

Appendices

Appendix 1.1
(Refer Paragraph 1.1.1)
Audit jurisdiction of Office of the Principal Accountant General (Audit-I), Odisha
during 2022-23

Sl. No.	Names of the Departments	Sl. No.	Public Sector Undertakings ¹⁵⁵ (PSU) Under Section 19 (1)
1.	Electronics and Information Technology	1.	Bhubaneswar Smart City Limited
2.	Excise	2.	Rourkela Smart City Limited
3.	Finance	3.	Odisha State Medical Corporation Limited
4.	General Administration and Public Grievance	4.	Water Corporation of Odisha
5.	Health and Family Welfare	5.	Odisha Rural Housing and Development Corporation
6.	Higher Education	6.	Odisha Sports Development Promotion Company
7.	Housing and Urban Development	7.	Odisha State Beverages Corporation Limited
8.	Information & Public Relations	8.	World Skill Centre, Odisha
9.	Labour & Employees' State Insurance		Autonomous Bodies under Section 19 (1)
10.	Mission Shakti	1.	Odisha Building and Other Construction Workers Welfare Board
11.	Panchayati Raj and Drinking Water		Autonomous Bodies under Section 19 (3)
12.	Parliamentary Affairs	1.	Berhampur Development Authority
13.	Planning and Convergence	2.	Bhubaneswar Development Authority
14.	Revenue and Disaster Management	3.	Cuttack Development Authority
15.	Rural Development	4.	Kalinga Nagar Development Authority
16.	School and Mass Education	5.	Paradeep Development Authority
17.	Skill Development and Technical Education	6.	Puri & Konark Development Authority
18.	Social Security and Empowerment of Persons with Disabilities	7.	Rourkela Development Authority
19.	Sports and Youth Services	8.	Sambalpur Development Authority
20.	Scheduled Tribes and Scheduled Caste Development, Minorities & Backward Classes Welfare	9.	Talcher Angul Development Authority
21.	Women and Child Development		

¹⁵⁵ Excluding 102 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 break-up of the outstanding Inspection Reports (IRs) and Paragraphs up to June 2023

Sl. No.	Department	Up to 2019-20		2020-21		2021-22		2022-23		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.	Electronics and Information Technology	11	98	1	9	2	10	0	0	14	117
2.	Excise	231	662	0	0	5	24	34	183	270	869
3.	Finance	637	1,229	1	6	2	18	38	158	678	1,411
4.	General Administration and Public Grievance	23	113	2	9	1	7	3	33	29	162
5.	Health and Family Welfare	408	1,293	0	0	0	0	0	0	408	1,293
6.	Higher Education	386	1,880	1	13	8	87	7	81	402	2,061
7.	Information and Public Relations	58	144	0	0	0	0	13	95	71	239
8.	Labour and Employees' State Insurance	58	279	0	0	0	0	1	20	59	299
9.	Panchayati Raj and Drinking Water	3,019	10,627	10	10	18	214	22	360	3,069	11,211
10.	Housing and Urban Development	512	5,551	10	165	28	338	46	746	596	6,800
11.	Planning and Convergence	25	90	4	18	8	57	1	6	38	171
12.	Revenue and Disaster Management	2,206	6,834	6	38	31	362	18	234	2,261	7,468
13.	Rural Development	212	495	7	103	9	108	15	176	243	882
14.	Parliamentary Affairs	17	40	0	0	1	1	3	22	21	63
15.	School and Mass Education	810	3,150	3	30	8	54	12	181	833	3,415

Sl. No.	Department	Up to 2019-20		2020-21		2021-22		2022-23		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.	Social Security and Empowerment of Persons with Disabilities	34	211	5	46	6	52	4	39	49	348
17.	Skill Development and Technical Education	149	496	6	29	1	5	8	84	164	614
18.	ST and SC Development, Minorities and Backward Classes Welfare	252	1,115	5	33	18	176	7	107	282	1,431
19.	Sports and Youth Services	24	87	0	0	1	16	0	0	25	103
20. 21.	Women and Child Development and Mission Shakti	704	3,589	0	0	6	56	11	136	721	3,781
Total		9,776	37,983	61	509	153	1,585	243	2,661	10,233	42,738

Appendix 1.3
(Refer Paragraph 1.2.2)
Outstanding paragraphs on serious irregularities, up to June 2023

(₹ 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	460	23,753.22	0	0	0	0	460	23,753.22
2	Housing and Urban Development	02	0.26	73	24,889.58	27	5,942.78	102	30,832.62
3	Women and Child Development and Mission Shakti	4	676.47	7	4.71	7	32.95	18	714.13
4	Scheduled Tribes and Scheduled Caste Development, Minorities & Backward Classes Welfare	4	3.26	4	25.05	9	485.05	17	513.36
5	Rural Development	0	0	40	4,985.54	17	959.98	57	5,945.52
6	Social Security and Empowerment of Persons with Disabilities	5	2.43	7	7.86	0	0	12	10.29
7	Higher Education	10	127.19	4	580.51	14	5,411.60	28	6,119.30
8	School and Mass Education	22	377.98	12	839.42	33	2,001.20	67	3,218.60
9	Health and Family Welfare	12	112.01	1	29.18	3	15.39	16	156.58
10	Electronics and Information Technology	0	0	1	835	4	1,704.27	5	2,539.27
11	General Administration and Public Grievance	1	3.55	15	8,442.28	9	885.03	25	9,330.86
12	Information & Public Relations	1	4.93	3	784.11	0	0	4	789.04
13	Planning and Convergence	0	0	1	1.38	0	0	1	1.38
14	Revenue and Disaster Management	23	674.82	1181	1,52,202.1053	126	20,310.49	1,330	1,73,187.42
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	Excise	0	0	551	90,932.21	0	0	551	90,932.21
18	Finance	0	0	646	14,08,097.7462	0	0	646	14,08,097.75
	Total	545	25,736.23	2,546	16,92,656.68	252	37,762.08	3,343	17,56,154.99

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/ Performance Audit (PA) involved in the Report for the financial years				
		2017-18	2018-19	2019-20	2020-21	2021-22
1.	Labour and Employees' State Insurance	0	1	0	0	0
2.	Panchayati Raj and Drinking Water	2	0	0	0	0
3.	School and Mass Education	0	0	1	0	0
4.	Rural Development	0	0	0	1	0
5.	Housing and Urban Development	0	1	3	0	1
	Total	2	2	4	1	1 (PA) (PA-Standalone)
						9 paragraphs and 1 PA

Appendix 1.5
(Refer Paragraph 1.2.4)
Significant recommendations of Public Accounts Committee (PAC), against which Action Taken Notes were outstanding from Departments, as of September 2023

Year of Audit Report with Paragraph No.	PAC Report No./ Recommendation No.	Name of the Department	Gist of the Audit Paragraph	Recommendations of PAC
7.11 of 1993-94	17 th Report (15 th 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 th Report (15 th Assembly)/310	Rural Development	Supply of drinking water to problem villages.	Department should initiate departmental proceedings against the concerned errant officials, for not furnishing the required Action Taken Notes.
5.4 of 1985-86	17 th Report (15 th Assembly)/311		Non-receipt of departmental materials due to non-arrival/missing of railway wagons.	Department should initiate departmental action against the erring officials and award exemplary punishment, for failure to submit Action Taken Notes on the observations of the Committee.
4.30 of 1990-91	17 th Report (15 th Assembly)/362		Doubtful execution of work.	Action should be taken against the concerned officials for not furnishing the report of high level enquiry or State Vigilance.
4.20 of 1991-92	17 th Report (15 th Assembly)/372		Extra expenditure due to delay in finalisation of designs.	Criminal proceedings 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 th Report (15 th Assembly)/417		Other points 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.

