



**Audit Report of the
Comptroller and Auditor General of India
(Performance and Compliance Audit)
for the year ended March 2020**



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



**Government of Odisha
Report No. 3 of the year 2022**

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Comptroller and Auditor General of India
(Performance and Compliance Audit)
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Government of Odisha
Report No. 3 of the year 2022

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Preface

This Report contains two parts. **Part A** deals with results of audit of Departments and Entities under Economic Sector of Government of Odisha. **Part B** deals with results of audit of state Public Sector Enterprises, namely, Government Companies, Statutory Corporations and other companies owned or controlled, directly or indirectly by Government of Odisha for the year ended March 2020.

This Report of the Comptroller and Auditor General of India for the year ended 31 March 2020 has been prepared for submission to the Governor of Odisha under Article 151 of the Constitution of India and under provisions of Section 19A of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, as amended from time to time, for being laid before the Legislature of the State.

PART - A: ECONOMIC SECTOR

Part A of the Report contains significant results of the performance audit and compliance audit of the Forest, Environment and Climate Change Department, Works Department and Department of Water Resources, Government of Odisha under the Economic Sector.

PART – B : STATE PUBLIC SECTOR ENTERPRISES

Part-B of the Report deals with the results of audit of State Public Sector Enterprises, namely, Government Companies, Statutory Corporations and other companies owned or controlled, directly or indirectly by Government of Odisha for the year ended March 2020. Audit of the accounts of Government Companies is conducted by the Comptroller and Auditor General of India under the provisions of Section 139 and 143 of the Companies Act, 2013. The audit arrangements of Statutory Corporations are prescribed under the respective acts through which the corporations are established. This part of the Report deals with the performance of 82 State Public Sector Enterprises (SPSEs) in the State of Odisha, the audit of which has been entrusted to the Comptroller and Auditor General of India.

The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2019-20 as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports. Matters relating to the period subsequent to 2019-20 have also been included, wherever pertinent.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

OVERVIEW

Overview

This Report of the Comptroller and Auditor General of India (CAG) on observations arising from audit of Departments of Economic sector and State Public Sector Enterprises (SPSEs) of Government of Odisha covers the year ending 31 March 2020. The observations included in this report relates to Performance Audit on Assessment of Plantation Activities undertaken by the Forest, Environment and Climate Change Department of Odisha and outcome of Compliance Audit.

The primary purpose of the Report was to bring to the notice of the State Legislature significant results of Audit. The Audit findings are expected to enable the executive to take timely corrective action. This would help in framing policies and directives that will lead to improved management of the organisations, thus contributing to better governance.

Compliance Audit refers to examination of the transactions relating to expenditure, receipts, assets and liabilities of the audited entities to ascertain whether the provisions of the applicable Rules, Laws, Regulations, various orders and instructions issued by the competent authorities are being complied with.

Performance Audit examines the extent to which the objectives of an organization, programme or scheme have been achieved economically, efficiently and effectively.

Part - A

Departments and Entities under Economic Sector

I. Introduction

The Chapter I provides the audited entity's profile, the planning and extent of audit and a synopsis of the significant audit observations. Chapter II deals with the findings of Performance Audit and Chapter III deals with Compliance Audit of various departments.

II. Significant Observations of Performance Audits

This Report contains one Performance Audit on "Assessment of Plantation Activities" undertaken by the Forest, Environment and Climate Change Department of Odisha. It includes suitable recommendations with the intention to assist the Executive in taking corrective action and improving service delivery to the citizens. Significant audit observations are discussed below.

Performance Audit on Assessment of Plantation Activities undertaken by the Forest, Environment and Climate Change Department of Odisha

The State of Odisha follows the National Forest Policy, 1988 and is mandated to manage, conserve and protect forest and wildlife resources in the State through afforestation and regeneration of degraded forest lands. The forest cover in the State is assessed as 51,619 sq. km, which is 33.15 *per cent* of State's geographical area as per India State of Forest Report 2019.

This Performance Audit of “Assessment of Plantation Activities” covering the period from 2013-14 to 2017-18 revealed that;

The acute shortfall in achievement of plantation targets during the period indicated fixation of unrealistic targets. Due to non-availability of data regarding degraded forest land and vacant revenue land, the planning procedure for plantations was limited to only instant data provided by field staff on a piece-meal manner. The long term planning and fixation of annual target could not be achieved due to lack of coordinated planning among Ranges, Divisions and Forest Headquarters. Required data relating to various plantation schemes, such as scheme wise annual target and achievement, allotment and expenditure, survival percentage were neither maintained at Government nor at PCCF (O&HoFF) level.

It was necessary for the State to formulate their own State Forest Policy (SFP), in line with National Forest Policy, by considering local geo-climatic conditions. Failure to evolve SFP resulted in inadequate planning in enhancement of green cover in the State. Forest Divisions were working without approved Working Plans/ Working Schemes.

Maintenance of plantation journals lacked due care by the field functionaries as the details of plantations like pre and post planting data, complete year wise expenditure with abstract, Range Officer's (ROs) quarterly inspections, authentication by the in-charge of plantation (Forester/ Forest Guard) and ROs were not incorporated due to which Audit could not authenticate the execution of plantations.

Sal species is the principal indigenous species of Odisha but Teak was planted as major species, thereby affecting the originality of the vegetation and biodiversity.

There was no coordination at the level of Divisional Forest Officers (DFOs) and District Rural Development Authorities (DRDAs) in planning the plantation projects executed under MGNREGS in a division. Neither the DFOs nor the Department had the information on total job card holders available in a division which affected the plantation execution.

The department incurred unfruitful expenditure worth ₹13.17 crore as 191 out of 485 plantations were not successful. The reasons of failure were improper selection of plantation sites in dense forest and delay in submission of plantation project proposals by Divisional Forest Officers.

Survival of plantations executed under MGNREGS was adversely affected due to non-release of funds from second year onwards for maintenance operations.

Target for Compensatory afforestation programmes under CAMPA was not achieved within the stipulated period of three years and hence, could not compensate the forest cover against the diversion of forest land.

Audit team and forest officers physically verified 41 plantations and found 20 failed plantations and seven partially successful plantations with unfruitful expenditure of ₹2.67 crore.

Aerial survey of the plantation sites using UAVs revealed concentration of plantation activities in easily accessible areas like land along the pathways, leaving the degraded patches in the middle of dense forest unplanted. Even though few Teak species survived, the quality of growth in respect of height attained was not up to the mark. It was observed that soil moisture conservation activity like digging staggered trenches were either not taken up or have been executed inefficiently i.e. trenches were not dug perpendicular to the terrain slope. Hence, the plantations were failed plantations with unfruitful expenditure of ₹68.36 lakh.

Irregular release of funds in one instalment during 1st year of bamboo plantation without ensuring the survival percentage in violation of norms of guidelines was noticed.

Although planting of seedlings was actually not taken up in the Aided Natural Regeneration (ANR) without gap plantation but the cost norm provided for watch and ward during the entire regeneration period of four years. This inappropriate provision led to avoidable expenditure of ₹63.19 crore.

Though the various components of plantation works of Block plantations and Urban plantations were similar, the provision of man days for urban plantations was fixed unreasonably higher which led to avoidable extra expenditure of ₹39.80 crore.

Excess expenditure incurred under different components or outside the cost norms led to avoidable/ wasteful expenditure of ₹99 lakh.

Irregular allotment of funds for fencing and 3rd year maintenance under Urban Tree Plantation led to irregular expenditure of ₹14.82 crore.

Financial procedures were not followed as ₹69.12 lakh was spent towards watering charges without inviting tenders.

Avenue plantations were completely damaged due to widening of roads and funds for such damages was not raised against User Agencies (UAs) to compensate the damaged plantations due to lack of coordination and inefficient monitoring.

Bamboo plantations were executed inside forests having canopy cover of more than 40 per cent. The growth of clumps was not optimum in such sites because of poor light availability and as a result the sites failed.

The variation in performance of different plantations was attributed to variation in site quality, species taken and level of management. Selection of wrong sites and poor management had resulted in the failure of plantations in 251 sites, as found in Audit.

Inspection and monitoring by field level officers, in particular the Range Officers, was deficient compared to prescribed norms.

Required database relating to various plantation schemes, such as scheme wise annual target and achievement, allotment and expenditure, survival percentage were neither maintained at Government nor at PCCF (O & HoFF) level. The data maintained at PCCF (O & HoFF) and Division level lacked integrity. There were no concurrent evaluation of plantation schemes and undue delay in 3rd party evaluation of plantations.

(Paragraph 2.1)

III. Significant Audit Observations on Compliance Audit

Unfruitful expenditure on embankment work

In a work of raising and strengthening of embankment at a cost of ₹17.40 crore without construction of sluice over Sapuanallah left with a gap between the embankments deprived seven villages protection from ingress of flood water and crop damage. The earmarked fund for construction of sluice costing ₹1.91 crore was diverted for widening of the embankment. Thus, the objective of flood protection to the ayacut of seven villages remained unachieved, rendering expenditure of ₹17.40 crore unfruitful including irregular expenditure of ₹1.91 crore on widening of the embankment.

(Paragraph 3.1)

Inadmissible price escalation payment to contractors

The Honorable High Court of Odisha quashed the price variation/escalation orders for payment/adjustment of escalation charge on materials, labour and POL. In violation to the above orders, two Executive Engineers paid ₹90.12 crore towards price variation to contractors.

(Paragraph 3.2)

Undue benefit to a Corporation

Contrary to the Finance Department order, the department allowed 15 per cent supervision charges of ₹42.15 crore on the value of a work against the admissible rate of 10 per cent (₹23.58 crore) which led to excess payment liability of ₹18.57 crore.

(Paragraph 3.3)

Unfruitful expenditure

The Executive Engineer did not ensure the availability of land by proper survey and failed to assess the area of private land to be acquired during preparation of Detailed Project Report. As the private land owners opposed the construction of embankment in their own land the work was abandoned midway and the flood protection to the nearby villages could not be ensured despite expenditure of ₹9.87 crore. Thus, the above expenditure remained unfruitful.

(Paragraph 3.4)

Inflated estimate led to undue benefit to contractor

Adoption of higher capacity of crane of 80 tons instead of the actual requirement of 35 tons capacity crane for lifting of armoury stone boulders of not less than one MT inflated the estimated cost of 10 works resulting in undue benefit to the contractors of ₹7.72 crore

(Paragraph 3.5)

Avoidable extra expenditure due to laying excess thickness pavement

Adoption of higher vehicle damage factor than prescribed in Indian Roads Congress specifications increased the provision of unwarranted excess pavement layers such as Granular Sub-base, Wet Mix Macadam, Bituminous Macadam and Semi Dense Bituminous Concrete on the road surface. This resulted an avoidable extra expenditure of ₹8.11 crore by laying of excess thickness in the pavement.

(Paragraph 3.6)

Wasteful Expenditure

Identification of the site for toll plaza within 2.5 km from the Sorada Notified Area Council (Urban area) was contrary to the provisions of NH Fee (Determination of Rates and collection) Rules, 2008. As the toll Plaza was within the vicinity of Urban area, no fee had been collected (March 2020) rendering the entire expenditure of ₹2.98 crore on the toll plaza wasteful. Besides, there was also a loss of ₹2.89 crore towards Annual Potential Collection from September 2018 to July 2021 at the rate of ₹99.10 lakh per year as estimated by the Project Director.

(Paragraph 3.7)

Utilisation of GSB material instead of slag in the sub-base led to extra expenditure

IRC-37 specifies the use of slag as sub-base of the road which was cheaper compared to the stone products. Slag was available free of cost at Rourkela Steel Plant site and the Executive Engineer, Rourkela (R&B) division utilised such slag in execution of similar works earlier. Despite availability and economical costs of slag, the EE did not consider slag for sub-base in the estimates and instead opted for GSB material (stone product), for three road works, deviating from the OPWD code and IRC-37. This resulted in extra expenditure of ₹2.12 crore.

(Paragraph 3.8)

Failure of internal control mechanism led to non-recovery of advance

The Executive Engineer had sanctioned and paid an advance of ₹8.22 crore in four instalments between June 2014 and June 2015 to the contractor for mobilising equipment. The principal along with interest up to January 2021 amounting to ₹11.21 crore was to be recovered from the contractor. Of the total advance paid and interest accrued, though the EE effected the recovery of ₹9.05 crore, yet, the balance advance along with the interest for delay in

recovery amounting to ₹2.16 crore had not yet been recovered from the corresponding Running Account (RA) bills.

(Paragraph 3.9)

PART-B

IV. Summary of Financial Performance of State Public Sector Enterprises

Mandate

Audit of Government companies and Government controlled other companies is conducted by the CAG under the provisions of Section 143(5) to 143(7) of the Companies Act, 2013 read with Section 19 of the CAG's (Duties, Powers and Conditions of Service) Act, 1971 and the Regulations made there under. Under the Companies Act, 2013, the CAG appoints the Chartered Accountants as Statutory Auditors for companies and gives directions on the manner in which the accounts are to be audited. In addition, CAG has the right to conduct a supplementary audit.

(Paragraph 4.1.1)

Number of SPSEs

As on 31 March 2020, there were 82 State Public Sector Enterprises (SPSEs) under the audit jurisdiction of the CAG consisting of 63 Government Companies, three Statutory Corporations and 16 Government Controlled Other Companies. Of these, summary of financial performance of 46 SPSEs is covered in this report.

(Paragraph 4.1.3)

Contribution to Economy of the State

The 46 SPSEs registered a turnover of ₹24850.36 crore in 2019-20. The turnover relative to the Gross State Domestic Product (GSDP) of Odisha was 4.66 per cent.

(Paragraph 4.1.4)

Investment in Government Companies, Corporations and Government Controlled Other Companies

As on 31 March 2020, the investment (Equity and Long Term Loans) in 33 SPSEs was ₹18,702.36 crore. During 2019-20, the total equity holding at face value in these 33 SPSEs registered a net increase of ₹72.03 crore due to conversion of state government dues to equity share capital of ₹72.03 crore in one SPSE. The total long term loans outstanding in 10 SPSEs out of 33 Government Companies and Corporations as on 31 March 2020 was ₹13,182.57 crore. As on 31 March 2020, equity in 13 government controlled other companies was ₹887.09 crore.

(Paragraphs 4.2, 4.2.1, 4.2.2.1 and 4.2.3)

Return from the Government Companies and Corporations

The profit earned by 24 Government Companies and Corporations increased to ₹1,686.08 crore in 2019-20 from ₹1,174.30 crore by 22 Government Companies and Corporations in 2018-19. The Return on Equity (ROE) of the 24 SPSEs was 12.51 *per cent* in 2019-20 as compared to 9.77 *per cent* in 22 SPSEs in 2018-19. Seven Government companies and Corporations incurred loss of ₹304.52 crore in 2019-20. Out of 13 Government controlled other companies, eight companies earned profit of ₹4.65 crore and three companies incurred losses of ₹24.41 crore during the year 2019-20.

As on 31 March 2020, out of 33 there were 11 Government companies and corporations with accumulated losses of ₹5,778.34 crore. Net worth of seven out of 11 SPSEs had been completely eroded by accumulated loss and their net worth was negative. The net worth of these seven SPSEs was (-) ₹4,301.47 crore against total equity investment of ₹1,216.11 crore in these SPSEs as on 31 March 2020.

(Paragraphs 4.3.1, 4.3.2 and 4.3.3)

V. Oversight role of CAG

Audit of State Public Sector Enterprises

Comptroller & Auditor General of India (CAG) appoints the statutory auditors of a Government Company and Government Controlled Other Company under Section 139 (5) and (7) of the Companies Act, 2013. CAG has a right to conduct a supplementary audit and issue comments upon or supplement the Audit Report of the statutory auditor. Statutes governing some corporations require that their accounts be audited by the CAG and a report be submitted to the State Legislature.

The CAG plays an oversight role by monitoring the performance of the statutory auditors in audit of public sector undertakings with the overall objective that the statutory auditors discharge the functions assigned to them properly and effectively. This function is discharged by exercising the power:

- to issue directions to the statutory auditors under Section 143 (5) of the Companies Act, 2013 and
- to supplement or comment upon the statutory auditor's report under Section 143 (6) of the Companies Act, 2013.

(Paragraphs 5.1 and 5.4.2)

Timeliness in preparation of accounts by Government SPSEs and Government controlled other SPSEs

Accounts for the year 2019-20 were due from 66 Government SPSEs and 16 Government Controlled Other SPSEs. A total of 7 Government SPSEs and 4 Government Controlled Other SPSEs submitted their accounts for audit by CAG on or before 30 September 2020. Accounts of 59 Government SPSEs and 12 Government Controlled Other SPSEs were in arrears.

Accounts of one Statutory Corporation i.e. Odisha State Warehousing Corporation for the years 2018-19 and 2019-20 and the other i.e. Odisha State Financial Corporation for the year 2019-20 were awaited as on 30 September 2020.

(Paragraph 5.3.2)

VI. Compliance Audit Observations

Compliance audit observations included in this chapter highlight deficiencies in management of SPSEs with financial implications. The irregularities pointed out are as briefed below:

- Odisha Mining Corporation Limited estimated cost of production of bauxite on lower side for which the company sustained loss of revenue of ₹61.07 crore.

(Paragraph 6.1)

- Odisha Mining Corporation Limited in violation of provisions of gratuity act paid excess wages of ₹5.31 crore in lieu of gratuity and leave salary towards engagement of security agencies.

(Paragraph 6.2)

- Odisha Construction Corporation Limited under estimated the annual income for advance income tax payment which resulted in avoidable payment of penal interest of ₹3.57 crore.

(Paragraph 6.3)

- Undue favour to the Contractor by reimbursement of ₹2.45 crore towards fictitious supply of cement by Odisha Construction Corporation Limited.

(Paragraph 6.4)

PART - A

Departments and Entities under Economic Sector

CHAPTER I

Introduction

CHAPTER I Introduction

1.1 About this Report

This Report of the Comptroller and Auditor General of India (CAG) on Economic sector of Government of Odisha relates to observations arising from Performance Audit on Assessment of Plantation Activities undertaken by the Forest, Environment and Climate Change Department of Odisha and Compliance Audit of Government Departments.

The primary purpose of the Report was to bring to the notice of the State Legislature significant results of audit. The audit findings are expected to enable the executive to take timely corrective action. This would help in framing policies and directives that will lead to improved management of the organisations, thus contributing to better governance.

Compliance Audit refers to examination of the transactions relating to expenditure, receipts, assets and liabilities of the audited entities to ascertain whether the provisions of the applicable Rules, Laws, Regulations, various orders and instructions issued by the competent authorities are being complied with.

Performance Audit examines the extent to which the objectives of an organization, programme or scheme have been achieved economically, efficiently and effectively.

This chapter provides the audited entity's profile, the planning and extent of audit and a synopsis of the significant audit observations. Chapter II deals with the findings of Performance Audit and Chapter III deals with Compliance Audit of various departments.

1.2 Audited Entity's Profile

There are 39 departments in the State at the Secretariat level headed by Additional Chief Secretaries/ Principal Secretaries/ Commissioner-cum-Secretaries. They are assisted by Directors and Subordinate Officers. Out of 39, 12 departments are dealt with in Economic Sector. This Report includes the results of audit of three departments.

1.3 Profile of Economic Sector

The expenditure of the Departments of Government of Odisha under Economic Sector in 2019-20 was ₹25,693.84 crore and constituted 22.44 *per cent* of the total expenditure of ₹1,14,491 crore incurred during the year. The expenditure incurred during last five years by the Departments of Government of Odisha falling within Economic Sector is given below:

Table No. 1: Details of expenditure of the departments

(₹ in crore)

Sl. No	Name of the Department	2015-16	2016-17	2017-18	2018-19	2019-20	Total
1	Water Resources	6,043.53	7,726.87	8,814.73	7,448.05	6,112.26	36,145.44
2	Works	5,305.33	4,517.08	4,564.14	4,352.76	5,620.88	24,360.19
3	Agriculture & Farmers' Empowerment	3,139.48	2,977.66	3,129.27	4,228.96	6,938.17	20,413.54
4	Cooperation	854.61	1,646.25	878.36	1,433.67	1,565.84	6,378.73
5	Forest, Environment and Climate Change	579.31	585.12	615.48	779.52	822.96	3,382.39
6	Skill Development and Technical Education Department	710.30	548.98	617.32	590.91	702.94	3,170.45
7	Energy	1,544.89	2,288.10	2,306.43	2,146.36	2,431.76	10,717.54
8	Fisheries and Animal Resources Development	546.27	549.99	591.47	737.65	744.61	3,169.99
9	Industries	104.72	97.14	257.36	295.39	250.04	1,004.65
10	Tourism	212.36	209.06	273.00	191.79	205.26	1,091.47
11	Handlooms, Textiles & Handicrafts	132.18	139.72	137.10	155.82	147.70	712.52
12	MSME	85.72	102.24	149.11	157.09	151.42	645.58
	Total	19,258.70	21,388.21	22,333.77	22,517.97	25,693.84	1,11,192.49
	Total Expenditure of GoO	72,794.00	79,618.43	88,325.00	1,04,097.94	1,14,491.00	4,59,326.37
	Expenditure of Economic Sector as a percentage of total expenditure	26.46	26.86	25.29	21.63	22.44	24.21

1.4 Authority for Audit

The authority for audit by the CAG is derived from Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Services) Act (CAG's DPC Act), 1971. The CAG conducts audit of expenditure of the departments of Government of Odisha under section 13¹ of the CAG's DPC Act, 1971. In addition, the CAG conducts audit of Autonomous Bodies substantially funded by the State Government. Principles and methodologies for various audits are prescribed in the Auditing Standards and the Regulations on Audit and Accounts 2020 issued by the CAG.

1.5 Planning and Conduct of Audit

Audit process starts with the risk assessment of the Department / Organisation as a whole and that of each unit. The assessment was based on expenditure incurred, criticality/complexity of activities and level of delegated financial powers and assessment of internal controls. Previous audit findings were also considered in this exercise wherever necessary. Based on this risk assessment, the frequency and extent of audit were decided. An Annual Audit Plan was formulated to conduct audit on the basis of such risk assessment.

¹ Audit of (i) all transactions from the Consolidated Fund of the State, (ii) all transactions relating to Contingency Fund and Public Account and (iii) all trading, manufacturing, profit and loss accounts, balance sheets and other subsidiary accounts.

After completion of audit of each unit, Inspection Report (IR) containing audit findings are issued to the Heads of the entities. The entities are requested to furnish replies to the audit findings within one month of receipt of the Inspection Reports. Whenever replies were received, audit findings were either settled or further action for compliance was advised. The important audit observations made in the Inspection Reports/ Performance Audit were processed for inclusion in the Audit Reports. These are submitted to the Governor of Odisha under Article 151 of the Constitution of India.

1.6 Response to Audit

A review of IRs issued up to March 2020 pertaining to 12 departments showed that 12,530 paragraphs relating to 3,473 IRs were outstanding at the end of June 2020. Of these, 1,328 IRs containing 3,050 paragraphs are outstanding for more than 10 years. Even first replies from the Heads of Offices, which was to be furnished within one month, have not been received in respect of 1,222 IRs issued up to March 2020, though it was pursued through Apex Committee meetings and the Departmental monitoring committee meetings.

CHAPTER II

Performance Audit

CHAPTER II Performance Audit

FOREST, ENVIRONMENT AND CLIMATE CHANGE DEPARTMENT

2.1 Performance Audit on Assessment of Plantation Activities undertaken by the Forest Department of Odisha

Executive summary

The State of Odisha follows the National Forest Policy, 1988 and is mandated to manage, conserve and protect forest and wildlife resources in the State through afforestation and regeneration of degraded forest lands. The forest cover in the State is assessed as 51,619 sq. km., which is 33.15 per cent of State's geographical area as per India State of Forest Report 2019.

This Performance Audit of "Assessment of Plantation Activities" covering the period from 2013-14 to 2017-18 revealed that;

- *Achievement of plantation targets during the period ended with unreasonable shortfall, which indicated unrealistic fixation of targets. Due to non-availability of data regarding degraded forest land and vacant revenue land, the planning procedure for plantations was limited to only instant data provided by field staff on a piece-meal manner. The long term planning and fixation of annual target could not be achieved due to lack of coordinated planning among Ranges, Divisions and Forest Headquarters. Required data relating to various plantation schemes, such as scheme wise annual target and achievement, allotment and expenditure, survival percentage were neither maintained at Government nor at PCCF (O&HoFF) level.*
- *It was necessary for the State to formulate their own State Forest Policy (SFP), in line with National Forest Policy, by considering local geo-climatic conditions. Failure to evolve SFP resulted in inadequate planning in enhancement of green cover in the State. Forest Divisions were working without approved Working Plans/ Working Schemes.*
- *Maintenance of plantation journals lacked due care by the field functionaries as the details of plantations like pre and post planting data, complete year-wise expenditure with abstract, Range Officers (ROs) quarterly inspections, authentication by the in-charge of plantation (Forester/ Forest Guard) and ROs were not incorporated due to which Audit could not authenticate the execution of plantations.*
- *Sal species is the principal indigenous species of Odisha but Teak was planted as major species, thereby affecting the originality of the vegetation and biodiversity.*
- *There was no coordination at the level of Divisional Forest Officers (DFOs) and District Rural Development Agencies (DRDAs) in planning the plantation projects executed under MGNREGS in a division. Neither the DFOs nor the Department had the information on total job card holders available in a division which affected the plantation execution.*

- The department incurred unfruitful expenditure worth ₹13.17 crore as 191 out of 485 plantations were not successful. The reasons of failure were improper selection of plantation sites in dense forest and delay in submission of plantation project proposals by Divisional Forest Officers.
- Survival of plantations remained uncertain in plantations executed under MGNREGS due to non-release of funds from second year onwards for maintenance operations.
- Target for Compensatory afforestation programmes under CAMPA was not achieved within the stipulated period of three years and hence, could not compensate the forest cover against the diversion of forest land.
- Audit team and forest officers physically verified 41 plantations and found 20 failed plantations and seven partially successful plantations with unfruitful expenditure of ₹2.67 crore.
- Audit analysis of plantation sites using UAV revealed that many trees were planted in easily accessible areas i.e. along the footpath. Even though few Teak species survived, the quality of growth in respect of height attained was not up to the mark. It was observed that soil moisture conservation activity like digging staggered trenches were either not taken up or have been executed inefficiently i.e. trenches were not dug perpendicular to the terrain slope. Hence, the plantations were failed plantations with unfruitful expenditure of ₹68.36 lakh.
- Irregular release of funds in one instalment during 1st year of bamboo plantation without ensuring the survival percentage in violation of norms of guidelines was noticed.
- Although planting of seedlings was actually not taken up in the Aided Natural Regeneration (ANR) without gap plantation but the cost norm provided for watch and ward during the entire regeneration period of four years. This inappropriate provision led to avoidable expenditure of ₹63.19 crore.
- Though the various components of plantation works of Block plantations and Urban plantations were similar, the provision of man days for urban plantations was fixed unreasonably higher which led to avoidable extra expenditure of ₹39.80 crore.
- Excess expenditure incurred under different components or outside the cost norms led to avoidable/ wasteful expenditure of ₹99 lakh.
- Irregular allotment of funds for fencing and 3rd year maintenance under Urban Tree Plantation led to irregular expenditure of ₹14.82 crore.
- Financial procedures were not followed as ₹69.12 lakh was spent towards watering charges without inviting tenders.
- Avenue plantations were completely damaged due to widening of roads and funds for such damages was not raised against User Agencies (UAs) to compensate the damaged plantations due to lack of coordination and inefficient monitoring.

- Bamboo plantations were executed inside forests having canopy cover of more than 40 per cent. The growth of clumps was not optimum in such sites because of poor light availability and as a result the sites failed.
- The variation in performance of different plantations was attributed to variation in site quality, species taken and level of management. Selection of wrong sites and poor management had resulted in the failure of plantations in 251 sites, as found in audit.
- Inspection and monitoring by field level officers, in particular the Range Officers, was deficient compared to prescribed norms.
- Required database relating to various plantation schemes, such as scheme wise annual target and achievement, allotment and expenditure, survival percentage were neither maintained at Government nor at PCCF (O & HoFF) level. The data maintained at PCCF (O & HoFF) and Division level lacked integrity. There were no concurrent evaluation of plantation schemes and undue delay in 3rd party evaluation of plantations.

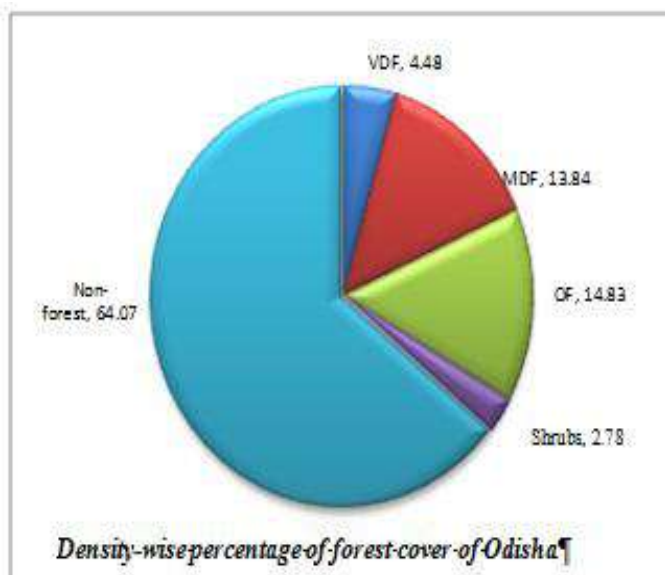
2.1.1 Introduction

2.1.1.1 Odisha forests and afforestation mandate

The Forest Department is mandated to manage, conserve and protect forest and wildlife resources in the State through afforestation and regeneration of degraded forest lands, forest protection as well as socio-economic upliftment of people in the fringe areas and sustainable management of forests and wildlife. One of the basic objectives of National Forest Policy (NFP), 1988 was to substantially increase forest/ tree cover in the country through massive afforestation and social forestry programmes, especially on denuded, degraded and unproductive lands.

Chart No.1

Based on the India State of Forest Report (ISFR) 2019, the forest cover in the State is 51,619 sq. km., which is 33.15 per cent of State's geographical area. In terms of forest canopy density classes, the State has 6,970 sq. km. under very dense forest (VDF), 21,552 sq. km. under moderately dense forest (MDF), 23,097 sq. km. under open forest (OF) and 4,327 sq. km. under shrubs.



The plantation activities in the State of Odisha is funded through various Central and State Government schemes such as State Plan (SP), Compensatory Afforestation Fund Management and Planning Authority (CAMPA), Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS), National Afforestation Programme (NAP), District Mineral Foundation Fund (DMF), National Bamboo Mission (NBM), Odisha Environment Management Fund (OEMF), Odisha Forestry Sector Development Project (OFSDP), Corporate Social Responsibility (CSR), Odisha Mineral Bearing Areas Development Corporation (OMBADC), Odisha Bamboo Development Project (OBDP) and Integrated Coastal Zone Management Project (ICZMP). Odisha Forestry Sector Development Projects (OFSDP) and ICZMP are externally aided projects (EAP), taking care of farm forestry and coastal zone plantations respectively.

2.1.1.2 Classification of Plantations

Plantations² carried out by the Forest Department in Odisha can be classified in to three broad types, viz. reforestation, afforestation and enrichment plantation as below.

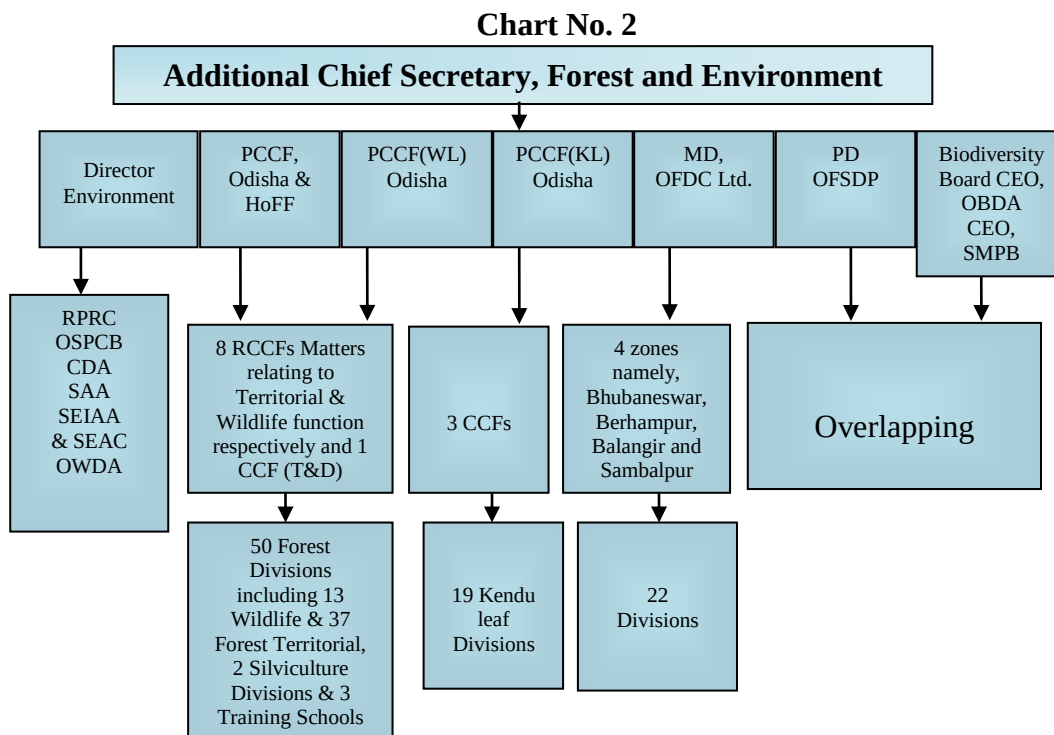
- **Reforestation:-** This plantation is over an area which had recently supported forest growth. This is usually done to replace a forest crop of low value by valuable species or to re-clothe an area which has recently lost its forest cover, mainly due to biotic reasons such as illicit felling, grazing and forest fire.
- **Afforestation:-** This plantation is undertaken in areas which have not contained any forest growth at any time (*e.g.* Coastal sand dunes) or in the recent past. This operation is usually much more difficult than reforestation as it strives to reverse in a few years the ecological degradation which has taken place over ages. Artificial Regeneration (AR) is one such method of afforestation where artificial means to develop the plantation are involved.
- **Enrichment Plantations:-** These are usually carried out to increase the proportion of valuable species in the existing crop. Such species are introduced either in strips cleared for the purpose or in groups, in gaps, recently created. The latter operation is also carried out while rehabilitating degraded forests. Aided Natural Regeneration (ANR) is one method of enrichment plantation where plantations are aided to grow in the degraded gaps of forest naturally. These are also called as Gap Plantations as this is carried out in degraded gaps of forest area.

Based on the above classification of plantations, Avenue Plantation, Bald Hill Plantation, Mangrove Plantation, Bamboo Plantation and Urban Plantation are few types of plantations carried out in Odisha.

² Source: Para 3 to 6 of the Odisha Forest Plantation Manual, 1977

2.1.1.3 Organisational Set up

The organogram of the Forest Department is as follows:



The field formations under the Forestry set up are organised under three wings, namely Territorial, Wildlife and Kendu Leaf, apart from few projects and Odisha Forest Development Corporation (OFDC). Each wing is headed by one Principal Chief Conservator of Forest (PCCF) namely PCCF, Odisha & Head of Forest Force, PCCF (Wild Life), Odisha and PCCF (Kendu Leaf), Odisha. The Department comprises of 12 circles, 82 forest divisions *i.e.* 37 Territorial divisions, 12 Wildlife divisions (including 03 Mangrove divisions), Similipal Tiger Reserve (STR), Baripada³, 19 Kendu leaf divisions, 03 training & development divisions, 02 Silviculture divisions and 08 working plan divisions. There are 3,683 beats under 1,674 Sections in 436 Ranges to execute field level works.

2.1.1.4 Audit Objective

Audit was conducted with the objectives to assess whether;

- Plantation activities were planned according to approved Forest Policies and executed efficiently, economically and in an effective manner;
- The provision of funds and manpower were sufficient for timely implementation of the plantation activities; and
- System of monitoring and evaluation of the plantations were sufficient, effective and efficient.

³ Source: Information furnished by FE & CC Department

2.1.1.5 Scope of Audit and Methodology

The Performance Audit (PA) was conducted during May 2019 to February 2021 through test check of plantation records and journals, cash accounts, monitoring and evaluation of plantations, evaluation of plantations through use of Unmanned Aerial Vehicles (UAV) and external experts. Joint Physical Verification (JPV) of plantation sites were conducted by the Audit team including external experts and forest officers of concerned forest divisions for tree counting, tree height measurement, species determination, canopy and tree density and surface moisture conservation measures.

The PA was conducted in 13⁴ out of 49 forest divisions (as plantation programmes are carried out in these divisions) selected through stratified random sampling method basing on the expenditure incurred for the period from 2013-14 to 2017-18. As there are no plantations in STR, Baripada, the division was not included in sample.

Similarly, sampling was adopted to select six⁵ out of eleven⁶ schemes that implement the plantation activities in the State based on expenditure for audit. Besides, mangrove plantation under ICZMP scheme was selected under Wildlife division. Audit excluded all the plantation sites below 50 ha area for ANR plantations, below 20 ha for AR plantations, below 5 running kilometre (rkm) for Avenue plantations⁷ and 10,000 seedlings for Urban Plantation under all the schemes, as these sites had less materiality. Out of the remaining plantation sites in each division under all selected schemes, 50 per cent of the sites were selected by random sampling method. Besides, Audit also test checked records of FE & CC Department, PCCF (O & HoFF), PCCF (WL), Project Director (OFSDP), PD (OBDA) and Forest Resources Survey (FRS) Division, Cuttack.

Before commencement of the PA, an entry conference was held on 22 May 2019 with the Additional Chief Secretary of the department in which the audit objectives, criteria and methodology were discussed. The audit findings were discussed in the Exit conference held on 22 October 2021 and replies of the Government have been suitably incorporated in the report.

Audit acknowledges the co-operation of the Department in providing necessary information and records to Audit for furnishing compliance to the Audit observation.

2.1.2 Audit Criteria

The Audit findings are benchmarked against the following Acts, Rules, and Policies:

⁴ Bamra (Wild Life), Balangir, Boudh, Kalahandi (South), Keonjhar, Keonjhar (Wild Life), Koraput, Malkangiri, Rairakhol, Mangrove Forest Division (MFD) Rajnagar. Rayagada, Rourkela and Sundargarh

⁵ State plan, CAMPA, MGNREGS, NBM, DMF and NAP

⁶ SP, CAMPA, MGNREGS, NBM, OEMF, DMF, NAP, OBDA, CSR, OMBADC and AJY

⁷ Planting trees along the roadsides, highways and pathway is known as Avenue Plantation, coverage of which is measured in running kilometre (rkm)

- Odisha Forest Department (OFD) Code, 1979, Forest Plantation Manual (FPM), 1977, Code of Management Plan Procedures (CMPP), 1990 and National Forest Policy (NFP), 1988;
- Provisions of Odisha General Financial Rules (OGFR), Odisha Treasury Code (OTC), Procurement Guidelines and Finance Department (FD) Notifications;
- Indian State of Forest Reports (ISFRs) by the Forest Survey of India (FSI), Scheme guidelines and plantation cost norms prescribed by Forest Department;
- Working Plans (WPs)/ Scheme(s) and CAMPA Annual Plan of Operation(s) (APOs); and
- Physical/ financial targets/ norms fixed by the Government/ PCCF/ Sanctioning Authority.

Audit findings

2.1.3 Forest policy and planning

2.1.3.1 Status of plantations in the State during 2013-14 to 2017-18

The physical and financial status of plantation activities in the State, except for plantation activities undertaken under CAMPA, for the period of audit from 2013-14 to 2017-18 are detailed in the **Table 2.1**.

Table 2.1: Physical and financial status of plantations

Year	AR Plantation (Ha)	ANR Plantation (Ha)	Avenue Plantation (rkm)	Urban Plantation (Saplings in lakh)	Expenditure on Plantations (₹ in crore)
2013-14	25,086	38,050	4,506	10.57	196.63
2014-15	24,600	60,253	4,755	14.90	226.75
2015-16	16,576	98,540	4,607	15.65	298.87
2016-17	15,322	1,27,973	5,588	13.90	349.75
2017-18	5,776	20,367	3,235	11.15	104.14
Total	87,360	3,45,183	22,691	66.17	1,176.14

AR: Artificial Regeneration, ANR: Aided Natural Regeneration (refer to para 2.1.1.2 - Classification of plantations, of this report)

Sources: Annual Activity Reports of the F&E Department and the PCCF (O)/DFOs

As above, the AR plantations had shown a steady decrease over the years, but ANR and Avenue plantations increased substantially from 2013-14 to 2016-17. Reduction in expenditure on plantations during 2017-18 in comparison to previous years indicates slowing down of plantation activities.

2.1.3.2 Status of plantations in selected divisions

Out of the plantations during five years in the State, the status of 13 selected forest divisions is detailed in **Table 2.2**.

Table 2.2: Status of plantations in selected Forest Divisions

Year	AR Plantation (Ha)	ANR Plantation (Ha)	Avenue Plantation (rkm)	Urban Plantation (Saplings in lakh)	Expenditure on Plantations (₹ in crore)
2013-14	6,752	11,965	1,040	2.03	60.55
2014-15	6,068	18,835	1,292	3.89	81.06
2015-16	7,580	31,082	1,389	4.36	107.39
2016-17	5,738	46,684	1,916	2.78	150.21
2017-18	2,842	8,582	1,262	1.41	41.49
Total	28,980	1,17,148	6,899	14.47	440.70

Source: Data extracted from Divisional information

2.1.3.3 Scheme-wise achievement of plantations in selected divisions

All Scheme-wise annual targets fixed and achieved, both physical and financial, were not provided to Audit inspite of repeated requests to Forest, Environment and Climate Change (FE & CC) Department. The physical achievements in respect of the selected schemes during 2013-18 were extracted through data analysis as detailed in **Table 2.3**.

Table 2.3: Scheme-wise achievement of plantations in selected Divisions

Plantation	State Plan	CAMPA	MGNREGS	NBM	DMF	NAP	ICZMP (Mangrove)	Total
AR (ha)	10,158	4,296	8,029	1,596	47	494	240	24,860
ANR (ha)	8,485	63,166	39,888	50	0	645	0	1,12,234
Avenue (rkm)	871	50	5,488	0	0	0	0	6,409
Urban (Sapling in lakh)	12.85	0	0	0	0.48	0	0	13.33

Sources: Data extracted from Divisional information

2.1.3.4 Deficiency in planning of annual targets

Para 4.14 of the NFP, 1988, stipulates that periodical collection, collation and publication of reliable data on relevant aspects of forest management needs to be improved with recourse to modern technology and equipment. Rule 21 of the Odisha Forest Department Code, 1979 stipulates that the DFO shall be held responsible for the correctness of all technical operations carried out in his division subject to any instruction that he may receive in the matter from his superior officers.

The physical target set for plantation activities for the entire State during 2013-14 to 2017-18 is given in **Table 2.4**.

Table 2.4: Physical targets of plantation activities

Year	AR Plantation		ANR Plantation		Total Target (Ha)	Total Achievement (Ha)	Shortfall (+)/Excess (-) (Ha)	Avenue Plantation		Shortfall (+)/Excess (-) (In rkm)
	Target (Ha)	Achievement (Ha)	Target (Ha)	Achievement (Ha)				Target (rkm)	Achievement (rkm)	
2013-14	40,000	25,086	40,000	38,050	80,000	63,136	16,864	4,000	4,506	-506
2014-15	27,252	24,600	49,196	60,253	76,448	84,853	-8,405	5,015	4,755	260
2015-16	24,002	16,576	1,95,584	98,540	2,19,586	1,15,116	1,04,470	5,440	4,607	833
2016-17	25,417	15,322	2,12,529	1,27,973	2,37,946	1,43,295	94,651	5,941	5,588	353
2017-18	19,683	5,776	2,47,042	20,367	2,66,725	26,143	2,40,582	5,383	3,235	2,148
Total	1,36,354	87,360	7,44,351	3,45,183	8,80,705	4,32,543	4,48,162	25,779	22,691	3,088
Percentage of shortfall							50.89			11.98

Sources: Annual Activity Report of Department

The shortfall in achievement of plantation targets during the period 2013-14 to 2017-18 ranged from 11.98 *per cent* to 50.89 *per cent* under various types of plantations. The main reasons for huge shortfall in achieving plantations were as below:

- There was no detailed database regarding degraded forest land and vacant revenue land in the State for plantation purpose at all levels *i.e.* Ranges, Divisions and Forest HQs. The planning procedure was limited to only instant data provided by field staff in a *piece-meal* manner.
- Annual targets on plantations were not compiled at Range and Division level. The targets were set by the PCCF and communicated to respective divisions. This indicated lack of coordinated planning by the Ranges, Divisions and Forest HQs.
- Also, the shortfall in achieving the targets is mainly under Centrally Sponsored Schemes (CSP). For example, plantation programs are carried out under MGNREGS where shortfall in achieving target ranged from 23 to 68 *percentage*, as discussed in **para 2.1.5.1**. The reasons were attributed to various constraints such as delay in approval of projects, non-availability of job card holders, untimely release of funds and lower wage rate.

Hence, the data crucial for any long term planning and fixation of annual targets for plantation activities were not available with the forest department.

Accepting the Audit observation, the Government stated (October 2021) that the proposals of plantation targets were received from the divisions according to availability of degraded land in line with prescriptions in the Working Plan and vacant land and the same were approved and communicated to all the divisions. Though, all the proposals of annual targets were received from the divisions, no such records in this regard were produced to Audit, both by the divisions and PCCF (O & HoFF).

2.1.3.5 Absence of State Forest Policy for management of forest resources

The National Forest Commission recommended (March 2006) framing of State Forest Policy (SFP) in line with NFP, 1988 for sustainable management of forests and wildlife resources.

Audit observed that the Department was yet to frame an SFP. Failure to evolve SFP resulted in inadequate planning in enhancement of green cover in the State.

In reply, the Government stated (October 2021) that though there was no SFP in place, the State followed NFP instead. The reply was not acceptable as the NFP is a guiding document for all the States. It is necessary by the State to formulate their own SFP, in line with NFP, by considering local geo-climatic conditions.

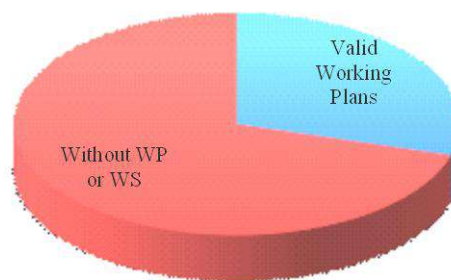
2.1.3.6 Delay in preparation of working plans and working without such plans

As per Para 3 of Chapter I of the National Working Plan (NWP) Code, 2014 issued by Ministry of Environment & Forests, Govt. of India, all forests are to

be sustainably managed under the prescriptions of a working plan/ scheme. Further, the NFP, 1988 clearly states that no forest should be permitted to be worked without an approved working plan by the competent authority. It is the duty of the manager or owner of the forest area to ensure the preparation of the working plan (WP)/ scheme. Every WP must include the

area specific prescriptions for proper management of forests of a particular forest division and it is revised once in every ten years. The working schemes (WSs) are prepared for smaller areas for a specific purpose or for forest areas under the control/ ownership of such bodies as private, village etc.

Chart No.3
Working Plans in Odisha Forest Divisions



As per the information furnished to Audit, 44 Divisions i.e. 37 Territorial and 7 Wildlife Divisions were to work as per valid WP. However, it was noticed that out of 44 divisions, only 13 divisions were working under approved WPs, 27 divisions were working under approved WSs and 4 divisions were working without any approved WPs/ WSs. It was also observed that the WSs of 27 divisions had expired as of March 2021. Hence, 31 divisions were working without approved WPs/ WSs (June 2021) as detailed in **Appendix- 1**. Working of forests divisions without valid WPs/ WSs violates the basic principle of NWP Code, 2014 and hindered sustainable management of forests and biodiversity in the region.

Accepting the audit observation, the Government stated (October 2021) that 10 WPs were approved during 2020-21 and 20 WPs had been submitted for approval during 2021-22. Similarly, 10 WSs were submitted for approval during 2021-22.

2.1.3.7 Non-assessment of forest resources by survey division

As per para 76 of Chapter VI of the NWP Code, 2014, an up-to-date and reliable knowledge of plantations is necessary. It envisages survey of plantations for its assessment and the results of the survey are to be recorded in the plantation journals. In accordance with Rule 227 of OFD Code, 1979, the Forest Resources Survey (FRS) division was created (1970) in the State for survey of forest resources, assessing supply and demand of forest raw materials. As per Rule 228 and Rule 233 of the OFD Code, a five-year programme and Annual Survey Plan (ASP) respectively for resources survey should be drawn up by the DFO in charge of resources survey in consultation with his Conservator. An Annual Survey of Forest Resources Report (ASFR) shall be submitted by the division for incorporation in the Annual Administration (AA) report.

Audit scrutinised the records of the survey division and observed the following irregularities:

- ❖ The FRS division was not assigned with the above mandated works. The ASP had not been prepared after 2009-10. Instead of the mandated work, the division was assigned to revise the WP of Keonjhar Wildlife division in 2015-16 by the department, although preparation of WP needs to be done by the Working Plan Officers (WPOs) of the WP division.
- ❖ There was no allotment of funds for work expenditure during 2013-16. The men-in-position of the division ranged from 22 to 31 against staff strength from 38 to 42 and incurred an expenditure of ₹4.89 crore towards establishment cost during 2013-18 and ₹11.56 lakh towards work expenditure during 2016-18. Hence, the expenditure does not justify the functioning of the division as per the above provisions.

The main reason for non-performance of this division was assignment of non-mandated work and non-provision of budget for work expenditure.

In reply, the Government stated (October 2021) that the division was assigned for preparation of WP of Keonjhar Wildlife Division. The reply was not acceptable as the core function of the division was not accomplished. The preparation and revision of WP, as assigned by Government, are additional functions over and above their core function of forest resource survey and assessment.

Recommendations (Forest policy and planning)

- *Government may formulate State Forest Policy for sustainable management of forest and wildlife resources to enhance green cover in the State.*
- *Government may consider to create detailed data base on degraded forest land and vacant revenue land in the State for plantation purpose at all levels i.e. Ranges, Divisions and Forest Headquarters.*
- *Coordinated planning at all levels may be ensured before fixing annual targets for plantation activities in the forest department.*
- *Forest department may prepare valid working plans and working schemes for working of divisions for sustainable management of forests and biodiversity in the State.*

2.1.4 Execution of plantation activities

2.1.4.1 Irregular selection of species

Forest plantation programmes are primarily meant to cover the area with trees, without significantly affecting the originality of the vegetation in the landscape. The Working Plans/ Schemes prescribe that priority shall be given to indigenous species as they are better adapted to local environment. Further,

scrutiny of the WPs/ WSs of the audited divisions revealed that *Sal* tree is the principal species of Odisha. This fact was substantiated by the PCCF circular (October 2018) wherein Teak, Acacia and Eucalyptus shall not be planted in forest areas as such species significantly reduce biodiversity.

- Audit scrutinised the plantation records like Plantation Journals, WPs/WSs and information furnished by the selected Divisions. It was observed that Teak was planted as major species over *Sal* species in 926 plantations covering 73,692.46 ha of Aided Natural Regeneration (ANR) undertaken during 2013-18 in 12 out of 13 selected divisions. Out of total 173.81 lakh seedlings, 67.53 lakh Teaks (36 *per cent*) were planted while only 3,000 *Sal* (0.02 *per cent*) were planted in Rairakhol Division. Balance 106.25 lakh seedlings belonged to *Amla*, *Simaruba*, *Gambhari*, *Karanja*, *Sisoo*, *Kaju*, Bamboo. However, ANR plantation was not executed under Rajnagar (MFDWL) Division. This was in violation of the WPs/ WSs of the divisions as it prioritised to plant only indigenous species.
- One plantation of 10 ha at Kambunathpur was executed under NAP in Boudh Forest Division during 2013-14 under Purunakatak Range. Audit observed that the physical features of the site, *i.e.* rainfall/ temperature data, soil analysis were not recorded in the plantation journal. The RO's quarterly inspection regarding status of the plantation, growth and survival percentage as required under Rule 207 of the FPM was also not available. Seedlings of 4,000 Teak, 4,000 *Sisoo* and 3,000 Bamboo in total 11,000 plants were planted as per the journal. During Joint Physical Verification (JPV) of the site, it was observed that teak plants survived well in two patches at average of 80 *per cent* survival with average height of 12 to 15 feet after six years of plantation. As only Teak was planted during casualty replacement, both *Sisoo* and Bamboo plants could not be noticed during the JPV. Hence, the average survival of plantation was 37 *per cent*. From the above, it was evident that the choice of species as per site with pre-planting analysis of required parameters of soil, rainfall, temperature, drainage system was improper.

The Government stated (October 2021) that the basic aim of plantations was to increase the green cover in the State and species for plantation were selected taking into the local climatic conditions and the rate of survival of the species. The replies were not acceptable as the WPs/ WSs of their respective divisions were prepared basing on the geo climatic conditions and priority was given to plant indigenous species to protect the biodiversity of the forest.

2.1.4.2 Improper maintenance of plantation records

As prescribed under Rule 197 and 201 of the FPM, 1977, plantation register and plantation journal shall be maintained in Appendix - XI & XII respectively of FPM at division as well as Range level. All the copies of these journals shall be kept updated at all times and invariably be produced before the higher authorities during inspection. Condition of the plantations on maximum/ average height, survival percentage, cause of mortality for

three consecutive years, beginning with year of formation, shall be invariably incorporated in all plantation journals at division as well as Range level.

Audit scrutinised records in 13 selected Forest Divisions and observed that total of 4,586 plantations were executed under different schemes. Out of which, 312 numbers (07 *per cent*) of journals pertaining to the period from 2013-14 to 2017-18 were not even opened for each corresponding plantation site as the same could not be produced to audit for verification. Out of 4,586 plantation journals, 2,373 journals were selected for audit as per sampling method. Based on sampling, 50 *per cent* of selected journals i.e. 1,187 were scrutinised in detail and it was revealed that 148 plantation journals (12.47 *per cent*) were not maintained properly as detailed in the **Appendix- 2**. The details of plantations like pre and post-planting data, complete year wise expenditure with abstract, RO's quarterly inspections, authentication by the in-charge of plantation (Forester/ Forest Guard) and ROs were not incorporated in the plantation journals. As the plantation journals were not maintained properly by recording the details of works executed in a plantation site, Audit could not authenticate the actual execution of plantations.

