

**Appendix 1.1**  
**(Refer Paragraph 1.1.1)**

**Audit jurisdiction of Principal Accountant General (Audit-I), Odisha during 2020-21**

Sl. No.	Names of the Departments	Sl. No.	Public Sector Undertakings <sup>1</sup> <i>Under Section 19(1)</i>
1.	Agriculture and Farmers Empowerment	1.	Odisha Pisciculture Development Corporation Limited
2.	Co-operation	2.	Odisha State Civil Supplies Corporation Limited
3.	Electronics and Information Technology	3.	Odisha State Medical Corporation Limited
4.	Excise	4.	Agricultural Promotion and Investment Corporation of Odisha Limited
5.	Finance	5.	Orissa Agro Industries Corporation Limited
6.	Fisheries and Animal Resources	6.	Orissa State Cashew Development Corporation Limited
7.	Food Supplies and Consumer Welfare	7.	Orissa State Seeds Corporation Limited
8.	General Administration and Public Grievance	8.	Odisha Sports Development Promotion Company
9.	Health and Family Welfare	9.	Odisha State Beverages Corporation Limited
10.	Higher Education	10.	Orissa Construction Corporation Limited, Bhubaneswar
11.	Information and Public Relations	11.	Odisha Lift Irrigation Corporation Limited, Bhubaneswar
12.	Labour & Employees' State Insurance		<b>PSUs</b> <i>Under Section 19(2)</i>
13.	Panchayati Raj and Drinking Water	1.	Odisha State Warehousing Corporation
14.	Planning and Convergence		<b>Autonomous Bodies</b> <i>Under Section 19(1)</i>
15.	Revenue and Disaster Management	1.	Odisha Building and Other Construction Workers Welfare Board
16.	Rural Development	2.	Lokayukta, Odisha
17.	School and Mass Education		
18.	Skill Development and Technical Education		
19.	Social Security and Empowerment of Persons with Disabilities		
20.	Sports and Youth Services		
21.	Scheduled Tribes and Scheduled Castes Development, Minorities & Backward classes Welfare		
22.	Water Resources		
23.	Women and Child Development		
24.	Parliamentary Affairs		

<sup>1</sup> Excluding 130 bodies/ authorities substantially financed by the State Government and audited under Section 14.

**Appendix 1.2**

*(Refer Paragraph 1.2.2)*

**Department-wise and year-wise breakup of the outstanding Inspection Reports (IRs) and Paragraphs up to June 2021**

Sl. No.	Name of the Department	Up to 2017-18		2018-19		2019-20		2020-21		Total	
		No. of IRs	No. of Paras	No. of IRs	No. of Paras	No. of IRs	No. of Paras	No. of IRs	No. of Paras	No. of IRs	No of Paras
1.	Agriculture and Farmers Empowerment	381	1240	28	179	57	359	3	28	469	1806
2.	Co-operation	72	230	14	74	13	123	1	11	100	438
3.	Electronics and Information Technology	8	75	2	22	1	6	1	10	12	113
4.	Excise	191	444	30	160	19	99	0	0	240	703
5.	Finance (Including CT&GST)	733	1705	53	231	33	148	17	45	836	2129
6.	Food Supplies and Consumer Welfare	117	304	0	0	8	54	2	22	127	380
7.	Fisheries and Animal Resources Development	482	1749	37	249	35	259	3	22	557	2279
8.	General Administration and Public Grievance	19	79	6	42	1	4	2	13	28	138
9.	Health and Family Welfare	492	1,706	13	248	7	110	0	0	512	2064
10.	Higher Education	414	2314	25	254	0	0	1	13	440	2581
11.	Information and Public Relations	68	206	1	12	0	0	0	0	69	218
12.	Labour and Employees' State Insurance	51	252	14	136	0	0	0	0	65	388
13.	Panchayati Raj and Drinking Water	3252	14522	32	446	166	1295	20	183	3470	16446
14.	Planning and Convergence	36	147	1	8	1	5	3	2	41	162
15.	Revenue and Disaster Management (Registration)	2,111	6,088	118	991	62	443	5	42	2,296	7,564

Sl. No.	Name of the Department	Up to 2017-18		2018-19		2019-20		2020-21		Total	
		No. of IRs	No. of Paras	No. of IRs	No. of Paras	No. of IRs	No. of Paras	No. of IRs	No. of Paras	No. of IRs	No. of Paras
16.	Rural Development	214	515	18	175	8	91	3	41	243	822
17.	Parliamentary Affairs	15	43	0	0	2	13	0	0	17	56
18.	School and Mass Education	949	3,397	18	373	10	160	2	20	979	3,950
19.	Social Security and Empowerment of Persons with Disabilities	16	128	12	133	10	97	4	48	42	406
20.	Skill Development and Technical Education	169	689	7	49	24	131	5	39	205	908
21.	ST and SC Development, Minorities and Backward Classes Welfare	276	1,397	13	133	18	177	4	37	311	1,744
22.	Sports and Youth Services	34	135	0	0	0	0	0	0	34	135
23.	Water Resources	288	544	68	288	87	574	1	12	444	1,418
24.	Women and Child Development and Mission Shakti	664	3,272	46	483	18	166	0	0	728	3291
<b>Total</b>		<b>11,052</b>	<b>41,181</b>	<b>556</b>	<b>4,686</b>	<b>580</b>	<b>4,314</b>	<b>77</b>	<b>588</b>	<b>12,265</b>	<b>50,769</b>

**Appendix 1.3**  
**(Refer Paragraph 1.2.2)**  
**Outstanding paragraphs on serious irregularities up to June 2021**

(₹ in lakh)

Sl. No.	Name of the Department	Cases of theft/ defalcation/ misappropriation		Loss of revenue		Shortage/ losses neither recovered nor written off		Total	
		No. of Para	Amount	No. of Para	Amount	No. of Para	Amount	No. of Para	Amount
1.	Panchayati Raj and Drinking Water	418	15,679.00	2	167.48	0	0	420	15,846.48
2.	Women and Child Development and Mission Shakti	4	676.47	10	7.25	0	0	14	683.72
3.	Scheduled Tribes and Scheduled Castes Development, Minorities and Backward Classes Welfare	3	2.96	4	8.13	4	390.73	11	401.82
4.	Rural Development	0	0	26	4,033.39	14	401.64	40	4,435.03
5.	Social Security and Empowerment of Persons with Disabilities	2	1.73	9	9.03	2	2.82	13	13.58
6.	Higher Education	10	127.19	4	580.51	14	5,411.60	28	6,119.30
7.	School and Mass Education	22	377.98	12	839.42	33	2,001.20	67	3,218.60
8.	Health and Family Welfare	16	79.05	3	85.23	4	5.49	23	169.77
9.	Electronics and Information Technology	0	0	2	1,185.00	3	1354.27	5	2,539.27
10.	General Administration and Public Grievance	0	0	13	8,341.10	10	886.33	23	9,227.43
11.	Information and Public Relations	0	0	1	783.00	0	0	1	783.00
12.	Water Resources	0	0.00	39	130573.62	5	1,179.29	44	131752.91
13.	Planning and Convergence	0	0	1	138.00	0	0	1	138.00
14.	Revenue and Disaster Management	22	626.18	139	18011.59	120	12389.57	281	31027.34
15.	Skill Development and Technical Education	1	0.11	0	0	1	0.72	2	0.83
16.	Parliamentary Affairs	0	0	0	0	2	12.62	2	12.62
17.	Food Supplies and Consumer Welfare	0	0	0	0	7	2,759.22	7	2,759.22
	<b>Total</b>	<b>498</b>	<b>17,570.67</b>	<b>265</b>	<b>1,64,762.75</b>	<b>219</b>	<b>26,795.5</b>	<b>982</b>	<b>2,09,128.92</b>

### Appendix 1.4

(Refer Paragraph 1.2.4)

Departments which did not submit suo-motu replies with number of paragraphs/ reviews involved

Sl. No.	Name of the Department	No. of Paragraphs/ Reviews involved in the Report for the years		
		2017-18	2018-19	Total
1.	Finance (CT & GST)	0	10	10
2.	Revenue and Disaster Management	3	7	10
3.	Excise	0	7	7
4.	Agriculture	5	0	5
5.	Electronics and Information Technology	1	0	1
6.	Rural Development	2	1	3
7.	Panchayati Raj and Drinking Water	3	2	5
8.	Health and Family Welfare	0	2	2
9.	Labour and Employees' State Insurance	0	1	1
10.	General Administration and Public Grievance	0	1	1
11.	Water Resources	0	6	6
	<b>Total</b>	<b>14</b>	<b>37</b>	<b>51</b>

**Appendix 1.5**  
**(Refer Paragraph 1.2.4)**

**Significant recommendations of Public Accounts Committee (PAC) against which  
Action Taken Notes (ATNs) were outstanding from Departments as of September 2021**