(Source: Reports of the Public Accounts Committee)

Appendix 2.1.1
(Refer Paragraph 2.1.8.1)
Splitting of Sanction orders in test-checked ITDAs

Sl. No.	ITDA	Sanction Order Number/ Date	Sanctioned amount (₹ in lakh)	Purpose of Sanction	Number of works	Number of split works costing ₹ 5 lakh or less
1	Rairangpur	202227428534/07.11.2022	653.80	Infrastructure development of SSD schools and hostel building	59	15
2		202122642199/04.12.2021	584.00	Construction of additional classroom, staff quarter and toilet water supply etc.	96	76
3		202227428372/17.11.2022	200.00	For repair and maintenance of SSD Schools/ hostel buildings	70	70
4	Thuamul Rampur	19258/07.11.2022 (Non-Plan)	563.50	Repair and maintenance of SSD schools and hostels	132	117
5	Paralakhemundi	17721/ 19.10.2019	225.65	Drinking water supply and pipe water connection	70	67
6	Phulbani	14811/SSD/ 05.08.21	380.00	Water supply and electrification	88	87
7		1369/SSD/ 31.01.22	109.00	For Tribal Skill Development Training Centre & TRUE Building	23	23
8		2671/SSD/ 17.02.2022	267.00	Water supply and electrification	57	57
9	Panposh	G.O 7014/ 19.03.2021 (Mission Suvidiya)	70.00	Recurring cost of mega EMRS for creation of capital assets during the year 2020-21	17	11
10		G.O.17824/ 19.10.2019 (Article 275 (i))	46.70	Construction of kitchen, dining hall, toilet, and repair and maintenance of school hostel buildings etc.	7	5
11		G.O.2311 /05.02.2020 (Mission suvidiya)	55.00	Construction of kitchen dining hall, toilets, sanitary facility etc.	11	11
12		G.O. 4016/ 26.02.2020 (Mission suvidiya)	70.00	Construction of kitchen dining hall, toilets, sanitary facility etc.	18	17

Sl. No.	ITDA	Sanction Order Number/ Date	Sanctioned amount (₹ in lakh)	Purpose of Sanction	Number of works	Number of split works costing ₹ 5 lakh or less
13		G.O. 20504/01.11.2018 (Non-plan)	12.46	Repair & maintenance of Government Residential building	5	5
14		No. 202121465171/15.09.2021 O&M	130.00	Repair & maintenance of SSD School & Hostel building	37	37
15		No. 17827/SSD/19.10.2019 Article 275 (i)	59.50	Construction of kitchen/ dining hall, toilets, sanitation, repair and maintenance of schools and hostel building	16	15
16	Karanjia	No. 202227430335/07.11.2022 State Sector	46.50	Water supply projects	9	9
17		202018909850/19.01.2021 Article 275 (i)	60.00	Creation of infrastructure in TSP area	18	18
18		No. 202123755984/17.02.2022 State Sector	50.00	Construction of staff quarters, water supply, repair and renovation of SSD school & hostel building	13	13
Total			3,583.11		746	653

(Source: Department's Sanction orders and work registers of the test-checked ITDAs)

Appendix 2.1.2
(Refer Paragraph 2.1.8.2)

Statement of 14 Bank accounts of JE/AEs, whose account statements are not received

Sl. No .	ITDA	Name of the JE/ AE	Bank Account No.	Date From	To Date	Amount transferred (₹ in crore)
1	Koraput	Late xxxxxx Das, Ex-JE	xxxxxxxxxx319	01-11-2013	03-11-2019	0.38
2		Bxxxxxxx Pxxxx, Ex-AE	xxxxxxxxxx547	01-04-2018	31-05-2018	0.1
3		Sxxxxxxx Kxxxxx Pxxxx, Ex-JE	xxxxxxxxxxxxx 316	28-05-2020	19-03-2021	0.21
4		Rxxxxx Gxxx, Ex-JE	xxxxxxxxxx360	28-05-2020	19-03-2021	0.05
5	Parlakhemundi	Axxxxxxx Mxxxxx	xxxxxxxxxx780	01-04-2018	31-03-2022	12.83
6		Axxxxx Mxxxxx	xxxxxxxxxx344	01-04-2022	31-03-2023	1.12
7		Pxxxxx Rxxxx Nxxxx	xxxxxxxxxx085	11-07-2018	31-03-2020	6.14
8		Axxxxx Kxxx Pxxx	xxxxxxxxxx260	Not Available	Transferred on 08.12. 2017, after his transfer	0.08
9		Dxxxxxxx Jxxx, AE	xxxxxxxxxx961	Not Available	Relieved on 14.09. 2017. Amount transferred after his transfer.	0.08
10		Pxxxxx Lxxxx Gxxxx	xxxxxxxxxx674	01-04-2018	11-07-2018	1.34
11	Thuamul Rampur	Gxxxx Bxxxx Bxxx	xxxxxx466	01-04-2018	31-03-2021	9.06
12	Karanjia	Pxxxxxx Rxxxxx	xxxxxxxxxx375	12-01-2023	31-03-2023	0.25
13	Baliguda	Bxxxxxx Nxxx Bxxxx	Not Available	17-08-2022	31-03-2023	0.50
14		Mxxxx Sxxx	Not Available	Not Available	Not Available	0.36
Total						32.50

(Source: Data furnished by the test-checked ITDAs)

Appendix 2.1.3
(Refer Paragraph 2.1.8.3 & 2.1.8.4)
Details of 67 bank accounts in which irrelevant bank transactions were detected

(Figures are in ₹)