Accepting the audit observation, the Government stated (October 2021) that since plantation work was time bound and the field staff were short in number, preparation of plantation records was compromised in the field units. Therefore, the journals were not maintained properly.

Plantation activities under various Schemes and programmes

2.1.5 Plantations under MGNREGS

The MGNREGS aims at enhancing the livelihood security of people in rural areas by guaranteeing hundred days of wage-employment in a financial year, to a rural household whose adult members volunteer to do unskilled manual work. In Odisha, the scheme is being implemented from the year 2006 onwards. The works are carried out to address problems like deforestation, soil erosion among others.

The roadmap on convergence of MGNREGS with other schemes had been developed in 2014-15 following series of discussions with Panchayati Raj (PR) Department and among the line Departments. FE & CC Department is a line Department and implements plantations and trench digging, among other projects under MGNREGS. The Collector releases MGNREGS funds directly to the implementing agencies through District Rural Development Authority (DRDA).

2.1.5.1 Under performance in achieving targets and fund utilisation

As per the information furnished by the PCCF (O & HoFF) and Annual Activity Reports of the department published for 2013-14 to 2016-17, the utilisation of sanctioned funds and plantation activities undertaken under MGNREGS are detailed in **Table 2.5**. However, information on plantations under the scheme taken up during 2017-18 were neither published nor furnished to Audit by the Department.

Table 2.5: Utilisation of sanctioned funds and achievement of plantation targets

Plantation Year	Funds (₹ in lakh)		AR Plantation (Ha)		ANR Plantation (Ha)		Avenue Plantation (rkm)	
	Sanctioned	Utilised	Sanctioned	Utilised	Sanctioned	Utilised	Sanctioned	Utilised
2013-14	13,557.09	6,661.12	25,782	8,313	30,757	29,774	3,000	3,506
2014-15	18,181.25	6,749.54	4,195	3,596	31,745	36,308	4,015	3,755
2015-16	14,134.99	8,056.32	10,117	2,109	29,330	26,245	4,138	3,340
2016-17	14,646.88	8,838.92	3,000	913	25,000	16,893	4,000	3,714
Total	60,520.21	30,305.90	46,094	14,931	1,41,832	1,09,220	19,153	14,315
Percentage of shortfall	50		68		23		25	

Sources: Information furnished by the PCCF (O) and Annual Activity Report of Department

As can be seen from the above table, 50 per cent funds were not utilised and also the shortfall in plantation activities ranged from 23 to 68 per cent. Further, as per Rule 130 (b) of FPM, 1977, planting shall be completed by July from the start of the regular monsoon rains. Accordingly, the proposals for plantation programmes under the scheme should be submitted and approved well in advance of the plantation season. Audit could analyse the target and achievements of plantations in selected Divisions. Audit analysis revealed the following:

- ❖ It was observed that 527 project proposals for plantations were submitted by five DFOs⁸ belatedly i.e. between May to July for approval and the projects were also approved by District Rural Development Authorities (DRDAs) during July/ August of the same year. However, three DFOs⁹ submitted 95 projects in time i.e. before plantation seasons during 2013-14, 2015-16 and 2017-18 which were also approved in time by the DRDAs. The reasons for shortfall were lack of coordination between DFOs and DRDAs as well as at the level of Departments and non-assessment of availability of job card holders by the DFOs at each Division to execute plantation programmes during the above period, for which the targets of the plantation programmes could not be achieved.
- ❖ Although funds were timely sanctioned and available through PFMS to the Divisions on the approved projects by the DRDAs, the DFOs could not utilise the funds fully to achieve the plantation targets.
- ❖ It was also noticed that the Division-wise information on availability of job card holders was not available with the PCCF (O & HoFF) to monitor the plantations under the scheme.
- ❖ The DFOs did not utilise the total man-days sanctioned by DRDAs to execute various forest works under MGNREGS although job card holders and funds were available. This adversely affected the planning and implementation of plantation works under this scheme. The observation on utilisation of man-days is briefed in **para 2.1.5.2**.

⁸ DFO, Bamra (WL) (92), Boudh (61), Keonjhar (100), Rayagada (215) and Sundargarh (159)

⁹ Boudh (2015-16 = 12 and 2017-18 = 10), Keonjhar (2013-14 = 20) and Rayagada 2017-18 = 53)

The Government stated (October 2021) that the under-performance in achieving targets under the scheme was due to delay in approval of proposals by the DRDAs, non-availability of job card holders inside forest areas and low wage rate for which the labourers were unwilling to work. The reply was not acceptable, as it could be seen from above, the divisions did not utilise the sanctioned mandays fully although job card holders were available. Also, as the DFOs submitted project proposals belatedly, approval of DRDAs were also delayed. As funds were available according to the sanctioned projects and the payments were made on actual expenditure basis through PFMS, the delay in allocation of funds does not seem to be correct. Further, the wage rate under the scheme was approved by Central Government and it is applicable to all other line departments of the State.

2.1.5.2 Shortfall in utilisation of mandays

Audit analysed the status¹⁰ of sanction and utilisation of mandays with respect to implementation of plantation activities under MGNREGS in selected Divisions. Audit obtained the relevant mandays sanction and utilisation data from concerned DRDAs. Audit observed that a total of 98.93 lakh mandays were sanctioned to 13 selected Divisions to execute various works, including plantations, during 2013-18, out of which only 51.04 lakh mandays (51.58 per cent) were utilised for 5,100 forest projects which included 2,013 plantations activities. The Division-wise percentage of utilisation of mandays ranged from 15 to 96.

The allocation and utilisation of funds were also analysed as per the information available in seven out of 13 Forest Divisions as detailed in **Table 2.6**.

Table 2.6: Division-wise utilisation of funds and man-days

Sl. No.	Name of Divisions	Physical achievement		Amount (₹ in lakh)		Percentage of shortfall in utilisation of fund $\{(5-6)/5 \times 100\}$	Mandays (in numbers)		
		Ha	rkm	Allocated	Utilised		Generated	Shortfall $\{(8/10) \times 7\}$	Percentage of mandays utilised $\{100 - (7)\}$
1	2	3	4	5	6	7	8	9	10
1	Bamra WL	1,100	271	483.76	305.82	36.78	1,13,345	65,949	63.22
2	Koraput	3,290	263	1,210.13	673.07	44.38	2,29,453	1,83,086	55.62
3	Keonjhar	4,883	472	1,936.96	950.30	50.94	2,90,053	3,01,151	49.06
4	Boudh	1,941	302	994.79	443.34	55.43	1,54,385	1,92,032	45.47
5	Sundargarh	5,838	455	2,186.24	1,120.47	48.75	2,69,254	2,56,109	51.25
6	Malkangiri	2,020	195	799.76	435.15	45.59	2,05,249	1,71,977	54.41
7	Rourkela	7,030	613	2,446.43	1,905.56	22.11	8,05,183	2,28,541	77.89
	Total	26,105	2,575	10,063.07	5,839.71		20,66,930	13,98,854	

Source: Information submitted by the concerned DFOs

It can be seen from the above that the shortfall in financial utilisation ranged between 22.11 to 55.43 per cent during 2013-18. Despite sanction of 48,47,471 mandays in the divisions for all activities including plantation programmes, the DFOs failed to utilise the mandays as per their requirement and could utilise mandays ranging between 45.47 to 77.89 per cent of the total sanctioned mandays. This indicated lack of planning in execution of the plantation activities under the scheme by the DFOs. DFOs also did not coordinate with DRDAs to

¹⁰ Information furnished to audit by the PCCF, (O&HoFF)

ascertain the availability of job card holders and mandays for efficient execution of plantation programmes.

In reply, the Government stated (October 2021) that the shortfall of mandays was due to non-availability of job card holders, low wage rate and delay in approval of projects. The replies were not acceptable as the information furnished by the DRDAs that the job card holders were available under the divisions, but the divisions could not utilise the mandays as per their requirement. The DFOs had not also coordinated with the respective DRDAs for timely approval of projects. Lack of coordination among DFOs and DRDAs was the main reasons for not achieving the targets.

2.1.5.3 Unsuccessful plantations due to non-maintenance

Rule-35 of the Forest Plantation Manual, 1977 under “Plantation Timetable” stated that all operations in connection with plantations are time bound. If any one of the operations concerned is delayed, the success of the whole plantation is jeopardised. A late start is almost certain to have serious consequences. It is therefore, necessary to work out a detailed time-table for all items of work in connection with plantation and to adhere to it strictly. As per Rule 30, the soil profile of the plantation site must be examined and the treatments to be applied at different patches should be carefully planned. Further, as per Rule 130 (b), planting shall be completed by July from start of the regular monsoon rains. Plantations were undertaken either solely under MGNREGS or brought under convergence from State Plan to MGNREGS¹¹. As per the condition of convergence, the subsequent maintenance of plantations was to be borne by funds other than MGNREGS.

Similarly, as per Rule 2.98 of the Code of Management Plan Procedure (CMPP), 1990, plantations with survival of 60 *per cent* and above may be termed as successful in good quality sites for long rotation crops. Survival between 40 to 60 *per cent* as partially successful and less than 40 *per cent* survival may be termed as failed plantation.

As per Annual Activity Reports of the Department, 2,013 plantations were carried out in 1,24,151 ha during 2013-17 apart from 14,315 rkm of avenue plantations under MGNREGS. It was revealed that ₹18.43 crore was spent during 1st year for 485 out of 2,013 plantations covering 11,296 ha and 1,035 rkm during the period. Information on plantations under the scheme taken up during 2017-18 were neither published nor furnished to Audit by the Department. However, no expenditure was incurred from second year onwards for these plantations on maintenance works like casualty replacement, complete weeding and pruning, soil working and manuring, soil conservation measures, fertilizer and insecticides, fire line tracing and inspection path, watering and watch and ward due to lack of release of funds under the scheme as well as from other schemes as per the condition of the convergence. Thus, maintenance operations were not taken up in these plantations and their survival remained uncertain as detailed in **Appendix- 3**.

¹¹ Source: PCCF (O) letter No. 8781 dated 03.5.2016

Similarly, as per the information furnished by the selected Divisions, 35 plantations in 925 ha and 160 rkm with an expenditure of ₹2.78 crore in five Divisions¹² were failed plantations as the survival percentage of plants was below 40. Also, 146 plantations in 4,585 ha and 207 rkm with an expenditure of ₹9.13 crore in 10 Divisions¹³ were partially failed plantations as the survival percentage of plants was between 40 and 60. In total, the expenditure of ₹11.91 crore was unfruitful due to low survival percentage as the physical activities of plantation sites could not be taken up due to non-availability of funds on time. Hence, the desired objectives of the scheme could not be achieved in these Divisions.

To ascertain the status of such plantations, JPVs of the following MGNREGS plantation sites were undertaken during field audit as detailed in **Table 2.7**.

Table 2.7: Results of Joint Physical Verifications of two plantation sites

Sl. N	Division	Range	Year of plantation	Type	Area	Survival percentage as per journals	Survival per cent as per JPV
1.	Bamra WL	Bamra (Bandhabar RF)	2013-14	ANR	50 ha	Not recorded in journal	50
2.	Malkangiri	Malkangiri (Daduguda)	2013-14	ANR	50 ha	Not recorded in journal	32

As observed in Bamra WL division, only Teak plants survived and other species like *Gambhari*, *Jamun*, *Acacia* perished. The height of the plants was ranging from 3 to 18 feet after six years of plantation. As observed in Malkangiri division, few Teak, Cashew and *Chakunda* species survived and height of plants was 3 to 8 feet only even after six years of plantation. The Divisions did not conduct soil test before execution of plantation to assess the soil health. Also, no soil moisture conservation (SMC) measures were undertaken in site.

The reasons of non-maintenance from second year onwards were non-allocation of funds either from MGNREGS or from any other scheme. Hence, necessary maintenance operations like weeding out, silviculture, SMC were not carried out after 1st year of plantation. This resulted in scattered growth and average survival for which the plantations were unsuccessful.

Accepting the Audit observation, the Government stated (October 2021) that the maintenance of plantations from second year onwards could not be carried out due to non-allocation of funds under the scheme which resulted in low survival percentage.

2.1.5.4 Unsuccessful plantations due to irregular selection of site

Artificial Regeneration (AR) is taken up on barren, open areas, waste lands, blanks and laterite patches¹⁴ and forest areas where canopy density or root stock is less than 10 per cent.

¹² Balangir (18), Keonjhar (WL) (01), Keonjhar (02), Bamra (WL) (03), Boudh (11)

¹³ Balangir (18), Rourkela (48), Rayagada (37), Malkangiri (7), Keonjhar (WL) (03), Keonjhar (7), Kalahandi (South) (02), Bamra (WL) (8), Boudh (10) and Koraput (6)

¹⁴ Soil layer that is rich in iron oxide and derived from a wide variety of rocks

- Scrutiny of records in Bisra Range under Rourkela Forest Division revealed that nine plantation programmes¹⁵ were undertaken under the scheme during 2013-16 covering 710 ha and 10 rkm. Plantation expenditure details on the work done were not recorded in the plantation journals in prescribed manner till the date of audit (August 2019). Expenditure towards the plantations amounting to ₹1.11 crore was incurred as per the information furnished to Audit, but the required muster rolls of labourers engaged in execution of the work were not maintained.

Photograph No.1

Out of the above nine plantations, one ANR plantation site at North Chirobeda was selected for JPV. As per journal, the species like Teak, *Karanja*, Neem, Acacia, *Simaruba* were planted. But survival percentage along with heights of the plants were not recorded. Regular works like pillar posting, sign board, SMC were not noticed. After six years



of plantation, the survival percentage of Teak, Neam and Acacia plants was only 15 per cent with average heights of two to six feet only which indicated that it was a failed plantation effort. Further, as per the information furnished to Audit, the survival percentage of other eight plantations was below 60. Thus, one plantation failed and other eight plantations were partially successful as detailed in the **Appendix – 4**. Hence, total expenditure incurred in these nine plantation sites amounting to ₹1.11 crore was unfruitful.

- Similarly, test check of plantation journals in Keonjhar Division revealed that one 50 ha block (AR) plantation (1600 saplings/ ha) was undertaken during 2015-16 inside Talapada Khesari forest in Telkoi Range at a cost of ₹14.98 lakh. During JPV of the plantation site, it was noticed that the site was situated inside dense forest having 50 per cent of canopy density and *Sal* as the predominant species. This plantation was in its fourth year. Most of the minor species like *jamun*, bamboo, mango as mentioned in journal were not noticed. The average survival percentage of species was 35 with average height of 10 to 20 feet. Thus, it was a failed plantation in terms of Rule 2.98 of CMPP, 1990.

(Photograph No.2)



¹⁵ AR-1, ANR- 7 and Avenue -1

From the above, it was evident that the selection of site was improper against the above cited AR principle as the area was dense forest instead of a barren area having canopy density less than 10 *per cent*.

Accepting the Audit observation, the Government stated (October 2021) that the discrepancies noticed in the plantation sites had been noted and action as deemed proper would be taken against the staff responsible.

2.1.6 Plantations under Compensatory Afforestation Fund Management and Planning Authority

As per Para 9 (i) of MoEF Guidelines on State CAMPA 2009, the functions of State Compensatory Afforestation Fund Management and Planning Authority (CAMPA) shall include funding, overseeing and promoting compensatory afforestation (CA) done in lieu of diversion of forest land for non-forestry use under the Forest Conservation (FC) Act, 1980. It would administer the amount received from the *ad-hoc* CAMPA and utilise the monies collected for undertaking compensatory afforestation, assisted natural regeneration, conservation and protection of forests, infrastructure development, wildlife conservation and protection and other related activities.

Further, one of the conditions in Stage-II (Final) approval of Central Government stipulates that CA over identified non-forest land or degraded forest land shall be raised by the State Forest Department within a period of three years with effect from the date of issue of Stage-II clearance and maintained thereafter in accordance with the approved plan from the funds deposited in State CAMPA account by the User Agency (UA).

2.1.6.1 Target vis-à-vis achievement under implementation of Compensatory Afforestation

Audit scrutinised the records of diversion of forest land and implementation of CA. It was revealed that the targets of CA under normal and backlog plantations fixed during 2013-18 were not achieved fully as detailed in **Table 2.8**.

Table 2.8: Target and achievement under Compensatory Afforestation

<i>Category of CA</i>	<i>Target (In ha)</i>	<i>Achievement (In ha)</i>	<i>Shortfall (In ha)</i>
Normal	10,403.116	7,106.220	3,296.896
Backlog	11,525.316	10,825.678	699.638 ¹⁶
Total	21,928.432	17,931.898	3,996.534

It can be seen from the above table that the normal (31.69 *per cent*) and backlog (6.07 *per cent*) CA were not completed within the stipulated period of three and five years respectively. Due to lack of co-ordination with District administration, information on degraded forest land and non-forest land were not available with the Department. Non-clearance of target of CA could not

¹⁶ Keonjhar (WL) - 259.178 ha for 2015-16, Keonjhar – 3 ha for 2015-16, Cuttack (T) - 377.244 ha for 2017-18, Ghumusur (South) – 11.966 ha for 2017-18, Kalahandi (South) – 48.25 for 2017-18

ensure the afforestation on degraded land against the diversion land. It was also a violation of the FC Act and CAMPA Guidelines.

Accepting the Audit observation, the Government stated (October 2021) that most of the targets for CA had been achieved within the stipulated period of three years except few cases and steps were being taken to complete the balance CAs in the coming years.

2.1.6.2 Joint physical verification of plantations under CAMPA

As per Rule 2.98 of the CMPP, 1990, plantations with survival of 60 *per cent* and above may be termed as successful in good quality sites for long rotation crops. Similarly, survival between 40 to 60 *per cent* as partially successful and less than 40 *per cent* survival may be termed as failed plantation. Further, as per Rule 2.97 of the above Code, for plantation survey, the plantations of more than three years need to be covered.

Out of total 1,187 plantation journals selected for audit, 491 journals were scrutinised under CAMPA. It was revealed that three plantations in 820 ha with expenditure of ₹1.78 crore partially failed as the survival of plants was within 40 to 60 *per cent*. The survival percentage of remaining 488 plantations were shown as more than 60. However, to verify the above claims of the Divisions, JPV was conducted in three CAMPA plantation sites as detailed in **Table 2.9**.

Table 2.9: Results of Joint Physical Verifications of three plantation sites

Sl. No.	Name of the plantation site	Percentage of survival as per journal (In percentage)	Percentage of survival as per JPV (In percentage)
1	Rajpur 1 (Regular)	85	38
2	Rajpur 2(Additional)	85	21
3	Sagarpali	55	29

It could be seen from the above table that as per the JPV, the percentage of survival of the above plantations were from 21 to 38, whereas the DFOs had over projected the survival percentage from 55 to 85.

The Government stated (October 2021) that wherever high mortality had been reported in plantations, the department would evaluate and appropriate action would be taken against the concerned staff.

There were many constraints in JPV and the results were not always accurate. Hence, in order to accurately assess the plantations, Audit used remote sensing technology *i.e.* Satellite images and UAVs, the details of which are mentioned in the subsequent paragraphs.

2.1.6.3 Assessment of plantations by using UAVs/ Drones

Audit conducted JPVs by randomly selecting 5-6 quadrats of 20 m² each. Audit observed that calculation of survival percentage by this JPV was not 100 *per cent* accurate. Also in many cases, JPV team could not completely access the entire site due to heavy vegetation, threat of wild life. Considering size of each site, justice could not be done by JPV team in covering the entire site.

Hence, in order to overcome above issues, Audit used remote sensing technologies *i.e.* satellite imageries and UAV/ Drone to assess the plantations accurately.

In order to assess plantations through Satellite images, Google Earth (GE) software was used. The GPS coordinates of the site was plotted on GE and the site was analysed with Historical Imagery tool available in GE to check for changes in the site. If forest/ green cover change was not visible, then the particular plantation site was selected for further detailed study through UAVs. The detailed analysis using Satellite images was not possible due to lack of good spatial resolution and cloud cover in the images. Due to these reasons, micro level analysis was not possible. Hence, UAV was chosen for detailed accurate assessment of plantations.

Photograph No.3



Satellite Imagery No.1 date – 14/11/2015

Photograph No.4



Satellite Imagery No.2 date – 15/11/2018

In this study, the UAVs were deployed (February 2021) in three ANR sites and one Mangrove plantation site covering 265 ha to evaluate the plantation growth in various aspects *i.e.* tree count, tree species identification, tree height, spacing, assessment of soil moisture conservation measures. The UAV images of the plantation areas were processed, analysed and compared with details registered in the respective plantation journals. The deviations are reported to improve the evaluation and monitoring of plantation activity in a better way.

Four plantation sites were selected for Drone study as detailed in **Table 2.10**.

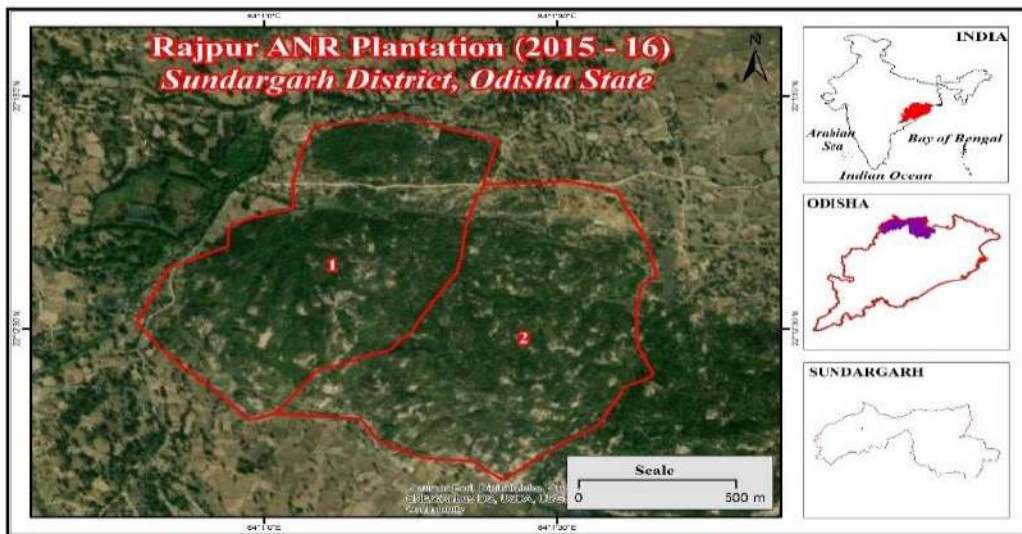
Table 2.10: Results of Unmanned Aerial Vehicle evaluation of plantations

Sl. No.	Name of plantation	Total plantation Area (In ha)	Plantation area covered under Drone study (In ha)	Scheme	Year of execution	Expenditure incurred (In ₹)
1	Rajpur – 1 (Regular)	50	50	CAMPA	2015-16	10,49,825
2	Rajpur – 2 (Additional)	50	50	CAMPA	2015-16	10,49,825
3	Sagarpali	100	100	CAMPA	2015-16	23,37,800
4	Santubi	65	65	ICZMP	2014-15	23,98,500
Total		265	265			68,35,950

The site-wise analyses of plantations are detailed below:

- The plantation sites of Rajpur 1 and 2 (regular and additional) under Sundargarh Forest Division were selected and its map, as plotted in Google Earth software, is shown below:

Photograph No.5



Rajpur - 1 (Regular) plantation site: Number/ type of species counted are detailed in **Table 2.11**.

Table 2.11: Results of Unmanned Aerial Vehicle evaluation of plantations at Rajpur -1

Forest Division	Range/ Plantation site	Scheme / year of plantation/ area in ha	Type of trees	Trees planted during 2015-16 as per plantation journal	Trees as per UAV study conducted in February 2021	Survival percentage	Total expenditure (in ₹)
Sundargarh	Ujalpur/Rajpur (regular)	CAMPA/ 2015-16/ 50	Teak	4,000	1,835		10,49,825
			Karanj	2,000	0		
			Sisoo	1,000	0		
			Simaruba	1,000	2		
			Neam	2,000	0		
Total				10,000	1,837	18.37	10,49,825

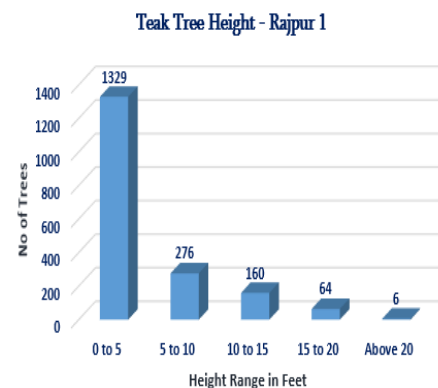
It was observed that as per plantation journal, 10,000 plants of five species were planted but as per the UAV evaluation, only 1,837 plants survived. Hence, the survival was 18.37 per cent which can be treated as a failed plantation. Also, as can be seen from the height chart of Teak plants, out of the survived 1,835 Teak plants, 1,329 Teak plants (73 per cent) were within 5 feet height even after five years of plantation.

Photograph No.6



Plantation site at Rajpur - 1 (regular)

Chart No.4



Rajpur - 2 (Additional) plantation site: The number/ type of species counted through UAV are detailed in **Table 2.12**.

Table 2.12: Results of Unmanned Aerial Vehicle evaluation of plantations at Rajpur -2

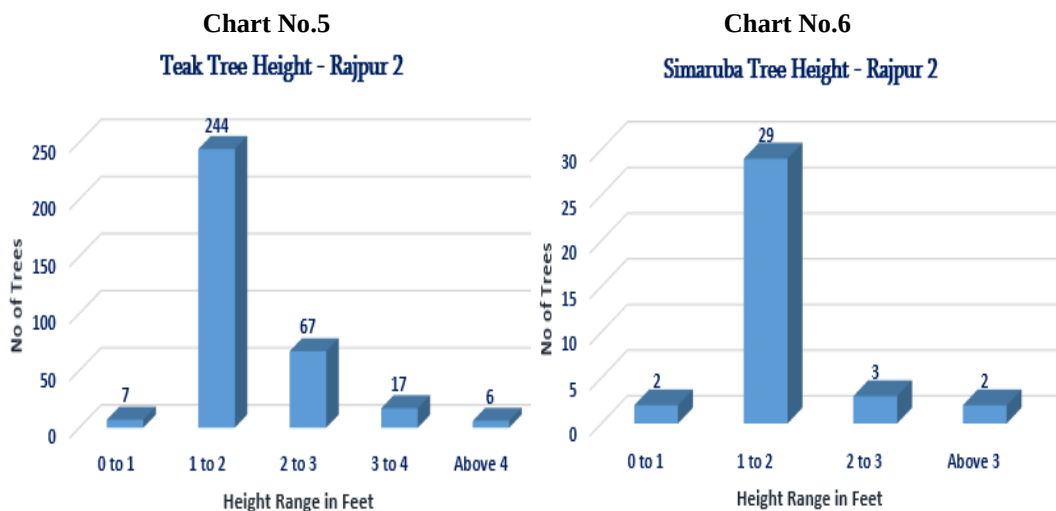
Name of Forest Division	Range/ Plantation site	Scheme/ year of plantation / area in ha	Type of Trees	Trees as per Plantation	Trees as per UAV	Overall Survival percentage	Total Expenditure (in ₹)
Sundargarh	Ujalpur/ Rajpur (additional)	CAMPA/2015-16/ 50	Teak	4,000	341		10,49,825
			Karanj	500	0		
			Sisoo	1,000	3		
			Bamboo	1,500	0		
			Simaruba	1,000	36		
			Gambhari	1,000	0		
			Siris	500	8		
			Neam	500	2		
			10.000	390	3.9	10.49.825	

As can be seen above, the survival percentage was only 3.9 per cent. Also, heights of 311 out of 341 surviving Teak plants were between the ranges of one to three feet only. Similarly, heights of 36 surviving *Simaruba* plants were up to three feet only.

Photograph No.7



Plantation site at Rajpur - 2 (additional)

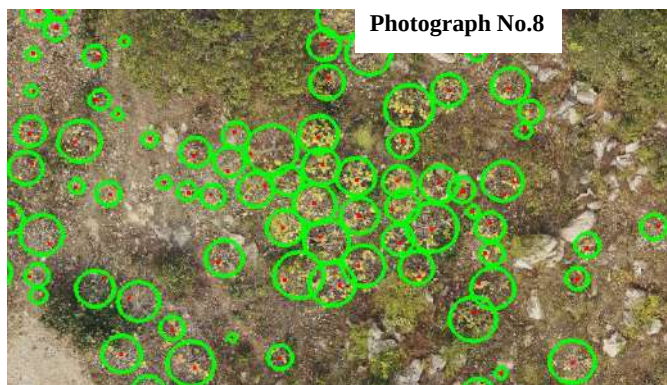


It was found from the above bar diagrams of plantation sites at Rajpur – 1 and 2 that the heights of the different species were ranging from 0.5 and more than 20 feet.

- **Tree canopy coverage calculation**

The canopy coverage varies for every tree and it depends on the tree species, as they have different crown sizes, shapes, and heights.

Canopy coverage measurement is more important for various reasons. If a tree is affected by nutrition, water access, disease, pest infestations and stress, the same would reflect on the canopy cover. It can also be used



Tree diameter proximity buffer of Rajpur plantation sites

to evaluate the impact of forest use in terms of deforestation, degradation, thinning, or afforestation. In this project, a semi-automated proximity process was adopted to find the canopy coverage of a tree to find the tree diameter. The tree diameter proximity buffer of the Rajpur area is shown in the image above.

Chart No 7

Tree Canopy - Rajpur 1

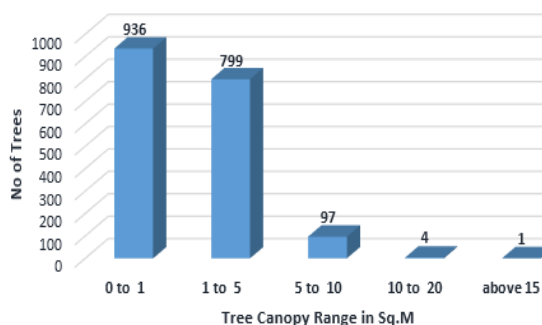
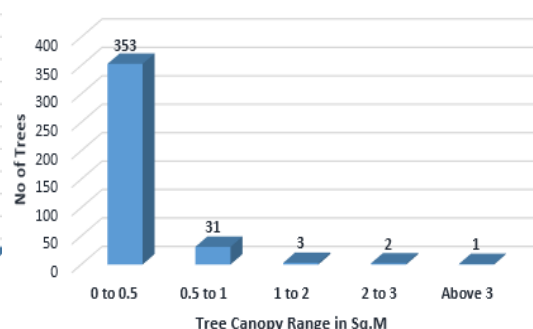


Chart No 8

Tree Canopy - Rajpur 2



As can be seen from the above bar charts, in Rajpur – 1 (Regular) site, 1,735 plants were having a canopy cover in the range between one to five sqm and 102 plants were having a canopy cover ranging between five to 15 sqm. Similarly, in Rajpur – 2 (Additional), 384 plants were having canopy cover in the range of 0.5 to 1 sqm only and six plants had canopy cover in the range from one to three sqm. This indicated that, though the trees survived, the quality of the survival was not satisfactory.

- **Soil Moisture Conservation measures - Water Trenches**

As per Rule 123 (b) of FPM, 1977, when the slope is steep, plantation shall be carried out along contour trenches that are 45 inches wide at the base and 45 inches deep on the downhill side. The trenches shall be seven metre long each interrupted by unworked lengths of three metre. Contour and drainage networks were used for identifying and validating the created water embankment/ staggered trenches to check whether it was created perpendicular to the drainage network or along the slope area. As per assessment of plantation site using UAV, it was found that 215 and 703 Staggered Trenches were created in the Rajpur – 1 and Rajpur – 2 plantation areas respectively. Out of these, 70 and 211 Trenches were not perpendicular to the slope. This defeated the very purpose of creating trenches *i.e.* to conserve and capture rainwater from running off so as to improve the survivability of the planted trees. The sample of a staggered trench inside the plantation area is shown below.

Photograph No.9 – Staggered trench inside the plantation area



Table 2.13: Trenches non perpendicular to drainage at two plantation sites

Sl. No.	Area	Total no. of trenches	Not perpendicular to drainage	Out of plantation area
1	Rajpur (Regular)	215	70	55
2	Rajpur (Additional)	703	211	55

Also, Audit found out that some of the water trenches in the Rajpur (Additional) plantation area was created after December 2018. Hence, it could be concluded that proper maintenance in the form of soil moisture conservation measures through digging of trenches were not done during the plantation period (April 2015 to March 2019). The same was found out using historical imagery tool of Google Earth as below:

Photograph No.10

No Water Trenches in Rajpur 2 (December, 2018)



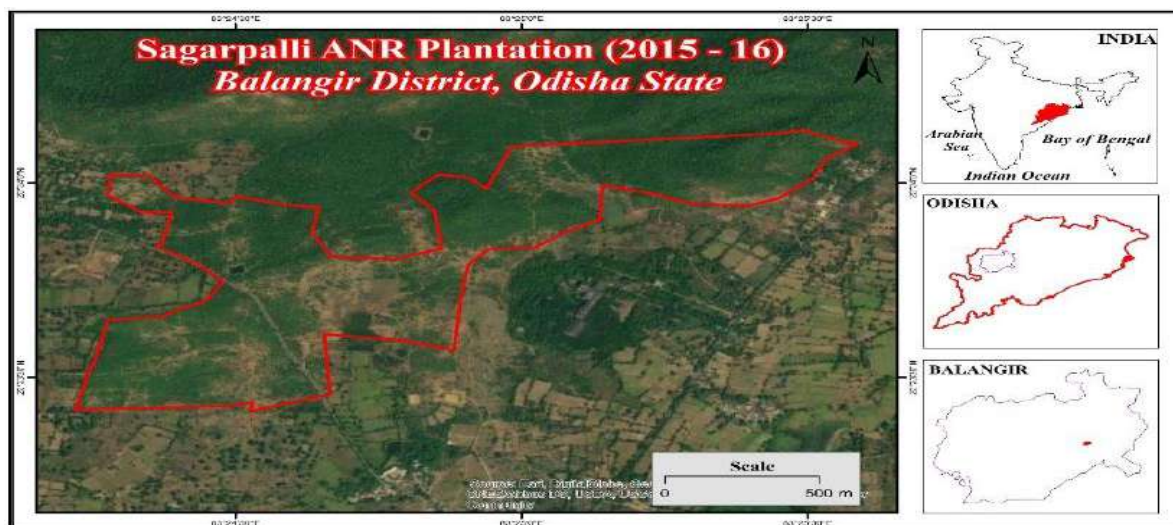
Photograph No.11

Water Trenches in Rajpur 2 (May, 2020)



- The plantation area map of Sagarpali plantation site under Balangir Forest Division is shown below.

Photograph No.12



Sagarpali plantation site- the number/ type of species counted through UAV are detailed in **Table 2.14**.

Table 2.14: Results of Unmanned Aerial Vehicle evaluation of plantation at Sagarpali

Name of the Division	Range/ plantation site	Scheme/ year / area in ha	Type of trees	Trees as per plantation journal	Trees as per UAV	Survival percentage	Total expenditure (in ₹)
Balangir	Degaon/ Sagarpali	CAMPA/ 2015-16/ 100	Siris	2,000	0		23,37,800
			Teak	9,300	1,196		
			Chakunda	1,500	0		
			Bada Chakunda	1,200	0		
			Khair	2,000	3		
			Bamboo	2,000	19		
			Sisoo	1,000	0		
			Khir	1,000	0		
Total				20,000	1,218	6.09	23,37,800

The following were noted:

It could be observed from the above table that as per plantation journal, 20,000 trees of eight species were planted but as per the UAV evaluation, only 1,218 plants survived. Hence, the site is a failed plantation site with a survival rate of 6.09 per cent.



Plantation site at Sagarpali

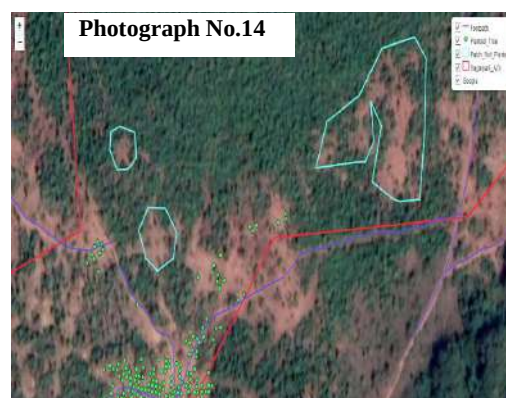
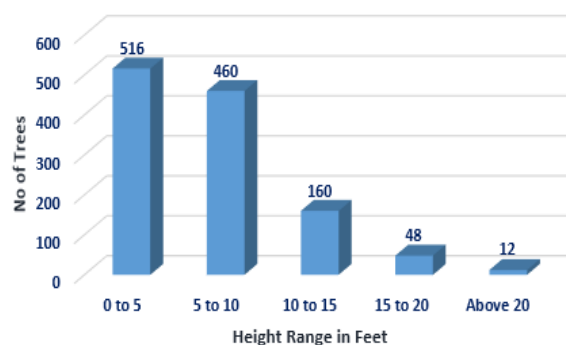


Image of Sagarpali plantation site captured by Drone

Audit plotted the vacant degraded patch within the plantation site area (Turquoise polygon) and compared it with the actual planted area (Green dots). It was noticed that maximum number of trees were planted in areas with easy access *i.e.* along pathways (Blue line), whereas the degraded patches inside the forest area (red polygon) which was inaccessible, were not taken for plantation activity. Hence, proper assessment of degraded forest land within the identified plantation site area was not done due to which the objectives and aims of ANR plantations could not be achieved.

Chart No.9

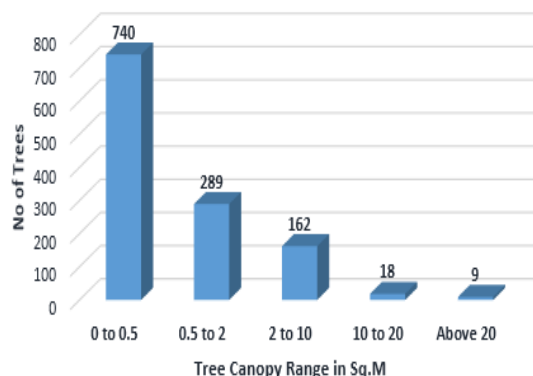
Teak Tree Height - Sagarpalli



Also, as could be seen from the bar chart, 976 out of 1,218 trees (80 per cent) were below 10 feet height even after five years. This indicates that due to non-maintenance of the site, improper SMC measures and silviculture operations, the quality of the surviving trees could not be ensured.

Chart No.10

Tree Canopy - Sagarpalli



As could be seen from the bar chart, in Sagarpalli site, 1,029 plants were having a canopy cover in the range between zero to two sqm and 162 plants were having a canopy cover ranging between two to 10 sqm. Similarly, 27 plants were having canopy cover in the range of 10 to above 20 sqm only. This indicated that, though the trees survived, the quality of the survival was not satisfactory.

- **Soil Moisture Conservation measures - Water Trenches**

As per assessment of plantation site using UAV, it was found that only 121 Staggered Trenches were created. Out of these, 34 and 2 trenches were not perpendicular to the slope and outside the plantation site area, respectively. This defeated the very purpose of creating trenches *i.e.* to conserve and capture rain water from running off so as to improve the survivability of the planted trees. Hence, the three plantations involving 200 ha were failed plantations and the expenditure of ₹44.37 lakh was unfruitful.

In reply, the Government stated (October 2021) that the ANR plantations of Sundergarh and Balangir divisions were taken up during 2015-16 and these districts receive less rainfall comparison to average rainfall of the State. However, after verification of the plantation sites by the flying squad, appropriate action would be taken against the concerned staff.

2.1.7 National Bamboo Mission

The Government of India (GoI) have introduced several policies to support the bamboo sector in India. These policies include promoting bamboo plantation, strengthening bamboo based handicrafts and developing bamboo based technology applications. Bamboo sector development is considered as livelihood project for poor weaker sections, artisans, growers and farmers especially Scheduled Castes (SCs) and Scheduled Tribes (STs). With these objectives, GoI has launched the National Bamboo Mission (NBM) with central assistance from the year 2006-07 onwards. Funds were sanctioned by GoI as 100 *per cent* Grant-in-aid (GIA) up to 2014-15 and from 2015-16, the funding pattern was changed to 60:40 share basis from GoI and State respectively.

2.1.7.1 Plantations executed under National Bamboo Mission

As per Rule 2.98 of the CMPP, 1990, plantations with survival of 60 *per cent* and above may be termed as successful in good quality sites for long rotation crops. Similarly, survival between 40 to 60 *per cent* as partially successful and less than 40 *per cent* survival may be termed as failed plantation. Further, as per Rule 2.97 of the above Code, for plantation survey, the plantations of more than three years' age need to be covered.

Out of total 1,187 plantation journals selected for audit, 41 journals were scrutinised under NBM. It was revealed that three plantations in 40 ha with expenditure of ₹8.38 lakh failed as the survival percentage of plants was recorded as below 40 *per cent*. Similarly, 10 plantations in 116 ha with expenditure of ₹26.37 lakh partially failed as the survival of plants was recorded within 40 to 60 *per cent*. However, the survival of plants in balance 28 plantation sites were shown as successful with more than 60 *per cent*. To verify the above claims of the Divisions, JPV was conducted in five out of 38 bamboo plantation sites as detailed in **Table 2.15**.

Table 2.15: Results of Joint Physical Verifications of bamboo plantations

Sl. No.	Name of the plantation site	Percentage of survival as per journal (In percentage)	Percentage of survival as per JPV (In percentage)
1	Beredabari	55	52
2	Banamahuladiha	82	35
3	Kalaput RF	90	94
4	Jogidanger	Not mentioned in journal	65
5	Saparangiguda	Not mentioned in journal	12

It can be seen from the above table (as per the JPV), the actual percentage of survival in the above plantations were 12 to 94 whereas in three plantations, the DFOs had projected the survival percentage from 55 to 90. Hence, expenditure made in this regard was unfruitful in three plantations. However, in three plantations, the DFOs had not mentioned the survival percentage in journals.

2.1.7.2 Scientific Assessment of Bamboo Plantations

A joint assessment of six plantation sites located in Boudh, Keonjhar and Koraput Forest Divisions was made by the team comprising Bamboo expert from Odisha University of Agriculture & Technology (OUAT), Audit team and field level officers of concerned forest division through field visit as sample assessment during March 2020 to February 2021.

Map No.1



- **Methodology and equipment used for site selection**

Out of 13 forest divisions, three were chosen such as Boudh, Keonjhar and Koraput as samples. These three divisions were chosen as the agro-climatic conditions that were nearly representative among the agro-climatic conditions of the State. The observations were recorded on survival *per cent* of clumps, number of culms developed per clump, height and diameter of dominating culm in the clump. The site condition was recorded in terms of soil physico-chemical characteristics, upper canopy vegetation and rainfall received in the locality during the establishment period. For soil characteristics, the soil samples were collected from 0 - 30 cm depth from each site and tested in the Soil Science laboratory of OUAT.

- **Findings of the assessment**

Bamboo is highly subjected to browsing and grazing, particularly in the first three years of plantation. In the first three years, every clump needs protection for whole period. The performance of bamboo plantations of the three forest divisions assessed as detailed in the **Table 2.16**.

Table 2.16: Results of Joint Physical Verification of bamboo plantations

Sl. No.	Name of the Forest Division	Name of the plantation site	Year of Plantation	Scheme/ area in ha	Name of species	Expenditure incurred (in ₹)	Survival percent as per JPV
1	2	3	4	5	6	7	8
1	Boudh	Beredabari (Boudh Range)	2014-15	NBM/ 25	<i>Bambusa bambos</i> and <i>Dendrocalamus strictus</i>	5,60,234	52 (partially successful)
2		Mundeswar (Madhapur Range)	2015-16	NBM/10	-do-	1,33,180	58 (partially successful)
3	Keonjhar	Banamahuldiha (Patna Range)	2013-14	NBM/ 20	-do-	4,60,754	35 (failure)
4		Kalaput R.F (Telkoi Range)	2016-17	NBM/ 60	<i>Bambusa bambos</i> and <i>banbusa vulgaris</i>	13,10,100	94 (good)
5	Koraput	Jogidanger (Semiluguda Range)	2013-14	NBM/ 20	<i>Bambusa bambos</i>	4,07,260	65 (good)
6		Saparangiguda (Lamptaput Range)	2014-15	OBDP/ 25	<i>Dendrocalamus strictus</i>	5,13,926	12 (failure)

Soil condition	Average Rainfall	Canopy area in percent	Total no. of culms/ clump	Height of dominating culm (m)	Collar diameter of dominating culm (cm)	Remark of the Expert
9	10	11	12	13	14	15
Soil is little degraded	Good	40 to 50	6.6	6.6	2.1	Growth of plants is poor
Good	Good	50 to 60	5.9	5.5	1.9	Growth is below optimum
Moderately degraded	Good	45 to 55	3.9	4.0	1.8	Performance of the plantation is bad
Good	Good	0 to 40	6.6	7.8	3.1	Good
Degraded, murrum, rocky	Good	0 to 10	8.4	8.6	3.9	Good
Degrade and rocky	Good	0 to 5	2	0.3	0.5	No visibility of bamboo plants

Photograph No.15



Photograph No.16



Bamboo plantation at Banamahuldiha under Patna Range

- It was observed that out of six plantation sites, two plantation sites were partially successful, two sites were completely failure and two sites were fairly successful. The survival *per cent* varied from 12 *per cent* at Saparangiguda (Lamataput range, Koraput Division) to 94 *per cent* at Panga- Batakhaman (Telkoi Range, Keonjhar Division).
- The variation in performance of different plantations was attributed to variation in site quality, species taken and level of management. Selection of wrong site and poor level of management had resulted in the failure of plantation at Saprarangiguda. The plantation at Banamahuldiha, Patna Range had also failed nearly having 35 *per cent* survival rate which was due to poor level of management.
- Out of six plantations, four were undertaken inside existing forests having canopy cover of more than 40 *per cent*. The growth of clumps was not optimum in such sites because of poor light availability.
- Plantation Journals were not maintained for the desired periods. This indicated that the concerned forest officials were not involved with the plantation sites during the recommended period and abandoned the maintenance activities quite before time.
- Adequate protection in the form of watch and ward was not given to clumps in most of sites, atleast for initial three years, although provision was there for all the years, till 5th year of the plantation.

Hence, the four sites were failed plantations. Selection of bamboo species for particular sites should have been done correctly. In areas with heavy biotic interference, the resistant/ thorny species like *Bambusa bambos* should have been preferred. The expenditure incurred amounting of ₹16.68 lakh was unfruitful. Responsibility should be fixed on the persons responsible for not monitoring the plantations to ensure their survival.

The Government did not furnish any specific compliance to the above observation of audit.

2.1.8 Plantations under Increasing Green Cover/ State Plan schemes

The Forest department received funds for various schemes under State Plan (SP) for different types of plantations such as AR, ANR, Avenue Plantation, Block Plantation, Urban Plantation, Bamboo Plantation, Bald Hill Plantation. The Increasing Green Cover (IGC) scheme was introduced in 2013-14 by subsuming 11 continuing plan schemes¹⁷ for afforestation activities.

2.1.8.1 Non-existence of bamboo plantations

Rule 28(i) of the OFD Code, 1979, stipulates the duties of Range Officers (RO) that he must know the nature, value and extent of forest property committed to his charge and must know the plan prescribed for protection and management of that property, which not only consists of natural forests and wildlife but also plantations, roads, buildings, wells. Further, as per Rule 26 of FPM, 1977, a species which can be subjected to grazing and browsing shall not be planted unless browsing can be eliminated and measures to ensure that are contemplated.

- Check of plantation records (journals) in Koraput division revealed that one 40 ha bamboo plantation was executed in 2013-14 at Baghdangar Protected Reserve Forest (PRF) measuring 566.65 ha without recording the actual site coordinates in Lamtaput Range with an expenditure of ₹5.51 lakh. In this regard, the following were observed during audit:
 - Except for some entries on the expenditure incurred, no other information like survey details, site location details, climate data, details on pre planting operations were recorded. The expenditure was also not completely recorded as out of total expenditure of ₹5.51 lakh, expenditure of ₹4.18 lakh only was recorded in the journal.
 - A JPV including representative team from forest division was conducted to confirm its existence and to assess survival of the bamboo plantation. As the plantation site Global Positioning System (GPS) coordinates were not recorded in plantation journal, it could not trace the whereabouts of the site inside PRF area. The officials of the division also could not identify even a single planted bamboo to Audit. Hence, the entire expenditure of ₹5.51 lakh was doubtful and the site was a failed plantation. Also, the chances of misappropriation of expenditure shown in this regard cannot be ruled out.

¹⁷ Urban Plantation, Plantation of Medicinal Plant, Economic Plantation, Odisha Bamboo Development Programme, Bald Hill Plantation, Avenue Plantation, Popularisation of Fuel Efficient Chullahs, Agro-Forestry, Permanent Nursery, Ama Jungle Yojana and Conservation of Sacred Groves

The Government stated (October 2021) that appropriate action would be taken against the staff for low survival percentage of plantation.

- Audit test checked the plantation records of Keonjhar (Wildlife) division and observed that one Bamboo plantation of 10 ha was executed inside the Hadagarh Sanctuary in 2013-14 with an expenditure of ₹2.02 lakh. Out of total expenditure, ₹0.68 lakh was



spent towards watch and ward function. The JPV team visited the site and found that the plantation site was in a very dense forest and there was no sign board and pillar posting. Though the plantation site matched with the GPS co-ordinates as recorded in the journal, JPV could not identify a single bamboo plant in the plantation site. The selection of site for bamboo plantation was incorrect as the same was executed inside a very dense forest. This resulted in doubtful expenditure of ₹2.02 lakh.

The Government stated (October 2021) that appropriate action would be taken against the staff for low survival percentage of plantation.

2.1.9 Mangrove Plantations

Mangrove forests¹⁸ are extremely productive ecosystems that provide numerous goods and services both to the marine environment and people.



¹⁸ Source: www.mangrove-plantations

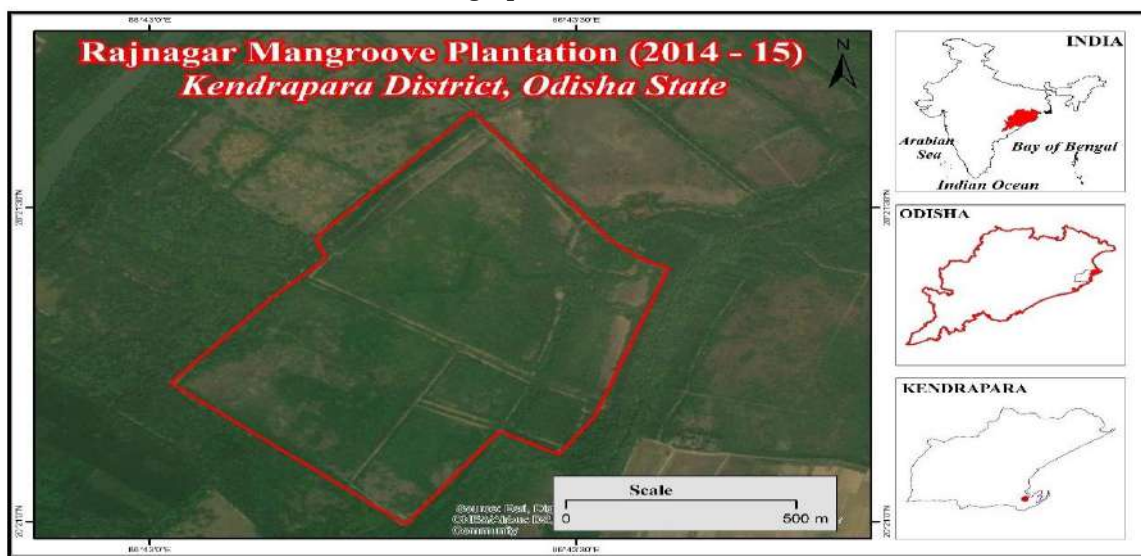
Mangrove forests are home to a large variety of fish, crab, shrimp and mollusc species. These fisheries form an essential source of food for thousands of coastal communities around the world. These forests also serve as nurseries for many fish species, including coral reef fish. This helps stabilize the coastline and prevents erosion from waves and storms. The mangrove plantations were carried out under Integrated Coastal Zone Management Project (ICZMP), CA and the central assistance received towards implementation of Management Action Plan (MAP) for conservation and Management of Mangroves in Bhitarkanika.

2.1.9.1 Evaluation of mangrove plantation

During JPV of mangrove plantation site under Rajnagar Mangrove Forest Division, the JPV team could not enter into the mangrove plantation site due to deep muddy terrain and heavy inundation. The only way to analyse mangrove plantations was through remote sensing method. Satellite images and UAVs were used to analyse the Mangrove plantations at Santubi and results are detailed below:

The plantation area map of Santubi plantation site under Rajnagar Mangrove Forest Division is as shown below.

Photograph No.19



Mangrove plantation at Santubi under Mahakalapada Forest Range

The evaluation of the site was done using UAV as detailed in Table 2.17.

Table 2.17: Results of evaluation of mangrove plantation by UAV

Forest Division	Range/ plantation site	Scheme/ year of plantation/ area in ha	Type of trees	Tree as per Plantation journal	Trees as per UAV	Plantation expenditure (in ₹)	Survival percentage
Rajnagar	Mahakalapada/ Santubi	ICZMP/ 2014-15/ 65	Sindhuca and Rai	2,88,925	1,05,333	23,98,500	36.46
Total				2,88,925	1,05,333	23,98,500	36.46

The survival percentage of the plantation was 36.46 at Santubi, which should be treated as a failed plantation.

2.1.9.2 Non-renovation of creeks and channels

Creeks are the lifeline of mangrove forests. They carry fresh and tidal water to the adjoining area and supply the vital nutrients. It also recharges the soil with fresh dose of sediments. But due to several factors like change of course of rivers, biotic interference and diversion of water channel, creeks are silted up in the upper reaches. It is necessary to renovate the creeks from time to time. The renovation of creeks includes maintenance of adequate depth of the creeks. The renovation was to be taken up in a five-year cycle. Further, the planting technique is different for mangrove plantations. There are two types of methods of mangrove plantations *i.e* seedling and hypocotyle. In the areas that do not get inundated, fish bone channels are to be dug out. In areas, where mangrove vegetations came up afresh, new fish bone channels were recommended. This was to be decided by the DFO. Thus, the management interventions aim at creek renovations and maintenance of adequate salinity.

