

Appendix 2.2.1

(Refer Paragraph 2.2.10)

Statement showing deficiencies noticed in Audit during JPI of 43 MPCSSs

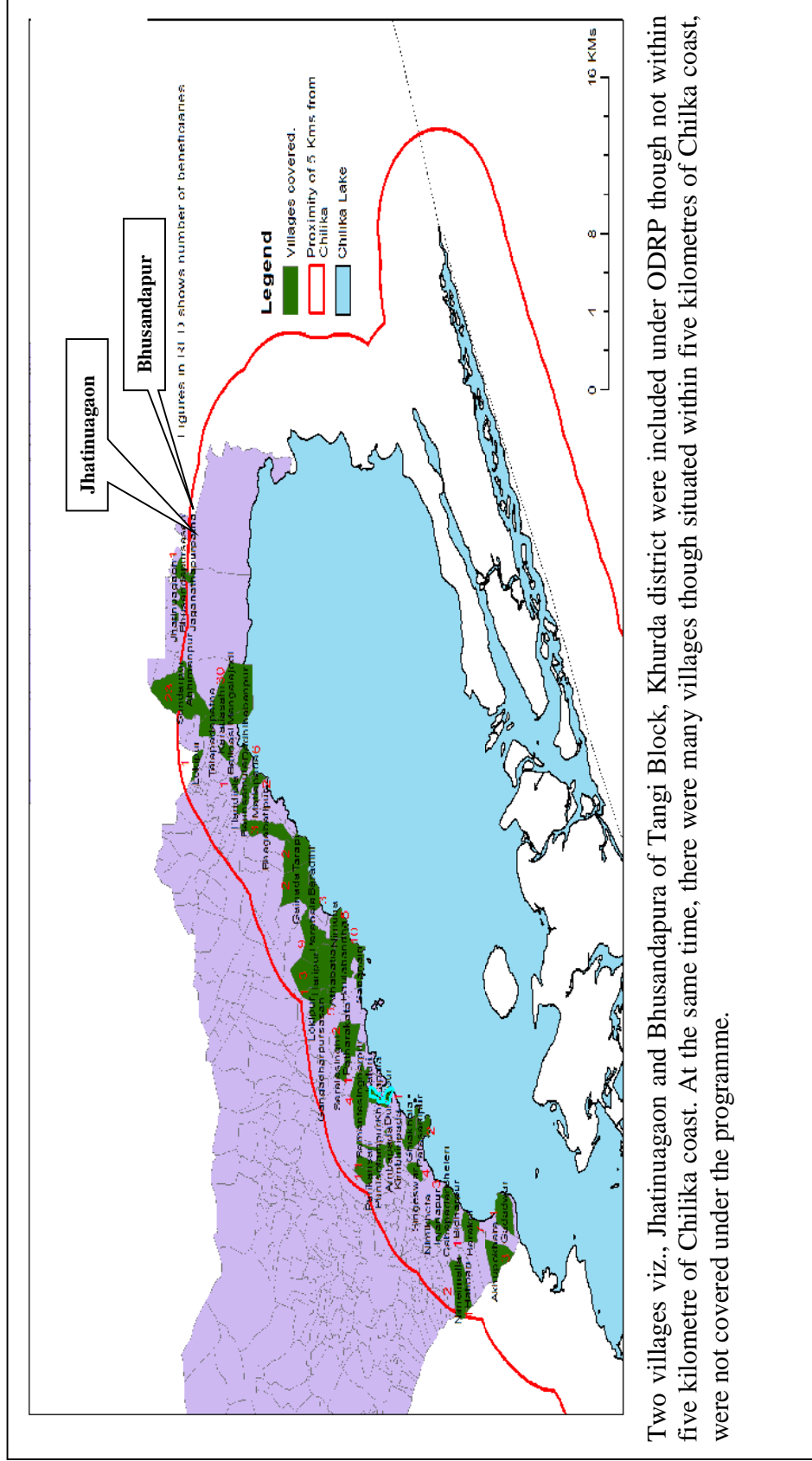
- No provision was made for ventilation even in inner walls of 23 MPCSSs whereas in remaining nine cases space above door level on inner wall were left vacant for ventilation. It was stated that design without ventilation in inner walls was adopted in case of 154 MPCSSs sanctioned under Phase 1.
- In none of the 43 cases, louvered vents were planned for use in shelters in walls above floor level as required as per NDMA Guidelines.
- Louver type window with non-breakable and non-brittle items made of Fibre Reinforced Plastic (FRP) was not provided in any of the 43 MPCSSs inspected and wooden normal type windows were provided.
- Shelf and storage space not provided in rooms/ corridor for keeping the belongings of cyclone affected persons in 13 MPCSSs as required under Guidelines of NDMA.
- Silent generator was not planned for 154 MPCSSs constructed under Phase 1. Out of 43 MPCSSs inspected, while no generator was available in seven MPCSSs, silent generators were available in 20 MPCSSs and noisy generators were available in remaining 16. These noisy generators were not replaced (May 2017).
- Bunkers with resting facility for small children, elderly/ sick persons were not available in 12 out of 43 MPCSSs inspected.
- Light weight pre-cast concrete blocks were not planned for use in partition walls to reduce weight of foundations in any of the 43 MPCSSs and there was no provision for rain water harvesting, despite requirement under GoI guidelines.

