



SUPREME AUDIT INSTITUTION OF INDIA  
लोकहितार्थ सत्यनिष्ठा  
Dedicated to Truth in Public Interest

**Report of the  
Comptroller and Auditor General of India  
(Performance and Compliance Audit)  
for the year ended 31 March 2023**



**Government of Odisha**  
**Report No.7 of the year 2025**



**Report of the  
Comptroller and Auditor General of India  
(Performance and Compliance Audit)  
for the year ended 31 March 2023**

**Government of Odisha**  
*Report No.7 of the year 2025*



## TABLE OF CONTENTS

<i>Description</i>	<i>Reference to</i>	
	<i>Paragraph Number</i>	<i>Page Number</i>
Preface	-	vii
Overview		ix-xviii
<b>Chapter-I</b>		
Introduction	1	1-3
<b>Chapter II: Performance Audit</b>		
<b>WORKS DEPARTMENT</b>		
Performance Audit on Construction and Improvement of Roads and Bridges under Road Development Programme	2	5-33
<b>Chapter III: Subject Specific Compliance Audit on “Prison Administration in the State”</b>		
<b>HOME DEPARTMENT</b>		
Subject Specific Compliance Audit on “Prison Administration in the State”	3	35-67
<b>Chapter IV: Information Technology Audit of Works and Accounts Management Information System (WAMIS)</b>		
<b>WORKS DEPARTMENT</b>		
Information Technology Audit of Works and Accounts Management Information System (WAMIS)	4	69-114
<b>Chapter V: Compliance Audit</b>		
<b>COMMERCE &amp; TRANSPORT (COMMERCE) DEPARTMENT</b>		
Non-realisation of interest on delayed payment of lease rent	5.1	115
<b>COMMERCE &amp; TRANSPORT (TRANSPORT) DEPARTMENT</b>		
Short levy of motor vehicle tax	5.2	116-117
Short-realisation of revenue, due to misclassification of stage carriage permits	5.3	117-118
Non-realisation of motor vehicles tax and additional tax from Goods Carriages	5.4	118-119
<b>FOREST, ENVIRONMENT AND CLIMATE CHANGE DEPARTMENT</b>		
Non-realisation of Net Present Value and interest	5.5	120-121
Irregular diversion of seedlings raised from State CAMPA fund	5.6	122-123
Non-realisation of compensatory dues for diversion of forest land	5.7	123-124

<i>Description</i>	<i>Reference to</i>	
	<i>Paragraph Number</i>	<i>Page Number</i>
Non-disposal of Timber, Poles and sandal wood	5.8	124-126
<b>HANDLOOM, TEXTILE &amp; HANDICRAFTS (HT&amp;H) DEPARTMENT</b>		
Idle expenditure due to non-allotment of newly constructed market building	5.9	126-127
Non-adherence to handloom policy scheme guidelines	5.10	127-128
<b>INDUSTRIES DEPARTMENT</b>		
Short payment of compensation to landowners	5.11	129
<b>DEPARTMENT OF STEEL &amp; MINES</b>		
Unlawful extraction of minerals	5.12	130
Non-levy of Dead Rent and Surface Rent	5.13	131-132
Non-levy of interest on belated payments of royalty and other mining dues	5.14	132
Short levy of Stamp duty and Registration fee	5.15	133-134
<b>DEPARTMENT OF WATER RESOURCES</b>		
Extra cost and wasteful expenditure	5.16	134-136
<b>WORKS DEPARTMENT</b>		
Undue financial benefit to contractor	5.17	136-137
Wasteful expenditure	5.18	138-139
Avoidable extra expenditure	5.19	139-141
Avoidable extra cost	5.20	141-142
Idle expenditure	5.21	142-144
Avoidable extra expenditure	5.22	144-145
Inflated estimate led to undue benefit to contractors	5.23	145-146
Avoidable extra cost	5.24	146-147
<b>FINANCE DEPARTMENT</b>		
Response to Audit	5.25	148-149

## APPENDICES

Appendix Number	Description	Reference to	
		Paragraph Number	Page Number
I	Statement showing Inspection Reports/ Paragraphs issued up to 31 March 2023 but not settled by 30 June 2023	1.7	151
II	Statement showing extra cost due to provision of excess width in ODRs	2.7.1.3	152-156
III	Statement showing non-recovery of Advance with Interest from OBCC	2.7.2.2	157
IV	Statement showing extra cost due to non-utilisation of Fly-ash for construction of embankment of roads	2.7.3.1	158-173
V	Statement showing extra cost due to provision of RCC retaining Wall with sand filling instead of stone packing	2.7.3.2	174
VI	Statement showing extra cost due non-deduction of existing crust (GSB, WMM)	2.7.3.3	175-176
VII	Statement showing extra cost for provision of excess thickness of SDBC in deviation to IRC specification	2.7.3.4	177-188
VIII	Statement showing extra cost due to provision of excess thickness of GSB/WMM/BM in deviation to IRC Specification	2.7.3.4	189-191
IX	Statement showing extra cost due to provision of extra width of GSB	2.7.3.5	192-193
X	Statement showing extra cost due to unwarranted borrow earth	2.7.3.6	194-199
XI	Statement showing extra cost due to provision of excess lead charges	2.7.3.7	200-201
XII	Statement showing non-imposition of penalty on defaulting contactors for non/delayed completion of works	2.7.4.1	202-211
XIII	Statement showing Sanctioned Strength, Men-in-Position and vacancies of staff	2.7.5.1	212
XIV	Statement showing QC test conducted by the QC Divisions for the works executed under RDP during 2018-23	2.7.5.2	213
XV	Statement showing shortage of Guarding staff	3.4.3	214-215
XVI	Statement showing number of inspections conducted during 2020-23	3.11.1	216

Appendix Number	Description	Reference to	
		Paragraph Number	Page Number
XVII	Refund of security deposits to the contractors before DLP of the works led to undue benefit to the contractors	4.3.9	217
XVIII	Details of bank guarantee not renewed due to expiry of validity period in test checked eight divisions	4.3.9	218-222
XIX	Statement showing excess expenditure over deposit received for deposit works during 2022-2023 by nine test checked divisions	4.4.2	223-225
XX	Irregular expenditure due to deviation of OPWD Code/ SoR /AoR	4.5.2	226-228
XXI	Statement showing workflow at various stages for processing of bills	4.6.5	229-236
XXII	Non-realisation of interest on delayed payment of lease rent	5.1	237
XXIII	Short-realisation of tax and additional tax, due to misclassification of stage carriage permits	5.3	238
XXIV	MV Tax and additional tax realisable from Goods Carriages, for the financial year	5.4	239
XXV	Non-realisation of interest on belated payment of NPV	5.5	240
XXVI	Seedlings raised under CAMPA fund and diverted to other schemes	5.6	241
XXVII	Dues against M/s JSW Utkal Steel Ltd on transfer of forest clearance	5.7	242
XXVIII	Division-wise abstract of non-disposed timber and forest produce seized in undetected forest offence cases during 2018-23	5.8	243
XXIX	Division-wise abstract of non-disposed white sandal wood seized in undetected forest offence cases during 1989-90 to 2021-22	5.8	244
XXX	Release of funds to beneficiaries without having RoRs	5.10	245
XXXI	Short payment of compensation to land losers of Fatepur village	5.11	246-248
XXXII	Short payment of compensation to land losers of Siju village	5.11	249-253
XXXIII	Calculation of price of the minerals extracted unlawfully during FY 2019-20	5.12	254
XXXIV	Non-levy of Dead Rent	5.13	255
XXXV	Non-levy of Surface Rent	5.13	256

Appendix Number	Description	Reference to	
		Paragraph Number	Page Number
XXXVI	Non-levy of interest on delayed payments of mining revenues	5.14	257-258
XXXVII	Non-realisation of interest on belated payment of Dead Rent	5.14	259
XXXVIII	Annual Average Sale Price as per IBM	5.15	260
XXXIX	Extra cost for provision of 1.5 meters of paved shoulders on both side in deviation to IRC	5.19	261
XL	Improvement to BARBIL-KIRBURU Road	5.22	262
XLI	Statement showing the details of extra cost for transportation of GSB due to provision of lead on conveyance of materials instead of service contract for plants and machineries	5.23	263-264
XLII	Extra cost due to erroneous calculation of quantity	5.24	265-266
XLIII	Statement showing serious irregularities noticed and reported in Inspection Reports	5.25	267
<b>Glossary of Abbreviations</b>			269-271



## P R E F A C E

This Report of the Comptroller and Auditor General of India for the year ended 31 March 2023 has been prepared for submission to the Governor of the State of Odisha under Article 151 of the Constitution of India and under CAG's DPC Act, 1971.

This Report contains significant results of the Performance audit of Construction and Improvement of Roads and Bridges under Road Development Programme and compliance audit of Commerce and Transport, Forest, Environment and Climate Change, Home, Industries, Steel and Mines, Water Resources and Works Departments under the purview of Accountant General (Audit-II), Odisha.

The instances mentioned in this Report are those, which came to notice in the course of test audit during the period 2022-23 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 2022-23 have also been included, wherever pertinent.

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



## Overview

This Report of the Comptroller and Auditor General of India (CAG) on observations arising from Audit of Departments under the purview of Accountant General (Audit-II) of Government of Odisha covers the year ending 31 March 2023. The observations included in this Report relates to Performance Audit on Construction and Improvement of Roads and Bridges under Road Development Programme 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.

Subject Specific 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 organisation, programme or scheme have been achieved economically, efficiently and effectively.

### **I Introduction**

Chapter I provided the audited entities profile, the planning and extent of audit and a synopsis of the significant audit observations. Chapter II deals with findings of the performance audit, chapter III deals with the findings of subject specific compliance audit, chapter IV deals with findings of information technology audit and chapter V deals with findings arising out of compliance audit of various departments.

### **II. Significant Observations of Performance Audit on Construction and Improvement of Roads and Bridges under Road Development Programme undertaken by the Works Department of Odisha**

This Report contains one Performance Audit on "Construction and Improvement of Roads and Bridges under Road Development Programme" undertaken by the Works 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 as follows:

Contrary to IRC-64-1990 specifications 24 roads, having less required PCU, were taken up for widening from single to intermediate or double lane, resulting in avoidable extra expenditure of ₹39.65 crore.

*(Paragraph 2.7.1.3)*

The Department's failure in ensuring land availability and providing encumbrance free sites in 10 roads of six divisions, the works remained incomplete and were stopped midway rendering the intended objectives unfulfilled and the beneficiaries were denied the advantages of seamless road transportation links despite incurring an expenditure of ₹101.41 crore

*(Paragraph 2.7.1.4)*

Inadequate survey and investigation by the Superintending Engineer for construction of road (BT/Concrete) in mining area resulted in wasteful expenditure of ₹26.74 crore (construction cost of road ₹23.61 crore and repair cost ₹3.13 crore).

*(Paragraph 2.7.1.6)*

The Department's failure in ensuring land availability and negligence of the contractors in three roads, the continuous chainage of the road was not achieved for the purpose of smooth traffic.

*(Paragraph 2.7.1.7)*

Against the budget provision of ₹8,385.70 crore under RDP, an amount of ₹7,430.52 crore was utilized leaving surrender of ₹955.18 crore by the Department

*(Paragraph 2.7.2.1)*

MoRT&H, issued directions that it is mandatory to use fly ash in the construction of roads or flyover embankments within a radius of 300 km of a Thermal Power Plant (TPP). This would protect the environment and prevent dumping and disposal of fly ash discharged from coal and lignite based TPP. But the EEs/SEs without ensuring the availability of fly ash, provisioned for borrow earth instead of fly ash inflated the costs in 130 works of 15 divisions by ₹24.27 crore.

*(Paragraph 2.7.3.1)*

In violation to IRC specification and non-deduction of existing crust, excess provision of GSB and WMM was made in eight works, leading to extra cost of ₹6.48 crore.

*(Paragraph 2.7.3.3)*

The Superintending Engineers of eight divisions in 25 works had obtained excess earth from the borrow pits against the actual requirement leading to an extra cost of ₹2.78 crore in construction of embankment of road.

*(Paragraph 2.7.3.6)*

In contrary to Analysis of Rates and wrong calculation of lead in transportation of stone products, the Superintending Engineers of three divisions in six works had inflated the estimates and led to undue benefit of ₹1.58 crore to the contractors.

*(Paragraph 2.7.3.7)*

The Conditions of Contract and OPWD code stipulates penalty against the contractor for unfinished work beyond the scheduled completion dates. But the concerned Superintending Engineers of 14 divisions in 95 works had not

impose penalty of ₹76.38 crore for delayed/disproportionate execution of works against the contractors.

*(Paragraph 2.7.4.1)*

In contrary to MoRT&H, the Superintending Engineers had provided less than three years of Defect Liability Period in the applicable agreements with the contractors.

*(Paragraph 2.7.4.2)*

The delay in obtaining APS and refunding it before completion of the project was not only in violation of the OPWD code, but also led to undue financial benefit to the contractor.

*(Paragraph 2.7.4.3)*

Poor manpower position in the division not just affected the day to day functioning of these units but also impacted how effectively crucial activities related to project execution, monitoring and quality control were being carried out.

*(Paragraph 2.7.5.1)*

In contrary to IRC:SP:112-2017, Quality Control Tests had not been conducted and quality of the works had not been ensured before making payment which indicated poor monitoring of quality control/ assurance.

*(Paragraph 2.7.5.2)*

***Recommendations:***

- ***The Government may prepare guidelines and develop a long-term Master Plan for RDP, outlining norms for project selection, fund allocation and utilisation, to avoid execution of works on pick and choose basis.***
- ***The Government may ensure completion of works within the stipulated period and fix responsibilities for the delays due to frequent changes in design, unwarranted delays in land acquisition, and negligence of contractors etc.***
- ***In order to guarantee completion of projects on time and provide benefits of seamless road transport to the public, the Government should put in place systems to ensure timely acquisition of all the land required and provide encumbrance free sites for road projects.***
- ***The Government may ensure that detailed field surveys/ investigations are carried out before finalisation of designs to minimize the need for revision in the scope of work during execution and limit the risk of time and cost overruns.***
- ***The Government should ensure better planning to guarantee continuous chainage and not repairs of road reaches in patches.***
- ***The Government should ensure effective utilisation of budgetary allocations.***

- *The Government must consider using fly ash in the construction of roads and bridges both for economical execution of works and environmental protection.*
- *The Government may strictly follow State's Analysis of Rate and Schedule of Rate in preparation of estimate for execution of work economically.*
- *In cases where the reasons are not justified and EoT is not granted, the Government must impose penalties on contractors in accordance with the agreement clause for non-completion of works within the stipulated time frame.*
- *The Government may enforce the DLP of three years in each work, as per the standards prescribed by the MoRT&H.*
- *The Government may obtain additional performance securities within seven days of issue of letter of acceptance and should release them only on successful completion of the works.*
- *The Government may take necessary steps to fill up vacant posts to ensure timely completion, monitoring and quality control of works.*
- *The Government may take steps for quality check of all works as per IRC & MoRT&H specifications and improve the monitoring and internal control mechanism to guarantee better quality of works execution.*

### **III. Subject Specific Compliance Audit of Prison Administration in the State**

Audit was conducted to assess the prison administration in the state and revealed the following:

Administrative approval for construction of Special Sub-jail, Bhadrak was accorded (2012) and ₹11.51 crore was released (October 2014) along with handing over of land of 21.94 Ac to OSPH&WC. As the land was not suitable, another patch of land measuring Ac 20 at Bahudarada was handed over on 25 October 2021 *i.e.*, after a delay of six years. As of December 2023, the construction of 180 capacity male ward was in progress with expenditure of ₹2.16 crore.

*(Paragraph 3.3.2)*

There had been an increase in scheduled accommodation during the last three years. Out of 87 jails having 18,862 inmates as of March 2023, 31 jails were overcrowded.

*(Paragraph 3.4.1)*

There was shortage of guarding staff in position against the scheduled accommodation, ranging from 6.67 to 41.67 *per cent* as of March 2023. In 75 jails as against 1,680 sanctioned posts of guarding staff, there were only 1,282 guarding staff in position with a shortage of 398 as of March 2023.

*(Paragraph 3.4.3)*

Essential security equipment like Closed Circuit Camera, Door Frame Metal Detector, Baggage Scanner, *etc.*, either not available or not operational. Due to absence of these security equipment, in 46 search operations conducted during 2020-23 in Special Jail, Bhubaneswar, 74 Mobile phones, 56 sim cards, one pen drive, 26 empty liquor bottles and 1.76 kg of Ganja had been seized. Similarly, two mobile phones and 1.19 kg of ganja had been seized in the district jail, Balasore in search operations conducted during March 2021 to December 2021.

*(Paragraph 3.4.4)*

There were 29 instances of escape of prisoners in the State, during last three years (2020-23), due to non-deployment of essential guarding staff with required watch towers.

*(Paragraph 3.4.4)*

After incurring an expenditure of ₹9.22 crore, three mandatory fields namely FIR number, FIR date and Police Station name were missing or not available in the e-prison software due to which the data pertaining to prisoners such as registration, personal details, details of court action, conviction, remission or parole details, could not be fully integrated with ICJS.

*(Paragraph 3.4.6)*

There was shortage of medical staff in all of the prison hospitals as against the existing bed facilities.

Except minor Operation theater and Physiotherapy clinical facility at Berhampur and Psychiatric facility at Choudwar, no clinical facilities were available for prisoners in any of the sampled prisons.

*(Paragraph 3.5)*

121 mentally ill patients were detained as on 31 March 2023 with other prisoners without ensuring segregation.

*(Paragraph 3.6)*

**Prison Industries-** only 18 jails out of 87 jails had 42 prison industries covering 15 trades established during the period from 1960 to 2015. Though seven jails industries with a project cost of ₹3.19 crore had been taken up during 2012-13 to 2018-19, despite completion of civil work in respect of these seven units, six were yet to be operational.

*(Paragraph 3.8.1)*

### ***Recommendations:***

#### ***The Government may:***

- ***Ensure better management of space in prisons by shifting prisoners from crowded jails to ones with prisoners less than their scheduled capacity, so as to reduce overcrowding of prisoners.***
- ***Sanction and post required number of guarding staff and medical professionals for efficient security of jails and providing better medical facilities to prisoners.***

- *Construct sufficient watch towers and procure and maintain basic equipment for effective safety and security of jails.*
- *Implement the e-prison project with proper integration of prison data with the ICJS database to enable seamless access to prisoner data in an electronic format.*
- *Ensure functioning of After-care shelters / homes and posting of adequate staff for post release rehabilitation of prisoners.*
- *Conduct vocational training and work programmes for the inmates in every jail for effective social readjustment and rehabilitation of inmates.*
- *Set up prison industries on various trades in every jail and make existing prison industries functional by procuring required machinery and ensuring timely payment of wages to prisoners.*

#### **IV. Information Technology Audit of Works and Accounts Management Information System (WAMIS)**

The Information System Audit of “Works and Accounts Management Information System (WAMIS)” implemented in Works Department covering the period from 2018-19 to 2022-23 revealed the followings:

Six out of thirteen modules available in WAMIS were not implemented in Works Department even after lapse of 2 to 10 years of go-live. Other seven modules were partially implemented as the processes were being done in manual form and then entered into WAMIS.