In this regard, the information pertaining to number of important creeks and channels existing in the division and length thereof, year of last assessment, five year planning document for renovations of these creeks and channels during the period from 2013-18 were not furnished to audit. Further, the extent of renovations in creeks, tidal channels and fishbone channels during the period was also not available with the Division.

Hence, it was evident that the creeks and channels were not renovated from time to time as required although the central assistance was received towards implementation of Management Action Plan (MAP) for conservation and management of mangroves in Bhitarkanika.

In reply, the Government stated (October 2021) that during 2013-18, 70.94 ha of channels were dug with expenditure of ₹72.56 lakh under MAPs and 21 km of creeks and channels were renovated with expenditure of ₹16.40 lakh under APOs. However, no documents in support of renovation of creeks and channels could be furnished to Audit.

2.1.10 Evaluation of plantations sites through joint physical visits

During field audit, JPV consisting of Audit team and forest officers was conducted to assess the survival of plantation in 35 plantation sites covering all the selected schemes in selected divisions. It was found that mainly teak plants survived and the survival of other species like *amla*, *bamboo*, *neem*, *chakhunda* and *cashew* were poor. Out of 35 plantations, 18 plantations of 985 ha were completely failed, six plantations of 305 ha were partially successful and 11 plantations were successful as per the provision of the Code. Out of the 24 sites (including the failed and partially successful ones), five sites under SP, eight sites under CAMPA, nine sites under MGNREGS, one site each under NBM and NAP had been executed. However, the JPV evaluation result of survival percentage of these plantations ranged from zero to 53 *per cent* compared with the survival data furnished by the DFOs, which was ranging from 10 to 95 *per cent*. Hence, the expenditure of ₹2.51 crore incurred on these 24 plantations was unfruitful as detailed in the **Appendix - 5**.

The Government accepted (October 2021) the above observation of Audit.

Recommendations (Implementation of various plantation programmes)

- *The department may give priority to plantation of indigenous native species. The selection of species for plantations should be as per the site with pre-planting analysis of required parameters of soil, rainfall, temperature and drainage system.*
- *There may be Department level coordination and local level coordination of DFOs and their respective DRDAs for timely approval of plantation projects through MGNREGS and release of funds along with utilisation of available job card holders for successful plantations.*
- *The department may ensure proper planning before taking up a plantation project under any scheme i.e., selection of suitable sites having canopy density less than 10 per cent.*
- *The department may utilise the services of remote sensing technologies like satellite imageries and UAVs/ DRONES for effective and efficient monitoring and evaluation of plantations.*

Financial management

2.1.11 Financial irregularities in implementation of plantations

2.1.11.1 Avoidable expenditure due to inappropriate provision of watch and ward

Aided natural regeneration (ANR) without gap module¹⁹ was introduced in the cost norm of 2016. In this module, only regeneration works are undertaken without any actual planting of saplings. As per the cost norm, regeneration works include works like survey, demarcation, site preparation, silvicultural operation, soil conservation measures, fire line tracing, watch and ward during 0th to 4th year. As per Rule 29 and 30 of OFD code, 1979, a forester is required for proper protection of forest in his charge and Government properties entrusted to him. Similarly, the forest guard is responsible for maintenance of fence in good conditions and tending of area under regeneration and weeding young plants whenever necessary. Further, as per Rule 179 of FPM, 1977, provision of watch and ward may be provided for each 25 ha of new plantations.

Scrutiny of different components of this cost norm module revealed that though planting of seedlings was actually not executed, the cost norm provides for watch and ward for 21 mandays²⁰ (₹4,200 at the rate of ₹200 per day) per ha during the entire regeneration period of four years. In the absence of new plants, the provision of watch and ward was unnecessary and avoidable although the foresters and forest guards are responsible for protection and

¹⁹ ANR without gap modules means that there is wider variety of local native species in forest and the area is to be maintained/ protected only. No further new plantations are executed in the module and the existing trees would be maintained

²⁰ Five man days in 1st year, 7 mandays in 2nd year, 7 man days in 3rd year and 2 man days in 4th year

fencing of regeneration of forest. During 2016-18, total 4,06,640 ha²¹ of ANR without gap plantations was executed in the State with expenditure of ₹63.19 crore which was avoidable.

In reply, the Government stated (October 2021) that it was necessary to engage watchers to protect the natural regeneration from biotic interference and incidence of fire in the forest area which were cause of degradation. However, the reply was not acceptable as actual plantations were not executed and no forest asset was created to engage separate provision for watch and ward. Only silvicultural operations as well as soil moisture conservation works were taken up as per the cost norm module. Besides, separate provisions for inspection path and fire line tracing were included in the cost norm.

2.1.11.2 Avoidable extra expenditure due to inconsistency in plantation cost norm

In case of areas which have sparse vegetation or bare soil and the natural regeneration was out of question there and the only method of covering the area with vegetation was through Artificial Regeneration (AR). This method was adopted by the department as Block Plantation. Urban forestry is the care and management of single trees and tree populations in urban environment. The Department implemented this method as Urban Plantation with an aim to create green pool in the crowded urban areas. Plantation activities were undertaken as per cost norms of 2016 during the period 2016-18. The cost norm 2016 was modified as per the prevailing wage rate *i.e.* ₹150 to ₹200 besides all other components remaining the same.

Scrutiny of components of the cost norms for both block and urban plantations revealed that in block plantation, 1,600 plants of six months old seedling were planted in one ha with a gap of 2.5 m x 2.5 m. But in urban plantation, 1,000 plants of six months old seedling were planted in an area of 0.625 ha with a gap of 2.5 m x 2.5 m. Audit noticed wide inconsistencies between the costs of similar components like 1st and 2nd weeding, soil working and watch and ward. The comparison of four similar components under both the plantation cost norms of 2016 are as detailed in **Table 2.18**.

²¹ Source: Annual Activity Report 2016-17-160,880 ha, 2017-18-245,760 ha

Table 2.18: Comparison of cost norm of Block and Urban plantations

Item of work	Provision of mandays (In number)		Excess provision in Urban Plantation for 1600 plants	Excess cost involved for 1600 plants (col.4 x ₹200)	Cost per plant (col.5/1600) (in ₹)	Excess cost for 1000 plants under Urban Plantation (in ₹)
	Block Plantation (1600 Plants)	Urban Plantation (for 1600 Plants*)				
1	2	3	4	5	6	7
1 st year-1 st & 2 nd weeding, soil working and watch & ward	26	347	321	64,200	40.13	40,130
Second year -do-	28	394	366	73,200	45.75	45,750
3 rd year -weeding with fertilizer application and watch & ward	29	330	301	60,200	37.63	37,630
4 th year-watch & ward	15	298	283	56,600	35.38	35,380
Total	98	1,369	1,271	2,54,200	158.89	1,58,890

Source: Plantation cost norm 2016. * 1600 plants are taken against 1000 plants in urban plantation for comparison.

It can be seen in the above table that the labour component provided in the cost norms of urban plantation was very high (14 times) in comparison to block plantation involving avoidable extra cost of ₹1.59 lakh for 1,000 saplings under urban plantation. Specifically, provision of labour component on watch and ward was inappropriate in spite of gabion/ fencing in the cost norm. During the period 2016-18, 25.05 lakh saplings were planted in urban areas in the State and incurred an avoidable extra expenditure of ₹39.80 crore at the rate of ₹158.89 per plant.

The Government stated (September 2021) that the cost norm for different plantation modules were prepared by the cost norm committee. Realising the importance of Urban plantations in city areas and intense management, the cost norm for the same was prepared to provide more care and protection against biotic pressure. Despite furnishing all the above mentioned reasons, the Department could not explain how 14 times of labour requirement as in urban plantation was arrived at. Neither it was recorded nor was any scientific analysis done to assess the same.

2.1.11.3 Avoidable/ wasteful expenditure in plantation components exceeding cost norm

Rule 187 of the FPM, 1977 stipulates that the DFOs shall prepare a detailed item-wise estimate of cost for the plantation of his division and submit it to his Conservator of Forests (CoF), who in turn shall examine these estimates in detail and approve the details and the total cost per unit for each of his divisions, provided that the total estimate for his circle shall not exceed the amount arrived at as per the cost approved by the Government.

- Audit test checked the records of plantations and cash accounts and noticed in 12 selected divisions that irregular excess expenditure of ₹93.60 lakh was incurred in 112 plantations in 47 Ranges under different components or outside the cost norms as detailed in **Appendix- 6**. These expenditures were made to utilise savings after altering the fixed components' costs which were completely avoidable.

The Government stated (October 2021) that the expenditures were incurred as per the field requirements and within the overall cost norm of the plantation. The replies are not acceptable as each item of work with labour and material cost and its period of activity were clearly stipulated in the approved cost norm to be duly followed by the field functionaries.

- Scrutiny of plantation journals and cash accounts in one division²² revealed that ANR with Gap Plantation was to be executed at Chirobeda RF in Panposh Range over 800 ha (200 plants/ ha) during 2014-15. An amount of ₹10.80 lakh was spent in pre-planting operation such as survey, demarcation, site preparation except pitting during January to March 2014. Subsequently, the ANR plantation was converted to 400 ha resulting in wasteful expenditure of ₹5.40 lakh.

The Government stated (October 2021) that 16,000 seedlings were planted over 400 ha instead of 800 ha. The reply was not acceptable as the expenditure incurred on pre-planting operation over 400 ha was wasteful.

2.1.11.4 Irregular excess expenditure on silvicultural operations under CAMPA plantation

As per plantation cost norm 2016, the pre-planting (0th Year) silvicultural operation (SO) in ANR plantation (200 plants/ ha) shall be carried out after site preparation in the month of January – February at the rate of ₹1,000 per ha i.e. five mandays at the rate of ₹200. The 1st year SO shall be carried out in September – October at the rate ₹3,000 per ha (15 mandays) after the plantation during July/ August. These SOs include clearance of weeds, climber cutting, high stump cutting and singling of shoots.

Audit scrutinised plantation journals and cash books, report returns in Balangir division. It was revealed in audit that 6,000 ha ANR plantations (200 plants/ ha) were executed under CAMPA APO 2015-16 in 11 Ranges. The pre-planting SO in January -February before plantation were not done as no such expenditures were incurred and shown in respective journals. Planting in all sites were completed during July-August. Expenditure for post planting SO (1st Year) amounting to ₹2.40 crore was booked at the rate of ₹4,000 per ha in place of ₹3,000 between December 2016 and March 2017. The pre planting expenditure has been included along with post planting expenditure which resulted in irregular excess expenditure of ₹60 lakh in violation of the cost norm.

In reply, the Government stated (October 2021) that pre-plantation works were carried out in due time for plantation. After release of funds, the expenditure had been booked for both pre and post planting expenditure. The reply was not acceptable as these SO works were to be executed separately before and after the planting as per periodicity prescribed in cost norm.

²² DFO, Rourkela

2.1.11.5 Non-raising of compensatory fund against damage of Avenue Plantation

As per the circular issued (June 2018) by the Government of Odisha (GoO), plantation of two times the number of trees likely to be felled will have to be carried out by way of CA in widening of roads irrespective of forest or non-forest land. This stipulation is aimed at conserving and protecting the environment from the harmful impacts of deforestation.

Scrutiny of the plantation records in four Forest divisions²³ revealed that 13 avenue plantations with 32,750 seedlings at the expenditure of ₹1.29 crore were planted in 131 rkm during 2013-18 as detailed in **Appendix - 7**. These were completely damaged due to widening of roads during 2017-18 by the Public Works department (PWD)/ National Highways Authority of India (NHAI). No communication between the DFOs and user departments was made to compensate the damaged plantations. The DFOs neither took any action for assessing and raising demand to compensate the cost of damage plantations nor did the user agencies (UAs) (PWD/NHAI) propose any plantation scheme for approval of the concerned DFOs. This resulted in non-raising of compensatory fund of ₹3.92 crore as per the prescribed cost norm in violation of the above provision.

In reply, the Government noted (October 2021) the above observation of Audit.

2.1.11.6 Irregular diversion of CAMPA funds to State Plan scheme

As per Sub-rule-5 and Explanation 2 of CA Fund Rules, 2018, the monies received towards net present value (NPV) deposited in the State fund shall be used in the manner provided in sub-rule (2) and sub-rule (3) and the mixing of the monies received towards NPV shall not be allowed with any other State Schemes under implementation from any other budget. Further, Ama JangalaYojana (AJY) is a flagship programme of Government of Odisha, implemented through Odisha Forestry Sector Development Society (OFSDS) in 30 Territorial and Wildlife Divisions of the State through 7,000 Vana Surakshya Samitis (VSSs) and Eco Development Committees.

Scrutiny of records of AJY and information of PCCF (O) revealed that an amount of ₹225.84²⁴ crore was diverted from CAMPA APO 2014-18 in violation of CAMPA rules and utilised in the above State scheme. The reasons for this diversion were not on record.

In reply, the Government stated (October 2021) that the Empowered Finance Committee had approved the components of AJY to be funded under CAMPA. The same had also been approved by the State Level Steering Committee. However, it was a violation of CAMPA Rules by utilising the funds towards AJY which is a flagship programme of the Government of Odisha instead of CAMPA plantations.

²³ Balangir, Keonjhar WL, Rairakhol and Rourkela

²⁴ APOs - 2014-15 (₹18.62 crore), 2015-16 (₹22.41 crore), 2016-17 (₹117.10 crore) and 2017-18 (₹67.71 crore)

2.1.11.7 Irregular payment of committed liability for plantation maintenance

As per Rule 35 of the Forest Plantation Manual, 1977, all operations in connection with plantations are time bound. If any one of the operations concerned is delayed, the success of the whole plantation is jeopardised. A late start is almost certain to have serious consequences. In this regard, the plantation cost norm, 2016 notified by PCCF (O&HoFF) prescribes the preferable period of activity for 3rd year maintenance for various plantations is August to November, covering soil working, manuring, weeding including SMC/ watch and ward for whole year.

Audit scrutinised the records of budget for the year 2017-18, allotment and disbursement of funds for “Increasing Green Cover (IGC)” under Programme Expenditure (State Plan). It was revealed that no fund was released during the year 2017-18 for 3rd year maintenance of 2015-16 plantations of 4,300 ha under economic plantation, bald hill plantation and OBDP and 1,000 rkm under avenue plantation. The same was included in 2018-19 demand for ₹6.15 crore and disbursed as “committed liabilities of 2017-18” as funds were not released under CAMPA interest fund during 2017-18.

As there was no such provision to incur expenditure on credit basis for any plantation/ maintenance work, the release of the said funds as committed liabilities to DFOs was irregular. Further, to execute the maintenance of plantation works on credit basis, approval of appropriate authorities was also not obtained by the DFOs.

In reply, the Government stated (October 2021) that funds were released towards 3rd year maintenance work during 2018-19 to DFOs as committed liabilities of 2017-18. The reply of the Government was not acceptable as there is no such provision to execute works on credit basis.

2.1.11.8 Irregular expenditure in urban tree plantation without provision in cost norm

The cost norm, 2014 does not provide any expenditure for fencing and 3rd year maintenance for Urban Tree Plantation (block module) of 1,000 saplings with eight months old seedlings.

Scrutiny of records revealed that funds for fencing [barbed wire with Reinforced Concrete and Cement (RCC) pillar] and 3rd year maintenance were irregularly allotted by the PCCF (O&HoFF) for implementation of above Urban Tree plantations during 2014-15 to 2017-18. A total of ₹14.82 crore was allotted and spent for fencing and 3rd year maintenance (₹6.32 crore and ₹8.50 crore respectively during above period) in 29 sites under 13 divisions in violation of applicable cost norm as detailed in **Appendix - 8**.

In reply, the Government stated (October 2021) that the cost norm for 3rd year maintenance work of urban plantation was prepared for cost norm 2014, but it was omitted by mistake in the final set of cost norm for printing. Further, it was stated that the fencing work was taken up during the 1st year plantation as

per the gabion cost norm prescribed. The reply was not acceptable as both the cost norms for fencing as well as 3rd year maintenance were not prescribed in the approved plantation cost norm, 2014.

2.1.11.9 Irregular submission of utilisation certificate without incurring expenditure

As per para 2 (b) of the sanction order issued (October 2013) by the GoI, the implementing agency shall submit the utilisation certificates (UCs) to the Department as soon as possible after close of the financial year. Further, sub-para (h) stipulates that any unspent balance of grant which is not spent for the purpose for which it is sanctioned during the financial year shall be refunded to the GoI after the end of the financial year. The payment shall be made to the concerned implementing agency.

Audit scrutinised the records pertaining to allotment and expenditure in Odisha Bamboo Development Agency (OBDA). Audit observed that all the UCs were submitted to GoI after disbursing the funds to the divisions, though the money was not actually utilised in the same year as per the approved Annual Action Plan (AAP).

It was revealed that out of total allotment/ release of ₹25.84 crore during 2013-18, ₹18.14 crore were spent towards plantation programmes leaving unspent balance of ₹7.70 crore. Utilisation certificates for total allotted amount were furnished to GoI. Thus, submission of UCs for the total amount including unspent balance was improper. This amount should have been refunded to the GoI as per conditions of sanctions. Further, as discussed in the 1st State Level Executive Committee (SLEC) meeting held during October 2018, there was an unspent balance of ₹12.12 crore (since inception) including the above unspent balance also available with OBDA although UC has been submitted to GoI for the entire amount. The saving was largely due to non-utilisation of funds against failed plantations for 3rd and 4th year maintenance respectively.

In reply, The Government stated (October 2021) that the funds were released after approval of Annual Action Plan (AAP) of OBDA. After releasing funds to different implementing agencies, the UCs were submitted to GoI. The reply was not acceptable as the funds were not utilised fully for the plantations for which it was sanctioned and not also shown as unspent balance to be included in the next AAP.

2.1.11.10 Irregular release of funds without ensuring survival percentage

As per Para 6.4.5 of NBM operational guidelines 2006, the estimated cost for area expansion of *bamboo* in forest area was ₹25,000 per ha up to 2013-14 which was to be released in two equal instalments. From 2014-15, the cost norm per ha was revised to ₹42,000, which would be released in three annual instalments in the ratio of 50:25:25. Further, as stipulated in the guidelines, the assistance for second year would be released subject to 90 *per cent* of survival of plants.

Audit scrutinised plantation records and information furnished for audit and observed that total 1,580 ha plantations were executed in 73 sites under ten²⁵ forest divisions out of 13 selected divisions and plantations were started during 2013-17. The allotted funds of ₹5.25 crore was released to the concerned DFOs in one instalment in the 1st year of plantation which resulted in irregular release of funds without ensuring the first year survival percentage in violation of the above provision.

Accepting the Audit observation, the Government stated (October 2021) that the funds had been released to the DFOs for 2013-17 phase wise soon after receipt from the GoI and also as per operational guideline of NBM. But the survival percentage of the 1st year plantation could not be monitored due to acute scarcity of field officials at Division level. The reply was not tenable as the DFOs are implementing agencies and OBDA was to ensure the fulfilment of mandatory condition before release of second instalment.

2.1.11.11 Engagement of vehicles for watering of plantations without tender

As per Para 5(b) of Circular issued by GoO (September 2011), for estimated value of the work or service above rupees two lakh, the competent authority should issue a brief tender enquiry in one local daily asking for the offers by a specified date and time and the details be made available in the website of competent authority. In case the estimated value of work/ service exceeds rupees ten lakh the under enquiry should be advertised in at least one largely circulated National Newspaper. The cost norm for Urban Plantation includes provision of watering, which includes cost of water, labour and transportation through tractor/ tanker.

Scrutiny of cash accounts in Rourkela forest division revealed that ₹69.12 lakh was paid irregularly to individuals/ firms towards watering charges without invitation of tender in Urban Tree Plantation during November 2015 to March 2016 in three Ranges viz. Panposh, Kuarmunda, Rajgangpur as detailed in the **Appendix-9**.

In reply, the Government stated (October 2021) that the watering cost had been included in the cost norm. The watering in urban tree plantation by engaging vehicles was being done in *piecemeal* contract basis. The vehicle was engaged through contract in the Range level. However, the compliance was silent about non invitation of the tender for watering of plantations although the vehicles were engaged in contract basis.

²⁵ Balangir, Boudh, Kalahandi(S), Koraput, Keonjhar, Malkangiri, Rairakhol, Rayagada, Rourkela and Sundargarh

Recommendations (Financial management in implementation of plantations)

- *The department may consider not to include provision of watch and ward under ANR without gap in cost norms as regeneration works are undertaken without any plantation.*
- *The department may consider reviewing the cost norms for similar components like labour etc. in two kinds of plantations.*
- *The department may not divert CAMPA funds for utilisation in other State plan schemes in contravention to CA Fund Rules, 2018.*
- *The department may ensure compliance to the provisions regarding release and utilization of funds as per the cost norms, and rules/ guidelines governing other Schemes like MGNREGS, CAMPA, AJY, NBM etc.*
- *The department may consider not to release funds to the DFOs in one instalment in the 1st year of plantation without ensuring the first year survival percentage in violation of the provisions under NBM.*

Monitoring and evaluation

2.1.12 Monitoring of Plantation sites

2.1.12.1 Insufficient inspection and monitoring of plantations

Rule 207 of FPM, 1977 stipulates that each plantation shall be visited by the Range Officer (RO) once in October, then in January and again in June for three consecutive years beginning with the year of formation. After each inspection, the RO shall submit a report on the 5th November, 5th February and 5th July every year on the condition of the plantation on the points (a) maximum height, (b) average height, (c) total number of plants surviving (d) survival percentage, (e) cause of mortality and (f) condition of weed growth. A separate report shall be submitted in respect of each individual plantation to the DFO.

Scrutiny of plantation Journals in all selected divisions revealed that, in 148 out of 1,187 plantations, neither quarterly inspections were done by the ROs nor was insisted upon by DFOs for submission of required reports. Thereby the year-wise growth and survival percentages could not be confirmed, which was the sole factor for assessing the success of the plantations. Further, inspection reports of higher officials were not incorporated in most of the journals. This indicated deficiency in monitoring and evaluation of plantations.

In reply, the Government stated (October 2021) that the observation of the Audit had been noted for future guidance.

2.1.12.2 Deficiency in management information system

As per Para 4.14 of the NFP, 1988, inadequacy of data regarding forest resources is a matter of concern because this creates a false sense of complacency. Priority needs to be accorded to completing the survey of forest resources in the country on scientific lines and updating information. For this

purpose, periodical collection, collation and publication of reliable data on relevant aspects of forest management needs to be improved with recourse to modern technology and equipment.

Scrutiny of records, as furnished to Audit, revealed the following discrepancies:

- ***Non-maintenance of records/ data for plantation programmes***

The basic information relating to plantation activities, plantation index number, extent of available degraded forest and vacant revenue land were not maintained properly as no such information could be made available to Audit by the PCCF (O&HoFF) as well as all selected DFOs. However, some information on physical/ financial targets and achievements were furnished by the PCCF (O&HoFF) after obtaining from divisions. Hence, no centralised data/ information was maintained by the department.

Maintenance of information on plantation programmes was crucial for planning long term plantation activities and its concurrent monitoring. Absence of such valid information hampers the process of planning, decision-making, control and coordination by the higher management in achieving the objectives of NFP.

- ***Lack of data integrity in plantation information***

Scrutiny of divisional plantation information for the period 2013-18 containing achievement of physical/ financial targets and generation of mandays revealed that uniformity in maintenance of above information or data was absent. Records like plantation registers containing year-wise, scheme-wise and plantation-wise expenditure with survival percentage were not maintained uniformly at both division and Department level.

Thus, the available data lacked integrity and extraction of year-wise, Range-wise and scheme-wise data was difficult for audit analysis.

- ***Inaccuracy in Odisha web based monitoring portal e-Green Watch***

With an objective to collect and present information to monitor and track how well CAMPA funds are being utilised, e-Green Watch was developed as an integrated online system to present the data in real time for monitoring and accessible to all stakeholders and public at large.

Audit observed that the data were not in real time on forest activity in the FSI link as out of 503 CA plantations, data of only 288 CA sites (57 per cent) were uploaded with polygons²⁶ and data of balance 215 sites were still pending for uploading since 2010.

In this regard, the *Ad-hoc* CAMPA while releasing funds (January 2017) observed that the reports of the State against most of the monitoring

²⁶ A polygon is a plane figure that is described by a finite number of straight line segments connected to form a closed polygonal chain. The co-ordinates of plantation site boundaries are plotted in Google Earth software to form a polygon

parameters were far from satisfactory. The levels of inaccuracy in e-Green Watch was 11.09 *per cent* with 12.79 *per cent* polygons being incorrect and 76.12 *per cent* being unascertainable. There was no report on central screening of polygons before loading on the e-Green Watch portal.

In reply, the Government accepted (October 2021) the above observation of Audit.

2.1.12.3 Non-evaluation of plantations executed under IGC

As per para 12 of the scheme guidelines of IGC, internal and third party evaluation were to be taken up. Evaluation were to be made based on survivability of saplings planted, growth of saplings, preparation of maps and maintenance of records, involvement of local people and other line departments and district administration. Sixty *per cent* survivability of sapling planted after a period of four years should be considered as successful plantation. Performance of the field staff was to be adjudged based on the evaluation report.

Scrutiny of the third party evaluation records revealed that the department initiated tender process for evaluation of IGC Programme in 2018 after nearly one year of closure of the programme. Indian Institute of Forest Management (IIFM), Bhopal, an autonomous institute of MoEF&CC was duly selected through tender process and work order was issued (Mar 2018) to undertake the assignment at a cost of ₹76.12 lakh. But the proposal was cancelled (April 2018) due to disagreement on time and payment schedule. However, the request of IIFM seeking six months' time in place of earlier two months at no extra cost and 50 *per cent* advance payment was accepted by the Department. Finally, the agreement to this effect was signed during March 2019. Though advance payment of ₹38 lakh was made (March 2019), field work of evaluation by IIFM was yet to commence. Thus, concurrent evaluation of plantations had been delayed by nearly 48 months.

The Government stated (October 2021) that IIFM had submitted the final report to the PCCF (O&HoFF) office. However, no such copy of evaluation report of the IIFM furnished with the compliance.

2.1.12.4 Shortage of field staff

Review of sanction strength and men in position in PCCF office as well as in 13 selected divisions along with FRS division revealed that the overall vacancy in sanctioned strength was ranged from 16 to 38 *per cent* as on 31 March 2018 as detailed in the **Appendix - 10**.

Most importantly, vacancy in non-gazetted field staff responsible for implementation of base level plantation activities varied in similar range between 15 to 38 *per cent*. This vacancy position prevailed in similar pattern during 2013-18.

In reply, the Government stated (October 2021) that plantations raised under IGC could not be inspected as well as evaluated as per the prescribed provision due to want of man power in the field.

Recommendation (Monitoring and evaluation of plantations)

- *The department may ensure that quarterly inspections of plantations are done by the ROs and supervised by DFOs for proper maintenance of plantations.*
- *The department may maintain database on plantation programmes which is crucial for planning long term plantation activities and its concurrent monitoring.*
- *The department may consider to maintain a database of GPS tagged images of each plantation sites for better management of forest resources.*

2.1.13 Conclusion

- Audit noticed that the achievement of plantation targets during the period ended with unreasonable shortfall, which indicated unrealistic fixation of targets. Due to non-availability of data regarding degraded forest land and vacant revenue land, the planning procedure for plantations was limited to only instant data provided by field staff on a *piecemeal* manner. The long term planning and fixation of annual target could not be achieved due to lack of coordinated planning among Ranges, Divisions and Forest Headquarters. Required data relating to various plantation schemes, such as scheme wise annual target and achievement, allotment and expenditure, survival percentage were neither maintained at Government nor at PCCF (O&HoFF) level.

It was necessary for the State to formulate their own SFP, in line with NFP, by considering local geo-climatic conditions. Failure to evolve SFP resulted in inadequate planning in enhancement of green cover in the State. Forest Divisions were working without approved WPs/ WSs. The plantation works executed by the Department lacked proper planning. The sites were not properly selected and prepared before plantation activities.

- As the database of degraded forest and non-forest land was not available with the Department, target for Compensatory afforestation programmes under CAMPA was not achieved within the stipulated period of three years and hence, could not compensate the forest cover against the diversion of forest land.
- The execution of the plantation work was also poor as the Department failed to plant the indigenous species and instead planted Teak as the major species. The heights and canopy cover attained by the individual species were not commensurate to the age of plantation. No effective and efficient soil moisture conservation activities were taken up by the department as the staggered trenches were either dug outside the plantation area or were not executed at all. The executed trenches were

also not perpendicular to the terrain slope which further reduced the water retention capacity of the trench. The degraded patches inside the plantation sites were not assessed properly and the trees were planted in easily accessible areas. Hence, an expenditure of ₹3.36 crore became unfruitful.

- The plantation programmes carried out under MGNREGS remained unfruitful and failed due to improper selection of plantation sites in dense forest. There was no coordination at the level of DFOs and DRDAs in planning the plantation projects in a division. The DFOs and the Department did not have information on total skilled labourers available in a division and the project proposals were sent to DRDAs in a delayed manner which affected the plantation execution. Also, funds were not released from second year onwards for maintenance operations. All these reasons led to failed plantations executed under MGNREGS with unfruitful expenditure of ₹13.17 crore.
- The Department could achieve only 51.74 *per cent* of total target of bamboo plantations under NBM. The survival percentage of executed bamboo plantations was poor due to poor selection and poor management of the sites. The sites were selected inside dense forests having a canopy density of more than 40 *per cent* which resulted in very less growth of clumps due to poor light availability.

Irregular release of entire sanctioned funds worth ₹5.25 crore by OBDA in one single instalment during first year of bamboo plantation without ensuring the survival percentage violated the scheme guidelines.

- As there was no actual forest asset created *i.e.*, no actual trees were planted in the Aided Natural Regeneration (ANR) without gap plantations, provision for watch and ward during the entire regeneration period of four years in the cost norm led to avoidable expenditure of ₹63.19 crore. Also, the provision of mandays for urban plantations was fixed unreasonably higher without any scientific analysis led to avoidable extra expenditure of ₹39.80 crore. Hence, the Department failed to frame the cost norm scientifically and reasonably.

Excess expenditure was incurred under different components or outside the cost norms led to avoidable/ wasteful expenditure of ₹99 lakh. Funds of ₹14.82 crore for fencing and 3rd year maintenance were irregularly allotted and spent under Urban Tree Plantation which led to violation of the applicable cost norm. Avenue plantations were completely damaged due to widening of roads and funds for such damages was not raised against UAs to compensate the damaged plantations due to lack of coordination and inefficient monitoring. Hence, the Department failed to adhere to the relevant cost norms and financial rules.

- The plantation journals were not maintained properly and inspection/ monitoring by field level officers, Range Officers in particular, was

deficient. The year-wise growth and survival percentages could not be confirmed which led to failure in assessing the prime objectives of department in creation and maintenance of forestry assets.

- Thus, the plantation activities undertaken by the State of Odisha did not result in improvement of degraded forest area and increase in forest cover to its full potential.

CHAPTER III

Compliance Audit

CHAPTER III

Compliance Audit

Compliance audit of Departments of Government and their field formations brought out several instances of lapses in management of resources. These have been discussed in the succeeding paragraphs.

DEPARTMENT OF WATER RESOURCES

3.1 Unfruitful expenditure on embankment work

Inappropriate planning for construction of river sluice gates deprived seven villages of protection from ingress of flood water and crop damage. The embankment work costing ₹17.40 crore therefore rendered unfruitful including unplanned expenditure of ₹1.91 crore on widening of the embankment by diversion of funds.

The objective of Baitarani Right embankment from Khaparakhai to Panchupali was to protect seven villages from flood fury and loss of crop damage. A drainage sluice over Sapuanallah, a tributary of river Baitarani at RD 13,500 m of the embankment was partly constructed in the year 1987 up to barrel wall with height of 1.60 metres. The partly constructed sluice was situated between the end points of Baitarani right embankment and the left



Rivers Baitarani and Kusei



Barrel wall of partly constructed (1987) sluice

embankment of river Kusei without connecting both the embankments. As such a gap remained between both the embankments since 34 years which allowed the flood water to pass through the gap to the villages and cultivable land. The local people as well as people's representatives had also demanded construction of the sluice gates to prevent entry of flood water into the ayacut.

Accordingly, the Chief Construction Engineer (CCE), Anandpur Barrage Project (ABP), Salapada conducted a survey and investigation of the site and sanctioned (September 2015) estimate for ₹16.35 crore for the work of "Bank protection including raising and strengthening of right side of river Baitarani from Khaparakhai to Panchupalli". The estimate included construction of sluice

by dismantling the existing sluice up to sill level²⁷ at an estimated cost of ₹1.91 crore. The work was awarded (June 2016) for ₹15.79 crore for completion by December 2017. The work was under progress with an expenditure of ₹17.40 crore as of March 2021.

During the course of execution of work, the CCE, ABP inspected (December 2017) the work site and opined that the old sluice executed based on earlier approved (1987) drawings had been completely damaged and required fresh approval of Chief Engineer (Design). Hence, the construction of new sluice over the dismantled portion of old sluice above sill level need not be executed. He directed to exclude execution of sluice from the work. In the meantime, the Executive Engineer (EE), Baitarani Division, Salapada, proposed (January 2017) widening of the top width of the embankment from the estimated 5.5 m to 6.5 m citing the demand of local people on account of heavy traffic on the embankment. The CCE approved the proposal on January 2017 diverting the earmarked fund for executing the work of sluice costing ₹1.91 crore.

In this context, Audit observed that:

- Since there was no allocation of fund for execution of widening of the top width of the embankment from the estimated 5.5 m to 6.5 m, diverting the fund, allocated for construction of sluice, was irregular.
- The CCE had the data on year of construction of earlier sluice. Prior to sanction of estimate, proper survey should have been made to ascertain the feasibility of construction of new sluice over the dismantled portion of old sluice above sill level. But, it transpired that non-execution of new sluice during execution of work was because, the CCE approved estimate was not based on workable design and drawings.
- The construction of new sluice was planned for execution in order to fill the gap between both the embankments by which flood water would not be allowed to pass through the gap to the villages and cultivable land. Since, the construction of new sluice was not executed, the gap remained the same. As such, there was every possibility of passing the flood water through the gap to the villages and cultivable land.

Thus, the objective of flood protection to the ayacut of seven villages remained unachieved, rendering expenditure of ₹17.40 crore unfruitful including irregular expenditure of ₹1.91 crore on widening of the embankment.

Government stated (September 2021) that as the drainage sluice was constructed 30 years back and the structure was found completely damaged it was not technically appropriate for construction of the sluice basing on fresh hydraulic data another drawing has been approved and the work of the sluice would be taken up at the earliest. Reply itself is indicative of deficient planning as these factors i.e. age of the drainage sluice, fresh hydraulic data etc. were not considered while preparation of estimates and sanction of ₹1.91

²⁷ Sill level refers to the bottom of canal sluice(s) and represents the level up to which water stored can be emptied by flow through gravity. The storage above sill level is called live storage and of that below is called dead storage.

crore for construction of sluice. This inappropriate planning resulted in unnecessary expenditure on widening of embankment.

3.2 Inadmissible price escalation payment to contractors

The Honorable High Court of Odisha quashed the price variation/escalation orders for payment/adjustment of escalation charge on materials, labour and POL. In violation to the above orders, two Executive Engineers paid ₹90.12 crore towards price escalation

Government of Odisha (GoO) issues orders for price adjustment from time to time which form a part of Codal/Contractual Provisions in the contract to compensate the contractors during price escalation or a rebate to the Government during increase/ decrease in prices of various inputs such as rates of minimum wages, materials, Petrol, Oil, lubricants (POL) *etc.*

The Works Department, Government of Odisha, issued a circular in April 2007 for payment/recovery on account of price variations of cement, steel, and bitumen component to works contracts which inter-alia provided that recovery in case of decrease in price shall be made by the concerned Executive engineer (EE) from the contractor, immediately and prior approval of Government and approval of Engineer-in-Chief/ Chief Engineer should be obtained for payments above ₹50,000 and payments below ₹50,000 respectively.

All Odisha contractors' association appealed in the Honorable High Court of Odisha against the above price variation circular. The honorable High Court quashed (July 2012) the circular of April 2007 on the ground that it was discriminatory and unreasonable in the matter of granting differential price to the contractors/ executing agencies on account of price hike in steel, cement, bitumen, labour and POL. It was also held that as a result of this price variation circular, the contractors sustained a loss in the course of execution of work. Thereafter, the GoO issued another Office Memorandum (OM) in December 2012 on similar lines for payment/ recovery of differential cost on account of price variation with instructions to incorporate such clauses in the Detailed Tender Call Notice (DTCN)/ conditions of contract.

The OM of December 2012 was challenged (September 2016) in the Honorable High Court. The Honorable High Court in its verdict in May 2018, quashed the OM of December 2012 also, stating that this was only an amendment to the earlier circular of April 2007, which had already been quashed. The Honorable High Court also directed to issue a fresh circular with instructions to incorporate that any deduction made from the bills of the contractors or any payments made to the contractors in pursuance of the OM issued in December 2012 shall be refunded/ adjusted by the Department or contractors, as the case may be. Accordingly, the Works Department issued a fresh OM in November 2019.

The EEs of Mega lift Project Division awarded 48 Mega Lift Projects under four clusters at ₹1,631.65 crore during the period from December 2015 to December 2016 for completion between June 2018 and June 2019. The works were in progress and the contractors had been paid ₹1,431.88 crore till January 2020. The tenders of the above works were scrutinised in Audit. It was noticed that out of the above four clusters, the Mega Lift Projects of two clusters were awarded in December 2016 i.e. after the OM of December 2012

was challenged in the Honorable High Court in September 2016. Despite that being under challenge, the price variation clauses were included in the tenders/agreements by the Department.

Audit scrutiny revealed that a sum of ₹90.12 crore had been paid to the contractors towards price variation on the basis of OM of December 2012. Since all the works were executed prior to issue of fresh OM of November 2019, payment of ₹90.12 crore towards escalation as per OM of December 2012 which had been quashed by the Honorable High Court in May 2018 was in contravention of the Court orders and needed recovery.

Government stated (August 2021) in reply that the Department had paid price escalation as per condition of contract before pronouncement of verdict of Honorable High Court on 7 May 2018. Reply of the Government is not based on facts as out of the sum of ₹ 90.12 crore paid to contractors, ₹ 13.37 crore was paid towards price variation before May 2018 while the OM of December 2012 was under challenge and ₹ 76.75 crore was paid after the Honorable High Court judgement (May 2018) in violation of the Honorable High Court order. However, Audit noticed that Government issued an OM on 19.11.2019 for incorporating price adjustment claims in DTCN/ Agreement from the date of issue of this OM, which was further amended on 07.06.2021 to give effect retrospectively for the period from 07.07.2012 to 18.11.2019, which is in contravention of the Court orders of May 2018.

3.3 Undue benefit to a Corporation

Excess payment of ₹18.57 crore to the Corporation due to provision of supervision charges at the rate of 15 per cent against the permissible rate of 10 per cent.

The Works Department, Government of Odisha issued (September 2012 and May 2016) the working procedure which *inter alia* stipulated that for execution of works through Public Sector Undertakings (PSU), the estimates should be prepared by the PSU for all Government projects on the basis of prevailing Schedule of Rates (SoR) of Public Works Department (PWD). Finance Department, Government of Odisha also instructed (February 2011) to limit supervision charges to 10 per cent in respect of State Government works allotted to the PSU.

The Managing Director of Odisha Construction Corporation Limited (OCCL), a State PSU, technically sanctioned (February 2016) an estimate for ₹256.94 crore for the work of “Removal of shoals in the upstream of Mahanadi Barrage”. The work was allotted (July 2016) to OCCL at ₹298.44 crore with execution of provisional MoU including 15 per cent supervision charges (₹38.93 crore) and contingency charges (one per cent) of ₹2.57 crore. The stipulated date of completion was January 2019. Consequent upon implementation of GST from July 2017 on all works contract, the Works Department revised the SoR by which the original estimate was revised to ₹235.75 crore. OCCL revised the estimate for ₹323.12 crore which included GST for ₹42.86 crore, supervision charges of ₹42.15 crore at 15 per cent and contingency charges of ₹2.36 crore. The work was in progress with up to date expenditure of ₹271.31 crore as of November 2020.

Scrutiny in Audit revealed that contrary to the Finance Department order, the department allowed 15 per cent supervision charges of ₹42.15 crore on the

value of the above work against the admissible rate of 10 *per cent* (₹23.58 crore) which led to excess payment liability of ₹18.57 crore. Of the above, an amount of ₹4.28 crore had already been passed on to the corporation as noticed from the utilisation certificate of the corporation.

On this being pointed out by Audit (September 2020), the Government accepted the fact and stated (October 2020), that the extra payment made to the corporation would be adjusted at the time of payment of subsequent bills.

3.4 Unfruitful expenditure

Execution of improvement of river embankment work without ensuring availability of land resulted in abandonment of work midway with unfruitful expenditure of ₹ 9.87 crore.

Para 3.7.4 of OPWD Code stipulates that no work should be commenced on land which has not been duly made over by a responsible Officer. Further, for sanction of projects under National Bank for Agriculture and Rural Development (NABARD) Assistance, the department should submit a Detail Project Report (DPR) after a detailed survey in respect of the project.

Since there was no embankment for a length of 8.50 kms on Mahanadi Left, from Baliput to Odasingha, the flood water rushes immediately to nearby villages and agricultural lands during almost all the floods. To protect those villages from the ordeal of flood in Mahanadi Basin, NABARD had sanctioned loan assistance for this work. Accordingly, the Chief Engineer, Flood Control & Basin Manager, Lower Mahanadi Basin, technically sanctioned (July 2015) the estimate for the work of “Improvement to Mahanadi Left embankment from Baliput to Odasingha including protection to scoured bank” for ₹ 20.28 crore. The work was awarded (November 2016) for ₹17.07 crore with stipulated date of completion as November 2018.

While preparing the estimate the Divisional Officer had certified that Government land was available for execution of the work and no land acquisition was required. Scrutiny of records, however, revealed that the contractor could not execute the work from RD 3626m to 5490m and from 7270m to 8100m due to non-availability of Government land. Besides, the private land owners were also opposing the construction of embankment in their own land. Therefore, the State Government, decided (February 2019) to close the contract after execution of work valuing of ₹9.87 crore leaving a length of 2.69 Kms unexecuted.

Since the EE did not ensure the availability of land by proper survey and failed to assess the area of private land to be acquired during preparation of DPR, the work was abandoned midway and the flood protection to the nearby villages could not be ensured despite expenditure of ₹9.87 crore. Thus, the above expenditure remained unfruitful.

On this being pointed out by Audit, Government stated (July 2021) that during course of work, Forest and Environment Department took up Eco-Tourism

Retreat Project at Baliput for which demand of land in the area drastically changed and people started demanding compensation for land for embankment work, thereby non-cooperating and not sparing their land.

The reply is not acceptable as the Divisional Officer provided false certification prior to construction of embankment that no private land was required to be acquired for this project, the Government did not initiate any step for acquisition process. But during execution when the project was executed on the private land, the land owners opposed the project, which led to abandonment of the said project rendering the expenditure incurred unfruitful. As such, the responsibility may be fixed against the errant officials, as deemed fit, for this falsification.

3.5 Inflated estimate led to undue benefit to the contractors

Adoption of higher capacity of crane of 80 tons instead of the actual requirement of 35 tons capacity crane for lifting of armory stone boulders inflated the estimated cost of 10 works resulting in undue benefit to the contractors of ₹7.72 crore

Para 3.4.10 of Odisha Public Works Department (OPWD) Code stipulates that the estimate should be prepared on most economical manner and also on the basis of Schedule of Rates (SoR) and Analysis of Rates (AoR). In case the item rate was not available in SoR/AoR, the Divisional Officers should ensure that the estimates were prepared using the market rate.

In two²⁸ Irrigation divisions, the Executive Engineers (EEs) awarded (between December 2016 and July 2018) 10 works for restoration and protection of different banks of rivers for ₹85.16 crore for completion between September 2017 and January 2020. The works were in progress with payment of ₹75.63 crore as of March 2020. The works *inter-alia* provided for transportation and dumping of 3.24 lakh cum of armory stone boulders weighing not less than one MT in rip-raps, spurs and slope protection works. The said item of works was not included in the state SoR.

Audit noticed that the Engineer-in-Chief (EIC) recommended (July 2018) to the Code Provision Committee to adopt hire charges of 35 MT capacity crane for transportation and dumping of armory stone weighing more than 2.5MT. Therefore, for arriving the rate for such item, the divisional officers should have considered hire charges of capacity of crane of 35MT which included cost of POL food charges of driver.

The SoR 2014 provided hire charges of ₹550 per hour for 35-ton capacity crane and ₹825 per hour for 80-ton capacity crane for the work of loading, transportation and dumping of armory stone boulders, which included cost of POL, food charges of driver. Test check of estimates of the works revealed that, for loading/re-handling and for unloading of armory stone weighing not less than one MT, the EEs of all 10 works adopted 80-ton capacity crane with hire charges of ₹825 per hour plus the cost of POL and food charges of drivers, instead of 35-ton crane with hire charges of ₹550 per hour inclusive of

²⁸ Balasore Irrigation Division and Aul Embankment Division

cost of POL, food allowances of driver. Accordingly, the rate for the item was arrived at in the estimates of these 10 works ranging from ₹1,779.75 per cum to ₹2,405.10 per cum.

Audit worked out the rate for the item of loading, transportation, unloading of armory stone of not less than one MT considering the hire charges of ₹550 per hour for 35 MT crane and the admissible rate ranged from ₹1,566.44 per cum to ₹2,021.13 per cum. Thus, adoption of higher capacity of cranes for loading/unloading of armory stones inflated the estimate of these 10 works by ₹7.72 crore. As of March 2020, the contractors had executed 3.24 lakh cum of armory stone and had been paid in excess of ₹6.99 crore as detailed in the **Appendix-11** resulting undue benefits to contractors.

The State Government replied (September 2020) that equipment and machineries including various capacities cranes were needed to be used for different locations being site specific requirement as per varying design and ground locations. The reply is not acceptable since EIC had recommended adoption of hire charges of 35MT capacity crane for similar item of work with armory stone boulders weighing even more than 2.5 MT. Besides, the estimates added cost of POL, food charges of driver which had already been included in the rate for hire charges of cranes thereby inflating the estimated rate.

WORKS DEPARTMENT

3.6 Avoidable extra expenditure by laying excess thickness of pavement

Adoption of higher vehicle damage factor than prescribed in Indian Road Congress specifications increased the million standard axle of the road which led to avoidable extra expenditure of ₹ 8.11 crore

Para 3.4.10 of Odisha Public Works Department (OPWD) code stipulates that the estimate should be prepared in most economical manner. Indian Road Congress (IRC-37:2012) specifies the thickness of pavement depending on the strength of sub grade soil, expressed in terms of California Bearing Ratio (CBR)²⁹ and on the basis of projected number of commercial vehicles which would ply on the road calculated as Million Standard Axles (msa). The thickness of pavement of road is designed to ensure sufficiency of load bearing capacity of the road in accordance with expected traffic. As such, the thickness of the pavement will increase if the msa increases. Calculation of msa depends on Vehicle Damaged Factor (VDF) and the number of Commercial Vehicles per Day (CVPD) plying on the road. Para 4.4.6 of IRC: 37-2012 provided VDF as 1.5 for CVPD from 150 to 1500 for hilly terrain and from 0-150 for plain terrain.

²⁹ The CBR test is a penetration test used to evaluate the subgrade strength of roads and pavements. The results of these tests are used with the curves to determine the thickness of pavement and its component layers. This is the most widely used method for the design of flexible pavement

The Chief Engineer (DPI & Roads) sanctioned estimates of three road projects³⁰ for ₹44.07 crore and awarded such works through tender to three contractors for ₹38.38 crore during January 2018 and January 2019 with stipulation to complete between January 2019 and November 2019. All the works were in progress and ₹29.28 crore had been paid to the contractors as of March 2020. The msa considered for all these road projects was two and CBR ranged from six to seven.

On scrutiny of the pavement design calculation it was observed that out of these three roads, one was passing through hilly terrain and the other two roads were in plain terrain. The traffic survey which was conducted during December 2015 and July 2017 revealed that the CVPD of the road passing in hilly terrain was 204 and the CVPD of other two roads passing in plain terrain ranged between 89 and 115. As per IRC: 37-2012, the VDF of all these projects should have been taken as 1.5. But, the Executive Engineer (EE) of concerned road projects adopted VDF as 3.5. Due to adoption of higher VDF, the msa of such roads was taken as two against the actual msa of one. Accordingly, the EEs designed the pavement of all three roads with excess thickness of 60 mm to 205 mm for which 0.21 lakh cubic meters of unwarranted excess pavement layers such as Granular Sub-base, Wet Mix Macadam, Bituminous Macadam and Semi Dense Bituminous Concrete was laid on the road surface. This resulted in an avoidable extra expenditure of ₹8.11 crore as detailed in the **Appendix-12** enclosed.

On this being pointed out in audit, Government stated (August 2020) that the road from Sankarakhola–Kainjhar–Paburia–Mandakia runs partially through plain and partially through rolling terrains and accordingly msa was arrived at. In respect of other two road works, it was stated that those roads were important roads connecting National Highways and msa of these roads were considered as two. The reply is not acceptable since the EE had shown the road as hilly terrain in the checklist of the estimate after detailed survey and investigation. Besides no supporting documents such as asset management data showing the road history that the road runs through plain terrain/rolling terrain were furnished. Besides, the msa was arrived at keeping in view of the traffic growth projected for the next 15 years considering CVPD. So there was no need for adoption of higher VDF and incurring avoidable expenditure of ₹8.11 crore which was extra burden to the government exchequer.

3.7 Wasteful expenditure

Identification of site for construction of a Toll Plaza contrary to the guidelines of National Highways led to wasteful expenditure of ₹2.98 crore with recurring loss of ₹0.99 crore towards Annual Potential collection

Para 8 (1) of the National Highways (NH) Fee (Determination of Rates and collection) Rules 2008 prescribed that a toll/fee plaza may be established beyond a distance of 10 kilometers from the Municipal or Local town area

³⁰ (i) Widening and strengthening (W/s) of Sankarakhola- Kainjhar-Papunia-Mandakia road from 20/000 to 29/700 km, (ii) W/s of Lad-Phasimal-Seadpathar road from RD.0/0 to 19 km, and (iii) Improvement to Jhinkira-Bentakara-Chanduli Road from 0/0 to 15/820 km

limits except for any recorded reasons by the executing agency. But in no case, the toll/fee plaza shall be established within five kilometers of such municipal or local town area limits. Provided further that where a section of the National highway, permanent bridge, bypass or tunnel, as the case may be, is constructed within the municipal or town area limits or within five kilometers from such limits, primarily for use of the residents of such municipal or town area, the toll plaza may be established within the municipal or town area limits or within a distance of five kilometers from such limits.

The NH works in the State of Odisha are being executed by the State Government (Chief Engineer, NH) with the approval of Government of India (GoI), Ministry of Road Transport and Highways (MoRT&H). The estimates for the works were prepared based on the State Schedule of Rates and also considering MoRT&H Data Book. The payments for such works are made by GoI after checks exercised by the State Authority.

For the work of widening of existing Single Lane/Double Lane with paved shoulder from RD.256.880 to RD.296.515 km of NH-59 (erstwhile road from km 400 to 439.635 km of NH 217 from Pipalpanka to Mundamarei in Ganjam district), Superintendent Engineer (SE) MoRT&H had sanctioned (March 2014) the estimate for ₹132.47 crore. The estimate *inter-alia* provided for construction of a toll plaza (RD. 272/600 km) on the road at a cost of ₹3.27 crore. While submitting the details regarding Toll Plaza infrastructure, the Project Director calculated Annual Potential Collection (APC) on the basis of Traffic Data as ₹99.10 lakh per year.



The work was awarded (September 2014) for ₹120.55 crore with stipulated date of completion as April 2016. The work was actually completed in all respects in August 2018 but the toll plaza had been completed in September 2017. The contractor was paid ₹123.30 crore which included ₹2.98 crore towards construction of the toll plaza.

Test check of records produced to Audit revealed that CE (NH), Government of Odisha identified the site for toll plaza and constructed at RD. 272/600 km of the road *i.e.* only 2.5 km from the Sorada Notified Area Council (Urban area) which deviated the guidelines of NH. As the toll Plaza was within the vicinity of Urban area, no fee could be collected so far (March 2020) by MoRT&H. CE, NH, Odisha intimated (August 2018) the matter to the CE, MoRT&H requesting for relocation of the toll plaza but no action has been taken so far.

Thus, even after the CE, NH, Odisha identified the site for construction of Toll Plaza and recommended the site to MoRT&H without adhering the aforesaid Rule, the very purpose of construction of toll plaza to collect fee was defeated rendering the entire expenditure of ₹2.98 crore wasteful. Besides, there was also a loss of ₹2.89 crore towards APC from September 2018 to July 2021 at the rate of ₹99.10 lakh per year as estimated by the Project Director.

On this being pointed out in audit, the State Government accepting the factual position stated (July 2021) that the site was selected for construction of toll plaza on the available land. The restriction of 5 km or 10 km from urban local body was raised by MoRT&H after completion of the toll gate. Hence a proposal for relocation of the toll plaza at km 283.400 was submitted to MoRT&H in February 2018 which is beyond 10 km distance from nearby town. However, Government land was not available for construction of the toll plaza and land acquisition would be required at the said location. The reply was not acceptable since the CE, NH, PWD, Odisha identified the site for toll plaza contrary to the provisions of NH Fee (Determination of Rates and collection) Rules, 2008 which entailed infructuous expenditure of ₹2.98 crores on unused toll plaza besides foregoing annual toll collection of ₹99 lakh every year.

3.8 Utilisation of GSB material instead of slag in the sub-base led to extra expenditure

Utilisation of high cost sub-base materials despite availability of low cost slag in the construction of road pavement led to extra expenditure of ₹2.12 crore.

Para 3.4.10 of OPWD code stipulates that the estimate should be prepared in most economic manner. Para 7.2.1.1 of IRC:37-2012 specifies that the sub-base materials may consist of natural sand, moorum, gravel, laterite, kankar, brick metal, and crushed stone, crushed slag and reclaimed crushed concrete/reclaimed asphalt pavement or combinations thereof meeting the prescribed grading and physical requirements.

The Executive Engineer, Rourkela (R&B) division awarded works of three road projects³¹ between December 2016 and February 2019 for ₹20 crore with stipulation to complete the said works during September 2017 and February 2020. The works were in progress and the contractors had been paid for ₹11.76 crore as of March 2020. Of the total amount paid, the payment towards sub-base of all the roads comprised ₹3.79 crore by utilising 19,376 cum of Granular Sub-Base (GSB) materials.