Sl. No.	Name of ITDA	Bank Account Number	Self Drawal	ATM withdrawal	Insurance payment	Cash Withdrawal	Payment at POS	Mobile/ DTH Recharge	Personal UPI/IMPS Transfer	Others	Total Irrelevant Transaction
1	Baliguda	xxxxxxxxx954	2,44,09,000	0	0	43,88,000	0	0	0	0	2,87,97,000
2		xxxxxxxxxx371	1,20,00,000	0	0	32,40,000	0	0	0	0	1,52,40,000
3		xxxxxxxxxx278	1,64,32,000	0	0	3,78,89,000	0	0	0	0	5,43,21,000
4		xxxxxxxxxx708	0	0	0	4,20,000	0	0	0	0	4,20,000
5		xxxxxxxxxx428	1,15,13,000	0	0	8,32,000	0	0	0	0	1,23,45,000
6		xxxxxxxxxx719	86,51,600	0	0	20,19,000	0	0	0	0	1,06,70,600
7		xxxxxxxxxx727	1,10,82,000	0	0	1,34,95,000	0	0	0	0	2,45,77,000
8		xxxxxxxxxx099	75,78,000	0	0	1,36,49,700	0	0	0	0	2,12,27,700
9		xxxxxxxxxx184	1,63,66,598	0	0	5,56,56,000	0	0	0	0	7,20,22,598
10		xxxxxxxxxx928	2,96,15,000	7,97,436	4,50,000	11,60,000	69,502	0	0	0	3,20,91,938
11		xxxxxxxxxx612	46,17,500	5,29,000	0	5,70,000	15,000	7,309	0	0	57,38,809
12		xxxxxxxxxx785	68,08,878	3,62,521	0	11,27,989	62,970	10,147	0	0	83,72,505
13		xxxxxxxxxx337	77,71,950	17,79,937	1,25,000	79,17,600	5,502	0	0	0	1,75,99,989
14		xxxxxxxxxx306	3,30,000	43,99,253	2,26,962	0	1,68,842	0	0	0	51,25,057
15		xxxxxxxx228	1,66,56,000	16,61,124	0	57,75,000	2,22,428	0	0	0	2,43,14,552
16	Rairangpur	xxxxxxxx477	10,01,86,766	0	0	0	0	0	0	0	10,01,86,766
17		xxxxxxxx315	1,05,94,259	0	0	0	0	0	0	0	1,05,94,259
18		xxxxxxxx029	3,60,51,660	0	0	0	0	0	0	50,920	3,61,02,580
19		xxxxxxxx981	84,90,000	0	0	0	0	0	0	0	84,90,000
20		xxxxxxxx470	85,73,512	0	0	0	0	0	0	0	85,73,512
21	Paralakhemundi	xxxxxxxx935	47,01,771	0	0	13,78,000	0	0	0	0	60,79,771
22		xxxxxxxx451	28,28,000	3,80,000	1,80,982	15,90,178	0	0	4,11,53,404	0	4,61,32,564
23		xxxxxxxx204	90,90,000	0	0	23,10,000	0	0	0	0	1,14,00,000
24		xxxxxxxx016	2,50,000	23,89,000	0	3,80,000	78,049	0	16,03,544	0	47,00,593
25		xxxxxxxx489	90,000	2,26,162	29,868	0	4,650	0	7,94,456	0	11,45,136
26	Thuamul Rampur, Bhawanipatna	xxxxxxxx095	3,55,000	0	0	0	0	0	0	0	3,55,000
27		xxxxxxxx416	1,73,57,800	15,000	0	11,99,000	0	0	0	0	1,85,71,800
28		xxxxxxxx108	13,25,000	0	0	53,22,080	0	0	0	0	66,47,080
29		xxxxxxxx187	6,19,28,000	0	0	1,32,28,900	0	0	0	0	7,51,56,900
30		xxxxxxxx263	1,89,49,100	0	0	8,10,000	0	0	0	0	1,97,59,100
31		xxxxxxxx991	4,39,500	8,35,231	0	0	1,31,816	0	0	0	14,06,547
32		xxxxxxxx867	7,35,19,940	0	0	2,06,25,300	0	0	0	0	9,41,45,240
33		xxxxxxxx958	5,77,300	34,06,342	0	2,06,58,000	2,64,134	0	0	0	2,49,05,776

Sl. No.	Name of ITDA	Bank Account Number	Self Drawal	ATM withdrawal	Insurance payment	Cash Withdrawal	Payment at POS	Mobile/ DTH Recharge	Personal UPI/IMPS Transfer	Others	Total Irrelevant Transaction
34	Panposh	xxxxxxxx722	6,33,08,100	0	0	2,63,84,800	0	0	0	0	8,96,92,900
35		xxxxxxxx009	5,06,10,694	80,000	0	94,82,537	0	0	46,73,348	0	6,48,46,579
36		xxxxxxxx875	2,76,72,130	0	0	8,00,596	0	0	0	0	2,84,72,726
37		xxxxxxxx578	0	0	0	30,67,305	0	0	0	0	30,67,305
38	Karanjia	xxxxxxxx0949	2,80,817	0	0	0	0	0	0	0	2,80,817
39		xxxxxxxx621	80,000	0	0	11,55,000	0	0	0	0	12,35,000
40		xxxxxxxx589	2,52,64,262	0	2,29,776	4,11,34,270	0	0	0	0	6,66,28,308
41		xxxxxxxx606	5,86,57,931	0	0	14,35,390	0	0	0	5,000	6,00,98,321
42	Koraput	xxxxxxxx316	1,04,07,167	0	0	0	0	0	0	0	1,04,07,167
43		xxxxxxxx785	4,72,500	1,29,221	0	25,000	0	0	0	0	6,26,721
44		xxxxxxxx362	19,50,200	0	0	3,90,000	0	0	0	0	23,40,200
45		xxxxxxxx617	31,64,000	0	0	0	0	0	0	0	31,64,000
46	Malkangiri	xxxxxxxx371	8,500	0	0	1,11,000	0	0	0	0	1,19,500
47		xxxxxxxx260	0	0	0	0	8,191	18,686	7,93,450	1,07,167	9,27,494
48		xxxxxxxx612	1,28,94,300	10,83,500	0	22,500	1,48,647	8,591	40,000	7,43,210	1,49,40,748
49		xxxxxxxx691	15,16,000	8,18,000	0	0	0	0	0	0	23,34,000
50	Phulbani	xxxxxxxx876	7,95,000	0	0	0	0	0	0	7,31,500	15,26,500
51		xxxxxxxx938	5,64,000	10,63,000	0	0	1,18,902	0	0	0	17,45,902
52		xxxxxxxx682	1,32,60,752	2,90,000	0	0	0	0	0	1,50,000	1,37,00,752
53		xxxxxxxx533	35,79,200	37,500	0	0	0	0	0	0	36,16,700
54	Nabarangpur	xxxxxxxx306	0	13,67,093	15,000	0	4,040	0	0	0	13,86,133
55		xxxxxxxx118	0	0	0	1,60,52,540	0	0	0	0	1,60,52,540
56		xxxxxxxx358	0	2,70,901	0	1,13,91,662	0	0	0	5,64,14,880	6,80,77,443
57		xxxxxxxx385	0	39,61,641	0	6,78,000	1,98,000	0	0	37,18,000	85,55,641
58	Jeypore	xxxxxxxx008	0	0	0	4,06,48,400	0	0	0	0	4,06,48,400
59		xxxxxxxx383	0	42,77,479	0	0	0	0	0	0	42,77,479
60		xxxxxxxx839	1,41,09,934	7,69,000	0	5,01,09,000	0	0	0	0	6,49,87,934
61		xxxxxxxx486	0	0	0	3,51,82,754	0	0	0	0	3,51,82,754
62	Total	xxxxxxxx494	0	0	0	1,94,27,010	0	0	0	0	1,94,27,010
63		xxxxxxxx762	0	0	0	1,61,20,880	41,346	0	0	0	1,61,62,226
64		xxxxxxxx617	0	0	0	1,96,96,883	0	0	0	0	1,96,96,883
65		xxxxxxxx116	0	0	0	4,20,000	0	0	0	0	4,20,000
66	Total	xxxxxxxx529	43,73,000	0	0	23,80,000	0	0	0	0	67,53,000
67		xxxxxxxx680	89,15,000	0	0	0	0	0	0	0	89,15,000
Total			83,10,22,621	3,09,28,341	12,57,588	51,17,56,274	15,42,019	44,733	4,90,58,202	6,19,20,677	148,75,30,455

Appendix 2.1.4
(Refer Paragraph 2.1.8.4)