<b>Year of Audit Report with para No.</b>	<b>PAC report number/ Recommendation No.</b>	<b>Name of the Department</b>	<b>Gist of the Audit para</b>	<b>Recommendation of PAC</b>
7.11 of 1993-94	17 <sup>th</sup> Report (15 <sup>th</sup> Assembly)/304	Panchayati Raj and Drinking Water	Unfruitful expenditure on incomplete water harvesting structure.	Department should collect the information on audit objections and submit it to the Committee.
4.14 of 1983-84	17 <sup>th</sup> Report (15 <sup>th</sup> Assembly)/310	Rural Development	Supply of drinking water to problem villages.	Department should initiate departmental proceeding against the concerned errant officials for not furnishing the required ATNs.
5.4 of 1985-86	17 <sup>th</sup> Report (15 <sup>th</sup> Assembly)/311	Rural Development	Non-receipt of Departmental materials due to non-arrival/missing of Railway wagons	Department should initiate departmental action against the erring officers to give exemplary punishment for failure to submit Action Taken Notes on the observations of the Committee.
4.30 of 1990-91	17 <sup>th</sup> Report (15 <sup>th</sup> Assembly)/362	Rural Development	Doubtful execution of work.	Action should be taken against the concerned officers for not furnishing the report of high level enquiry or State Vigilance.
4.20 of 1991-92	17 <sup>th</sup> Report (15 <sup>th</sup> Assembly)/372	Rural Development	Extra expenditure due to delay in finalisation of designs.	Criminal proceeding should be initiated against the concerned retired Chief Engineer, Superintending Engineer and Executive Engineer for failure to discharge their duties causing extra expenditure.
4.10.08 (b) of 1995-96	17 <sup>th</sup> Report (15 <sup>th</sup> Assembly)/417	Rural Development	Other point of interest - Theft or loss of materials.	Disciplinary action should be taken to punish the errant officials and to recover the Government money of ₹ 45.45 lakh from them.
3.5.4.1of 2013-14	6 <sup>th</sup> Report (16 <sup>th</sup> Assembly)/4	Rural Development	Delay in finalisation of tender.	Adequate steps should be taken for improvement in the system to avoid delays.
3.2.3.1(a) of 2013-14	7 <sup>th</sup> Report (16 <sup>th</sup> Assembly)/1	Rural Development	Execution of work without prior acquisition of land.	Department should form district-wise committees to sort out land problems of PMGSY.

Year of Audit Report with para No.	PAC report number/ Recommendation No.	Name of the Department	Gist of the Audit para	Recommendation of PAC
3.2.3.1(c) of 2013-14	7 <sup>th</sup> Report (16 <sup>th</sup> Assembly)/1	Rural Development	Execution of work without prior acquisition of land.	The Department should clarify on the cost overrun and time overrun on construction of approach road.
3.2.3.8 of 2013-14	7 <sup>th</sup> Report (16 <sup>th</sup> Assembly)/8	Rural Development	Short recovery of penalty after rescission of agreement.	Department should furnish the detailed compliance regarding action taken to recover the amount.
3.2.3.12 of 2013-14	7 <sup>th</sup> Report (16 <sup>th</sup> Assembly)/12	Rural Development	Non- recovery of mobilisation advance.	Department should make “mobilisation advance procedural guidelines” and instruct the Executive Engineer and Divisional Accountant to recover the mobilisation advance at the time of final running advance bill.
3.2.4 of 2013-14	7 <sup>th</sup> Report (16 <sup>th</sup> Assembly)/14	Rural Development	Monitoring and supervision.	The Department should issue guidelines for proper supervision.
2.1.8.4 of 2014-15	8 <sup>th</sup> Report (16 <sup>th</sup> Assembly)/9	School and Mass Education	Extra expenditure in construction of Girls’ Hostel	The Department should submit the status report of all Girls’ hostel.

(Source: Reports of Public Accounts Committee)

**Appendix 2.1**

*(Refer Paragraph 2.4.1)*

**Bridge projects taken up at locations within five kilometres of existing bridges**

Sl. No.	Division	Name of Projects	Award value (₹ in crore)	Stipulated date of completion	Expenditure as of March 2021 (₹ in crore)	Remarks
1	Cuttack-II	H.L.Bridge over river Rana at 3.200 Km on Haladipada to Karabara Road	5.73	31 December 2019	1.68	Incomplete as of March 2021. Existing bridge within 5 Km as per the feasibility report.
2	Cuttack-II	H.L.Bridge over river Sapua on Regadapada to Gudupada road for the year 2015-16	6.78	8 December 2018	6.44	Completed. Nearest bridge within 5 Km upstream at Ichhapur.
3	Cuttack-I	Construction of bridge over Sukanai on Triveniswar Mouda	1.92	15 May 2015	1.76	Completed. Existence of bridge within 5 Km as noticed during JPI.
4	Balasore-II	Construction of bridge over Kanhei nallah on Kishori nagar to Kalyani road	1.85	28 May 2020	1.10	Incomplete as of March 2021. Existence of bridge within 400 metre upstream as noticed during JPI.
5	Balasore-II	Construction of HL bridge over Kansabansa Nallah at 3 <sup>rd</sup> km on Bhatapada to Bauripada Via-Kasimpur & Taranga road	5.61	6 October 2019	3.88	Incomplete as of March 2021. Existence of bridge within 200 metre downstream as noticed during JPI.
<b>Total</b>			<b>21.89</b>		<b>14.86</b>	

*(Source: Compiled from the records of the test checked works and JPI)*



## Appendix 2.2

(Refer Paragraph 2.4.1)

## Construction of bridges with length less than 25 metres

Sl. No.	Name of District	Name of Division	Name of Projects	Length (in metres)	Status
1	Cuttack	Cuttack-II	HL bridge over Dampatipur nallah at 0.580 Km on Sanatanibati - Mahuria road	10.77	Incomplete as of October 2020
2	Cuttack	Cuttack-II	Construction of bridge over Local nallah at 2nd Km.on Baghei to Hadisahi via Madhupalli road	17.54	Incomplete as of October 2021
3	Balasore	Balasore-II	Construction of bridge over Khandadhar at 1 <sup>st</sup> km on PWD road to Chaka-Mahasampur road	21.54	Incomplete as of January 2021
4	Balasore	Balasore-II	Construction of bridge over Reba nallah at 2 <sup>nd</sup> km on Thallo-Kochiakoili road	19.35	Incomplete as of January 2021
5	Balasore	Balasore-II	Bridge over Local Nallah at 2 <sup>nd</sup> km on Khaira to Oupada via-Kukudia road	19.34	Completed
6	Mayurbhanj	Karanjia	Construction of bridge over Chutia Nalla on at 8.83 km of Tingiria Purunia road	21.54	Completed during 2017-18
7	Kalahandi	Kesinga	Construction of bridge over local Nallah on NH-201 to Limgaon road	21.54	Completed and expenditure as of September 2021
8	Angul	Angul	Bridge over Sana Nallah at 1.500km on Balanda - Gobara road	21.54	Completed
9	Gajapati	Mohana	Bridge over local nallah at 0/0 Km on Nuagada Keradanga road	17.54	Completed
10	Gajapati	Mohana	Bridge over local nallah on R.Udayagiri Sambalpur road at 2/260 Km	21.54	Completed
11	Gajapati	Gajapati	HL bridge over Local nallah on Dhepa to Abeda P.S. road	21.54	Completed
12	Ganjam	Ganjam-II	HL bridge over Bahana nallah at 2nd km on Bhabinipur main road to Laxminarsingha Nagar 2nd lane	12.00	Completed
13	Ganjam	Ganjam-II	HL bridge over Pilli Nallah at 2.9 km on Khajaplli Kanchudu via-Mahanaplli road	17.54	Completed
14	Ganjam	Ganjam-II	Bridge over local nallah at 1st km of Sheragada PWD road to Ramakrishnapur road	17.54	Completed
15	Ganjam	Ganjam-II	Construction of bridge over Bahana nallah on Nilanchal nagar to Bidyut Puri Colony road	21.54	Completed
16	Ganjam	Ganjam-II	Bridge over Local Nallah at 2nd Km on PWD road to Dhobadi Sahapur via Hantosh road	8.77	Completed
17	Ganjam	Bhanjanagar	Construction of Bridge over Mahanadi canal at 1.00 Km on Kendupadar-Paillipada Road	21.54	Incomplete as of December 2020
18	Ganjam	Bhanjanagar	Bridge over Kaliamba nallah at 2.00 Km on Bhanjanagar- Bhaliakhai RD Road to Jilundi via Agajhola road	17.54	Incomplete as of December 2020
19	Ganjam	Bhanjanagar	Bridge over Sorisamuli canal at 6.00 Km on Baruda-Buduli road	17.54	Incomplete as of December 2020
20	Ganjam	Ganjam-II	HL bridge over R.C. Canal at 1.200km on Langaladei - Mahurikalua road	21.54	Incomplete as of December 2020
21	Ganjam	Ganjam-II	Bridge over Local Nallah at 0/0 Km on Gothagaon to Marudi Jagannathpur road via Nilakantheswar road	17.54	Incomplete as of December 2020