On scrutiny of the estimate, analysis of rate and Running Account (RA) bills of such three works revealed that the estimates were prepared by considering GSB material (stone products) at a lead ranging from 15 to 107 km for which payment was made at the rate ranging between ₹1,404.35 and ₹2,229.09 per cum.

Slag is the glass-like by-product left over after a desired metal has been separated from its raw ore. It was previously observed in audit that slag was available free of cost at Rourkela Steel Plant site and Executive Engineer, Rourkela (R&B) division utilised such slag in execution of similar works earlier by including the slag in the estimate. The lead distance for slag was

³¹ (i) Improvement to Khutgaon-Phuljhar-Keonjhar Boarder Road, (ii) Four lane of SH-10 to end of Vedvyas (ODR) from RD.0/0 to 2 km under ULB and (iii) Improvement to road from SH-10A to Deogaonchowk from 0/0 to 1/600 km

taken ranging from five to 96 km. In analysis of item rate of sub-base using slag, the proportion of slag was 90 *per cent* and quarry dust was 10 *per cent*. Considering the above ratio, the cost of sub-base using slag would have ranged between ₹296.20 and ₹1,167.84 per cum.

Despite availability and economical costs of slag, the EE did not consider slag for sub-base in the estimates and instead opted for GSB material (stone product), deviating from the OPWD code and IRC-37. This resulted in extra expenditure of ₹2.12 crore as detailed in the **Appendix-13** enclosed.

On this being pointed out in audit, the Department stated (July 2021) that in 2012 the Division had provided slag in construction of five roads on experimental basis. NIT, Rourkela was requested to determine the usability of the slag in sub-base in construction of road. As the report of NIT, Rourkela was not received at the time of preparation of estimates of these three works, use of slag as sub-base was not considered. It was further stated that the required grading of slag was also not available. Accordingly, the slag is now being included in road construction works.

The reply of the Department is not acceptable since no feasibility check was required because as per IRC-37, slag was an accepted material for sub-base of the road, which was cheaper compared to the stone products. Also, the NIT Rourkela has since confirmed the suitability of slag in construction of roads. Thus, non-utilisation of slag ignoring provisions of IRC-37 led to an extra expenditure of ₹2.12 crore.

3.9 Failure of internal control mechanism led to non-recovery of advance

Laxity in monitoring recovery of mobilization advance paid to the contractor led to unsettled advance of ₹2.16 crore including interest.

Para 3.7.21(c) of OPWD code stipulates that the advance to the contractors was to be sanctioned only in exceptional cases when such advances seem indispensable. Necessary precautions are to be taken for securing the Government against loss.

Engineering Procurement Construction (EPC) contract condition 19.2.1 stipulates that the Authority shall make an advance payment to the contractor for a sum equal to an amount of 10 *per cent* of the contract price for mobilization and for acquisition of equipment. Advance payment would be made to the contractor on receipt of an unconditional guarantee from a Nationalised Bank, counter guaranteed by its branch at Bhubaneswar for an amount equivalent to 110 *per cent* of such instalment. Each instalment of advance payment should be repaid by the contractor to the Authority not later than 365 days. In case of failure of the contractor to repay the amount, the Authority may encash the Bank Guarantee (BG) and the contractor shall pay interest to the Authority for each day of delay, such interest to be calculated at the rate of 18 *per cent*³² per annum.

³² 10 *per cent* for the first year

Executive Engineer (EE), Roads and Building Division, Jharsuguda awarded (March 2014) the work of construction of High Level Bridge (HLB) over River IB, along with short approaches of 500 meters each on both sides of the bridge, to a contractor on EPC contract for ₹ 117.49 crore with stipulated date of completion as September 2016. The objective of HLB was for establishment of a new link between the MCL Coal field area adjacent to Belpahar in the Jharsuguda district with SH-10 near Rengali to Sambalpur district. The work was completed on 20 December 2017 and the contractor had been paid ₹118.11 crore (March 2019). But the final bill was yet to be paid (December 2020).

It was noticed in audit that the Executive Engineer had sanctioned and paid an advance of ₹8.22 crore in four instalments between June 2014 and June 2015 to the contractor for mobilising the equipment. The principal along with interest up to January 2021 amount to ₹11.21 crore was to be recovered from the contractor. Of the total advance paid and interest accrued, though the EE effected recovery of ₹9.05 crore, the balance advance alongwith the interest for delay in recovery amounting to ₹2.16 crore had not been recovered from the corresponding Running Account (RA) bills. Details of advance amount paid to the contractor, recoveries effected with interest and balance due to be recovered (October 2020) are given in the Table below

Table 3.1: Details of advance paid, recovery effected and balance due

Sl. No	Instalment	date of sanction	Amount sanctioned	No of days delayed for recovery	Interest due at 10 percent for first year and 18 per cent thereafter up to January 2021	Total due for recovery	Amount recovered	Balance to be recovered
1	1st	18/6/2014	2,34,98,000	344	22,14,606	2,57,12,606	2,57,12,606	0
2	2 nd	30/9/2014	1,17,49,000	365+274	60,21,926	4,12,68,926	4,12,68,926	0
3	3 rd	14/4/2015	2,34,98,000	365+78				
4	4 th	17/6/2015	2,34,98,000	365+1,659 +16	2,15,74,383 +35,890	4,50,72,383 +35,890	1,89,49,422 45,48,578	2,61,22,961 (-)45,12,688
Total			8,22,43,000		2,98,46,805	11,20,89,805	9,04,79,532	2,16,10,273

(Source: Compiled by Audit from the records of audited entity)

Audit observed the following internal control failures leading to non-recovery of dues:

- In violation to codal provisions of OPWD, EE did not watch the contractors' ledger for the advances made and recoveries to be effected before payment of Running Account bills to the contractor. As such, the EE sanctioned payment of RA bills for the work done, without deducting the advance paid to the contractor.
- The Divisional Accounts Officer also failed to suggest the EE for deduction of advance prior to passing the RA bills.
- EE refunded (November 2017) the security deposit even before completion of the work and recovery of the mobilisation advance made to the contractor (December 2017).

- The Divisional officer failed to maintain and update the BG register to check renewals and expiry of validity of BGs. As such, the Divisional Officer could not encash the BG towards adjustment of advance paid to the contractors, and
- Contrary to the conditions of agreement, the EE did not ensure that the BG was counter guaranteed by its branch at Bhubaneswar.

As articulated above, the inaction on the part of the EE caused a pecuniary loss to the exchequer to the extent of ₹2.16 crore. Therefore, action should be initiated against the errant official(s) for dereliction in performance of their duties causing pecuniary loss and steps may be taken to recover balance principal and interest from the contractor.

On this being pointed out, Government stated (August 2021) that the mobilization advance paid to the EPC contractor remained un-recovered due to inadvertent calculation mistake and action is being taken to recover interest from the EPC agency.

FINANCE DEPARTMENT

3.10 Response to Audit

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

Principal Accountant General (Audit-II), Odisha conducts periodical inspection of Government departments and their field offices to test check the transactions and verify the maintenance of important accounting and other records as per prescribed rules and procedures. These inspections are followed by Inspection Reports (IRs) sent to the Heads of offices and the next higher authorities. Defects and omissions are expected to be attended promptly and compliance reported to the Principal Accountant General. A half-yearly Report of pending IRs is sent to the Secretary of each department to facilitate monitoring of the audit observations and their compliance by the departments. Apart from the above standing mechanism, Audit Committee Meetings, consisting of representatives of administrative departments, the office of the Principal Accountant General (Audit-II) and representative from Finance Department are also held for settlement of outstanding IRs and paragraphs after detailed deliberation and verification of records.

A review of IRs issued up to March 2020 pertaining to 12 departments showed that 12,530 paragraphs relating to 3,473 IRs were outstanding at the end of June 2020. Of these, 1,328 IRs containing 3,050 paragraphs are outstanding for more than 10 years (**Appendix-14**). Even first replies from the Heads of Offices, which was to be furnished within one month, have not been received in respect of 1,222 IRs issued up to March 2020 though it was pursued through Apex Committee meetings and the Departmental monitoring committee meetings. Year-wise position of the outstanding IRs and paragraphs is detailed in **Appendix-15**.

Serious irregularities commented upon in these IRs have not been settled as of June 2020 (**Appendix-16**). Number of paragraphs and amount involved in these irregularities is categorised in Table below:

**Table - 3.2: Category of irregularities, number of paragraphs and amount
(₹ in crore)**

Sl. No.	Category of irregularities	Number of paragraphs	Amount
1	Non-compliance with rules and regulations	136	1237.72
2	Audit against propriety/expenditure without justification	29	114.89
3	Persistent/pervasive irregularities	11	250.43
4	Failure of oversight/governance	4	7
	Total	180	1610.04

Audit has objected to recurring issues year on year and conveyed through Audit Reports of the Comptroller and Auditor General of India for initiating remedial measures to prevent its recurrence. Audit observed that in spite of assurance provided by the State Government for remedial measures, the irregularities persist. Few of such persistent irregularities are detailed in **Appendix-17**.

PART - B

State Public Sector Enterprises

CHAPTER IV

Summary of Financial Performance of State Public Sector Enterprises

CHAPTER IV

Summary of Financial Performance of State Public Sector Enterprises

4.1 Introduction

This Report presents the summary of financial performance of Government Companies, Statutory Corporations and Government controlled other Companies. In the Report, the term State Public Sector Enterprises (SPSEs) encompasses those Government companies in which the direct holding of the State Government is 51 *per cent* or more and the subsidiaries of such Government companies. The Statutory Corporations set up under Statutes enacted by the Legislature and other companies owned or controlled, directly or indirectly by the State Government have also been categorised as SPSEs.

A Government Company is defined in Section 2 (45) of the Companies Act, 2013 as a Company in which not less than 51 *per cent* of the paid-up share capital is held by Central Government, or by any state government or governments, or partly by the Central Government and partly by one or more State governments and includes a Company which is a subsidiary of a Government.

Besides, any other company owned or controlled, directly or indirectly, by the Central Government, or by any State Government or Governments, or partly by the Central Government and partly by one or more State Governments are referred to in this Report as Government controlled other Companies.

4.1.1 Mandate

Audit of Government companies and Government controlled other companies is conducted by the CAG under the provisions of Section 143(5) to 143(7) of the Companies Act, 2013 read with Section 19 of the CAG's (Duties, Powers and Conditions of Service) Act, 1971 and the Regulations made thereunder. Under the Companies Act, 2013, the CAG appoints the Chartered Accountants as Statutory Auditors for companies and gives directions on the manner in which the accounts are to be audited. In addition, CAG has the right to conduct a supplementary audit. The statutes governing some of the Statutory Corporations require their accounts to be audited only by the CAG.

4.1.2 What this Report contains

This Report gives an overall picture of the financial performance of the State Government companies and Corporations as revealed from their accounts.

Impact on revision of accounts as well as significant comments issued as a result of supplementary audit of the financial statements of the SPSEs conducted by the CAG for the year 2019-20 (or of earlier years which were finalised during the current year) is given in this Report. This Report also contains the impact of comments issued by the CAG on the financial statements of the Statutory Corporations where CAG is the sole auditor.

4.1.3 Number of SPSEs

As on 31 March 2020, there were 82 SPSEs under the audit jurisdiction of the CAG as detailed in **Appendix-18**. These include 63 Government Companies³³, 03 Statutory Corporations and 16 Government Controlled other Companies. Of these, summary of financial performance of 46 SPSEs is covered in this report and the nature of these SPSEs is indicated in the table below:

Table 4.1: Coverage and nature of SPSEs covered in this report

Nature of the SPSE	Total number of SPSEs	Number of SPSEs covered in the Report				Number of SPSEs whose accounts were arrear for three years or more, hence not covered
		Accounts up to			Total	
		2019-20	2018-19	2017-18		
Government Companies	63	7	20	3	30	33
Statutory Corporations	3	0	2	1	3	0
Government Controlled other Companies	16	4	7	2	13	3
Total	82	11	29	6	46	36

No Government companies/Government controlled other Companies came under/went out from the purview of CAG's audit during 2019-20.

This Report does not include 36 SPSEs (including 03 Government Controlled other Companies) whose accounts were in arrears for three years or more or were defunct/ under liquidation as indicated in **Appendix-19A** and **Appendix-19B**.

4.1.4 Contribution to Economy of the State

The table below provides the details of turnover of 33 Government SPSEs and 13 Government Controlled other SPSEs and GSDP of Odisha for a period of three years ending March 2020:

Table 4.2: Details of turnover of State PSEs vis-a-vis GSDP of Odisha

Particulars	(₹ in crore)		
	2017-18	2018-19	2019-20
Turnover	23375.77	25561.39	24850.36
Percentage change of Turnover over Previous Year	17.59	9.35	-2.78
GSDP of Odisha	415981.68	486003.80	533822.46
Percentage change of GSDP over Previous Year	32.32	16.83	9.84
Percentage of Turnover to GSDP of Odisha	5.62	5.26	4.66

In 2019-20, the turnover of the SPSEs relative to GSDP was 4.66 *per cent* and had decreased from 5.26 *per cent* in the previous year. The department wise

³³ Government controlled other companies have not been defined in the Companies Act. These are companies which have been entrusted to C&AG for audit, where the government's equity holding is less than 51 *per cent*

position has been given in **Appendix-20**. The compounded annual growth³⁴ of GSDP was 19.30 per cent during last three years, while the turnover of Power Public Sector Enterprises and Non-Power Public Sector Enterprises recorded compounded annual growth of 5.35 per cent and 9.44 per cent respectively during the same period. This resulted in decrease in the share of turnover of these State PSEs to the GSDP from 5.62 per cent in 2017-18 to 4.66 per cent in 2019-20.

4.1.5 Budgetary Support to State PSEs

The Government of Odisha (GoO) provides financial support to State PSEs in various forms through annual budget. The summarised details of budgetary outgo towards equity, loans, grants/ subsidies, loans written off and loans converted into equity during the year in respect of 46 State PSEs for the last three years ending March 2020 are as follows:

Table 4.3: Details regarding budgetary support to State PSEs

Particulars ³⁵	2017-18		2018-19		2019-20	
	Number of PSUs	Amount	Number of PSUs	Amount	Number of PSUs	Amount
Equity Capital outgo (i)	4	597.69	3	272.42	2	118.70
Loans given (ii)	1	20.00	1	45.48	1	100.05
Grants/Subsidy provided (iii)	12	826.43	9	1157.05	8	2460.36
Total Outgo (i+ii+iii)	16^{\$}	1444.12	12^{\$}	1474.95	8*	2679.11
Guarantees issued	0	0	1 [@]	2350.00	1 [@]	600.00
Guarantee ³⁶ Commitment	1 [@]	2836.00	1 [@]	4186.00	1 [@]	4913.50

^{\$} One Government SPSE i.e., Odisha Power Transmission Corporation Limited received both equity and loans in 2017-18 and 2018-19.

^{*} One Government SPSE i.e., Odisha Power Transmission Corporation Limited received equity, loans and grants in 2019-20 and One Government SPSE i.e., Odisha Hydro Power Corporation Limited received both equity and grants in 2019-20.

[@] GRIDCO Limited.

The budgetary assistance of ₹2,679.11 crore given during the year 2019-20 was in the form of equity, loans and grants/subsidy. The State Government provided ₹100.05 crore of loan to Odisha Power Transmission Corporation Limited (OPTCL) during 2019-20, the annual accounts of which for the financial year 2019-20 was not received till 30 September 2020. The grants/subsidy given by the State Government was mostly to provide food security. During the year 2019-20, maximum grants/subsidy was provided to Odisha State Civil Supplies Corporation Limited (₹1,324.33 crore) and Odisha Power Transmission Corporation Limited (₹853.69 crore).

³⁴ Rate of Compounded Annual Growth $\left[\left\{ \frac{\text{Value of 2019-20}}{\text{Value of 2016-17}} \right\}^{(1/3 \text{ years})} - 1 \right] \times 100$ where turnover and GSDP for the year 2016-17 was ₹19,879.27 crore and ₹3,14,363.78 crore respectively

³⁵ Amount represents outgo from State Budget only

³⁶ Closing balance of Government guarantee in respect of SPSEs at the end of a particular year

GoO provides guarantee in accordance with the criteria and guidelines issued (November 2002) by the Government subject to the limits prescribed by the Constitution of India to seek financial assistance from Banks and financial institutions, for which guarantee commission is being charged. The rate is 0.50 *per cent* on the maximum of the guarantee sanctioned. Outstanding guarantee commitments of GoO increased by 17.38 *per cent* from ₹4,186.00 crore in 2018-19 to ₹4,913.50 crore in 2019-20 as GRIDCO Limited sought additional guarantee commitment from GoO to avail loans from banks/financial institutions. GRIDCO Limited had not paid guarantee commission of ₹32.16 crore during 2019-20.

**Summary of financial performance of SPSEs for 2019-20 covered in this Report
(Government Companies and Statutory Corporations)**

Number of SPSEs	66
SPSEs covered	33
Paid up capital (33 SPSEs)	₹5,519.79 crore
Long term loans (33 SPSEs)	₹13,182.57 crore
Net profit (24 SPSEs)	₹1,686.08 crore
Net loss (07 SPSEs) Zero profit/loss (02 SPSEs) ³⁷	₹304.52 crore
Dividend declared (06 SPSEs)	₹270.00 crore
Total assets (33 SPSEs)	₹69,681.45 crore
Value of production (7 SPSEs)	₹6,589.81 crore
Net worth (33 CPSEs)	₹9,621.32 crore

4.2 Investment in Government Companies and Corporations and Government controlled other Companies

The amount of equity and loans in 33³⁸ Government companies and Corporations as at the end of 31 March 2020 is given in the following table.

³⁷ Odisha Mineral Exploration Corporation Limited and Odisha State Civil Supplies Corporation Limited

³⁸ 66 SPSEs-33 SPSEs whose accounts were in arrears for three years or more or were defunct/under liquidation.

Table 4.4: Equity and loans in Government Companies and Corporations*(₹ in crore)*

Sources of investment	As on 31.03.2020			As on 31.03.2019		
	Equity	Long term loans	Total	Equity	Long term loans	Total
1. State Government	3,970.29	1,277.21	5,247.50	3,898.26	1,283.70	5,181.96
2. State Government Companies/ Corporations/Autonomous Bodies	534.78	798.98	1,333.76	534.78	810.13	1,344.91
3. Central Governments/ Central Government Companies/Corporations	45.70	6,882.83	6,928.53	45.70	6,882.83	6,928.53
4. Financial Institutions and Others	969.02	4223.55	5,192.57	969.02	4240.85	5,209.87
Total	5,519.79	13,182.57	18,702.36	5,447.76	13,217.51	18,665.27
Percentage of investment of State Government to total investment	71.93	9.69	28.06	71.56	9.71	27.76

The amount of equity and loans in 13 Government controlled other companies as at the end of 31 March 2020 is given in the table below.

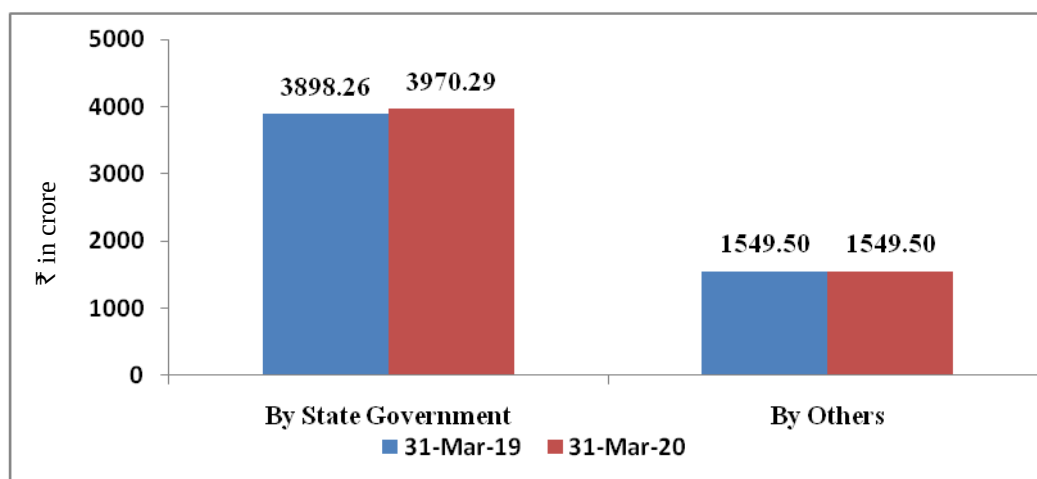
Table 4.5: Equity and loans in Government controlled other Companies*(₹ in crore)*

Sources of investment	As on 31.03.2020			As on 31.03.2019		
	Equity	Long term loans	Total	Equity	Long term loans	Total
State Government	1,774.38	46.58	1,820.96	1,774.17	46.58	1,820.75

4.2.1 Equity holding

During 2019-20, the total equity holding at face value in the 33 SPSEs covered in this Report registered a net increase of ₹72.03 crore due to conversion of state government dues to equity share capital of ₹72.03 crore in one SPSEs named Odisha State Road Transport Corporation.

Holding in equity by State Government and others during two years ended 31 March 2020 in Government Companies and Corporations is depicted in the chart below:

Chart-I: Holding in equity in Government Companies and Corporations

Details of significant holding (holding of more than ₹200 crore) of the State Government during 2019-20 in the paid up capital of the SPSEs is given in the table below:

Table 4.6: Significant holding of the State Government

(₹ in crore)

Name of the SPSE	Name of the Department	Amount	Percentage of State Government holding in this individual SPSE with the total holding of the state government
Statutory Corporation			
Odisha State Financial Corporation	Micro, Small & Medium Enterprise	342.72	8.63
Odisha State Road Transport Corporation	Commerce and Transport	278.54	7.02
Government Companies			
Odisha Power Generation Corporation Limited	Energy	929.47	23.41
Odisha Power Transmission Corporation Limited	Energy	790.07	19.90
Odisha Hydro Power Corporation Limited	Energy	761.65	19.18
GRIDCO Limited	Energy	576.71	14.53

4.2.2 Loans given to Government Companies and Corporations

4.2.2.1 Computation of longterm loans outstanding as on 31 March 2020

Out of the 33 Government Companies and Corporations, covered in this report, 10 SPSEs had outstanding long term loans amounting to ₹13,182.57 crore from all sources as on 31 March 2020. During 2019-20, the long term loans of 10 SPSEs registered a decrease of ₹34.94 crore. Out of the total loans of 10 SPSEs as on 31 March 2020, loans from State Government was ₹1,277.29 crore which includes loan of ₹12.13 crore pertaining to 2019-20 in one SPSE named Konark Jute Limited (KJL).

Long term loans of KJL increased during 2018-19 as well as in 2019-20 due to increase in interest payable on Sale Tax Loan ³⁹from Government of Odisha.

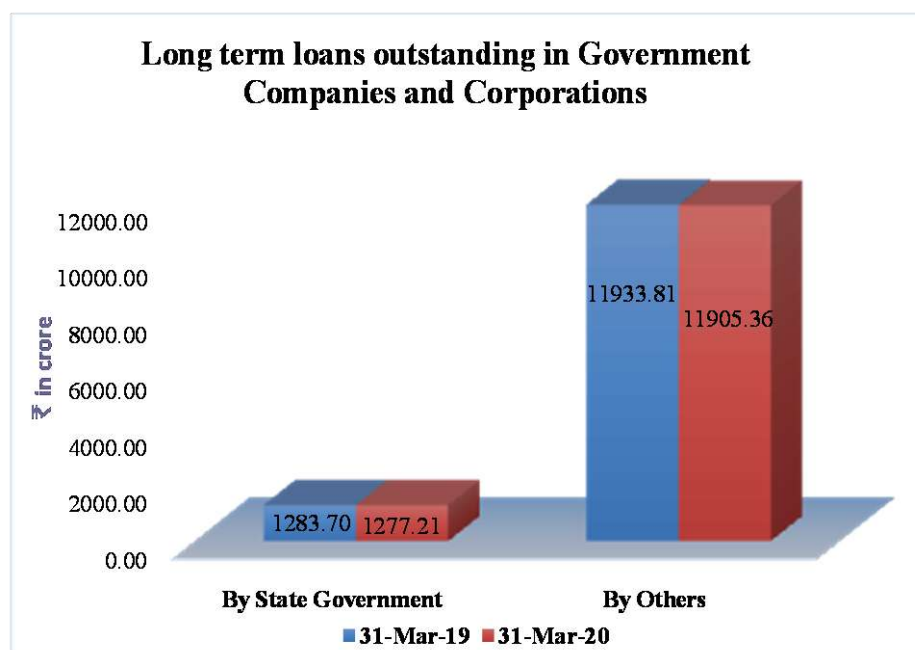
It was noticed from the annual accounts of KJL for the financial year 2019-20 that it has not repaid principal amount of loan/interest on loan during 2019-20.

Out of the 10 SPSEs, in respect of one SPSE i.e. KJL, the value of total assets is ₹5.00 crore which was less than the loans outstanding of ₹12.13 crore.

³⁹ Konark Jute Limited failed to pay its Sales Tax dues for which State Government converted the dues to loan.

Year wise details of outstanding long term loans of Government Companies and Corporations is depicted in the chart below:

Chart II: Long term loans outstanding in Government Companies and Corporations



4.2.2.2 Adequacy of assets to meet loan liabilities

Ratio of total debt to total assets is one of the methods used to determine whether a company can stay solvent. To be considered solvent, the value of an entity's assets must be greater than the sum of its loans/debts. The coverage of long term loans by value of total assets in 10 Government SPSEs which had outstanding loans as on 31 March 2020 is given in the table below:

Table 4.7: Coverage of longterm loans with total assets

	Positive Coverage				Negative Coverage			
	No. of SPSEs	Long term loans	Assets	Percentage of assets to loans	No. of SPSEs	Long term loans	Assets	Percentage of assets to loans
		(₹ in crore)				(₹ in crore)		
Statutory Corporations	2	99.91	250.94	251.17	-	-	-	-
Government Companies	7	13070.53	30218.93	231.20	1*	12.13	5.00	41.22
Total	9	13170.44	30469.87		1	12.13	5.00	

*Konark Jute Limited, the value of total assets was less than the loans outstanding

4.2.2.3 Interest Coverage

Interest coverage ratio (ICR) is used to determine the ability of a company to pay interest on outstanding debt and is calculated by dividing a company's earnings before interest and taxes (EBIT) by interest expenses of the same period. The lower the ratio, the lesser is the ability of the company to pay interest on debt. An ICR below one indicated that the company was not generating sufficient revenues to meet its expenses on interest. The details of

positive and negative interest coverage ratio of SPSEs, which had outstanding loans during the period from 2017-18 to 2019-20 are given in the table below:

Table 4.8: Interest Coverage Ratio

Year	Interest (₹ in crore)	Earnings before interest and tax (EBIT) (₹ in crore)	No. of SPSEs	No. of SPSEs having ICR > = 1	No. of SPSEs having ICR < = 1
Statutory Corporations					
2017-18	1.62	6.04	2	2	-
2018-19	1.58	9.53	2	2	-
2019-20	0.47	5.73	1	1	-
Government Companies					
2017-18	648.81	662.52	7	7	-
2018-19	653.60	625.87	6	4	2#
2019-20	662.75	911.48	6	4	2#

#GRIDCO Limited and Industrial Development Corporation of Odisha Limited

As may be observed, the two SPSEs have ICR less than one in both 2018-19 and 2019-20.

4.2.2.4 Age Wise Analysis of interest outstanding on State Government loans

As on 31 March 2020, interest amounting to ₹1,315.73 crore was outstanding on long term loans of three SPSEs provided by State Government. The age wise analysis of interest outstanding on State Government loans in SPSEs is depicted in the table below:

Table 4.9: Interest outstanding on State Government Loans

(₹ in crore)

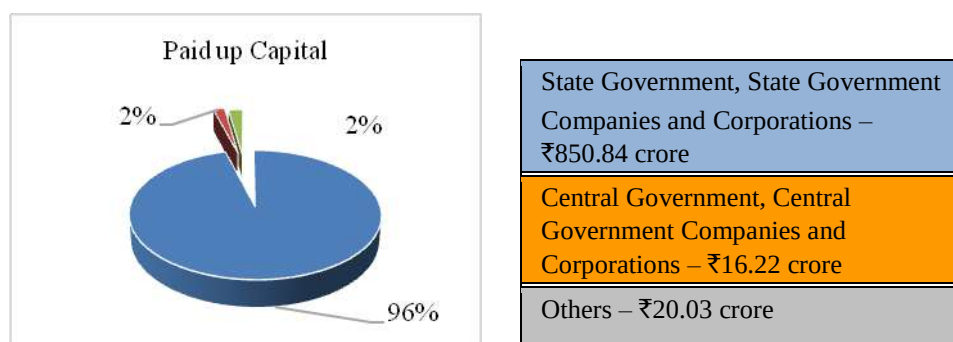
Sl. No.	Name of the SPSE	Outstanding interest on State Government loans	Interest on State Government loans outstanding for less than 1 year	Interest on State Government loans outstanding for 1 - 3 years	Interest on State Government loans outstanding for more than 3 years
1	Odisha Power Transmission Corporation Limited	234.00	26.00	52.00	156.00
2	GRIDCO Limited	1079.75	106.04	212.08	761.63
3	Odisha State Seeds Corporation Limited	1.98	-	-	1.98
	Total	1315.73	132.04	264.08	919.61

As may be observed from the table, ₹919.61 crore which is outstanding for more than three years constitutes 69.89 per cent of the total outstanding.

4.2.3 Investment in Government Controlled other Companies

The capital invested by the State Government, Central Government and by Companies and Corporations controlled by them in 13⁴⁰ Government Controlled other Companies during the year 2019-20 is depicted in the chart below:

⁴⁰ 16 Government controlled other companies -3 Government controlled other companies whose accounts were in arrears for three years or more or were defunct/under liquidation

Chart III: Composition of share capital in Government controlled other Companies

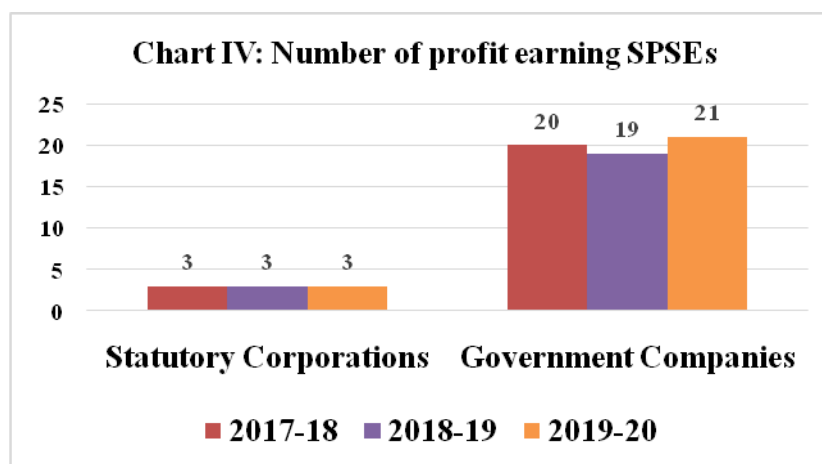
As on 31 March 2020, equity in these government controlled other companies was ₹887.09 crore. The equity in government controlled other companies in 2018-19 was equal to the current year.

4.3 Returns from the Government Companies and Corporations

4.3.1 Profit earned by Government companies and Corporations

The number of SPSEs that earned profit was 24 in 2019-20 as compared to 22 in 2018-19 (two SPSEs added viz., Odisha Mineral Bearing Areas Development Corporation (OMBADC) and GEDCOL SAIL Power Corporation Limited (GSPCL)). Out of these two SPSEs, OMBADC reported profit during the period in its annual accounts for 2018-19 due to interest earned on bank deposits and reported no profit or no loss in the previous annual accounts. The other SPSE, GSPCL reported profit in its annual accounts for the year 2019-20 as compared to loss incurred in the previous year. The profit of GSPCL during 2019-20 was mainly due to Interest earned on Bank deposits.

The profit earned by 24 Government Companies and Corporations increased to ₹1,686.08 crore in 2019-20 from ₹1,174.30 crore by 22 Government Companies and Corporations in 2018-19. The Return on Equity (ROE) of the 24 SPSEs was 12.51 *per cent* in 2019-20 as compared to 9.77 *per cent* in 22 SPSEs in 2018-19. Number of SPSEs that earned profit during the period from 2017-18 to 2019-20 is depicted in the chart below:



The details of top three departments, which contributed maximum profit during 2019-20 are summarised in the table below:

Table 4.10: Top three departments which contributed maximum profit during the years 2018-19 and 2019-20

Name of the Department	2019-20			2018-19		
	No. of profit earning SPSEs	Net profit earned (₹ in crore)	Percentage of profit to total SPSE profit	No. of profit earning SPSEs	Net profit earned (₹ in crore)	Percentage of profit to total SPSE profit
Steel and Mines						
Government Companies	2	1,155.92	68.56	1	789.88	91.74
Energy						
Government Companies	5	359.94	21.35	6	-19.51	0
Water Resources						
Government Companies	2	50.63	3.00	2	67.04	7.79
Total	9	1,566.49	92.91	9	837.41	97.26

During 2019-20, net profit of ₹1,566.49 crore constituting 92.91 *per cent* of total profit of 24 Government companies and corporations was contributed by nine SPSEs as compared to 88.36 *per cent* contributed by seven SPSEs during 2018-19 in these three departments.

The list of Government companies which earned profit of more than ₹50 crore during the year 2019-20 is given in the table below:

Table 4.11: List of SPSEs which earned profit of more than ₹50 crore

(₹ in crore)

Sl. No.	Name of the SPSE	Net Profit
1	Odisha Mining Corporation Limited	728.72
2	Odisha Mineral Bearing Area Development Corporation	427.20
3	Odisha Power Generation Corporation Limited	171.48
4	Odisha Hydro Power Corporation Limited	144.39
5	Odisha Construction Corporation Limited	50.13
Total		1521.92

It could be seen that these five SPSEs contributed 90.26 *per cent* of the total profit earned by 24 SPSEs during 2019-20.

Of the 13 Government Controlled other companies, eight companies earned profit of ₹4.65 crore during the year ended 31 March 2020. ROE in these eight SPSEs was 1.10 *per cent* in 2019-20. ROE in 13 Government Controlled other companies was (-) 2.19 *per cent*.

4.3.2 Loss incurred by State Public Sector Enterprises

There were seven SPSEs that incurred losses during the year 2019-20. The losses incurred by these SPSEs decreased to ₹304.52 crore in 2019-20 from ₹313.26 crore during 2018-19 as given in the table below:

Table 4.12: Number of SPSEs that incurred losses during 2017-18 to 2019-20

Year	No of SPSEs incurred loss	Net loss for the year (₹ in crore)	Accumulated loss (₹ in crore)	Net worth ⁴¹ (₹ in crore)
Government Company				
2017-18	6	666.65	1348.82	1574.14
2018-19	8	313.26	4686.92	-3576.24
2019-20	7	304.52	4982.95	-3873.27

Out of total loss of ₹304.52 crore incurred by seven Government SPSEs, loss of ₹281.05 crore was contributed by one SPSE (GRIDCO Limited) which functioned in Energy Sector.

Out of 13 Government controlled other companies, three companies incurred losses of ₹24.41 crore during the year 2019-20.

4.3.3 Erosion of capital in Government Companies and Corporations

As on 31 March 2020, out of 33 there were 11 Government companies and corporations with accumulated losses of ₹5,778.34 crore. Of the 11 SPSEs, six SPSEs incurred losses in the year 2019-20 amounting to ₹296.09 crore, five SPSEs had not incurred loss in the year 2019-20, even though they had accumulated loss of ₹785.45 crore.

Net worth of seven out of 11 SPSEs had been completely eroded by accumulated loss and their net worth was negative. The net worth of these seven SPSEs was (-)₹4,301.47 crore against total equity investment of ₹1,216.11 crore in these SPSEs as on 31 March 2020. Out of seven SPSEs, whose capital had been eroded (negative net worth), three SPSEs had earned profit of ₹20.78 crore during 2019-20 (**Appendix-21**).

In three out of seven SPSEs whose capital had been eroded, State Government loans outstanding as on 31 March 2020 amounted to ₹90.69 crore.

Net worth was less than half of their paid up capital in respect of two⁴² out of 22 SPSEs whose net worth was positive at the end of 31 March 2020, indicating their potential financial sickness. In the overall, net worth of all the 33 Government companies and corporations was ₹9,621.32 crore against their total paid up capital of ₹5,519.79 crore.

4.3.4 Dividend payout by SPSEs

The details of profit earned and dividend declared by Government companies and corporations is given in the table below:

⁴¹ Net worth means the sum total of the paid-up share capital and free reserves and surplus less accumulated loss and deferred revenue expenditure. Free reserves mean all reserves created out of profits and share premium account but do not include reserves created out of revaluation of assets and write back of depreciation provision

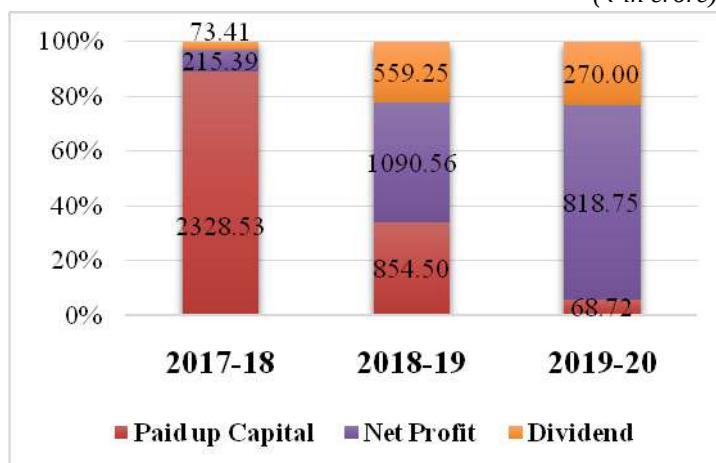
⁴² Odisha State Road Transport Corporation and Water Corporation of Odisha Limited

Table 4.13: Profit earned and dividend declared

Category	No. of SPSEs	Total Paid up capital (₹ in crore)	Net profit (₹ in crore)	Dividend declared (₹ in crore)
Government Company	6	68.72	818.75	270.00

Out of 33 Government companies and Corporations, six SPSEs declared dividend in 2019-20. The dividend declared as a percentage of net profit of these six profit earning SPSEs decreased from 51.28 *per cent* in 2018-19 to 32.98 *per cent* in 2019-20. In absolute terms, the dividend declared by the SPSEs in 2019-20 decreased by ₹289.25 crore compared to previous year. The chart below depicts the dividend declared *vis-a-vis* net profit earned and paid up capital of SPSEs which declared dividend during the last three years.

Chart V: Dividend declared vis-a-vis net profit earned and paid up capital
(₹ in crore)



Out of total dividend of ₹270.00 crore declared by six SPSEs for the year 2019-20, dividend received/receivable by State Government was ₹269.45 crore (99.80 *per cent* of total dividend declared) in all the six SPSEs having total equity investment of ₹68.72 crore (State Government equity investment ₹66.92 crore).

The State Government had formulated (December 2011) dividend policy under which all profit making PSUs are required to pay annual dividend of 20 *per cent* of the State government equity or 20 *per cent* of the profit after tax, whichever is higher. The minimum dividend payout in respect of PSUs in power generation sector should be 30 *per cent* of profit after tax. Subsequently, GoO issued revised (February 2016) guidelines for payment of dividend at the rate of 30 *per cent* for all PSUs. However, four SPSEs had not declared dividend prescribed by the Government as given in **Appendix-22**. The total shortfall on this account was ₹8.86 crore in 2019-20.

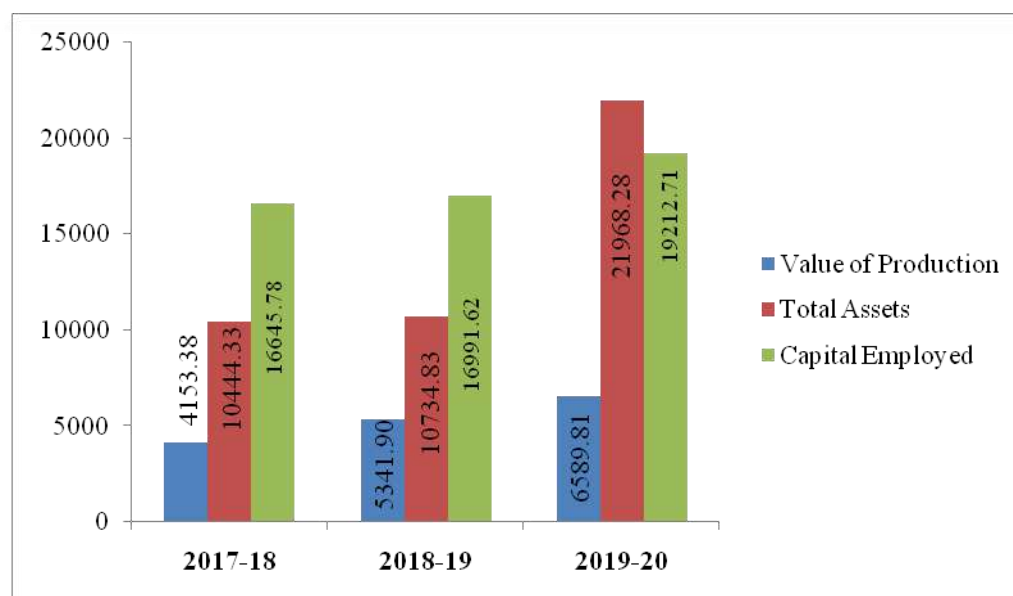
Of the 13 Government Controlled Other Companies, eight companies earned profit of ₹4.65 crore during the year ended 31 March 2020. Out of these eight companies, no company declared dividend during 2019-20.

4.4 Operating efficiency of Government Companies and Corporations

4.4.1 Value of production

The summary indicating value of production, total assets and capital employed in Government companies and corporations related to seven SPSEs over a period of three years is depicted in the chart below:

Chart VI: Value of Production, Assets and Capital Employed
(₹ in crore)



There was an increase in the value of production, total assets and capital employed in the year 2019-20 compared to the previous year. The SPSE wise details of value of production, total assets and capital employed is given in **Appendix-23**.

4.4.2 Return on Capital Employed (ROCE)

ROCE is a ratio that measures a company's profitability and the efficiency with which its capital is employed. ROCE is calculated by dividing a company's earnings before interest and taxes (EBIT) by the capital employed⁴³. The SPSE wise details of ROCE are given in **Appendix-24**. The consolidated ROCE of 33 Government companies and corporations during the period from 2017-18 to 2019-20 is given in **Table 4.14**.

Table 4.14: Return on Capital Employed

Year	EBIT (₹ in crore)	Capital employed(₹ in crore)	ROCE (in percentage)
2017-18	41.02	20257.92	0.20
2018-19	1889.56	20200.17	9.35
2019-20	2755.75	23796.28	11.58

⁴³ Capital Employed = Paid up Share capital + Free Reserves and surplus + Long term loans – Accumulated losses – Deferred Revenue Expenditure

It was observed that ROCE of 33 Government companies and corporations was higher during the year 2019-20 in comparison to that for the year 2018-19.

4.4.3 Return on Equity (ROE) of SPSEs

ROE⁴⁴ is a measure of financial performance of companies calculated by dividing net income by shareholders' equity. The SPSE wise details of ROE are given in **Appendix-25**. The consolidated ROE of 33 Government companies and corporations during the period from 2017-18 to 2019-20 is given in the table below:

Table 4.15: Return on Equity

Year	Net Profit after Tax and Preference Dividend (₹ in crore)	Equity (₹ in crore)	ROE (in percentage)
2017-18	-343.78	7057.33	-4.87
2018-19	861.04	8453.37	10.19
2019-20	1381.56	9621.32	14.36

It was observed that ROE of 33 Government companies and corporations was higher during the year 2019-20 in comparison to that for the year 2018-19.

Sector wise ROE of Government companies and corporations where total equity of the sector is more than ₹50 crore during 2018-19 is depicted in the table below:

Table 4.16: ROE of sectors with total equity of ₹50 crore and more

(in percentage)

Sl. No.	Name of the Department	ROE during 2017-18	ROE during 2018-19	ROE during 2019-20
1	Industries ⁴⁵	5.27	-66.94	-15.42
2	Commerce and Transport	19.67	3.97	2.57
3	Energy	-14.25	-1.26	3.64
4	Steels and Mines	-7.45	14.05	18.00
5	Home	16.42	13.82	13.82
6	Water Resources	46.94	56.89	33.30
7	Excise	5.17	9.37	9.37
8	Health & Family Welfare	16.54	15.59	15.59
9	Cooperation	16.34	16.34	9.75

⁴⁴ Return on Equity = (Net Profit after Tax and preference Dividend/ Equity) * 100 where Equity = Paid up Capital + Free Reserves & Surplus – Accumulated Loss – Deferred Revenue Expenditure

⁴⁵ The wide fluctuation in the case of Industry Department in the year 2018-19 was mainly due to loss of ₹89.50 crore by Industrial Development Corporation of Odisha Limited against profit of ₹1.55 crore in 2017-18. That was again due to compensation paid for illegal mining and additional interest cost on loan taken for payment of VR dues

4.4.4 Rate of Real Return on Government Investment (RORR)

RORR measures the profitability and efficiency with which equity and similar non-interest bearing capitals have been employed, after adjusting them for their time value, and assumes significance when compared with the conventional Rate of Return (ROR), which is calculated by dividing the PAT by the sum of all such investments counted on historical cost basis.

Out of 46 SPSEs covered in this Report, State Government has direct investment in 28 SPSEs.

The RORR of the Central Government investment in these SPSEs was computed on the basis of following assumptions:

- In addition to actual infusion by the State Government in the SPSEs in the form of equity, interest free loans and grants/subsidy for operational and administrative expenses given by the State Government to the SPSEs have been considered as investment infusion by the State Government.
- In the cases where interest free loans given to the SPSEs were later converted into equity, the amount of loan converted into equity has been deducted from the amount of interest free loans and added to the equity of that year.
- The weighted average interest rate on State Government securities for the concerned financial year⁴⁶ was adopted as compounded rate for arriving at Present Value (PV) since they represent the cost incurred by the government towards investment of funds for the year and therefore considered as the minimum expected rate of return on investments made by the government.
- For the purpose of RORR calculation of State Government investment, the period beginning 2000-01 till 2019-20 has been taken considering the investment of State Government in these 28 SPSEs as on 31 March 2000 as PV of State Government investment in the beginning of 2000-01.
- Calculation of RORR has been done in respect of 28 SPSEs which is detailed in **Appendix-26**.

As may be observed from the analysis made vide **Appendix-26**, RORR has shown a fluctuating trend during 2000-01 to 2019-20 which ranged between 7.24 per cent and 23.32 per cent.

⁴⁶ The weighted average interest rate on Government borrowings was adopted from the Reports of the C&AG of India on State Finances (Government of Odisha) for the concerned year wherein the average rate of interest paid = Interest payment / [(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities) / 2] * 100

Table 4.17: Consolidated RORR on State Government investment for the year 2019-20

Total Earnings/Loss in 2019-20 (₹ in crore)	Investment by the State Government since inception till 2019-20 (₹ in crore)	Return on State Government investment on the basis of historical value (in percentage)	Present value of State Government investment at the end of 2019-20 (₹ in crore)	RORR on State Government investment considering the present value of investments (in percentage)
A	B	C	D	E
Value of column M of above table	Total of the column H above + Govt. investment in the beginning of 2000-01	$A*100/B$	Value of column K of above table	$A*100/D$
1347.47	22,150.76 (16,213.95 + 5,936.81)	6.08	24,445.82	5.51

4.4.5 Sales and Marketing

During 2019-20, the total sales of 18 out of 33 Government Companies was ₹27,293.56 crore as compared to ₹24,770.49 crore in 2018-19. Out of 18 SPSEs, 10 SPSEs sold goods/rendered services worth ₹2,811.60 crore to Government sector. The overall percentage of sales of these 10 SPSEs to the Government sector with reference to their total sales worked out to 10.30 per cent.

No SPSEs exported or imported goods/services during the period.

The details of total sales, sales to Government sector and others thereon in respect of 18 SPSEs for three years are given in the table below:

Table 4.18: Sales details of 19 SPSEs

(₹ in crore)			
Year	Total Sales	Sales to Government sector	Sales to others
2017-18	23,062.73	2,629.83	20,432.90
2018-19	24,770.49	2,804.23	21,966.26
2019-20	27,293.56	2,811.60	24,481.96

As against the total sales of ₹27,293.56 crore, sales to other sector in 13 Government Companies was ₹24,481.96 crore (89.70 per cent).

CHAPTER V

Oversight Role of CAG

CHAPTER V

Oversight Role of CAG

5.1 Audit of State Public Sector Enterprises

Comptroller & Auditor General of India (CAG) appoints the statutory auditors of a Government Company and Government Controlled Other Company under Section 139 (5) and (7) of the Companies Act, 2013. CAG has a right to conduct a supplementary audit and issue comments upon or supplement the Audit Report of the statutory auditor. Statutes governing some corporations require that their accounts be audited by the CAG and a report be submitted to the State Legislature.

5.2. Appointment of statutory auditors of State Public Sector Enterprises by CAG

Sections 139 (5) of the Companies Act, 2013 provides that the statutory auditors in case of a Government Company or Government Controlled Other Company are to be appointed by the CAG within a period of 180 days from the commencement of the financial year.

Statutory auditors of Companies for the year 2019-20 were appointed during August 2020.

The statutory auditors of the SPSEs for the year 2019-20 were appointed by the CAG during August 2020.

5.3 Submission of accounts by SPSEs

5.3.1 Need for timely submission

According to Section 394 of the Companies Act 2013, Annual Report on the working and affairs of a Government Company is to be prepared within three months of its Annual General Meeting (AGM). As soon as may be after such preparation, the Annual Report shall be laid before State Legislature, together with a copy of the Audit Report and comments of the C&AG upon or as supplement to the Audit Report. Almost similar provisions exist in the respective Acts regulating statutory corporations. This mechanism provides the necessary legislative control over the utilisation of public funds invested in the companies from the Consolidated Fund of State.

Section 96 of the Companies Act, 2013 requires every company to hold AGM of the shareholders once in every calendar year. It is also stated that not more than 15 months shall elapse between the date of one AGM and that of the next. Further, Section 129 of the Companies Act, 2013 stipulates that the audited Financial Statement for the financial year has to be placed in the said AGM for their consideration.

Section 129 (7) of the Companies Act, 2013 also provides for levy of penalty like fine and imprisonment on the persons including directors of the company responsible for noncompliance with the provisions of Section 129 of the Companies Act, 2013.

Despite above, annual accounts of various SPSEs were pending as on 30 September 2020, as detailed in the following paragraph.

5.3.2 Timeliness in preparation of accounts by Government SPSEs and Government Controlled Other SPSEs

As on 31 March 2020, there were 66 Government SPSEs and 16 Government Controlled Other SPSEs under purview of CAG's audit. Out of these 66 Government SPSEs, three are Statutory Corporations.

Out of 82 SPSEs, accounts of 71 SPSEs were in arrears.

Accounts for the year 2019-20 were due from all 66 Government SPSEs and 16 Government Controlled Other SPSEs. The details of accounts which are in arrear are indicated in **Appendix-19A** and **19B** for government companies and government controlled other companies separately. The number of accounts in arrear for the aforesaid two groups are given below:

Table 5.1: Details of submission of accounts of Government Companies

Particulars		Government SPSEs/Government Controlled Other SPSEs		
		Government SPSEs	Government Controlled Other SPSEs	Total
Total number of SPSEs under the purview of CAG's audit as on 31.03.2020		66	16	82
Unlisted		66	16	82
Less: New SPSEs from which accounts for 2019-20 were not due		-	-	-
Number of SPSEs from which accounts for 2019-20 were due		66	16	82
Number of SPSEs which presented the accounts for CAG's audit by 30 September 2020		7	4	11
Number of SPSEs whose accounts are in arrears		59	12	71
Break- up of Arrears	(i) Under Liquidation	16	1	17
	(ii) Defunct	10	0	10
	(iii) First Accounts not submitted	0	0	0
	(iv) Others	33	11	44
Number of accounts in arrears		852	23	875
Age-wise analysis of arrears	One year (2019-20)	22*	7	29
	Two years (2018-19 and 2019-20)	8**	4	12
	Three years and more	822	12	834

* Includes two Statutory Corporations viz. Odisha State Road Transport Corporation and Odisha State Financial Corporation.

** Includes one Statutory Corporation named Odisha State Warehousing Corporation.

5.4 CAG's oversight - Audit of accounts and supplementary audit

5.4.1 Financial reporting framework

Companies are required to prepare the financial statements in the format laid down in Schedule III to the Companies Act, 2013 and in adherence to the mandatory Accounting Standards prescribed by the Central Government, in consultation with National Advisory Committee on Accounting Standards. The statutory corporations are required to prepare their accounts in the format prescribed under the rules, framed in consultation with the CAG and any other specific provision relating to accounts in the Act governing such corporations.

5.4.2 Audit of accounts of SPSEs by Statutory Auditors

The statutory auditors appointed by the CAG under Section 139 of the Companies Act 2013, conduct audit of accounts of the Government Companies and submit their report thereon in accordance with Section 143 of the Companies Act, 2013.

The CAG plays an oversight role by monitoring the performance of the statutory auditors in audit of public sector undertakings with the overall objective that the statutory auditors discharge the functions assigned to them properly and effectively. This function is discharged by exercising the power:

- to issue directions to the statutory auditors under Section 143 (5) of the Companies Act, 2013; and
- to supplement or comment upon the statutory auditor's report under Section 143 (6) of the Companies Act, 2013.

5.4.3 Supplementary Audit of accounts of Government Companies

The prime responsibility for preparation of financial statements in accordance with the financial reporting framework prescribed under the Companies Act, 2013 or other relevant Act is of the management of an entity.

The statutory auditors appointed by the CAG under section 139 of the Companies Act, 2013 are responsible for expressing an opinion on the financial statements under section 143 of the Companies Act, 2013 based on independent audit in accordance with the Standard Auditing Practices of Institute of Chartered Accountants of India (ICAI) and directions given by the CAG. The statutory auditors are required to submit the Audit Report to the CAG under Section 143 of the Companies Act, 2013.

The certified accounts of selected Government Companies along with the report of the statutory auditors are reviewed by CAG by carrying out a supplementary audit. Based on such review, significant audit observations, if any, are reported under Section 143 (6) of the Companies Act, 2013 to be placed before the Annual General Meeting.