Payments not made to the suppliers who had submitted items

Sl. No.	Name of the ITDA	No. of Projects	Est. Cost in ₹	Exp. In ₹	Payment Made to AE/ JE in ₹	Total Amount of available Invoices in ₹	Amount in ₹ of Missing Invoice
1	Baliguda	61	3,09,50,000	3,09,30,000	2,92,96,030	2,00,00,508	1,09,29,492
2	Koraput	51	2,30,61,603	2,13,77,409	2,04,58,070	2,08,77,409	5,00,000
3	Malkangiri	56	2,69,64,000	2,68,00,087	2,58,26,507	2,59,19,164	8,80,923
4	Phulbani	100	4,46,90,000	4,44,96,224	4,19,38,687	4,33,84,624	11,11,600
5	Paralakhe mundi	31	1,22,55,000	1,20,29,241	1,16,39,129	44,05,441	76,23,800
6	Thuamul Rampur	46	2,08,45,906	2,00,01,411	1,90,80,297	1,69,13,627	30,87,784
7	Nabarangpur	62	2,96,26,420	2,47,07,669	2,28,07,225	1,72,54,247	74,53,422
8	Jeypore	56	1,58,19,158	1,57,26,830	1,51,48,375	1,41,40,434	15,86,396
9	Karanjia	27	1,10,67,000	1,10,17,000	1,04,91,751	1,03,81,328	6,35,672
	Total	490	21,52,79,087	20,70,85,871	19,66,86,071	17,32,76,782	3,38,09,089

Sl. No.	Name of the ITDA	No. of Projects	Est. Cost in ₹	Exp. In ₹	Payment Made to AE/ JE in ₹	Total Amount of available Invoices in ₹	Excess Amount in ₹
1	Rairangpur	33	125,00,000	124,57,806	118,91,143	127,83,468	(-) 3,25,662
2	Panposh	21	84,00,000	82,70,000	77,79,944	85,10,531	(-) 2,40,531
	Total	54	209,00,000	207,27,806	196,71,087	212,93,999	(-) 5,66,193

(Source: Data furnished by the test-checked ITDAs)

Appendix 2.1.5

(Refer Paragraph 2.1.1.8.6)

Missing Invoices for supply of goods and labour, against which payments had been made at the test-checked ITDAs

Sl. No.	ITDA	Total no. of Projects	Establishment cost	Expenditure	Total amount of available invoices	Amount of missing invoice	No. of projects where invoices were Missing
1	Baliguda	61	3,09,50,000	3,09,30,000	2,00,00,508	1,09,29,492	60
2	Koraput	51	2,30,61,603	2,13,77,409	2,08,77,409	5,00,000	1
3	Malkangiri	56	2,69,64,000	2,68,00,087	2,59,19,164	8,80,923	38
4	Phulbani	100	4,46,90,000	4,44,96,224	4,33,84,624	11,11,600	52
5	Paralakhemundi	31	1,22,55,000	1,20,29,241	44,05,441	76,23,800	31
6	Thuamul Rampur	46	2,08,45,906	2,00,01,411	1,69,13,627	30,87,784	40
7	Rairangpur	33	1,25,00,000	1,24,57,806	1,27,83,468	3,32,772	14
8	Nabarangpur	62	2,96,26,420	2,47,07,669	1,72,54,247	55,52,978	48
9	Panposh	21	84,00,000	82,70,000	85,10,531	1,52,395	5
10	Jeypore	56	1,58,19,158	1,57,26,830	1,41,40,434	10,07,941	17
11	Karanjia	27	1,10,67,000	1,10,17,000	1,03,81,328	9,62,889	19
	Total	544	23,61,79,087	22,78,13,677	19,45,70,781	3,21,42,574	325

(Source: Case records furnished by the test-checked ITDAs)

Appendix 2.1.6

(Refer Paragraph 2.1.8.6)

Irregularities noticed in the test-checked Invoices

Sl. No.	Name of the ITDA	No. of Projects	Estimated Cost (in ₹)	Expenditure (in ₹)	Payment made to AE/ JE (in ₹)	No. of Non-GST Invoices	No. of Invoices without Invoice No.	No. of Invoices without Date	No. of Invoices with wrong GST No.	No. of Invoices with GST No. belonging to others	No. of Instances of duplicate Invoice No.
1	Baliguda	61	3,09,50,000	3,09,30,000	2,92,96,030	10	1	18	5	0	13
2	Koraput	51	2,30,61,603	2,13,77,409	2,04,58,070	4	0	62	2	0	0
3	Malkangiri	56	2,69,64,000	2,68,00,087	2,58,26,507	0	39	39	0	0	0
4	Phulbani	100	4,46,90,000	4,44,96,224	4,19,38,687	0	0	0	0	0	0
5	Paralakhemundi	31	1,22,55,000	1,20,29,241	1,16,39,129	9	11	31	7	0	0
6	Thuamul Rampur	46	2,08,45,906	2,00,01,411	1,90,80,297	0	0	0	22	11	2
7	Rairangpur	33	1,25,00,000	1,24,57,806	1,18,91,143	0	0	0	2	2	6
8	Nabarangpur	62	2,96,26,420	2,47,07,669	2,28,07,225	1	74	177	1	1	0
9	Panposh	21	84,00,000	82,70,000	77,79,944	18	20	21	0	0	0
10	Jeypore	56	1,58,19,158	1,57,26,830	1,51,48,375	1	5	17	2	0	0
11	Karanjia	27	1,10,67,000	1,10,17,000	1,04,91,751	1	19	19	0	0	0
	Total	544	23,61,79,087	22,78,13,677	21,63,57,158	44	169	384	41	14	21

(Source: Case Records at the test-checked ITDAs)

Appendix 2.2.1
(Refer Paragraph 2.2.2)

Statement of fraudulent procurements/ utilisation of man-days for maintenance of rubber plantations

Name of the plantation	Maintenance year	Name of the work	Labour component			Material component	
			Period of deployment	Man-days	Amount in ₹	Period of supply	Amount in ₹
(i) Manuring/ Plant protection measures done without deployment of labourers							
Hatasahi (Block A)	3 rd Year	Manuring	Nil	0	0	NA	11,700
Hatasahi (Block B)	4 th year	Manuring	Nil	0	0	NA	51,300
Damusahi	4 th year	Manuring	Nil	0	0	NA	34,200
Hatasahi (Block A)	4 th year	Plant protection	Nil	0	0	26 Feb 2021	21,100
Hatasahi (Block B)	4 th year	Plant protection	Nil	0	0	26 Feb 2021	98,150
Damusahi	4 th year	Plant protection	Nil	0	0	NA	67,280
	Total				0		2,83,730
(ii) Dates of manuring/ Plant protection measures before the dates of deployment of labourers							
Hatasahi (Block B)	3 rd year	Manuring	July-Sept 2020	447	84,036	Nov-Dec 2020	54,000
Damusahi	3 rd year	Manuring	24 - 29 September 2020	60	11,280	December 2020	46,800
Hatasahi (Block A)	3 rd year	Plant protection	31 May 2020 to 06 June 2020	33	6,204	Nov-Dec 2020	14,420
Total					1,01,520		1,15,220
(iii) Labour charges booked for manuring/ plant protection measures without procuring materials							
Sarat	3 rd year	Manuring	August 2020	162	30,456	0	0
Sarat	3 rd year	Plant Protection	July-August 2020	188	35,344	0	0