<b>Sl. No.</b>	<b>Name of District</b>	<b>Name of Division</b>	<b>Name of Projects</b>	<b>Length (in metres)</b>	<b>Status</b>
22	Ganjam	Ganjam-II	Bridge over Local Nallah at 4th Km on Purnakhandi to Sasanamgaon via Saru road	17.54	Incomplete as of December 2020
23	Jajpur	Jajpur-II	H.L. bridge over Rahasola Nallah on the Nuasunguda Khetrapal road at 0.50 km	21.54	Incomplete as of December 2020
24	Kendrapara	Kendrapara-II	Bridge over Hansua Creek on Sidhamula- Baunsanali road	22.35	Incomplete as of December 2020
25	Nabarangpur	Nabarangpur-I	Bridge over local nallah on Aunli to Dhepaguda road	21.54	Incomplete as of December 2020
26	Nabarangpur	Nabarangpur-I	Bridge over local nallah on Marliamba to Khajuri road	21.54	Incomplete as of December 2020
27	Kalahandi	Dharmagarh	Construction of minor bridge over local nallah at 3.5km on parla to berhera guda road	13.7	Completed

*(Source: Compiled from the records of the test checked works)*

## Appendix 2.3

(Refer Paragraph 2.5.2(i))

## Delayed execution due to change in design

Sl. No.	Name of District	Name of Division	Name of projects	Awarded cost (₹ in lakh)	Date of commencement of work	Scheduled date of completion of work	Expenditure (₹ in lakh)	Reason of Delay
1	Balasore	Jaleswar	HL Bridge over river Subarnarekha at 1st km. on Churmara-Chaughari road. (12 span of 30.63m.)	2644.77	02-03-2019	01-07-2021	0	Closed due to change in Design as coming under IWAI
2	Balasore	Jaleswar	Construction of Bridge Over Hatia nallah at 3.00km on Bhograihat to Kumbhirigadi road(4x8.77mtr.)	311.44	24-06-2019	23-06-2020	233.68	Due to change Design. Revised GAD received Feb 2020
3	Balasore	Jaleswar	Construction of Bridge Over Guhira nallah at 16.30 <sup>th</sup> km on Kaliko to Bazarsole Pherighat road (2x22.35mtr.)	609.50	16-09-2019	15-03-2021	177.48	Due to change in Design. Original GAD 8142 of January 2019 & Revised GAD No. 1942 December 2019.
4	Balasore	Jaleswar	Construction of H.L Bridge Over Guasul nallah on Gandhi maidan to Chirkula near Barbatia road (2span of 12.50m) RIDF -NABARD-XXIV 2018-19	719.11	02-03-2019	01-11-2020	223.56	Due to change in Design and non-acquisition land for approach road and Revised GAD approved in June 2020 by EIC ( 1 span for 25.35 mtrs to 2 span for 12.5 mtrs)
5	Mayurbhanj	Rairangpur	Bridge over Guria nallah at 3rd Km on Anandapur to Gunduria road (Span -3 X25.35 m)	705.81	12-06-2019	11-02-2021	232.80	Delay due change in GAD and non-acquisition of land. (GAD No. 9227 January 2020)
6	Bolangir	Titlagarh	HL bridge over Under nallah at 1.5km on MDR 40 (Kholan) to Limpada road (Span - 12 X30.63 m)	1730.4	20-11-2018	19-03-2021	942.24	Delay due to change in GAD and delay in approval plugging proposal. Non-shifting of utility
7	Bolangir	Titlagarh	Construction of bridge over Tangjore nallah on Ranipur Malkasada-Themra road	666.96	04-09-2019	03-05-2021	336.12	Delay due to change in GAD and delay in approval plugging proposal. Non-shifting of utility
8	Bolangir	Titlagarh	Construction of bridge over Jamuna nallah on Udepur to Katerkela road (Span - 3 X 25.35 m)	604.43	08-03-2019	07-11-2020	351.38	Delay due to change in GAD

**Compliance Audit Report for the year ended March 2021**

Sl. No.	Name of District	Name of Division	Name of projects	Awarded cost (₹ in lakh)	Date of commencement of work	Scheduled date of completion of work	Expenditure (₹ in lakh)	Reason of Delay
9	Bolangir	Titlagarh	HL bridge over Kankadajore Nallah at 0.5km on Lenjha - Bhatipada road (Span - 3 X25.35 m)	352.07	02-05-2018	01-01-2020	229.13	Delay due to change in GAD
10	Balasore	Balasore-II	Construction of Bridge over river Kansabansa water source at 2nd km on Tentei to Biripada II road (Revised span 5x10.77m)	371	08-03-2019	07-06-2020	93.17	Delay due of detail design
11	Balasore	Balasore-II	Construction of Bridge over Reba Nallah at 2nd km on Thala-Kochiakoili road (1x19.35m)	231.06	08-03-2019	07-02-2020	143.3	Delay due to finalisation of design, revised design
12	Balasore	Balasore-II	HL Bridge over Kansabansa Nallah at 3rd km on Bhatapada to Bauripada via-Kasimpur & Taranga road (2x 25.35m span)	561.23	07-03-2018	06-10-2019	388.33	Delay due to non-handing over of site & design
13	Balasore	Balasore-II	Construction of Bridge over river Reba Nalla at 1st km on Hatuari to Iswarpur road (Revised span 3x10.77m)	332.18	08-03-2019	07-06-2020	218.63	Delay due to non-handing over of site & design, change in design
14	Balasore	Balasore-II	Construction of Bridge over river Khandadhar at 1st km on PWD road to Chaka-Mahasampur road (revised span-2x10.77m)	268.69	02-08-2019	01-08-2020	50.69	Delay due to non-handing over of site & design, revision of design
15	Balasore	Balasore-II	Construction of Bridge over river Kanhei on Kishorinagar to Kalyani road (3x8.77m)	184.75	29-06-2019	28-05-2020	110.19	Delay due to non-handing over of site & design
16	Cuttack	Cuttack-I	H.L Bridge over Gandha Nadi at 3rd Km on Agrahat Bisinahakani Road to Petkarandi Road Via- Purohitpur and Talapada.	1834.06	20.09.2018	19-01-2021	136.5	Change of design
17	Cuttack	Cuttack-I	H.L Bridge over River Birupa at 7th Km on Souri Rameswar Road.	1386.68	20.09.2018	19-09-2020	178.34	Change of design
18	Cuttack	Cuttack-I	Construction of Bridge over Malia Nallah at 0.30Km on R.D Road to Aitalanga Road.	203.58	27.12.2019	26-10-2020	27.81	Change of design
19	Cuttack	Cuttack-I	Construction of Bridge over River Gobari near Mogalpatna on Mahanga Bagasarpur Road.(5 spans of 10.77 C/C of expansion joint & raft foundation)	295.54	12.06.2019	11-06-2020	0.28	Change of design
20	Cuttack	Cuttack-I	Birdge over Kendrapara Canal near Barbodia (Jena Sahi) under Madhyakachha G.P	219.82	21.06.2019	20-05-2020	41.46	Change of design

Sl. No.	Name of District	Name of Division	Name of projects	Awarded cost (₹ in lakh)	Date of commencement of work	Scheduled date of completion of work	Expenditure (₹ in lakh)	Reason of Delay
21	Mayurbhanj	Baripada	H.L Bridge over river Jambhira on Musamari-Sanmanida Road at 4th km( 6x30.63 span instead of 4 span of 30.63m on well foundation), RIDF-XXVI.	754.91	01.06.18	31-05-2020	294.00	Change of design due to change in span from 4x 30.63m to ( 6x30.63m
22	Mayurbhanj	Baripada	H.L bridge over river Budhabalanga at 9.75km on NH-5-Budhikhamari-Jamdapal Road. (8 span of 30.63m on well foundation), RIDF-XXIII.	1172.4	26.06.18	25-06-2020	857.30	Dsign change due to change in foundation level.
23	Mayurbhanj	Baripada	Construction of H.L Bridge over Nalua Nallah at 3/500 km on Surkuna to Balijorha Road (3x30.63m span of well foundation).	583.57	02.07.19	01-03-2021	184.35	Design change
24	Mayurbhanj	Baripada	Construction of Bridge over Gangahar river at Suhagpur G.P on Gajadi-Athalagadi Road (3x30.63m span of well foundation).	628.09	10.07.19	09-03-2021	148.72	Change in design (due to inclusion of cladding plate in revised drawing)
25	Mayurbhanj	Baripada	Construction of Bridge over River Budhabalanga on Bhaliadiha to Gendapokhari Road (8x30.63m span of well foundation).	1125.09	03.02.20	02-02-2022	62.62	Design change
<b>Total</b>		<b>6 divisions</b>	<b>25 projects</b>	<b>18,497.14</b>			<b>5,662.08</b>	

(Source: Compiled from the records of the test checked works)

Appendix 2.4

(Refer Paragraph 2.8.2)