5.5 Result of CAG's oversight role

5.5.1 Audit of accounts of Government Companies/ Government Controlled Other Companies under Section 143 of the Companies Act, 2013

Financial statements for the year 2019-20 were received from seven Government Companies and four Government Controlled Other Companies by 30 September 2020. Of these, accounts of four Government Companies and three Government Controlled Other Companies were reviewed in audit by the CAG.

CAG reviewed accounts of seven companies for the year 2019-20.

5.5.1.1 Significant comments of the CAG issued as supplement to the statutory auditors' reports on Government Companies/ Government Controlled Other Companies

Subsequent to the audit of the financial statements for the year 2019-20 by statutory auditors, the CAG conducted supplementary audit of the financial statements of the selected Government Companies and Government Controlled Other Companies. The list of SPSEs in respect of whom comments were issued is given in **Appendix-27**. Some of the significant comments issued on financial statements of Government Companies and Government Controlled Other Companies, the financial impact of which on the profitability was ₹7.65 crore, decrease in assets was ₹443.52 crore and increase in liabilities was ₹31.59 crore, have been tabulated below:

Table 5.2: Significant comments on profitability of Government Companies

Sl. No.	Name of the Company	Comments
1	GRIDCO LIMITED (Standalone Financial Statement)	(i) Revenue from Operations (UI charges) was understated by ₹42.94 crore due to non-accounting of Unscheduled Interchange (UI) charges receivable from Western Electricity Company of Odisha (WESCO) Utility, North Eastern Electricity Supply Company of Odisha (NESCO) Utility and Southern Electricity Supply Company of Odisha (SOUTHCO) Utility for the period 1 April 2012 to 16 February 2019 as agreed in March 2018. This resulted in understatement of Trade Receivables and overstatement of loss for the year to the same extent. (ii) Other Expenses (Rebate and DPS) was understated by ₹4.58 crore due to non-adjustment of rebate allowable to WESCO as per order of Odisha Electricity Regularity Commission (OERC). This also resulted in overstatement of Trade Receivables and understatement of loss for the year to the same extent.

Sl. No.	Name of the Company	Comments
		(iii) Expense(cost of Power) was overstated by ₹2.09 crore due to non-reduction of provision of the amount of reduction in the supplementary energy bill of OPGC for the year 2017-18, revised as per OERC order dated 28 March 2019. This also resulted in overstatement of Current Liabilities and loss for the year by ₹2.09 crore each.
2	Odisha Power Generation Corporation Limited (Standalone Financial Statement)	Other Expenses was understated by ₹18.39 crore due to non-accounting of the amount payable towards Water Conservation Fund as per the gazette notification of Department of Water Resources, Government of Odisha on 18 May 2015. This also resulted in overstatement of profit and understatement of current liabilities to the same extent.
3.	Odisha State Warehousing Corporation	“Provision for disallowed by depositors” was understated by ₹1.22 crore due to non-accounting of the amount of misappropriated food grains at two warehouses viz., Durgapalli and Balasore by the employees during the year. This also resulted in understatement of Current Liabilities and overstatement of Profit by ₹1.22 crore each.
4	Odisha Construction Corporation Limited	Employee Benefits Expenses did not include an amount of ₹1.12 crore, being the amount payable towards renewal of premium on Group Leave Encashment Scheme (GLES), as per Actuarial Valuation Report of LIC for payment of leave salary of employees of the Company. This resulted in overstatement of “Short Term Loans and Advances” by ₹60 lakh, understatement of “Other Current Liabilities” by ₹52 lakh and overstatement of profit by ₹1.12 crore.
5.	Odisha Coal and Power Limited	Expenses (Finance Cost) was understated by ₹14.14 crore due to non-accounting of interest expense on borrowed capital used for acquisition of land after its capitalisation. This also resulted in understatement of loss for the year and overstatement of capital work-in-progress to the same extent.
6.	Odisha Mining Corporation Limited	(i) Other Income was overstated by ₹4.14 crore due to wrong accounting of accrued interest on investment of two term deposits amounting to ₹96.61 crore out of the sales proceeds of 80,000 MT of seized Chrome ore as against the direction of the Hon’ble JFM court, Jajpur Road. This also resulted in overstatement of Profit for the year and Current Assets by ₹4.14 crore each. j) During the year 2019-20, the Corporation had made

Sl. No.	Name of the Company	Comments
		additional provision of deferred tax of ₹23.19 crore by considering income tax rate of 25.168 per cent and accounted for Deferred Tax Assets (Net) of ₹77 crore under the head Non-Current Assets as at 31 March 2020. However, the opening balance of Deferred Tax Assets (Net) which was accounted for at 34.94 per cent had not been restated at the rate of 25.168 per cent. The restated opening balances of the Deferred Tax Assets (Net) for the year 2019-20 at the rate of 25.168 per cent would be ₹38.76 crore (₹5,380.92 x 25.168 / 34.94) as against the wrong accounting of ₹53.81 crore. This resulted in overstatement of 'Non-current Assets' with corresponding understatement of 'Tax Expenses (Deferred Tax)' by an equal amount along with overstatement of 'Profit/Loss for the period from continuing operation' by an equal amount of ₹15.05 crore.
7.	Rourkela Smart City Limited	Other Income was overstated by ₹1.45 crore due to accounting of interest income out of government fund as other income instead of treating it as current liability in contrary to the GFR 2017 rule 230(8) and generally accepted accounting principle. This had resulted in overstatement of other income and understatement of liability by ₹1.45 crore.
8.	Odisha State Civil Supplies Corporation Limited	Procurement Expenses with respect to Mandi Labour Charges (MLC) was understated by ₹1.22 crore due to non-provision towards MLCs payable to Primary Agriculture Cooperative Society (PACS) in Balangir district. This had resulted in understatement of Loss before subsidy by ₹1.22 crore with corresponding understatement of current liabilities (dues to PACS) by the same extent.

Table 5.3: Significant comments on Financial Position of Government Companies

Sl. No.	Name of the Company	Comments
1	IDCOL Kalinga Iron Works Limited	Non-Current Asset (Capital Work-in-progress) was overstated by ₹3.58 crore due to non-accounting of impairment loss, as per IndAS-28, of two sheds and other materials lying since 2008 without disposing off. This had also resulted in understatement of loss to the same extent.
2.	Odisha State Warehousing Corporation	(i) Sundry Debtors (amount deducted by the FCI for differential H&T rates) was overstated by ₹8.78 crore due to non-provision of doubtful

Sl. No.	Name of the Company	Comments
		recovery of the amount deducted by Food Corporation of India (FCI) towards excess Holding and Transportation (H&T) charges for non-finalisation of H&T contract during the extended period of contract 2015-17. This had also resulted in understatement of Handling & Transportation charges and overstatement of profit by ₹8.78crore each. (ii) Other Liabilities was understated by ₹1.57 crore due to non-provision of doubtful recovery of storage loss of 15 depots for the period February 2011 to March 2017 under Private Entrepreneur Guarantee (PEG) Scheme. This had also resulted in understatement of provision for disallowed by depositors and overstatement of profit to the same extent.
3.	Odisha Mineral Bearing Areas Development Corporation	Current Assets(Accrued interest) was understated by ₹13.05 crore due to non-accounting of interest earned on the unutilised advances paid to three line Departments i.e. Rural water supply & Sanitation Department (RWSS Department), Forest and Environment Department (F&E Department) and Panchayati Raj & Drinking Water Department (P&R Department). This also resulted in understatement of other income, Reserves & Surplus & Income to the extent of ₹13.05 crore each.
4.	Odisha Coal and Power Limited	Other Non-Current Assets was understated by ₹42.05 crore due to non-capitalisation of borrowing cost on acquisition of land capitalised during the year. This also resulted in overstatement of capital work-in-progress by the same amount. Further, other expenses were understated by ₹1.40 crore with corresponding understatement of loss to the same extent due to non-accounting of amortisation of land on the above amount.
5.	Odisha Mining Corporation Limited	(i) Current Assets (Trade Receivables) was overstated by ₹103.19 crore due to wrong accounting of differential sale price derived out of the Bauxite lifted by M/s Vedanta Ltd. and the case was under sub-judice due to occurrence of legal dispute with the concerned party. This had also resulted in overstatement of Revenue from Operation to the extent of same amount. (ii) Other Non-Current Assets (Net Ore Stock) was

Sl. No.	Name of the Company	Comments
		overstated by ₹428.36 crore due to wrong consideration of cumulative sales proceeds of earlier year's seized stock of Gandhamardhan and Kaliapani mines and interests received thereon as against the direction of Hon'ble High court. This should have been shown under contingent liabilities. Improper accounting had resulted in overstatement of above head as well as retained earnings to the extent of ₹428.36 crore.
6.	Rourkela Smart City Limited	(i) Non-current Liabilities was overstated by ₹39.15 crore due to wrong accounting of interest earned on grant received from GoI in violation to GFR 2005/SCM guideline which was subsequently revised to GFR 2017 while releasing the sanction order. This had also resulted in understatement of Current Liabilities to the same extent. (ii) Capital Work In Progress (CWIP) was understated by ₹5.34 crore due to wrong accounting of consultancy charges paid to M/s Tata Consultancy Engineers Limited (TCEL) for Smart Solution Projects towards exclusive project activity like preparation of DPR, survey etc, as revenue expenditure. This had also resulted in overstatement of other expenses and understatement of CWIP by ₹5.34 crore.
7.	Water Corporation of Odisha Limited	Short Term Borrowings was understated by ₹6.72 crore due to non-accounting of securities deposits deducted (December 2019) by Orissa Water Supply & Sewerage Board (OWSSB) from the contractors and intimated (June 2020) to the Corporation before authentication of accounts. This had also resulted in understatement of Current Assets to the same extent.
8.	Bhubaneswar Smart City Limited	(i) Other Equity was overstated by ₹5.81 crore due to wrong accounting of interest earned on grant received from GoI in violation to the terms & conditions of Provisions of GFR 2017. This had also resulted in understatement of Current Liabilities to the same extent. (ii) Property Plant and Equipment was understated by ₹29.32 crore due to non-accounting of construction of Bus Queue Shelters completed and put to use by the Company. This had also resulted in overstatement of Capital Work-in-

Sl. No.	Name of the Company	Comments
		Progress by equal amount with corresponding understatement of depreciation and amortization Expenses by ₹13.21 crore with corresponding understatement of Other Income (Deferred Income-Capital Grant) for the year, by an equal amount. (iii) Capital Work-in-Progress was understated by ₹23.84 crore due to wrong accounting of consultancy charges paid to three Programme Management Consultants (PgMCs) for Smart Solution Projects, Area Based Development Projects and Project Initiation and Conceptualization, Procurement of DPR consultants, contractors, as revenue expenditure. This had also resulted in overstatement of other expenses and loss by ₹23.84 crore (₹5.16 crore relates to 2019-20 and ₹18.68 crore for prior periods).
9.	Odisha State Civil Supplies Corporation Limited	(i) Current Liabilities (Trade Payables) did not include ₹2.59 crore of godown rent payable towards hiring of godowns by the Company for the year 2017-18. This resulted in understatement of trade payables (Godown rent) by ₹2.59 crore with corresponding understatement of loss before subsidy to the same extent. (ii) Non-current Assets (Tangible Assets) did not include an amount of ₹4.96 crore towards expenditure on Enterprise Resource Planning (ERP)/SAP. The company had spent ₹7.14 crore for implementation of ERP/SAP software up to 31 March 2018 but it had booked only an amount of ₹2.18 as capital expenditure in the annual accounts of 2017-18. Further, out of the total expenditure of ₹7.14 crore, amounts of ₹0.29 crore, ₹2.43 crore and ₹1.65 crore were booked as revenue expenditure instead of capital expenditure in the annual accounts of 2015-16, 2016-17 and 2017-18 respectively and balance amount of ₹0.59 crore had not been taken into account during 2017-18. As the payment of ERP was for enduring benefit and the benefit would accrue to the company over a period of six years at least beyond a year, so the expenditure on ERP system should have been capitalised instead of charging it as revenue expenditure.

Sl. No.	Name of the Company	Comments
		This had resulted in understatement of Tangible Assets by ₹4.96 crore and consequent overstatement of loss before subsidy by ₹4.96 crore.

Table 5.4: Significant comments on Disclosure

Sl. No.	Name of the Company	Comments
1	Odisha Power Generation Corporation Limited	The Company had accounted for an amount of ₹0.57 crore realised towards sale proceeds of fly ash during the period from 2016-17 to 2018-19. As per Gazette notification dated 3 November 2009, issued by the Ministry of Environment and Forests (MoEF), the amount collected from sale of fly ash by thermal power stations, should have been kept in a separate account head as “Fly Ash Utilisation Reserve Fund Account” and should have been utilised only for the development of infrastructure or facilities, promotion and facilitation activities for use of fly ash until 100 per cent fly ash utilisation was achieved. But the Company had neither created a separate account head i.e. Fly Ash Utilisation Reserve Fund Account of an amount of ₹0.57 crore nor had suitably disclosed the reasons for non-creation of the same in the Notes to Accounts.
2.	Odisha Mineral Bearing Areas Development Corporation	The Company had adopted the method of computation of depreciation from Straight line to WDV method during this year and the same was also disclosed in its notes on accounts. However, the Company had not disclosed the effect of change in policy in the accounts as required under Accounting Standard-5.
3.	Green Energy Development Corporation of Odisha Limited(Standalone Financial Statement)	Capital Work in Progress includes an amount of ₹9.40 crore deposited by the company for acquisition of land with respect to the Phase-I (275 MW) Solar Park Project approved under the Ultra Mega Solar Park Scheme of Ministry of New & Renewable Energy (MNRE), Government of India (GoI). Out of the total 1000 MW Project, Detailed Project Report(DPR) for the Phase-I 275 MW project was approved by MNRE on 28 January 2019 and Phase-II (725 MW) project was cancelled on account of slow

Sl. No.	Name of the Company	Comments
		progress and non-identification of land. In August 2020, MNRE also cancelled Phase-I (275 MW) project due to delay in acquiring and for the proposed solar park and slow progress in commissioning of the project. As per Clause 3(b) of IndAS-10 events after reporting period which are indicative of conditions that arose after the reporting period were non-adjusting events. Further, as per Clause 21 of IndAS-10, if such non-adjusting events were material and non-disclosure could influence the economic decisions that users make on the basis of the financial statements, then the entity should disclose the same. Thus, installation of renewable energy resources, being the main objective of the Company, cancellation of the project should have been suitably disclosed in accounts as per Ind AS-10.
4	Rourkela Smart City Limited	For implementation of Smart City Mission ₹1.91 crore capital expenditure was incurred towards installation of new lighting system, construction of pathway and amphitheatre in case of NSCB park, Uditnagar and Rotary-I & II park coming under Rourkela Municipal Corporation (RMC). The projects were completed during the year 2019-20. The ownership of new assets created should have been confirmed and disclosed in the Note on Accounts forming part of the financial statement for proper accounting. As such the Note on Accounts was deficient to that extent.
5	Water Corporation of Odisha Limited	The Sewerage Project of Bhubaneswar City transferred from Orissa Water Supply & Sewerage Board (OWSSB) to the Corporation as per resolution (September 2019) of GoO and novation agreement executed (November 2019) thereafter with transfer of all liabilities and obligation of the Project. As a result, the ownership of the ongoing project lied with the Corporation. So, the Corporation needed to disclose suitably regarding the payment made towards the Project before such transfer in the Notes to Accounts.

Sl. No.	Name of the Company	Comments
6	Bhubaneswar Smart City Limited	(i) For implementation of Smart City Mission, some amounts out of the grant received by BSCL was given (or decision to give had been taken to that effect) to other implementing agencies like BMC, CRUT, BDA, PHED, , for creation of facilities or providing services. The ownership of assets to be created by other agencies needs to be confirmed beforehand for appropriate accounting of grant as well as amount given to those agencies. This should have been disclosed in the Notes on Accounts forming part of financial statement. Hence, the Notes on Accounts were deficient to that extent. (ii) In Note no. 3.10.3 of Notes on Accounts forming part of financial statement, wherein it was stated that amount of expenditure incurred in a cluster project having future economic value with exclusive use of co-beneficiaries but without physical control on the assets were capitalised as User Rights. Further, as per 3.10.4, operating software acquired separately were capitalised as intangible assets where they were clearly linked to long term economic benefits for the company.

Table 5.5: Significant comments on Auditor's Report

Sl. No.	Name of the Company	Comments
1.	The Odisha Small Industries Corporation Limited	In the Independent Auditors Report on the financial Statements of Odisha Small Industries Corporation Limited for the year ended 31 March 2017 under Auditor's Responsibility, the Statutory Auditor had stated that in making risk assessment, the auditor considers internal financial controls relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on whether the Company had in place an adequate internal financial control system over financial reporting and the operating effectiveness of such controls. This, in contradiction of Section 143 (3) of

Sl. No.	Name of the Company	Comments
		Company's Act read with Rule 10 (A) of Company's (Audit & Auditor) Rules 2014, requires the report of the Auditors to state about existence of adequate internal financial control system and its operating effectiveness.
2.	Odisha Coal and Power Limited	As per paragraph 3 of Independent Auditor's Report, Emphasis was given to note no. 8(ii) of Notes to Accounts which stated that "the cost of leasehold land was exclusive of registration cost or any other documentation charges which was liable to be incurred upon registration of lease agreement by IDCO. Pending the execution of lease document, the same would be recognised as and when incurred by the company and would be amortised over the remaining period of useful life," which could alternatively have been capitalised with reasonable estimate. In this regard, it was emphasised that lease deed between OCPL and IDCO regarding land had not been executed yet. The expenditure towards stamp duty and registration charges would accrue only at the time of execution of lease deed. Hence, capitalisation of registration charges and other documentation cost in the accounts of OCPL for the year ended 31 March 2019 did not arise. The comment was deficient to this extent.
3	Odisha State Civil Supplies Corporation Limited	According to point No. VII(C) of Annexure-B of Independent Auditors Report on the Annual accounts of OSCSCL for the year ending 31 March 2018, an amount of ₹0.33 crore paid by the Company against handholding charges payable by the company for the year ending 31 March 2017 was not provided for. The same had been erroneously Capitalised under Computer Networks, Servers & Software over which depreciation for ₹0.04 crore had been charged in the year 2017-18. In this connection, reference is invited to comment no. 2 of C&AG of India, issued on the accounts of the Company for the year 2016-17, where in it was pointed out that an amount of ₹0.46 crore paid towards ERP/SAP hand holding support for the period from October 2016 to March 2017 should have been capitalised. Accordingly, the company capitalised ₹0.30 crore in the accounts. Hence, the above comments of the Independent Auditor for the year 2017-18 were not correct to that extent.

Table 5.6: Significant comments on Financial Position of Government Controlled Other Companies

Lanjigarh Project Area Development Foundation	Reserve and Surplus (Earmarked Fund) was understated by ₹2.30 Crore due to short accounting of fund amount obtained from the Vedanta Limited (the erstwhile Sterlite India Industries Limited) for scheduled area development in Kalahandi and Rayagada Districts as per Honorable Supreme Court order dated 08 August 2008. This had resulted in overstatement of Reserve & Surplus by the same amount.
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5.5.2 Statutory corporations where CAG is the sole auditor

The significant comments issued by the CAG on the accounts of statutory corporations where CAG is the sole auditor are detailed below:

Odisha State Road Transport Corporation (OSRTC)

- (i) Employee Benefit Expenses (Gratuity) did not include an amount of ₹0.61 crore being payable to the employees towards Gratuity on retirement/death during the financial year 2018-19. Non-accounting of gratuity payable to employees resulted in understatement of employee benefit expenses and overstatement of profit of ₹0.61 crore with corresponding understatement of current liabilities for the year to the same extent. Further, the Corporation had not made actuarial valuation of retired employee benefits as required under Accounting Standard-15.
- (ii) Other Expenses did not include an amount of ₹35 lakh, being Liquidation Certification Dues for the period 1997 to 2017, demanded by Recovery Officer of the Employees' Provident Fund Organisation (EPFO) before authentication of accounts for the financial year 2018-19. This had resulted in understatement of other expenses and overstatement of profit of ₹35 lakh with corresponding understatement of current liabilities for the year to the same extent.
- (iii) Non-Current Assets (Fixed Assets-Capital Work in Progress) was overstated by ₹1.06 crore due to accounting of the completed works of repair and renovation of Badambadi Bus Stand under the head Capital-Work-in-Progress instead of capitalising the same. This had resulted in understatement of Fixed Assets of ₹2.58 crore, Other Liabilities of ₹1.53 crore & Depreciation by ₹0.01 crore with corresponding overstatement of profit of ₹0.01 crore.
- (iv) The Corporation had not been disclosed ₹25.70 crore towards Motor Accident Claim Tribunal (MACT) dues on 1214 cases till March 2019. Since the cases were pending for negotiation and final settlement, it should have been suitably disclosed as contingent liability (Note-

22.25) in notes forming part of the accounts as per Accounting Standard 29.

- (v) The Government of Odisha (GoO) decided (29 August 2019) to waive out of an amount of ₹28.55 crore towards merger of ORT Co Limited. As both OSRTC and Govt. have agreed to waive out the claim of OSRTC towards loss of merger of ORT amounting to ₹28.55 crore, disclosing the amount as receivable in notes forming part of financial statement (Note-22.19) was not correct.

5.6 Non-compliance with provisions of Accounting Standards/Ind AS

In exercise of the powers conferred by Section 469 of the Companies Act, 2013, read with Section 129 (1), Section 132 and Section 133 of the said Act, the Central Government prescribed Accounting Standards 1 to 7 and 9 to 29. Besides these, the Central Government notified 41 Indian Accounting Standards (Ind AS) through Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment) Rules, 2016.

The statutory auditors reported that seven companies as detailed in **Appendix-28** did not comply with mandatory Accounting Standards/ Ind AS.

During the course of supplementary audit, the CAG observed that the following companies had also not complied with the Accounting Standards/ Ind AS which was not reported by their statutory auditors:

Table 5.7: Non-compliance to Accounting Standards/Ind AS observed during supplementary audit

Accounting Standard/Ind AS		Name of the Company	Deviation
AS 5	Disclosure of Effect of change in Accounting Policies	Odisha Mineral Bearing Area Development Corporation Limited	The Company had not disclosed the effect of change in the method of computation of depreciation from Straight line to Written Down Value method during the year 2018-19 as required by AS 5.
AS 2	Accounting of Inventories	Odisha State Civil Supplies Corporation Limited	Wrong accounting of interest as well as distribution cost in valuation of Custom Milled Rice (Inventories).
AS 12	Short Accounting of differential amount towards deferred tax assets	Odisha Mining Corporation Limited	As per the policies and provisions of the IND AS 12, the Corporation should have accounted for ₹17.52 crore towards deferred tax assets instead of ₹12.67 crore as the differential amount of ₹4.85 crore had already been accounted for in the year 2018-19.

Accounting Standard/Ind AS		Name of the Company	Deviation
IND AS 10	Non-Disclosure of non-adjusting events after reporting period of material nature	Green Energy Development Corporation of Odisha Limited	Installation of renewable energy resources in Phase-I of 275 MW Project was cancelled after the reporting period. The same had not been disclosed in the accounts despite being of non-adjusting event and of material nature.
AS 15	Actuarial valuation of retired employee benefits	Odisha State Road Transport Corporation	The corporation has not made actuarial valuation of retired employee benefits as required under Accounting Standard-15
AS 29	Non-Disclosure of contingent liability	Odisha State Road Transport Corporation	The Corporation had not disclosed ₹25.70 crore towards Motor Accident Claim Tribunal (MACT) dues on 1214 cases till March 2019 which were pending for negotiation and final settlement.

5.7 Management Letters

One of the objectives of financial audit is to establish communication on audit matters arising from the audit of financial statements between the auditor and those charged with the responsibility of governance of the corporate entity.

The material observations on the financial statements of PSEs were reported as comments by the CAG under Section 143 (5) of the Companies Act, 2013. Besides these comments, irregularities or deficiencies observed by CAG in the financial reports or in the reporting process were also communicated to the management through a 'Management Letter' for taking corrective action. These deficiencies generally related to:

- application and interpretation of accounting policies and practices;
- adjustments arising out of audit that could have a significant effect on the financial statements; and
- inadequate or non-disclosure of certain information on which management of the concerned PSE gave assurances that corrective action would be taken in the subsequent year.

During the year, CAG issued 'Management Letters' to 16 SPSEs as listed in **Appendix-29**.

CHAPTER VI

Compliance Audit Observations

CHAPTER VI

6. Compliance Audit Observations

Important audit findings emerging from test check of transactions of the State Public Sector Enterprises are included in this Chapter.

Odisha Mining Corporation Limited

6.1 Loss of revenue

Inappropriate costing of bauxite floor price resulted in loss of ₹61.07 crore.

Government of Odisha (GoO) allotted mining lease of bauxite block of 428.075 hectares at Kodingamali in the districts of Koraput and Rayagada, Odisha to Odisha Mining Corporation Limited (OMC) for a period of 50 years on execution of lease agreement on January 2017 for raising and sale of bauxite to the aluminium industries. The Indian Bureau of Mines (IBM) approved Mining Plan for the lease area holding approximately 611 lakh tonnes of bauxite reserves. It also approved for mining over a period of 21 years, with 15 lakh tonnes for first year and 30 lakh tonnes per annum for balance period.

For sustained supply of raw-materials through Long-Term Linkage (LTL)⁴⁷, the Steel & Mines Department, GoO laid down (February 2018) the procedure for sale of bauxite ore. As per the procedure, 70 *per cent* of the saleable stock of bauxite would be made available on LTL to the state based end-users and the remaining 30 *per cent* would be sold through national e-auction to be conducted once in every six months for price discovery. Floor price for the national e-auction would be fixed at the cost of production plus margin of profit at 50 *per cent*.

OMC awarded (September 2017) the work for excavation and raising of bauxite to a contractor. The agreement between OMC and the contractor stated that the raising contractor would be paid 61 *per cent* of the escalated/de-escalated rate per cubic metre of backfilling⁴⁸ of mined-out area. Similarly, OMC included 10 *per cent* of capital employed in the cost estimates for raising of iron ore towards interest on capital employed. OMC also included cost of Sustainable Development Framework, which was 10 *per cent* of royalty in third tender. Hence, in such a cost plus scenario, the estimate for cost of production must have included all the elements of cost viz., cost of backfilling of the mined out area, interest on capital employed, SDF among others for raising and sale of bauxite to the aluminium industries.

⁴⁷ Long Term Linkage means that the requirement of a particular buyer would be made from the produce of a definite mine on a long term basis

⁴⁸ Backfilling is defined as filling of the cavities (*i.e.* stopes) created by mining

As per Government notification, OMC determined the floor price of Bauxite for last three e-auctions⁴⁹ at ₹462, ₹547.50 and ₹672.65 per tonne. The price finalised after these three e-auctions were ₹465, ₹553 and ₹673 per tonne respectively. OMC sold 31,86,277⁵⁰ tonnes of bauxite during April 2018 to July 2019 in three e-auctions.

Audit observed that OMC failed to work out its cost properly leading to under-assessment of cost as detailed below:

- Annual amortisation cost is one of the components of cost of production of bauxite. As per the approved Mining Plan, the life of the mine, considering its mineable reserves, was 21 years. For e-auctions during April 2018 to April 2019, OMC however, had taken the life as 50 years leading to under-valuation of the annual amortisation cost. Similarly, only a part of total civil works cost was considered for calculation of depreciation and the life of various civil works for calculation of depreciation was taken ranging from 30 to 60 years instead of 21 years.
- Further, OMC had not considered the cost of backfilling of mined out area and interest on capital employed while finalising production cost of bauxite, which also led to under-valuation of the floor price of bauxite.
- In addition to above, the cost of SDF was not considered while estimating the price during first and second e-auction, whereas this was considered at the time of finalisation of floor price only for third e-auction and for calculation of iron ore sales price.

Considering the above factors, the floor prices for e-auctions should have been calculated at ₹563.13, ₹778.33 and ₹867.67 per tonne for first, second and third e-auctions against the price determined by OMC at ₹462, ₹547.50 and ₹672.65 per tonne respectively. Thus, due to this inappropriate calculation of bauxite cost price, lower sale prices were finalised. This led to loss of ₹61.07 crore⁵¹ by OMC.

Government replied (September 2021) that the excavated overburden materials were being concurrently backfilled and as the backfilling activities were under the scope of work of the agency, no separate amount was paid to the agency for backfilling. During the first three years and three months, only 7,92,954 Cum. of overburden had been re-handled for backfilling purpose. Government further stated that expenditure on SDF was not mandatory for first three years and cost of financing was not a part of cost of production.

The reply of government regarding no separate payment admissible to contractor for backfilling was not correct as the agreement condition exclusively stipulated for payment at the rate of 61 *per cent* of the

⁴⁹ First e-auction was on 04 April 2018, second e-auction was on 03 October 2018 and third e-auction was on 03 April 2019 having interval of six months

⁵⁰ 5,48,795 tonnes in first e-auction, 11,41,037 tonnes in second e-auction and 14,96,445 tonnes in third e-auction

⁵¹ ₹5.55 crore in first e-auction, ₹26.34 crore in second e-auction and ₹29.18 crore in third e-auction sale

escalated/de-escalated rate per cubic metre of backfilling. Further, their contention that backfilling during the period from December 2017 to March 2021 would be done with excavated overburden of 7,92,954 Cum. was also not acceptable as the corresponding mined out area for production of 87,52,500 tonnes would be 43,76,250 Cum. during that period. SDF was one of the parameters for achieving at least three star rating for mines without which Indian Bureau of Mines would suspend mining operation. OMC considered SDF for calculation of cost of production at the time of finalisation of floor price for third e-auction. Cost of financing was very much part of cost of production as the fund utilised had an opportunity of getting a fixed income if invested otherwise. As such, OMC should have prepared cost estimates prudently considering all these components which were relevant including the cost of investment, particularly in a scenario where price was to be fixed at cost plus 50 *per cent* margin.

Thus, due to inappropriate costing and downward fixation of floor price of bauxite, OMC failed to safeguard its financial interests and lost ₹61.07 crore and consequently failed to make the supply of bauxite sustainable as envisaged by the Government.

6.2 Extra Expenditure

Improper calculation of gratuity, leave salary and payment of wages for weekly rest led to extra expenditure of ₹5.31 crore

Odisha Mining Corporation Limited (OMC) invited (September 2015) open tender from security agencies for engagement of security personnel at its mines/offices. In response to the tender, 13 private security agencies submitted their bids. Bombay Intelligence Security (BIS) India Ltd became lowest (L1) tenderer. In terms of clause 16 of tender conditions, negotiations were held (16 January 2016) with 12 technically qualified bidders for probable reduction in the price offered by L1 so that work could be distributed to various agencies. Two other agencies i.e., Security Solution Services (SSS) and Kalinga Warriors Security Services (KWSS) agreed to take up the work at the L1 rate. Hence, the OMC distributed (January 2016) the quantum of work among three agencies⁵². However, since SSS failed to deploy the security personnel, BIS India Ltd was asked (11 March 2016) to deploy security personnel at the region entrusted to SSS. OMC initially awarded the service contracts for one year from 1 February 2016, which was extended up to 31 August 2017.

Clause D (24) of the tender document provided that the security agencies had to specifically ensure compliance with various related laws and not limited to the Payment of Gratuity Act 1972, The Payment of Wages Act 1936, Minimum Wages Act 1948 for such payments. On scrutiny, following irregularities were noticed: -

⁵² BIS for Daitary, Koira, J.K. Road, Bangur and Gandhamardan region; M/s KWSS for Rayagada, Paradip, Angul and Bhubaneswar areas and M/s SSS for Barbil region

As per section 23(4) of the Minimum Wages Rule 1950, the minimum daily wages notified by Central Government under minimum wages Act from time to time is worked out by dividing the minimum monthly wages by 26 days considering a day of rest every week. No wages shall be payable for the rest days. But on scrutiny it was noticed that OMC

- incorporated the tender conditions (Clause D-2) in violation of the aforesaid Act and had paid monthly wages by multiplying such notified daily wage rate by 30.42 (365/12) instead of 26 during the period from February 2016 to August 2017. This resulted an excess payment of ₹3.39 crore.
- Section 2(s) of the Gratuity Act 1972 states that the wages do not include any bonus, commission, HRA, overtime and includes only dearness allowance. In violation to the aforesaid authority, the OMC incorporated clause D(2) in the tender document which depicted that the security personnel shall be paid leave salary and gratuity at the rate of 17.81 *per cent* of total monthly⁵³ wages. Further, the computation of wages for payment of leave salary and gratuity considered elements like bonus, ESI, EPF Actual payments of gratuity and leave salary were also made, considering such wage as the basis. Thus, due to such consideration of ESI, EPF and Bonus into the total wages while calculating the gratuity and leave salary, the Company made an excess payment of ₹1.92 crore for the period from 01 February 2016 to 31 August 2017.

Thus, improper calculation of gratuity, leave salary and payment of wages for weekly off days had resulted in extra expenditure of ₹5.31 crore towards payment of security charges.

Government stated (August 2021) that security personnel were paid wages as per the rate mentioned in the contract agreement i.e., Clause-D(2) of the contract. Government further stated that a good number of ex-servicemen were engaged by the security agencies and they were also paid as per the above terms of contract which was lower than the wages rate payable under DGR Security Agency. Reply of government was not acceptable because the instant security contracts were not guided the DGR Security Agreement. Further, in respect of excess payment of gratuity/leave salary, government did not furnish reply against specific non-compliance with the related laws as pointed out in the paragraph above.

⁵³ Basic + Variable Dearness Allowance (VDA) + Employees State Insurance (ESI) + Employees Provident Fund (EPF) + Employees Deposit Linked Insurance (EDLI) + Admin charges + Bonus

Odisha Construction Corporation Limited

6.3 Wasteful expenditure

Improper assessment of annual income for advance income tax payment resulted in avoidable payment of penal interest of ₹3.57 crore

As per Section 207 of Income Tax Act, 1961 (Act), every assessee is required to pay advance tax on the estimated current income for a financial year (FY) in accordance with the provisions of Section 208 to 219 of the Act. Such advance tax is payable in four advance instalments⁵⁴ at the prescribed rates (Section 211), in case the amount of income tax payable is ₹10,000 or more (Section 208). Failure to deposit 90 *per cent* of the tax in advance as well as shortfall in depositing tax as per the prescribed slab attract interest at the rate of one *per cent* per month separately as prescribed under Section 234B and 234C of the Act. This calls for proper estimation of taxable income to ensure deposit of advance tax as required to avoid the incidence of interest payment.

Odisha Construction Corporation Limited (OCCL) estimated its current income for the year 2017-18 and 2018-19 through preparation of budgeted estimate/ revised⁵⁵ estimate for assessment of its tax liability based on which advance tax was to be paid by the company.

On scrutiny of budget estimate/ revised estimate and other related documents, it was observed that OCCL had considered interest income from fixed deposit at ₹25 crore against actual income of ₹37 crore in 2017-18 and ₹22 crore against actual income of ₹45 crore in 2018-19. Hence, OCCL had not judiciously estimated the advance income tax payable for both the years by substantially ignoring such known sources of income. Against the 90 *per cent* of total income tax payable as advance tax, amounting to ₹56.97 crore, OCCL had paid (advance tax+TDS) only ₹30.28 crore. An amount of ₹3.57 crore had been paid as penal interest on less payment of advance tax as given in the table below: -

Table 6.1: showing penal interest paid due to less payment of advance income tax

(₹in crore)

Year	Total tax liability	90 <i>per cent</i> advance tax payable	Advance tax paid		TDS	Total tax paid	Balance tax paid after wards	Shortfall <i>per cent</i>	Penal interest paid
			Amount	<i>Per cent</i>					
2017-18	36.17	32.55	5.00	13.82	15.02	20.02	16.15	44.65	1.68
2018-19	27.13	24.42	0.71	2.62	9.55	10.26	16.87	62.18	1.89
Total	63.3	56.97	5.71		24.57	30.28	33.02	52.16	3.57

⁵⁴ On or before 15 June (not less than 15 *per cent* of such advance tax), 15 September (not less than 45 *per cent* of such advance tax as reduced by the amount paid in the earlier instalment), 15 December (not less than 75 *per cent* of such advance tax as reduced by the amounts paid in the earlier instalments) and 15 March of the financial year (the whole amount of such advance tax as reduced by the amounts paid in the earlier instalments)

⁵⁵ Revised estimate was prepared generally in February/ March of the Financial Year

From the above table, it was noticed that OCCL deposited only ₹30.28 crore as TDS and advance income tax for the FY 2017-18 and 2018-19 against ₹56.97 crore advance tax payable. Since, the total tax amount deposited by OCCL fell short by 52.16 *per cent* in 2017-18 and 2018-19 and advance tax instalments were less than prescribed rate, OCCL had to pay ₹3.57 crore towards penal interest on shortfall of payment of advance tax during August 2018 to October 2018 and September 2019 to October 2019 respectively.

The improper assessment of advance tax which led to avoidable payment of penal interest occurred since OCCL had not properly estimated the interest income of ₹82.24 crore (₹37.55 crore and ₹44.69 crore) from fixed deposits during the FY 2017-18 and FY 2018-19 which were 50 and 103 *per cent* higher than the revised estimates respectively. The estimates for surplus were also prepared considering the revenue on account of price escalations.

Thus, due to improper estimation of total income and income tax liability by the Finance wing of the Management, OCCL had to pay avoidable interest of ₹3.57 crore.

Government stated (August 2021) that the unascertainable/ unexpected increase in actual income was detected at the time of finalisation of accounts. The unascertainable/ unexpected increase was due to receipt of price escalation on civil works, mechanical works and other income including interest on deposits. As per significant accounting policies of the Corporation, price escalations on works were accounted for on the basis of acceptance by the clients, actual receipt and certainty of realisation. Price escalation received at the fag end of the financial year led to increase in profit. The reply also stated that the interest was estimated downside due to decreasing trend of bank interest rate. But actual interest realisation was more due to increase in deposits and continuation of deposits at older rates. OCCL had not considered the enhanced profit for which proportionate quarterly advance tax had not been deposited.

The contention of the management describing receipts on account of price escalation and interest on fixed deposits as unascertainable was not acceptable as both could be well estimated as per specific terms and conditions of relevant contracts/agreements. The interest amount could have been estimated accurately by consulting banks concerned. Further, the profit enhanced mainly due to interest on fixed deposits which was under estimated during both the years. Hence, the management was negligent in learning from its mistakes in the first year and continued to ignore the income from fixed deposits and contractual claims while depositing advance income tax.

6.4 Undue favour

Undue favour to the Contractor by reimbursement of ₹2.45 crore towards fictitious supply of cement

Odisha Construction Corporation Ltd (OCCL) awarded (May 2015) the work for construction of Spillway, Left Head Regulator and Earth Dam portion of Deo Irrigation Project, Karanjia to M/s DD Builders (contractor) at a cost of ₹27.94 crore. As per the terms⁵⁶ of the contract, OCCL had to supply cement and steel required for the work. However, at the request (March 2017) of the contractor, OCCL allowed (August 2017) the contractor to supply cement on reimbursement basis. As per the supply invoices, the contractor purchased 88,700 bags of cement from four different suppliers⁵⁷ during the period from November 2017 to July 2018 for the said work and was reimbursed ₹3.14 crore, which included ₹0.69 crore GST.

As per GST invoices furnished by the contractor, OCCL filed GST return to avail Input Tax Credit (ITC) of ₹0.69 crore. In the meantime, Commissioner of GST & Central Excise (CE), Rourkela issued (Oct/Nov 2018) three 'Alert Notices' indicating names of fraudulent entities which were physically non-existent and they were registered under GST with sole intention of passing on ITC in fraudulent manner by issuing fake invoices without actual supply of goods. The above notices included the names of four entities from which the Contractor had obtained the invoices and submitted to OCCL. Subsequently, GST Authorities cancelled GST registrations of those suppliers.

The Joint Commissioner of GST & CE, Bhubaneswar rejected (November 2019) the ITC availed by OCCL on the strength of the fake invoices and asked OCCL to reverse/pay the inadmissible ITC availed along with penalty⁵⁸. After this fact came to the knowledge of the contractor, he requested (December 2019) OCCL to deduct the amount from its RA bill for regularization of the GST deposit. Subsequently, the contractor made (February 2020) the reversal deposit of ITC to the GST Authorities on behalf of OCCL.

Audit observed that:

- Based on the investigations by the GST and Central Excise department, the above entities fraudulently passed ITC by supplying fake invoices without actual supply of goods. Even though the fact was known to the management (Nov 2019), no detailed enquiry was made to find out the veracity of supply of cement by the contractor. OCCL management ordered internal vigilance enquiry only in April 2020 after the issue was pointed out by Audit. However, the result of investigation has not been communicated to audit so far.

⁵⁶ Clause no. 5 of the agreement

⁵⁷ Pamesh Traders, Ankit Enterprisers, Ganapati ores & Ispat, Kshipra consumer mkt

⁵⁸ Penalty as per section 50 and section 74 of the of CGST Act, 2017

- Refund of ITC amount by the company to GST Authorities substantiated the fact that the supplies were fictitious for which OCCL could not prove anything to the contrary.
- Moreover, to corroborate the issue, vehicle numbers used for transportation of cement, as mentioned in the invoices, were cross checked in the 'VAHAN' database of Government of Odisha and it was found that in respect of 10 invoices, 3920 bags of cement amounting ₹11.03 lakh were transported through two wheelers/auto rickshaws, which were not feasible.

Hence, the cost of cement reimbursed to the contractor i.e., ₹2.45 crore (₹3.14 – ₹0.69) should have been recovered from the contractor. Non-recovery of ₹2.45 crore thus resulted in extension of undue benefit to the contractor for payment made against fake/fictitious supply of cement.

Government stated (August 2021) that due to short supply of cement by manufacturers, the contractor was allowed to supply cement for the work and claim reimbursement. Reply of government was not acceptable because, during the period 2016-17 and 2017-18, 96 *per cent* of the order quantity⁵⁹ was supplied by the manufacturers to OCCL. Hence there was no short supply of cement by manufactures as claimed by OCCL. It was further stated by government that GST authorities have dropped the show cause notice in November 2020. The reply was not relevant as the GST authorities had dropped the charge only because OCCL refunded the ITC amount.

⁵⁹ Out of 2,66,000 bags of cement ordered by OCCL, 2,54,347 bags were supplied by manufacturers

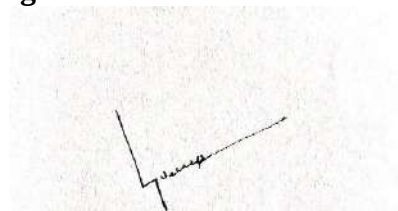
Government further stated that authenticity of vehicle could not be verified at the time of procurement as VAHAN data base was not available at that time and the above four agencies had valid GSTN at the time of payment (1 November 2017 to 31 July 2018). Hence there was no scope for OCCL to know that the entities were not paying GST. The reply was not tenable as the vehicle details were available on public domain and with Transport Department. Hence, they should have recovered the amount of ₹2.45 crore fraudulently claimed by the contractor at least after audit brought the matter to their notice. Since, the contractor could not defend the case and refunded the amount, continuing business as usual with a fraudulent party led to extension of undue favour by the company. It is also a matter of investigation whether the quality of work suffered on account of non-utilisation of 88,700 bags of cement.



Bhubaneswar
The 08 APRIL 2022

(ANANTA KISHORE BEHERA)
Pr. Accountant General (Audit-II), Odisha

Countersigned



New Delhi
The 11 APRIL 2022

(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

Appendices

Appendix – 1

(Refer paragraph 2.1.3.6 at page 13-14)

Statement showing irregular working of divisions without working plans or approved working schemes

Sl. No.	Name of the Division	Validity of Working Plan		Period of approved Annual Working Scheme
		Start Year	End Year	
1	Khariar	2008-09	2017-18	2020-21
2	Angul	2007-08	2016-17	2020-21
3	Athagarh	2007-08	2016-17	2020-21
4	Cuttack	2007-08	2016-17	2020-21
5	Keonjhar (WL)	2007-08	2016-17	2020-21
6	Keonjhar	2007-08	2016-17	2020-21
7	Baliguda	2007-08	2016-17	2020-21
8	Phulbani	2007-08	2016-17	2020-21
9	Balangir	2007-08	2016-17	2020-21
10	Kalahandi (N)	2007-08	2016-17	2020-21
11	Kalahandi (S)	2007-08	2016-17	2020-21
12	Subarnapur	2007-08	2016-17	2020-21
13	Khordha	2007-08	2016-17	2020-21
14	Jeypore	2007-08	2016-17	2020-21
15	Malkangiri	2007-08	2016-17	2020-21
16	Bonai	2007-08	2016-17	2020-21
17	Jharsuguda	2007-08	2016-17	2020-21
18	Rairakhol	2007-08	2016-17	2020-21
19	Sambalpur	2007-08	2016-17	2020-21
20	Athamalik	2006-07	2015-16	2020-21
21	Balasore (WL)	2006-07	2015-16	2020-21
22	Baripada	2006-07	2015-16	2020-21
23	Karanjia	2006-07	2015-16	2020-21
24	Parlakhemundi	2006-07	2015-16	2020-21
25	Bhadrak (WL)	2006-07	2015-16	2020-21
26	Koraput	2006-07	2015-16	2020-21
27	Raygada	2006-07	2015-16	2020-21
28	Sundargarh	2010-11	2019-20	
29	City Forest	2007-08	2016-17	
30	Nayagarh	2007-08	2016-17	
31	Rajnagar (WL)	2007-08	2016-17	

Appendix – 2

(Refer paragraph 2.1.4.2 at page 16-17)

Statement showing improper maintenance and non-production of plantation journals

Sl. No.	Name of Division	Total no. of plantation journals	Journals selected and produced to Audit	No. of Journals audited (50 per cent)	No. of Journals maintained in complete	No. of Journals partially maintained	No. of Journals not produced
1	Keonjhar	316	160	80	65	15	0
2	Koraput	407	205	103	82	21	0
3	Kalahandi (s)	461	298	149	138	11	0
4	Bamra (WL)	139	56	28	17	11	0
5	Boudh	276	138	69	59	10	0
6	Sundargarh	370	285	143	133	10	0
7	Rajnagar	132	52	26	12	14	0
8	Rairakhol	195	102	51	44	7	9
9	Keonjhar(WL)	166	63	32	18	14	16
10	Rourkela	652	233	117	93	24	196
11	Rayagada	581	230	115	115	0	0
12	Balangir	530	431	216	211	5	0
13	Malkangiri	361	120	60	54	6	91
Total		4,586	2373	1,187	1,039	148	312

Appendix- 3
(Refer Paragraph 2.1.5.3 at page 20-21)

Statement showing non-utilisation of funds for second year maintenance onwards under MGNREGS in 12 Divisions during 2013-14 to 2017-18

Sl. No.	Name of the Division	Year	Name of the Range	Location of plantation	Type of plantation	Area (Ha.)	Area (rkm)	Total scheme cost (In ₹)	Expenditure incurred (In ₹)				
									0th year	1st year	2nd year	3rd year	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Bamra WL	2013-14	Bamra WL	Turei Niktimal	AR	5	0	1,23,000		123000	0	0	123000
2	Bamra WL	2013-14	Jamankira WL	Ainalposi	AR	20	0	7,26,000		492000	0	0	492000
3	Bamra WL	2013-14	Jamankira WL	Barhamundi	AR	40	0	17,28,000		984000	0	0	984000
4	Bamra WL	2013-14	Kuchinda WL	Madanmohanpur	AR	5	0	1,99,000		123000	0	0	123000
5	Bamra WL	2013-14	Bamra WL	Baghiaberni	AR	15	0	5,50,000		369000	0	0	369000
6	Bamra WL	2013-14	Bamra WL	Bandhabar RF	ANR	50	0	6,70,000		406500	0	0	406500
7	Bamra WL	2013-14	Jamankira WL	Tikilipada PRF	ANR	50	0	6,70,000		406500	0	0	406500
8	Bamra WL	2013-14	Jamankira WL	Koilarijore to Sirid NH-200	Avenue	0	8	7,65,000		355616	0	0	355616
9	Bamra WL	2013-14	Jamankira WL	Kuagola to Sandhpathar	Avenue	0	8	15,06,000		1021340	0	0	1021340
10	Bamra WL	2013-14	Bamra WL	Bamra to Garposh	Avenue	0	20	18,76,000		520000	0	0	520000
11	Bamra WL	2013-14	Bamra WL	Balimal to Babunikimal	Avenue	0	6	5,79,000		280390	0	0	280390
12	Bamra WL	2013-14	Kuchinda WL	Laigura to Guchhra	Avenue	0	10	9,50,000		467310	0	0	467310
13	Bamra WL	2013-14	Kuchinda WL	Chandinimal to Subampali	Avenue	0	10	9,50,000		467310	0	0	467310
14	Bamra WL	2014-15	Bamra WL	Parimunda – Nikitimal DPF	ANR	80	0	16,68,000		240906	0	0	240906
15	Bamra WL	2014-15	Kuchinda WL	Sanjatiapali KF	ANR	10	0	3,40,000		140011	0	0	140011
16	Bamra WL	2014-15	Bamra WL	Bamra to Garposh	Avenue	0	10	941000		941000	0	0	941000
17	Bamra WL	2014-15	Bamra WL	Kechhupani to Bileighati	Avenue	0	4	391000		391000	0	0	391000
18	Bamra WL	2014-15	Bamra WL	Kutarimal to Burbuda	Avenue	0	9	850000		850000	0	0	850000
19	Bamra WL	2014-15	Bamra WL	Kutarimal to Firingibahal	Avenue	0	4	391000		190992	0	0	190992
20	Bamra WL	2014-15	Kuchinda WL	Tainsar to Athagaon	Avenue	0	5	483000		380931	0	0	380931
21	Bamra WL	2014-15	Jamankira WL	Dhudipali to Monapali	Avenue	0	5	483000		97439	0	0	97439
22	Bamra WL	2014-15	Jamankira WL	Mendhabahal to Ranchi Road	Avenue	0	5	483000		28875	0	0	28875
23	Bamra WL	2015-16	Bamra WL	Bandhabar RF (Dumerbahal)	ANR Plnt	50	0	725550		98262	0	0	98262
24	Bamra WL	2015-16	Bamra WL	Bandhabar RF (Sankobahal)	ANR	30	0	445900		226926	0	0	226926
25	Bamra WL	2015-16	Bamra WL	Bandhabar RF (Rabga)	ANR	20	0	305950		61422	0	0	61422
26	Bamra WL	2015-16	Kuchinda WL	Tamangoda DPF	ANR	50	0	10000		149466	0	0	149466
27	Bamra WL	2015-16	Kuchinda WL	Baliturei DPF	ANR	50	0	10000		92722	0	0	92722
28	Bamra WL	2015-16	Jamankira WL	Sauntimal PRF	ANR	10	0	166030		74820	0	0	74820
29	Bamra WL	2015-16	Jamankira WL	Mahalimkudar KF	ANR	10	0	166030		72186	0	0	72186
30	Bamra WL	2015-16	Jamankira WL	Gariabahal KF	ANR	5	0	96100		35124	0	0	35124
31	Bamra WL	2015-16	Jamankira WL	Bhoipali PRF	ANR	10	0	166030		82284	0	0	82284
32	Bamra WL	2015-16	Jamankira WL	Tulsidihi KF	ANR	10	0	166030		52200	0	0	52200
33	Bamra WL	2015-16	Jamankira WL	Badbalimal KF	ANR	20	0	305950		149640	0	0	149640
34	Bamra WL	2015-16	Jamankira WL	Bandhapali KF	ANR	5	0	96100		72948	0	0	72948
35	Bamra WL	2015-16	Jamankira WL	Katarkela KF	ANR	5	0	96100		54810	0	0	54810
36	Bamra WL	2015-16	Jamankira WL	Kalopada KF	ANR	10	0	166030		123756	0	0	123756
37	Bamra WL	2015-16	Jamankira WL	Khajuria RF	ANR	15	0	236000		78300	0	0	78300
38	Bamra WL	2016-17	Bamra WL	Sanfiringibahal KF	ANR	10	0	155000	36400	62112	0	0	98512