Name of the plantation	Maintenance year	Name of the work	Labour component			Material component	
			Period of deployment	Man-days	Amount in ₹	Period of supply	Amount in ₹
Sarat	4 th year	Manuring	January 2022	132	28,380	0	0
Sarat	4 th year	Plant Protection	February 2021	62	12,834	0	0
Total					1,07,014		0
(iv) Materials procured without a trace in the stock register and without geo-coded photographs							
Hatasahi (Block A)	4 th year	Manuring	03-14 Feb 2021	36	7,452	NA	10,800
Hatasahi (Block B)	3 rd year	Plant protection	7-13 June & 01-07 July 2020	302	56,776	NA	67,880
Damusahi	3 rd year	Plant protection	June 2020	194	36,472	NA	48,135
Total					1,00,700		1,26,815
Grand Total					3,09,234		5,25,765

Total expenses towards manuring and plant protection: ₹ 3,09,234 + ₹ 5,25,765 = ₹ 8,34,999

(Source: Records of ITDA, Kaptipada)

Appendix 2.3.1
(Refer to Paragraph 2.3.14.2)
Suspected misappropriation of DI Pipes

Sl. No.	Project Name (Agreement No.)	Approved cost (₹ in lakh)	DOC/ SDOC	Quantity procured (mtr)	Rate (₹)	Amount (₹)	Quantity used in work (mtr)	Amount (₹)	Balance Quantity (mtr)	Cost (₹)
1	Improvement of WS to Berhampur - Rehabilitation P2, Replacement of 900mm, 750mm PSC Gravity pipe from MBR at Kliabadi to Jagannathpur (AMRUT/OD/BERHAMPUR/WS/02) Agreement No.642 P1/16-17	1576.00	30.03.17 29.09.17	250 5600	11508.00 15935.00	2877000 89236000	242.00 7517.50	2784936 119791362.50	8.00 82.50	92064 1314638
2	Improvement of WS to Berhampur - Rehabilitation P4, Provision of w/s 400/250/150 mm dia DI K7 pipeline from Jagannathpur Junction to Ankuli UGR, Shrikrushna Nagar UGR Lanjipalli UGR Berhampur (AMRUT/OD/BERHAMPUR/WS/04) Agreement No.21 P1/16-17	644.00	26.08.16 25.08.17	630 2950	1059.00 1841.00	667170 5430950	393.00 2949.00	416187 5429109	237.00 1.00	250983 1841
3	Dedicated pipeline from Dakhinapur to Gosainuagaon (AMRUT/OD/BERHAMPUR/WS/06) Agreement No.61P1/17-18	1054.14	05.02.17 04.12.18	3600 4730	3186.04 4634.83	11469744 21922746	3502.11 4674.60	11157863 21665976	97.89 55.40	311881 256770
4	Improvement of Water Supply to Scarcity areas of Berhampur under PH Division Berhampur (AMRUT/OD/Berhampur/WS/13) Agreement No.28 P1/18-19 of PH, SBP	370.98	04.07.18 03.06.18	14500 4400	780.50 1122.00	11317250 4936800	13532.00 4131.80	10561726 4635880	968.00 268.20	755524 300920
	Total	3645.12		45660		207282335	43942.01	203997714.00	1717.99	3284621

(Source: Work records of the sampled Divisions and Audit analysis)

Appendix 2.3.2
(Refer to Paragraph 2.3.14.4)
Inadmissible carriage provided to contractor

Sl. No.	Project Name	Extra carriage cost added through supplementary agreement				
		Original Agreement No.	Extra Item No.	Carriage provided for quantity of DI pipes transported (mtr.)	Rate (in ₹)	Amount (in ₹)
1	Improvement of water supply to Berhampur, Rehabilitation Package-2, replacement of 900mm and 750mm PSC gravity Pipeline from MBR at Kalibali to Jagannathpur junction (AMRUT/OD/BERHA MPUR/WS/02)	642 P1 of 2016-17	Item No. 1	3,117.00	266.75	8,31,459.75
			Item No. 2	242.00	133.37	32,275.54
2	Improvement of water supply to Berhampur, Rehabilitation Package-3, replacement of 750mm PSC gravity Pipe line from Jagannathpur junction to Kamapalli Chhak in Berhampur town (AMRUT/OD/BERHA MPUR/WS/03)	643 P1 of 2016-17	Item No. 1	2612.50	137.49	3,59,192.63
Total				5,971.50		12,22,927.92

(Source: Work records of the WATCO Division, Berhampur and Audit analysis)

Appendix 2.5.1
(Refer Paragraph 2.5.2)

Sampled Special schools functioning without valid RPwD registration certificate

Sl. No.	Name of the Hostel	Type of School	Class up to which taught	Latest period for which permission granted	Date of submission of application for grant permission
1	School for the Deaf , IIC, Sector-10, CDA, Cuttack	Hearing impaired	X	No	Not available
2	School for the Blind, IIC, Sector-10, CDA, Cuttack	Visually impaired	X	10.03.14 to 09.03.17	14.12.2022
3	TYGA School for Deaf Chahapada, Mahanga	Hearing impaired	III	31.03.14 to 30.03.17	01.02.2022
4	Mother Teresa Deaf &Dumb, Asureswar Cuttack	Hearing impaired & Dumb	VIII-X	15.12.14 to 14.12.17	Not available
5	Sri Sri Beleswar High School for the Deaf, Kantunia, 42 Mouza Cuttack.	Hearing impaired	X	04.02.15 to 03.02.18	01.02.2022
6	Maa Bauti School for Deaf, Baramba, Cuttack	Hearing impaired	V	30.06.15 to 29.06.18	01.02.2022
7	Harachandi Physically & Mentally Handicapped Kalyan Mandir, Nahalpur, Po-Benirampur, Cuttack	Intellect ually challenged	Pre-Primary -1 to Pre-Vocational	21.05.11 to 20.05.14	07.10.2021
8	Ramadevi Sishu Bihar School for MR (Non Residential)	Intellect ually challenged	Pre Primary level -1 to Pre-Vocational	28.04.14 to 27.04.17	Not available
9	Ramadevi Sishu Bihar School for Deaf (Non Residential)	Hearing impaired	VII	28.04.14 to 27.04.17	Not available
10	Special School for Deaf JBBSN, Salepali	Hearing impaired	Class-I to Class-VII	02.03.2006 to 01.03.2009	26.05.2023
11	Special School for Blind JBBSN, Salepali	Visually impaired	Class-I to Class-VII	02.03.2006 to 01.03.2009	26.05.2023
12	Special School for Blind SCD, Titilagarh	Visually impaired	Class-I to Class-V	10.03.16 to 09.03.19	08.11.2019
13	Special School for Deaf SCD, Titilagarh	Hearing impaired	Preparatory to Class-VII	10.03.16 to 09.03.19	08.11.2019
14	School for Blind, RSD Saintala	Visually impaired	Class -1 to 8	21.12.13 to 20.12.16	20.07.2027
15	School for Deaf, RSD Saintala	Hearing impaired	Class -1 to 8	21.12.13 to 20.12.16	20.07.2027
16	Hellen Keller Redcross School for deaf Ambapua, Berhampur	Hearing impaired	Class-X	21.12.13 to 20.12.16	Not available