Delayed execution due to water logging

Sl. No.	Name of District	Name of Division	Name of projects	Awarded cost (₹ in lakh)	DOC/SDOC	lying incomplete since-months as of Dec 2021	Expenditure (₹ in lakh)	Reason of Delay
1	Cuttack	Cuttack-II	Const. of Bridge over Puri main Canal on Ratagarh Godisahi Road.	301.77	08-10-2015 /07.10.2016	62	87.09	Flow of water in canal
2	Cuttack	Cuttack-I	Bridge over Dudhia Nallah on Agrahat G.P office road to Bharandi Road.	141.77	13.11.2019 /12.09.2020	16	65.12	Water logging in nallah, Covid-19 & water flow in Canal
3	Cuttack	Cuttack-I	Bridge over Taladanda Canal Near Biribati.	248.76	02.07.2019 /01.06.2020	19	103.13	Water logging in nallah, change of design , Covid -19 & permission awaited from DoWR
4	Cuttack	Cuttack-I	Bridge over Machhagaon Canal Near Biribati.(1 span of 25.35 C/C of expansion joint)	197.74	02.07.2019 /01.06.2020	19	75.19	Water logging in nallah, change of design & Covid -19
5	Cuttack	Cuttack-I	Bridge over Kendrapara Canal on Padmapur Veterinary to Pirabazar Road.	234.97	20.09.2019 / 18.08 2020	16	76.48	Water logging in nallah, change of design, Covid -19 & flow of water in main canal
6	Cuttack	Cuttack-I	Bridge over Kendrapara Canal near Dihasahi (Paschimakachha) under Paschimakachha G.P	236.03	14.10.2019 /13.09.2020	16	113.97	Water logging in nallah, change of design & Covid -19
<b>Total</b>		<b>2 Divisions</b>	<b>Six projects</b>	<b>1361.04</b>		<b>16-62 months</b>	<b>520.98</b>	

(Source: Compiled from the records of the test checked works)

## Appendix 2.5

(Refer Paragraph 2.9.2)

## Non-recovery of hard rock

Sl. No.	Name of the District	Name of the Division	Name of the Projects	Executed Quantity (Cum)	Material cost as per lead statement/ Cum (In ₹)	Amount (₹ in lakh)
1	Bolangir	Bolangir	Construction of Bridge of Laxmijoire (Angarijore) Nallah at 3/100 Km on Budhisindhol to Jagmohan road	36.212	201.75	0.07
2	Bolangir	Patnagarh	Construction of Bridge over Jamjuri Nallah on Kuhabauns to Deodhara road	182.63	221.83	0.41
3	Bolangir	Patnagarh	HL bridge over Kharkhadi nallah at 1st km on Sargipali - Tambipadar road	1331.32	201.75	2.69
4	Bolangir	Patnagarh	Construction of HL Bridge over Jamjuri nallah at 1st KM on Ghasian-Ainlatunga via Chhelkhai road	45.12	201.75	0.09
5	Bolangir	Titlagarh	Construction of Bridge over Khagsa nallah on Khagsa to Salepada road	1502.75	221.83	3.33
6	Bolangir	Titlagarh	Construction of Bridge over Nagamanijore at 3rd Km on Temra to Lebda - Sudra road	550.68	241.90	1.33
7	Mayurbhanj	Karanjia	Bridge over Asana Nallah on Kasipani Approach Road (3x10.77m each)	469.25	246.00	1.15
8	Mayurbhanj	Karanjia	HL Bridge over river Deo at 2.200km on PWD road to Baikala via Bhanraposi Road (5x30.63m each)	2235.76	246.00	5.50
9	Mayurbhanj	Karanjia	HL Bridge over river Salandi at 1st km on SH-53 to Bagdafa road	1364.21	195.00	2.66
10	Mayurbhanj	Karanjia	Bridge over Ekta Nallah at 7.17 km on Bisoi Mahubhandar road	496.13	246.00	1.22
11	Mayurbhanj	Karanjia	Bridge over Dodhibahali Nallah	225.06	246.00	0.55
12	Kalahandi	Dharamgarh	Bridge over Chanchal Nallah- Jaipatna- Talgud Road of Mukhiguda GP	183.1	245.41	0.45
13	Kalahandi	Dharamgarh	HLB over River Kamal at 1 <sup>st</sup> KM on Ainly to Kusumal Road	77.625	281.00	0.22
14	Kalahandi	Dharamgarh	Bridge over Gaidhoras Nallah on Udeshrang to Dudkel Road	140.27	245.41	0.34
<b>Total</b>		<b>5 Divisions</b>	<b>14 works</b>	<b>8840.12</b>		<b>20.02</b>

(Source: Compiled from the records of the test checked works)

**Appendix 2.6**  
**(Refer Paragraph 2.9.4)**  
**Non recovery of penalty**

Sl. No.	Name of District	Name of Division	Name of projects	Awarded cost (₹ in lakh)	Expenditure (₹ in lakh)	Value of balance work (₹ in lakh)	Status of projects	Penalty realisable @20% on balance work value (₹ in lakh)
1	Cuttack	Cuttack-II	Construction of bridge over Puri Main Canal on Ratagarh Godisahi Road	301.77	87.09	214.68	Incomplete and recommended for rescission	42.94
2	Bolangir	Patnagarh	Construction of HL bridge over river Lanth on Badipada PMGSY road	1294.69	753.33	541.36	Incomplete and expenditure as of December 2020; the work was rescinded in April 2021	108.27
3	Mayurbhanj	Karanjia	HL bridge over Sarangada Ballijodi Nallah at 3 <sup>rd</sup> km on Nuagaon to Jhalkiani road	302.73	78.08	224.65	Incomplete and expenditure as of April 2021; work rescinded	44.93
4	Balasore	Balasore-I	Bridge over river Sono on Sajanagerh Ayodhya Tindesh road	923.19	585.83	337.36	Incomplete as of audit; recommended for rescission	67.47
5	Balasore	Balasore-I	Bridge over river Gangahar Remuna-Palasia Road	346.65	325.53	21.12		4.22
6	Balasore	Balasore-I	Bridge over river Budhabaranga on Kasimpur Haldia Road	1031.48	658.86	372.62		74.52
7	Mayurbhanj	Baripada	Bridge over river Jambira on Chitrada Golmuhan Khuntapal road	832.99	231.98	601.01		120.20
8	Kalahandi	Kesinga	Bridge over Mangalijore Nallah on Jogipal to Sahajpati	478.63	91.92	346.71	Incomplete as of audit; penalty imposed	69.342
<b>Total</b>		<b>6 divisions</b>	<b>Total</b>	<b>5512.13</b>	<b>2812.62</b>	<b>2659.51</b>		<b>531.89</b>

(Source: Compiled from the records of the test checked works)



## Appendix 3.1

(Refer Paragraph 3.1)

## Details of WWHs in the State

Sl. No.	Year of Sanction	Name & Location of WWH	Name of the District	Sanctioned by	Name of the managing agency	Status of the managing agency (NGO/ Govt.)	Whether functional/ non-functional/ Other purpose/ Incomplete	Bed Strength
1.	1974-75	Nivedita-I, Bhubaneswar	Khurda	GoI	State Social Welfare Advisory Board	Govt.	Functional	100
2.	1977-78 & 1987-88	Trupti Ghosh ,WWH, Cuttack	Cuttack	GoI	Kala Vikas Kendra	NGO	Functional	116
3.	1978-79	WWH, Cuttack	Cuttack	GoI	Utkal Mahila Samiti	NGO	Functional	100
4.	1978-79	Nibedita WWH, Rourkela	Sundargarh	GoI	Nivedita Kalyan Samiti	NGO	Functional	50
5.	1982-83 & 1993-92	Swagatika WWH, Mayurbhanj	Mayurbhanj	GoI	Kalyani Mahila Society	NGO	Functional	90
6.	1984-85	WWH, Olatpur	Cuttack	GoI	Women's Voluntary Services, Odisha	NGO	Functional	49
7.	1984-85	Dipali WWH, Dhenkanal	Dhenkanal	GoI	Dhenkanal Municipality	Govt.	Functional	72
8.	1985-86	WWH, Berhampur	Ganjam	GoI	Berhampur Municipal Corporation	Govt.	Functional	50
9.	1985-86	WWH, Sambalpur	Sambalpur	GoI	Sambalpur Municipal Corporation	Govt.	Other purpose	57
10.	1986-87	WWH, Bolangir	Bolangir	GoI	Bolangir Municipality	Govt.	Incomplete	45
11.	1986-87	WWH, Jeypore	Koraput	GoI	Municipality, Jeypore	Govt.	Incomplete	55
12.	1987-88	WWH, Kalahandi	Kalahandi	GoI	Indian Red Cross Society, Kalahandi	Govt.	Other purpose	60
13.	1987-88	Balasore District Nari Sangh WWH, Balasore	Balasore	GoI	Balasore District Nari Sangh	NGO	Non functional	75
14.	1987-88	WWH, Mancheswar, Bhubaneswar	Khurda	GoI	Bhubaneswar Municipal Corporation	Govt.	Other purpose	96
15.	1988-89	WWH, Angul	Angul	GoI	Talcher Angul Meramandali Regional Improvement Trust	Govt.	Non functional	42
16.	1988-89	WWH, Puri	Puri	GoI	Indian Red Cross Society, Puri	Govt.	Other purpose	80
17.	1989-90	WWH, Cuttack	Cuttack	GoI	Orissa Women's Voluntary Services	NGO	Functional	62
18.	1989-90	WWH, Phulbani	Phulbani	GoI	Phulbani Municipality	Govt.	Other purpose	48