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39	Bamra WL	2016-17	Jamankira WL	Bhoidera KF	ANR	15	0	217450	54600	41070	0	0	95670
40	Bamra WL	2016-17	Jamankira WL	Fulkusum KF	ANR	15	0	217450	54600	26106	0	0	80706
41	Bamra WL	2016-17	Jamankira WL	Badmal KF	ANR	10	0	155000	36400	16360	0	0	52760
42	Bamra WL	2016-17	Jamankira WL	Sauntimal PRF	ANR	30	0	516040		121116	0	0	121116
43	Bamra WL	2016-17	Kuchinda WL	Gainmunda to Kurmimunda	Avenue	0	3	334200		534024	0	0	534024
44	Bamra WL	2016-17	Jamankira WL	Jamankira to Mukteswar	Avenue	0	5	534800		349772	0	0	349772
45	Boudh	2013-14	Manamunda	Jogindrapur	AR	45	0	2012850	81648	195652	0	0	277300
46	Boudh	2013-14	Madhapur	Satakhandia	AR	25	0	1269130	416110	0	0	0	416110
47	Boudh	2013-14	Purunakatak	Tabhapadar	AR	14	0	1522950	0	468500	0	0	468500
48	Boudh	2013-14	Purunakatak	Karanjakata	AR	15	0	1522950	0	442540	0	0	442540
49	Boudh	2013-14	Purunakatak	Lokapada	AR	26	0	1522950	0	618250	0	0	618250
50	Boudh	2013-14	Purunakatak	Dharmanagar	AR	25	0	1522950	0	688360	0	0	688360
51	Boudh	2013-14	Madhapur	Satakhandia	ANR	30	0	540540	190090	0	0	0	190090
52	Boudh	2013-14	Madhapur	Sanabhurta	ANR	50	0	900900	455410	0	0	0	455410
53	Boudh	2013-14	Purunakatak	Tabhapadar	ANR	40	0	803512	0	307160	0	0	307160
54	Boudh	2013-14	Purunakatak	Dharmanagar	ANR	40	0	803512	0	197900	0	0	197900
55	Boudh	2014-15	Purunakatak	Laigaon	AR	10	0	577200	0	208670	0	0	208670
56	Boudh	2014-15	Purunakatak	Bruhapatipur	AR	10	0	577200	0	156460	0	0	156460
57	Boudh	2014-15	Madhapur	Podhal R.F	ANR	70	0	1503880	649370	0	0	0	649370
58	Boudh	2014-15	Purunakatak	Bruhapatipur	ANR	50	0	1074200	0	221790	0	0	221790
59	Boudh	2014-15	Purunakatak	Talapadar	ANR	50	0	1074200	0	267990	0	0	267990
60	Boudh	2014-15	Kantamal	Sulia R.F.	ANR	25	0	634600	0	145290	0	0	145290
61	Boudh	2014-15	Kantamal	Padhel R.F	ANR	25	0	634600	0	153500	0	0	153500
62	Boudh	2014-15	Purunakatak	Chhatranga to Bhaliagora	Avenue	0	2	332560	0	33140	0	0	33140
63	Boudh	2014-15	Purunakatak	Krushnapali to Ramagarh	Avenue	0	10	1662810	0	895480	0	0	895480
64	Boudh	2014-15	Purunakatak	Ajoydhaya to Kusanga	Avenue	0	4	665120	0	215525	0	0	215525
65	Boudh	2014-15	Purunakatak	Dhalpur to Sakusinga	Avenue	0	4	665120	0	263510	0	0	263510
66	Boudh	2015-16	Boudh	Dambarugarh	AR	5	0	339820	0	149830	0	0	149830
67	Boudh	2015-16	Purunakatak	Birapratapur	AR	5	0	339820	0	80390	0	0	80390
68	Boudh	2015-16	Madhapur	Podhal	AR	5	0	339820	0	129280	0	0	129280
69	Boudh	2015-16	Kantamal	Putputigarh RF	AR	5	0	339820	0	339820	0	0	339820
70	Boudh	2015-16	Boudh	Putuna	ANR	50	0	1071400	0	812111	0	0	812111
71	Boudh	2015-16	Purunakatak	Parapit R.F	ANR	50	0	1071400	0	375960	0	0	375960
72	Boudh	2015-16	Purunakatak	Arakhapadar R.F	ANR	50	0	1071400	0	425380	0	0	425380
73	Boudh	2015-16	Madhapur	Mundeswar R.F	ANR	50	0	1071400	0	772860	0	0	772860
74	Boudh	2015-16	Madhapur	Podhal R.F	ANR	50	0	1071400	0	466300	0	0	466300
75	Boudh	2015-16	Kantamal	Puputigarh R.F	ANR	50	0	1071400	0	1071400	0	0	1071400
76	Boudh	2016-17	Kantamal	Tubuda	AR	20	0	507400	286706	220694	0	0	507400
77	Boudh	2016-17	Boudh	Suryalata	AR	10	0	270320	221390	48930	0	0	270320
78	Boudh	2016-17	Boudh	Nagarjuna R.F C/1	AR	15	0	405480	332085	73395	0	0	405480
79	Boudh	2016-17	Boudh	Jamkhola R.F C/6	AR	5	0	141057	57897	83160	0	0	141057
80	Boudh	2016-17	Boudh	Sahajpal to Bahira School	Avenue	0	10	916830	0	543220	0	0	543220
81	Boudh	2016-17	Manamunda	Putana R.F C/2	ANR	50	0	1035300	118900	469220	0	0	588120
82	Boudh	2016-17	Kantamal	Khajurisukha PRF	ANR	50	0	1061300	0	308250	0	0	308250
83	Boudh	2016-17	Kantamal	Padhel R.F C/11	ANR	50	0	1061300	0	348770	0	0	348770

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84	Boudh	2016-17	Madhapur	Podhal R.F C/3	ANR	50	0	1059600	329650	0	0	0	329650
85	Boudh	2016-17	Kantamal	N.Prasad to Khemundigarh	Avenue	0	25	4284470	0	2242730	0	0	2242730
86	Boudh	2016-17	Kantamal	Khemundigarh to Bhatagora	Avenue	0	25	4284470	0	2136725	0	0	2136725
87	Malkangiri	2013-14	Chitrakonda	Anjariaguda-Badapadar	Avenue	0	10	908000	0	349901	0	0	349901
88	Malkangiri	2013-14	Balimela	Balimela Barrage to Karkatpalli (I&P)	Avenue	0	15	1362000	0	76246	0	0	76246
89	Malkangiri	2013-14	Malkangiri	Pandripani-Matiguda	Avenue	0	5	454000	0	150916	0	0	150916
90	Malkangiri	2013-14	Malkangiri	Challanguda-Tandiki	Avenue	0	10	908000	0	358838	0	0	358838
91	Malkangiri	2013-14	Mathili	Dhungiaput-Bimanpalli	Avenue	0	5	454000	0	27208	0	0	27208
92	Malkangiri	2013-14	Mathili	Saunliguda-Bhejaguda	Avenue	0	5	454000	0	167971	0	0	167971
93	Malkangiri	2013-14	Motu	MV-79 to Phulkonkonda	Avenue	0	8	727000	0	81242	0	0	81242
94	Malkangiri	2013-14	Motu	MV-79 to Bhubanpalli	Avenue	0	4	364000	0	46626	0	0	46626
95	Malkangiri	2013-14	Motu	MV-79 to Lachhipeta	Avenue	0	3	272000	0	34383	0	0	34383
96	Malkangiri	2013-14	Chitrakonda	Bandhamamudi	AR	10	0	986000	0	263295	0	0	263295
97	Malkangiri	2013-14	Balimela	Kanangi	AR	40	0	1972000	0	702064	0	0	702064
98	Malkangiri	2013-14	Balimela	Dyke - 3	AR	30	0	1479000	0	449619	0	0	449619
99	Malkangiri	2013-14	Balimela	Tarlakota	AR	20	0	986000	0	307431	0	0	307431
100	Malkangiri	2013-14	Balimela	Mundiguda	AR	30	0	1479000	0	663731	0	0	663731
101	Malkangiri	2013-14	Motu	Kunanpalli	AR	10	0	494000	0	297950	0	0	297950
102	Malkangiri	2013-14	Motu	MV-55	AR	20	0	986000	0	501144	0	0	501144
103	Malkangiri	2013-14	Motu	Bhubanpalli	AR	10	0	494000	0	204000	0	0	204000
104	Malkangiri	2013-14	Motu	Padampur	AR	10	0	494000	0	236405	0	0	236405
105	Malkangiri	2013-14	Motu	Motu	AR	15	0	740000	0	328715	0	0	328715
106	Malkangiri	2013-14	Motu	Lachhipuram	AR	15	0	740000	0	349947	0	0	349947
107	Malkangiri	2013-14	Motu	Kotaguda	AR	10	0	493000	0	270490	0	0	270490
108	Malkangiri	2013-14	Motu	MV-88	AR	10	0	494000	0	241367	0	0	241367
109	Malkangiri	2013-14	Mathili	Naikguda	AR	10	0	493000	0	271407	0	0	271407
110	Malkangiri	2013-14	Mathili	Pulapali	AR	20	0	986000	0	565523	0	0	565523
111	Malkangiri	2013-14	Mathili	Chaulmendi	AR	20	0	986000	0	610455	0	0	610455
112	Malkangiri	2013-14	Mathili	Dhungiaput	AR	20	0	986000	0	282076	0	0	282076
113	Malkangiri	2013-14	Malkangiri	Tumsapalli	AR	15	0	740000	0	389579	0	0	389579
114	Malkangiri	2013-14	Malkangiri	Cheruguda	AR	15	0	740000	0	389502	0	0	389502
115	Malkangiri	2013-14	Malkangiri	Dugali	AR	15	0	740000	0	392715	0	0	392715
116	Malkangiri	2013-14	Malkangiri	Pedabeda	AR	15	0	740000	0	393008	0	0	393008
117	Malkangiri	2013-14	Malkangiri	Kanjeli	AR	10	0	493000	0	241355	0	0	241355
118	Malkangiri	2013-14	Malkangiri	Jaduguda	AR	15	0	740000	0	423290	0	0	423290
119	Malkangiri	2013-14	Malkangiri	Simagudi	AR	15	0	740000	0	414841	0	0	414841
120	Malkangiri	2013-14	Malkangiri	Pahadguda	AR	15	0	740000	0	441103	0	0	441103
121	Malkangiri	2013-14	Malkangiri	Dangaskhal	AR	15	0	740000	0	380372	0	0	380372
122	Malkangiri	2013-14	Chitrakonda	Rajulkonda	ANR	50	0	829000	0	198175	0	0	198175
123	Malkangiri	2013-14	Balimela	Dyke-2	ANR	30	0	498000	0	180093	0	0	180093
124	Malkangiri	2013-14	Balimela	Hatimaba	ANR	20	0	332000	0	73498	0	0	73498
125	Malkangiri	2013-14	Balimela	Dasanguda	ANR	30	0	491000	0	175157	0	0	175157
126	Malkangiri	2013-14	Malkangiri	Kadamguda	ANR	50	0	829000	0	361194	0	0	361194
127	Malkangiri	2013-14	Malkangiri	Daduguda	ANR	50	0	829000	0	371137	0	0	371137

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128	Malkangiri	2013-14	Mathili	Dalpatiguda	ANR	50	0	829000	0	110896	0	0	110896
129	Malkangiri	2013-14	Mathili	Chaulmendi	ANR	25	0	415000	0	110155	0	0	110155
130	Malkangiri	2013-14	Balimela	Dyke-III	ANR	20	0	332000	0	96548	0	0	96548
131	Malkangiri	2013-14	Motu	Bhubanpalli	ANR	40	0	664000	0	265449	0	0	265449
132	Malkangiri	2013-14	Motu	Kunanpalli	ANR	40	0	664000	0	262446	0	0	262446
133	Malkangiri	2013-14	Motu	Padampur	ANR	40	0	664000	0	275287	0	0	275287
134	Malkangiri	2013-14	Motu	M.V.-55	ANR	20	0	332000	0	96517	0	0	96517
135	Malkangiri	2013-14	Motu	Kotaguda	ANR	50	0	829000	0	198863	0	0	198863
136	Malkangiri	2013-14	Motu	Lachipuram	ANR	25	0	478000	0	167016	0	0	167016
137	Malkangiri	2013-14	Malkangiri	Cheruguda	ANR	50	0	829000	0	427495	0	0	427495
138	Malkangiri	2014-15	Chitrakonda	RSC-5 to RSC-9	Avenue	0	5	308000	0	219752	0	0	219752
139	Malkangiri	2014-15	Chitrakonda	Banaguru to Rekhapalli	Avenue	0	5	308000	0	175444	0	0	175444
140	Malkangiri	2014-15	Chitrakonda	Mantriput to RSC-1	Avenue	0	5	308000	0	206168	0	0	206168
141	Malkangiri	2014-15	Mathili	Salapadar to Purunaguda	Avenue	0	5	308000	0	164820	0	0	164820
142	Malkangiri	2014-15	Mathili	Dhungiaput to Patraput	Avenue	0	5	308000	0	17712	0	0	17712
143	Malkangiri	2014-15	Mathili	Bhejaguda to palapalli	Avenue	0	5	308000	0	32144	0	0	32144
144	Malkangiri	2014-15	Kalimela	Kalimela to Venketapalam	Avenue	0	5	308000	0	177500	0	0	177500
145	Malkangiri	2014-15	Malkangiri	Markapalli to Butiguda	Avenue	0	5	308000	0	1594085	0	0	1594085
146	Malkangiri	2014-15	Malkangiri	Tentuliguda to Kambeda	Avenue	0	10	611000	0	340808	0	0	340808
147	Malkangiri	2014-15	Motu	MV-55 to Malavaram	Avenue	0	7	445000	0	120140	0	0	120140
148	Malkangiri	2014-15	Motu	MV-53 to Phulkonkonda	Avenue	0	8	508000	0	289952	0	0	289952
149	Malkangiri	2014-15	Balimela	Tunal Camp to Dyke	Avenue	0	5	308000	0	27916	0	0	27916
150	Malkangiri	2014-15	Balimela	K.gumma to Kottameta	Avenue	0	5	308000	0	25748	0	0	25748
151	Malkangiri	2014-15	Balimela	Pilakusumi to Hatiamba	Avenue	0	5	308000	0	36736	0	0	36736
152	Malkangiri	2014-15	Mathili	Katrimajhiguda	AR	20	0	502000	0	245508	0	0	245508
153	Malkangiri	2014-15	Mathili	Dharmaguda	AR	20	0	502000	0	297168	0	0	297168
154	Malkangiri	2014-15	Chitrakonda	Godiput (Badaput)	AR	20	0	502000	0	270512	0	0	270512
155	Malkangiri	2014-15	Balimela	Gundriguda	AR	20	0	502000	0	145401	0	0	145401
156	Malkangiri	2014-15	Balimela	Dyke-II	ANR	30	0	501000	0	77900	0	0	77900
157	Malkangiri	2014-15	Chitrakonda	Gunthawada	ANR	40	0	678000	0	389336	0	0	389336
158	Malkangiri	2014-15	Mathili	Jhadiaguda	ANR	20	0	678000	0	32472	0	0	32472
159	Malkangiri	2014-15	Malkangiri	Kamabeda	ANR	50	0	847000	0	184336	0	0	184336
160	Malkangiri	2015-16	Balimela	M.V-37 to Tarlakota	Avenue	0	5	321445	0	41586	0	0	41586
161	Malkangiri	2015-16	Balimela	Chedenga to Oringi	Avenue	0	5	321445	0	26100	0	0	26100
162	Malkangiri	2015-16	Chitrakonda	Baliaguda to RSC	Avenue	0	5	321445	0	206364	0	0	206364
163	Malkangiri	2015-16	Chitrakonda	RSC-11 to RSC-13	Avenue	0	5	321445	0	152400	0	0	152400
164	Malkangiri	2015-16	Chitrakonda	Janbai to Jantapai	Avenue	0	10	642890	0	387338	0	0	387338
165	Malkangiri	2015-16	Mathili	Kamlapadar to G.Palli	Avenue	0	7	450023	0	70300	0	0	70300
166	Malkangiri	2015-16	Mathili	Mathili to Dalapatiguda	Avenue	0	8	525000	0	288340	0	0	288340
167	Malkangiri	2015-16	Kalimela	Undrukonda	ANR	30	0	544000	0	175218	0	0	175218
168	Malkangiri	2015-16	Kalimela	Gompakonda	ANR	30	0	544000	0	335080	0	0	335080
169	Malkangiri	2015-16	Balimela	Kalapally	ANR	30	0	544000	0	99702	0	0	99702
170	Malkangiri	2015-16	Mathili	Dambada /Dharmagada RL	ANR	30	0	544000	0	172226	0	0	172226
171	Malkangiri	2015-16	Chitrakonda	Rajulkonda	ANR	50	0	906667	0	373442	0	0	373442

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172	Malkangiri	2016-17	Kalimela	Mangipalli RF	ANR	25	0	429000	0	296154	0	0	296154
173	Malkangiri	2016-17		Singrajkhunta/Rev Forest	ANR	20	0	296000	0	97092	0	0	97092
174	Malkangiri	2016-17	Balimela	Dasanguda/UDPF	ANR	25	0	429000	0	70644	0	0	70644
175	Malkangiri	2016-17	Balimela	Nakamamudi/Bali	ANR	50	0	805000	0	263610	0	0	263610
176	Malkangiri	2016-17	Chitrakonda	Rekhapalli	AR	20	0	573000	0	358094	0	0	358094
177	Malkangiri	2016-17	Balimela	Challanguda to Butiguda	Avenue	0	5	462000	0	116182	0	0	116182
178	Malkangiri	2016-17	Balimela	Pilakusumi to Puspally	Avenue	0	5	462000	0	146806	0	0	146806
179	Malkangiri	2016-17	Kalimela	Mandapally	AR	25	0	238353	0	93600	0	0	93600
180	Malkangiri	2016-17	Mathili	Govindapally to Khemaguru	Avenue	0	6	554400	0	166698	0	0	166698
181	Malkangiri	2016-17	Mathili	Siroli/Siroli RF	AR	30	0	1357414	0	24012	0	0	24012
182	Malkangiri	2016-17	Chitrakonda	Banaguru RF	AR	60	0	2422872	0	716358	0	0	716358
183	Malkangiri	2016-17	Kalimela	Kaldapalli Teak RF	AR	20	0	7243701	0	217500	0	0	217500
184	Kalahandi South	2013-14	T.Rampur N	Goelkhoj RF	ANR	50	0	1076900	143900	609900	0	0	753800
185	Kalahandi South	2013-14	T.Rampur N	Kaniguma VF	AR	10	0	545220	47967	203300	0	0	251267
186	Kalahandi South	2013-14	T.Rampur N	Jabang VF	AR	30	0	1635660	560490	540330	0	0	1100820
187	Kalahandi South	2013-14	T.Rampur N	Pustiguda	AR	30	0	1635660	560490	540330	0	0	1100820
188	Kalahandi South	2013-14	T.Rampur S	Muthachuan	ANR	50	0	830500	58900	343842	0	0	402742
189	Kalahandi South	2013-14	T.Rampur S	Badchhatrang	AR	10	0	725400	0	214395	0	0	214395
190	Kalahandi South	2013-14	T.Rampur S	Jamguda	AR	10	0	725400	0	207301	0	0	207301
191	Kalahandi South	2013-14	T.Rampur S	Bagdiani	AR	10	0	725400	0	197194	0	0	197194
192	Kalahandi South	2013-14	T.Rampur S	Kathkura	AR	10	0	725400	0	217932	0	0	217932
193	Kalahandi South	2014-15	Dharmagarh	Sankundamal to Bandakutra	Avenue	0	12	2321800	0	1297109	0	0	1297109
194	Kalahandi South	2014-15	Dharmagarh	Ampani to Supad	Avenue	0	8	1618500	0	78622	0	0	78622
195	Kalahandi South	2014-15	Jaipatna	ANR	ANR	55	0	695050	347525	80000	0	0	427525
196	Kalahandi South	2014-15	T.Rampur N	Balisara VF	AR	30	0	1635660	560490	540330	0	0	1100820
197	Kalahandi South	2014-15	T.Rampur N	Melghara	AR	30	0	1635660	560490	540330	0	0	1100820
198	Kalahandi South	2014-15	T.Rampur N	Mardiguda	AR	40	0	2043180	747320	582740	0	0	1330060
199	Kalahandi South	2015-16	T.Rampur N	Odiguna	ANR	5	0	107690	14390	60990	0	0	75380
200	Kalahandi South	2015-16	T.Rampur N	Amjhola	ANR	50	0	1076900	143900	609900	0	0	753800

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									0th year	1st year	2nd year	3rd year	Total
201	Kalahandi South	2015-16	T.Rampur N	Odiguna	ANR	100	0	2153800	287800	1219800	0	0	1507600
202	Kalahandi South	2015-16	T.Rampur N	Ampadar	ANR	100	0	2153800	287800	1219800	0	0	1507600
203	Kalahandi South	2016-17	Dharmagarh	Ampani to Balipada	Avenue	0	4	639416	0	70032	0	0	70032
204	Kalahandi South	2016-17	Jaipatna	AR at Kaliamunda	AR	15	0	1012760	184450	184450	0	0	368900
205	Kalahandi South	2016-17	Karlapat Sanctu.	Fodder Plantation, Rachuguda	AR	20	0		0	207250	0	0	207250
206	Kalahandi South	2016-17	T.Rampur N	Simelpadar	ANR	100	0	3811465	2591065	902300	0	0	3493365
207	Kalahandi South	2016-17	T.Rampur N	Amthaguda	ANR	100	0	4173400	2953000	902300	0	0	3855300
208	Kalahandi South	2016-17	T.Rampur N	Lathiaguda	ANR	100	0	4173400	2953000	902300	0	0	3855300
209	Kalahandi South	2016-17	T.Rampur N	Lathiaguda	AR	20	0	776390	308440	243700	0	0	552140
210	Kalahandi South	2016-17	T.Rampur N	Dhuliguda	AR	20	0	776390	308440	243700	0	0	552140
211	Kalahandi South	2016-17	T.Rampur N	Singni	AR	20	0	2436886	1371526	547940	0	0	1919466
212	Kalahandi South	2016-17	T.Rampur N	Bhitarguma	AR	25	0	470843	195093	152100	0	0	347193
213	Kalahandi South	2016-17	T.Rampur N	Anikona	AR	50	0	1926800	779500	583900	0	0	1363400
214	Keonjhar WL	2013-14	Anandapur	Budhikud	ANR	50	0	318321	0	318321	0	0	318321
215	Keonjhar WL	2013-14	Hadagarh	Haradabadi	ANR	50	0	115028	0	115028	0	0	115028
216	Keonjhar WL	2013-14	Hadagarh	Sadha	ANR	50	0	33462	0	33462	0	0	33462
217	Keonjhar WL	2013-14	Brahmanipal	Sanajimei	ANR	50	0	547191	0	547191	0	0	547191
218	Keonjhar WL	2013-14	Brahmanipal	Chhutung	ANR	50	0	422358	0	422358	0	0	422358
219	Keonjhar WL	2013-14	Anandapur	Barigaon to Purunia	Avenue	0	5	430817	0	430817	0	0	430817
220	Keonjhar WL	2013-14	Hadagarh	Chhenapadi to Hadagarh	Avenue	0	10	360326	0	360326	0	0	360326
221	Keonjhar	2013-14	BJP	Sidhamatha DPF	ANR	200	0	2923200	0	663778	0	0	663778
222	Keonjhar	2013-14	BJP	PWD Road to Kalanda Kha	Avenue	0	11	1405000	0	798812	0	0	798812
223	Keonjhar	2013-14	BJP	PWD Road to Adhala	Avenue	0	3	394200	0	214705	0	0	214705
224	Keonjhar	2013-14	Champua	Kalikaprasad RF	ANR	50	0	730800	0	405134	0	0	405134
225	Keonjhar	2013-14	Champua	Kalikaprasad RF - Sunaposi	ANR	50	0	730800	0	251905	0	0	251905
226	Keonjhar	2013-14	Champua	Jyotipur RF	ANR	50	0	730800	0	417114	0	0	417114
227	Keonjhar	2013-14	Champua	Bardhana RF	ANR	50	0	730800	0	480269	0	0	480269
228	Keonjhar	2013-14	Champua	Jayantanapur to Sarei	Avenue	0	9	1182600	0	702469	0	0	702469
229	Keonjhar	2013-14	Champua	Sarei to Kesarikunda	Avenue	0	6	788400	0	825033	0	0	825033
230	Keonjhar	2013-14	Keonjhar	Maidankel RF	ANR	125	0	1827000	0	412686	0	0	412686
231	Keonjhar	2013-14	Keonjhar	Nayagarh RF	ANR	125	0	1827000	0	275589	0	0	275589
232	Keonjhar	2013-14	Keonjhar	Jadipada - Sunariposi Road	Avenue	0	6	788400	0	651818	0	0	651818
233	Keonjhar	2013-14	Keonjhar	Handibhanga - Sariaposi	Avenue	0	5	657000	0	599412	0	0	599412

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234	Keonjhar	2013-14	Ghatgaon	Atei RF	ANR	100	0	1461600	0	709632	0	0	709632
235	Keonjhar	2014-15	BJP	Mundula RF	ANR	128	0	4629450	0	597075	0	0	597075
236	Keonjhar	2014-15	Champua	Sanajoda KF	ANR	71	0	1647058	0	126608	0	0	126608
237	Keonjhar	2014-15	Keonjhar	Mahadeijoda - Kusumita	Avenue	0	5	1038360	0	392814	0	0	392814
238	Keonjhar	2014-15	Patna	Jumei	AR	10	0	422800	0	253605	0	0	253605
239	Keonjhar	2015-16	Keonjhar	Sankarpur to Gamharia	Avenue	0	6	611040	0	419025	0	0	419025
240	Keonjhar	2016-17	Keonjhar	Chandposi Chhak to Sarupat	Avenue	0	14	1443134	0	794691	0	0	794691
241	Keonjhar	2016-17	Patna	Billa to Duaghat	Avenue	0	10	1030810	0	732380	0	0	732380
242	Koraput	2013-14	Koraput	Bada Kerenga	AR	20	0	763000	0	493645	0	0	493645
243	Koraput	2013-14	Koraput	Bada Kerenga	AR	20	0	763000	0	503176	0	0	503176
244	Koraput	2013-14	Koraput	Bogeipadar	ANR	30	0	360000	0	160192	0	0	160192
245	Koraput	2013-14	Koraput	Kenduguda	ANR	30	0	360000	0	116677	0	0	116677
246	Koraput	2013-14	Lamtaput	Gonjaipadar	AR	31.25	0	1262000	0	287716	0	0	287716
247	Koraput	2013-14	Lamtaput	B.Petta	AR	50	0	1262000	0	61756	0	0	61756
248	Koraput	2013-14	Lamtaput	Parting	AR	25	0	638000	0	392989	0	0	392989
249	Koraput	2013-14	Lamtaput	Pipalput	AR	25	0	638000	0	320774	0	0	320774
250	Koraput	2013-14	Lamtaput	Dengasimili	ANR	50	0	591000	0	93368	0	0	93368
251	Koraput	2013-14	Lamtaput	Poibeda	ANR	50	0	591000	0	177012	0	0	177012
252	Koraput	2013-14	Lamtaput	Chileba - Mahada	Avenue	0	8	1448800	0	296728	0	0	296728
253	Koraput	2013-14	Lamtaput	Kodri - Dabuguda	Avenue	0	4	724400	0	109252	0	0	109252
254	Koraput	2013-14	Laxmipur	Phatakakudi	AR	20	0	638000	0	624035	0	0	624035
255	Koraput	2013-14	Laxmipur	Narasinghguda	AR	25	0	638000	0	346250	0	0	346250
256	Koraput	2013-14	Laxmipur	Bisampur	AR	15	0	1262000	0	368405	0	0	368405
257	Koraput	2013-14	Laxmipur	Raising	ANR	10	0	130000	0	115264	0	0	115264
258	Koraput	2013-14	Laxmipur	Raisili	ANR	10	0	130000	0	115274	0	0	115274
259	Koraput	2013-14	Laxmipur	Timajhola	ANR	10	0	130000	0	115274	0	0	115274
260	Koraput	2013-14	Laxmipur	Damangonda	ANR	10	0	130000	0	115274	0	0	115274
261	Koraput	2013-14	Laxmipur	Goudakankadaput	ANR	10	0	130000	0	115274	0	0	115274
262	Koraput	2013-14	Laxmipur	Lataput	ANR	10	0	130000	0	101960	0	0	101960
263	Koraput	2013-14	Laxmipur	Karaguda	ANR	100	0	1153000	0	1095000	0	0	1095000
264	Koraput	2013-14	Laxmipur	Kemili to Bedapadar	Avenue	0	6	1086600	0	221143	0	0	221143
265	Koraput	2013-14	Laxmipur	PWD road to Tunpar	Avenue	0	10	1811000	0	612142	0	0	612142
266	Koraput	2013-14	Laxmipur	Toyaput to Champi	Avenue	0	8	1448800	0	473974	0	0	473974
267	Koraput	2013-14	Narayanpatna	Mundiguda to T.Pilkur	Avenue	0	6	1086600	0	385000	0	0	385000
268	Koraput	2013-14	Narayanpatna	Rajuguda - Chandaka	Avenue	0	8	1448800	0	218014	0	0	218014
269	Koraput	2013-14	Narayanpatna	Pitaguda - Kandra	Avenue	0	8	1448800	0	346857	0	0	346857
270	Koraput	2013-14	Narayanpatna	Subai Hatapada - Kulab	Avenue	0	8	1448800	0	351605	0	0	351605
271	Koraput	2013-14	Semiliguda	Marla	AR	10	0	264000	0	142031	0	0	142031
272	Koraput	2013-14	Semiliguda	Lower Geruput	AR	10	0	264000	0	170419	0	0	170419
273	Koraput	2013-14	Semiliguda	Simla	ANR	30	0	360000	0	118371	0	0	118371
274	Koraput	2013-14	Semiliguda	Rallegeda	ANR	20	0	245000	0	80775	0	0	80775
275	Koraput	2013-14	Semiliguda	Marla	ANR	20	0	245000	0	92449	0	0	92449
276	Koraput	2013-14	Semiliguda	Chingudichuan	ANR	60	0	706000	0	221800	0	0	221800
277	Koraput	2014-15	Balda	Paraja Bhimdol	AR	15	0	476180	0	380088	0	0	380088
278	Koraput	2014-15	Balda	Lenjiguda	AR	20	0	629240	0	534420	0	0	534420

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279	Koraput	2014-15	Balda	Jogibari	AR	20	0	629240	0	263836	0	0	263836
280	Koraput	2014-15	Balda	Sudubu	AR	15	0	476180	0	416040	0	0	416040
281	Koraput	2014-15	Balda	Andreguda	AR	20	0	629240	0	512980	0	0	512980
282	Koraput	2014-15	Balda	Ranginiguda	AR	10	0	323120	0	304208	0	0	304208
283	Koraput	2014-15	Balda	Galaganda	AR	15	0	476180	0	362836	0	0	362836
284	Koraput	2014-15	Balda	Gumaguda	AR	25	0	769800	0	620416	0	0	620416
285	Koraput	2014-15	Balda	Tankel	AR	10	0	323120	0	233800	0	0	233800
286	Koraput	2014-15	Balda	Taintor	ANR	50	0	703300		554816	0	0	554816
287	Koraput	2014-15	Balda	Chappaput to Jogibari	Avenue	0	4	724400		213332	0	0	213332
288	Koraput	2015-16	Koraput	Chappar	ANR	25	0	645000	0	63858	0	0	63858
289	Koraput	2015-16	Koraput	Padeiguda	Avenue	0	2	362200	0	62284	0	0	62284
290	Koraput	2015-16	Lamtaput	Badapara	AR	10	0	532000		277733	0	0	277733
291	Koraput	2015-16	Lamtaput	Jayantgiri	AR	20	0	1064000		412276	0	0	412276
292	Koraput	2015-16	Lamtaput	Mishingput	AR	10	0	532000		277780	0	0	277780
293	Koraput	2015-16	Lamtaput	Bandraguda	AR	20	0	1064000		375992	0	0	375992
294	Koraput	2015-16	Lamtaput	Limaput	ANR	20	0	516000	0	356057	0	0	356057
295	Koraput	2015-16	Lamtaput	Raipoda	ANR	20	0	516000	0	361451	0	0	361451
296	Koraput	2015-16	Lamtaput	Doliguda	ANR	20	0	516000	0	148475	0	0	148475
297	Koraput	2015-16	Lamtaput	Muchemptut	ANR	20	0	516000	0	355709	0	0	355709
298	Koraput	2015-16	Lamtaput	Litiput	ANR	20	0	516000	0	355883	0	0	355883
299	Koraput	2015-16	Lamtaput	Chandua	ANR	20	0	516000	0	356927	0	0	356927
300	Koraput	2015-16	Lamtaput	Badel to Sagar	Avenue	0	10	1811000	0	601912	0	0	601912
301	Koraput	2015-16	Lamtaput	Badapara to Orabir	Avenue	0	15	2716500	0	1010763	0	0	1010763
302	Koraput	2015-16	Narayanpatna	Kendumunda	ANR	50	0	1290000	0	844728	0	0	844728
303	Koraput	2015-16	Semiliguda	Kutugaon	AR	10	0	532000		232464	0	0	232464
304	Koraput	2015-16	Semiliguda	Maliguda	AR	10	0	532000		192270	0	0	192270
305	Koraput	2015-16	Semiliguda	Geruput RF	AR	5	0	266000		137982	0	0	137982
306	Koraput	2015-16	Semiliguda	Kutugaon	ANR	20	0	516000	0	144072	0	0	144072
307	Koraput	2015-16	Semiliguda	Maliguda	ANR	20	0	516000	0	167040	0	0	167040
308	Koraput	2015-16	Semiliguda	Kutugaon	Avenue	0	6	1086600	0	290232	0	0	290232
309	Koraput	2016-17	Balda	Darliput	AR	15	0	155370	155370		0	0	155370
310	Koraput	2016-17	Balda	Subular to Padwa IB	Avenue	0	5	905500	0	412512	0	0	412512
311	Koraput	2016-17	Balda	Taintor	AR	10	0	532000	0	98904	0	0	98904
312	Koraput	2016-17	Balda	Modaiguda	ANR	100	0	2580000	0	1118030	0	0	1118030
313	Koraput	2016-17	Balda	Mendhaholla	ANR	100	0	2580000	0	980132	0	0	980132
314	Koraput	2016-17	Balda	Baliguda to Sindhiput	Avenue	0	5	905500	0	513684	0	0	513684
315	Koraput	2016-17	Koraput	Intek road to Khalpadi	Avenue	0	10	1811000	0	593052	0	0	593052
316	Koraput	2016-17	Koraput	Lukumari	AR	10	0	9338000	0	112388	0	0	112388
317	Koraput	2016-17	Koraput	Malimunda	AR	50	0	2660000	0	678698	0	0	678698
318	Koraput	2016-17	Koraput	Panasput (Belaguda)	AR	15	0	798000	0	319944	0	0	319944
319	Koraput	2016-17	Koraput	Dumuripadar	ANR	60	0	1548000	0	419184	0	0	419184
320	Koraput	2016-17	Koraput	Bagra to A.Malkangiri	Avenue	0	10	1811000	0	462224	0	0	462224
321	Koraput	2016-17	Koraput	Dumuripadar to Dengaguda	Avenue	0	10	1811000	0	872698	0	0	872698
322	Koraput	2016-17	Lamtaput	Bilaput	AR	20	0	1064000	0	180524	0	0	180524
323	Koraput	2016-17	Lamtaput	Sankichab	AR	20	0	1064000		682776	0	0	682776

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324	Koraput	2016-17	Lamtaput	Badakichab	ANR	40	0	1032000	0	418286	0	0	418286
325	Koraput	2016-17	Lamtaput	Godihanjar	ANR	40	0	1032000	0	466478	0	0	466478
326	Koraput	2016-17	Lamtaput	Lugum	ANR	40	0	1032000	0	480686	0	0	480686
327	Koraput	2016-17	Lamtaput	Deulpoda to Lamtaput	Avenue	0	10	1811000	0	722782	0	0	722782
328	Koraput	2016-17	Laxmipur	Dasmantpur to Gambhariguda	Avenue	0	5	905500	0	153500	0	0	153500
329	Koraput	2016-17	Laxmipur	Gambhariguda to Mundar	Avenue	0	5	905500	0	153500	0	0	153500
330	Koraput	2016-17	Laxmipur	Talachampi	AR	10	0	532000	0	142114	0	0	142114
331	Koraput	2016-17	Laxmipur	Marwar	AR	45	0	2394000	0	145440	0	0	145440
332	Koraput	2016-17	Narayanpatna	Vadipeta	AR	10	0	103850	103850	0	0	0	103850
333	Koraput	2016-17	Narayanpatna	Odiyapentha	AR	20	0	1064000	0	246704	0	0	246704
334	Koraput	2016-17	Narayanpatna	Jayakota	AR	20	0	1064000	0	206624	0	0	206624
335	Koraput	2016-17	Narayanpatna	Bijaghati	ANR	50	0	1290000	0	657000	0	0	657000
336	Koraput	2016-17	Narayanpatna	Kanka	ANR	25	0	645000	0	462660	0	0	462660
337	Koraput	2016-17	Narayanpatna	Harikudua	ANR	25	0	645000	0	341796	0	0	341796
338	Koraput	2016-17	Narayanpatna	Sarpali to Kumbhariput	Avenue	0	10	1811000	0	846074	0	0	846074
339	Koraput	2016-17	Semiliguda	Jangiguda to chargam	Avenue	0	5	905500	0	371678	0	0	371678
340	Koraput	2016-17	Semiliguda	IB Pabli	AR	15	0	798000	0	217996	0	0	217996
341	Koraput	2016-17	Semiliguda	Pottangi to Gangarajpur	Avenue	0	4	724400	0	295384	0	0	295384
342	Koraput	2016-17	Semiliguda	Kamarbelgam to Saunipujariput	Avenue	0	4	724400	0	353920	0	0	353920
343	Koraput	2016-17	Semiliguda	Doliamba to Dekapar	Avenue	0	2	362200	0	168188	0	0	168188
344	Rairakhol	2013-14	Mochibahal	Mochibahal to Badmal	Avenue	0	12	1348597		609672	0	0	609672
345	Rairakhol	2013-14	Naktideul	Pathuria to Badmal	Avenue	0	6	679098		349538	0	0	349538
346	Rairakhol	2013-14	Naktideul	Ghosaramal to Rail	Avenue	0	10	1125097		596274	0	0	596274
347	Rairakhol	2015-16	Mochibahal	Sunamudi KF	ANR	30	0	692280		336240	0	0	336240
348	Rairakhol	2015-16	Mochibahal	Badpati KF	ANR	15	0	381210		160540	0	0	160540
349	Rairakhol	2015-16	Mochibahal	Tudabahal KF	ANR	30	0	869790		375340	0	0	375340
350	Rairakhol	2015-16	Redhakhol	San-Rengali PRF	ANR	50	0	1117080		164050	0	0	164050
351	Rairakhol	2016-17	Rampur	Bad-Hindol to Gambhariberni	Avenue	0	6	856190		579610	0	0	579610
352	Rairakhol	2016-17	Charmal	NH 55 to Nuapada	Avenue	0	4	586360		360910	0	0	360910
353	Rairakhol	2016-17	Charmal	Badmal to Bantaloi	Avenue	0	8	1126019		709800	0	0	709800
354	Rourkela	2013-14	Rajgangpur	Chhatam RF	ANR	41	0	1011000	0	151055	0	0	151055
355	Rourkela	2013-14	Rajgangpur	Chudia RF	ANR	50	0	948000	0	486699	0	0	486699
356	Rourkela	2015-16	Kuarmunda	Jagdishpur	Avenue	0	3	310426	0	273841	0	0	273841
357	Rourkela	2015-16	Kuarmunda	Dumerjore	Avenue	0	3	310426	0	198000	0	0	198000
358	Rourkela	2015-16	Kuarmunda	Garjan	Avenue	0	4	413901	0	263000	0	0	263000
359	Rourkela	2016-17	Rajgangpur	Mandira Dam to Laing	Avenue	0	4	425000	0	361058	0	0	361058
360	Rourkela	2016-17	Rajgangpur	Dubku to Hatidhar	Avenue	0	6	635000	0	444208	0	0	444208
361	Rourkela	2016-17	Kuarmunda	Kamarpahad	AR	15	0	954720	0	271362	0	0	271362
362	Sundargarh	2014-15	Bargaon	Runga	ANR	100	0		488546		0	0	488546
363	Sundargarh	2014-15	Bargaon	Tudalaga	Avenue	0	10		386695		0	0	386695
364	Sundargarh	2014-15	Bargaon	Bargaon Sahajbahal	Avenue	0	5		199752		0	0	199752
365	Sundargarh	2014-15	Bargaon	Lamtipahad	AR	25	0		226985		0	0	226985
366	Sundargarh	2015-16	Bargaon	Tudalaga	AR	25	0		486530		0	0	486530

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Sl. No.	Name of the Division	Year	Name of the Range	Location of plantation	Type of plantation	Area (Ha.)	Area (rkm)	Total scheme cost (In ₹)	Expenditure incurred (In ₹)				
									0th year	1st year	2nd year	3rd year	Total
367	Sundargarh	2015-16	Bargaon	Panchora	AR	25	0		475572		0	0	475572
368	Sundargarh	2015-16	Bargaon	Sankaraposh	AR	25	0		482370		0	0	482370
369	Sundargarh	2015-16	Bargaon	Mukundpur	ANR	115	0		739818		0	0	739818
370	Sundargarh	2015-16	Bargaon	Raidihi to Kusumura	Avenue	0	5		282932		0	0	282932
371	Sundargarh	2015-16	Bargaon	Salbira to Talsara	Avenue	0	5		164792		0	0	164792
372	Sundargarh	2015-16	Bargaon	Udarma to Jajpur	Avenue	0	5		286524		0	0	286524
373	Sundargarh	2016-17	Bargaon	Baibai DPF	AR	15	0		289675		0	0	289675
374	Sundargarh	2016-17	Bargaon	Udarma	ANR	20	0		214200		0	0	214200
375	Sundargarh	2016-17	Bargaon	Panchora(S)	ANR	20	0		77612		0	0	77612
376	Sundargarh	2016-17	Bargaon	Tiklipara	ANR	20	0		170394		0	0	170394
377	Sundargarh	2016-17	Bargaon	Bhoipali to Kharikamunda	Avenue	0	5		385052		0	0	385052
378	Sundargarh	2016-17	Bargaon	Sankaraposh to Sahajbahal	Avenue	0	5		397808		0	0	397808
379	Sundargarh	2014-15	Hemgir	Tumapali	AR	25	0		225630		0	0	225630
380	Sundargarh	2014-15	Hemgir	Dekhanpani	AR	25	0		229860		0	0	229860
381	Sundargarh	2014-15	Hemgir	Bandhbahal	AR	25	0		226542		0	0	226542
382	Sundargarh	2014-15	Hemgir	Surulata	AR	25	0		228650		0	0	228650
383	Sundargarh	2014-15	Hemgir	Budakata	AR	20	0		184125		0	0	184125
384	Sundargarh	2015-16	Hemgir	Singaribahal	AR	20	0		340986		0	0	340986
385	Sundargarh	2015-16	Hemgir	Tilia	AR	20	0		406062		0	0	406062
386	Sundargarh	2015-16	Hemgir	Katarbaga	AR	25	0		497196		0	0	497196
387	Sundargarh	2015-16	Hemgir	Jareikela	AR	25	0		561528		0	0	561528
388	Sundargarh	2015-16	Hemgir	Bheluantikra	ANR	50	0		274900		0	0	274900
389	Sundargarh	2016-17	Hemgir	Dheknapani VSS	AR	10	0		231470	64592	0	0	296062
390	Sundargarh	2016-17	Hemgir	Dheknapani VSS (Rohini Section)	ANR	50	0		540540	149324	0	0	689864
391	Sundargarh	2016-17	Hemgir	Dheknapani	AR	10	0		232490		0	0	232490
392	Sundargarh	2016-17	Hemgir	Dheknapani	ANR	50	0		553802		0	0	553802
393	Sundargarh	2014-15	Sundargarh	Budabahal	AR	20	0		184742		0	0	184742
394	Sundargarh	2014-15	Sundargarh	Salangabud	AR	20	0		178598		0	0	178598
395	Sundargarh	2014-15	Sundargarh	Lahandabud	ANR	50	0		258352		0	0	258352
396	Sundargarh	2014-15	Sundargarh	Bhedabahal	ANR	50	0		264154		0	0	264154
397	Sundargarh	2014-15	Sundargarh	Philingibahal	ANR	50	0		265256		0	0	265256
398	Sundargarh	2014-15	Sundargarh	Peruabhadi	ANR	50	0		259487		0	0	259487
399	Sundargarh	2014-15	Sundargarh	Lulkidih	ANR	40	0		215422		0	0	215422
400	Sundargarh	2014-15	Sundargarh	Bhalugarh to Kinjirma	Avenue	0	10		382250		0	0	382250
401	Sundargarh	2014-15	Sundargarh	Talsara to Balisankara	Avenue	0	10		386522		0	0	386522
402	Sundargarh	2014-15	Sundargarh	Karamdih to Subdega	Avenue	0	10		378679		0	0	378679
403	Sundargarh	2015-16	Sundargarh	Dumberbahal	AR	15	0		321433		0	0	321433
404	Sundargarh	2015-16	Sundargarh	Gaikanpali	AR	15	0		39898		0	0	39898
405	Sundargarh	2015-16	Sundargarh	Kheriakani	AR	25	0		515648		0	0	515648
406	Sundargarh	2015-16	Sundargarh	Maddhupur	AR	15	0		331868		0	0	331868
407	Sundargarh	2015-16	Sundargarh	Bijulikhaman	AR	15	0		311548		0	0	311548
408	Sundargarh	2015-16	Sundargarh	Sandamkuda	ANR	50	0		214836		0	0	214836
409	Sundargarh	2015-16	Sundargarh	Bhedabahal	ANR	65	0		606345		0	0	606345
410	Sundargarh	2015-16	Sundargarh	Jharankera-Didga	Avenue	0	5		265583		0	0	265583

Sl. No.	Name of the Division	Year	Name of the Range	Location of plantation	Type of plantation	Area (Ha.)	Area (rkm)	Total scheme cost (In ₹)	Expenditure incurred (In ₹)				
									0th year	1st year	2nd year	3rd year	Total
411	Sundargarh	2015-16	Sundargarh	Bhedabahal-Samaradihi	Avenue	0	4		231301		0	0	231301
412	Sundargarh	2015-16	Sundargarh	Mahuljore chowk - Mahuljore Village	Avenue	0	4		233785		0	0	233785
413	Sundargarh	2015-16	Sundargarh	Kendmal-kinjirma	Avenue	0	7		377842		0	0	377842
414	Sundargarh	2016-17	Sundargarh	Tileimalti	AR	20	0		429028		0	0	429028
415	Sundargarh	2016-17	Sundargarh	Mednipur	ANR	50	0		280006		0	0	280006
416	Sundargarh	2016-17	Sundargarh	Samardihi	ANR	50	0		535072		0	0	535072
417	Sundargarh	2016-17	Sundargarh	Kirei chowk - Bijulikhaman	Avenue	0	6		155185		0	0	155185
418	Sundargarh	2016-17	Sundargarh	Bhasma-Kainsara	Avenue	0	6		398526		0	0	398526
419	Sundargarh	2016-17	Sundargarh	Aunlajore-Dharuadihi	Avenue	0	6		474024		0	0	474024
420	Sundargarh	2016-17	Sundargarh	Balisankara-Telijore	Avenue	0	6		273936		0	0	273936
421	Sundargarh	2016-17	Sundargarh	Didga-chhataasargi	Avenue	0	6		368151		0	0	368151
422	Sundargarh	2014-15	Lephripara	Saletikra	AR	10	0		99856		0	0	99856
423	Sundargarh	2014-15	Lephripara	Satjoria	AR	10	0		100251		0	0	100251
424	Sundargarh	2014-15	Lephripara	Alapaka	AR	15	0		142560		0	0	142560
425	Sundargarh	2014-15	Lephripara	Dhangergudi	AR	15	0		107414		0	0	107414
426	Sundargarh	2014-15	Lephripara	Biswnathpur	AR	25	0		227420		0	0	227420
427	Sundargarh	2014-15	Lephripara	Bairagibahal	ANR	100	0		498560		0	0	498560
428	Sundargarh	2014-15	Lephripara	Litiapani	ANR	40	0		202542		0	0	202542
429	Sundargarh	2014-15	Lephripara	Gireldungri	ANR	50	0		254120		0	0	254120
430	Sundargarh	2014-15	Lephripara	Suruguda to Girinkela	Avenue	0	8		306560		0	0	306560
431	Sundargarh	2014-15	Lephripara	Masabira to Gundiadihi	Avenue	0	7		275990		0	0	275990
432	Sundargarh	2015-16	Lephripara	Dhangergudi	AR	15	0		308200		0	0	308200
433	Sundargarh	2015-16	Lephripara	Haldipani	AR	15	0		253692		0	0	253692
434	Sundargarh	2015-16	Lephripara	Tilapara	AR	15	0		207774		0	0	207774
435	Sundargarh	2015-16	Lephripara	Bileibahal	AR	10	0		188516		0	0	188516
436	Sundargarh	2015-16	Lephripara	Juniani	AR	15	0		330433		0	0	330433
437	Sundargarh	2015-16	Lephripara	Kurumkel	ANR	115	0		259574		0	0	259574
438	Sundargarh	2015-16	Lephripara	Koilanga	AR	100	0		295542		0	0	295542
439	Sundargarh	2015-16	Lephripara	Masabira to dhagergudi	Avenue	0	10		580102		0	0	580102
440	Sundargarh	2015-16	Lephripara	kulabira to Kurumkel	Avenue	0	4		159580		0	0	159580
441	Sundargarh	2016-17	Lephripara	Koilanga	AR	15	0		263700		0	0	263700
442	Sundargarh	2016-17	Lephripara	Kurumkel	ANR	100	0		370120		0	0	370120
443	Sundargarh	2016-17	Lephripara	Gundiadihi-Tileikani	Avenue	0	20		1013796		0	0	1013796
444	Sundargarh	2014-15	Gopalpur	Telendihi	ANR	200	0		991330		0	0	991330
445	Sundargarh	2014-15	Gopalpur	Durubaga	ANR	100	0		478200		0	0	478200
446	Sundargarh	2014-15	Gopalpur	Gopalpur to Tapria	Avenue	0	15		549252		0	0	549252
447	Sundargarh	2015-16	Gopalpur	Jamjharia	AR	30	0		656890		0	0	656890
448	Sundargarh	2015-16	Gopalpur	Sarangijharia	AR	30	0		602794		0	0	602794
449	Sundargarh	2015-16	Gopalpur	Laikera	ANR	120	0		577710		0	0	577710
450	Sundargarh	2015-16	Gopalpur	Bileimundar to Tapria	Avenue	0	15		815376		0	0	815376
451	Sundargarh	2016-17	Gopalpur	Jamjharia	AR	10	0		206806		0	0	206806
452	Sundargarh	2016-17	Gopalpur	Jamjharia	ANR	50	0		453002		0	0	453002
453	Sundargarh	2014-15	Ujalpur	Kaintara	AR	20	0		187120		0	0	187120

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Sl. No.	Name of the Division	Year	Name of the Range	Location of plantation	Type of plantation	Area (Ha.)	Area (rkm)	Total scheme cost (In ₹)	Expenditure incurred (In ₹)				
									0th year	1st year	2nd year	3rd year	Total
454	Sundargarh	2014-15	Ujalpur	Dhauraada	AR	10	0		107542		0	0	107542
455	Sundargarh	2014-15	Ujalpur	Daldali	AR	10	0		99562		0	0	99562
456	Sundargarh	2014-15	Ujalpur	Sunajore	AR	20	0		187854		0	0	187854
457	Sundargarh	2014-15	Ujalpur	Gaidega	AR	10	0		98547		0	0	98547
458	Sundargarh	2014-15	Ujalpur	Kuarbaga	AR	10	0		106366		0	0	106366
459	Sundargarh	2014-15	Ujalpur	Kaputikra	AR	20	0		174582		0	0	174582
460	Sundargarh	2014-15	Ujalpur	Dhumasara	ANR	50	0		263252		0	0	263252
461	Sundargarh	2014-15	Ujalpur	Daldali	ANR	200	0		987548		0	0	987548
462	Sundargarh	2014-15	Ujalpur	Kulba to Thelkobud	Avenue	0	5		207000		0	0	207000
463	Sundargarh	2014-15	Ujalpur	Raibaga to Nuadihi	Avenue	0	5		205152		0	0	205152
464	Sundargarh	2014-15	Ujalpur	Tangarpali to Kuarbaga	Avenue	0	5		204898		0	0	204898
465	Sundargarh	2015-16	Ujalpur	Karlaghati	AR	25	0		605976		0	0	605976
466	Sundargarh	2015-16	Ujalpur	Gaidega	AR	10	0		308934		0	0	308934
467	Sundargarh	2015-16	Ujalpur	Kaintara	AR	15	0		230351		0	0	230351
468	Sundargarh	2015-16	Ujalpur	Mundagaon	AR	10	0		225266		0	0	225266
469	Sundargarh	2015-16	Ujalpur	Badbanga	AR	10	0		263470		0	0	263470
470	Sundargarh	2015-16	Ujalpur	Athkosia	ANR	80	0		608521		0	0	608521
471	Sundargarh	2015-16	Ujalpur	Budhajharan	ANR	60	0		504455		0	0	504455
472	Sundargarh	2015-16	Ujalpur	Jorajham	ANR	80	0		598752		0	0	598752
473	Sundargarh	2015-16	Ujalpur	Kanakjora	Avenue	0	10		616996		0	0	616996
474	Sundargarh	2015-16	Ujalpur	Kulba-Karlaghati	Avenue	0	5		284594		0	0	284594
475	Sundargarh	2015-16	Ujalpur	bandhabahal-Kaintara	Avenue	0	10		441350		0	0	441350
476	Sundargarh	2016-17	Ujalpur	Deobhawanpur	AR	10	0		273960		0	0	273960
477	Sundargarh	2016-17	Ujalpur	karlaghati	AR	10	0		197632		0	0	197632
478	Sundargarh	2016-17	Ujalpur	Badbanga	AR	10	0		199466		0	0	199466
479	Sundargarh	2016-17	Ujalpur	Mundagaon	ANR	50	0		269352		0	0	269352
480	Sundargarh	2016-17	Ujalpur	Bankibahal	ANR	50	0		189256		0	0	189256
481	Sundargarh	2016-17	Ujalpur	Jhurimaal- Badibahal	Avenue	0	5		383214		0	0	383214
482	Sundargarh	2016-17	Ujalpur	Mundagaon-Daldali	Avenue	0	5		382170		0	0	382170
483	Sundargarh	2016-17	Ujalpur	Deobhawanpur-Tangarjore	Avenue	0	5		452680		0	0	452680
484	Sundargarh	2016-17	Ujalpur	Ujalpur-Gambherdihi	Avenue	0	5		373096		0	0	373096
485	Sundargarh	2016-17	Ujalpur	Aleikera-rajpur	Avenue	0	10		625468		0	0	625468
				Total		11296	1035	320704680	61815011	122451115	0	0	184266140

Appendix – 4
(Refer paragraph 2.1.5.4 at page 21-23)

Statement showing unfruitful expenditure in MGNREGS plantations

Sl. No.	Name of the Division	Year	Name of the Range	Location of plantation	Name of the scheme	Type of plantation	Area (in ha)	Area (in rkm)	Total expenditure (In ₹)	Survival per cent
1	2	3	4	5	6	7	8	9	10	11
1	Rourkela	2013-14	Bisra	ANR with gap plantation in N. Chrobeda RF (Birkera)	MGNREGS	ANR	100		1310527	54
2	Rourkela	2013-14	Bisra	ANR with gap plantation in Mahipani RF	MGNREGS	ANR	90		3201204	58
3	Rourkela	2013-14	Bisra	N. Chrobeda RF (Dudurta)	MGNREGS	ANR	100		1401457	53
4	Rourkela	2013-14	Bisra	Kudahudang RF	MGNREGS	ANR	100		1246457	51
5	Rourkela	2013-14	Bisra	Sanramloi KF	MGNREGS	AR	20		311700	58
6	Rourkela	2013-14	Bisra	Tangarpali to Kairkera	MGNREGS	Avenue		10	264854	53
7	Rourkela	2015-16	Bisra	S. Chirobeda RF (40000 seedling Badramloi)	MGNREGS	ANR	100		1060008	54
8	Rourkela	2015-16	Bisra	(Hariharpur) N. Chirobeda RF	MGNREGS	ANR	100		1175189	58
9	Rourkela	2015-16	Bisra	(Sanramloi) S. Chirobeda RF	MGNREGS	ANR	100		1096780	53
Total							710		11068176	

Appendix – 5
(Refer paragraph 2.1.10 at page 39)

Statement showing findings of Joint Physical Verification reports of selected plantations executed under audited divisions