Sl. No.	Name of the Hostel	Type of School	Class up to which taught	Latest period for which permission granted	Date of submission of application for grant permission
17	Redcross School for blind Ambapua, Berhampur	Visually impaired	Class-X	20.03.15 to 19.03.18	Not available
18	Social Aid Improvement and Mass Action school for MR, Kodala, Ganjam.	Intellectually challenged	Pre-Primary -1 to Pre-Vocational	18.9.17 To 17.9.22	30.12.2022
19	Nursery school for Deaf, Palaspali	Hearing impaired	Preparatory-I to Class-7	10.03.2014 to 09.03.2017	Not available
20	Sri Harsha Mishra Memorial Sisuvidyalya for Deaf, Jatni	Hearing impaired	Preparatory I to class X	27.06.2016 to 26.06.2019	Not available
21	Satyabhama Devi Higher Secondary school for Deaf, Bhubaneswar	Hearing impaired	Plus 2	20.02.2018 to 19.02.2023	Not available
22	Bichitrananda School for the Blind, Ogalpur, Gop, Puri	Visually impaired	Preparatory to Class - VIII	04.02.2015 to 03.02.1018	Not available
23	Bichitrananda School for Deaf, Ogalpur, Gop, Puri	Hearing impaired	Preparatory-I to Class - VIII	04.02.2015 to 03.02.1018	Not available

(Source: Information furnished by DSSO/ hostels authorities)

Appendix 2.6.1
(Refer Paragraph 2.6.1)
Various components under RUSA 1.0 and 2.0

Sl. No.	Components	Components under which Odisha received funds
RUSA 1.0		
1	Creation of Universities by way of upgradation of existing Autonomous Colleges	✓
2	Creation of Universities by conversion of colleges in a cluster	✓
3	Infrastructure Grants to Universities	✓
4	New Model Colleges (General)	✓
5	Upgradation of existing Degree Colleges to Model Degree Colleges	✓
6	New Colleges (Professional)	x
7	Infrastructure Grants to Colleges	✓
8	Research, Innovation and quality improvement	x
9	Equity Initiatives	✓
10	Faculty Recruitment Support	x
11	Faculty Improvement	x
12	Vocationalisation of Higher Education	x
13	Leadership Development of Educational Administrators	x
14	Institutional Restructuring and Reforms	x
15	Capacity Building and Preparation, Data Collection and Planning	(For preparatory part only)
16	Management Information System	x
17	Support to Polytechnics	x
18	Management Monitoring Evaluation and Research (MMER).	✓
RUSA 2.0		
1	Creation of Universities by way of upgradation of existing Autonomous Colleges	x
2	Creation of Universities by conversion of colleges in a cluster	x
3	Infrastructure Grants to Universities	x
4	Quality and Excellence in Select State Universities	✓
5	New Model Degree Colleges	✓
6	Upgradation of existing Degree Colleges to Model Degree Colleges	x
7	New Colleges (Professional)	x
8	Enhancing Quality and Excellence in Select Autonomous Colleges	x
9	Infrastructure Grants to Colleges	✓
10	Research, Innovation and quality improvement	x
11	Equity Initiatives	x
12	Faculty Recruitment Support	x
13	Faculty Improvement	x
14	Institutional Restructuring, Capacity Building and Reforms	x

(Source: Records of Higher Education Department)

Appendix 2.7.1
(Refer Paragraph 2.7)
Excess expenditure due to payment of advertisement cost at rates higher than the rate of CBC

Name of TVCs	Name of Schemes/ Programmes	Total advertisement duration (in seconds)	Negotiated rate per 10 seconds (in ₹)	Amount paid ₹ in lakh)	CBC rate per 10 seconds (in ₹)	Amount that would have been paid at CBC rate (in ₹)	Excess expenditure (₹ in lakh)
Colors Odia	BHATTA	640	3000	2.04	793	0.60	1.44
	KALIA	24580	3000	79.28	793	23.00	56.28
	MAMATA	2830	3000	9.32	793	2.65	6.67
	MBPY	640	3000	2.04	793	0.60	1.44
	PEETHA	8760	3000	25.90	793	8.20	17.70
Kalinga TV	Rural Housing	1612	3000	5.33	793	1.51	3.82
	KALIA	29476	3200	101.64	428	14.89	86.75
	MAMATA	3780	3200	13.27	428	1.91	11.37
	MBPY	1680	3200	5.71	428	0.85	4.86
	PEETHA	20120	3200	65.85	428	10.16	55.69
Kanak News	Rural Housing	2832	3200	10.08	428	1.43	8.65
	BHATTA	1944	3100	6.40	484	1.11	5.29
	KALIA	31940	3000	103.40	484	18.24	85.16
	MAMATA	3780	3000	12.38	484	2.16	10.22
	MBPY	1920	3000	6.12	484	1.10	5.02
MBC TV	PEETHA	21486	3000	66.37	484	12.27	54.09
	Rural Housing	2832	3000	9.45	484	1.62	7.83
	BHATTA	960	2700	2.75	438	0.50	2.26
	KALIA	30800	2700	89.17	438	15.92	73.25
	MAMATA	3780	2700	11.20	438	1.95	9.25
News 7	MBPY	1600	2700	4.59	438	0.83	3.76
	PEETHA	21465	2700	61.72	438	11.09	50.62
	Rural Housing	2832	2700	8.50	438	1.46	7.04
	BHATTA	960	3200	3.26	522	0.59	2.67
	KALIA	26172	3200	90.41	522	16.12	74.29
	MAMATA	3780	3200	13.27	522	2.33	10.95
	MBPY	1600	3200	5.44	522	0.99	4.45
	PEETHA	21691	3200	71.20	522	13.36	57.84
	Rural Housing	2832	3200	10.08	522	1.74	8.33
	BHATTA	960	3200	3.26	410	0.46	2.80

Name of TVCs	Name of Schemes/ Programmes	Total advertisement duration (in seconds)	Negotiated rate per 10 seconds (in ₹)	Amount paid (₹ in lakh)	CBC rate per 10 seconds (in ₹)	Amount that would have been paid at CBC rate (in ₹)	Excess expenditure (₹ in lakh)
News World Odisha	KALIA	24988	3200	86.05	410	12.09	73.96
	MAMATA	3840	3200	13.48	410	1.86	11.63
	MBPY	1600	3200	5.44	410	0.77	4.66
	PEETHA	21470	3200	70.44	410	10.39	60.06
	Rural Housing	2832	3200	10.08	410	1.37	8.71
News18 Odia	BHATTA	960	3000	3.06	435	0.49	2.57
	KALIA	27388	3000	88.32	435	14.06	74.26
	MAMATA	3735	3000	12.30	435	1.92	10.38
	MBPY	1520	3000	4.84	435	0.78	4.06
	PEETHA	20725	3000	63.70	435	10.64	53.06
Sarthak TV	Rural Housing	2832	3000	9.45	435	1.45	8.00
	BHATTA	400	5000	2.12	3266	1.54	0.58
	KALIA	20042	5000	107.60	3266	77.24	30.36
	MAMATA	1040	5000	5.71	3266	4.01	1.70
	MBPY	400	5000	2.12	3266	1.54	0.58
Zee Kalinga	PEETHA	7225	5000	34.70	3266	27.84	6.86
	Rural Housing	1610	5000	8.92	3266	6.20	2.72
	BHATTA	640	3200	2.17	451	0.34	1.83
	KALIA	16588	3200	57.04	451	8.83	48.21
	MAMATA	2185	3200	7.67	451	1.16	6.51
Zee Odisha	MBPY	880	3200	2.99	451	0.47	2.52
	PEETHA	15781	3200	51.28	451	8.40	42.89
	Rural Housing	2729	3200	9.71	451	1.45	8.26
	KALIA	5800	3200	19.99	435	2.98	17.02
	Total	4,67,494	--	1,578.62	--	367.46	1,211.16

(Source: Compiled from the records of the I&PR Department)

(Note: Amount of advertisement cost paid and that would have been paid as per CBC rate include GST @ 18 per cent)