*(Paragraphs 4.2.1 and 4.2.2, 4.2.6, 4.2.8 and 4.2.9)*

Non-mapping / incorrect mapping of business rules in the modules of WAMIS even after ten years of implementation necessitated manual intervention resulting in material risks of extension of undue benefits to contractors and errors/ misrepresentation of data entered into the system.

*(Paragraph 4.2.5)*

Absence of documented security policy, business continuity plan, disaster recovery plan and DBA logs indicated material risks to information security and the sustainable use of the system.

*(Paragraphs 4.2.4, 4.2.6 and 4.3.5)*

There was absence of functionality to blacklist contractors, payment and recovery of mobilisation advances, management and monitoring of security deposits received from contractors, defect liability period, performance security and bank guarantees. Audit noticed release of ₹84.70 lakh security deposits before defect liability period by two test check divisions. BGs amounting to ₹24.08 crore became invalid within defect liability period noticed in 37 cases in 12 test check divisions.

*(Paragraph 4.3.7, 4.3.8 and 4.3.9)*

There was no application controls for creation of unique Work IDs. Audit noticed 6,963 works had been mapped with 15,340 Work IDs *i.e.*, proposals

---

for same work was being created multiple times with generation of multiple IDs. Thus, creation of multiple IDs for the same work compromised the reliability of the Management Information System.

*(Paragraph 4.4.3.1)*

WAMIS does not have functionality to generate MIS/Exception Reports for higher authorities to monitor the number and details of works which have a high risk of being split, based on criteria such as head of account, difference between the contract amount and the delegated financial power amount, divisional officer ID, geo-coded locational data for the work and other data fields to prevent and detect splitting of works.

*(Paragraph 4.4.3.2)*

Inconsistent and unreliable MIS reports generated through WAMIS also noticed by Audit, which could not depict the true picture of performances of divisions to the higher authorities for monitoring and decision making.

*(Paragraph 4.7)*

***Recommendations:***

***Government should ensure:***

- ***Implementation of all the defined and documented modules of WAMIS as identified in functional requirements;***
- ***Integration of WAMIS with other major applications such as e-Procurement, DMF portal, e-Nirman etc.;***
- ***Mandatory use of all modules by all relevant departments, so that benefits of an automated workflow system could be fully achieved;***
- ***Inclusion of provisions in the OPWD, CPWA, BIS and IRC Code for mandatory utilisation of WAMIS for all business processes;***
- ***Development of business continuity plan and disaster recovery plan for the system;***
- ***Implementation of role-based user access, multi factor authentication and a well-defined password policy;***
- ***Make provisions in WAMIS for maintenance of Database Administrator (DBA) log;***
- ***Mapping of business rules with application controls for workflows related to blacklisting of contractors, splitting of works, recovery of advances from contractors, EPC contracts and refund of security deposits; and***
- ***Implementation of appropriate input/validation controls in the system to prevent incorrect data entries.***

## **V. Significant Audit Observations on Compliance Audit**

### **Non-realisation of interest on delayed payment of lease rent**

Non-adherence to provisions of the Concession Agreement for collection of Government revenue resulted in non-realisation of interest of ₹23.97 lakh.

*(Paragraph 5.1)*

### **Short levy of motor vehicle tax**

Regional Transport Officers did not realise Motor Vehicle tax of ₹26.74 lakh and penalty of ₹5.35 lakh, from owners of Tractor-Trailer combinations.

*(Paragraph 5.2)*

### **Short-realisation of revenue, due to misclassification of stage carriage permits**

There was short-realisation of tax/ additional tax of ₹7.10 lakh and penalty thereon of ₹14.21 lakh, due to misclassification of stage carriage permits.

*(Paragraph 5.3)*

### **Non-realisation of motor vehicles tax and additional tax from Goods Carriages**

Regional Transport Officers did not realise Motor Vehicles tax of ₹1.87 crore and penalty of up to ₹3.73 crore, from 1,109 defaulting vehicle owners.

*(Paragraph 5.4)*

### **Non-realisation of Net Present Value and interest**

Non-realisation of Net Present Value (NPV) of ₹6.71 crore and interest of ₹2.87 crore, on delayed payment of NPV.

*(Paragraph 5.5)*

### **Irregular diversion of seedlings raised from State CAMPA fund**

Divisional Forest Officers diverted 18 months seedlings raised at the cost of ₹3.63 crore from the CAMPA fund to various State and Centrally sponsored schemes.

*(Paragraph 5.6)*

### **Non-realisation of compensatory dues for diversion of forest land**

Non-realisation of compensatory dues of ₹20.86 crore from the new User Agency on transfer of forest land.

*(Paragraph 5.7)*

### **Non-disposal of Timber, Poles and sandal wood**

The Divisional Forest Officers did not take timely action for disposal of timber, poles and firewood, which resulted in blocking of revenue of ₹2.49 crore.

*(Paragraph 5.8)*

### **Idle expenditure due to non-allotment of newly constructed market building**

Inadequate survey and assessment of requirements, preparation of faulty DPR, non-provision of accommodation for all existing weavers *etc.*, resulted in infructuous expenditure of ₹9.38 crore.

*(Paragraph 5.9)*

### **Non-adherence to handloom policy scheme guidelines**

Improper verification of land records by field functionaries of the Directorate of Textiles, led to incorrect selection of 348 beneficiaries and extension of undue benefit to them of ₹2.94 crore.

*(Paragraph 5.10)*

### **Short payment of compensation to landowners**

Non-consideration of period between the date of notification for land acquisition and date of award of compensation resulted in short payment of ₹7.93 crore to the land owners.

*(Paragraph 5.11)*

### **Unlawful extraction of minerals**

Non-collection of price of minerals extracted in excess of the quantity permitted as per the environmental clearance, resulted in undue benefit to the lessee, amounting to ₹40.67 crore.

*(Paragraph 5.12)*

### **Non-levy of Dead Rent and Surface Rent**

Deputy Directors of Mines did not raise demands towards Dead Rent of ₹2.55 crore and Surface Rent of ₹93.71 lakh, resulting in non-realisation of revenue.

*(Paragraph 5.13)*

### **Non-levy of interest on belated payments of royalty and other mining dues**

Interest amount of ₹90.61 crore, on delayed payment of royalty, premium, DMF, NMET and Dead Rent had not been realised.

*(Paragraph 5.14)*

### **Short levy of Stamp duty and Registration fee**

Deputy Director of Mines, Joda had not amended the lease deed after enhancement of production limit in the Mining Plan which resulted in non-levy of stamp duty and registration fee amounting to ₹122 crore.

*(Paragraph 5.15)*

### **Extra cost and Wasteful expenditure**

Injudicious decision and Inadequate survey and investigation in construction of a bridge led to change of design warranting foreclosure of contract. This led to wasteful expenditure of ₹2.39 crore.

*(Paragraph 5.16)*

#### **Undue financial benefit to contractor**

Inclusion of extra lead charges from the mixing plant to the work site for transportation of stone products inflated the estimated cost by ₹1.52 crore.

*(Paragraph 5.17)*

#### **Wasteful expenditure**

Due to violation of conditions of the inter-state agreement, contract for construction of a check dam had to be closed midway, rendering expenditure of ₹1.14 crore wasteful.

*(Paragraph 5.18)*

#### **Avoidable extra expenditure**

Construction of a double lane road with paved shoulders, in deviation of IRC provisions, led to avoidable extra expenditure of ₹5.03 crore.

*(Paragraph 5.19)*

#### **Avoidable extra cost**

Adoption of high cost method for construction of GSB led to undue benefit of ₹1.49 crore to the contractor.

*(Paragraph 5.20)*

#### **Idle expenditure**

Inordinate delay in acquisition of land for approach roads resulted in idle expenditure of ₹4.51 crore.

*(Paragraph 5.21)*

#### **Avoidable extra expenditure**

Provision of dry lean concrete in road works without adhering to the State Analysis of Rates inflated the estimated cost, leading to avoidable extra expenditure of ₹1.98 crore.

*(Paragraph 5.22)*

#### **Inflated estimate led to undue benefit to contractors**

Adoption of incorrect transportation cost on conveyance of GSB materials inflated the estimates of road works resulting in undue financial benefit of ₹8.06 crore to the contractors.

*(Paragraph 5.23)*

#### **Avoidable extra cost**

Incorrect assessment of the requirement of steel for construction of six bridges led to foreclosure of contract, and retendering of balance works resulted in an extra cost of ₹5.89 crore.

*(Paragraph 5.24)*



**CHAPTER I**  
**Introduction**



## CHAPTER I Introduction

### 1.1 About this Report

The Compliance Audit Report of the Comptroller and Auditor General of India (CAG) relates to matters arising from the audit by the Accountant General (Audit-II), Odisha relating to 15 Government Departments. The Compliance Audit covers examination of the transactions relating to expenditure of the audited entities to ascertain whether the provisions of the Constitution of India, applicable laws, rules, regulations and various orders and instructions issued by the competent authorities are being complied with.

### 1.2 Profile of Audited Entities

The 15 departments are headed at the Secretariat by Additional Chief Secretaries/Principal Secretaries/Commissioner-cum-Secretaries who are assisted by Commissioners/Directors and subordinate officers under them. The details of expenditures incurred by these 15 Departments in the past five years from 2018-23 are detailed below:

**Table 1.1: Trend of expenditure**

(₹ in crore)

Sl. No.	Name of the Department	2018-19	2019-20	2020-21	2021-22	2022-23	Total
1	Commerce and Transport	294.00	521.21	636.05	751.78	1,231.96	3,435
2	Energy	2,146.36	2,431.76	1,845.59	3,632.38	3,433.71	13,489.80
3	Forest, Environment and Climate Change	779.52	822.96	930.56	1,755.87	1,962.59	6,251.50
4	Handlooms, Textiles and Handicrafts	155.82	147.70	172.04	134.37	282.47	892.40
5	Home	4,847.31	4,855.60	4,588.15	5,307.94	5,976.80	25,575.80
6	Housing and Urban Development	4,536.50	5,257.05	4,802.67	5,616.05	7,035.60	27,247.87
7	Industries	295.39	250.04	92.24	363.95	892.03	1,893.65
8	Law	320.39	359.42	400.40	417.31	534.78	2,032.3
9	MSME	157.09	151.42	249.97	349.55	178.50	1,086.53
10	Odia Language, Literature and Culture	131.12	157.65	123.48	189.33	192.96	794.54
11	Public Enterprises	12.88	8.45	8.29	9.01	9.69	48.32
12	Science and Technology	63.31	69.98	98.35	135.95	89.97	457.56
13	Steel and Mines	100.59	101.21	163.48	110.41	147.00	622.69
14	Tourism	191.79	205.26	367.46	497.08	539.51	1801.1
15	Works	4,352.76	5,620.88	5,711.65	6,108.57	7,832.45	29,626.31
	<b>Total</b>	<b>18,384.83</b>	<b>20,960.59</b>	<b>20,190.38</b>	<b>25,379.55</b>	<b>30,340.02</b>	<b>1,15,255.37</b>
	<b>Total Expenditure of GoO</b>	<b>1,04,097.94</b>	<b>1,14,491.00</b>	<b>1,08,063.73</b>	<b>1,95,723.37</b>	<b>2,23,676.36</b>	<b>7,46,052.40</b>
	<b>Expenditure of the above departments as a percentage of total expenditure</b>	<b>17.66</b>	<b>18.31</b>	<b>18.68</b>	<b>12.97</b>	<b>13.56</b>	<b>15.45</b>

(Source: Appropriation Accounts for the years 2018-19 to 2022-23)

### **1.3 Authority for audit**

The authority for audit by the Comptroller and Auditor General is derived from Articles 149 and 151 of the Constitution of India and the CAG's Duties, Powers and Conditions of Services (DPC) Act, 1971. The CAG conducts audit of expenditure of the departments of Government of Odisha under Section 13<sup>1</sup> of the CAG's DPC Act. The CAG is the sole auditor in respect of autonomous bodies which are audited under Sections 19(3)<sup>2</sup> and 20(1)<sup>3</sup> of the CAG's DPC Act. In addition, the CAG also conducts audit of other autonomous bodies under Section 14<sup>4</sup> of the CAG's DPC Act.

### **1.4 Planning and conduct of audit**

The primary purpose of this Report is to bring the significant results of audit to the notice of the State Legislature. Auditing Standards require that the materiality level for reporting should be commensurate with the nature, volume and magnitude of transactions. The audit observations are expected to enable the Executive to take corrective action, as also to frame policies and directives that will lead to improved financial management, thus contributing to better governance.

The audit process starts with the assessment of risks faced by various Departments of Government based on expenditure incurred, criticality/complexity of activities, level of delegated financial powers, assessment of overall internal controls and concerns of stakeholders. Actions taken on the previous audit observations are also considered in this exercise. The frequency and extent of audit are decided based on this risk assessment.

Inspection Reports (IRs) containing audit observations are issued to the Heads of the Department/ field offices after completion of audit. They are requested to furnish replies to the audit observations within one month of receipts of the IRs. Whenever replies are received, audit observations are either settled or further action for compliance is advised. Important audit observations arising out of these IRs are processed for inclusion in the Audit Reports, which are submitted to the Governor of the State under Article 151 of the Constitution of India for laying on the table of the house of the State Legislature.

The total audit universe was 1,329 units under 15 departments, out of which 355 units were audited during 2022-23. This includes 12 out of 23 Autonomous Bodies under the control of these departments which qualified for conduct of audit under Sections 14, 19(2), 19(3) and 20(1) of the CAG's DPC Act, 1971.

---

<sup>1</sup> 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.

<sup>2</sup> Audit of the accounts of Corporations (not being Companies), established by or under law made by the State Legislature, at the request of the Governor

<sup>3</sup> Audit of accounts of anybody or authority on the request of the Governor, on such terms and conditions as may be agreed upon between the CAG and the Government

<sup>4</sup> Audit of (i) all receipts and expenditure of a body or authority substantially financed by grants or loans from the Consolidated Fund of the State and (ii) all receipts and expenditure of anybody or authority where the grants or loans to such body or authority from the Consolidated Fund of the State in financial year is not less than ₹one crore

---

**1.5 Draft paragraphs and Performance Audit/ Compliance Audit**

Twenty four draft Paragraphs, one Subject Specific Compliance Audit, one information technology audit and one performance audit reports were forwarded to the Additional Chief Secretary/Principal Secretaries of the Department concerned between May 2023 and March 2024, with the request to send their responses. Government replies to 17 Draft Paragraphs were received. The replies have been suitably incorporated in the Audit Report.

**1.6 Follow-up action on Audit Reports**

With a view to ensure accountability of the Executive in respect of the issues dealt with in the Audit Reports, the Finance Department directed that the Departments concerned should furnish remedial Action Taken Notes (ATNs) on the recommendations of the PAC, relating to the Paragraphs contained in the Audit Reports, within four months. We reviewed the outstanding ATNs on the Paragraphs included in the Audit Reports of the CAG relating to the Departments under the Audit purview of this office and found that two recommendations pertaining to the Audit Paragraphs discussed by the PAC were pending as on 31 March 2023.

**1.7 Outstanding replies to Inspection Reports**

On behalf of the CAG, the Accountant General conducts periodical inspections of the Government Departments to test check transactions and verify maintenance of important accounts and other records as prescribed in the rules and procedures. These inspections are followed up with issue of IRs, incorporating irregularities detected during the inspection and not settled on the spot, which are issued to the Heads of the offices inspected with copies to the next higher authorities for taking prompt corrective action. The Heads of the offices/ Government are required to promptly comply with the observations contained in the IRs, rectify the defects and omissions and report compliance through replies. Serious financial irregularities are brought to the notice of the Heads of the Departments and the Government.

Inspection Reports issued upto 31 March 2023 were reviewed and it was noted that 21,397 paragraphs relating to 4,433 IRs remained outstanding at the end of June 2023 as detailed in *Appendix-I*. Of these, 2,025 IRs containing 6,802 paragraphs are outstanding for more than 10 years. Even first replies from the Heads of Offices, which were to be furnished within one month, have not been received in respect of 447 IRs issued up to March 2023, though it was pursued through Apex Committee meetings and the Departmental Monitoring Committee meetings.

This large pendency of IRs, due to lack of corrective action or non-receipt of replies was indicative of the fact that Heads of the offices and Heads of the Departments did not take appropriate action to rectify the defects, omissions and irregularities pointed out in the IRs.



# **CHAPTER II**

## **Performance Audit on Construction and Improvement of Roads and Bridges under Road Development Programme**



## CHAPTER II

### WORKS DEPARTMENT

#### 2. Performance Audit on Construction and Improvement of Roads and Bridges under Road Development Programme

##### *Executive Summary*

*The Works Department, Government of Odisha, is responsible for construction, improvement and maintenance of national highways, State highways, major district roads and other district roads and bridges. The Department implements schemes for construction and maintenance works with funds provided by the Government of India, the State Government through budgetary support and loan assistance from National Bank for Agriculture and Rural Development. Under the Road Development Programme (State Plan), the Department undertakes construction of railway over bridges (ROB), flyovers, underpasses, ring roads, projects for improvement of urban roads, land acquisition for projects etc. An expenditure of ₹7,440.51 crore was incurred under RDP during the last five years (from 2018-19 to 2022-23).*

*This Performance Audit was conducted for the period 2018-23, to assess planning, financial management, contract management, execution of works, monitoring and internal control mechanism for construction and maintenance of roads under RDP. The audit was conducted in 15 of 49 Roads and Building Divisions, test-checked through stratified random sampling method.*

***The audit conclusions are as follows:***

##### ***Planning***

*Guidelines for systematic planning, allocation, release and utilisation of funds, besides criteria, norms and procedure for selection of projects were not framed by the Works Department.*

*A Master Plan was not prepared, and projects were executed on pick and choose basis which resulted in taking up of road works in a piecemeal manner. This led to non-completion of continuous chainage of roads, revision in Detailed Project Reports (DPRs) post commencement of works and absence of quality control and monitoring mechanism.*

*Out of 544 works whose stipulated date of completion was already over as of November 2023, only 74 works were completed within the stipulated period. Time overrun was noticed in 184 completed works and 286 works in progress.*

*Due to non-acquisition of required land, not shifting of utility services and non-accordance of forest clearance, works could not be completed and were closed midway, leading to unfruitful expenditure.*

*Improper planning coupled with inadequate survey for road construction and improvement projects, led to wasteful expenditure.*

### **Financial management**

*Against budgetary allocation of ₹8,395.70 crore for construction of Roads, Bridges and ROBs during the year 2018-23, ₹7,440.52 crore was spent, and the balance of ₹955.18 crore was surrendered, due to non-utilisation of funds.*

*An advance of ₹8.04 crore was provided to Odisha Bridge Construction Corporation (OBCC) against work value of ₹9.63 crore. Out of the above, only ₹5.52 crore had been adjusted and balance ₹2.52 crore along with interest of ₹2.02 crore had not yet been deposited back by OBCC.*

### **Contract management and project implementation**

*Though there was delay in execution of works due to negligence of contractors, the Department did not impose penalties on defaulting contractors.*

*Estimates were prepared in deviation to Indian Road Congress (IRC) Specifications, schedule of rates and analysis of rates prescribed by the Department, which led to extra cost and undue benefit to the contractors.*

### **Quality Control, Monitoring and Internal Control Mechanism**

*Against the sanctioned strength of 660 posts in various cadres, there were 245 (37 per cent) vacancies in 15 test-checked R&B divisions. Further, 62 per cent vacancies in six Quality Control Divisions were noticed as of March 2023.*