Sl. No.	Name of Division	Name of Range	Year	Name of scheme	Type (AR/ ANR)	Area in ha	Location/ Area type	Major species	Expenditure (In ₹)	Survival percentage as given by PCCF	Survival percentage as per JPV report	Survival category
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Balangir	Loisingha	2013-14	OBDP (SP)	AR	10	Larambamunda RF	Bamboo	230940	55	44	Partial successful
2		Balangir	2013-14	MGNRGS	AR	40	Pandrapitha Village	Teak	845536	50	27	Failed plantation
3	Boudh	Purunakataka	2013-14	NAP	AR	10	Kambhunathpur Village	Teak, Sisoo, Bamboo	428000	55	37	Failed plantation
4	Bamra (WL)	Bamra	2014-15	MGNRG	ANR	50	Bandhbar RF	Teak, Jamu, Gambhari, Neem	406500	40	50	Partial successful
5	Kalahandi (South)	Karlapat	2016-17	NBM	AR	20	Merkul	Bamboo	406530	NA	0	Failed plantation
6		Biswanathpur	2014-15	MGNRG	ANR	50	Jalkrida	Simarua, Teak	2025000	75	25	Failed plantation
7	Keonjhar	Champua	2015-16	MGNRG	ANR	50	Kalikaprasad RF	Acacia, Teak, Cashew, Chakunda	445834	95	45	Partial successful
8		Telkoi	2015-16	MGNRG	AR	50	Talapada RF	Acacia, Teak, Cashew, Chakunda	1498193	60	35	Failed plantation
9	Keonjhar WL	Hadgarh	2014-15	OBDP	ANR	20	Pitanau RF	Bamboo	381667	10	20	Failed plantation
10		Brahmanipla	2015-16	CAMPA	ANR	200	Rebena R.F	Teak, Siso, Acacia	3261500	70	11	Failed plantation
11	Malkangiri	Malkangir	2013-14	MGNREGS	ANR	50	Daduguda Reserve Land	Cashew, Teak and Chakhunda	371137	77	32	Failed plantation
12	Rairakhol	Badmal	2014-15	OBDP	ANR	25	Rengali-Badmal PRF	Bamboo	500813	78	50	Partial successful
13		Charmal	2013-14	MGNREGS	ANR	100	Sagamalia RF	Teak, Amla, Bamboo	1419010	90	53	Partial successful
14	Rayagada	Kalyansinghpur	2015-16	MGNREGS	ANR	70	Irriput RF	Chakhunda, Karanja, Teak, Simaruba	187920	50	52	Partial successful
15	Rourkela	Banki	2013-14	OBDP (SP)	ANR	25	Dhanghar RF	Bamboo	478020	30	15	Failed plantation
16		Bisra	2013-14	MGNREGS	ANR	100	Birkeria (North Chirabeda RF)	Teak, Neam, Acacia	1310527	54	15	Failed plantation
17	Sundargarh	Gopalpur	2014-15	State Plan	AR	20	Dhanubans RF	Teak	1060860	92	10	Failed plantation
18	Sundargarh	Bargaon	2015-16	CAMPA	ANR	50	Latalaga RF	Teak	1046232	70	5	Failed plantation
19		Bargaon	2015-16	CAMPA	ANR	50	Tikilipara R.F. (Nuarmal)	Teak, Simaruba, Karanja	1098434	95	24	Failed plantation
20		Bargaon	2015-16	CAMPA	ANR	50	Tikilipara R.F. (Sanipara)	Teak, Chakunda, Karanja	1488110	70	5	Failed plantation
21		Bargaon	2015-16	CAMPA	ANR	50	Runga R.F	Teak	1008124	80	25	Failed plantation
22	Balangir	Deogaon	2016-17	CAMPA	ANR	100	Sikachhida	Teak, Sisoo, Bamboo	2595400	79	19	Failed plantation
23		Deogaon	2016-17	CAMPA	ANR	50	Sikachhida	Teak	1297700	78	27	Failed plantation
24		Balangir	2016-17	CAMPA	ANR	50	Matkhai RF (Kharlikani)	Teak, Bamboo, Sisso	1297700	70	26	Failed plantation
	Total					1290			25089687			

Appendix - 6
(Refer paragraph 2.1.11.3 at page 42-43)

Statement showing financial irregularities noticed in plantation records under various components in different plantation programmes in selected divisions

Sl. No.	Name of Division	Name of Range	Year	Name of the scheme	Type of plantation	Area (ha)	Avenue plantation (rkm)	Urban plantation (Nos.)	Nature of irregularity	Amount (₹)
1	2	3	4	5	6	7	8	9	10	11
1	Kalahandi South	Jaypatna	2016-17	CAMPA	ANR	250			High stump cutting are to be undertaken before planting during Jan-Feb. But it was done in Aug-Sep after planting (Jul/Aug). Hence, the expenditure incurred is irregular.	208000
2	Kalahandi (S)	T. Rampur (S)	2015-16	CAMPA	ANR	100			Excess expenditure was incurred on Survey and Demarcation	20000
3	Kalahandi (S)	T. Rampur (S)	2014-15	State Plan	AR	20			Planting and C/R was done twice, resulted in excess expenditure	36000
	Total	2								264000
4	Koraput	Balda	2016-17	CAMPA	ANR	101			Excess expenditure was booked on The fire line tracing cost.	44137
5	Koraput	Balda	2016-17	CAMPA	ANR	120			Excess expenditure was booked on The fire line tracing cost.	35240
6	Koraput	Balda	2016-17	CAMPA	ANR	100			Excess expenditure was booked for Alignment and Pitting	20000
7	Koraput	Lamtaput	2014-15	State Plan TFC	AR	25			a. Excess expenditure was charged on cost of fertiliser and insecticides	61,938
									b. Excess expenditure was charged against fire line tracing.	15000
8	Koraput	Laxmipur	2016-17	CAMPA	ANR	152			Excess expenditure on first year maintenance of fire line tracing.	43600
9	Koraput	Laxmipur	2016-17	CAMPA	AR	25			An xcess expenditure on first year SMC work was incurred	50000
10	Koraput	Laxmipur	2016-17	CAMPA	ANR	146			Excess expenditure on first year maintenance of fire line tracing.	58400
11	Koraput	Laxmipur	2016-17	CAMPA	ANR	140			Excess expenditure on fire line tracing was incurred.	56000
12	Koraput	Laxmipur	2016-17	State Plan TFC	AR	75			a. Excess expenditure on Site preparation work.	22500
									b. Excess expenditure on cost of Fertilizer.	33750
13	Koraput	Narayanpatna	2015-16	CAMPA	ANR	60			a. Excess expenditure on SSO (cleaning) work for 1st year.	60000
									b. Excess expenditure on transporting of seedlings, but there is no such provision except "Carriage and Planting" which was already drawn.	12500
14	Koraput	Narayanpatna	2015-16	CAMPA	ANR	50			a. Excess expenditure on (cleaning) SSO work for 1st year	50000
									b. Excess expenditure on Contingency on transporting of seedlings without provision in cost norm.	12500
15	Koraput	Narayanpatna	2015-16	CAMPA	ANR	50			a. Excess expenditure is made on SSO (cleaning) work for	50000

Sl. No.	Name of Division	Name of Range	Year	Name of the scheme	Type of plantation	Area (ha)	Avenue plantation (rkm)	Urban plantation (Nos.)	Nature of irregularity	Amount (₹)
									1st year.	
									b. Excess expenditure is made on Fireline Tracing work	12500
16	Koraput	Narayanpatna	2015-16	OBDA	AR	10			a. Excess expenditure on Watering & Weeding	12000
									b. Excess expenditure on Contingency in second year	8000
17	Koraput	Narayanpatna	2015-16	CAMPA	ANR	130			Excess expenditure in 1st year on fire line tracing	52000
18	Koraput	Narayanpatna	2014-15	OBDA	AR	30			a. Excess expenditure on the Carriage, Planting including C/R.	31500
									b Excess expenditure on 1st & 2nd Weeding and Soil working in 1st year	45000
									c. Excess expenditure on Watch and Ward and Fencing.	55720
	Total	4								842285
19	Boudh	Boudh	2014-15	NBM	AR	25			a. Excess expenditure in planting and manuring.	33750
									b. Excess expenditure in 1st weeding and manuring.	24375
									c. Excess expenditure on 2nd weeding and soil working.	7500
20	Boudh	Boudh	2016-17	NBM	AR	20			Excess expenditure on Alignment, Stacking and Pitting.	19800
21	Boudh	Kantamal	2015-16	CAMPA	ANR C TYPE	75			Excess expenditure on Survey and Pitting.	31900
22	Boudh	Kantamal	2015-16	CAMPA	ANR C TYPE	75			Excess expenditure on Survey and Pitting.	38700
23	Boudh	Kantamal	2016-17	CAMPA	ANR	75			Excess expenditure on pitting work.	15000
24	Boudh	Madhapur	2015-16	NBM	AR	10			Excess expenditure on carriage, planting and manuring	11000
25	Boudh	Manamunda	2015-16	MGNREG S	Avenue		24		Excess expenditure on survey/demarcation, site preparation and pitting	36622
26	Boudh	Puranakatak	2015-16	State Plan	ANR C TYPE	100			Excess expenditure on fire line inspection path work.	20000
27	Boudh	Puranakatak	2013-14	State Plan	Avenue		6		Excxs expenditure incurred on the cost of Bamboo Gabion in second year	60750
28	Boudh	Puranakatak	2014-15	State Plan	Avenue		20		Excxs expenditure incurred on the cost of Iron Gabion in second year	366200
29	Boudh	Puranakatak	2014-15	NAP	ANR	5			a. Excess expenditure on Fire line & Soil Working for 1st year	6750
									b. Excxs expenditure incurred on Watch and Ward in second year	12200
30	Boudh	Puranakatak	2013-14	NAP	AR	10			a. Excxs expenditure on Planting & Transporting of Seedlings in 1st year.	9500
									b. Excxs expenditure incurred on Watch and Ward in second year	18200
									c. Excxs expenditure on Watch and Ward and weeding on 3rd year.	28000

Sl. No.	Name of Division	Name of Range	Year	Name of the scheme	Type of plantation	Area (ha)	Avenue plantation (rkm)	Urban plantation (Nos.)	Nature of irregularity	Amount (₹)
31	Boudh	Puranakatak	2015-16	NAP	AR	10			Excss expenditure incurred on Watch and Ward in 1st year	38000
	Total-	5								778247
32	Rairakhol	Badmal	2016-17	CAMPA	ANR	250			a. Irregular purchase of invertor, UPS & printer for office use from plantation contingency.	51500
									b. Irregular purchase of cracker for use in elephant drive& tiles for building repair at DFO office from plantation contingency.	44850
33	Rairakhol	Badbahal	201-15	NBM	AR	20			a. Excess expenditure on Transportatio of seedlings and plantation.	24000
									b. Excess expenditure was booked for 1st and 2nd weeding.	40500
									c. Excess expenditure was booked for soil working, in first year	49500
									d. Excess expenditure in first yearWeeding, Manuring and Soil working.	22000
34	Rairakhol	Charmal	2016-17	NBM	AR	30			a. Excess expenditure in 0th year for labour cost on soil working.	6000
35	Rairakhol	Naktideul	2015-16	State Plan	Block	20			a. Excess expenditure for Office expence from plantation contingency.	10100
									b. Excess expenditure for Carriage & Planting and manuring work.	15000
36	Rairakhol	Naktideul	2016-17	CAMPA	ANR	300			Irregular purchase of Graninte and Tiles for repaire work of Division office from Plantation Contingencies.	54300
37	Rairakhol	Rairakhol	2015-16	CAMPA	ANR	60			Excess expenditure on Watch and Ward for second year maintenance.	15976
38	Rairakhol	Rairakhol	2015-16	CAMPA	ANR	150			a. Excess expenditure for weeding, soil working and manuring in 1st year.	16020
									b. Irregular purchase of Inverter, Search/ Torch Light, LCD Screen Projector, Night vison camera & LCD Projector for the use in Division/ Range office from the plantation Contingency.	174561
									c. Irregular purchase of Granite/Tiles for use in the Division office from the plantation Contingency.	70000
									d. Irregular purchase of Symphony Cooler and Steel Almirah for use in the Range office from the plantation Contingency.	27000
	Total-	5								621307
39	Keonjhar-WL	Anandapur	2016-17	OBDP	AR	5			Excess expenditure on pitting work.	8000
40	Keonjhar-WL	Anandapur	2015-16	CAMPA	ANR	200			Excess expenditure on pitting work.	40000

Sl. No.	Name of Division	Name of Range	Year	Name of the scheme	Type of plantation	Area (ha)	Avenue plantation (rkm)	Urban plantation (Nos.)	Nature of irregularity	Amount (₹)
41	Keonjhar-WL	Anandapur	2016-17	State Plan	Urban			3000	Excess expenditure on Alignment, Pitting & Refilling of Pitting work.	4500
42	Keonjhar-WL	Anandapur	2015-16	13th FC (Fodder Plnt.)	AR	20			Excess expenditure on Fireline Tracing work in 1st year maintenance.	56000
43	Keonjhar-WL	Anandapur	2015-16	CAMPA	ANR	60			Excess expenditure was booked on pitting work for 1st year.	12000
44	Keonjhar-WL	Brahmanipal	2016-17	CAMPA	ANR	160			Excess expenditure was booked on Carriage & Planting work.	17065
45	Keonjhar-WL	Brahmanipal	2016-17	CAMPA	ANR	499.9			Excess expenditure on Fireline Tracing work for 1st year maintenance.	10000
46	Keonjhar-WL	Brahmanipal	2013-14	OBDDP	AR	10			Excess expenditure on Survey, Demarcation and Site preparation.	3000
47	Keonjhar-WL	Deogaon	2015-16	CAMPA	ANR	100			Excess expenditure was booked on pitting work.	20000
48	Keonjhar-WL	Deogaon	2015-16	CAMPA	ANR	120			Excess expenditure was booked on pitting work.	24000
49	Keonjhar-WL	Deogaon	2015-16	CAMPA	ANR	100			Irregular expenditure on Fencing work.	23333
50	Keonjhar-WL	Hadgarh	2016-17	OMBADC	ANR	20			Excess expenditure on pitting & planting work.	23300
51	Keonjhar-WL	Hadgarh	2013-14	OBDDP	AR	10			Excess expenditure on carriage & planting work.	9000
52	Keonjhar-WL	Hadgarh	2015-16	13th FC	AR	5			Excess expenditure on carriage & planting work.	5125
	Total	4								255323
53	Rourkela	Birmitrapur	2013-14	MGNREG S	AR	10			Excess expenditure was booked on Weeding and soil working.	28924
54	Rourkela	Birmitrapur	2013-14	NBM	AR	30			a. Excess expenditure was booked on S/D, Alignment.	9000
									b. Excess expenditure on SMC & Planting work in first year.	22500
									c. Irregular expenditure in Fencing, without provision in cost norm.	20000
55	Rourkela	Birmitrapur	2013-14	NBM	AR	20			a. Excess expenditure on Planting, 1st & 2nd weeding, soil working, manuring & casualty replacement work in first year.	50750
									b. Irregular expenditure in Fencing, without provision in cost norm.	10000
56	Rourkela	Birmitrapur	2016-17	OMBADC	Avenue		25		Irregular expenditure on gabion maintenance in second year.	30190
57	Rourkela	Rajgangpur	2015-16	CAMPA	AR	20			Excess expenditure on weeding and casualty replacement work.	46200
58	Rourkela	Rajgangpur	2014-15	State Plan	ANR	50			Excess expenditure on S/D, site preparation, pitting and SSO work.	67500
59	Rourkela	Kuarmunda	2015-16	CAMPA	ANR	100			a. Excess expenditure on pitting work in 0th year.	20000

Sl. No.	Name of Division	Name of Range	Year	Name of the scheme	Type of plantation	Area (ha)	Avenue plantation (rkm)	Urban plantation (Nos.)	Nature of irregularity	Amount (₹)
									b. Excess expenditure on Fireline Tracing work in second year.	40000
									c. Without provision in cost norm SSO work was executed in second year.	210000
60	Rourkela	Kuarmunda	2015-16	CAMPA	ANR	200			Excess expenditure on pitting work.	90000
61	Rourkela	Kuarmunda	2014-15	State Plan	ANR	75			Excess expenditure on S/D, Site Preparation and SSO work.	101250
62	Rourkela	Kuarmunda	2015-16	CAMPA	ANR	100			Excess expenditure on pitting work.	20000
63	Rourkela	Kuarmunda	2014-15	State Plan	ANR	100			Excess expenditure on S/D and Site Preparation work.	60000
64	Rourkela	Panposh	2015-16		ANR	200			a. Excess expenditure on pitting work.	50000
65	Rourkela	Bisra	2015-16	CAMPA	ANR	100			Excess expenditure on Contingencies charges in 4th year.	30000
66	Rourkela	Bisra	2014-15	Stat Plan	ANR	50	20000		Excess expenditure on 1st year for Silviculture Operation.	7500
	Total	5								913814
67	MFD, Rajnagar	Gahirmatha	2014-15	Stat Plan	AR	10			a. Irregular expenditure in 1st year maintenance on watch & ward.	56850
									b. Irregular expenditure in 1st year on Replanting work.	80850
68	MFD, Rajnagar	Kanika	2017-18	MGNREG S	Avenue		16		Excess expenditure on CDM.	19200
69	MFD, Rajnagar	Kanika	2016-17	MGNREG S	Avenue		10		Excess expenditure on CDM.	14010
70	MFD, Rajnagar	Kujang	2015-16	State Plan	Block	15			a. Excess expenditure on Watch & Ward in second year.	7600
									b. Excess expenditure on Watch & Ward in 3rd year.	14451
71	MFD, Rajnagar	Mahakalpara	2014-15	State Plan	Block	20			a. Excess expenditure on Watch & Ward in second year.	29900
									b. Overall excess expenditure on second year.	93080
72	MFD, Rajnagar	Mahakalpara	2014-15	State Plan	Block	15			Overall excess expenditure on second year.	22125
73	MFD, Rajnagar	Mahakalpara	2017-18	MAP	Block	30			a. Post pitting execution of Survey & Demarcation.	315008
									b. Avoidable expenditure on fencing without provision in the cost norm.	51388
74	MFD, Rajnagar	Mahakalpara	2014-15	MGNREG S	Avenue		4		a. Excess expenditure on Gabbion.	54500
75	MFD, Rajnagar	Rajnagar(WL)	2013-14	MGNREG S	High Density Casuarina	2			a. Excess expenditure on 1st year maintenance.	76076
									b. Excess expenditure on second year maintenance.	21648
76	MFD, Rajnagar	Rajnagar(WL)	2013-14	MGNREG S	ANR	25			Excess expenditure on 1st year maintenance.	138276
	Total	5								994962

Sl. No.	Name of Division	Name of Range	Year	Name of the scheme	Type of plantation	Area (ha)	Avenue plantation (rkm)	Urban plantation (Nos.)	Nature of irregularity	Amount (₹)
77	Keonjhar	Barbil	2014-15	NBM	AR	20			a. Excess/Irregular expenditure on plantation/C/R.	27000
									b. Irregular expenditure on Fencing without provision in cost norm.	32000
									c. Excess expenditure on Weeding.	24000
									d. Irregular expenditure on casualty pitting without provision in cost norm.	12000
78	Keonjhar	Barbil	2015-16	CAMPA	ANR	250			a. Excess expense on post plantation Silvicultural operation in 1st year.	249600
79	Keonjhar	Barbil	2015-16	CAMPA	ANR	200			a. Excess expense on post plantation Silvicultural operation in 1st year.	200000
80	Keonjhar	Champua	2016-17	CAMPA	ANR	300			a. Excess expenditure on Site Preparation and Silvicultural Operation.	12000
									b. Avoidable expenditure on Pitting work in second year	87200
									c. Excess expenditure on Silvicultural Operation.	304800
81	Keonjhar	Ghatagaon	2015-16	CAMPA	ANR	300			a. Excess expenditure on Silvicultural operation in 1st year.	299500
									b. Excess expenditure on Fireline Tracing work in 1st year.	147200
82	Keonjhar	Ghatagaon	2016-17	CAMPA	ANR	62			Irregular expenditure on Signboard without provision in cost norm.	32200
83	Keonjhar	Keonjhar	20013-14	NBM	ANR	10			Excess expenditure on Watch and Ward in 1st year.	24500
84	Keonjhar	Keonjhar	2015-16	CAMPA	ANR	59.18			Excess expenditure on SMC in 1st year.	117496
85	Keonjhar	Patna	2013-14	NBM	AR	20			a. Irregular expenditure on Fencing without provision in cost norm.	21000
									b. Excess expenditure on Weeding and Soil Working.	17500
									c. Excess expenditure on Casualty Replacement.	18000
									d. Excess expenditure on Fireline Tracing.	7350
									e. Excess expenditure on Weeding, Soil Working and Manuring.	18000
86	Keonjhar	Patna	2014-15	CAMPA	ANR	205			a. Irregular expenditure on Vehicle repair and Fuel	20586
									b. Irregular expenditure on Fuel without provision in cost norm.	19430
87	Keonjhar	Patna	2014-15	CAMPA	ANR	120			a. Infertuous expenditure on PO work in 0th year.	90000
									b. Unauthorized expenditure on SO work in 1st year.	50000
									c. Unauthorized expenditure on SMC work in 1st year.	199800
88	Keonjhar	Patna	20013-14	State Plan	Avenue		20		a. Irregular expenditure on Repair of Gabbion.	21500
89	Keonjhar	Telkoi	2016-17	NBM	AR	60			Excess expenditure on cost of Material for raising seedlings.	24923
	Total	6								2077585
90	Bamra-WL	Jamankira	2016-17	OBDP	AR	20			Excess expenditure on carriage, planting including C/R.	11320

Sl. No.	Name of Division	Name of Range	Year	Name of the scheme	Type of plantation	Area (ha)	Avenue plantation (rkm)	Urban plantation (Nos.)	Nature of irregularity	Amount (₹)
91	Bamra-WL	Jamankira	2013-14	OBDP	ANR C	300			Excess expenditure on Weeding and Soil Working.	10000
92	Bamra-WL	Jamankira	2014-15	State Plan	Fodder	10			a. Excess expenditure on carriage, planting including C/R.	6000
									b. Excess expenditure on Weeding, Manuring and Soil Working.	54000
93	Bamra-WL	Kuchinda	2013-14	OBDP	AR	10			a. Excess expenditure on S/D, Site Preparation and Alignment.	6000
									b. Excess expenditure on Watch and Ward.	7500
94	Bamra-WL	Kuchinda	2015-16	CAMPA	ANR	100			a. Excess expenditure on Weeding in second year.	11500
									b. Irregular expenditure on purchase of margozime in second year.	19500
95	Bamra-WL	Kuchinda	2015-16	CAMPA	ANR	50			a. Avoidable expenditure on Watch and Ward.	49800
	Total	2								175620
96	Balangir	Harishankar	2015-16	MGNREG S	ANR	100			Excess expenditure on Survey & Demarcation.	43448
97	Balangir	Saintala	2016-17	CAMPA	ANR	90			Excess expenditure on SO work.	90000
98	Balangir	Saintala	2016-17	CAMPA	ANR	100			Excess expenditure on SO work.	100000
99	Balangir	Saintala	2016-17	CAMPA	ANR	90			Excess expenditure on SO work.	90000
100	Balangir	Saintala	2016-17	CAMPA	ANR	90			Excess expenditure on SO work.	90000
	Total	2								413448
101	Malkangiri	Chitrakonda	2015-16	CAMPA	ANR	100			a. Irregular expenditure in post planting SO work.	300000
									b. Irregular expenditure in SMC work executed together with plantation.	300000
102	Malkangiri	Chitrakonda	2015-16	CAMPA	ANR	100			a. Irregular expenditure in post planting SSO work, executed before plantation.	300000
103	Malkangiri	Motu	2015-16	CAMPA	ANR	50			Irregular expenditure on pre planting SSO Work executed along with post planting SSO Work.	50000
104	Malkangiri	Motu	2015-16	CAMPA	ANR	50			Irregular expenditure on pre planting SSO Work executed along with post planting SSO Work.	50000
105	Malkangiri	Malkangiri	2015-16	CAMPA	ANR	50			Irregular expenditure on post planting SMC work, executed before plantation.	150000
106	Malkangiri	Malkangiri	2015-16	CAMPA	ANR	100			Irregular expenditure on post planting SMC work, executed before plantation.	300000
	Total	3								1450000
107	Sundargarh	Bargaon	2015-16	CAMPA	ANR	100			Excess expenditure on purchase of Fertilizer & Vermi Compost.	20000
108	Sundargarh	Bargaon	2015-16	CAMPA	ANR	50			Excess expenditure on purchase of Fertilizer & Vermi Compost.	10000
109	Sundargarh	Gopalpur	2014-15	CAMPA	AR	58.92			Unauthorized expenditure on Renovation of SMC work.	58000
110	Sundargarh	Hemagiri	2013-14	State Plan	ANR	175			a. Excess expenditure on 0th year SMC work.	93750

Sl. No.	Name of Division	Name of Range	Year	Name of the scheme	Type of plantation	Area (ha)	Avenue plantation (rkm)	Urban plantation (Nos.)	Nature of irregularity	Amount (₹)
									b. Excess expenditure on 3rd year weeding & cultural operation work.	40000
111	Sundargarh	Hemagiri	2016-17	NBM	AR	75			a. Excess expenditure on planting of excess nos. of seedlings.	64280
									b. Excess expenditure on Pitting.	60000
									c. Excess expenditure on Purchase of Fertilizer & Insecticides.	17685
									d. Excess expenditure on SMC (Staggered Trenches).	60000
112	Sundargarh	Lefripada	2015-16	CAMPA	ANR	150			Excess expenditure on Silvicultural Operation.	150000
	Total	4								573715
	12	47							Grand total	9360306

Appendix – 7
(Refer paragraph 2.1.11.5 at page 44)

Statement showing the details of Avenue Plantations damaged during 2017-18 while widening of roads

Sl. No.	Name of the Division	Name of the Range	Location of the area	Year of plantation	Area in rkm	No. of seedling planted	Amount spent for plantation (In ₹)	Scheme of plantation	Survival percentage	Two times of the trees to be planted	Cost of the trees as per cost norm 2019
1	2	3	4	5	6	7	8	9	10	11	12
1	Balangir	Balangir	Balangir-Bairasar	2013-14	10	2500	839620	MGNREGS	0	5000	2994900
2		Balangir	Banabahal chhak to Bainrasar	2014-15	10	2500	1002382	MGNREGS	0	5000	2994900
3		Balangir	Barapudugia-Sibtal	2016-17	5	1250	644334	MGNREGS	0	2500	1497450
4		Balangir	Barapudugia-Sibtala	2016-17	10	2500	1002382	State Plan	0	5000	2994900
5		Balangir	Chandanbhati to Kutumdola	2016-17	12	3000	1409239	MGNREGS	0	6000	3593880
6	Rairakhol	Naktideula	Tandabira-Champalli	2014-15	20	5000	2264425	State Plan	0	10000	5989800
7		Charmal	Chudapudug to Bhartapur	2014-15	16	4000	1417631	MGNREGS	10	8000	4791840
8		Charmal	Charmal to Berihasahi	2017-18	4	1000	354962	MGNREGS	10	2000	1197960
9		Charmal	Gargadbahal to Kuakhol	2013-14	16	4000	2254595	MGNREGS	10	8000	4791840
10		GirPur	Dhalpur to Machhudihi	2014-15	6	1500	186754	MGNREGS	0	3000	1796940
11		Rampur	Mutrumunda to Daincha	2016-17	6	1500	591880	MGNREGS	0	3000	1796940
12	Rourkela	Banki	Rajamunda to Tumkeal	2013-14	6	1500	591880	State Plan	0	3000	1796940
13	Keonjhar (WL)	Hadgarh	Hadagarh to chhenapadi	2013-14	10	2500	360326	MGNREGS	0	5000	2994900
	Grand Total				131	32750	12920410			65500	3,92,33,190

Appendix- 8

(Refer paragraph 2.1.11.8 at page 45-46)

Statement showing details of 3rd year maintenance and fencing expenditure in Urban plantations

Sl. No	Name of the Division	Name of the Range	No. of seedlings during 2014-15 (1 st year)	Third (3 rd) year Maintenance Expenditure during 2016-17 (in ₹)	Total fencing expenditure given by PCCF during 2016-17 (in ₹)	No. of seedlings during 2015 - 16 (1 st year)	Third (3 rd) year maintenance expenditure during 2017-18 (in ₹)	Total fencing expenditure given by PCCF during 2017-18 (in ₹)
1	2	3	4	5	6	7	8	9
1	Balangir	Titlagarh	25000	1060000	1620000	20000	848000	1281000
2		Balangir	15000	636000	1859900	15000	636000	1134600
3		Kantabanji	15000	636000	758910	15000	636000	832650
4		Patnagarh	15000	636000	1610480	15000	636000	766404
5	Bamra (WL)	Kuchinda	2500	106000	437500	2500	106000	500000
6	Boudh	Boudh	35000	35000	6125000	30000	1272000	5250000
7	Kalahandi South	Junagarh	20000	848000	2000000	20000	848000	3500000
8		Dharmagarh	20000	848000	2000000	20000	848000	3500000
9		Jaipatana	20000	848000	2000000	10000	424000	1750000
10	Keonjhar	Joda	15000	636000	892500	9000	381600	1242000
11		Badbil	15000	636000	892500	9000	381600	1242000
12	Keonjhar (WL)	Anandapur	3000	127200	525000	3000	127200	525000
13	Koraput	Koraput	10000	424000	1750000	15000	636000	2625000
14		Sunabeda	5000	212000	875000	10000	424000	1750000
15	Malkangiri	Malkangiri	10000	424000	1750000	15000	636000	3000000
16		Balimela	5000	212000	875000	10000	424000	2000000
17	Rairakhol	Rairakhol	8000	339200	1283000	10000	424000	17000
18	Rayagada	Rayagada	15000	636000	2625000	15000	636000	2625000
19		Gunpur	5000	212000	875000	5000	212000	875000
20		Gudari	3500	148400	612500	2000	84800	350000
21		Muniguda	10000	424000	1750000	10000	424000	1750000
22		Kashipur	0	0	0	7000	296800	1225000
23		Tikiri	0	0	0	8000	339200	1400000
24		Ksinghpur	0	0	0	3000	127200	525000
25	Rourkela	Rourkela	70000	2968000	12250000	70000	2968000	13300000
26		Rajgangpur	10000	424000	1183400	25000	1060000	4375000
27		Biramitrapur	10000	424000	1183000	20000	848000	3500000
28		Vedvyas	0	0	0	30000	1272000	5300000
29	Sundargarh	Sundergarh	8000	339200	1224000	5000	212000	690000
	Total (12)	29	370000	14239000	48957690	428500	18168400	66830654
Total for 2014-16				2014-15	63196690		2015-16	84999054
Grand Total								148195744

Appendix – 9

(Refer paragraph 2.1.11.11 at page 47)

Statement showing irregular expenditure incurred in watering provision in execution of urban plantations in Rourkela Forest Division during November 2015 to March 2016 (State Plan)

Voucher Number	Descriptions of items	Amount (In ₹)
1	2	3
	March 2016	
167R(P)	Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 01/02/2016 to 10/02/2016 in Urban Plantation	67500
177R	Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 01/02/2016 to 10/02/2016 in Urban Plantation	50000
178R	Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 11/02/2016 to 20/02/2016 in Urban Plantation	50000
179R	Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 21/02/2016 to 29/02/2016 in Urban Plantation	50000
180R	Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 01/03/2016 to 10/03/2016 in Urban Plantation	50000
181R	Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 11/03/2016 to 20/03/2016 in Urban Plantation	50000
182R	Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 21/03/2016 to 31/03/2016 in Urban Plantation	50000
531P	Paid to Abijeet Enterprises being the cost of supplying water by tanker from 01/03/2016 to 10/03/2016 in Urban Plantation	80525
174R	Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 10000 nos. plants for 01/02/2016 to 29/02/2016 in Urban Plantation	57000
176R	Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 01/03/2016 to 31/03/2016 in Urban Plantation	57000
579P	Paid to Abhijeet Enterprises being the cost of supplying water by tanker for 03/2016 in Urban Plantation	60000
566P	Paid to Abhijeet Enterprises being the cost of supplying water by tanker for 02/2016 in Urban Plantation	60000
579P	Paid to Abhijeet Enterprises being the cost of supplying water by tanker for 02/2016 in Urban Plantation	60000
73K(P)	Paid to I. H. Khan of Kulanga being the hiring charges of water tanker 1500 ltr. No.OR14F-0503 for watering Urban Plantation 2015-16 at different site from 1.1.2016 to 7.1.2016	29000
73K(P)	Paid to I. H. Khan of Kulanga being the hiring charges of water tanker 1500 ltr. No.OR14F-0503 for watering Urban Plantation 2015-16 at different site from 1.1.2016 to 7.1.2016	4500
74K	Paid to I. H. Khan of Kulanga being the hiring charges of water tanker 1500 ltr. No.OR14F-0503 for watering Urban Plantation 2015-16 at different site from 8.1.2016 to 15.1.2016	33500
75K	Paid to I. H. Khan of Kulanga being the hiring charges of water tanker 1500 ltr. No.OR14F-0503 for watering Urban Plantation 2015-16 at different site from 16.1.2016 to 23.1.2016	33500
76K	Paid to I. H. Khan of Kulanga being the hiring charges of water tanker 1500 ltr. No.OR14F-0503 for watering Urban Plantation 2015-16 at different site from 24.1.2016 to 31.1.2016	33500
78K	Paid to I. H. Khan of Kulanga being the hiring charges of water tanker 1500 ltr. No.OR14F-0503 for watering Urban Plantation 2015-16 at different site from 1.2..2016 to 7.2.2016	33000
79K	Paid to I. H. Khan of Kulanga being the hiring charges of water tanker 1500 ltr.	33000

Voucher Number	Descriptions of items	Amount (In ₹)
	No.OR14F-0503 for watering Urban Plantation 2015-16 at different site from 8.2.2016 to 14.2.2016	
80K	Paid to I. H. Khan of Kulanga being the hiring charges of water tanker 1500 ltr. No.OR14F-0503 for watering Urban Plantation 2015-16 at different site from 15.2.2016 to 21.2.2016	33000
81K(P)	Paid to I. H. Khan of Kulanga being the hiring charges of water tanker 1500 ltr. No.OR14F-0503 for watering Urban Plantation 2015-16 at different site from 22.2.2016 to 29.2.2016	33000
284K	Paid to I. H. Khan of Kulanga being the hiring charges of water tanker 1500 ltr. No.OR14F-0503 for watering Urban Plantation 2015-16 at different site from 16.3.2016 to 23.3.2016	33500
285K	Paid to I. H. Khan of Kulanga being the hiring charges of water tanker 1500 ltr. No.OR14F-0503 for watering Urban Plantation 2015-16 at different site from 25.3.2016 to 31.3.2016	33500
213P	Paid to Venkatesh Roadways being the cost of supplying water by tanker over 15000 nos. plants for 02/2016 at Urban Plantation	9000
285P	Paid to Venkatesh Roadways being the cost of supplying water by tanker from 1.3.2016 to 10/3/2016 for use at Urban Plantation	60000
296P	Paid to Venkatesh Roadways being the cost of supplying water by tanker from 11.3.2016 to 20/3/2016 for use at Urban Plantation	60000
307P	Paid to Venkatesh Roadways being the cost of supplying water by tanker from 21.3.2016 to 31/3/2016 for use at Urban Plantation	60000
	January 2016	
67P	Paid to Venkatesh Roadways being the cost of supplying water tanker for use in Urban Plantation 01/2016	75000
78P	Paid to Venkatesh Roadways being the cost of supplying water tanker for use in Urban Plantation 01/2016	30000
89P	Paid to Venkatesh Roadways being the cost of supplying water tanker for use in Urban Plantation 01/2016	75000
90P	Paid to Venkatesh Roadways being the cost of supplying water tanker for use in Urban Plantation 01/2016	75000
101P	Paid to Venkatesh Roadways being the cost of supplying water tanker for use in Urban Plantation 01/2016	75000
112P	Paid to Venkatesh Roadways being the cost of supplying water tanker for use in Urban Plantation 01/2016	75000
123P	Paid to Venkatesh Roadways being the cost of supplying water tanker for use in Urban Plantation 01/2016	75000
124P	Paid to Venkatesh Roadways being the cost of supplying water tanker for use in Urban Plantation 01/2016	30000
125P	Paid to Venkatesh Roadways being the cost of supplying water tanker for use in Urban Plantation 01/2016	30000
5R	Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 13/12/2015 to 15/12/2015 in Urban Plantation	40000
6R	Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 16/12/2015 to 18/12/2015 in Urban Plantation	40000
7R	Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 19/12/2015 to 21/12/2015 in Urban Plantation	40000
8R	Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 22/12/2015 to 24/12/2015 in Urban Plantation	40000
9R	Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 25/12/2015 to 27/12/2015 in Urban Plantation	40000
10R	Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker	40000

Voucher Number	Descriptions of items	Amount (In ₹)
	over 25000 nos. plants for 28/12/2015 to 31/12/2015 in Urban Plantation	
11R	Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 1.1.2016 to 3.1.2016 in Urban Plantation	40000
12R	Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 4.1.2016 to 6.1.2016 in Urban Plantation	40000
13R	Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 7.1.2016 to 9.1.2016 in Urban Plantation	40000
14R	Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 10.1.2016 to 12.1.2016 in Urban Plantation	40000
15R	Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 13.1.2016 to 15.1.2016 in Urban Plantation	40000
16R	Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 16.1.2016 to 18.1.2016 in Urban Plantation	40000
17R	Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 19.1.2016 to 21.1.2016 in Urban Plantation	40000
18R	Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 22.1.2016 to 24.1.2016 in Urban Plantation	40000
19R	Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 25.1.2016 to 27.1.2016 in Urban Plantation	40000
20R	Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 28.1.2016 to 31.1.2016 in Urban Plantation	40000
205P	Paid to Abijeet Enterprises of Bondamunda being the cost of supplying water for use in Urban Plantation for 1/2016	97000
216p	Paid to Abijeet Enterprises of Bondamunda being the cost of supplying water for use in Urban Plantation for 1/2016	97000
227P	Paid to Abijeet Enterprises of Bondamunda being the cost of supplying water for use in Urban Plantation for 1/2016	97000
296P	Paid to Abijeet Enterprises of Bondamunda being the cost of supplying water for use in Urban Plantation for 1/2016	23280
55P	Paid to Venkatesh Roadways being the cost of supplying water tanker for use in Urban Plantation 01/2016	43600
66P	Paid to Venkatesh Roadways being the cost of supplying water tanker for use in Urban Plantation 01/2016	43600
21R	Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 01/12/2015 to 06/12/2015 in Urban Plantation	17640
22R	Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 07/12/2015 to 12/12/2015 in Urban Plantation	17640
207K	Paid to I. H. Khan of Kulanga being the cost of water tanker for use in Urban Plantation	87500
208K	Paid to I. H. Khan of Kulanga being the cost of water tanker for use in Urban Plantation	87500
209K	Paid to I. H. Khan of Kulanga being the cost of water tanker for use in Urban Plantation	87500
210K	Paid to I. H. Khan of Kulanga being the cost of water tanker for use in Urban Plantation	87500
23R(P)	Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 10000 nos. plants for 13/12/2015 to 18/12/2015 in Urban Plantation	7920
24R	Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 10000 nos. plants for 19/12/2015 to 24/12/2015 in Urban Plantation	17640
25R	Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 10000 nos. plants for 25/12/2015 to 31/12/2015 in Urban Plantation	17640
26R	Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker	17640

Voucher Number	Descriptions of items	Amount (In ₹)
	over 10000 nos. plants for 1/1/2016 to 6/1/2016 in Urban Plantation	
27R	Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 10000 nos. plants for 7/1/2016 to 12/1/2016 in Urban Plantation	17640
28R	Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 10000 nos. plants for 13/1/2016 to 18/1/2016 in Urban Plantation	17640
29R	Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 10000 nos. plants for 19/1/2016 to 24/1/2016 in Urban Plantation	17640
30R	Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 10000 nos. plants for 25/1/2016 to 31/1/2016 in Urban Plantation	17640
	December 2015	
90P	Paid to Venkatesh Roadways being the cost of supplying water for use in Urban Plantation 1.12.2015 to 5.12.2015	75000
91P	Paid to Venkatesh Roadways being the cost of supplying water for use in Urban Plantation 1.12.2015 to 10.12.2015	30000
102P	Paid to Venkatesh Roadways being the cost of supplying water for use in Urban Plantation 11.12.2015 to 15.12.2015	75000
113P	Paid to Venkatesh Roadways being the cost of supplying water for use in Urban Plantation 6.12.2015 to 10.12.2015	75000
114P	Paid to Venkatesh Roadways being the cost of supplying water for use in Urban Plantation 16.12.2015 to 20.12.2015	75000
125P	Paid to Venkatesh Roadways being the cost of supplying water for use in Urban Plantation 11.12.2015 to 20.12.2015	30000
126P	Paid to Venkatesh Roadways being the cost of supplying water for use in Urban Plantation 21.12.2015 to 25.12.2015	75000
137P	Paid to Venkatesh Roadways being the cost of supplying water for use in Urban Plantation 26.12.2015 to 31.12.2015	75000
138P	Paid to Venkatesh Roadways being the cost of supplying water for use in Urban Plantation 21.12.2015 to 31.12.2015	30000
254P	Paid to Abijeet Enterprises of Bondamunda being the cost of supplying water tanker 15000 nos. plant for use in Urban Plantation from 1.12.2015 to 15.12.2015	89998
265P	Paid to Abijeet Enterprises of Bondamunda being the cost of supplying water tanker 15000 nos. plant for use in Urban Plantation from 16.12.2015 to 31.12.2015	90002
345P	Paid to Abijeet Enterprises of Bondamunda being the cost of supplying water tanker 15000 nos. plant for use in Urban Plantation from 16.12.2015 to 31.12.2015	120000
141K	Paid to I. H. Khan of Kulanga being the cost of water tanker for use in Urban Plantation 1.11.15 to 8.11.15	87500
143K	Paid to I. H. Khan of Kulanga being the cost of water tanker for use in Urban Plantation 9.11.15 to 16.11.15	87500
144k	Paid to I. H. Khan of Kulanga being the cost of water tanker for use in Urban Plantation 17.11.15 to 22.11.15	87500
147K	Paid to I. H. Khan of Kulanga being the cost of water tanker for use in Urban Plantation 23.11.15 to 30.11.15	87500
65P	Paid to Venkatesh Roadways being the cost of supplying water for use in Urban Plantation 1.12.2015 to 15.12.2015	43600
66P	Paid to Venkatesh Roadways being the cost of supplying water for use in Urban Plantation 16.12.2015 to 31.12.2015	43700
198P	Paid to Abijeet Enterprises of Bondamunda being the cost of supplying water tanker 50000 nos. plant for use in Urban Plantation from 1.12.2015 to 10.12.2015	96993

Voucher Number	Descriptions of items	Amount (In ₹)
209P	Paid to Abijeet Enterprises of Bondamunda being the cost of supplying water tanker 50000 nos. plant for use in Urban Plantation from 1.12.2015 to 10.12.2015	96993
220P	Paid to Abijeet Enterprises of Bondamunda being the cost of supplying water tanker 50000 nos. plant for use in Urban Plantation from 1.12.2015 to 10.12.2015	97014
273P	Paid to Abijeet Enterprises of Bondamunda being the cost of supplying water tanker 50000 nos. plant for use in Urban Plantation from 1.12.2015 to 10.12.2015	24080
63R	Paid to Kshirod Kumar Sutar of Panposh being the cost of supplying water tanker 25000 nos. plant for use in Urban Plantation from 1.11.2015 to 3.11.2015	40000
64R	Paid to Kshirod Kumar Sutar of Panposh being the cost of supplying water tanker 25000 nos. plant for use in Urban Plantation from 4.11.2015 to 6.11.2015	40000
65R	Paid to Kshirod Kumar Sutar of Panposh being the cost of supplying water tanker 25000 nos. plant for use in Urban Plantation from 7.11.2015 to 9.11.2015	40000
66R	Paid to Kshirod Kumar Sutar of Panposh being the cost of supplying water tanker 25000 nos. plant for use in Urban Plantation from 10.11.2015 to 12.11.2015	40000
67R	Paid to Kshirod Kumar Sutar of Panposh being the cost of supplying water tanker 25000 nos. plant for use in Urban Plantation from 13.11.2015 to 15.11.2015	40000
68R	Paid to Kshirod Kumar Sutar of Panposh being the cost of supplying water tanker 25000 nos. plant for use in Urban Plantation from 16.11.2015 to 18.11.2015	40000
69R	Paid to Kshirod Kumar Sutar of Panposh being the cost of supplying water tanker 25000 nos. plant for use in Urban Plantation from 19.11.2015 to 21.11.2015	40000
70P	Paid to Kshirod Kumar Sutar of Panposh being the cost of supplying water tanker 25000 nos. plant for use in Urban Plantation from 22.11.2015 to 24.11.2015	40000
71P	Paid to Kshirod Kumar Sutar of Panposh being the cost of supplying water tanker 25000 nos. plant for use in Urban Plantation from 25.11.2015 to 27.11.2015	40000
72P	Paid to Kshirod Kumar Sutar of Panposh being the cost of supplying water tanker 25000 nos. plant for use in Urban Plantation from 28.11.2015 to 30.11.2015	40000
33P	Paid to Ashok Majhi of Banthupada being the cost of supplying water tanker 10000 nos. plant for use in Urban Plantation from 1.11.2015 to 6.11.2015	17640
34P	Paid to Ashok Majhi of Banthupada being the cost of supplying water tanker 10000 nos. plant for use in Urban Plantation from 7.11.2015 to 12.11.2015	17640
35R	Paid to Ashok Majhi of Banthupada being the cost of supplying water tanker 10000 nos. plant for use in Urban Plantation from 13.11.2015 to 18.11.2015	17640
36R	Paid to Ashok Majhi of Banthupada being the cost of supplying water tanker 10000 nos. plant for use in Urban Plantation from 19.11.2015 to 24.11.2015	17640
37R	Paid to Ashok Majhi of Banthupada being the cost of supplying water tanker 10000 nos. plant for use in Urban Plantation from 25.11.2015 to 30.11.2015	17640
	November 2015	
49P	Paid to Abijeet Enterprises being the cost of supplying water for 10000 plants in Panposh area for use in Urban Plantation from 1.11.2015 to 22.11.2015	90000
173P	Paid to Abijeet Enterprises being the cost of supplying water 180 trips for use in Urban Plantation from 5.11.2015 to 15.11.2015 for 15000 plants	90000
184P	Paid to Abijeet Enterprises being the cost of supplying water 180 trips for use in	90000

Voucher Number	Descriptions of items	Amount (In ₹)
	Urban Plantation from 16.11.2015 to 30.11.2015 for 15000 plants	
270P	Paid to Venkatesh Roadways of Basanti Colony being the cost of supplying water for use in Urban Plantation 45000 nos of plants 1.11.2015 to 5.11.2015	75000
281P	Paid to Venkatesh Roadways of Basanti Colony being the cost of supplying water for use in Urban Plantation 45000 nos of plants 6.11.2015 to 10.11.2015	75000
282P	Paid to Venkatesh Roadways of Basanti Colony being the cost of supplying water for use in Urban Plantation 45000 nos of plants 1.11.2015 to 15.11.2015	30000
293P	Paid to Venkatesh Roadways of Basanti Colony being the cost of supplying water for use in Urban Plantation 45000 nos of plants 11.11.2015 to 5.11.2015	75000
304P	Paid to Venkatesh Roadways of Basanti Colony being the cost of supplying water for use in Urban Plantation 45000 nos of plants 16.11.2015 to 20.11.2015	75000
305P	Paid to Venkatesh Roadways of Basanti Colony being the cost of supplying water for use in Urban Plantation 45000 nos of plants 11.11.2015 to 20.11.2015	30000
316P	Paid to Venkatesh Roadways of Basanti Colony being the cost of supplying water for use in Urban Plantation 45000 nos of plants 21.11.2015 to 25.11.2015	75000
327P	Paid to Venkatesh Roadways of Basanti Colony being the cost of supplying water for use in Urban Plantation 45000 nos of plants 26.11.2015 to 30.11.2015	75000
328P	Paid to Venkatesh Roadways of Basanti Colony being the cost of supplying water for use in Urban Plantation 45000 nos of plants 21.11.2015 to 30.11.2015	30000
352P	Paid to Venkatesh Roadways of Basanti Colony being the cost of supplying water for use in Urban Plantation 45000 nos of plants 21.11.2015 to 30.11.2015	30000
127K	Paid to I. H. Khan of Kulanga being the cost of water tanker for use in 30000 nos of plants in Vedvyas Urban Plantation 1.10.15 to 6.10.15	45000
128K	Paid to I. H. Khan of Kulanga being the cost of water tanker for use in 30000 nos of plants in Vedvyas Urban Plantation 7.10.15 to 12.10.15	45000
129K	Paid to I. H. Khan of Kulanga being the cost of water tanker for use in 30000 nos of plants in Vedvyas Urban Plantation 13.10.15 to 18.10.15	45000
130K	Paid to I. H. Khan of Kulanga being the cost of water tanker for use in 30000 nos of plants in Vedvyas Urban Plantation 19.10.15 to 24.10.15	45000
131K	Paid to I. H. Khan of Kulanga being the cost of water tanker for use in 30000 nos of plants in Vedvyas Urban Plantation 25.10.15 to 30.10.15	45000
37P	Paid to Abijeet Enterprises of Bandhamunda being the cost of supplying water 34 trips for use in Urban Plantation from 1.11.2015 to 22.11.2015	17000
103P	Paid to Abijeet Enterprises of Bandhamunda being the cost of supplying water 149 trips for use in 50000 nos of plants in Urban Plantation from 1.11.2015 to 8.11.2015	74500
104P	Paid to Abijeet Enterprises of Bandhamunda being the cost of supplying water 141 trips for use in 50000 nos of plants in Urban Plantation from 9.11.2015 to 15.11.2015	70500
115P	Paid to Abijeet Enterprises of Bandhamunda being the cost of supplying water 149 trips for use in Urban Plantation from 1.11.2015 to 16.11.2015	78400
137P	Paid to Abijeet Enterprises of Bandhamunda being the cost of supplying water 141 trips for use in Urban Plantation from 24.11.2015 to 30.11.2015	70500
349P	Paid to Abijeet Enterprises of Bandhamunda being the cost of supplying water 12 trips for use in Urban Plantation	6000
257P	Paid to Venkatesh Roadways of Basanti Colony being the cost of supplying water for use in Urban Plantation 1.11.2015 to 15.11.2015	43600
258P	Paid to Venkatesh Roadways of Basanti Colony being the cost of supplying water for use in Urban Plantation 16.11.2015 to 30.11.2015	43400
	Total	6911665

Appendix – 10
(Refer paragraph 2.1.12.4 at page 50-51)

Statement showing men-in-position as well as shortage of field staff in all selected divisions and O/o the PCCF (O)

Sl. No.	Name of Office/ Division	Sanction strength of NG staff	Men in position of NG staff	Percentage of vacancy	Sanction strength of Gazetted staff	Men in position of Gazetted staff	Percentage of vacancy	Total sanction strength	Total men in position	Total percentage of vacancy
1	2	3	4	5	6	7	8	9	10	11
1	PCCF (T)	212	137	35	57	44	23	269	181	33
2	Balangir	286	243	15	17	13	24	303	256	16
3	Boudh	152	100	34	9	7	22	161	107	34
4	Bamra WL	164	113	31	9	5	44	173	118	32
5	Kalahandi (S)	179	145	19	13	9	31	192	154	20
6	Keonjhar	230	161	30	13	6	54	243	167	31
7	Keonjhar WL	103	72	30	8	6	25	111	78	30
8	Koraput	189	126	33	11	7	36	200	133	34
9	Malkangiri	205	158	23	13	8	38	218	166	24
10	Rairakhol	141	88	38	11	6	45	152	94	38
11	Rourkela	158	114	28	13	9	31	171	123	28
12	MDF Rajnagar	115	72	37	12	9	25	127	81	36
13	Rayagada	235	178	24	13	9	31	248	187	25
14	Sundargarh	204	148	27	12	6	50	216	154	29
15	FRS, Cuttack	36	26	28	6	5	17	42	31	26
	Total	2609	1881	15 - 38	217	149	17 - 54	2826	2030	16 - 38

Appendix-11
(Refer paragraph 3.5 at page 60-61)
Details of extra expenditure due to adoption of higher capacity of crane

Sl. No	Name of the work	Est. cost put to tender (₹ in crore)	Agt. cost (₹ in crore)	Upto date payment (₹ in crore)	Quantity of armory stone provided (in cum)	Rate provided for loading unloading per cum (in ₹)	Rate admissible for loading unloading per cum (in ₹)	Extra cost (in ₹)	Total Extra cost (in ₹)	Tender Premium (TP)	Undue benefit due to extra cost including TP (in ₹)	Quantity executed (in cum)	Extra amount paid (in ₹)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Restoration and protection to left bank of river Subarnarekha near village Kalabadia	1.52	1.46	0.94	4949.02	2345.8	1976.47	369.3	1827822	-3.03	1772438.6	3634	1301478
2	Restoration and protection to left bank of river Subarnarekha near village Harankuli	12.95	11.01	12.02	45705	2142.5	1799.21	343.3	15690069	-14.99	13338128	49965	14581327
3	Restoration and protection to right bank of river Subarnarekha near village Bazarsol	6.31	6.12	5.58	12692.75	2237.6	1858.3	379.3	4814360	-3.01	4669447.8	12428	4572051
4	Restoration and protection to left bank of river Subarnarekha at village Kumbhiragadi near UP school	16.41	13.95	11.94	44979	2405.1	2021.13	384	17270587	-14.99	14681726	36514	11918641
5	Protection to Scoured bank on Gobari Left from RD 6960m to RD 7680 m	8.87	8.87	1.43	40837.44	1865.2	1651.79	213.4	8715118	0	8715118.1	7664	1635574
6	Protection to Scoured bank on GobindapurHaduaMadhubana TRE on Construction and restoration and Bed Bars and One No of Control sluice at Maharkul under NABARD assistance RIDF-XXII	12.02	11.97	10.74	22673.89	1904.5	1691.18	213.3	4836794	-0.36	4819381.8	22595	4802614
7	Protection to Scoured bank on Bramhani Right near village Lokanath Prasad with LunchungAprons in Rajnagar Block	14.65	12.46	12.46	63134	1976.8	1763.39	213.4	13473427	-14.99	11453760	63134	11453760
8	Protection to Scoured bank near village Jagannathpur on Brahmani Left	14.48	14.03	15.39	63649.95	1779.75	1566.44	213.3	13577171	-3.1	13156279	72423	14969645
9	Protection to Scoured Bank of River Patasala left near Village Junagadi	1.28	1.09	1.09	5227	1963.7	1750.26	213.4	1115651	-14.99	948414.81	5228	948596
10	Protection to Scoured Bank of Gobari Right near village Jamboo from RD 200m to 718m	4.94	4.2	4.04	20304	1865.2	1651.79	213.4	4333077	-14.99	3683548.5	20304	3683548
	Total	93.43	85.16	75.63	324152				85654075		77238242	293889	69867235