- Rounded peripheral corners to MPCs buildings were not ensured though all 43 MPCs were designed and constructed in rectangular shape.
- Lightning arresters were not provided in any of the MPCs constructed/ under construction under NCRMP in the State despite requirement for all Government buildings.

Appendix 2.2.2

(Refer Paragraph 2.2.15.1)

Picture showing identification of eligible villages and beneficiaries: Inclusion of villages situated beyond five kilometre of Chilika coast



Two villages viz., Jhatinuagaon and Bhusandapur of Tangi Block, Khurda district were included under ODRP though not within five kilometre of Chilika coast. At the same time, there were many villages though situated within five kilometres of Chilika coast, were not covered under the programme.

Appendix 2.3.1

(Refer paragraph 2.3.5.3)

Statement showing the sampled list of changes proposed by User Departments but not provisioned in WAMIS

Date/ Month of change proposed to CDAC	User who proposed the changes	Details of the changes proposed	Status as of July 2017
10 July 2012	Water Resources Department	There shall be a facility to generate work certificate (comprising the list of work executed by a contractor and yearly work wise payments made with deductions) against each contractor at division level or district level/ state level.	Not implemented
		While preparing bills, if any extra item or more number of items are required to be executed, then supplementary agreement details are compulsorily to be entered in the system.	Not implemented
30 August 2012	RD Department	While entering work details in Works module, the work code should be generated in Alphanumeric and Numeric as suggested by the RD.	Not implemented
14 February 2012/ 19 January 2013	RD Department communicated the decisions taken in the meeting held on 16 January 2013 to CDAC for implementation	Monitoring of Password and system control of Password - The provision will be made in WAMIS to track the change of Password and in every 3 months, a system generated request will be made for changing the password.	Not implemented
		Tracking of User Id and time of data entry - Role-based User Id	Not implemented

Date/ Month of change proposed to CDAC	User who proposed the changes	Details of the changes proposed	Status as of July 2017
		will be created. Every entry will be tracked by the System.	
		Authentication by DAO and EE before submission of report to AG online - Provision of digital signature is available in the Divisions for both DAO and EE.	Not implemented
		Provision for creating Work Master/Asset Register – 1. Provision for creating asset master will be made. 2. Asset entry will be made mandatory for any voucher entry. 3. The asset entered at the time of voucher entry will be added to the Asset Master. 4. Each asset will be tagged with Head of Account. 5. Division will be allowed only to see the asset belongs to that division.	Not implemented
		Submission of accounts to DAG with digital signature of DAO and EE - The online submission of Monthly Accounts to DAG, will be submitted with the DSG.	Not implemented
20 January 2014/ 27 July 2015	RD Department	Provision will be made for restricting expenditure against no provision.	Not implemented
		DAG (A&E), O/o the Principal AG (A&E) suggested for generation of vouchers by the System and uploading of vouchers against a bill, to be generated by the system. The	Not implemented