*In the absence of specific instructions for quality assurance, quality control tests were not conducted as per requirement. In test-checked divisions, out of 573 works executed under RDP, quality control tests were conducted only in 86 works (15 per cent) by QC Divisions during 2018-2023.*

### **Recommendations:**

- 1. The Government may prepare guidelines and develop a long-term Master Plan for RDP, outlining norms for project selection, fund allocation and utilisation, to avoid execution of works on pick and choose basis.*
- 2. The Government may ensure completion of works within the stipulated period and fix responsibilities for the delays due to frequent changes in design, unwarranted delays in land acquisition, and negligence of contractors etc.*
- 3. In order to guarantee completion of projects on time and provide benefits of seamless road transport to the public, the Government should put in place systems to ensure timely acquisition of all the land required and provide encumbrance free sites for road projects.*
- 4. The Government may ensure that detailed field surveys/ investigations are carried out before finalisation of designs to minimise the need for revision in the scope of work during execution and limit the risk of time and cost overruns.*

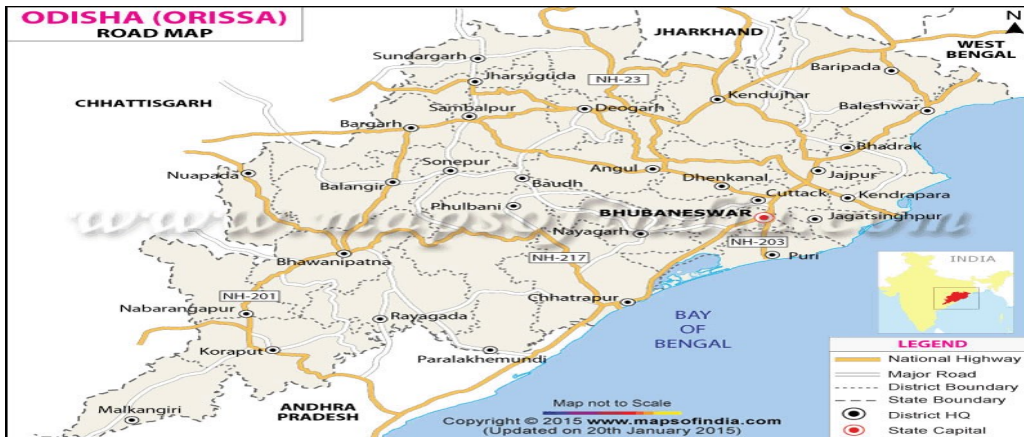
5. *The Government should ensure better planning to guarantee continuous chainage and not repairs of road reaches in patches.*
6. *The Government should ensure effective utilisation of budgetary allocations.*
7. *The Government must consider using fly ash in the construction of roads and bridges both for economical execution of works and environmental protection.*
8. *The Government may strictly follow State's Analysis of Rate and Schedule of Rate in preparation of estimate for execution of work economically.*
9. *In cases where the reasons are not justified and EoT is not granted, the Government must impose penalties on contractors in accordance with the agreement clause for non-completion of works within the stipulated time frame.*
10. *The Government may enforce the DLP of three years in each work, as per the standards prescribed by the MoRT&H.*
11. *The Government may obtain additional performance securities within seven days of issue of letter of acceptance and should release them only on successful completion of the works.*
12. *The Government may take necessary steps to fill up vacant posts to ensure timely completion, monitoring and quality control of works.*
13. *The Government may take steps for quality check of all works as per IRC & MoRT&H specifications and improve the monitoring and internal control mechanism to guarantee better quality of works execution.*

## **2.1 Introduction**

The Works Department (Department), Government of Odisha (GoO), looks after construction, improvement, widening and maintenance of roads and bridges across the State. The Department maintains 31,317 kms of roads, which includes 5,753 kms of National Highways (NHs), 4,124 kms of State Highways (SHs), 2,631 kms of Major District Roads (MDRs) and 18,809 kms of Other District Roads (ODRs). Improvement/widening of roads and construction of bridges were taken up by the Department under various schemes funded under the State Plan (SP), Centrally Sponsored Plan (CSP) and loan assistance from Rural Infrastructure Development Fund (RIDF), operationalised by the National Bank for Agriculture and Rural Development (NABARD).

The State Government has been providing funds under the Road Development Programme (State Plan) since 2006-07 for construction of flyovers, underpass, ring roads, bypasses, bridges, improvement of urban and important roads, land acquisition, quality control and planning research, formulation of Detailed Project Reports (DPRs) and capacity building *etc.* GoO also provides funds for

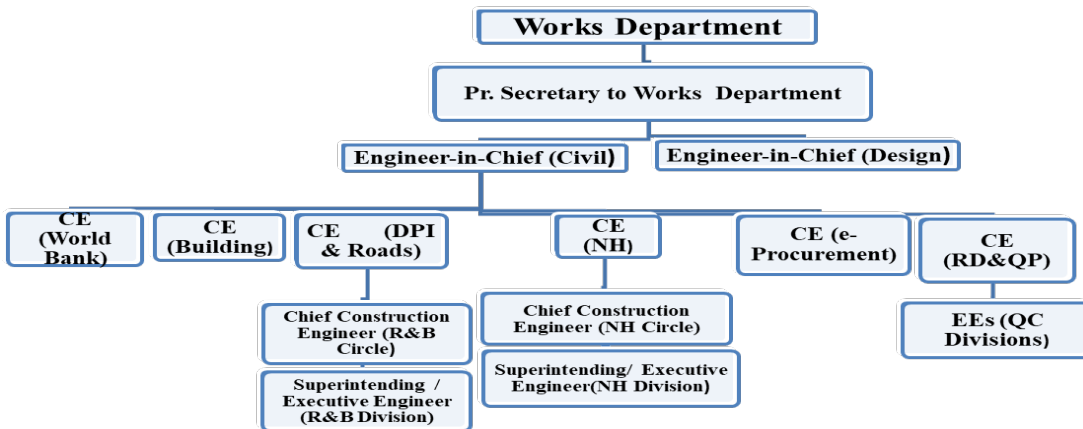
construction of railway over bridges (ROBs) on 50:50 sharing basis with the Ministry of Railways.



## 2.2 Organisational Structure

At the State level, the Principal Secretary, Works Department is the administrative head, while the field formation includes two Engineers-in-Chief (EICs), six Chief Engineers (CEs), 20 Chief Construction Engineers (CCEs) responsible for the administration and control of public works of the Department within their circles. Besides this, there are 80 Superintending Engineers (SEs)/ Executive Engineers (EEs) in-charge of Public Works Divisions in the State. The organisational structure of the Department is depicted in **Chart 1.1**.

**Chart 1.1 Organisational structure of Works Department**



## 2.3 Audit Objectives

The Performance Audit was conducted to assess whether the:

- planning process for construction and maintenance of roads and bridges was effective;
- financial management was efficient and effective;

- contract management and execution of works were carried out economically and efficiently;
- maintenance of roads and bridges was adequate; and
- quality control, monitoring and internal control mechanism were adequate and effective.

## 2.4 Audit Scope and Methodology

The Performance Audit was conducted from May to November 2023 covering the five-year period from April 2018 to March 2023. Out of 49 Divisions executing works under RDP, 15<sup>5</sup> Roads and Building (R&B) divisions were test-checked through stratified random sampling method. Besides, the records and data of the offices of the Principal Secretary, Works Department, EIC (Civil), two CEs, and six Regional Laboratories<sup>6</sup> were also checked during Audit.

Audit methodology involved scrutiny of records/ files including collection and analysis of data/ information through examination of records, issuing of audit observations, conducting joint physical verification of roads and gathering evidence such as photographs of sites, *etc.*

An Entry Conference was held on 25 May 2023, with the Principal Secretary, Works Department (WD) and Heads of the Departments where the audit objectives, criteria, scope and methodology were discussed. Audit findings were discussed in the Exit Conference held on 28 June 2024 and replies received were incorporated in the corresponding paragraphs.

## 2.5 Audit Criteria

Audit Criteria were sourced from the following:

- Guidelines, Orders, Circulars and Instructions of Government of India (GoI)/ GoO issued from time to time;
- DPRs, Standard Specifications and Contract Conditions;
- Indian Road Congress (IRC) guidelines, Ministry of Road Transport and Highways (MoRT&H) specifications, State Schedule of Rates (SoRs) and Analysis of Rates (AoRs);
- Odisha Public Works Department (OPWD) Code, Odisha Budget Manual and Financial Rules, 1963;
- Inspection Notes of relevant authorities and minutes of various meetings.

---

<sup>5</sup> Balangir, Panikoli, Bhubaneswar-II, Kantabanji, Boudh, Balasore-II, Bhanjanagar, Ghatagaon, Khordha, Nabarangpur, Rairangpur, Mayurbhanj, Rourkela, Jharsuguda and Cuttack-II R & B Divisions

<sup>6</sup> The role of Regional Laboratories is to check the quality of different construction works in the state of Odisha

## **2.6 Acknowledgement**

Audit acknowledges the cooperation and assistance extended by the Works Department, EIC (Civil), SEs and EEs of test-checked divisions in the conduct of the Performance Audit.

## **2.7 Audit Findings**

### **2.7.1 Planning**

Comprehensive planning for expansion and upgradation of road network is essential as the road transport system contributes towards better transportation of agricultural/industrial products, smoother movement of passenger traffic, growth of industries and supports socio-economic growth. Hence, infrastructure facilities should be developed in such a way that they cater to the needs of end users.

Audit findings in this regard are as discussed below:

#### **2.7.1.1 Non-preparation of Guidelines and Master Plan under RDP**

For effective and well-organised implementation of any scheme or programme, specific guidelines and a master plan should be prepared. These guidelines *etc.*, should outline the planning process, norms and criteria for project selection, fund allocation and utilisation, standard specifications for execution, as well as targets and achievements *etc.*

The Road Development Programme (as part of the State Plan) had been under implementation since 2006-07. Audit observed that 1,877 road and bridge works were taken up by the Department for construction/ improvement at an estimated cost of ₹7,441 crore under RDP during 2018-23. However, no Scheme Guidelines and Master Plan had been framed for proper identification/ selection and prioritization of works under RDP, despite more than 17 years having elapsed since the implementation of the Scheme, which resulted in taking up of road works in a piecemeal manner. This led to non-completion of continuous chainage of roads, revision in Detailed Project Reports (DPRs) post commencement of works and absence of quality control and monitoring mechanism as detailed in the subsequent paragraphs.

The Government stated (July 2024) that preparation of Guidelines for RDP is under consideration and noted the audit observation regarding Master Plan, without specifying further action.

#### ***Recommendation:***

- 1. The Government may prepare guidelines and develop a long-term Master Plan for RDP, outlining norms for project selection, fund allocation and utilisation, to avoid execution of works on pick and choose basis.***

### 2.7.1.2 Delay in completion of work

As per Clause 2(a) of ‘Conditions of Contract’, of the various works related agreement, the time allowed for carrying out the work as entered in the tender, shall be strictly observed by the contractor. As such, work should be completed within the stipulated agreement period.

There was no overall database being maintained by the State for monitoring projects under RDP. However, scrutiny of records of 15 test-checked divisions revealed that 573 Road and Bridge works had been taken up during 2018-2023 and the physical progress of those works is given in **Table 2.1**:

**Table- 2.1: Physical progress of works during 2018-2023**

Year	No. of works taken up	No. of works completed		No. of works in progress
		Within stipulated period	With delay	
2018-19	287	36	153	98
2019-20	35	02	13	20
2020-21	46	22	07	17
2021-22	30	01	02	27
2022-23	175	13	09	153
<b>Total</b>	<b>573</b>	<b>74</b>	<b>184</b>	<b>315</b>

*(Source: Information furnished by the divisions to Audit)*

The above table reveals that out of 573 works taken up during 2018-2023, 74 (12.91 *per cent*) had been completed within the stipulated period, while 184 works were completed with delays ranging between 10 to 1,927 days. Out of 315 works still in progress (as of November 2023), 286 works were delayed for periods ranging between five to 1,951 days, while 29 works were progressing within the stipulated timeframe. Non-acquisition or delayed acquisition of land, not shifting of utility services, delay in obtaining mandatory clearances as well as changes in drawings and designs post tendering, were the main reasons for delay in road construction and improvement projects under RDP. Specific cases illustrating delays under RDP, as noticed during audit, are discussed in subsequent paragraphs.

The Government accepted (July 2024) that while some projects were completed within the stipulated timeframe, others were not. However, no specific reply was furnished by the Department.

**Recommendation:**

2. *The Government may ensure completion of works within the stipulated period and fix responsibilities for the delays due to frequent changes in design, unwarranted delays in land acquisition and negligence of contractors etc.*

**2.7.1.3 Avoidable extra expenditure of ₹39.65 crore due to widening of ODRs to Intermediate Lane and Double Lane**

Paragraph 2.6.4 of IRC-SP:20-2002 for Rural Roads stipulated that the carriage width of Other District Road (ODR) should be 3.75 m. Further, Paragraph 11.1 of IRC-64-1990 recommended traffic volume for Intermediate Lane (IL) in plain terrain as 5,800 to 6,000 Passenger Car Units (PCUs) per day and in rolling terrain as 5,600 to 5,700 PCUs per day. For Double Lane (DL) in plain terrain the recommended traffic volume was 12,500 to 15,000 PCUs per day and in rolling terrain it was 10,000 to 11,000 PCUs per day. Paragraph 4.3.1 of IRC 37-2018 also prescribed a design life of 15 years for the ODR.

Scrutiny of records revealed that the estimates for 24 ODRs in nine divisions<sup>7</sup> were technically sanctioned and awarded (between April 2018 and December 2022) at a cost of ₹115.46 crore, with a stipulated date of completion between May 2019 and November 2023.

Audit observed that carriageway of 18 ODRs with PCUs ranging from 458 to 1,671 were taken up for widening from single lane (SL) to IL and six ODRs with PCUs between 758 to 3,138 were taken up for widening from SL to DL as given in **Table 2.2**:

**Table -2.2: Roads taken up from single lane to intermediate lane and from intermediate lane to double lane**

Sl. No.	Lane status of the roads	No. of roads	Applicable minimum PCU	PCU range for the roads	Range of Projected PCU after 15 years
1	SL to IL	18	5,600	458 to 1,671	953 to 3,613
2	SL to DL	06	10,000	758 to 3,138	1,577 to 6,527

The PCUs for the projects were worked out by the concerned divisions, based on traffic surveys carried out during December 2017 to August 2022, as per Paragraph 4.1 of IRC 9-1972.

The table above shows that in case of these 24 roads, even though the existing PCU was much lower than the applicable minimum PCU, these roads were taken up for widening from single to intermediate or double lane, resulting in excess expenditure of ₹39.65 crore, as detailed in *Appendix-II*.

The Government stated (July 2024) that the above roads were widened to accommodate anticipated significant traffic growth. The reply is not acceptable as these roads taken up for widening would not achieve the minimum prescribed PCU even in the next 15 years of the proposed structural design period of ODR, considering the traffic growth of five *per cent* per annum as prescribed under IRC-SP:37-2018.

<sup>7</sup> Bhanjanagar, Cuttack-II, Ghatagaon, Jharsuguda, Khordha, Mayurbhanj, Nabarangpur, Rairangpur and Rourkela R&B Divisions

**2.7.1.4 Unfruitful expenditure of ₹101.41 crore due to non-completion of works and closure of contract**

Paragraph 3.7.4 of OPWD Code Vol-I stipulates that no work should be taken up on a land which has not been duly made over by a responsible civil officer. Further, OPWD Code, Para 3.2.3 regarding process of administrative approval states that after receipt of the DPR, steps should be taken for land acquisition, forest clearance, preparation of detailed estimate *etc.*

Scrutiny of records revealed that in six<sup>8</sup> test-checked divisions, the works for improvement and widening of seven roads and construction of three bridge/ROBs were awarded between December 2016 and December 2021, for completion between December 2017 and September 2023 at a cost of ₹140.95 crore. However, due to non-acquisition of land and not shifting of utility services, before commencement of work, the works remained incomplete and were stopped midway. As a result, an entire stretch of a particular road/bridge project could not be taken up and the work was completed in patches leading to missing links. During the course of audit, such cases of missing links were noticed in 10 roads of six divisions during the period 2018-23.

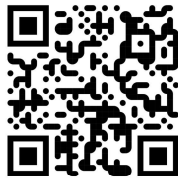
Due to missing links and non-completion of projects in their entirety, the beneficiaries were denied the advantages of seamless road transportation links. Further, the non-completion of these ten road/bridge projects also resulted in unfruitful expenditure of ₹101.41 crore as detailed in **Table 2.3**:

**Table -2.3: Details of non-completion/closure of works**

Sl. No.	Name of the Division	Name of the Work	Date of Commencement/ Stipulated date of completion	Agreement Value/ Upto date expenditure (₹ in crore)	Land required/ Land acquired (in acre)	Status (percentage of completion)
1	Panikoili (R&B) Division	Improvement of road from NH-5 to Ardalua from 3/000 to 13/000 km	03.12.2018 02.12.2019	17.32 12.63	4.31 3.56	Partially completed (93)
		Improvement of road from NH-5 to Ardalua from 13/000 to 18/200 km	07.01.2019 06.01.2021	19.38 21.43		
		Construction of Jajpur Bye pass road from 0/400 to 6/390 km	26.12.2016 25.12.2017	9.69 8.89	3.38 1.78	Partially completed (71)
		Bridge in Jajpur Bye-pass Road	26.08.2021 25.08.2023	20.96 12.84		
		Improvement of road from Central Warehouse to Sai Mandir Level crossing	05.02.2019 04.07.2019	2.35 1.02	Non-shifting of utility services	Incomplete and the contract closed (43)

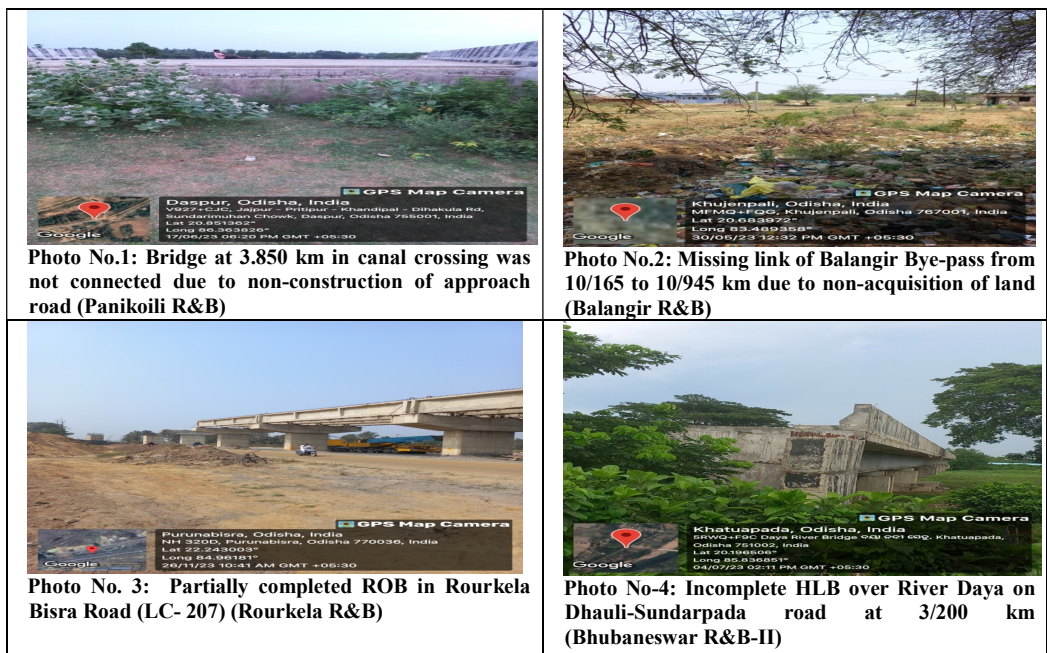
<sup>8</sup> Panikoili, Balangir, Rourkela, Bhubaneswar-II, Balasor II and Jharsuguda R&B Division