Appendix - 12
(Refer paragraph 3.6 at page 61-62)
Erroneous calculation of msa led to unwarranted excess provision of materials

Sl.No.	Name of the work	Estimated cost (₹ in crore)	Agreementt value (₹ In crore)	DoC/ SDoC	Payment made (₹ in crore)	CBR of the road	msa taken	Actual msa	Total Thickness required inmm	Total Thickness provided in mm	Description of item	Thickness required inmm	Thickness provided in mm	Excess provision in mm	Quantity provided in cum	Excess (+)/Less(-)	Rate in (Per cum)	Extra cost (in ₹)	Tender premium	Extra cost including TP (in ₹)	Extra cost including GST at 12 per cent (in ₹)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
1	Widening & Strengthening of Sankarakhola-Kainjhar-Paburia-Mandakia road from 20/000 to 29/700 km	13.88	11.8	31.1.19 30.11.19	9.12	7	2	1	375+20	600	BM	0	50	50	2719.5	2719.5	5685.4	15461242.6	-14.99	13143602.4	14720834.6
											SDBC	20	25	5	1359.7	271.94	6969.8	1895389.85	-14.99	1611270.91	1804623.42
											GSBII	0	150	150	6949.7	6949.7	2085.9	14496309.7	-14.99	12323312.9	13802110.5
											GSBIV	150	150	0	5346.8	0	2258.3	0	-14.99	0	0
											WMM	225	225	0	12992	0	2223.9	0	-14.99	0	0
											Total	395	600	205							30327569
2	Widening & Strengthening of Lad-Phasimal-Sandpathar road from RD.0/0 to 19 km	19.27	16.92	1.1.18 31.3.19	15.08	7	2	1	375+20	455	BM	0	50	50	6208.8	6208.8	5622.5	34908759	-14.99	29675936	33237048.3
											SDBC	20	25	5	3369.5	673.9	7166	4829133.71	-14.99	4105246.56	4597876.15
											GSBIV	150	150	0	11465	0	1935.2	0	-14.99	0	0
											WMM	225	230	5	31643	687.89	1836.4	1263211.99	-14.99	1073856.51	1202719.3
											Total	395	455	60							39037644
3	Improvement to Jhinkira-Bentakara-Chanduli Road from 0/0 to 15/820 km	10.92	9.66	28.3.18 27.1.19	5.08	6	2	1	390+20	525	BM	0	50	50	1022.6	1022.6	4996	5108889.15	-11.55	4518812.45	5061069.95
											SDBC	20	25	5	2573.2	514.63	6151.9	3165972.88	-11.55	2800303.01	3136339.38
											GSBIV	165	225	60	6902.4	1840.6	1964.6	3616194.97	-11.55	3198524.45	3582347.38
											WMM	225	225	0	5181.1	0	1841.6	0	-11.55	0	0
											Total	410	525	115							11779757
	Total	44.07	38.38		29.28										97732	20890		84745104		72450865	81144969

Appendix - 13
(Refer paragraph 3.8 at page 64-65)
Statement showing extra cost due to non-utilization of slag

Sl. No	Name of the work	Agreement value (₹in crore)	DoC/ DoC	Amount paid (₹in crore)	Quantity of GSB provided in the estimate (in Cum)	Estimated Cost of GSB per cum including transportation (in ₹)	Cost of Slag per cum including transportation (in ₹)	Extra cost per cum (in ₹) (7-8)	Extra cost (in ₹) (6*9)
1	2	3	4	5	6	7	8	9	10
1	Improvement to Khutgaon-Phuljhar-KeonjharBoader Road	12.94	2/2/2019 1/2/2020	5.39	11154	2229.09	1167.84	1061.25	11837183
2	Four lane of SH-10 to end of Vedvyas (ODR) from RD.0/0 to 2 km under ULB	5.16	5/12/2016 4/9/2017	4.63	6222	1404.35	296.2	1108.15	6894909
3	Improvement to road from SH-10A to Deogaonchawk from 0/0 to 1/600 km	1.9	26/11/2018 25/8/2019	1.74	2000	2135	878.35	1256.65	2513300
Total		20.00		11.76	19,376				2,12,45,392

Appendix – 14

(Refer paragraph 3.10 at page 67-68)

Statement showing Inspection Reports / Paragraphs issued up to 31
March 2020 but not settled by 30 June 2020

Sl. No.	Name of the Department	Reports awaiting settlement (Up to June 2020)		Reports awaiting settlements for more than 10 years		Reports to which even first reply has not been received
		Number of Reports	Number of Paragraphs	Number of Reports	Number of Paragraphs	Number of Reports
1	2	3	4	5	6	7
1	Agriculture	498	1880	185	407	44
2	Co-operation	118	544	34	75	15
3	Energy	442	1418	171	371	395
4	Forest & Environment	508	1403	223	578	0
5	Fisheries and Animal Resources Development	574	2318	241	620	379
6	Industries	49	185	2	2	2
7	MSME	176	848	69	180	130
8	Skill Development & Technical Education	201	945	95	314	155
9	Textile, Handloom & Handicraft	72	333	4	5	20
10	Tourism	30	123	6	8	6
11	Water Resources	432	1345	156	266	51
12	Works	373	1188	142	224	25
Total		3473	12530	1328	3050	1222

Appendix - 15

(Refer paragraph 3.10 at page 67-68)

**Statement showing the year-wise break up of outstanding Inspection
Reports / Paragraphs issued up to 31 March 2020 but not settled by 30
June 2020**

Year	Number of Inspection Reports	Number of Paragraphs
1	2	3
1984-85	1	1
1985-86	2	3
1986-87	1	1
1987-88	2	3
1988-89	3	10
1989-90	8	16
1990-91	7	8
1991-92	9	13
1992-93	21	33
1993-94	14	30
1994-95	16	43
1995-96	24	55
1996-97	35	68
1997-98	24	51
1998-99	32	72
1999-00	40	79
2000-01	62	184
2001-02	59	153
2002-03	63	127
2003-04	96	262
2004-05	103	219
2005-06	117	229
2006-07	134	289
2007-08	118	268
2008-09	151	398
2009-10	186	435
2010-11	200	607
2011-12	77	209
2012-13	203	685
2013-14	144	449
2014-15	171	622
2015-16	208	847
2016-17	264	1163
2017-18	259	1130
2018-19	303	1695
2019-20	316	2073
Total	3473	12,530

Appendix - 16
(Refer paragraph 3.10 at page 67-68)
Statement showing serious irregularities noticed and reported in
Inspection Reports

Sl. No.	Name of the objection	Number of Paragraphs	Amount (₹ in Lakh)
A. Non-Compliance with rules and regulations			
1	Infructuous/ Unfruitful/ Avoidable/ Extra liability/Excess expenditure	134	123383.24
2	Inadmissible/irregular payment	2	388.89
3	Advance payment/less recovery of advance	0	0
Sub total (A)		136	123772.13
B. Audit against propriety / expenditure without justification			
4	Excess payment to firms/contractors	5	1530
5	Loss, misappropriation and shortage of stores	0	0
6	Unauthorised expenditure	1	3571.6
7	Undue financial aid to contractors/firms	23	6387
Sub total (B)		29	11488.6
C. Persistent and pervasive irregularities			
8	Idle store/surplus/unserviceable store/blockage of Government money	2	1095.45
9	Retention of un-disbursed amount	0	0
10	Demurrage/penalty	0	0
11	Miscellaneous doubtful expenditure/ non submission of vouchers/overdrawals	2	2139
12	Short/non realisation of Government dues	7	21808.34
Sub total (C)		11	25042.79
D. Failure of oversight / governance			
13	Irregular purchase/Non-accountal of stock/Non-adjustment of cost of materials	0	0
14	Non-recovery of dues from firms/contractors and others	4	700.00
Sub total (D)		4	700
Grand total (A+B+C+D)		180	161003.52

Appendix – 17

(Refer paragraph 3.10 at page 67-68)

**Statement showing few persistent irregularities reported in Audit Reports
requiring remedial measures**

Paragraph Number and Year of Audit Report	Department	Gist of the Observation
Para No.3.10/AR 2013-14 Para No.3.17/AR 2014-15	Works	Non-recovery of compensation/ penalty due to delay and default in execution of works
Para No.3.19/AR 2014-15 Para No.3.14/AR 2016-17		Excessive pavement thickness provided in estimates in deviation to IRC specification
Para No.3.5/AR 2016-17	Water Resources	Avoidable cost due to excess provision of cement concrete lining

Appendix - 18
(Refer Paragraph No. 4.1.3 at Page-70)
(Lists of 82 Government SPSEs and Government Controlled Other SPSEs)

Sl. No.	Sector & Name of the PSU	Name of the Department	Month and year of incorporation	Government Company(GC)/ Government Controlled Other Company (DGC)
A. Social Sector				
I. Working Government Companies				
1	The Agricultural Promotion and Investment Corporation of Odisha Limited	Agriculture & Farmers' Empowerment	01/03/1996	GC
2	The Odisha Agro Industries Corporation Limited	Agriculture & Farmers' Empowerment	20/12/1961	GC
3	Odisha State Cashew Development Corporation Limited	Agriculture & Farmers' Empowerment	06/04/1979	GC
4	Odisha Forest Development Corporation Limited	Forest & Environment	28/09/1962	GC
5	Odisha Lift Irrigation Corporation Limited	Water Resources	01/10/1973	GC
6	Odisha State Seeds Corporation Limited	Agriculture & Farmers' Empowerment	24/02/1978	GC
7	Odisha Pisciculture Development Corporation Limited	Fisheries & Animal Resources Development	05/05/1998	GC
8	The Odisha Small Industries Corporation Limited	Industries	03/04/1972	GC
9	Odisha Mineral Bearing Areas Development Corporation Limited	Steel & Mines	02/12/2014	GC
10	Water Corporation of Odisha Limited	Water Resources	24/11/2015	GC
11	Odisha State Beverage Corporation Limited	Excise	16/11/2000	GC
12	Odisha State Civil Supplies Corporation Limited	Food Supplies & Consumer Welfare	03/09/1980	GC
13	Odisha State Medical Corporation Limited	Health & Family Welfare	08/11/2013	GC
14	Odisha Sports Development and Promotion Company Limited	Sports & Youth Services	16/11/2013	GC
15	Brahmani Railways Limited	Industries	21/05/2013	DGC
16	Odisha Rail Infrastructure Development Limited	Industries	23/03/2017	GC

1	2	3	4	5
II. Inactive Government Companies				
17	Eastern Aquatic Products Limited (under voluntary liquidation since 22 February 1978)	Agriculture & Farmers' Empowerment	06/05/1959	GC
18	Orissa Fisheries Development Corporation Limited	Fisheries & Animal Resources Development	08/08/1962	GC
B. Competitive Sector				
I. Working Government Companies				
19	The Industrial Promotion and Investment Corporation of Odisha Limited	Industries	12/04/1973	GC
20	The Odisha Film Development Corporation Limited	Industries	22/04/1976	GC
21	Odisha Rural Housing and Development Corporation Limited.	Housing & Urban Development	19/08/1994	GC
22	Paradip Investment Region Development Limited	Industries	27/03/2007	DGC
23	The Industrial Development Corporation of Odisha Limited	Industries	29/03/1962	GC
24	Odisha Construction Corporation Limited.	Water Resources	22/05/1962	GC
25	Orissa Bridge and Construction Corporation Limited	Works	01/01/1983	GC
26	IDCO SEZ Development Limited	Industries	09/03/2004	DGC
27	Odisha Electronics Park Limited	Industries	02/12/2016	DGC
28	Baitarani West Coal Company Limited	Steel & Mines	22/04/2008	DGC
29	IDCOL Ferro Chrome & Alloys Limited (subsidiary of Sl.No.B-23)	Industries	26/03/1999	GC
30	IDCOL Kalinga Iron Works Limited (Subsidiary of Sl. No. B-23)	Industries	26/03/1999	GC
31	Konark Jute Limited (Subsidiary of Sl. No. B-23)	Industries	27/01/1975	GC
32	The Mandakini B-Coal Corporation Limited	Steel & Mines	09/02/2009	DGC
33	The Odisha Mining Corporation Limited	Steel & Mines	16/05/1956	GC
34	Nuagaon Coal Company Limited	Steel & Mines	11/05/2011	DGC
35	Paradeep Plastic Park Limited	Industries	10/06/2013	DGC
36	Angul Aluminium Park Private Limited	Industries	30/07/2010	DGC

1	2	3	4	5
37	Odisha Mineral Exploration Corporation Limited	Steel & Mines	25/10/2016	GC
38	IDCOL Software Limited (Subsidiary of Sl. No.B- 23)	Industries	26/11/1998	GC
39	Lanjigarh Project Area Development Foundation	Steel & Mines	06/10/2009	DGC
40	Odisha Tourism Development Corporation Limited	Tourism	03/09/1979	GC
41	Shamuka Tourism Development Corporation Limited	Tourism	31/10/2016	DGC
42	Inland Waterways Consortium of Odisha Limited	Industries	27/06/2016	DGC
43	Kalinga Studios Limited (Subsidiary of Sl. No.B-20)	Industries	20/07/1980	GC
44	Odisha State Financial Corporation	Micro, Small & Medium Enterprise	20/03/1956	Government Corporation
45	Odisha State Road Transport Corporation	Commerce and Transport	15/05/1974	Government Corporation
46	Odisha State Warehousing Corporation	Co-operation	21/03/1958	Government Corporation
47	Odisha Hydro Power Corporation Limited	Energy	April 1995	GC
48	Odisha Power Generation Corporation Limited	Energy	November 1984	GC
49	Odisha Thermal Power Corporation Limited	Energy	January 2007	GC
50	Green Energy Development Corporation of Odisha Limited	Energy	18/04/2013	GC
51	GEDCOL SAIL Power Corporation Limited	Energy	06/09/2018	GC
52	Odisha Power Transmission Corporation Limited	Energy	March 2004	GC
53	Kalinga Bidyut Prasaran Nigam Private Limited	Energy	31/12/2012	GC
54	Odisha Coal and Power Limited	Energy		GC
55	GRIDCO Limited	Energy	November 1995	GC
II. Inactive Government Companies				
56	ABS Spinning Orissa Limited (Subsidiary of Sl. No.B-23). (Under liquidation)	Industries	04/01/1980	GC
57	Gajapati Steel Industries Limited (Company closed since 1969-70, under voluntary liquidation since 01 March 1974)	Industries	15/02/1959	GC
58	Hira Steel and Alloys Limited (Subsidiary of Sl. No.B-23). (Under liquidation.)	Industries	23/08/1974	GC

1	2	3	4	5
59	IPITRON Times Limited (Subsidiary of Sl.No.B-62). (Under liquidation since 1998)	Industries	11/12/1981	GC
60	Konark Detergent and Soaps Limited (Subsidiary of Sl.No.A-8)	Industries	29/08/1978	GC
61	Konark Television Limited (Defunct since 1999-2000)	Industries	26/06/1982	GC
62	Mayurbhanj Textiles Limited	Handlooms, Textiles & Handicrafts	25/09/1942	GC
63	Modern Malleable Casting Company Limited (Closed since 1968. Under voluntary liquidation since 09 March 1976)	Industries	22/09/1960	GC
64	New Mayurbhanj Textiles Limited	Handlooms, Textiles & Handicrafts	02/06/1976	GC
65	Orissa Boat Builders Limited (under liquidation)	Industries	18/03/1958	GC
66	Orissa Electrical Manufacturing Company Limited	Industries	31/03/1958	GC
67	Orissa Instruments Company Limited	Industries	14/03/1961	GC
68	Orissa Leather Industrieis Limited (Subsidiary of Sl. No. B-64)	Industries	26/07/1986	GC
69	Orissa Textile Mills Limited (Under liquidation since 2001)	Handlooms, Textiles & Handicrafts	25/01/1946	GC
70	Orissa State Electronics Development Corporation Limited	Industries	29/09/1981	GC
71	Orissa State Handloom Development Corporation Limited (under liquidation)	Handlooms, Textiles & Handicrafts	01/02/1977	GC
72	Orissa State Leather Corporation Limited (closed since 18 June 1998)	Industries	19/04/1976	GC
73	Orissa State Textile Corporation Limited	Handlooms, Textiles & Handicrafts	10/09/1981	GC
74	Orissa Tools and Engineering Company Limited (619-B)	Industries	29/03/1974	GC
75	Premier Bolts and Nuts Limited (Under liquidation; assets have been disposed of)	Industries	04/08/1959	GC
76	ELCOSMOS Electronics Limited (Subsidiary of Sl. No. B-62)	Industries	12/01/1987	GC

1	2	3	4	5
77	ELCO Communication and Systems Limited (Subsidiary of Sl.No.B-62 Under liquidation since 1998)	Industries	08/03/1989	GC
78	ELMARC Limited (Subsidiary of Sl. No. B-62)	Industries	23/01/1990	GC
79	Orissa State Commercial Transport Corporation Limited	Commerce and Transport	15/02/1964	GC
C. Other Sector				
I. Working Government Companies				
80	The Odisha State Police Housing and Welfare Corporation Limited	Home	24/05/1980	GC
81	Bhubaneswar Smart City Limited	Industries	08/03/2016	DGC
82	Rourkela Smart City Limited	Industries	21/12/2016	DGC

Appendix - 19 A

(Refer Paragraph No. 4.1.3 and 5.3.2 at Page-70 & 86)

Details of accounts in arrears or company under liquidation/defunct

A. Government Companies and Corporations

Sl. No.	Name of the Sector/SPSE	Year for which Accounts not received by 30 September 2020
A. Social Sector		
I. Working Government Companies		
1	The Agricultural Promotion and Investment Corporation of Odisha Limited	2018-19 to 2019-20
**2	The Odisha Agro Industries Corporation Limited	2017-18 to 2019-20
3	Odisha State Cashew Development Corporation Limited	2019-20
4	Odisha Forest Development Corporation Limited	2019-20
**5	Odisha Lift Irrigation Corporation Limited	2017-18 to 2019-20
6	Odisha State Seeds Corporation Limited	2018-19 to 2019-20
**7	Odisha Pisciculture Development Corporation Limited	2017-18 to 2019-20
**8	The Odisha Small Industries Corporation Limited	2017-18 to 2019-20
9	Odisha Mineral Bearing Areas Development Corporation Limited	2019-20
10	Odisha State Beverage Corporation Limited	2019-20
11	Odisha State Civil Supplies Corporation Limited	2018-19 to 2019-20
12	Odisha State Medical Corporation Limited	2019-20
13	Odisha Sports Development and Promotion Company Limited	2019-20
II. Non-working Government Companies		
**14	Eastern Aquatic Products Limited	Under voluntary liquidation since 22 February 1978
**15	Orissa Fisheries Development Corporation Limited	Defunct
B. Competitive sector		
I. Working Government Companies		
16	The Industrial Promotion and Investment Corporation of Odisha Limited	2019-20
**17	The Odisha Film Development Corporation Limited	2017-18 to 2019-20
**18	Odisha Rural Housing and Development Corporation Limited.	2009-10 to 2019-20
19	The Industrial Development Corporation of Odisha Limited	2019-20
20	Odisha Construction Corporation Limited.	2019-20
21	Orissa Bridge and Construction Corporation Limited	2019-20
22	IDCOL Ferro Chrome & Alloys Limited	2019-20
23	IDCOL Kalinga Iron Works Limited	2019-20

Sl. No.	Name of the Sector/SPSE	Year for which Accounts not received by 30 September 2020
24	Odisha Mineral Exploration Corporation Limited	2019-20
25	Odisha Tourism Development Corporation Limited	2019-20
**26	Kalinga Studios Limited	2017-18 to 2019-20
27	The Odisha State Police Housing and Welfare Corporation Limited	2019-20
28	Odisha Hydro Power Corporation Limited	2019-20
29	Odisha Power Generation Corporation Limited	2019-20
30	Odisha Power Transmission Corporation Limited	2019-20
31	Odisha Coal and Power Limited	2019-20
32	GRIDCO Limited	2019-20
II. Statutory Corporation		
33	Odisha State Financial Corporation	2019-20
34	Odisha State Road Transport Corporation	2019-20
35	Odisha State Warehousing Corporation	2018-19 to 2019-20
III. Non-working Government Companies		
**36	ABS Spinning Orissa Limited	Under liquidation
**37	Gajapati Steel Industries Limited	Company closed since 1969-70, under voluntary liquidation since 01 March 1974
**38	Hira Steel and Alloys Limited	Under liquidation
**39	IPITRON Times Limited	Under liquidation since 1998
**40	Konark Detergent and Soaps Limited	Defunct
**41	Konark Television Limited	Under liquidation
**42	Mayurbhanj Textiles Limited	Defunct
**43	Modern Malleable Casting Company Limited	Closed since 1968. Under voluntary liquidation since 09 March 1976
**44	New Mayurbhanj Textiles Limited	Defunct
**45	Orissa Boat Builders Limited	Under liquidation
**46	Orissa Electrical Manufacturing Company Limited	Under liquidation
**47	Orissa Instruments Company Limited	Defunct
**48	Orissa Leather Industries Limited	Defunct
**49	Orissa Textile Mills Limited	Under liquidation since 2001
**50	Orissa State Electronics Development Corporation Limited	Defunct
**51	Orissa State Handloom Development Corporation Limited	Under liquidation
**52	Orissa State Leather Corporation Limited	Defunct
**53	Orissa State Textile Corporation Limited	Under liquidation

Sl. No.	Name of the Sector/SPSE	Year for which Accounts not received by 30 September 2020
**54	Orissa Tools and Engineering Company Limited (619-B)	Defunct
**55	Premier Bolts and Nuts Limited	Under liquidation; assets have been disposed of
**56	ELCOSMOS Electronics Limited	Under liquidation
**57	ELCO Communication and Systems Limited	Under liquidation since 1998
**58	ELMARC Limited	Defunct
**59	Orissa State Commercial Transport Corporation Limited	Defunct

** 33 SPSEs whose accounts were in arrears for three years or more or were defunct/under liquidation.

Appendix - 19 B
(Refer Paragraph No. 4.1.3 and 5.3.2 a page -70 & 86)
Details of accounts in arrears or company under liquidation
B. Government controlled other companies

Sl. No.	Name of the SPSEs	Year for which Accounts not received by 30 September 2020
1	Brahmani Railways Limited	2018-19 to 2019-20
2	IDCO SEZ Development Limited	2019-20
3	Odisha Electronics Park Limited	2019-20
4	Baitarani West Coal Company Limited	2019-20
**5	The Mandakini B-Coal Corporation Limited	2016-17 to 2019-20
**6	Nuagaon Coal Company Limited	2015-16 to 2019-20
7	Paradeep Plastic Park Limited	2019-20
8	Lanjigarh Project Area Development Foundation	2018-19 to 2019-20
**9	Inland Waterways Consortium of Odisha Limited	2017-18 to 2019-20
10	Odisha Thermal Power Corporation Limited	2019-20
11	Kalinga Bidyut Prasaran Nigam Private Limited	2019-20(under liquidation)
12	Paradip Investment Region Development Limited	2019-20

** Three SPSEs whose accounts were in arrears for three years or more or were defunct/under liquidation.

Appendix – 20

(Refer Paragraph No. 4.1.4 at page - 70-71)

Department-wise percentage of Turnover to GSDP of Odisha

Sl. No.	Particulars	2017-18	2018-19	2019-20
1	Energy Department			
	Turnover	9601.63	9641.1	9974.4
	Percentage of Turnover to GSDP of Odisha	2.31	1.98	1.87
2	Excise Department			
	Turnover	3726.7	4738.36	4738.36
	Percentage of Turnover to GSDP of Odisha	0.90	0.97	0.89
3	Food Supplies & Consumer Welfare Department			
	Turnover	4994.18	4994.18	4080.85
	Percentage of Turnover to GSDP of Odisha	1.20	1.03	0.76
4	Steel & Mines Department			
	Turnover	2853.14	4052.3	4093.2
	Percentage of Turnover to GSDP of Odisha	0.69	0.83	0.77
5	Water Resources Department			
	Turnover	867.45	763.35	486.6
	Percentage of Turnover to GSDP of Odisha	0.21	0.16	0.09
6	Home Department			
	Turnover	385.31	376.01	376.01
	Percentage of Turnover to GSDP of Odisha	0.09	0.08	0.07
7	Industries Department			
	Turnover	233.29	266.78	354.64
	Percentage of Turnover to GSDP of Odisha	0.06	0.05	0.07
8	Forest & Environment Department			
	Turnover	212.41	212.41	195.72
	Percentage of Turnover to GSDP of Odisha	0.05	0.04	0.04
9	Agriculture & Farmers' Department			
	Turnover	175.83	191.65	181.8
	Percentage of Turnover to GSDP of Odisha	0.04	0.04	0.03
10	Co-operation Department			
	Turnover	112.84	112.84	100.92
	Percentage of Turnover to GSDP of Odisha	0.03	0.02	0.02
11	Commerce & Transport Department			
	Turnover	85.85	88.07	98.39
	Percentage of Turnover to GSDP of Odisha	0.02	0.02	0.02
12	Works Department			
	Turnover	65.01	65.01	96.22
	Percentage of Turnover to GSDP of Odisha	0.02	0.01	0.02
13	Tourism Department			
	Turnover	25.96	25.96	44.76
	Percentage of Turnover to GSDP of Odisha	0.006	0.005	0.008
14	Health & Family Department			
	Turnover	12.26	21.81	21.81
	Percentage of Turnover to GSDP of Odisha	0.003	0.004	0.004
15	Sports & Youth Department			
	Turnover	20.84	5	0
	Percentage of Turnover to GSDP of Odisha	0.005	0.001	0.000
16	Micro, Small & Medium Enterprise			
	Turnover	3.71	6.68	6.68
	Percentage of Turnover to GSDP of Odisha	0.001	0.001	0.001

Appendix - 21
(Refer Paragraph No.4.3.3 at page -79)
List of SPSEs having negative networth as on 31 March 2020
 (₹ in crore)

Sl. No.	Name of the Company	Net Worth	Paid-up capital	Net Profit after tax
1	OFDC-For	-58.97	5.00	15.28
2	OSSC	-2.44	2.63	0.24
3	OSFC	-46.60	418.61	5.26
4	IKIWL	-12.72	150.10	-4.70
5	KJL	-32.23	5.94	-0.02
6	IDCOL	-13.71	57.12	-7.26
7	GRIDCO (Others)	-4134.80	576.71	-281.05

Note: Though 07 SPSEs have negative net worth as on March 2020, 03 SPSEs at Sl. No 1 to 3 have earned profits during the year 2019-20.

Appendix - 22
(Refer Paragraph No. 4.3.4 at Page -79-80)
Shortfall in dividend by Government companies

(₹ in crore)

Sl. No.	Name of the Company	State Government equity	Net Profit after tax	Dividend on equity shares	Dividend 30 per cent on state Government equity	Dividend 30 per cent on profit after tax	Minimum Dividend required to be declared	Shortfall
1	2	3	4	5	6	7	8	9
1	OSCDC	1.55	7.97	0.56	0.47	2.39	2.39	1.83
2	OFDC-For	5.00	15.28	2.29	1.50	4.58	4.58	2.29
3	OCC	17.50	50.13	15.05	5.25	15.04	15.04	0
4	OMC	31.45	728.72	250.00	9.44	218.62	218.62	0
5	OTDC	9.62	3.47	1.00	2.89	1.04	2.89	1.89
6	OSWC	1.80	13.18	1.1	0.54	3.95	3.95	2.85

Appendix - 23
(Refer Paragraph No. 4.4.1 at Page - 81)
Value of Production, Total Assets and Capital Employed of SPSEs

(₹ in crore)

Sl. No.	PSU	2019-20			2018-19			2017-18		
		Value of production	Total Assets	Capital employed	Value of production	Total Assets	Capital employed	Value of production	Total Assets	Capital employed
1	2	3	4	5	6	7	8	9	10	11
1	OMC	4092.95	6961.35	5992.54	4052.04	6459.23	5622.14	2853.09	6313.81	5444.07
2	OSCDCL	19.05	102.58	89.91	22.61	88.39	40.66	29.64	88.39	27.76
3	IDCOL	89.79	0.78	217.62	80.01	108.16	233.6	41.17	106.91	214.94
4	IFCAL	53.55		28.75	85.36	108.16	28.75	140.96	106.91	42.01
5	OPGC	1856.83	10699.68	10005.12	615.77		8193.81	614.52		8193.81
6	GEDCOL	7.50	330.32	73.47	7.28	304.82	67.36	6.87	282.65	58.13
7	OHPC	470.14	3873.57	2805.3	478.83	3666.07	2805.3	467.13	3545.66	2665.06
Total		6589.81	21968.28	19212.71	5341.90	10734.83	16991.62	4153.38	10444.33	16645.78

Appendix - 24
(Refer Paragraph No. 4.4.2, Page – 81-82)
Return on Capital Employed of SPSEs

(₹ in crore)

Sl. No.	SPSE	2019-20			2018-19			2017-18		
		EBIT	Capital Employed	ROCE (in per cent)	EBIT	Capital Employed	ROCE (in per cent)	EBIT	Capital Employed	ROCE (in per cent)
1	2	3	4	5	6	7	8	9	10	11
1	The Agricultural Promotion and Investment Corporation of Odisha Limited	0.21	2.19	9.59	0.21	2.19	9.59	0.14	1.92	7.29
2	Odisha State Cashew Development Corporation Limited	9.01	48.07	18.74	13.99	40.66	34.41	4.06	27.76	14.63
3	Odisha Forest Development Corporation Limited	36.74	-58.97	-62.30	37.2	-27.59	-134.83	37.2	-27.59	-134.83
4	Odisha State Seeds Corporation Limited	0.52	11.45	4.54	4.15	52.67	7.88	3.58	61.07	5.86
5	The Industrial Promotion and Investment Corporation of Odisha Limited	10.09	112.79	8.95	10.09	112.79	8.95	5.57	106.59	5.23
6	The Industrial Development Corporation of Odisha Limited	9.62	217.62	4.42	-79.8	233.6	-34.16	3.6	214.94	1.67
7	Odisha Construction Corporation Limited.	77.4	149.39	51.81	104.23	117.41	88.77	54.26	631.72	8.59
8	Orissa Bridge and Construction Corporation Limited	7.94	34.63	22.93	4.42	30.3	14.59	4.42	30.3	14.59
9	The Odisha State Police Housing and Welfare Corporation Limited	26.3	123.62	21.27	26.3	123.62	21.27	26.14	103.69	25.21
10	Odisha Mineral Bearing Areas Development Corporation Limited	427.2	427.21	100.00	0	0.01	0.00	47.64	138.6	34.37
11	Water Corporation of Odisha Limited	-0.25	0.41	-60.98	-0.12	0.83	-14.46	-0.05	0.91	-5.49
12	Odisha Rail Infrastructure Development Limited	2.35	54.45	4.32	1.91	52.78	3.62	0	0	-
13	IDCOL Ferro Chrome & Alloys Limited	-6.97	28.75	-24.24	-6.97	28.75	-24.24	2.83	42.01	6.74
14	IDCOL Kalinga Iron Works Limited	-4.7	-12.72	36.95	-14.35	-8.02	178.93	3.14	6.33	49.61
15	Konark Jute Limited	-0.02	-20.1	0.10	-0.03	-20.13	0.15	-0.11	-20.16	0.55
16	The Odisha Mining Corporation	1137.63	5992.54	18.98	1265.06	5622.14	22.50	-855.04	5444.07	-15.71

Sl. No.	SPSE	2019-20			2018-19			2017-18		
		EBIT	Capital Employed	ROCE (in per cent)	EBIT	Capital Employed	ROCE (in per cent)	EBIT	Capital Employed	ROCE (in per cent)
	Limited									
17	Odisha State Beverage Corporation Limited	46.52	320.11	14.53	46.52	320.11	14.53	24.31	298.24	8.15
18	Odisha Mineral Exploration Corporation Limited	0	0.43	0.00	0	0.43	0.00	0	0.23	0.00
19	IDCOL Software Limited	0.26	2.8	9.29	0.29	2.6	11.15	0.19	2.4	7.92
20	Odisha State Civil Supplies Corporation Limited	0	11.03	0.00	0	11.03	0.00	0	11.03	0.00
21	Odisha Tourism Development Corporation Limited	18.09	37.48	48.27	18.8	35.82	52.48	18.8	35.82	52.48
22	Odisha State Medical Corporation Limited	12.95	58.37	22.19	12.95	58.37	22.19	11.48	49.27	23.30
23	Odisha Sports Development and Promotion Company Limited	1.13	19.06	5.93	4.48	17.93	24.99	6.64	16.75	39.64
24	Odisha State Financial Corporation	5.73	52.01	11.02	5.73	52.01	11.02	0.83	34.72	2.39
25	Odisha State Road Transport Corporation	1.97	139.17	1.42	3.8	72.71	5.23	5.21	31.11	16.75
26	Odisha State Warehousing Corporation	20.46	135.14	15.14	27.26	126.74	21.51	27.26	126.74	21.51
27	GRIDCO Limited	216.32	-479.28	-45.13	0	-1.65	0.00	302.98	-1.65	-18362.42
28	Odisha Hydro Power Corporation Limited	300.61	2805.3	10.72	300.16	2805.3	10.70	202.93	2665.06	7.61
29	Odisha Power Generation Corporation Limited	272.29	9946.28	2.74	0	8193.81	0.00	8.79	8193.81	0.11
30	Odisha Power Transmission Corporation Limited	112.11	1568.78	7.15	89.14	1379.71	6.46	86.38	1278.99	6.75
31	Green Energy Development Corporation of Odisha Limited	14.66	73.47	19.95	14.53	67.36	21.57	8	58.13	13.76
32	Odisha Coal and Power Limited	-0.34	992.39	-0.03	-0.16	695.11	-0.02	-0.16	695.11	-0.02
33	GEDCOL SAIL Power Corporation Limited	0.26	10.02	2.59	-0.23	0.77	-29.87	0	0	
Total		2755.75	23796.28	11.58	1889.56	20200.17	9.35	41.02	20257.92	0.20

Appendix - 25
(Refer Paragraph No. 4.4.3 at page - 82)
Return on Equity of SPSEs

Sl. No.	SPSE	2019-20			2018-19			2017-18		
		EQUITY	Net Profit After Tax and Preference Dividend	ROE (in per cent)	EQUITY	Net Profit After Tax and Preference Dividend	ROE (in per cent)	EQUITY	Net Profit After Tax and Preference Dividend	ROE (in per cent)
1	2	3	4	5	6	7	8	9	10	11
1	The Agricultural Promotion and Investment Corporation of Odisha Limited	2.19	0.07	3.20	2.19	0.07	3.20	1.92	0.1	5.21
2	Odisha State Cashew Development Corporation Limited	48.07	7.97	16.58	40.66	13.46	33.10	27.76	3.51	12.64
3	Odisha Forest Development Corporation Limited	-58.97	15.28	-25.91	-27.59	19.68	-71.33	-27.59	19.68	-71.33
4	Odisha State Seeds Corporation Limited	-2.44	0.24	-9.84	21.48	0.11	0.51	24.04	-2.45	-10.19
5	The Industrial Promotion and Investment Corporation of Odisha Limited	112.79	6.19	5.49	112.79	6.19	5.49	106.59	4.39	4.12
6	The Industrial Development Corporation of Odisha Limited	-13.71	-7.26	52.95	-6.45	-89.54	1388.22	83.09	1.55	1.87
7	Odisha Construction Corporation Limited.	149.39	50.13	33.56	117.41	67.16	57.20	74.51	35.45	47.58
8	Orissa Bridge and Construction Corporation Limited	34.63	5.73	16.55	30.3	2.96	9.77	30.3	2.96	9.77
9	The Odisha State Police Housing and Welfare Corporation Limited	123.62	17.08	13.82	123.62	17.08	13.82	103.69	17.03	16.42
10	Odisha Mineral Bearing Areas Development Corporation Limited	427.21	427.2	100.00	0.01	0	0.00	138.6	47.64	34.37
11	Water Corporation of Odisha Limited	0.41	-0.25	-60.98	0.83	-0.12	-14.46	0.91	-0.05	-5.49

Sl. No.	SPSE	2019-20			2018-19			2017-18		
		EQUITY	Net Profit After Tax and Preference Dividend	ROE (in per cent)	EQUITY	Net Profit After Tax and Preference Dividend	ROE (in per cent)	EQUITY	Net Profit After Tax and Preference Dividend	ROE (in per cent)
12	Odisha Rail Infrastructure Development Limited	54.45	1.67	3.07	58.78	1.38	2.35	0	0	-
13	IDCOL Ferro Chrome & Alloys Limited	28.75	-8.43	-29.32	28.75	-8.43	-29.32	42.01	2.03	4.83
14	IDCOL Kalinga Iron Works Limited	-12.72	-4.7	36.95	-8.02	-14.35	178.93	6.33	2.99	47.24
15	Konark Jute Limited	-32.23	-0.02	0.06	-32.21	-0.03	0.09	-32.15	-0.11	0.34
16	The Odisha Mining Corporation Limited	5992.54	728.72	12.16	5622.14	789.88	14.05	5444.07	-463.48	-8.51
17	Odisha State Beverage Corporation Limited	320.11	29.99	9.37	320.11	29.99	9.37	298.24	15.42	5.17
18	Odisha Mineral Exploration Corporation Limited	0.43	0	0.00	0.43	0	0.00	0.23	0	0.00
19	IDCOL Software Limited	2.8	0.19	6.79	2.6	0.2	7.69	2.4	0.13	5.42
20	Odisha State Civil Supplies Corporation Limited	11.03	0	0.00	11.03	0	0.00	11.03	0	0.00
21	Odisha Tourism Development Corporation Limited	37.48	3.47	9.26	35.82	5.89	16.44	35.82	5.89	16.44
22	Odisha State Medical Corporation Limited	58.37	9.1	15.59	58.37	9.1	15.59	49.27	8.15	16.54
23	Odisha Sports Development and Promotion Company Limited	19.06	1.13	5.93	17.93	4.48	24.99	16.75	6.64	39.64
24	Odisha State Financial Corporation	-46.6	5.26	-11.29	-46.6	5.26	-11.29	-63.89	0.32	-0.50
25	Odisha State Road Transport Corporation	137.87	3.54	2.57	62.44	2.48	3.97	20.84	4.1	19.67
26	Odisha State Warehousing Corporation	135.14	13.18	9.75	126.74	20.71	16.34	126.74	20.71	16.34
27	GRIDCO Limited	-4134.8	-281.05	6.80	-3853.75	-197.5	5.12	-4156.73	-197.5	4.75

Sl. No.	SPSE	2019-20			2018-19			2017-18		
		EQUITY	Net Profit After Tax and Preference Dividend	ROE (in per cent)	EQUITY	Net Profit After Tax and Preference Dividend	ROE (in per cent)	EQUITY	Net Profit After Tax and Preference Dividend	ROE (in per cent)
28	Odisha Hydro Power Corporation Limited	1818.78	144.39	7.94	1818.78	144.39	7.94	1445.38	98.7	6.83
29	Odisha Power Generation Corporation Limited	3063.45	171.48	5.60	2713.4	4.79	0.18	2556.17	4.79	0.19
30	Odisha Power Transmission Corporation Limited	969.7	37.71	3.89	745.41	19.8	2.66	346.87	17.97	5.18
31	Green Energy Development Corporation of Odisha Limited	73.47	6.11	8.32	67.36	9.24	13.72	50.13	2.72	5.43
32	Odisha Coal and Power Limited	291.03	-2.81	-0.97	293.84	-3.06	-1.04	294	-3.06	-1.04
33	GEDCOL SAIL Power Corporation Limited	10.02	0.25	2.50	0.77	-0.23	-29.87	0	0	-
Total		9621.32	1381.56	14.36	8459.37	861.04	10.18	7057.33	-343.78	-4.87

Appendix - 26

(Refer Paragraph No. 4.4.4 at Page – 83-84)

Year wise details of investment by the State Government and RORR of Government funds from 2000-01 to 2019-20

(₹ in crore)

Financial year	Present value of total investment of State Government at the beginning of the year	Equity infused by the State Government during the year	Net Interest free loan given by the State Government during the year	Interest free loan converted into Equity during the year	Grants/ subsidies given by State Government for operational and administrative Expenditure	Disinvestment by the State Government during the year at face value	Total investment during the year	Total investment at the end of the year	Average rate of interest	Present value of total investment at the end of the year	Minimum expected return to recover cost of funds for the year	Total earnings for the year	RORR (in percentage)
A	B	C	D	E	F	G	H = C+D-E+F-G	I = B+H	J	K = I*(1+J/100)	L = I*J/100	M	N = M*100/K
2000-01	5936.81	2.2	0	0	43.35	0	45.55	5982.36	11.31	6658.96	676.60	-214.96	-3.23
2001-02	6658.96	0.1	0.81	0	24.8	0	25.71	6684.67	11.91	7480.81	796.14	-541.55	-7.24
2002-03	6684.67	5.45	10.96	0	98.91	0	115.32	6799.99	10.71	7528.27	728.28	-43.45	-0.58
2003-04	6799.99	0	1.21	0	48.27	0	49.48	6849.47	9.51	7500.85	651.38	-483.53	-6.45
2004-05	6849.47	0.76	0	0	70.45	0	71.21	6920.68	9.51	7578.84	658.16	664.33	8.77
2005-06	6920.68	-60	0	0	42.16	0	-17.84	6902.84	9.92	7587.60	684.76	797.93	10.52
2006-07	6902.84	60	0	0	37.98	0	97.98	7000.82	8.18	7573.49	572.67	418.63	5.53
2007-08	7000.82	280.98	0	0	46.05	0	327.03	7327.85	8.13	7923.60	595.75	1264.01	15.95
2008-09	7327.85	55.23	0	0	575.98	0	631.21	7959.06	7.44	8551.21	592.15	1025.91	12.00
2009-10	7959.06	11.56	0	0	859.85	0	871.41	8830.47	7.63	9504.23	673.76	2216.13	23.32
2010-11	8830.47	72.97	0	0	929.8	0	1002.77	9833.24	7.39	10559.92	726.68	1163.48	11.02
2011-12	9833.24	43	0	0	982.25	0	1025.25	10858.49	6.09	11519.77	661.28	1329.85	11.54
2012-13	10858.49	197.45	0	0	1222.89	0	1420.34	12278.83	6.54	13081.87	803.04	926.56	7.08
2013-14	12278.83	0	0	0	1290.54	0	1290.54	13569.37	6.56	14459.52	890.15	1904.71	13.17
2014-15	13569.37	81.99	0	0	1484.28	0	1566.27	15135.64	5.9	16028.64	893.00	1200.69	7.49
2015-16	15135.64	366.86	0	766.2	2196.73	0	1797.39	16933.03	6.06	17959.17	1026.14	1918.66	10.68
2016-17	16933.03	294.75	0	0	985.31	0	1280.06	18213.09	7.62	19600.93	1387.84	1529.78	7.80
2017-18	18213.09	705.04	0	0	1619.04	0	2324.08	20537.17	7.58	22093.89	1556.72	-336.13	-1.52
2018-19	20537.17	164.92	0	0	192.68	0	357.6	20894.77	7.74	22512.03	1617.26	842.1	3.74
2019-20	20894.77	475.52	0	0	1457.07	0	1932.59	22827.36	7.09	24445.82	1618.46	1347.47	5.51
							16213.95	232339.20					

Appendix - 27
(Refer Paragraph No. 5.5.1.1 and 5.5.2 at Page - 88-99)
List of SPSEs where Comment by CAG issued

Sl. No.	Name of the Company	Government Company (GC)/ Government Controlled Other Company (DGC)
1	IDCOL Kalinga Iron Works Limited	GC
2	Odisha State Warehousing Corporation	GC
3	Odisha Construction Corporation Limited	GC
4	Odisha Mineral Bearing Area development Corporation Limited	GC
5	Odisha State Cashew Development Corporation Limited	GC
6	Odisha State Civil Supplies Corporation Limited	GC
7	Odisha Lift Irrigation Corporation Limited	GC
8	Odisha Small Industries Corporation Limited	GC
9	Lanjigarh Project Area Development Foundation	DGC
10	Odisha Mining Corporation Limited	GC
11	Odisha Power Transmission Corporation Limited	GC
12	Water Corporation of Odisha Limited	GC
13	Bhubaneswar Smart City limited	DGC
14	Rourkela Smart City Limited	DGC
15	Odisha Rail Infrastructure Development Limited	GC
16	Green Energy Development Corporation of Odisha Limited	GC
17	Odisha Coal Power Limited	GC
18	Odisha Power Generation Corporation Limited	GC
19	GRIDCO Limited	GC
20	Odisha State Road Transport Corporation	GC

Appendix - 28
(Refer Paragraph No. 5.6 at Page – 99-100)
Details of Companies where there were non-compliance with Accounting Standards/Ind AS as reported by the Statutory Auditors

Sl. No.	Name of the Company	Government Company (GC) or Government Controlled Other Company (DGC)	Number of Accounting Standard (AS)/ Ind AS
1	Konark Jute Limited	GC	AS-22,15,20 and 10
2	Odisha Forest Development Corporation Limited	GC	AS 28
3	Odisha State Seeds Corporation Limited	GC	AS 15 and 3
4	Odisha Bridge Construction Corporation Limited	GC	AS 2, 4 and 15
5	Odisha State Civil Supplies Corporation Limited	GC	AS 28, 12 and 5
6	Odisha Small Industries Corporation Limited	GC	AS 15,17,19 and 20
7	Odisha Power Generation Corporation Limited (Consolidated Financial Statement)	GC	IND AS 109

Appendix - 29
(Refer Paragraph No. 5.7 at Page - 100)
List of SPSEs where Management Letters issued by CAG

Sl. No.	Name of the Company
1	IDCOL Kalinga Iron Works Limited
2	Odisha State Warehousing Corporation
3	Odisha Construction Corporation Limited
4	Odisha Mineral Bearing Areas Development Corporation Limited
6	Odisha State Civil Supplies Corporation Limited
7	Odisha Lift Irrigation Corporation Limited
8	Odisha Small Industries Corporation Limited
9	Odisha Mining Corporation Limited
10	Odisha Power Transmission Corporation Limited
11	Bhubaneswar Smart City limited
12	Green Energy Development Corporation of Odisha Limited
13	Odisha Coal Power Limited
14	Odisha Power Generation Corporation Limited
15	GRIDCO Limited
16	Odisha State Road Transport Corporation

Glossary of Abbreviations

Glossary of Abbreviations

Sl. No.	Abbreviation	Description
1.	ABP	Anandapur Barrage Project
2.	AG	Accountant General
3.	AGM	Annual General Meeting
4.	ANR	Assisted Natural Re-regeneration
5.	AoR	Analysis of Rates
6.	APC	Annual Potential Collection
7.	AR	Assisted Re-regeneration
8.	BC	Bituminous Concrete
9.	BG	Bank Guarantee
10.	BIS	Bureau of Indian Standards
11.	BIS	Bombay Intelligence Service
12.	BM	Bituminous Macadam
13.	C&AG	Comptroller and Auditor General
14.	CAMPA	Compensatory Afforestation Management Fund and Planning Authority
15.	CBR	California Bearing Ratio
16.	CC	Cement Concrete
17.	CCE	Chief Construction Engineer
18.	CE	Chief Engineer
19.	CMPP	Code of Management Plan Procedure
20.	cum	Cubic Metre
21.	CVPD	Commercial Vehicles Per Day
22.	CWIP	Capital Work in Progress
23.	DAO	Divisional Accounts Officer
24.	DGBM	Dense Graded Bituminous Macadam
25.	DLC	Dry Lean Concrete
26.	DMF	District Mineral Foundation
27.	DoWR	Department of Water Resources
28.	DPC	Duties Powers and Conditions of Service
29.	DPI&R	Design Planning Investigation and Roads
30.	DPR	Detailed Project Report
31.	DRDA	District Rural Development Authority
32.	DTCN	Detailed Tender Call Notice
33.	EBIT	Earnings Before Interest and Taxes
34.	EE	Executive Engineer
35.	EIC	Engineer in Chief
36.	EPC	Engineering Procurement and Construction
37.	EPFO	Employees Provident Fund Organisation
38.	ERP	Enterprise Resource Planning
39.	FARD	Fisheries and Animal Resources Development
40.	FC Act	Forest Conservation Act
41.	FC&BM	Flood Control and Basin Manager
42.	FCI	Food Corporation of India
43.	FDA	Forest Development Agency
44.	FE&CC	Forest, Environment and Climate Change

Sl. No.	Abbreviation	Description
45.	FPM	Forest Plantation Manual
46.	FSI	Forest Survey of India
47.	FY	Financial Year
48.	GFR	General Financial Rules
49.	GIM	Green India Mission
50.	GIS	Geographic Informatics System
51.	GLES	Group Leave Encashment Scheme
52.	GoI	Government of India
53.	GoO	Government of Odisha
54.	GPS	Global Positioning System
55.	GSB	Granular Sub Base
56.	GSDP	Gross State Domestic Product
57.	GSPCL	GEDCOL Sail Power Corporation Limited
58.	GST	Goods and Services Tax
59.	H&T	Holding and Transportation
60.	HLB	High Level Bridge
61.	IBM	Indian Bureau of Mines
62.	ICAI	Institute of Chartered Accountants of India
63.	ICR	Interest Coverage Ratio
64.	ICZMP	Integrated Coastal Zone Management Plan
65.	IDCO	Odisha Industrial Infrastructure Development Corporation
66.	IGC	Increasing Green Cover
67.	IIFM	Indian Institute of Forest Management
68.	IR	Inspection Report
69.	IRC	Indian Road Congress
70.	ISFR	India State of Forest Report
71.	ITC	Input Tax Credit
72.	JFM	Joint Forest Management
73.	JPV	Joint Physical Verification/Visit
74.	KJL	Konark Jute Limited
75.	KWSS	Kalinga Warrior Security Service
76.	LTL	Long Term Linkage
77.	MACT	Motor Accident Claim Tribunal
78.	MAP	Management Action Plan
79.	MCL	Mahanadi Coalfields Limited
80.	MDF	Moderately Dense Forest
81.	MNRE	Ministry of New and Renewable Energy
82.	MoEF & CC	Ministry of Environment, Forest and Climate Change
83.	MoRT&H	Ministry of Road Transport and Highways
84.	MoU	Memorandum of Understanding
85.	MSA	Million Standard Axle
86.	MSME	Micro Small and Medium Enterprises
87.	MT	Metric Ton
88.	NABARD	National Bank for Agriculture and Rural Development
89.	NAC	Notified Area Council
90.	NAP	National Afforestation Programme
91.	NBM	National Bamboo Mission

Sl. No.	Abbreviation	Description
92.	NESCO	North Eastern Electricity Supply Company of Odisha
93.	NFP	National Forest Policy
94.	NH	National Highways
95.	NHAI	National Highways Authority of India
96.	NIT	National Institute of Technology
97.	NWP Code	National Working Plan Code
98.	OBDA	Odisha Bamboo Development Agency
99.	OCC	Odisha Construction Corporation
100.	OCPL	Odisha Coal and Power Limited
101.	OEMF	Odisha Environment Management Fund
102.	OERC	Odisha Electricity Regulatory Commission
103.	OF	Open Forest
104.	OFD Code	Odisha Forest Department Code
105.	OFSDP	Odisha Forest Sector Development Project
106.	OHPC	Odisha Hydro Power Corporation
107.	OM	Office Memorandum
108.	OMBADC	Odisha Mineral Bearing Areas Development Corporation
109.	OMC	Odisha Mining Corporation
110.	OPCL	Odisha Power Consortium Limited
111.	OPTCL	Odisha Power Transmission Corporation Limited
112.	OPWD	Odisha Public Works Department
113.	OSCSCL	Odisha State Civil Supplies Corporation Limited
114.	OSRTC	Odisha State Road Transport Corporation
115.	OTC	Odisha Treasury Code
116.	OUAT	Odisha University of Agriculture and Technology
117.	OWSSB	Odisha Water Supply and Sewerage Board
118.	PAC	Public Accounts Committee
119.	PACS	Primary Agriculture Cooperative Society
120.	PCCF&HoFF	Principal Chief Conservator of Forest & Head of Forest Force
121.	PCCF(WL &CWLW)	Principal Chief Conservator of Forest, Wildlife & Chief Wildlife Warden
122.	PCU	Passenger Car Unit
123.	PEG	Private Entrepreneur Guarantee
124.	PMCs	Programme Management Consultants
125.	PMKSY	Pradhan Mantri Krishi Sinchayee Yojana
126.	PO	Pre-planting Operation
127.	POL	Petrol Oil and Lubricant
128.	PSU	Public Sector Undertakings
129.	PV	Present Value
130.	PWD	Public Works Department
131.	R&B	Roads and Buildings
132.	RD	Reduced Distance
133.	rkm	Running Kilometre
134.	RMC	Rourkela Municipal Corporation
135.	RO	Range Officer
136.	ROCE	Return on Capital Employed

Sl. No.	Abbreviation	Description
137.	RoE	Return on Equity
138.	RoR	Rate of Return
139.	RORR	Rate of Real Return
140.	SD&TE	Skill Development and Technical Education
141.	SDBC	Semi Dense Bituminous Concrete
142.	SE	Superintending Engineer
143.	SFDA	State Forest Development Agency
144.	SFP	State Forest Policy
145.	SH	State Highways
146.	SMC	Soil Moisture Conservation
147.	SO	Silvicultural Operation
148.	SoR	Schedule of Rates
149.	SOUTHCO	Southern Electricity Supply Company of Odisha
150.	SPSEs	State Public Sector Enterprises
151.	SSO	Simultaneous Silvicultural Operation
152.	SSS	Security Solution Service
153.	TAC	Technical Advisory Committee
154.	TDS	Tax Deducted at Source
155.	UA	User Agency
156.	UAV	Unmanned Aerial Vehicle
157.	UC	Utilisation Certificate
158.	VDF	Vehicle Damage Factor
159.	VDF	Very Dense Forest
160.	VSS	Van Surkhya Samiti
161.	WESCO	Western Electricity Supply Company of Odisha
162.	WMM	Wet Mix Macadam
163.	WP	Working Plan
164.	WS	Working Scheme

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