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Sl. No.	Year of Sanction	Name & Location of WWH	Name of the District	Sanctioned by	Name of the managing agency	Status of the managing agency (NGO/ Govt.)	Whether functional/ non-functional/ Other purpose/ Incomplete	Bed Strength
19.	1989-90	WWH, Keonjhar	Keonjhar	GoI	Keonjhar Municipality	Govt.	Other purpose	66
20.	1989-90	WWH, Khurda	Khurda	GoI	Bhubaneswar Development Authority	Govt.	Other purpose	96
21.	1989-90	WWH, Koraput	Koraput	GoI	Koraput Municipality	Govt.	Not started	50
22.	1994-95	WWH, Kanas	Puri	GoI	Nilachal Seva Pratishtan, Kanas	NGO	Functional	66
23.	1996-97	Berhampur University, Bhanja Bihar, Berhampur	Ganjam	GoI	Berhampur University	Govt.	Functional	30
24.	1997-98	Guhalsing, Tinimuhani	Kendrapara	GoI	Cuttack Zilla Harijana Adibasi Seva Sanskar Yojana	NGO	Incomplete	66
25.	1998-99	WWH, Chorda, Jajpur Road	Jajpur	GoI	Orissa Social Rural Technology Institute, Garajanga, Marshaghai	NGO	Incomplete	65
26.	2001-02	WWH, Udayabata, Paradeep	Jagatsinghpur	GoI	Cuttack Zilla Ambedkar Memorial Organisation, Kujanga	NGO	Incomplete	62
27.	2013-14	Nivediata-II, Bhubaneswar	Khurda	GoO	State Social Welfare Advisory Board	Govt.	Functional	74
28.	2013-14	WWH, Paralakhemundi	Gajapati	GoO	Paralakhemundi Municipality	--	Other purpose	NA
29.	2015-16	WWH, Jharsuguda	Jharsuguda	GoO	*Not finalised	--	Non functional	100
30.	2015-16	WWH, Rayagada	Rayagada	GoO	*Not finalised	--	Not started	100
31.	2015-16	WWH, Berhampur	Ganjam	GoO	*Not finalised	--	Not started	100
32.	2015-16	WWH, Kalinga Nagar	Jajpur	GoO	*Not finalised	--	Non functional	100
33.	2015-16	WWH, Rourkela	Sundargarh	GoO	Association for Voluntary Action	NGO	Non functional	100
34.	2015-16	WWH, Dhenkanal, Mahisapat	Dhenkanal	GoO	*Not finalised	--	Incomplete	100
35.	2015-16	WWH, Ganganagar, Bhubaneswar	Khurda	GoO	*Not finalised	--	Non functional	100
36.	2015-16	WWH, Sambalpur	Sambalpur	GoO	*Not finalised	--	Incomplete	100
	<b>Total</b>							<b>2622</b>

*(Source: Compiled from the records of W&CD Department)*

**Appendix 3.2**  
**(Refer Paragraph 3.2.4)**  
**Details of WWHs utilised for other purposes**

Sl. No.	Year of Sanction	Name & Location of WWH	Name of the District	Name of Implementing Agency(IA)	Sanctioned by	Year of completion of construction	Utilisation of the Site/ Buildings	Year from which the building is used for Other Purpose and Approved by which authority
1	1989-90	Working Women Hostel at Keonjhar	Keonjhar	Keonjhar Municipality	GoI	Started in the year 1999 but not completed yet	The land site was leased out to Regulated Market Committee (RMC), Keonjhar to build a market complex.	Utilised since 8 <sup>th</sup> August 2013 and approved by NAC, Keonjhar
2	1987-88	WWH, Kalahandi	Kalahandi	Indian Red Cross Society, Kalahandi	GoI	Completed in November 1990	The building was given on rent to some organisation by the IA. Now the Central Armed Police Force (CAPF) is in occupation with a monthly rent of ₹30,000.	Utilised since 2010 and approved by Indian Red Cross Society, Kalahandi
3	1985-86	WWH at Sambalpur	Sambalpur	Municipal Council Sambalpur	GoI	Not Available	The hostel building is now used by the District Social Security Officer (DSSO), Sambalpur for District Disability Rehabilitation Centre.	Approved by Sambalpur Municipality
4	1989-90	WWH at Phulbani	Phulbani	Notified Area council Phulbani	GoI	Completed in 2017	District Human Resources Development Centre (DHRDC) as per orders of Collector and District Magistrate, Kandhamal.	Utilised since 2017 and approved by NAC Phulbani

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Sl. No.	Year of Sanction	Name & Location of WWH	Name of the District	Name of Implementing Agency(IA)	Sanctioned by	Year of completion of construction	Utilisation of the Site/ Buildings	Year from which the building is used for Other Purpose and Approved by which authority
5	2013-14	WWH for 100 seated, Paralakhemundi	Gajapati	Municipality Paralakhemundi	GoO	Completed in May 2018	The hostel was constructed from BRGF fund by Collector, Gajapati. Now functioning as ANM training centre	Running as ANM centre since October 2018 and approved by Paralakhemundi Municipality
6	1987-88	WWH at Mancheswar	Khurda	BMC	GoI	Not Available	BMC used as own Ward office at Mancheswar	Approved by Bhubaneswar Municipal Corporation.

*(Source: Compiled from the records of W&CD Department)*

## Appendix 4.1

(Refer Paragraph 4.2)

## Unutilised balances in different project components as of March 2021

Sl. No.	Particulars of Head	Purpose	Closing Balance (₹ in crore)
1.	NGO run Children's Home	For maintenance of CCIs run by NGOs	33.02
2.	District Child Protection Units	For expenditure to be made by DCPUs	18.49
3.	Construction Grant by GoO	Funds to be utilised for construction and maintenance of CCIs run by Government.	11.69
4.	Non-GIA Children's Fund	The fund to be given to Non-GIA CCIs of their utilisation.	11.50
5.	Juvenile Justice Boards	For expenditure on JJB	7.95
6.	Observation and Special Home (Govt. run Home)/ Utkal Balashram (Govt. run Children's Home)	Funds for OH and SH and Utkal Balashram	4.52
7.	Odisha State Child Protection Society	Funds to be utilised by OSCPS	3.85
8.	Received from Others	No specific	3.29
9.	Specialised Adoption Agencies(SAAs)	For management of SSA	1.68
10.	Child Welfare Committees	For expenditure in Child Welfare committees in CCIs	1.45
11.	Biju Surakshya Yojana	It is fund to be utilised for "Biju Surakshya Yojana" to provide support to the vulnerable children.	1.16
12.	Interest received from Bank	Due to parking and accumulation of fund in the savings bank without utilisation.	13.75
13.	Received from Flexi Fund	Interest earned from bank deposits	3.44
	<b>Total</b>		<b>115.79</b>

(Source: Records of OSCPS)

**Appendix 4.2**  
**(Refer Paragraph 4.8.2)**  
**Details of Staff Position at District level**

Sl. No.	Designation	PIP required in a district	Cuttack		Ganjam		Jharsuguda		Kalahandi		Koraput		Khurda		Mayurbhanj		Puri	
			A	S	A	S	A	S	A	S	A	S	A	S	A	S	A	S
1	District Child Protection Officer	1	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1	0
2	Protection Officer (Institution care)	1	0	1	1	0	1	0	1	0	0	1	1	0	1	0	1	0
3	Protection Officer (Non-Institution care)	1	1	0	1	0	0	1	1	0	1	0	1	0	1	0	1	0
4	Legal cum Probation Officer	1	0	1	0	1	0	1	0	1	0	1	0	0	1	1	1	0
5	Counsellor	1	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1	0
6	Social Worker	2	2	0	2	0	0	2	2	0	2	0	2	0	2	0	2	0
7	Accountant	1	1	0	0	1	1	0	1	0	0	1	1	0	1	0	0	1
8	Data Analyst	1	0	1	0	1	1	0	1	0	0	1	1	0	0	1	1	0
9	Assistant & DEO	1	1	0	0	1	0	1	1	0	0	1	1	0	1	0	1	0
10	Out-reach worker	2	0	2	1	1	0	2	1	1	0	2	0	2	2	0	1	1
	<b>Total</b>	<b>12</b>	<b>7</b>	<b>5</b>	<b>7</b>	<b>5</b>	<b>5</b>	<b>7</b>	<b>10</b>	<b>2</b>	<b>6</b>	<b>6</b>	<b>10</b>	<b>2</b>	<b>10</b>	<b>2</b>	<b>10</b>	<b>2</b>

(Sources as per information furnished by CCIs)

