-1)
3.	General Administration	--	--	--	--	--	1	--	--	--	--	--	--	1
4.	Energy	--	--	--	--	--	--	1	--	--	--	--	--	1
5.	Food Supplies and Consumers Welfare	--	--	--	--	--	--	--	--	1 (R-1)	--	--	--	1 (R-1)
6.	Finance	--	--	--	1	--	2	2	2	2	7	4	2	24
7.	Forest and Environment	--	--	--	--	--	--	1	--	--	1 (R-1)	--	1	3 (R-1)
8.	Fisheries and Animal Resources Development	--	2 (R-1)	--	--	--	--	--	2	--	3 (R-1)	1	1	9 (R-2)
9.	Health and Family Welfare	--	--	--	--	--	--	--	--	--	1	4 (R-1)	1	6 (R-1)
10.	Home	--	--	--	--	--	--	--	1 (R-1)	2	1	2	2	8 (R-1)
11.	Housing and Urban Development	--	--	--	--	--	--	--	--	1	2 (R-1)	1	1	5 (R-1)
12.	Industries	--	--	--	--	--	3	--	--	--	--	1	--	4

		YEAR OF AUDIT REPORT(CIVIL) (REVIEWS/PARAGRAPHS)												
(A) Individual Paras/Reviews(Numbers)		1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000	2000-01	2001-02	Total
13.	Panchayati Raj	--	--	--	--	--	--	--	--	--	--	--	3 (R-2)	3 (R-2)
14.	Planning and Co-ordination	--	--	--	--	1 (R-1)	--	--	--	--	1	--	--	2 (R-1)
15.	Tourism and Culture	--	--	--	--	--	--	--	--	--	--	--	1	1
16.	Sports and Youth Services	--	--	--	--	--	--	--	--	--	--	--	1	1
17.	Revenue and Excise	--	2	--	--	--	--	2	3 (R-1)	2	1 (R-1)	2 (R-1)	--	12 (R-3)
18.	Rural Development	--	--	--	--	--	--	--	--	--	--	1 (R-1)	--	1 (R-1)
19.	School and Mass Education	--	--	--	--	--	--	--	--	7	2 (R-1)	2 (R-1)	4 (R-1)	15 (R-3)
20.	Transport	--	--	--	--	--	--	--	1	--	1	--	--	2
21.	Welfare (ST & SC Development)	--	2	--	6	1	1	5	3	1	3	2 (R-1)	1	25 (R-1)
22.	Water Resources	--	--	--	--	--	--	1	--	9 (R-1)	2 (R-1)	1 (R-1)	7	20 (R-3)
23.	Women and Child Development	--	--	--	--	--	--	--	1	1 (R-1)	1	1	1	5 (R-1)
24.	Works	--	--	--	--	1	--	2 (R-1)	1	2	3	11	1 (R-1)	21 (R-2)
25.	Steel and Mines	--	--	--	--	--	--	--	--	--	--	1	--	1
Total “A”		--	6 (R-1)	--	8	12 (R-1)	13 (R-1)	23 (R-1)	21 (R-3)	30 (R-4)	29 (R-6)	37 (R-6)	28 (R-4)	207 (R-27)

*R-Reviews included in the total figure*

**APPENDIX-XXXV**  
**(Refer paragraph 4.6.2 at page 147)**  
**Statement showing status of PAC recommendations on which actions had**  
**not been taken as on 30 September 2003**

Sl. No.	Department	9 <sup>th</sup> Assembly (1985-1990)	10 <sup>th</sup> Assembly (1990-1995)	11 <sup>th</sup> Assembly (1995-2000)	12 <sup>th</sup> Assembly (up to 31 March 2003)	Total
1.	Agriculture	88	21	14	13	136
2.	Co-operation	21	6	--	--	27
3.	Commerce	4	13	1	--	18
4.	Transport	12	15	--	2	29
5.	School and Mass Education	55	25	3	21	104
6.	Higher Education	--	17	1	11	29
7.	Finance	57	--	6	--	63
8.	Forest and Environment	29	25	5	2	61
9.	Food Supplies and Consumer Affairs	42	--	1	21	64
10.	Fisheries and Animal Resources Development	35	14	16	3	68
11.	General Administration	15	13	5	--	33
12.	Welfare (ST and SC Development)	47	--	8	--	55
13.	Health and Family Welfare	3	23	35	11	72
14.	Home	16	7	16	11	50
15.	Industries	39	62	1	12	114
16.	Information and Public Relation	13	2	7	--	22
17.	Labour and Employment	23	--	3	--	26
18.	Planning and Co-ordination	7	9	--	--	16
19.	Panchayati Raj	68	33	6	4	111
20.	Revenue and Excise	13	10	5	--	28
21.	Steel and Mines	8	--	1	7	16
22.	Tourism, Sports and Culture	9	--	5	--	14
23.	Textile and Handlooms	--	--	--	15	15
24.	Law	10	5	5	--	20
25.	Science and Technology	3	--	7	--	10
26.	Women and Child Development	--	32	1	--	33
27.	Energy	3	11	16	9	39
28.	Housing and Urban Development	41	32	29	5	107
29.	Rural Development	--	57	20	--	77
30.	Water Resources	126	207	10	64	407
31.	Works	55	72	26	13	166
<b>Total</b>		<b>842</b>	<b>711</b>	<b>253</b>	<b>224</b>	<b>2030</b>

**APPENDIX-XXXVI**  
(Refer paragraph 5.1.2 at page 148)

**STATEMENT SHOWING THE ORGANISATIONAL SET-UP OF DIFFERENT WINGS OF INTERNAL  
AUDIT OF GOVERNMENT OF ORISSA**