Appendix 2.9.1
(Refer Paragraph 2.9.1)
Statement showing non-realisation of SD and RF on enhanced production level

Name of the lessee	Name of the mining block	Tenure of lease (in year)	Date of enhancement	Previous production level	Enhanced annual production level (highest) (in MT)	Quantity enhanced (e-f)	Rate of royalty per MT (₹)	Royalty amount on the enhanced quantity (g*h) (₹ in crore)	Multiplication factor {Art 35(a) (iii) to (iv)}	Annual average value for the purpose of SD and RF (i*j)	Realisable		
											SD (k*5 per cent)	RF (k*2 per cent)	Total (l+m)
											(₹ in crore)		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
Individual-1	Kalmang, Jaldihi, Sidimba & Tantgram Iron mines	30	20 October 2020	20,16,900	28,00,098	7,83,198	620.55	48.60	3	145.80	7.29	2.92	10.21
Individual-2	Raikela Iron mines	30	1 July 2021	20,96,887	49,90,000	28,93,113	1039.33	300.69	3	902.07	45.10	18.04	63.14
M/s JSW Steel Ltd	Narayanposhi Iron & Mangnese Mines	50	8 September 2020	60,37,509	1,00,00,000	39,62,491	659.00	261.13	4	1044.51	52.23	20.89	73.12
M/s SAIL	Kalta – Barsuan - Taldihi Iron mines	20	20 March 2019	80,50,000	95,49,045	14,99,045	457.00	68.51	2	137.01	6.85	2.74	9.59
M/s Penguin Trading Agencies Ltd.	Raikela-Tantra Iron mines	30	14 February 2023	10,80,000	21,60,030	10,80,030	1039.33	112.25	3	336.75	16.84	6.74	23.57
	Total			1,92,81,296	2,94,99,173	1,02,17,877		791.18		2566.14	128.31	51.33	179.63

(Source: Records of Deputy Director of Mines, Koira, Sundargarh)

Appendix 2.9.2
(Refer Paragraph 2.9.2)
Short realisation of revenue due to non-consideration of Stamp Duty on Security Deposit

(Figures are ₹ in lakh)

Sl. No.	Document ID	Date	Lease particulars	Consideration	Security Deposit	Total consideration	Realisable		Realised		Short realisation		
							SD	RF	SD	RF	SD	RF	Total
SR, Dolipur													
1	822201543	28-Mar-22	Sand quarry	188.93	100.3	289.23	14.46	5.78	9.45	3.78	5.01	2.00	7.01
2	822200372	18-Jan-22		50.68	38.81	89.49	4.47	1.79	2.53	1.01	1.94	0.78	2.72
3	822201431	23-Mar-22		52.11	23.10	75.21	3.76	1.50	2.61	1.04	1.15	0.46	1.61
4	822103527	19-Jul-21		164.43	45.07	209.50	10.48	4.19	8.22	3.29	2.26	0.90	3.16
5	822102464	30-Apr-21		127.51	34.22	161.73	8.09	3.23	6.38	2.55	1.71	0.68	2.39
6	822200202	11-Jan-22		89.99	24.60	114.59	5.73	2.29	4.50	1.80	1.23	0.49	1.72
7	822200049	03-Jan-22		230.52	63.02	293.54	14.68	5.87	11.53	4.61	3.15	1.26	4.41
8	822200137	07-Jan-22		97.39	52.23	149.62	7.48	2.99	4.87	1.95	2.61	1.04	3.65
DSR, Sambalpur													
9	1622001969	05-Oct-20	Stone quarry	3.12	0.70	3.82	0.19	0.08	0.16	0.06	0.03	0.02	0.05
10	1622001968	05-Oct-20		3.11	1.00	4.11	0.21	0.08	0.16	0.06	0.05	0.02	0.07
11	1622001962	12-Oct-20		7.23	0.63	7.86	0.39	0.16	0.36	0.14	0.03	0.02	0.05
SR, Pipili													
12	1532004276	22-Dec-20	Sand quarry	24.95	5.61	30.56	1.53	0.61	1.25	0.50	0.28	0.11	0.39
13	1532004326	23-Dec-20		2.45	29.41	31.86	1.59	0.64	0.12	0.05	1.47	0.59	2.06
14	1532004360	28-Dec-20		2.45	7.68	10.13	0.51	0.20	0.12	0.05	0.39	0.15	0.54
15	1532100007	01-Jan-21		1.75	25.14	26.89	1.34	0.54	0.09	0.04	1.25	0.50	1.75
16	1532100015	04-Jan-21		2.45	16.41	18.86	0.94	0.38	0.12	0.05	0.82	0.33	1.15
DSR, Dhenkanal													
17	502101486	24-Mar-21	Stone quarry	21.58	1.75	23.33	1.17	0.47	1.08	0.43	0.09	0.04	0.13
18	502101481	25-Mar-21		21.20	1.19	22.39	1.12	0.45	1.06	0.42	0.06	0.03	0.09
19	502101398	22-Mar-21		25.44	4.87	30.31	1.52	0.61	1.27	0.51	0.25	0.10	0.35
DSR, Sundargarh													
20	1702100026	08-Jan-21	Sand quarry	204.94	8.75	213.69	10.68	4.27	10.24	4.10	0.44	0.17	0.61
21	1702100102	27-Jan-21		171.99	7.35	179.34	8.97	3.59	8.60	3.44	0.37	0.15	0.52
22	1702100303	10-Mar-21		240.49	10.28	250.77	12.54	5.02	12.02	4.81	0.52	0.21	0.73
23	1702100404	08-Apr-21		432.47	18.48	450.95	22.55	9.02	21.62	8.65	0.93	0.37	1.30
24	1702101307	10-Nov-21		117.11	27.52	144.63	7.23	2.89	5.86	2.34	1.37	0.55	1.92
A-Total for minor minerals				2284.29	548.12	2832.41	141.63	56.65	114.22	45.68	27.41	10.97	38.38

Sl. No.	Document ID	Date	Lease particulars	Consideration	Security Deposit	Total consideration	Realisable		Realised		Short realisation	
							SD	RF	SD	RF	SD	Total
DSR, Sundargarh												
25	1702000643	04-Sep-20	House rental	200.86	31.52	232.38	11.62	4.65	10.08	4.03	1.54	2.16
26	1702200274	17-Mar-22		139.87	16.98	156.85	7.84	3.14	6.77	2.71	1.07	1.50
27	1702000146	10-Jan-20		121.21	17.60	138.81	6.94	2.78	6.02	2.41	0.92	1.29
DSR, Sambalpur												
28	1622000495	04-Feb-20	House rental	398.51	57.87	456.38	22.82	9.13	19.78	7.91	3.04	4.26
DSR, Kalahandi												
29	882200702	24-Feb-22	House rental	114.41	17.92	132.33	6.62	2.65	5.74	2.30	0.88	1.23
SR, Dolipur												
30	822105771	30-Oct-21	House rental	119.84	17.40	137.24	6.86	2.74	5.95	2.38	0.91	1.27
31	822201280	15 & 16 March 2023	House rental	141.41	12.00	153.41	7.67	3.07	6.59	2.64	1.08	1.51
DSR, Koraput												
32	1172200435	10-Dec-21	House rental	417.59	34.07	451.66	22.58	9.03	18.80	7.52	3.78	5.29
B-Total for House rental				1653.70	205.36	1859.06	92.95	37.19	79.73	31.90	13.22	18.51
GRAND TOTAL (A+B)				3937.99	753.48	4691.47	234.58	93.84	193.95	77.58	40.63	56.89