**A= Available**

**S= Shortfall**

**Appendix 5.1**  
**(Refer Paragraph 5.4.2)**

**Excess expenditure due to excess rate taken for hire charge of dredging and its accessories**

Sl. No	Work	Agmt. Value (₹ in crore)	Date of comment	Stipulated date of completion	Agmt. quantity of dredging in cum	Executed quantity of dredging in cum	Excess expenditure per cum due to excess rate taken for hire charge of dredging and its accessories	Total excess expenditure (in ₹)	Tender Premium (per cent)	Total excess after tender premium (In ₹)
1	Dredging & Removal of Shoal No.2 at upstream of Mahanadi Barrage and Disposal of Dredged materials within 2.5 km through pipeline	68.91	12.2.2019	11.8.2020	2161400	2477005.6	14.52	35966121.00	0.52% less	35779097.20
2	Dredging & Removal of Shoal No.3,4,5(A), 5(B), 6(A) & 6 (B) at upstream of Mahanadi Barrage and Disposal of Dredged materials within 2.5 km through pipeline	31.11	04.10.2019	03.04.2021	1304989	1304989	14.52	18948440.30	14.99 % less	16108069.10
3	Dredging & Removal of Shoal No.1 at upstream of Mahanadi Barrage and Disposal of Dredged materials within 2.5 km through pipeline	48.91	31.12.2019	29.06.2021	1757910	1757910	14.52	25524853.20	0.77% less	25328311.80
	<b>Total</b>	<b>148.93</b>			<b>5224299</b>	<b>5539904.6</b>		<b>80439414.50</b>		<b>77215478.10</b>

(Source: Work records of OCCL and Audit analysis)

Appendix 5.2 (i)

(Refer Paragraph 5.4.5)

Quantity of stone used

Sl. No.	Name of the Work	Agreement no./ Year	Agreement cost (₹ in crore)	Date of commencement	Stipulated date of completion	Stone used in Item No 13				Stone used in Item No. 15	Stone used in Item No. 16	Total Boulder stone used (col. 11+ col.12) (in cum)	Remarks
						Total work in (in cum)	40 mm metal @ 50 % of col.8 (in cum)	20 m chips @ 0.25 % of col.8 (in cum)	10 mm chips @ 0.25 % of col.8 (in cum)	Boulder (in cum)	Boulder (in cum)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Construction of Earth dam of DEO Irrigation Project from RD 430.00 M to RD 850.00M ( Balance work)( Reach-I)	02/14-15	0.98	06.07.14	31.03.15	1420.55	710.275	355.1375	355.1375	1495.94	299.52	1795.46	Executed Quantity including Agreement No 03/14-15
2	Construction of Earth dam of DEO Irrigation Project from RD 850.00 M to RD 1100.00M( Balance work) ( Reach-II)	03/14-15	0.99	06.07.14	31.03.15	0	0	0	0	0	0.00	0.00	Executed Quantity included in Agreement No 02/14-15
3	Construction of Earth dam of DEO Irrigation Project from RD 430.00 M to RD 850.00M( Balance work)(Reach-IV)	08/14-15	0.95	03.02.15	02.03.15	317.7	158.85	79.425	79.425	1025.02	349.44	1374.46	Executed Quantity including Agreement No 10/14-15
4	Construction of Earth dam of DEO Irrigation Project from RD 430.00 M to RD 850.00M ( Balance work ( Reach-V)	09/14-15	0.93	03.02.15	02.03.15	494.71	247.355	123.6775	123.6775	199.12	1299.36	1498.48	Executed Quantity including Agreement No 11/14-15



Sl. No.	Name of the Work	Agreement no./ Year	Agreement cost (₹ in crore)	Date of commencement	Stipulated date of completion	Stone used in Item No 13				Stone used in Item No. 15	Stone used in Item No. 16	Total Boulder stone used (col. 11+ col.12) (in cum)	Remarks
						Total work in (in cum)	40 mm metal @ 50 % of col.8 (in cum)	20 m chips @ 0.25 % of col.8 (in cum)	10 mm chips @ 0.25 % of col.8 (in cum)	Boulder (in cum)	Boulder (in cum)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
5	Construction of Earth dam of DEO Irrigation Project from RD 850.00 M to RD 1100.00M( Balance work) ( Reach-VI)	10/14-15	0.98	03.02.15	02.03.15	0	0	0	0	0	0	0.00	Executed Quantity included in Agreement No 08/14-15
6	Construction of Earth dam of DEO Irrigation Project from RD 850.00 M to RD 1100.00M( Balance work) ( Reach-VII)	11/14-15	0.98	03.02.15	02.03.15	0	0	0	0	0	0	0.00	Executed Quantity included in Agreement No 09/14-15
7	Construction of Earth dam of DEO Irrigation Project from RD 850.00 M to RD 1100.00M( Balance work) ( Reach-X)	12/14-15	0.99	23.03.15	24.04.15	0	0	0	0	0	816.25	816.25	
8	Construction of Earth dam of DEO Irrigation Project from RD 430.00 M to RD 850.00M ( Balance work) ( Reach-XIV)	20/15-16	0.99	02.05.15	01.06.15	553.6	276.8	138.4	138.4	76	835.20	911.20	
9	Construction of Earth dam of DEO Irrigation Project from RD 430.00 M to RD 850.00M ( Balance work) ( Reach-XV)	21/15-16	0.99	02.05.15	01.06.15	226	113	56.5	56.5	0	0	0.00	

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Sl. No.	Name of the Work	Agreement no./ Year	Agreement cost (₹ in crore)	Date of commencement	Stipulated date of completion	Stone used in Item No 13				Stone used in Item No. 15	Stone used in Item No. 16	Total Boulder stone used (col. 11+ col.12) (in cum)	Remarks
						Total work in (in cum)	40 mm metal @ 50 % of col.8 (in cum)	20 m chips @ 0.25 % of col.8 (in cum)	10 mm chips @ 0.25 % of col.8 (in cum)	Boulder (in cum)	Boulder (in cum)		
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>	<i>12</i>	<i>13</i>	<i>14</i>
10	Construction of Earth dam of DEO Irrigation Project from RD 430.00 M to RD 850.00M ( Balance work) ( Reach-XVIII)	24/15-16	0.99	12.05.15	11.06.15	0	0	0	0	0	1179.30	1179.30	
11	Construction of Earth dam of DEO Irrigation Project from RD 430.00 M to RD 850.00M ( Balance work) ( Reach-XX)	26/15-16	0.61	12.05.15	11.06.15	0	0	0	0	0	362.20	362.20	
	<b>Total</b>		<b>10.38</b>			<b>3012.56</b>	<b>1506.28</b>	<b>753.14</b>	<b>753.14</b>	<b>2796.08</b>	<b>5141.27</b>	<b>7937.35</b>	
	<b>Total stone used(1506.28+ 753.14+ 753.14+ 7937.35)=</b>											<b>10949.91</b>	

*(Source: OCCL records)*

## Appendix 5.2(ii)

(Refer Paragraph 5.4.5)

Calculation of difference between stone cost as per SoR and the cost adopted by OCCL in the estimate

Sl. No.	Item	Unit	Lead	Calculation for stone cost as per SoR (in ₹)			
				Cost As per SoR 2013 <sup>2</sup>	Carriage <sup>3</sup> as per SoR 2013	Royalty per cum	Total (col.5+ col.7+ col.8)
1	2	3	4	5	6	7	8
1	H.G. Boulder	cum	31	167.00	344.00	98.78	609.78
2	Chips 40 mm	cum	31	679.00	344.00	98.78	1121.78
3	Chips 20 mm	cum	31	991.00	344.00	98.78	1433.78
4	Chips 10 mm	cum	31	1057.00	344.00	98.78	1499.78

(Source: OCCL records, SOR 2013 and Audit analysis)

## Appendix 5.2 (iii)

(Refer paragraph 5.4.5)

Excess expenditure due to excess cost of stone taken in the estimate (in ₹)

Sl. No.	Type of stone	stone used (in cum)	Price as per estimate	Price as per SoR 2013 (as per Appendix 5(ii))	Difference (col.4-col.5)	Total difference	Prime difference after adding 7.5 % contractor's profit
1	2	3	4	5	6	7	8
1	H.G. Boulder	7937.35	900	609.78	290.22	23,03,577.72	24,76,346.05
2	Chips 40 mm	1,506.28	1,230	1,121.78	108.22	1,63,009.62	1,75,235.34
3	Chips 20 mm	753.14	1,630	1,433.78	196.22	1,47,781.13	1,58,864.72
4	Chips 10 mm	753.14	1,660	1,499.78	160.22	1,20,668.09	1,29,718.20
<b>Total</b>		<b>10,949.91</b>				<b>27,35,036.56</b>	<b>29,40,164.30</b>

(Source: OCCL records and Audit analysis)

<sup>2</sup> The estimate was prepared in May 2014, that time SOR 2013 in force<sup>3</sup> Lead calculation- Charge for first 5 km is- ₹ 136.00 + charge for next 26 km ( 26\*8)- ₹ 208= ₹ 344