Date/ Month of change proposed to CDAC	User who proposed the changes	Details of the changes proposed	Status as of July 2017
		uploaded vouchers must not be deleted.	
24 June 2013	RD Department communicated the decisions taken in the meeting held on 18 June 2013 to CDAC for implementation	Provision for triggering e-mail/ SMS to EEs/ DAOs regarding DAG's acceptance/ non- acceptance of MPRs or any observation therein.	Not implemented
		Digital Signature of EEs/ DAOs will be used for approval of MPRs for security reasons.	Not implemented
		Introduction of DSC in WAMIS should be made mandatory for DAOs and EEs for approval of Bills.	Not implemented
24 January 2014	RD Department communicated the decisions taken in the meeting held on 20 January 2014 to CDAC for implementation.	Provision for triggering message to the higher level officers for non-uploading of photographs and zero expenditure of projects every month, will be provided in WAMIS by CDAC.	Not implemented
		CDAC to explore the possibility of making a duplicate of GIS enabled Road Information Management and Monitoring System (GRIMMS) with WAMIS compatibility to monitor entire road network with query facilities. This will be specifically for non-PMGSY works with linking facility of both Online Management, Monitoring and Accounting System (OMMAS) and WAMIS.	Not implemented
04 August 2014	RD Department communicated	Facility available in e-Nirman application will be studied by	Not implemented

Date/ Month of change proposed to CDAC	User who proposed the changes	Details of the changes proposed	Status as of July 2017
	the decisions taken in the meeting held on 04 August 2014 to CDAC for implementation.	CDAC and incorporated in WAMIS.	
		There should be provision in Works Module to enter Bottlenecks in execution of the projects. This should be dropdown based. Bottlenecks may be (i) Shifting of utilities, (ii) Court cases, (iii) Forest Problem, (iv) Land problem, (v) Tree Cutting and (vi) Other.	Not implemented
		Provision for generation of reports Contractor-wise be made in WAMIS.	Not implemented
27 July 2015	RD Department communicated the decisions taken in the meeting held on 27 July 2015 to CDAC for implementation.	The uploading of photographs against each work will be mandatory for generating bills.	Not implemented
		Restrictions of expenditure to allotment to be enforced by WAMIS in case of payment as well as Transfer Entry Order (TEO).	Not implemented

(Source: Records of the RD Department)

Appendix 2.3.2

(Refer paragraph 2.3.7.5)

Statement showing division-wise creation of different recovery heads for same transaction type

Name of the Division	Transaction Id created for following nature of recoveries				
	House Rent Allowance	Withheld	Security Deposits	Labour Cess	VAT
RW, Bhubaneswar	34,52	16,110, 114, 119, 120, 128, 138	61,113	108	38,49,111
RW, Jajpur-II	34,52	16, 125	61	119	38,49
RW, Jaleswar	34,52	16, 118, 121, 122, 123	61	109	38,49
RW, Bhadrak	34,52,110, 119,143	16, 165	61	147	38,49,159
RWSS, Balasore	34,52	16, 188	61,2	128,178	38,49,122,172
RWSS, Cuttack	34,52,134	16, 138, 144, 156	61	136,146	38,49,135,141
RW, Balangir	34,52	113	61	107	49
RW, Bhawanipatna	34,52	108,109, 110, 115, 116, 124	61	111	49
RW, Sunabeda	34,52	111, 115, 116, 118, 120, 121, 125	61	112	49
RW, Ganjam	34,52	--	61	107	49

(Source: Records of the RD Department)

Appendix 2.3.3

(Refer paragraph 2.3.8.1)

Statement showing deviations from codal provisions of OPWD due to lack of validation control

Nature of irregularity	Total cases found in database	Total cases found in the test checked divisions	Total cases test-checked by Audit
Contracts awarded without AAs	61,018	1,227	30
Work Orders issued prior to AAs	2,659	432	25
Accordance of AA by EE beyond eligibility limit (₹ 50000) in case of Deposit works	2,236	337	30
Unauthorised accordance of AA by EE in Non-Residential and Residential building	23,116	1,794	40
Accordance of AA and TS by EE	79,251	5,133	32
Unauthorised accordance of TS by EE	1,328	65	1
Contracts awarded without TS	48	03	02
TOTAL	1,69,656	8,991	160