(Source: Records of Sub-Registrars of Sambalpur, Sundargarh, Dhenkanal, Pipili and Dolipur)

SD realisable: @ 5 per cent on Total Consideration

RF realisable: @ 2 per cent on Total Consideration

Appendix 2.9.3

(Refer Paragraph 2.9.3)

Short realisation of SD and RF due to non-inclusion of consideration value set forth in the lease document

(Figures in ₹)

Sl. No.	Document ID/ Date	Name of the lesser (Tahasildar)	Surface Rent set forth	Royalty set forth	Total Consideration	Realisable		Realised		Short realisation		
						SD	RF	SD	RF	SD	RF	Total
DSR Koraput												
1	1172002314/ 23.11.2020	Kundura	9000	8775000	8784000	439200	175680	263250	42212	175950	133468	309418
2	1172002320/ 23.11.2020	Kundura	935	7087500	7088435	354422	141769	212700	33419	141722	108350	250072
3	1172002321/ 23.11.2020	Kundura	9000	8375000	8384000	419200	167680	251250	40340	167950	127340	295290
4	1172002322/ 23.11.2020	Kundura	2160	3448750	3450910	172546	69018	103500	16639	69046	52379	121425
5	1172002325/ 23.11.2020	Kundura	9000	1040000	1049000	52450	20980	31200	6012	21250	14968	36218
6	1172002350/ 25.11.2020	Kundura	1800	8122345	8124145	406207	162483	243671	38114	162536	124369	286905
7	1172002351/ 25.11.2020	Kundura	3035	2331725	2334760	116738	46695	69952	11497	46786	35198	81984
8	1172002407/ 27.11.2020	Kundura	9000	2430000	2439000	121950	48780	72900	12517	49050	36263	85313
9	1172002436/ 03.12.2020	Kundura	9000	9124500	9133500	456675	182670	273735	43847	182940	138823	321763
10	1172002437/ 03.12.2020	Kundura	9000	1500000	1509000	75450	30180	45000	8165	30450	22015	52465
14	1172100183/ 15.01.2021	Kundura	9000	4171500	4180500	209025	83610	125145	20667	83880	62943	146823
15	1172100657/ 25.02.2021	Kundura	9000	4735500	4744500	237225	94890	174800	23307	62425	71583	134008
16	1172100658/ 25.02.2021	Kundura	9000	2928750	2937750	146888	58755	112100	14943	34788	43812	78600
17	1172100834/ 12.03.2021	Kundura	2450	2335200	2337650	116883	46753	73806	11487	43077	35266	78343

Sl. No.	Document ID/ Date	Name of the lesser (Tahasildar)	Surface Rent set forth	Royalty set forth	Total Consideration	Realisable		Realised		Short realisation		
						SD	RF	SD	RF	SD	RF	Total
18	1172101839/ 15.07.2021	Kundura	9000	3997125	4006125	200306	80123	130305	20145	70001	59978	129979
11	1172002539/ 16.12.2020	Biopariguda	745	2247750	2248495	112425	44970	67500	10784	44925	34186	79111
12	1172002540/ 16.12.2020	Biopariguda	795	1518750	1519545	75977	30391	45600	7383	30377	23008	53385
13	1172100022/ 01.01.2021	Biopariguda	3600	2192400	2196000	109800	43920	65772	11107	44028	32813	76841
DSR Kalahandi												
19	881801513/ 16.04.2018	Kalahandi	9000	1896300	1905300	95265	38106	23250	9292	72015	28814	100829
DSR Sundargarh												
20	1702101307/ 10.11.2021	Sundargarh	8740	58555540	58564280	2928214	1171286	585503	234223	2342711	937063	3279774
	Total		123260	136813635	136936895	6846846	2738739	2970939	616100	3875907	2122639	5998546

Note:

SD realisable: @ 5 per cent on Total Consideration

RF realisable: @ 2 per cent on Total Consideration

(Source: Records of District Sub-Registrars of Koraput, Kalahandi and Sundargarh)

Appendix 2.12.1
(Refer Paragraph 2.12)

Details of 16 lease cases where incidental charges had not been levied

Sl. No.	Case record No.	Date of sanction of lease	Area (in acre)	Names of the lessees	Premium amount	Incidental charges due
					(₹ in lakh)	
1	01/2015	8 January 2018	7.454	Kanabihari Pahi	5.96	0.60
2	01/2018	29 August 2018	0.112	OMC Ltd.	0.09	0.01
3	02/2018	17 November 2018	7.758	Prakash Industries Ltd.	5.20	0.52
4	05/2018	28 March 2019	409.683	Tata Steel Ltd.	2,662.94	266.29
5	01/2019	2 December 2019	9.139	Tata Steel Ltd.	6.85	0.69
6	43/2018	2 December 2019	11.56	Tata Steel Ltd.	8.67	0.87
7	02/2019	5 December 2019	84.014	Tata Steel Ltd.	46.21	4.62
8	07/2019	7 March 2020	153.35	OMC Ltd.	91.09	9.11
9	05/2019	7 March 2020	114.65	OMC Ltd.	630.58	63.06
10	06/2019	7 March 2020	126.58	OMC Ltd.	139.24	13.92
11	03/2019	10 June 2020	34.10	Tata Steel Ltd.	18.76	1.88
12	02/2019	26 June 2020	298.60	Essar Steel India Ltd.	243.06	24.31
13	05/2020	30 December 2020	79.72	Rungta Mines	35.95	3.60
14	01/2021	11 October 2021	90.637	Pro Minerals	548.35	54.84
15	02/2021	29 October 2021	19.9056	Pro Minerals	76.64	7.66
16	01/2020	20 November 2021	56.34	JSW Utkal Steel	45.86	4.59
Total			1,503.603		4,565.45	456.57

(Source: Records of the Collectorate, Keonjhar)

Appendix 2.13.1
(Refer Paragraph 2.13)
Statement showing excess payment of compensation

LA case No./ Village	Kisam of land acquired	Land area (in acre)	Average sale price of preceding three years	BMV in July 2021	Higher between average sale price and BMV	Rate at which compensation worked out by LAO (BMV in April 2022)	Excess rate of compensation (7-6)	Excess award (3*8) (₹ in lakh)
(₹ in lakh per acre)								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
01/2021 Samanga	Sarad I	0.004	269.12	145.20	269.12	350.00	80.88	0.32
	Sarad II	4.509	300.64	72.60	300.64	300.64 ¹⁵⁶	0	0
02/2021 Matitota	Sarad I	1.225	248.87	242.00	248.87	478.00	229.13	280.68
	Sarad II	1.394	242.32	242.00	242.32	478.00	235.68	328.54
	Nala	0.104	242.00	242.00	242.00	478.00	236	24.54
03/2021 Markende swarsahi	Dalua I	0.126	242.00	242.00	242.00	570.00	328	41.33
	Dalua II	0.7605	452.50	242.00	452.50	570.00	117.5	89.36
	Bagayat II	0.0378	372.33	302.50	372.33	570.00	197.67	7.47
	Jalasaya II	0.148	481.50	242.00	481.50	570.00	88.5	13.10
	Total	8.3083						785.34

(Source: Records of District Collectorate, Puri)

¹⁵⁶ BMV was ₹ 300 lakh per acre