**Appendix 5.3**  
**(Refer Paragraph 5.4.6)**

**Excess expenditure due to taking of higher lead on stone**

SL No	Name of the work	Agreement No	Agreement Value ( in Crore)	Estimate value ( in crore)	Item No	Name of the Work	Stone product used	Rate provided in estimate	Agreement rate	Excess/ less tender premium on Item (in percentage) ((col.10-col.9)/col.9*100)	Excess given in lead	Total Excess amount as per estimate (col.8xcol.12)	Total excess amount after tender premium (in ₹) {col.13+(col.13*col.11)/100}
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Construction of Spillway of Haldia dam in Subarnarekha Irrigation project"	03/ 16-17	134.4	134.71	17	CC M- 15 grade with 40 mm and Granite	32243.14	4899.92	5834.70	19.08	750.00	24182351.55	28795728.62
					18	CC M- 20 grade with 40 mm and Granite	52960.09	5540.78	6300.00	13.70	750.00	39720065.85	45162669.31
					20	PCC M- 25 grade with 20 mm and Granite	16266.14	6273.14	7803.00	24.39	750.00	12199603.05	15174777.32
					21	RCC M- 30 grade with 20 mm and Granite	1572.80	6306.43	7902.00	25.30	750.00	1179601.65	1478048.95
					49	collection and supplying granite of size 40 mm	2762.00	2503.90	2430.00	-2.95	750.00	2071500.00	2010361.84
					53	collection and supplying granite	4209.10	1644.76	1602.00	-2.60	750.00	3156825.00	3074754.77
					54	collection and supplying granite	2743.20	1736.80	1701.00	-2.06	750.00	2057400.00	2014991.59
					2	Construction of Baisingha Feeder-cum-link canal off taking at RD17910 mtr. of	15/ 16-17	88.8	85.68	13	Graded Filter of Hard crusher stone 20 Mm	8015.75	2584.80
19	PCC M- 15 ,A20 d/g Linig	18923.51	5582.30	6030.00						8.02	508.00	9613142.06	10384115.27
20	PCC M- 15 ,A40 d/g	26955.82	4490.50	5040.00						12.24	508.00	13693556.05	15369228.93

SL No	Name of the work	Agreement No	Agreement Value ( in Crore)	Estimate value ( in crore)	Item No	Name of the Work	Stone product used	Rate provided in estimate	Agreement rate	Excess/ less tender premium on Item (in percentage) ((col.10-col.9)/col.9*100)	Excess given in lead	Total Excess amount as per estimate (col.8xcol.12)	Total excess amount after tender premium (in ₹) {col.13+(col.13*col.11)/100}
	Betanati branch Canal including all structures with cement concrete lining and service road				21	PCC M- 15 A20 d/g	2850.26	4894.10	5400.00	10.34	508.00	1447929.54	1597601.09
					22	PCC M- 20 A20 d/g	2183.16	5368.10	6210.00	15.68	508.00	1109043.76	1282979.40
					23	PCC M- 25 A20 d/g	7416.44	5778.60	7200.00	24.60	508.00	3767552.03	4694281.42
					29	Rough stone dry packing	499.80	1669.60	801.00	-52.02	508.00	253898.40	121809.19
					30	Grouting aprons, 1:4: 8 A20	49.98	206.50	207.00	0.24	508.00	25389.84	25451.32
					34	WBM Gr-I	4583.15	2542.25	2502.00	-1.58	508.00	2328241.88	2291380.15
					35	WBM Gr-II	3437.37	2688.15	2502.00	-6.92	508.00	1746182.94	1625262.63
3	Bank Protection and Improvement of Embankment on Right Bank of River Subarnarekha	8/ 16-17	10.62	11.29	4	Graded Filter of Hard crusher stone 20 Mm	7903.19	1705.00	1500.00	-12.02	130.00	1027414.70	903883.90
					5	Stone	47846.86	2080.62	2008.00	-3.49	130.00	6220091.80	6002991.58
4	Restoration of Subarnarekha Main Canal from RD 7950m. to RD 8840m. with cement concert Lining	09/ 16-17	60.64	58.41	11	CC M- 10 grade with 40 mm and Granite	2298.92	4595.80	2205.00	-52.02	932.50	2143745.51	1028538.85
					12	CC M- 15 grade with 40 mm and Granite	2408.45	5050.40	5040.00	-0.21	932.50	2245883.36	2241258.54
					13	CC M- 15 grade with 20 mm and Granite	3572.38	6033.40	6030.00	-0.06	932.50	3331243.42	3329366.16
					14	CC M- 15 grade with 20 mm and Granite	5679.32	5472.10	5490.00	0.33	932.50	5295969.63	5313293.48

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SL No	Name of the work	Agreement No	Agreement Value ( in Crore)	Estimate value ( in crore)	Item No	Name of the Work	Stone product used	Rate provided in estimate	Agreement rate	Excess/ less tender premium on Item (in percentage) ((col.10-col.9)/col.9*100)	Excess given in lead	Total Excess amount as per estimate (col.8xcol.12)	Total excess amount after tender premium (in ₹) {col.13+(col.13*col.11)/100}
					15	CC M- 20 grade with 20 mm and Granite	1299.97	5981.90	6003.00	0.35	932.50	1212221.09	1216496.97
					17	collection and supplying granite of size 40 mm	13615.47	2641.70	2700.00	2.21	932.50	12696425.78	12976624.75
					21	Rough Stone dry Packing	2423.79	1971.00	702.00	-64.38	932.50	2260184.18	804997.10
	<b>Total</b>						<b>2,74,720.05</b>						<b>17,28,62,453.96</b>

(Source: OCCL work records & Audit analysis)

**Appendix 5.4**  
**(Refer Paragraph 5.5.1)**

**Extra expenditure due to adoption of outturn capacity of dozer and lower side**

Sl. No.	Name of the Work	Agreement no	Agreement cost (₹ in crore)	As per BOQ quantity of earth compacted (in cum)	Rate of compaction provided per cum in estimate (in ₹)	Rate of compaction as per AoR and SoR per cum (in ₹) (appendix 7(i))	Difference per cum (Col.6-Col.7) (in ₹)	Inflated estimate (Col.5*Col.8) (in ₹)	Agreement rate of compaction	Excess/less tender premium on Item (in percent age)	Executed Quantity (in cum)	Total excess amount as per estimate (in ₹) (Col.12*Col.6)
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Earth Dam from RD 490 M to 1410 M of Lower Suktel Irrigation project, Bolangir. Execution of Balance work from RD. 490 M to 950 M and 1100 M to 1410 M ( working RD 400 M and 1100 M to 1410 M) Phase- II ( Reach-III)	39/13-14	0.98	50000.00	28	21.75	6.25	312500.00	27.00	-3.57	50000.00	312500.00
2	Earth Dam from RD 490 M to 1410 M of Lower Suktel Irrigation project, Bolangir. Execution of Balance work from RD. 490 M to 950 M and 1100 M to 1410 M ( working RD 400 M and 1100 M to 1410 M) Phase- II ( Reach-IV)	40/13-14	0.98	50000.00	28	21.75	6.25	312500.00	27.00	-3.57	50000.00	312500.00
3	Earth Dam from RD 490 M to 1410 M of Lower Suktel Irrigation project, Bolangir. ( working RD 950 M to 1100 M ) Phase- III ( Reach-I)	19/14-15	0.98	19050.00	28	21.75	6.25	119062.50	27.00	-3.57	19050.00	119063.00
4	Earth Dam from RD 490 M to 1410 M of Lower Suktel Irrigation project, Bolangir. Execution of Balance work from RD. 490 M to 950 M and 1100 M to 1410 M ( working RD 400 M and 1100 M to 1410 M) Phase- II ( Reach-V)	22/14-15	0.98	50000.00	28	21.75	6.25	312500.00	27.00	-3.57	50000.00	312500.00
5	Earth Dam from RD 490 M to 1410 M of Lower Suktel Irrigation project, Bolangir. Execution of Balance work from RD. 490 M to 950 M and 1100 M to 1410 M ( working RD 400 M and 1100 M to 1410 M) Phase- II ( Reach-VI)	23/14-15	0.98	50000.00	28	21.75	6.25	312500.00	27.00	-3.57	50000.00	312500.00
6	Earth Dam from RD 490 M to 1410 M of Lower Suktel Irrigation project, Bolangir. Execution of Balance work from RD. 490 M to 950 M and 1100 M to 1410 M ( working RD 400 M and 1100 M to 1410 M) Phase- II ( Reach-XI)	02/15-16	0.98	50000.00	28	21.75	6.25	312500.00	27.00	-3.57	50000.00	312500.00
7	Earth Dam from RD 490 M to 1410 M of Lower Suktel Irrigation project, Bolangir. Execution of Balance work from RD. 490 M to 950 M and 1100 M to 1410 M ( working RD 400 M and 1100 M to 1410 M) Phase- II ( Reach-XII)	03/15-16	0.98	70000.00	28	21.75	6.25	437500.00	27.00	-3.57	70000.00	437500.00