(Source: Records of the RD Department)

Appendix 3.2.1

(Refer Paragraph 3.2.3)

Statement showing difference in balances between cash book and bank statements

(figures are in ₹)

Sl. No.	Name of the Unit	Bank balance as per		Discrepancy	Date
		Cash book	Bank statement		
1	Circle jail, Sambalpur	0	2569150.50	2569150.50	27 March 2017
2	Nari Bandi Niketan, Sambalpur	0	194831.46	194831.46	23 March 2017
3	Circle jail, Berhampur	1858612	2468042.00	609430.00	31 March 2017
4	Odisha Jail Training School, Berhampur	0	84916.50	84916.50	29 April 2017
5	Special Jail, Rourkela	439225	1843197.00	1403972.00	30 April 2017
6	Special Jail, Bhubaneswar	3975637	4106137.50	130500.50	30 June 2017
7	District Jail, Keonjhar	509278	626814.00	117536.00	21 November 2016
8	Circle Jail, Koraput	203875	328773.00	124898.00	25 May 2017
9	District Jail, Sundargarh	168410	172749.00	4339.00	07 July 2017
10	District jail, Puri	0	81265.00	81265.00	31 March 2017
11	Sub-jail, Nimapara	0	122570.00	122570.00	31 March 2017
12	District jail, Balasore	313000	319164.00	6164.00	30 April 2017
13	Sub-jail, Jaleswara	125000	162814.00	37814.00	30 April 2017
14.	District jail, Dhenkanal	0	674.50	674.50	30 April 2017
	TOTAL	7593037	13081098.46	5488061.46	

(Source: Records of test-checked jails)

Appendix 3.11.1

(Refer Paragraph 3.11)

Statement showing excess payment made to the hotels over and above the actual occupancy

Sl. No.	Name of the Hotel/ Lodge	Amount paid (in ₹)	Number of occupancy as per bill	Number of occupancy as per hotel register	Admissible payment (Col. 3/ Col.4 * Col.5)	Excess occupancy billed over actual	Excess payment (in ₹)
1	2	3	4	5	6	7	8
1	Janaki Residency, Krishna TVS Complex Balagandi Grand Road, Puri	13,72,071	119	119	13,72,071	0	0
2	River Sands cottage complex, marine drive road, Puri	4,80,000	82	82	4,80,000	0	0
3	Hotel Pampa, Baliapanda, OSHB Colony Marine Drive Road, Puri	12,00,000	78	42 * (in 16 Rooms)	2,48,000	36	9,52,000
4	Hotel Sureswari, Baliapanda, Puri	13,24,800	166	2	15,962	164	13,08,838
5	Harekrishna Niwas, Marchikote lane, Puri	20,41,600	280	0	0	280	20,41,600
6	Hotel Bishnupriya, Ujjal Baliapanda, Puri	8,00,000	129	114	7,06,977	15	93,023
7	Hotel Krishna Residency, Baliapanda, Prachi Chhak, Puri	4,67,000	59	NA	4,67,000	0	0

Sl. No.	Name of the Hotel/ Lodge	Amount paid (in ₹)	Number of occupancy as per bill	Number of occupancy as per hotel register	Admissible payment (Col. 3/ Col.4 * Col. 5)	Excess occupancy billed over actual	Excess payment (in ₹)
1	2	3	4	5	6	7	8
8	Samrat Palace, M/A-87, Housing Board, Baliapanda, Puri	1,99,000	84	74	1,75,310	10	23690
TOTAL		78,84,471	997	433	34,65,320		44,19,151

(Source: Records of the CDMO, Puri)

* 42 occupants had stayed in 16 rooms for 31 days and room rent per day was ₹ 500/- as per bills submitted by the Hotel. The total claim is therefore ₹ 2,48,000. However, the Hotel charged rent for 78 occupants @ ₹ 500/- per each occupant per day.