Sl. No.	Name of the Division	Name of the Work	Date of Commencement/ Stipulated date of completion	Agreement Value/ Upto date expenditure (₹ in crore)	Land required/ Land acquired (in acre)	Status (percentage of completion)
2	Balangir (R&B) Division	Balangir Bypass Road of 11.575 km (Reach-I)	05.04.2017 04.03.2018	11.22 10.39	18.45 16.20	Partially completed (77)
		Reach-II	23.12.2021 22.09.2022	7.74 2.47		
		Reach-III	18.12.2018 17.09.2019	2.34 3.55		
3	Rourkela (R&B) Division	Construction of ROB in Rourkela / Bisra Road in lieu of existing LC 207.	17.03.2021 16.09.2023	19.98 4.53	1.43 0.00	Partially completed (23)
4	Bhubaneswar (R&B) Division II	Construction of HLB at 7/140 km of Kapilaprasad-Jatni Road	22.02.2019 21.11.2019	2.90 2.43	Bridge which is to be connected with a new road in not yet started	Partially completed (84)
		Construction of HLB over River Daya on Dhauli-Sundarpada road at 3/200 km	09.12.2016 08.06.2018	15.65 14.87		
5	Balasore (R&B) Division II	Improvement of old NH-60 Jaleswar Bypass Road (MDR) for widening to four Lane from 8/500 to 10/500 km	06.03.2019 05.08.2019	4.20 2.38	Non-shifting of utility services	Partially completed (57)
6	Jharsuguda (R&B) Division	Improvement of road from SH-10 to Saletikra via Talpatia and old Talpatia from 0/000 to 8/000 km.	11.02.2019 10.11.2019	3.21 1.86	No Forest clearance	Partially completed (58)
		Improvement of road from Niktimal to Bandhakani via Kudoguda Road from 0/000 to 7/070 km	08.03.2019 07.09.2019	4.01 2.12		



QR Code 1  
<https://www.youtube.com/watch?v=CWhyLEvWonE>  
 Courtesy: OTV  
 Report on Road  
 Accident at  
 Balangir on 14  
 June 2023

Thus, in six divisions, out of the above 10 cases, the projects remained partially complete due to non-acquisition of the entire stretch of land required in six cases, non-shifting of utility services (two cases) and in the remaining two cases both non-acquisition of required land and non-shifting of utility services. Due to the Department's failure in ensuring land availability and providing encumbrance free sites before commencement of work, only between 23 to 95 per cent of the work was completed. As a result, the works remained incomplete and were stopped midway (as shown in Photo No. 1 to 4), rendering the intended objectives unfulfilled despite incurring an expenditure of ₹101.41 crore.



The Government stated (July 2024) that the work could not be completed due to non-acquisition of land and action is being taken to resolve the land issue. The reply is not acceptable as it violates the extant provisions that prohibit undertaking work on land that has not been duly made available.

**Recommendation:**

3. *In order to guarantee completion of projects on time and provide benefits of seamless road transport to the public, the Government should put in place systems to ensure timely acquisition of all the land required and provide encumbrance free sites for road projects.*

**2.7.1.5 Excess expenditure of ₹69.29 crore due to revision of scope of work**

Paragraph 2.2.66 of the OPWD code envisages that timely and careful field survey and investigation should be undertaken before preparation of plans and estimates for any works.

Scrutiny of records revealed that in four<sup>9</sup> divisions, the work of construction of one bridge and five ROBs was awarded between July 2018 and July 2019, at a cost of ₹211.90 crore. The stipulated dates for completion of these projects were between March 2020 and July 2021. However, due to improper survey and investigation before taking up the work, the designs of bridge/ROBs underwent changes during execution, resulting in a change in the scope of works. This revision led to an additional expenditure of ₹69.29 core as detailed in **Table 2.4**:

**Table – 2.4: Time and cost overrun due to revision of scope of work**  
(₹ in crore)

Sl. No.	Name of Division / Name of work	Original Scope	Revised Scope	Agreement value	Up-to-date Expenditure	Excess expenditure (Percentage)
1	<b>Balasure (R&amp;B) Division II</b>  Construction of ROB in lieu of LC-52 at km 198/19-23 between Jaleswar-Amarda Road Railway Station of South Eastern Railway	Three spans of 37.28 m each of Railway portion and 27 spans of 19.25 m each with 1,000 mm dia RCC pile foundation of depth of 25 m. with Pier Shaft and Pile Cap.	Depth of the pile foundation was increased to 44 m and the size of Pile Cap, Pier Shaft and Pier Caps was changed. For service road, rough stone dry pitching over gravel backing for 320 m with stone masonry toe wall was added.	35.65	54.81	19.16 (54)
2	<b>Balasure (R&amp;B) Division II</b>  Construction of ROB in lieu of LC-45 between Jaleswar and Laxmannath Railway Station	<b>Laxmannath Side</b>		35.62	54.81	19.16 (54)
		One span of 37.28 m and one span of 31.28 m at Railway portion and 14 spans of 19.25 m.	11 spans of 19.25 m, one span of 28.25 m, 1,000 mm diameter (dia) 10 piles in a group in Pier and 12 piles in a group of abutments for a length of 43 m.			
		<b>Jaleswar side</b>				
	15 spans of 19.25 m in Jaleswar side with 1,000 mm RCC pile foundation, approach road of 393.19 m and service road of 1,351.78 m.	12 spans of 19.25 m, one span of 10 m, one span of 12.90 m and one span of 15.60 m C/C				
3	<b>Boudh (R&amp;B) division</b>  Construction of HighLevel Bridge (HLB) over river Mahanadi connecting Boudh to Ward No.13 and 14 of Marzakud of Boudh NAC	Construction of bridge of 37 spans of 25.36 m and approach road at Boudh side for a length of 297 m and one CD of three meter and Marzakud Side for 82 m of flexible pavement with provision of RCC retaining wall to discharge the water in drainage channel	Approach road at Boudh side was changed to 25 span of 10.76 m, 269 m solid slab bridge and 31 m flexible pavement.	38.21	63.84	25.63 (67)

<sup>9</sup> Balasure, Boudh, Cuttack-II and Jharsuguda R&B Division

**Chapter-II: Performance Audit on Construction and Improvement of Roads and Bridges  
under Road Development Programme**

Sl. No.	Name of Division / Name of work	Original Scope	Revised Scope	Agreement value	Up-to-date Expenditure	Excess expenditure (Percentage)
		of Water Resources Department as there was a provision of Box culvert of size 2/33/0 m in Boudh side approach road.				
4	<b>Cuttack (R&amp;B) Division II</b>  Construction of ROB in lieu of LC-CP-2 at Ch 412/3-5 on Puruna Jagannath Sadak (Nayabazar to Madhupatna road) including railway portion	Open foundation and 29 spans of 19 m each and one span in railway portion.	Pile foundation and 25 span of 19 m and one span in railway portion.	31.49	40.59	9.10 (29)
5	<b>Cuttack (R&amp;B) Division No. II</b>  Construction of ROB in lieu of LC-178 on Cuttack-Govindpur-Banki-Simor Road at Railway Chainage 413.432 km between Cuttack and Baranga	26 pile foundations provided for a length of service road of 382 m in two sides	29 pile foundations provided for a length of service road which had been increased to 475 m and 360 m i.e. total 835 m on both sides.	43.53	50.19	6.66 (15)
6	<b>Jharsuguda (R&amp;B) Division</b>  Construction of ROB in lieu of JT-1 and JT-2 near Sarbahal' in Jharsuguda Town	Pile foundation, approach slab length 3.5 m	Open foundation, approach slab length 2.7 m, sand filling in open foundation included, extra item of excavation of DI rock and RCC M-35 for footing, metalising of steel girder.	27.40	30.12	2.72 (10)

In all these cases it was noted that post tendering and finalisation of agreements, revisions in the scope of work had to be carried out due to improper initial surveys. This not only led to cost overruns as pointed out but also increased the risk of time overruns. While the original timeline for these projects ranged between March 2020 and July 2021, there were time overruns ranging between 2.4 years and 3.8 years.

The Government stated (July 2024) that load test for required design was done after finalisation of the agreement with the contractor. The reply is not acceptable, as due to inadequate survey and investigation, designs of bridge/ROBs had been changed during execution which increased the cost of

the projects substantially and project completion was delayed, defeating its very objectives.

***Recommendation:***

- The Government may ensure that detailed field surveys/investigations are carried out before finalisation of designs to minimize the need for revision in scope of work during execution and limit the risk of time and cost overruns.***

**2.7.1.6 Wasteful expenditure of ₹26.74 crore**

Paragraph 2.2.66 of the OPWD code envisages that timely and careful field survey and investigation should be undertaken before preparation of any plans and estimates for any works.

During scrutiny of records in Rourkela R&B Division, Audit observed that the work for “improvement to Koida-Dengla-Tensa-Barsuan-Kaleiposh Road from 15/000 to 24/000 km” had been technically sanctioned (August 2014) for ₹21.59 crore and awarded (April 2015) at ₹23.54 crore for construction of BT road, with May 2016 as the date of completion and the work was completed in March 2017, at an expenditure of ₹23.61 crore.

Although the road was designed for a lifespan of 10 years, the same could not survive for more than 1<sup>1</sup>/<sub>2</sub> years of completion. Repairs were carried out (September 2018) and completed (March 2019) at an additional cost of ₹3.13 crore. Further, the road was severely damaged due to movement of heavy loaded vehicles in the mining area. In view of this, the District Magistrate Sundargarh decided (August 2020) to construct a concrete road, which could withstand for the next 20 years. Accordingly, the work for construction of concrete road was awarded (July 2021) at a cost of ₹48.60 crore with July 2023 as the date of completion. As of November 2023, it was noted that the work was in progress and the contractor had executed work valuing ₹49.04 crore.

Audit observed that had the Department constructed the concrete road in 2015 itself, considering the traffic load in the mining area, the periodical repair and reconstruction could have been avoided. Therefore, inadequate survey and investigation resulted in wasteful expenditure of ₹26.74 crore (construction cost of road ₹23.61 crore and repair cost ₹3.13 crore).

The Government stated (July 2024) that the wheel load stress from excessive movement of heavy vehicles resulted in severe cracking of the road. To maintain smooth flow of mineral transport, the road was developed into Pavement Quality Concrete Road. The reply is not acceptable, as repair and reconstruction could have been avoided if the concrete road had been built at an earlier stage itself since the Department was well aware of this being a mining area with heavy vehicular traffic movement.

### 2.7.1.7 Not taking up of improvement works in continuous chainage of roads

Scrutiny of records of test-checked divisions revealed that in three<sup>10</sup> of 15 test-checked divisions, improvement/widening of three roads had been taken up either in different reaches during different periods or some reaches had not been taken up despite improvement being required in the continuous chainage of the road. Due to this, continuous, uninterrupted road connectivity could not be provided, leading to non-achievement of objectives even after incurring an expenditure of ₹36.71 crore, as discussed below:

- In Balasore R&B Division II, out of 14.721 kms of the Jaleswar-Paschimbad Road (ODR), widening from SL to IL/DL from 1/900 km to 14/721 km (12.821 kms) was taken up under four reaches<sup>11</sup> between December 2016 and March 2023 at ₹19.28 crore, with August 2017 to September 2023, being the due date of completion. Out of these four reaches, two were completed (December 2021 and December 2022) at a cost of ₹7.39 crore and the other two reaches had not been completed (August 2023), despite incurring an expenditure of ₹4.99 crore. It was noted that the entry point of the road from 0/000 km to 1/900 kms had not been taken up (since December 2016) and remained as SL road in distressed condition, affecting flow of traffic to the district headquarters of Balasore. Thus, widening and improvement of continuous chainage of the road from 0.000 km to 14.721 kms for smooth traffic could not be achieved as the entry point of the road was not taken up, despite an expenditure of ₹12.38 crore.



Photo No-5: Existence of SL road in the entry point of Jaleswar to Paschimabad from 0/000 to 1/900 km due to non-improvement /widening of road (Balasore R&B-II)

- In Khordha R&B Division, out of 21.200 kms (from 13/000 to 34/200 kms) of Pattanaikia-Delanga-Khordha road, improvement and widening of 5.900 kms from IL to DL was executed (February 2019) in two reaches (from 22/200 to 27/400 km and 32/800 to 33/500 km), with stipulated completion in August 2019 and November 2019. Both the reaches were completed (October 2020 and June 2021) at a cost of ₹4.83 crore.

<sup>10</sup> Balasore, Khordha, and Mayurbhanj R&B Divisions

<sup>11</sup> Chainage 1.900 km to 5.000 km taken up in December 2016, 5.000 km to 8.200 km in February 2019, 8.200 km to 12.290 km in May 2022 and 12.290 km to 14.721 km in March 2023

However, the balance portion of the road<sup>12</sup> was neither taken up for improvement nor was periodic maintenance work carried out by the Division during April 2018 to October 2023. The road remained in dilapidated condition with potholes (October 2023). In absence of improvement and periodic maintenance of this road which connects NH 316 (in Puri district) to NH 16 (in Khordha district), smooth traffic movement could not be achieved even after incurring an expenditure of ₹4.83 crore.



Photo No-6: Non-executed portion of Pattanaikia-Delang-Khordha road with big potholes (Khordha R&B)

- In Mayurbhanj R&B Division, construction work of two bridges on Baripada-Patrapur-Badasahi-Manitri road at 14/900 kms and 15/300 kms was awarded in July 2018 and September 2018. These works were awarded at a total cost of ₹24.03 crore for completion by October 2019 and March 2020. However, both the bridges could not be completed (as of November 2023) as the required land was not made available by the State. Thus, due to the non-completion of two bridges more than five years from the scheduled date of completion, the continuous chainage for the purpose of smooth traffic in the road could not be achieved, despite incurring an expenditure of ₹15.23 crore (as of November 2023).



Photo No-7: Incomplete H.L Bridge over Budhabalanga river (Mayurbhanj R&B)

The Government accepting the fact stated (July 2024) that the improvement in continuous chainage of the road was not achieved due to non-availability of required land and negligence of the contractors in completion of works. The reply is not acceptable as no step had been taken for land acquisition, and penalty was also not imposed on defaulting contractors.

**Recommendation:**

**5. The Government should ensure better planning to guarantee continuous chainage and not repairs of road reaches in patches.**

<sup>12</sup> From 13/000 km to 22.200 km, 27/400 km to 32/800 km and 33/500 km to 34/200 km

## 2.7.2 Financial Management

GoO provides funds under the Road Development Programme (State Plan) for the construction of roads and bridges, through State budgetary support.

### 2.7.2.1 Non-utilisation of Budget under RDP

Rule 46 of Odisha Budget Manual, 1963, stipulates that while preparing budget estimates the aim must be to prepare the estimates as accurately as possible, as well as to not overestimate and show large savings at the end of the year. Hence, budget estimates must be prepared on a realistic basis.

Audit observed that against the budget provision of ₹8,385.70 crore under RDP, for construction of Roads, Bridges and ROBs during 2018-2023, an amount of ₹7,430.52 crore was spent. The balance of ₹955.18 crore was surrendered by the Department due to non-utilisation of funds. The allotment and expenditure under RDP during 2018-23 are given in **Table 2.5**:

**Table-2.5: Allotment and Expenditure in the State under RDP during 2018-2023**

*(₹ in crore)*

Year	Allotment	Expenditure	Surrender	Percentage of surrender
2018-19	1,161.65	1,161.65	0	0
2019-20	1,786.68	1,786.68	0	0
2020-21	1,761.22	1,595.27	165.95	9.42
2021-22	1,786.15	1,131.43	654.72	36.66
2022-23	1,890.00	1,755.49	134.51	7.12
<b>Total</b>	<b>8,385.70</b>	<b>7,430.52</b>	<b>955.18</b>	<b>11.39</b>

*[Source: EIC (Civil), Odisha, Bhubaneswar]*

Out of the ₹955.18 crore *i.e.*, 17.57 *per cent* of allotment during FYs 2020 to 2023 that was surrendered, ₹654.72 crore *i.e.*, 36.66 *per cent* of the allotment was surrendered in the FY 2021-22.

Further, Audit observed that in the 15 test-checked divisions, a budget provision of ₹2,528.93 crore was made during 2018-23 under RDP. Against this the divisions incurred an expenditure of ₹2,477.60 crore and surrendered ₹51.33 crore to the Department. Substantial amounts had been surrendered by Nabrangpur R&B Division (₹16.86 crore), followed by Boudh R&B Division (₹10.61 crore) and Bhanjanagar R&B Division (₹10.00 crore). The delay in execution of road and bridge works resulted in surrendering of funds by these divisions.

The Government stated (July 2024) that the funds allotted from the year 2020-21 onwards could not be fully utilised due to COVID. However, all efforts are being made to fully utilise the funds provided.

***Recommendation:***

- 6. The Government should ensure effective utilisation of budgetary allocations.***

### **2.7.2.2 Non-realisation of advances with interest from Odisha Bridge Construction Corporation**

Paragraph 3.7.21 of OPWD Code prohibits the payment of advances to contractors as a rule and states that every endeavor should be made to maintain a system under which no payment is made except for work actually done. When the issue of such advances is indispensable, sanction of the Government should be obtained in exceptional circumstances, and such advances should carry interest at the rate of 18 *per cent* per annum.

Audit observed that in violation of the above codal provision, works advance of ₹8.04 crore was released (between May 2018 and August 2019) to Odisha Bridge Construction Corporation (OBCC) against work value of ₹9.63 crore by two divisions<sup>13</sup>, based on approval of the Works Department, GoO. Out of the above advance, only ₹5.52 crore was adjusted and balance of ₹2.52 crore along with interest of ₹2.02 crore had not been recovered (November 2023), as detailed in *Appendix-III*.

The Government stated (July 2024) that letter has been issued to OBCC to utilise the funds or return the advance.

### **2.7.3 Project Implementation**

Indian Roads Congress has prescribed standards and code of practices for construction of roads and bridges which were to be followed in preparation of estimates and execution of works. Apart from this, the Department was to follow the OPWD Code, Schedule of Rates (SoR) and Analysis of Rates (AoR) in course of execution of projects.

Further, paragraph 3.4.10 of OPWD Code stipulated that estimates should be prepared in the most economical manner, as per actual requirements. For this purpose, the Divisional Officer has to certify that they have personally visited the site and prepared the estimates by using the sanctioned SoR, thus providing for the most economical and safe way of executing the work.

Scrutiny of sanctioned estimates of test-checked R&B divisions revealed that there were deviations from the provisions of OPWD Code, SoR, AoR and IRC Specification. The deviations noticed in the 15 test-checked divisions are discussed in the succeeding paragraphs.