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Sl. No.	Name of the Work	Agreement no	Agreement cost (₹ in crore)	As per BOQ quantity of earth compacted (in cum)	Rate of compaction provided per cum in estimate (in ₹)	Rate of compaction as per AoR and SoR per cum (in ₹) (appendix 7(i))	Difference per cum (Col.6-Col.7) (in ₹)	Inflated estimate (Col.5*Col.8) (in ₹)	Agreement rate of compaction	Excess/less tender premium on Item (in percent age)	Executed Quantity (in cum)	Total excess amount as per estimate (in ₹) (Col.12*Col.6)
8	Earth Dam from RD 490 M to 1410 M of Lower Suktel Irrigation project, Bolangir. Execution of Balance work from RD. 490 M to 950 M and 1100 M to 1410 M ( working RD 400 M and 1100 M to 1410 M) Phase- II ( Reach-XIII)	06/15-16	0.92	37500.00	28	21.75	6.25	234375.00	27.00	-3.57	37500.00	234375.00
9	Earth Dam from RD 490 M to 1410 M of Lower Suktel Irrigation project, Bolangir. Execution of Balance work from RD. 490 M to 950 M and 1100 M to 1410 M ( working RD 400 M and 1100 M to 1410 M) Phase- II ( Reach-XIII)	07/15-16	0.83	19363.00	28	21.75	6.25	121018.75	27.00	-3.57	19363.00	121019.00
10	Earth Dam from RD 490 M to 1410 M of Lower Suktel Irrigation project, Bolangir. Execution of Balance work from RD. 490 M to 950 M and 1100 M to 1410 M ( working RD 400 M and 1100 M to 1410 M) Phase- II ( Reach-IX)	11/15-16	0.98	70000.00	28	21.75	6.25	437500.00	27.00	-3.57	70000.00	437500.00
11	Earth Dam from RD 490 M to 1410 M of Lower Suktel Irrigation project, Bolangir. Execution of Balance work from RD. 490 M to 950 M and 1100 M to 1410 M ( working RD 400 M and 1100 M to 1410 M) Phase- II ( Reach-XV)	12/15-16	0.48	49705.00	28	21.75	6.25	310656.25	27.00	-3.57	49705.00	310656.00
12	Earth Dam from RD 490 M to 1410 M of Lower Suktel Irrigation project, Bolangir. Execution of Balance work from RD. 490 M to 950 M and 1100 M to 1410 M ( working RD 400 M and 1100 M to 1410 M) Phase- II ( Reach-XVII)	13/15-16	0.98	70000.00	28	21.75	6.25	437500.00	27.00	-3.57	21832.07	136450.00
13	Earth Dam from RD 490 M to 1410 M of Lower Suktel Irrigation project, Bolangir. Execution of Balance work from RD. 490 M to 950 M and 1100 M to 1410 M ( working RD 400 M and 1100 M to 1410 M) Phase- II ( Reach-XVI)	15/15-16	0.98	70000.00	28	21.75	6.25	437500.00	27.00	-3.57	70000.00	437500.00
14	Earth Dam from RD 490 M to 1410 M of Lower Suktel Irrigation project, Bolangir. (Balance work)	11/17-18	9.07	325000.00	38	21.75	16.25	5281250.00	37.00	-2.63	28608.45	464887.00
15	Construction of earth dam from RD490M to 1410M of Lower Suktel irrigation, Balanr ( Execution of Balance work left portion Rd 490 M to Rd 710M)	09/21-22	9.92	241239.32	33.8	18.88	14.92	3599290.65	33.10	-2.07	102799.55	1533769.00
16	Construction of earth dam from RD490M to 1410M of Lower Suktel irrigation, Balanr ( Execution of Balance work right portion Rd 710 M to Rd 1410M & Dyke)	10/21-22	9.42	221239.32	33.8	18.88	14.92	3300890.65	33.10	-2.07	154199.78	2300661.00
17	Construction of Earth Dam of Telengiri Irrigation Project. (Left Flank, balance works phase-I)	120	4.99	14000.00	30	21.75	8.25	115500.00	28.00	-6.67	244419.60	2016462.00



Sl. No.	Name of the Work	Agreement no	Agreement cost (₹ in crore)	As per BOQ quantity of earth compacted (in cum)	Rate of compaction provided per cum in estimate (in ₹)	Rate of compaction as per AoR and SoR per cum (in ₹) (appendix 7(i))	Difference per cum (Col.6-Col.7) (in ₹)	Inflated estimate (Col.5*Col.8) (in ₹)	Agreement rate of compaction	Excess/less tender premium on Item (in percent age)	Executed Quantity (in cum)	Total excess amount as per estimate (in ₹) (Col.12*Col.6)
18	Construction of Earth Dam of Telengiri Irrigation Project. (Left Flank, balance works phase-I)	121	1.80	52000.00	30	21.75	8.25	429000.00	28.00	-6.67	50270.30	414730.00
19	Construction of Earth Dam of Telengiri Irrigation Project. (Right Flank, balance works phase-I)	122	3.09	75000.00	30	21.75	8.25	618750.00	28.00	-6.67	147415.52	1216178.00
20	Construction of Earth Dam of Telengiri Irrigation Project. (Left Flank, balance works phase-I)	123	6.33	205000.00	30	21.75	8.25	1691250.00	28.00	-6.67	203692.69	1680465.00
21	Construction of Earth Dam of Telengiri Irrigation Project. (Left Flank, balance works phase-II)	124	9.67	206456.00	41	21.75	19.25	3974278.00	32.50	-20.73	448010.32	8624199.00
22	Construction of Baisingha Feeder-cum-link canal off taking at RD17910 mtr. of Betanati branch Canal including all structures with cement concrete lining and service road	15/16-17	88.80	586257.65	41.35	21.75	19.6	11490649.90	50.04	21.02	795004.10	15582080.00
23	Renovation of 1 Main Distributory of Jajpur main canal from RD 0.00 to 6.600 Km	32/17-18	32.44	98822.87	41.35	21.75	19.6	1936928.25			115919.00	2272012.00
24	Bank Protection including Improvement of Embankment on Right Bank of River Subarnarekha from Berhampur to Tambakhuri	08/2016-17	10.62	37434.81	41.35	21.75	19.6	733722.27		-7.50	36651.16	718363.00
25	Restoration to CE No.-5A on Budha Kharasuan left from Mangalpur to Budhaghat	12/16-17	8.85	325302.00	41.35	21.75	19.6	6375919.20		2.77	346962.00	6800455.00
	<b>Total</b>		<b>207.03</b>					<b>43645041.50</b>			<b>3281402.53</b>	<b>4,74,20,837.00</b>

(Source: OCCL work records and Audit analysis)

**Appendix 5.5**

*(Refer Paragraph 5.8.2)*

**Comparison of OCCL rate with SoR 2014 and resultant loss on hiring of test checked machineries**

Sl. No.	Name of the Machinery	Hours/ Km ran during 2016-17	Hours/ Km ran during 2017-18 (April to June)	Hours/ Km ran during 2017-18 (July to March)	Hours/ Km ran during 2018-19	Hours/ Km ran during 2019-20	Hours/ Km ran during 2020-21	Total Hours/ KMs ran during 2016-21	Hire rate fixed by OCCL per Hour/ Km	Total hire charges collected	Hire rate as per SoR 2014 (pre GST)	Hire rate as per SoR 2014 (post GST)	Total hire charges could have been collected	Hire charges collected less in comparison to SoR 2014	OCC rate percentage less from the SoR (pre GST)	OCC rate percentage less from the SoR (post GST)
1	250 KVA DG Set	209.50	43.50	79.00	203.23	244.15	73.58	852.96	413.34	352562.49	1125.00	978.26	871541.87	518979.38	63.26	57.75
2	Diesel Air Compressor CPS 370	209.15	115.84	689.00	51.00	0.00	0.00	1064.99	368.87	392842.86	711.00	618.26	688580.29	295737.43	48.12	40.34
3	40 KVA DG Set	1154.86	453.92	213.00	442.89	8.50	415.26	2688.43	266.05	715256.80	425.00	369.57	1082737.75	367480.95	37.40	28.01
4	Transit Mixer (4.5/hr)	5656.40	1559.10	0.00	3341.16	2293.85	71.25	12921.76	409.88	5296370.99	600.00	521.74	7306484.09	2010113.10	31.69	21.44
5	Road roller 26134	380.45	112.66	24.63	528.73	296.45	0.00	1342.92	294.93	396067.40	738.00	641.74	909272.25	513204.85	60.04	54.04
6	125 KVA DG set	137.00	106.00	58.00	116.50	342.50	0.00	760.00	467.85	355566.00	905.00	786.96	626773.32	271207.32	48.30	40.55
7	Tipper	6353.00	1595.00	392.00	0.00	0.00	0.00	8340.00	5.26	43868.40	24.00	20.87	198933.04	155064.64	78.08	74.80
8	Truck	70633.00	33565.00	76842.69	79995.00	12273.50	40211.00	313520.19	5.03	1577006.56	20.00	17.39	5724072.88	4147066.33	74.85	71.08
<b>TOTAL:</b>														<b>8278854.01</b>		

*(Source: OCCL records, SoR and Audit analysis)*