Appendix 3.14.1

(Refer Paragraph 3.14)

**Statement showing year-wise break up of outstanding Inspection Reports/
Paragraphs issued up to March 2017 but not settled by June 2017**

Year	Inspection Reports	Paragraphs
1980-81	4	24
1981-82	4	11
1982-83	4	7
1983-84	7	19
1984-85	10	30
1985-86	8	20
1986-87	24	75
1987-88	30	59
1988-89	39	68
1989-90	40	96
1990-91	45	113
1991-92	95	244
1992-93	89	222
1993-94	97	283
1994-95	154	448
1995-96	178	495
1996-97	187	583
1997-98	210	632
1998-99	262	700
1999-00	263	810
2000-01	272	775

Year	Inspection Reports	Paragraphs
2001-02	291	837
2002-03	326	1,051
2003-04	416	1,426
2004-05	419	1,440
2005-06	376	1,153
2006-07	564	1,838
2007-08	778	2,572
2008-09	860	3,461
2009-10	1,006	4,068
2010-11	1,198	5,761
2011-12	417	1,704
2012-13	95	728
2013-14	54	406
2014-15	203	1,960
2015-16	351	3,853
2016-17	517	7,261
Total	9,893	45,233

Appendix 3.14.2

(Refer Paragraph 3.14)

Statement showing department-wise Inspection Reports/ Paragraphs issued up to March 2017 but not settled by June 2017

Sl. No.	Name of the Department	Reports awaiting settlement (up to June 2017)		Reports awaiting settlement for more than 10 years		Reports to which first reply not received No. of IRs
		No. of IRs	No. of Paragraphs	No. of IRs	No. of Paragraphs	
1	Culture	38	216	12	19	10
2	Electronics and Information Technology	10	98	2	19	2
3	Finance	24	93	4	4	2
4	Food Supplies & Consumer Welfare	80	203	21	28	4
5	General Administration & Public Grievances	17	86	3	11	4
6	Health & Family Welfare	765	2,500	384	909	57
7	Higher Education	386	2,141	132	400	105
8	Home	103	467	26	55	8
9	Housing and Urban Development	400	4,901	71	813	85
10	Information and Public Relations	71	237	31	68	13
11	Labour and Employees' State Insurance	53	294	1	1	28
12	Law	108	451	39	108	32
13	Panchayati Raj & Drinking Water	3,527	16,361	1,514	5,345	198
14	Parliamentary Affairs	17	57	8	16	2

Sl. No.	Name of the Department	Reports awaiting settlement (up to June 2017)		Reports awaiting settlement for more than 10 years		Reports to which first reply not received
		No. of IRs	No. of Paragraphs	No. of IRs	No. of Paragraphs	
15	Planning & Convergence	63	299	11	60	12
16	Public Enterprises	5	26	0	0	2
17	Revenue & Disaster Management	1,642	5,013	807	1,671	117
18	Rural Development	276	933	124	216	8
19	School & Mass Education	1,038	3,775	601	1,735	263
20	Science & Technology	18	113	12	57	2
21	Social Security & Empowerment of Persons with Disabilities	6	38	2	7	6
22	ST & SC Development, Minorities & Backward Classes Welfare	391	2,317	150	515	74
23	Sports & Youth Services	34	143	14	33	8
24	Women & Child Development and Mission Shakti	821	4,471	445	1,369	285
Total		9,893	45,233	4,414	13,459	1,327

Appendix 3.14.3

(Refer Paragraph 3.14.2)

Statement showing Department-wise position of Action Taken Notes (ATNs) on Recommendations of PAC (10th Assembly to 15th Assembly) including pending for discussion as on 30 September 2017