#### **2.7.3.1 Avoidable extra cost of ₹24.27 crore due to non-utilization of fly ash for construction of embankment of roads**

The Ministry of Environment and Forests (MoEF), Government of India (GoI) had issued notification<sup>14</sup> for utilisation of fly ash for construction of roads and flyovers. Accordingly, the MoRT&H, issued (August 2018) directions that it is mandatory to use fly ash in the construction of roads or flyover embankments within a radius of 300 km of a Thermal Power Plant (TPP).

---

<sup>13</sup> Jharsuguda and Mayurbhanj R&B Divisions

<sup>14</sup> Notification No. 24028/14/2018-H, dated 27/08/2018

This would protect the environment and prevent dumping and disposal of fly ash discharged from coal and lignite based TPP.

Scrutiny of records revealed that in test-checked R&B Divisions, estimates of 130 works had been prepared and technically sanctioned for ₹1,336.72 crore by adopting borrow earth<sup>15</sup> instead of fly ash. The works had been awarded between April 2018 and March 2023 at a cost of ₹1,190.80 crore. Out of the above works, 31 had been completed and 99 works were still in progress (as of November 2023).

Further, it was revealed that though 13 TPPs are within 300 km of the 15 test-checked divisions, the EEs/SEs without ensuring the availability of fly ash, provisioned for borrow earth at rates ranging between ₹126.52 and ₹140.14 per cubic mt. in the estimates/ agreements, instead of fly ash at the rate of ₹68 per cubic mt., leading to inflated cost estimates between ₹58.52 and ₹72.14 per cubic mt. Thus, construction of road embankment with 44.99 lakh cubic mt. of earth without considering the use of fly ash, inflated the costs in 130 works of 15 divisions by ₹24.27 crore as detailed in *Appendix-IV*.

No specific reply (July 2024) had been furnished by the Government relating to non-utilisation of fly ash in construction of road embankment.

***Recommendation:***

7. ***The Government must consider using fly ash in the construction of roads and bridges both for economical execution of works and environmental protection.***

**2.7.3.2 Avoidable expenditure of ₹41.56 crore**

Paragraph 4.6.1 of IS 12094: 2000 issued by Bureau of Indian Standard (BIS) stipulates that slope of road embankment should be protected by stone packing, where embankment is upto the height of six meters.

Scrutiny of records of Panikoili R&B Division revealed that to safeguard road embankment with height three meters from floods of River Baitarani, estimates of three works<sup>16</sup> had been technically sanctioned between December 2019 and December 2020 for ₹65.04 crore. The works were awarded (between July 2022 and March 2023) for ₹63.81 crore with stipulated date of completion being between March 2023 and November 2023. The works were in progress with an expenditure of ₹18.31 crore (November 2023).

The works, *inter alia*, provided for construction of RCC retaining wall of 0.26 lakh cubic mt. and sand filling of 11.13 lakh cubic mt. for protection of road embankment from flood at a cost of ₹44.20 crore, instead of stone packing in

---

<sup>15</sup> Borrow earth refers to soil or earth material obtained from Borrow area (an excavated pit) and used to provide material for road/bridge construction.

<sup>16</sup> Construction of RCC retaining wall along with sand filling'' from NH-5 to Ardalua from 3/250 to 5/940 km, 5/940 to 8/910 km and 8/910 to 10/200 km.

the slope of the embankment for ₹2.64 crore<sup>17</sup>. No justification was provided for the construction of RCC retaining wall with sand filling instead of by using stone packing for embankment protection. Consequently, this led to avoidable extra expenditure of ₹41.56 crore, as detailed in the *Appendix-V*.

No specific reply was furnished by the Government (July 2024).

### **2.7.3.3 Avoidable extra cost of ₹6.48 crore due to non-deduction of existing crust in the estimates**

As per IRC-37-2018, pavement thickness for roads should consist of Granular Sub Base (GSB)<sup>18</sup>, Base Course (BC) and Bituminous surfacing. This pavement thickness or design depends on the load bearing capacity of soil expressed in terms of California Bearing Ratio (CBR)<sup>19</sup>, based on the projected number of commercial vehicles plying on the road, calculated as MSA<sup>20</sup>.

Audit observed that eight works in six divisions<sup>21</sup> had been technically sanctioned for ₹104.20 crore and awarded between December 2018 and February 2023 at a cost of ₹89.59 crore. These works were to be completed between July 2019 and September 2023. Out of the above, two works had been completed, and six works were in progress (as of November 2023).

The estimates of these works had been taken up for widening of existing SL roads to IL and DL roads with provision of GSB, Wet Mix Macadam (WMM)<sup>22</sup>, Bituminous Macadam (BM)<sup>23</sup> and SDBC in both overlaying and widening portions. Though the existing roads had crust thickness comprising GSB of 75 to 200 mm and WMM of 75 to 250 mm, the divisions had further provisioned them (GSB and WMM layers) for the existing roads while preparing the estimates, without deducting the already present layers.

Thus, due to non-deduction of existing crust, excess provision of 0.44 lakh cum GSB and WMM was made in eight works, leading to extra cost of ₹6.48 crore, of which 0.42 lakh cum GSB and WMM was executed in excess leading to an excess expenditure of ₹6.22 core as detailed in the *Appendix-VI*.

The Government stated (July 2024) that as the roads were completely damaged and the crusts were disturbed due to large depression and potholes,

---

<sup>17</sup> Calculated on the basis of rate mentioned in the estimate itself for stone packing.

<sup>18</sup> Granular Sub Base is a layer in the road foundation just above the compacted sub-grade layer. GSB prevents capillary water from rising, its particle size is so designed that the capillary action stops and cannot go beyond the GSB layer.

<sup>19</sup> California Bearing Ratio (CBR) is a standardised test that measures the strength of the soil.

<sup>20</sup> Million Standard Axles is a unit of measurement used to calculate the cumulative number of standard axles in a lane that carries the most traffic over the design life of a road.

<sup>21</sup> R&B Divisions: Balasore-II, Cuttack-II, Mayurbhanj, Nabarangpur, Panikoili and Rourkela

<sup>22</sup> Wet Mix Macadam is a type of road construction material that is used for base and sub-base layers. It is composed of crushed aggregates, including gravel and stone dust, mixed with water and a binding agent such as bitumen emulsion or cement.

<sup>23</sup> Bituminous Macadam (BM) is a material consists of multiple course of compacted crushed aggregates premixed with a bituminous binder

the existing crust was not technically acceptable as part of the proposed improvement and as such was not taken into consideration. The reply is not acceptable, as it was specified in the estimates that the existing roads had crust thickness comprising sub-base of 75 to 200 mm and base of 75 to 250 mm.

**2.7.3.4 Avoidable extra cost of ₹14.39 crore due to provision of excess thickness of SDBC and GSB/WMM/BM in deviation to IRC Specifications**

As per Paragraphs 10 of IRC:37-2012 and 12.3 of IRC:37-2018, the thickness of SDBC and GSB/WMM/BM should be provided as per the catalogue for design of flexible pavement, considering the CBR and MSA of the road.

Audit observed that the estimates of 74 road works in 14<sup>24</sup> divisions had been technically sanctioned for ₹697.20 crore and awarded (between April 2018 and March 2023) for ₹614.56 crore, for completion between December 2018 and July 2025.

Scrutiny of sanctioned estimates revealed that these roads had CBR between four and eight *per cent* and MSA between two and 10, for which the thickness of SDBC should be between 20 mm and 40 mm as per IRC specifications. However, the divisions provided excess thickness, exceeding the required pavements, ranging between 1.8 and 10 mm in 74 works as detailed in **Table 2.6:**

**Table -2.6: Details of excess thickness of SDBC**

No. of Works	Thickness Provided (in mm)	Thickness required (in mm)	Excess thickness (in mm)
46	25	20.00	5.00
1	25	21.25	3.75
15	25	21.60	3.40
7	25	21.66	3.34
2	25	22.50	2.50
2	25	23.20	1.80
1	50	40.00	10.00

Against the requirement of 0.76 lakh cum of SDBC, the divisions had therefore provided 0.94 lakh cum, which led to excess provision of 0.17 lakh cum of SDBC, inflating the estimates by ₹11.83 crore, as detailed in **Appendix-VII.**

Further scrutiny of estimates of 17 works in 10<sup>25</sup> test-checked divisions, revealed that works had been technically sanctioned for ₹168.05 crore and awarded (between May 2018 and March 2023) for ₹149.98 crore, for completion between November 2018 and November 2024.

<sup>24</sup> R&B Divisions: Rourkela, Rairangpur, Panikoili, Nabarangpur, Mayurbhanj, Khordha, Kantabanji, Ghatagaon, Boudh, Bhanjanagar, Balangir, Bhubaneswar-II, Balasore-II, Cuttack-II

<sup>25</sup> R&B Divisions: Balasore-II, Mayurbhanj, Boudh, Kantabanji, Khordha, Nabarangpur, Panikoili, Rairangpur, Rourkela, Cuttack-II

In the sanctioned estimates of these works, the CBR value of the roads was between four and eight *per cent* and MSA was between two and 10. Considering these parameters, the required pavement thickness was worked out as follows: GSB: 100-230 mm, WMM: 235-240 mm and BM: 50-60 mm. However, the divisions provided excess thickness, exceeding the required pavements by: GSB: 5-135 mm, WMM: 10-15 mm, and BM: 15-25 mm, against the actual requirement. Thus, excess provision of 0.15 lakh cum of GSB/WMM/BM, resulted in avoidable extra cost of ₹2.56 crore as detailed in *Appendix-VIII*.

The Government stated (July 2024) that to ensure durability, excess thickness was provided in the road. The reply is not acceptable, since the estimates were to be prepared as per IRC specifications, and therefore the thickness of GSB/WMM/BM should have been as per IRC recommendations.

#### **2.7.3.5 Extra cost of ₹8.28 crore due to excess provision of GSB**

Paragraph 11.6 of IRC-37-2012 stipulates that GSB of 0.3 meter to 0.4 meter has to be provided in addition to excess width required for widening in the existing road.

Audit observed that in four divisions<sup>26</sup> estimates of 12 works had been technically sanctioned for ₹124.13 crore and awarded between May 2022 and March 2023 for ₹107.58 crore. These works were to be completed between January 2023 and February 2024. Out of the above works, while one work was completed, 11 were in progress (as of November 2023).

All the roads in the above mentioned projects, were existing roads with pavement width ranging between 3.000 m to 5.500 m. These roads were proposed for widening between 5.500 m / 7.000 m from their existing width. Since the roads were existing roads, GSB should have been provided in the widening portion with excess of 0.3 m only, to obtain the design width of 5.80 m/7.30 m. However, against the requirement, an excess width of GSB ranging from 0.70 m to 7.95 m had been provided, leading to an extra cost of ₹8.28 crore, as detailed in the *Appendix-IX*.

The Government stated (July 2024) that it is necessary to extend both drainage and filter layers to full width up to the slope of the embankment to have sufficient drainage. The reply is not acceptable as extension of the GSB upto the slope of the embankment should be provided where the filter and drainage layer was designed as per IRC:SP:42 and 50. However, there was no drainage provision in these roads and thus excess width of GSB in deviation to IRC specification led to extra cost.

---

<sup>26</sup> R&B Divisions: Boudh, Cuttack-II, Kantabanji and Mayurbhanj

**2.7.3.6 Non-utilisation of excavated earth led to avoidable extra cost of ₹2.78 crore**

Audit observed that in eight<sup>27</sup> divisions, estimates of 25 works had been technically sanctioned for ₹337.30 crore and awarded between January 2019 and March 2023 for ₹298.71 crore.

Further, Audit observed that for formation of road embankments in the above mentioned works, 15.96 lakh cubic mt. earth filling was required. Out of this, 10.77 lakh cubic mt earth was available from cutting of the roadways and quantity of GSB, WMM, BM SDBC, DLC PQC and moorum *etc.*, was to be deducted from the required earth filling and the balance quantity of earth had to be obtained from borrow area<sup>28</sup>. Thus, balance 5.19 lakh cubic mt of borrow earth had to be obtained from borrow area. However, 7.60 lakh cubic mt of borrow earth at rates ranging between ₹127.67 and ₹162.38 per cubic mt had been obtained from the borrow pits, resulting in excess use of borrow earth of 2.41 lakh cubic mt, which led to avoidable extra cost of ₹2.78 crore, as detailed in the *Appendix-X*.

The Government stated (July 2024) that as works were in progress, the excavated earth would either be utilised at the time of construction or payment would be made as per final measurement. The reply is not acceptable, as due to non-deduction of available earth, excess borrow earth was obtained and led to extra burden to the State exchequer.

**2.7.3.7 Extra cost of ₹1.58 crore due to provision of excess lead charge**

As per Note 4 below Description- xiii – Road Work of AoR, 2006, for transportation of WMM/ BM/ SDBC, if lead distance is 65 km, transportation cost would be calculated for the first five km from quarry to plant and for the balance 60 kms from plant to work site. If the lead distance is more than 65 km, transportation cost for first 60 km is to be calculated from plant to work site and for the balance distance from quarry to plant.

- Audit observed that in two<sup>29</sup> test-checked divisions, estimates of five works had been technically sanctioned for ₹41.57 crore and awarded between January 2021 and January 2023 at ₹36.04 crore. Out of the above, two works had been completed and three were in progress as of November 2023.

Further, scrutiny of records revealed that the works, *inter-alia* provided laying and compacting stone aggregates of WMM, BM and SDBC with hot mix plant using crushed aggregates and the higher lead distance had been adopted for calculation of transportation charges, resulting in an extra cost of ₹1.18 crore as detailed in the *Appendix-XI*.

No specific reply was furnished by the Government (July 2024).

---

<sup>27</sup> Boudh, Bhanjanagar, Ghatagaon, Nabarangpur, Rairangpur, Mayurbhanj, Rourkela and Kantabanji R&B Divisions

<sup>28</sup> Borrow area is a place where the earth is to be excavated to provide fill material for road construction

<sup>29</sup> Panikoili and Mayurbhanj R&B Divisions

- Similarly, another work “Improvement such as widening and strengthening to Karanjia-Khiching road from 2/350 to 25/840 km” under Rairangpur R&B Division, had been technically sanctioned for ₹29.08 crore and awarded (April 2023) for ₹25.31 crore with February 2025 as the date of completion.

Scrutiny of records revealed that for transportation of stone products, lead distance had been provided for 67 km from the Gopalpur quarry. However, Audit noticed that for transportation of construction materials (stone aggregates), there was a shorter route (of 57 kms) available from the work site. Despite this, the division had adopted a longer distance of 67 kms, which led to an excess lead distance of 10 kms. Thus, for transportation of 0.51 lakh cum of stone products, the transportation cost had been inflated between ₹72.26 and ₹260.06 per cum, which led to undue benefit of ₹0.40 crore to the contractor.

No specific reply was furnished by the Government (July 2024).

***Recommendation:***

8. ***The Government may strictly follow State’s Analysis of Rate and Schedule of Rate in preparation of estimate for execution of work economically.***

#### **2.7.4 Contract Management**

##### **2.7.4.1 Non-imposition of liquidated damages of ₹76.38 crore for delay in completion of works**

As per Clause 2(a) of ‘Conditions of Contract’, the time allowed for carrying out the work as entered in the tender shall be strictly adhered to by the contractor. If the contractor fails to comply with the condition, he shall be liable to pay a penalty equal to  $\frac{1}{2}$  per cent of the total estimated project cost for each day of the work remaining uncommenced, or unfinished beyond the scheduled dates, provided that the entire amount of compensation not exceed 10 per cent of the total estimated cost of the work. Further, as per Paragraph 3.5.30 of Odisha Public Works Department Code Vol. I, Extension of Time (EoT) will be allowed to the contractor, provided he applies for the same with valid reasons.

Audit observed that in test-checked divisions<sup>30</sup>, out of 499 test-checked works for the period between April 2018 and March 2023, 95 works had been awarded (between August 2018 and March 2023) at a cost of ₹693.51 crore, for completion between July 2019 and November 2023. In these 95 works, although the stipulated date of completion had elapsed by 18 to 1,609 days (as of November 2023), the contractors had neither completed the works, nor had they applied for EoT. These works were still in progress as of November 2023,

---

<sup>30</sup> R&B Divisions: Rourkela, Rairangpur, Panikoili, Nabarangpur, Mayurbhanj, Khordha, Kantabanji, Ghatagaon, Boudh, Balangir, Bhanjanagar, Bhubaneswar-II, Balasore-II and Cuttack-II

with financial progress ranging from 0 to 97 *per cent* and expenditure of ₹385.97 crore. Despite the delays, the concerned SEs neither issued show cause notices nor did they impose penalty of ₹76.38 crore (10 *per cent* of estimated cost of ₹763.84 crore) for delayed/ disproportionate execution of 95 works, as detailed in the *Appendix-XII*. The delay in completion of works eventually deprived the beneficiaries of the benefits of a well-connected road network.

The Government stated (July 2024) that liquidated damages would be imposed after analysing the reasons for the delay in project completion. The reply of the Government is not acceptable as in 95 works despite a considerable lapse of time, the contractors had not even applied to the EEs/SEs for an EoT.

***Recommendation:***

9. ***In cases where the reasons are not justified and EoT is not granted, the Government must impose penalties on contractors in accordance with the agreement clause for non-completion of works within the stipulated time frame.***

**2.7.4.2 Provision of less Defect Liability Period in agreement**

To avoid sub-standard execution of works by the contractors, MoRT&H had prescribed (November 2010 and April 2012) that in cases where the bituminous thickness of the road is equal to or more than 40 mm, the Defect Liability Period (DLP)<sup>31</sup> under the Standard Bidding Document should be three years from the date of completion of work.

Scrutiny of records in 15 test-checked divisions during the period 2018-23 revealed that in 499 works executed under RDP, the bituminous thickness of all roads was more than 40 mm. However, instead of DLP of three years, the Divisional Officers had provided DLP from three to 12 months only, resulting in undue favour to contractors. Further scrutiny of records revealed that in four works<sup>32</sup> under two divisions, the cost of repair/ maintenance of ₹ 54.75 lakh had to be borne by the Government (between January 2021 to March 2023) as the DLP of three years had not been provided for in the applicable agreements with the contractors.

The Government noted (July 2024) the audit observation.

***Recommendation:***

10. ***The Government may enforce the DLP of three years in each work, as per the standards prescribed by the MoRT&H.***

---

<sup>31</sup> The contractor is responsible for rectifying any defects or damages to the work, or any part of it, that may occur within three years from the date of completion, at their own expense.

<sup>32</sup> Widening and Strengthening of Pantiyama-B.D. Pur road via Chhamunda from 0/000 km to 15/400 km, Widening and strengthening of 6th Km of AKO road to Polsara via Subalaya (ODR) from 7/000 km to 15/000 km, Widening and strengthening of 6th Km of AKO road to Polsara via Subalaya (ODR) from 15/000 km to 21/000 km of Bhanjanagar R&B and Improvement to Palla-Anda road from 0/00 to 1/000 km of Khordha R&B

### **2.7.4.3 Irregular obtaining and release of additional performance security to the contractors**

As per Paragraph 3.5.5 (V) of OPWD Code Vol. I, after acceptance of tender by the concerned authority, the test-checked bidder had to submit an Additional Performance Security<sup>33</sup> (APS) within seven days of issue of letter of acceptance, otherwise the bid would be cancelled and the security deposit forfeited. Also, as per Clause 4I and Office Memorandum of the Department issued in March 2022, the APS was to be refunded on successful completion of the works *i.e.*, within seven days of issuance of completion certificate/provisional completion certificate.

In this context Audit observed that:

- in Jharsuguda R&B Division, APS had been obtained from the contractors in eight works after finalisation of agreements, instead of being taken within seven days of issue of Letter of Acceptance. Therefore, there were delays ranging between five and 134 days in receipt of APS of ₹3.18 crore for these works.
- in Cuttack R&B Division II, the APS of ₹4.54 crore was refunded before completion of works in two cases, leading to undue favour to the contractor. While the works were not completed as of November 2023, the APS was refunded 17 and 54 days prior to this, in each of the said works.

Thus, delay in obtaining APS and refunding it before completion of the project was not only in violation of the OPWD code, but also led to undue financial benefit to the contractor.

The Government noted (July 2024) the audit observation.

#### ***Recommendation:***

- 11. The Government may obtain additional performance securities within seven days of issue of letter of acceptance and should release them only on successful completion of the works.***

### **2.7.5 Quality Control, Monitoring and Internal Control Mechanism**

#### **2.7.5.1 Shortage of human resources**

In Public Works Divisions, Junior Engineers, Assistant Engineers and Executive Engineers are responsible for ensuring quality of works being executed by contractors under their jurisdiction besides being responsible for preparation of estimates, finalisation of contracts, progress reports, measurement of executed works, preparation of bills, *etc.* Superintending

---

<sup>33</sup> Additional Performance Security (APS) is the exact amount of differential cost of estimated cost put to tender and the quoted amount which is being obtained from the successful bidder when the bid amount is less than the estimated cost put to tender.

Engineers and Chief Engineers were entrusted with the responsibility of supervision of construction works being executed in their circles or zones.

Scrutiny of records in test-checked 15 R&B divisions revealed that during 2018-2023, against the sanctioned strength of 660 posts in various cadres, there were only 415 persons in place, leading to 245 (37 per cent) vacancies across cadres. Further, in six Quality Control Divisions, out of 103 posts, there were only 41 persons in place, leading to a vacancy of 62 (60 per cent) across various posts in these divisions (as of March 2023, as detailed in *Appendix-XIII*).

Poor manpower position in these divisions not just affected the day to day functioning of these units but also impacted how effectively crucial activities related to project execution, monitoring and quality control were being carried out. Thus, there was an urgent requirement for the Government to fill up crucial posts, especially in the Quality Control Divisions.

The Government stated (July 2024) that filling of vacant post is under active consideration.

***Recommendation:***

- 12. The Government may take necessary steps to fill up vacant posts to ensure timely completion, monitoring and quality control of works.***

**2.7.5.2 Non-conduct of quality tests**

Quality assurance is the process undertaken before or during construction which assures that the construction carried out is of satisfactory standards, quality, and minimises the risk of errors. Quality assurance includes testing of materials used in works and inspection of public works projects in view of their complex structure and involvement of huge amount of public funds.

Quality control/ assurance as specified in IRC:SP:112-2017 'Manual for quality control in Roads and Bridge Works' has to be referred to in conjunction with MoRT&H specifications for Roads and Bridge works, and all stakeholders are to ensure that all the quality tests at specified frequencies are conducted. The SOP for quality control/ assurance issued (October 2020) by the MoRT&H requires that the details of quality tests performed shall be indicated in the bills before releasing payment on the final bill. As per condition of Detailed Tender Call Notice (DTCN), sample collection and quality testing are to be conducted prior to execution as well as during execution of work as directed by the concerned Engineer in Charge and the cost is to be borne by the contractor.

Scrutiny of records in test-checked divisions and the information collected from QC Divisions to assess the tests conducted for the works executed under RDP, revealed the following irregularities:

- Out of 573 works executed under RDP during 2018-23, RA bills and final bills had been paid for 553 works, but quality control tests had been

conducted only for 86 works. Quality Control Tests for the balance 467 works with agreement cost of ₹2,031.30 crore had not been conducted, despite provision of ₹22.57 crore in the related estimates specifically for conducting these tests, as detailed in *Appendix -XIV*.

Thus, the quality of the works had not been ensured before making payment for the works, which indicated poor monitoring of quality control/ assurance.

The Government stated (July 2024) that quality test is being conducted by the contractors during execution of projects. The reply is not acceptable, as quality control tests were required to be conducted by the Quality Control divisions under the EIC, and the details of quality tests performed were to be mentioned in the bills before releasing the final payments.

### **2.7.5.3 Absence of internal control**

Appendix-II of OPWD Code Vol-II stipulates that the Divisional Officer must check/ measure 10 *per cent* of the measurements of important and costly items in respect of works costing more than ₹two lakhs.

Audit observed that 15 test-checked divisions executed 573 works during the period 2018-23 costing more than ₹two lakhs. Accordingly, the Divisional Officers had to check/measure 57 works (10 *per cent* of total works), however, Audit found that measurement checks had not been conducted for any of the works. Thus, the objective of measurement checks to detect errors and prevent fraudulent entries, as well as to see that the works were executed as per specifications, could not be achieved which indicates failure of internal control mechanism.

The Government noted the audit observation (July 2024), without any specific reply.

#### ***Recommendation:***

- 13. The Government may take steps for quality check of all works as per IRC & MoRT&H specifications and improve the monitoring and internal control mechanism to guarantee better quality of works execution.***

## **2.8 Conclusion**

The Works Department did not frame any guidelines for systematic planning, project selection and prioritisation of road works *etc.*, under RDP. Projects were executed in patches, which led to non-completion of continuous chainage of roads. Contracts were entered into without completing the land acquisition process, resulting in non-completion of works and closing of works midway. Inadequate survey and investigation led to changes in the design of roads/bridges and revision in scope of work post tendering. Against a provision of ₹8,385.70 crore for construction of Roads, Bridges and ROBs during the years 2018-23, ₹7,430.52 crore was spent, and the balance of ₹955.18 crore was surrendered due to non-utilisation of funds. Estimates were

prepared in deviation of IRC Specifications, OPWD Code, schedule of rates and analysis of rates prescribed by the Department, leading to avoidable extra cost and undue benefit to the contractors. The required number of quality control tests could not be conducted due to which the quality of roads could not be ensured.



# **CHAPTER III**

## **Subject Specific Compliance Audit on Prison Administration in the State**



## CHAPTER III

### HOME DEPARTMENT

#### Subject Specific Compliance Audit on “Prison Administration in the State”

##### 3.1 Introduction

Prisons play a vital role in the administration of criminal justice system and in due execution of sentences awarded by Courts. Administration of prisons is a State subject wherein jails in the State are administered under the provisions of the Orissa Jail Manual (OJM), 1942 framed by the State Government. The OJM incorporates provisions of the Prisons Act, 1894 and the Prisoners Act, 1900.

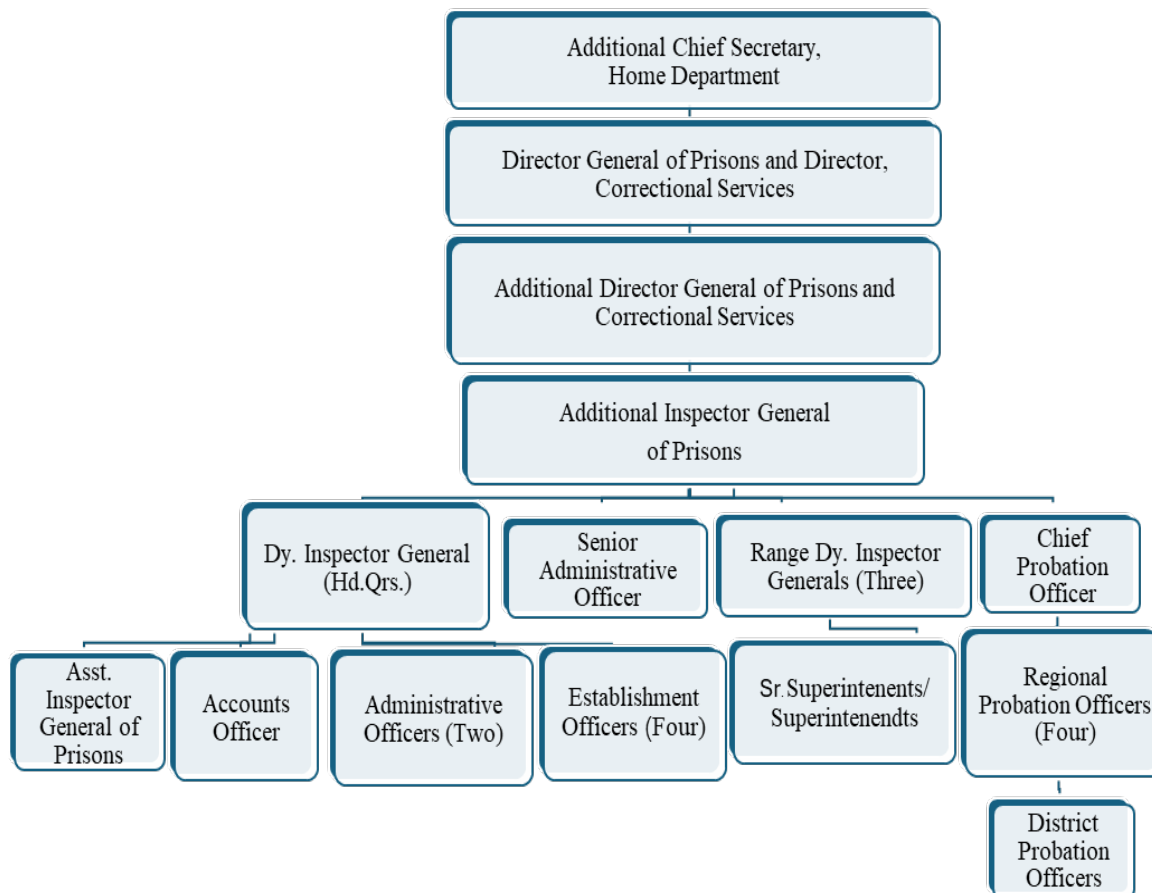
The Government of India (GoI), based on a resolution in the 5<sup>th</sup> National Conference of Heads of Prisons of States on Prison reforms *inter alia* advised States (04 May 2017) to revise the existing Prison Manuals by adopting the provisions of the Model Prison Manual, 2016. This Model manual was prepared and circulated (May 2016) by the Ministry of Home Affairs (MHA), GoI to ensure basic uniformity in prison rules and regulations across States. Accordingly, the Government of Odisha (GoO) revised (September 2020) the OJM as the “Odisha Model Jail Manual 2020”.

The overall administrative control of prisons in the State rests with the Home Department, Government of Odisha, headed by the Additional Chief Secretary (ACS). The Directorate of Prisons and Correctional Services (‘Directorate’) under the Director General (DG) of Prisons and Director Correctional Services (DCS) is in charge of overall supervision and operations of prisons in the State.

The objective of the Directorate is to keep prisoners in safe custody, provide them with decent living conditions and to ensure that their basic needs with respect to food, clothing, sanitation, healthcare *etc.*, are met. In addition to this, providing skill orientation programmes to prisoners that shall help them amend their behaviour and prepare them for their return to the community. Further, ensuring discipline amongst prison personnel, providing them periodic training and working in tandem with relevant stakeholders for the development of the criminal justice system, are other goals of the Directorate.

The Organisational setup of Prison Administration in Odisha under the Home Department is given in **Chart 3.1**:

**Chart 3.1: Organisational setup of Prison Administration**



The Home Department has under its jurisdiction, a total of 87 jails in the State consisting of five circle jails, two special jails, nine district jails, six special sub-jails, and 63 sub-jails. One open air jail (Biju Pattnaik Open Air Ashram at Jamujhari, Bhubaneswar), one female jail (Nari Bandi Niketan at Sambalpur) and one Jail Training Academy also come under the Department.

The circle jails are managed by Sr. Superintendents while district and other jails are managed by Superintendents/Jailors. Besides, Regional Probation Offices, District Probation Offices, Sub-divisional Probation Offices, one “District After Care Shelter” at Cuttack and “Central After Care Home” at Baripada are responsible for implementation of reform, rehabilitation and correctional measures for prisoners.

### 3.1.1 Audit Objective

The audit objectives of the Subject Specific Compliance Audit (SSCA) were to assess whether:

- the financial and human resource management were carried out in an economic, efficient and effective manner;
- necessary facilities (basic amenities, security, food, healthcare *etc.*) and privileges were provided to the prisoners;

- reformation, rehabilitation and correctional administrative measures for prisoners were adequate and effective; and
- monitoring, grievance redressal and internal control mechanism were efficient.

### 3.1.2 Audit Criteria

The Audit criteria were drawn from the following documents:

- Odisha Budget Manual, 1963;
- Provisions of Odisha Treasury Code, 1937 and Odisha General Financial Rules, 1959;
- Odisha Model Jail Manual, 2020;
- Orissa Probation Offender Act, 1958 and Rules, 1962;
- Instructions and guidelines issued by the State and Central Government; Odisha High Court; National Human Rights Commission (NHRC) and the Apex Court including on prison reforms; and
- Monitoring mechanism as envisaged in the Jail Manuals.

### 3.1.3 Audit scope and methodology

The SSCA was conducted during June 2023 to February 2024 covering the period 2020-21 to 2022-23. Audit test checked records of the Home Department, Directorate of Prisons, Regional Probation Office<sup>34</sup> along with District Probation Offices<sup>35</sup> under its control and 15 out of 87 jails<sup>36</sup> selected through stratified random sampling. Records of Orissa State Police Housing and Welfare Corporation Limited (OSPH&WC) were verified to examine the execution of prison projects. Interviews of prisoners by way of questionnaires on the quality of ration/diet, accommodation, health and sanitation facilities *etc.*, were conducted in the presence of jail officials. Physical inspection of assets was done in the presence of jail staff, and photographs of assets created/facilities available were taken wherever necessary to corroborate audit findings.

An Entry Conference was held on 13 June 2023 with the Special Secretary, Home Department, GoO. The audit findings were discussed with the Department in an Exit Conference held on 23 September 2024, and replies obtained from the Government have been suitably incorporated in the Report.

<sup>34</sup> Regional Probation Office, Cuttack

<sup>35</sup> District Probation Officers, Puri and Cuttack

<sup>36</sup> Two Circle Jails (Berhampur and Choudwar), two District Jails (Puri and Balasore), one special Jail (Bhubaneswar), two special Sub-Jails (Bhadrak and Deogarh), six Sub-Jails (Anandpur, Aska, Baragarh, Nayagarh, Udala and Athagarh), Open Air Jail (Jamujhari) and Women Jail (Sambalpur)

## **3.2 Audit Findings**

### **3.2.1 Delay in Constitution of Prison Development Board**

As per para 1201 of Odisha Model Jail Manual (OMJM), 2020, a Prison Development Board (PDB) was to be set up in order to improve and modernise infrastructural facilities in prisons, and have an institutional arrangement conducive to speedy decision making by taking advantage of modern technology and managerial practices. The main functions of this Board, headed by the Chief Secretary included improvement of prison infrastructure facilities and suggesting measures for improvement in quality of life of prisoners. The Home department, in its notification (27 January 2022) prepared the guidelines for the functioning of the PDB in which it was stated that the Board would prepare a three-five years Action Plan, on the basis of which annual targets for improvement of prison infrastructure facilities would be set up. The Board would also review the implementation of annual targets and suggest further measures to be undertaken for their achievement. The meeting of the Board was to be held at least once in every six months.

Audit scrutiny revealed that though the OMJM had been approved (September 2020) by the Government, the PDB was constituted only in January 2022, with a delay of more than one year. Also, PDB had not prepared any Action Plan during the period 2020-22 and as a result, no annual targets were in place to ensure improvement in prison infrastructure and quality of life of prisoners.

The Government in reply stated (September 2024) that separate action plans are being prepared by the Department for building and infrastructure, modernisation of prisons, and for reform and rehabilitation of the inmates.

The fact, however, remained that due to non-preparation of Action Plans, annual targets for improvement in the living conditions of prisoners, treatment of prisoners<sup>37</sup> and vocational training *etc.* could not be set.

### **3.2.2 Non-constitution of State Advisory Board**

As per OMJM, 2020, a State Advisory Board (SAB), headed by the Principal Secretary, Home Department, was to be set up to advise the State Government and the prison administration on matters relating to correctional work in prisons, rehabilitation of inmates and redressal of grievances of prisoners/their relatives. Besides regular official members, the SAB was also to include non-official<sup>38</sup> members, to be appointed by the State Government. The SAB was to act as a meeting ground of departmental heads of Prison, Education, Health, PWD *etc.*, in order to bring about effective inter-departmental co-ordination,

---

<sup>37</sup> The modern concept of penology is based on treatment of offenders, their reformation and re-assimilation in the society. The three domains of correction of offenders are pre-care *i.e.*, probation, care *i.e.*, welfare of prisoners and after care *i.e.*, rehabilitative measures.

<sup>38</sup> Three members of the Legislative members of the state, two elected members of parliament from the State, three eminent members of the public working in the field of social reform and a retired officer of prison not below the rank of Deputy Inspector General.

besides creating social awareness about, and stressing on the need for rehabilitation of offenders.

On scrutiny of records of the Home department, GoO, it was seen that the DG of Prisons & DCS proposed (15 February 2021) ten names of non-official members to the Department for the SAB. The Department approved nine names as non-official members on 19 March 2021 which included four members as proposed by the DG of Prisons & DCS. However, the SAB had not been constituted as of June 2023 *i.e.*, after a lapse of more than 26 months from the date of approval of non-official members as the Chairman and Official members had not been appointed.

Thus, in the absence of constitution of the SAB, important functions of reviewing and advising the Government on correctional mechanism in prisons and rehabilitation of inmates *etc.* could not be performed.

The Government in reply stated (September 2024) that as per Home Department Notification 11979 (March 2021) the SAB was constituted with nine non-official members for a period of three years to advise the State Government and the Prison administration on the matters relating to correctional work in prisons, rehabilitation of inmates and redressal of prisoners' grievances.

The reply is not acceptable as the notification referred related only to appointment of nine non-official members for the SAB. The Chairman and other official members had not been appointed as envisaged in Rule 1194 of OMJM. Further, during the period 2020-21 to 2022-23 no meetings of the SAB were held.

### 3.3 Financial Management

#### 3.3.1 Preparation of budget

Rule 46 of the Odisha Budget Manual (OBM) issued (08 November 1963) by the GoO stipulates that the departmental level budget estimates have to be based on estimates submitted by the district officers of the department. The estimates need to be prepared carefully with personal attention by the officers submitting them, so that they are as accurate as possible.

Scrutiny of records at the Directorate of Prisons revealed that expenditure was incurred towards the heads of salaries, wages and purchase of dietary items<sup>39</sup> for prisoners during the period 2020-23. During this period, the Home department had allotted ₹717.49 crore through budgetary provision, out of which ₹625.95 crore had been utilised as given in **Table 3.1** below:

<sup>39</sup> The daily diet of prisoners in Odisha jails includes a morning snack, lunch, and dinner. The morning snack may include tea, upma, or poha. Lunch and dinner typically include roti, rice and dal.