Sl. No.	Name of the Department	10 th Assembly (1990-1995)		11 th Assembly (1995-2000)		12 th Assembly (2000-2004)		13 th Assembly (2004-2009)		14 th Assembly (2009-2014)		15 th Assembly (2014-2019)		Total		
		Total recom-mendations	ATNs not received	Total recom-mendations	ATNs not received	Total recom-mendations	ATNs not received	Total recom-mendations	ATNs not received	Total recom-mendations	ATNs not received	Total recom-mendations	ATNs not received	Total recom-mendations	ATNs not received	ATNs received
1	Finance	1	Nil	4	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	5	Nil	5
2	Food Supplies & Consumer Welfare	Nil	Nil	Nil	Nil	23	Nil	17	Nil	Nil	Nil	Nil	Nil	40	Nil	28
3	General Administration	13	Nil	5	Nil	Nil	Nil	7	Nil	Nil	Nil	Nil	25	Nil	25	
4	Health & Family Welfare	23	Nil	35	Nil	11	Nil	17	Nil	Nil	Nil	Nil	86	Nil	86	
5	Higher Education	20	1	5	Nil	11	Nil	Nil	Nil	Nil	Nil	Nil	36	1	25	
6	Home	8	Nil	23	Nil	13	Nil	Nil	Nil	Nil	Nil	Nil	44	Nil	35	
7	Housing & Urban Development	29	Nil	29	Nil	5	Nil	18	Nil	Nil	Nil	Nil	81	Nil	81	
8	Information & Public Relations	2	Nil	7	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	9	Nil	9	
9	Labour &ESI	Nil	Nil	Nil	Nil	15	Nil	1	Nil	Nil	Nil	Nil	16	Nil	0	
10	Law	5	Nil	6	Nil	Nil	Nil	18	Nil	Nil	Nil	1	30	Nil	27	

Sl. No.	Name of the Department	10 th Assembly (1990-1995)		11 th Assembly (1995-2000)		12 th Assembly (2000-2004)		13 th Assembly (2004-2009)		14 th Assembly (2009-2014)		15 th Assembly (2014-2019)		Total		
		Total recom-mendations	ATNs not received	Total recom-mendations	ATNs not received	Total recom-mendations	ATNs not received	Total recom-mendations	ATNs not received	Total recom-mendations	ATNs not received	Total recom-mendations	ATNs not received	Total recom-mendations	ATNs not received	ATNs received pending for discussion
11	Panchayati Raj	5	1	1	Nil	2	Nil	2	Nil	4	Nil	Nil	14	1	4	
12	Planning & Convergence	9	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	9	Nil	8	
13	Public Enterprises	Nil	Nil	Nil	Nil	3	Nil	Nil	Nil	Nil	Nil	Nil	3	Nil	1	
14	Revenue & Disaster Management	10	Nil	18	Nil	Nil	Nil	11	Nil	Nil	Nil	Nil	39	Nil	39	
15	Rural Development	51	4	18	Nil	Nil	Nil	16	Nil	4	Nil	7	96	7	84	
16	ST & SC Development, Minorities & Backward Classes Welfare	Nil	Nil	8	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	8	Nil	1	
17	School & Mass Education	25	Nil	4	Nil	16	Nil	Nil	Nil	Nil	Nil	Nil	45	Nil	8	
18	Science & Technology	Nil	Nil	7	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	7	Nil	7	
19	Culture	Nil	Nil	5	Nil	Nil	Nil	Nil	Nil	Nil	Nil	01	6	Nil	6	
20	Women & Child	33	Nil	1	Nil	Nil	Nil	Nil	Nil	2	Nil	Nil	36	Nil	36	

Audit Report (G&SS) for the year ended March 2017

Sl. No.	Name of the Department	10 th Assembly (1990-1995)		11 th Assembly (1995-2000)		12 th Assembly (2000-2004)		13 th Assembly (2004-2009)		14 th Assembly (2009-2014)		15 th Assembly (2014-2019)		Total			
		Total recom-mendations	ATNs not received	Total recom-mendations	ATNs not received	Total recom-mendations	ATNs not received	Total recom-mendations	ATNs not received	Total recom-mendations	ATNs not received	Total recom-mendations	ATNs not received	Total recom-mendations	ATNs not received	ATNs received	ATNs pending for discussion
	Develop-ment and Mission Shakti																
21	Sports and Youth Services	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	1	Nil	1	Nil	1	
	Total	234	6	176	0	99	0	107	0	10	0	10	3	636	9	516	