Table 3.1: Statement showing allotment, expenditure and surrender of budget during 2020-21 to 2022-23

(₹ in crore)

Financial Year	Allotment	Expenditure (Per cent)	Surrender/Excess (Per cent)
A	B	C	D
2020-21	210.76	173.94 (82.53)	36.82 (17.47)
2021-22	220.43	194.97 (88.45)	25.46 (11.55)
2022-23	286.30	257.04 (89.78)	29.26 (10.22)
<b>Total</b>	<b>717.49</b>	<b>625.95 (87.24)</b>	<b>91.54 (12.76)</b>

(Source: Records/ information furnished by the department)

From the above, it is evident that during the years 2020-21 and 2022-23, between 10.22 to 17.47 per cent of total funds were surrendered by the Department. It was also noted that a large part of the surrendered amount constituted of salaries<sup>40</sup> which ranged from 53 per cent (2020-21) to 81 per cent (2021-22) of the total surrendered amount indicating that there was scope for improvement in the budget formulation process.

The Government, in reply stated (September 2024) that the funds were surrendered under the salary heads due to vacancy, non-fixation of pay of some staff under ORSP Rule. Necessary steps are being taken to prepare the Annual Budget in a realistic manner henceforth.

#### Non-utilisation of ₹41.72 lakh provided by 13<sup>th</sup> FC

The GoI, Ministry of Finance sanctioned (April 2011) the 13<sup>th</sup> Finance Commission (FC) award to the State Governments for specific purposes. This *inter alia* also included funds made available for upgradation of security of jails and ensuring better amenities to the prisoners. The States were also advised by GoI, Ministry of Finance to utilise the funds provided, in a time bound manner.

Audit scrutiny revealed that a sum of ₹38.40 lakh was released out of 13<sup>th</sup> FC grants (March 2013 to March 2014) in favour of Special Jail, Bhubaneswar towards setting up of small-scale industries<sup>41</sup>. However, the Superintendent refunded (15 July 2023) the entire funds of ₹41.72 lakh with interest of ₹3.32 lakh to the concerned treasury without development of the said industries. Thus, funds provided by the FC for a specific purpose were refunded by the Special Jail after ten years without achieving the stated objectives.

The Government in reply stated (September 2024) that there was no misutilisation of funds as the same has already been deposited in the Government Head of Account. However, the fact remained that the funds provided by GoI under 13<sup>th</sup> FC grant were not utilised for the intended objectives.

<sup>40</sup> The amount of salary surrendered during the financial years 2020-21, 2021-22 and 2022-23 had been ₹19.51 crore, ₹20.55 crore and ₹17.84 crore, respectively.

<sup>41</sup> Installation of Pampada, Badi, Chatua, candle and Agarbati unit and Tailoring Unit

### 3.3.2 Delay in construction of Bhadrak jail

Annexure-II of guidelines for recommendation of grants, issued (April 2011) by the Ministry of Finance (MoF), GoI, stated that, ₹100 crore had been recommended for the state of Odisha under the 13<sup>th</sup> Finance Commission grants for upgradation of security of jails and ensuring better amenities to prisoners. Para 140A of the Odisha General Financial Rules (OGFR), 1959, Vol-I stipulates that when other civil departments execute work, they shall follow closely the provisions contained in the Orissa Public Works Department (OPWD) Code until separate rules are framed for execution of works by the officers of other civil departments. Para 3.7.4 of the OPWD Code stipulates that no work should commence on land which has not been duly made over by a responsible civil officer.

Scrutiny of records at OSPH&WC revealed that for construction of Special Sub-Jail at Bhadrak, the DG of Prisons & DCS accorded administrative approval for 15 components (June - three components<sup>42</sup>, July - three components<sup>43</sup> and October 2012 - nine components<sup>44</sup>) and released (October 2014) ₹9.74 crore along with the land of 21.94 Acres which was handed over (22 May 2015) to OSPH&WC. However, before commencement of the construction work, the site was inspected by the SE, OSPH&WC, Additional Inspector General (AIG), Prisons, Tahasildar, Bhadrak and Joint Manager, OSPH&WC, and they found that a proposed Prime Minister Gram Sadak Yojna (PMGSY) road was intersecting this land provided for the jail.

As per the request of CE, OSPH&WC, the DG Prisons & DCS took up the shifting of roads issue with concerned State Government Authorities (Panchayati Raj Department), who refused to (October 2015) alienate the land to jail authorities. Subsequently, after six years, the Tahasildar, Bhadrak sanctioned advance possession of another land (25 October 2021), measuring 20 Acres at Bahudarada, Bhadrak for construction of the jail.

Thus, from the date of release of funds (October 2014), it took approximately seven years for the land to be finalised leading to considerable time overrun in the completion of the project. Further, due to release of funds before finalisation of the project site, ₹9.74 crore



**Photo No. 8: Construction of 180 capacity male ward of Bhadrak jail without outer jail wall**

<sup>42</sup> (1) Construction of 6 E Type quarters, (2) construction of two D Type quarters and (3) construction of 20 F Type quarters

<sup>43</sup> (1) Construction of a female ward of capacity of 50, (2) construction of toilet blocks for females and (3) construction of a dining hall for females

<sup>44</sup> (1) Construction of Kitchen and Gas Godown, (2) construction of two toilet blocks for convict and UTP, (3) construction of dining hall for male, (4) construction of 12 cells, (5) construction of perimeter wall, (6) construction of 150 capacity UTP male ward, (7) construction of 100 capacity male convict ward, (8) construction of administrative building and (9) construction of site development, approach road and drainage system

remained blocked with OSPH&WC for this entire duration (from 2014 to 2023).

OSPH&WC submitted (03 June 2022) the plan and estimates for one of the components, *i.e.*, the construction of 180 capacity male ward of new Special Sub-Jail building at Bhadrak, at the cost of ₹5.32 crore and administrative approval of ₹4.93 crore was accorded for the same by DG Prisons (29 June 2022).

The OSPH&WC issued (26 December 2022) the work order for construction of Bhadrak jail to the contractor at the cost of ₹4.24 crore with a stipulation to complete the work within 12 months. However, the work was still in progress after an expenditure of ₹2.16 crore (as of December 2023).

It was noted that the CE, OSPH&WC had submitted the estimates in June 2022, without including any provision for an outer jail wall for the male ward component and administrative approval for this was accorded without ensuring the security aspect for effective utilisation of this component.

During the joint physical verification (13 December 2023) conducted by Audit, in the presence of Superintendent, Special Sub-Jail, Bhadrak and Assistant Project Manager, OPH&WC, it was noted that no outer jail wall was in place.

Thus, placement of funds prior to handing over of site, delay in allocation of land and absence of an important component like the outer jail wall not only delayed project completion but also affected the functionality of the jail. Further, the possibility of escalation of project cost in such a scenario could not be ruled out.

The Government in reply stated (September 2024) that the construction work for 180 Capacity Male Ward for New Jail at Bhadrak has been completed and for the balance work like Administrative Building, Hospital Building, Kitchen, Godown Block, Factory Block *etc.*, the rough cost estimates have been prepared and submitted to Government for approval and provision of funds. The tentative work programme for completion of the project is by end of June 2027.

The reply is silent on the provisioning of the outer jail wall in the estimates. It also highlights systemic inefficiencies on the part of the Department wherein even after a lapse of more than ten years since fund release, large components of the project remain incomplete and even the estimates have not been approved.

### 3.4 Safe custody, Security and Prison Management

#### 3.4.1 Overcrowding of prisoners in various jails

Taking cognizance of the overcrowding of prisoners in six jails<sup>45</sup>, the Hon'ble High Court of Odisha, in its judgment (23 December 2021) directed that there was an urgent need to decongest prisons and accommodate prisoners who are in excess of the holding capacity of concerned jails.

In such cases, inmates were to be shifted in a phased manner to alternate safe and secure premises, by upgrading other state buildings/ facilities to meet the requirement of prisons.

In this context, the scheduled accommodation<sup>46</sup> of prisons and existing prison population for undertrials and convicts during the last three years in 87 jails of the State is given in **Table 3.2** below:

**Table 3.2: Holding capacity of Prisons to accommodate prisoners and present inmate population of the jails for the period 2020-21 to 2022-23**

As on 31st March of the Financial Year	Holding capacity of jails	Prison population								Grand Total
		Under- trial prisoners				Convicts				
		Male	Female	Trans-gender	Total	Male	Female	Trans-gender	Total	
A	B	C	D	E	F	G	H	I	J	K
2020- 21	19,824	16,505	578	0	17,083	3,202	108	0	3,310	20,393
2021-22	20,035	16,661	613	2	17,276	2,581	85	0	2,666	19,942
2022-23	22,034	15,253	564	1	15,818	2,963	81	0	3,044	18,862

(Source: Compiled by audit from the information available on the departmental website)

From the table above it is noticed that while the overall Holding capacity of prisons in the State has increased, there has been a decreasing trend in the prison population during the last three years. However, on examination of detailed position of jails by Audit, it was noted that 31 of 87 jails in the State were overcrowded.

There was overcrowding in seven of the 15 test-checked jails during the period 2020-2023. The scheduled accommodation and present inmate population in these overcrowded jails is given in **Table 3.3**:

**Table 3.3: Statement showing scheduled accommodation and present inmate population in test checked jails, as of 31 March 2023**

Sl. No.	Name/ Category of prisons	Scheduled capacity			Actual number of prisoners			Percentage of excess as on 31.03.2023
		As on 31.03.2021	As on 31.03.2022	As on 31.03.2023	As on 31.03.2021	As on 31.03.2022	As on 31.03.2023	
A	B	C	D	E	F	G	H	I
1.	District Jail Balasore	480	480	530	656	643	643	21.32
2.	Special Jail Bhubaneswar	749	861	991	953	1,080	1,239	25.03

<sup>45</sup> District Jail Phulbani, Special sub-jail, Bhadrak, and the sub-jails in Jajpur, Nayagarh, Paralakhemundi and Malkangiri

<sup>46</sup> Holding capacity of the prisons

Sl. No.	Name/ Category of prisons	Scheduled capacity			Actual number of prisoners			Percentage of excess as on 31.03.2023
		As on 31.03.2021	As on 31.03.2022	As on 31.03.2023	As on 31.03.2021	As on 31.03.2022	As on 31.03.2023	
A	B	C	D	E	F	G	H	I
3.	Special Sub-Jail Bhadrak	166	201	201	394	346	257	27.86
4.	Sub-Jail Anadpur	77	77	77	64	65	78	1.29
5.	Sub-Jail, Aska	146	146	146	204	213	182	24.66
6.	Sub-Jail, Nayagarh	160	260	260	293	297	287	10.38
7.	Sub-Jail, Udala	89	89	89	87	78	105	17.98

(Source: Compiled by audit from the information furnished by the DG prisons and DCS)

Scrutiny of records in the test checked units revealed that during 2020-23, Superintendents of five overcrowded jails<sup>47</sup> had shifted 838 inmates to nearby jails with unused scheduled capacity to address the overcrowding issues, as discussed in **paragraph 3.4.2**. However, in spite of shifting of these inmates, the overcrowding in the above jails persisted and ranged from 1.29 per cent to 27.86 per cent, as on 31 March 2023, as enumerated in **Table 3.3**.

This lop-sided distribution of prisoners showed that the steps taken by DG Prisons and DCS of directing concerned Jail Superintendents to shift excess prisoners from overcrowded jails to underutilised jails, was not sufficient.

The Government in reply stated (September 2024) that, the prisons in Odisha are currently operating at 74 per cent capacity, with a total capacity of 23,656 against an inmate population of 17,580 (as of 30 June 2024). This indicates that the prisons are not generally overcrowded but there are specific jails that are consistently facing issues of overcrowding such as, District Jail Jajpur, District Jail Bhadrak and Special Jail Bhubaneswar. The State Government has taken proactive measures by approving construction of three new jails at Bhubaneswar, Jajpur and Bhadrak. Moreover, steps are being taken regularly to reduce the overcrowding situation in Jails by constructing additional wards and shifting of prisoners.

The Government vide its reply has concurred that there are Jails facing overcrowding issues. Further, position as observed during audit in test-checked districts highlights that the directive of the Hon'ble High court is yet to be fully implemented.

### 3.4.2 Non-availability of space for prisoners

As per clause 8(5) of OMJM, 2020, a minimum ground space of 3.71 Sqm per prisoner for sleeping barracks was required to be provided for accommodation.

<sup>47</sup> Sub-Jails Aska, Nayagarh and Udala, district jails Bhadrak and Balasore

Audit scrutiny of 15 test-checked units revealed that space available per prisoner for sleeping barracks in nine prisons<sup>48</sup>, as on 31 March 2023, was less than the required space per inmate, as per prescribed norms, as detailed in **Table 3.4:**

**Table 3.4: Statement showing details of space available for prisoners in the jails**  
(in square meters)

Name of the prison	Scheduled accommodation as per norm	Actual number of Prisoners accommodated (as on 31.03.2023)	Area of the barrack inside the prison	Space available per prisoner as per scheduled accommodation (D/B)	Space available per prisoner as per actual number of prisoners (as on 31.03.2023) (D/C)	Shortage of space per inmate against scheduled accommodation*	Shortage of space as per actual number of prisoners (in percentage) #
<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>	<i>F</i>	<i>G</i>	<i>H</i>
Bhubaneswar	991	1,239	3,344.49	3.37	2.70	0.34	1.01 (27.22)
Deogarh	183	167	530.92	2.90	3.18	0.81	0.53 (14.29)
Choudwar	1,156	1,070	3,877.50	3.35	3.62	0.36	0.09 (2.43)
Bhadrak	201	257	489.97	2.44	1.91	1.27	1.80 (48.52)
Balasore	530	643	1,404.70	2.65	2.18	1.06	1.53 (41.24)
Puri	640	587	2,107.00	3.29	3.59	0.42	0.12 (3.23)
Udala	89	105	230.77	2.59	2.20	1.12	1.51 (40.70)
Aska	146	182	449.09	3.08	2.47	0.63	1.24 (33.42)
Nayagarh	260	287	547.01	2.10	1.91	1.61	1.80 (48.52)

(Source: Compiled by audit from the information received from Department)

\* Calculated as per minimum ground space of 3.71 Sqm minus space available as per Column E

# Calculated as per minimum ground space of 3.71 Sqm minus space available as per Column F

From **Table 3.4**, it is noticed that there was a shortage of space per inmate in barracks of the Jails even in terms of scheduled accommodation which ranged from 0.34 sq. mt. (Special Jail, Bhubaneswar) to 1.61 sq. mt. (Sub-Jail, Nayagarh). This shortage was further accentuated as the actual inmate capacity exceeded more than 40 per cent in four jails. Thus, the availability of less space per inmate led to congested living conditions for the prisoners as discussed in **paragraph 3.4.1**. Such prisoners were deprived of the standard requisite space for sleeping and basic living conditions, as per the norms.

The Government in reply stated (September 2024) that the prisons in Odisha are currently operating at 74 per cent capacity but there are specific jails that are consistently facing issues of overcrowding such as District jail, Jajpur, District jail, Bhadrak and Special jail, Bhubaneswar. The State Government has taken proactive measures by approving construction of three new jails at Bhubaneswar, Jajpur and Bhadrak. Moreover, the issue of overcrowding is also being tackled through the transfer of inmates from overcrowded facilities to those with lower population.

<sup>48</sup> Aska, Bhubaneswar, Bhadrak, Balasore, Choudwar, Deogarh, Puri, Nayagarh and Udala

## **Sanitary arrangement**

As per clause 953(2)(a) of OMJM, 2020, each prison shall provide covered cubicles for bathing, at the rate of one for every ten prisoners, with proper arrangements to ensure privacy.

Scrutiny of records at DG of Prisons & DCS revealed that in all the 87 jails, as against the requirement of 2,203 bathing places as per the scheduled accommodations, only 916 places were available for bathing and there was a shortage of 1,287 bathing places. This shortage of adequate bathing places existed in 58.40 *per cent* of all jails across the State. Moreover, Audit scrutiny of the selected 15 units revealed that there was a shortage of bathing places in 10 out of 15 jails, ranging between 50 *per cent* in Sub-Jail, Athagarh to 90.57 *per cent* in district Jail Balasore. In Sub-Jail Deogarh, the women inmates were using open *pindis*<sup>49</sup> to take a bath. Similarly, there was a shortage of 71 toilets in four<sup>50</sup> out of 15 test checked jails, in which Special Jail, Bhubaneswar had the shortage of toilets to the extent of 25 *per cent*. Thus, inadequate bathing spaces/toilets in jails deprived the prisoners of their basic needs of sanitary living conditions and instances of open bathing places for women inmates raised concerns regarding their privacy.

The Government in reply stated (September 2024) that steps are being taken from time to time for construction of bathrooms, toilets in Jails to provide hygiene and sanitation, based on the requirement and availability of space inside jails. During the last three years, 57 bathing platforms for prisoners have been constructed. Further, steps will be taken to construct bathrooms for female prisoners of Deogarh jail during the current FY 2024-25.

However, the fact remained that the Government did not provide the required number of bathing places and toilets, thus not taking care of the sanitary and hygiene needs of prisoners leading to deprivation of basic living conditions.

### **3.4.3 Deficiency in engagement of guarding staff**

Clause 92 (4) of the OMJM, 2020 states that there shall be at least one guard for every six prisoners and that this ratio shall be followed in all three shifts. Further, Clause 92 (5) (n) of the above Manual stipulates that the guard staff shall be responsible for security, custody, maintenance of discipline, welfare of prisoners, reporting defects in prisons *etc.*

On scrutiny of records at the DG of Prisons & DCS, it was noticed that based on the scheduled accommodation of prisoners in 75 jails, 3,515 guarding staff were required (operating in one shift). As against the required guarding staff, for management of 21,058 inmates, only 1,680 posts (47.49 *per cent*) were sanctioned by the Government which was not adequate for guarding even one shift. Against these 1,680 sanctioned posts of guarding staff, there were only 1,282 guarding staff in position, as of March 2023. Thus, there was a deficient

---

<sup>49</sup> Open bathing platform

<sup>50</sup> District Jail Balasore (2), Special Jail Bhubaneswar (51), Special Sub-Jail Bhadrak (15) and Sub-Jail Nayagarh (3)

deployment of 2,233 (63.53 *per cent*)<sup>51</sup> guarding staff against the norm and shortage of 398 guarding staff, against the existing sanctioned strength of 1,680 posts, as detailed in the *Appendix-XV*.

Though, the Hon'ble High Court directed (28 July 2022) that the Prisons Development Board (PDB) should conduct a separate meeting for creation of additional post of warders and ministerial staff<sup>52</sup>, the required posts had not been created till April 2024.

Further, it was observed that in the 15 test-checked Jails, there was a shortage of guarding staff in 12 jails against the sanctioned strength. This shortage of staff against the sanctioned strength of 446 ranged from 8.33 *per cent* in sub-jail Udala to 32.55 *per cent* in Circle Jail, Berhampur.

In the absence of adequate Guard staff, essential functions related to safety and security, custody, welfare of prisoners as well as smooth operation of jail administration could not be performed.

The Government in reply stated (September 2024) that, the total number of guarding staff as on 31 March 2024 was 1,581 against the sanctioned posts of 2,122. Further, based on the scheduled accommodation of 23,656 prisoners in 87 Jails, it is assessed that 3,943 guard staff are required for management of prisoners. However, steps are being taken for filling up vacant posts as well as to create additional posts of Guarding Staff according to the norm as per OMJM or the national average of 1:9.

The reply of the Government supports the audit contention that there is an existing shortage of essential guard staff in Jails and that necessary steps have still not been taken to fill up vacant posts and create additional posts for ensuring security of prisons. Moreover, the sanctioned posts were not in conformity with the OMJM stipulation of one guard for every six prisoners in all three shifts.

#### 3.4.4 Lack of essential security equipment

Clause 734 of OMJM, 2020 states that secure custody of inmates is the primary responsibility of the prison, and the overall objective of reform and rehabilitation has to be pursued within the framework of custody. In addition, clause 572 of the above manual stipulates additional security measures such as good security, lighting, use of wireless communication, intercoms, door frame metal detectors, handheld metal detectors, deep search metal detector, non-linear junction detector, siren systems, *etc.*

The DG of Prisons and DCS is responsible for procurement of the essential equipment. They shall submit the requirement along with the details of funds required to the Home department for provision of such funds in the budget.

<sup>51</sup> 3,515- 1,282 guarding staff

<sup>52</sup> Categories of personnel treated as ministerial personnel  
Section Officer, Accountant, Salesman-cum-accountant, Senior Assistant, junior Assistant, Stenographers, clerk-cum-typist, Data Entry Operators, Task Taker, Sales attendant and miscellaneous staff like sweepers, cook and peon

On Scrutiny of records of 15 test-checked units, it was observed that essential security equipment required for safe and secure jail administration was either not available or not operational as detailed in **Table 3.5:**

**Table 3.5: Statement showing availability of security equipment in the selected units**

Sl. No.	Name of the equipment	Number of test-checked Prisons (out of 15) where items were not available	Total number of items available in 15 test- checked Prisons	Number of defunct/ non-operational items in 15 test-checked prisons
<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>
1	Closed Circuit Camera	2	493	92
	Door Frame Metal Detector	4	11	3
3	Search Light	3	70	15
4	Mobile Jammer	13	9	9
5	Baggage Scanner	8	7	6
6	Handheld metal detector	0	113	31
7	Walkie Talkie System	0	317	149
8	Non-linear Junction Detector	13	2	0

*(Source: Information received from test-checked units)*

From the above table it can be seen that:

- In four jails, door frame metal detectors were absent and in the other test-checked jails, out of the 11 put to use, three were not in working condition. Moreover, in District Jail Puri and Sub-Jail Aska, the door frame metal detectors were kept at a place other than the entrance, defeating the purpose for which they had been procured.
- Out of seven baggage scanners available in test-checked jails, only one baggage scanner (District jail Bargarh) was found to be in working condition.
- All six Mobile Jammers available in circle Jail Berhampur and three in District Jail Balasore were not in working condition. Only circle Jail Choudwar and District jail Balasore were found to have one non-linear junction detector each.



**Photo No. 9: Door frame metal detector in Berhampur Circle Jail**



**Photo No. 10: Idle baggage scanner in Special Jail, Bhubaneswar**

Audit observed that due to absence of these security equipment, the prisoners could not be scanned during admission to the prisons especially for the

purposes of detecting possession of inadmissible items. During 46 search operations conducted during 2020-23 in Special Jail, Bhubaneswar, 74 Mobile phones, 56 sim cards, one pen drive, 26 empty liquor bottles and 1.76 kg of Ganja were seized. Similarly, two mobile phones and 1.19 kg of ganja was seized in the district jail, Balasore during search operations conducted during March 2021 to December 2021.

These serious violations clearly indicated that the aim of secure custody of the inmates and the overall objective of security and discipline of the inmates had been adversely affected. The presence of prohibited articles within the prison premises could be attributed to the lack of essential security equipment and non-functioning of the available security equipment.

The Government in its reply stated (September 2024) that during this year, Action plan has been approved for supply and installation of CCTV System, Body Worn Camera, additional Video Conferencing System, security pole, Non-linear Junction Detector (NLJD), Deep Search Metal Detector, Night Vision Device and Mobile Phone Detector in different Jails under the 'Modernisation of Prisons Project' to strengthening the jail security system. Besides, proposal for Drone Camera will be provided on pilot basis for a few selected Jails.

However, the fact remained that the Government did not provide adequate security equipment to the jails due to which the basic security systems in the prisons were absent. Moreover, the Government also did not take any action against the erring officials of Special-Jail Bhubaneswar and District jail, Balasore despite presence of inadmissible items such as mobile phones, sim cards and ganja in these jails.

### **Cases of escape from the prisons**

Clause 1044 of OMJM, 2020 prescribes certain situations to be handled on an "Emergency basis" and escape from prison is mentioned as one such emergency situation. Moreover, Clauses 1057, 1059, 1060, 1063 and 1064 of the above Manual, prescribe methods to deal with the situations relating to escapes from prison, which shall be followed to recapture the fugitive prisoner who had either escaped from inside the jail or from outside during transit, treatment at Hospital/Court, *etc.*

During test check of records at DG of Prisons & DCS, relating to the escape of prisoners from jails, it was noticed that there were 29 instances of escape of prisoners in the State, during the last three years (2020-23), out of which 17 had been recaptured and 12 were yet to be traced and recaptured, as detailed in **Table 3.6:**

**Table 3.6: Statement showing details of prisoners escaped and recaptured during FYs 2020-23.**

Financial Year	No. of prisoners escaped			No. of prisoners recaptured	No. of prisoners yet to be recaptured
	From Jail custody	From referred Hospital	Total		
<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>	<i>F</i>
2020-21	07	03	10	8	2
2021-22	05	02	07	3	4
2022-23	08	04	12	6	6
<b>Total</b>	<b>20</b>	<b>09</b>	<b>29</b>	<b>17</b>	<b>12</b>

(Source: Information furnished by DG of Prisons & DCS)

Despite prisoners escaping custody/hospitals, no adequate steps such as deployment of essential guarding staff, providing required equipment/apparatus to staff, watch towers to curb the escape of prisoners from jail custody, etc., were taken by the Department to guard against further such incidents.

Scrutiny of records pertaining to one test-check Jail, i.e., Special Sub-jail Bhadrak, revealed that, there was a deficient deployment of guarding staff to an extent of 21.42 per cent (as mentioned in *Appendix-XV*) and modern equipment like CC camera and Baggage scanner though available were non-functional. In addition, there was no watch tower in this prison.

The Government in its reply stated (September 2024) that two of the escaped prisoners have been re-captured and one prisoner of Jajpur Road Jail died on 16.04.2024. Steps are being taken to apprehend the remaining nine prisoners. Recruitment process for filling up of 403 vacant post of Jail Warders has been completed in the month of May 2023. Total sanction of Guarding staff has been increased from 1,872 to 2,122 in all jails and number of guarding staff is 1,581 against the sanctioned posts of 2,122 as of March 2024. Further, during this year, Action plan has been approved for supply and installation of security equipment to strengthen the jail security system.

However, the fact remained that there was laxity on the part of the Government by non-provision of adequate guarding staff, modern equipment and watch towers necessary for monitoring and prevention of such escapes from the prisons.

### 3.4.5 Insufficient watch towers

Clause 433 of OMJM, 2020 stipulates that there shall be a double ring security provided to all security enclosures. Also, the inner security of the enclosures shall be manned by highly trained staff of the prison, while the outer security, including the watch towers and security wall, shall be the duty of a special armed guard. Further, as per clause 422, there should be watchtowers in all corners and one central watch tower within the enclosure. Clause 572 (i) of the above Manual provides for additional security measures associated with watch towers, such as installation of searchlights, binoculars and night vision equipment along the periphery. In addition, clause 1054 (3) of the Manual stipulates that the guard posted in the watch tower shall be in readiness to keep

a watch inside and outside the jail and in position to prevent escapes. Audit scrutiny revealed that in seven<sup>53</sup> out of the 15 sampled Jails, watch towers had not been constructed and in the remaining eight jails, 31 watch towers were available against a requirement of 40. Moreover, special armed guards for outer security had not been made available in seven jails where these watch towers had been set up, defeating their very purpose.



Photo No. 11: Watch tower without any personnel or security equipment, Special Jail, Bhubaneswar

In case of Circle jail, Berhampur, watch towers were constructed in all its corners. However, it was noted by Audit that although armed guards were deployed in these towers, no binoculars, night vision equipment and walkie-talkies were provided to them (July 2023), affecting their functionality. In this Jail spread over an area of 48.870 acres, the purpose for which the watch towers had been constructed could not be fulfilled due to the insufficiency of such necessary equipment.

Thus, non-provision of watch towers in seven out of 15 test-checked jails and failure to post guarding staff with requisite equipment, not only led to non-compliance with the provisions of the OMJM Manual but also affected the safety and security of premises, leading to cases like escape of prisoners as pointed out in **Paragraph 3.4.4**.

The Government in reply stated (June 2024) that watch towers are being utilised properly in most of the jails where these have been constructed but in some cases towers are not properly utilised/ constructed due to shortage of manpower. The security related equipment were not in working condition or were outdated, and therefore steps are being taken to upgrade the existing Jails of the State by provisioning Watch Tower facility.

The reply of the Government is not acceptable as the fact remains that seven test-checked prisons were functioning without watch towers and special armed guards, which may lead to the possibility of serious security threats. Further, no effective steps had been taken by the Government to resolve shortage of Guards or upgrading security equipment.

### 3.4.6 Non-implementation of e-prison project

The Ministry of Home Affairs, GoI, had initiated (November 2017) implementation of an e-prison project in all States. This project aimed at computerisation of the functioning of all prisons in the country including digitisation of prisoner data and making it accessible to all designated authorities of the Central and State Governments in an electronic format. This

<sup>53</sup> Anandapur, Aska, Athagarh, Bhadrak, BPOAA Jamujhari, Sambalpur and Udala

e-prison project was to be a part of the broader Integrated Criminal Justice System (ICJS) wherein systems of three main organisations namely, Courts, Police Stations and Prisons were to be electronically interlinked. The duration of the e-prison projects was for three years from 2017-18 to 2019-20 with 60:40 cost sharing basis by GoI and State Government.

ICJS data integration between the Court, Police and Prison systems is primarily based on primary key of respective domains. The primary key of the domains used for this data linking are First Information Report (FIR) No. (Police), Case Number Record (CNR) No. (Courts), FIR/CNR No. (Prisons), FIR (Forensic) and FIR/CNR (Prosecution) *etc.*

Moreover, three fields, *viz.*, FIR number, FIR date and Police Station name are also to be mandatorily filled in the e-prisons application software. While implementing the e-prison initiative, it was noticed that information related to these three mandatory fields was either missing or not available. Besides, as the Prison Department was getting prisoners from various agencies *i.e.*, State Excise, Forest and other Central agencies, other than the Police, the Department found difficulty in obtaining data relating to the primary key, date *etc.*, for the e-prison software and its subsequent complete integration with ICJS.

Scrutiny of records on the scheme on implementation of e-prison project at DG of Prisons & DCS, revealed that an expenditure of ₹9.22 crore was incurred as of March 2023, which included GoI share of ₹6.10 crore. As against GoI timeline of three years (*i.e.*, 2017 to 2020), the Department belatedly completed the requisite components *viz.*, customisation (in 2019-20), procurement and installation of Information Technology hardware at State Prisons (2020-21) and establishment of connectivity (in 2021-22) at a total cost of ₹9.22 crore.<sup>54</sup>

Besides, out of the 13.93 lakh prisoners' data uploaded in the e-prison software, total numbers of ICJS data linked to Courts was only 1.69 lakh (12 *per cent*), as of June 2023.

The failure on the part of the Department to upload the basic information related to prisons in the e-prison software system and subsequent non-linking with ICJS database led to improper integration of prison data with the ICJS database despite incurring an expenditure of ₹9.22 crore. Further it also deprived both the State and Central authorities of access to prisoners' data in a readily available, electronic format.

The Government in reply stated (September 2024) that, ICJS is a GoI programme for which MHA is monitoring and NIC is the Nodal Agency, and it is a continuous programme. Despite the absence of CNR in the e-prison portal a significant number of prisoners records (1,68,515) out of 13.93 lakh have been successfully linked with various Courts as of June, 2023

---

<sup>54</sup> Customisation: ₹0.03 crore, Establishment connectivity: ₹5.25 crore, Procurement and installation of IT hardware at State Prison: ₹2.50 crore and Data linkages with ICJS: ₹1.44 crore

demonstrating progress in data integration. Due to personal efforts of e-prisons staff, Odisha Prisons have achieved commendable milestones in data linkage with ICJS, securing the third position nationwide. This is evidenced by the linkage of 7.05 lakhs prisoners' records and 7.55 lakhs FIRs in the ICJS portal, out of 14.75 lakh prison data as of 03 April 2024.

However, the fact remained that even after incurring an expenditure of ₹9.22 crore, three mandatory fields namely FIR number, FIR date and Police Station name were missing or not available in the e-prison software due to which the data pertaining to prisoners such as registration, personal details, details of court action, conviction, remission or parole details, could not be fully integrated with ICJS.

### 3.5 Health facilities for prisoners

**Shortage of Medical professionals:** Medical administration is one of the most important concerns of prison management and therefore the Medical Officer of a prison shall give careful attention to treatment of sick prisoners and to every matter connected with the health of prisoners.

**3.5.1** Clause 976 of OMJM, 2020 states that hospital accommodation should be provided on the scale of 5 *per cent* of the daily average of the inmate population in all jails. Further, the prison hospitals were categorised as either Type-A<sup>55</sup> or Type-B<sup>56</sup>, depending on the number of hospital beds.

Scrutiny of records at DG of Prisons & DCS revealed shortage of hospitals and hospital staff in all prisons of the State as detailed in **Table 3.7**:

**Table 3.7: Showing details of sanitary arrangements available for prisoners in the State**

Particulars	Type of Hospitals					
	'A' Type (30 beds and above)			B' Type (less than 30 beds)		
	Required	Existing	Shortfall	Required	Existing	Shortfall
A	B	C	D	E	F	G
No. of hospitals <sup>57</sup>	9	5	4	78	82	--
Medical officers as per existing beds	15	5	10	174	6	168
Staff Nurses as per existing beds	15	0	15	174	0	174
Sr. Pharmacist as per existing beds	10	5	5	174	7	167
Jr. Pharmacist as per existing beds	10	0	10	87	39	48
Male/female nursing assistants as per existing beds	15	5	10	174	36	138
Laboratory technician as per existing beds	10	0	10	87	0	87
Psychiatrist as per existing beds	5	1	4	87	0	87

(Source: Information received from the DG of Prisons & DCS)

From **Table 3.7**, it is evident that there was shortfall in the existing number of hospitals for Type-A, to an extent of 44 *per cent* during the period 2020-23.

<sup>55</sup> Hospitals with 30 beds and above

<sup>56</sup> Hospitals with less than 30 beds

<sup>57</sup> Calculated on the basis of number of scheduled accommodations (05 per cent of average inmate population) as on 31 March 2023

In addition, scrutiny of manpower requirement in the 15 test checked prisons as per the type of hospital revealed that there was shortage in the cadre of Medical Officer (68.75 *per cent*), Staff Nursing (100 *per cent*), Laboratory Technicians (100 *per cent*), Nursing Assistants (81.25 *per cent*) and Pharmacist (68.09 *per cent*) as against the prescribed norms in the OMJ Manual, 2020 which was indicative of the fact that, medical personnel provided to the jails for treatment of jail inmates were not up to the requisite numbers.

In reply, the Government stated (September 2024) that the Prison Directorate is constantly endeavouring to provide adequate health care to the prisoners and adhere to the Odisha Jail Manual Rules to that effect and shortfall as pointed out by Audit will be addressed over time.

**Shortage of beds and clinical facilities:** As stated above, the OMJ Manual, 2020 stipulates that hospital accommodation should be provided on the scale of five *per cent* of the daily average of inmate population in all jails. Further, clause 988 of the above Manual prescribes that the clinics *viz.* Dental, Ophthalmology, Minor Operation, Clinical Laboratory, X-ray lab, Physiotherapy and Psychiatric with related equipment shall be made available to the prison hospitals.

Audit scrutiny of selected 15 units revealed that there was shortage of beds against authorised capacity in case of 13 jails. This shortage ranged from 34.35 *per cent* (Circle jail, Berhampur) to 100 *per cent* (five sampled jails<sup>58</sup>). Moreover, except minor Operation Theater and Physiotherapy clinical facility at Berhampur and Psychiatric facility at Choudwar, no clinical facilities were available in any of the sampled prisons. Since a clinical laboratory with the required equipment and laboratory technicians was not available, inmates were referred to outside laboratories for clinical tests during the FYs 2020-23. Thus, shortage of clinical facilities led to deprivation of basic medical facilities to the prison inmates.

In reply, the Government stated (September 2024) that in some of the jails, hospital wards are now under construction. After completion of the hospital wards, different hospital instruments and equipment to those jails will be supplied. Necessary steps will be taken for supplying of hospital equipment to the jails as per requirement.

The Government's reply in both the above paragraphs highlights that necessary remedial action needs to be taken by the State in order to ensure that provision of adequate health care facilities to prisoners is prioritised.

### **3.6 Keeping psychiatric inmates in jail with other prisoners**

As per the Section 30 of Prisoners Act, 1900, where it appears that any person detained or imprisoned under any order or sentence of any court is of unsound mind, the State Government may order his removal to a lunatic asylum or other place of safe custody within the State. Besides, the Chairman, NHRC

---

<sup>58</sup> Athagarh, Anandpur, Aska, Nayagarh, Udala

advised (September 1996) that no mentally ill person should be permitted to be continued in any jail after 31 October 1998. Similarly, as per Rule 320 of OMJM, 2020, the inmates suffering from mental ailment should be transferred to appropriate mental health institutions.

Scrutiny of records of the 15 sampled jails revealed that in 10 jails<sup>59</sup>, 121 mentally ill patients were detained as on 31 March 2023 with other prisoners without ensuring segregation. They were also not transferred to a lunatic asylum, place of safe custody or appropriate mental health institutions. The psychiatric prisoners were living inside the jail with other inmates and being treated by the visiting psychiatrist specialists in violation of the codal provisions and instructions of NHRC, due to non-availability of separate lunatic asylums.

In reply, the Government stated (September 2024) that as per the OMJM Rules 407, 408 and 409, detailed guidelines have been issued and mental health is continuously monitored by trained Doctors/Psychiatrist, assisted by the Medical Team and mental health professionals in the Jails. Thirty five Mental Health Professionals are engaged in different Jails of the State to provide mental health care of prisoners.

However, the fact remained that at present, as noticed during Audit, 121 mentally ill patients are being housed with other prisoners in violation of the codal provisions.

### **3.7 Reformation, rehabilitation and correctional measures**

#### **3.7.1 Non-functioning of After-care shelters**

Clause 857 of the OMJM, 2020 stipulates that the process of after-care and rehabilitation of offenders is an integral part of institutional care and treatment and these two shall never be de-linked. As enumerated in Clause 858 of the above manual, the objective of the after-care services is to extend help, guidance, counselling, support, assistance in the removal of any social stigma and assist in the process of the individual's physical, mental, vocational, economic, social and attitudinal post-release readjustment and ultimate rehabilitation. Moreover, Clause 858 (2 and 3) of the Manual states that it shall be the duty of the State to devise and develop mechanisms for rehabilitation of released convicts, and for this purpose Discharged Prisoners' After-care and Rehabilitation Committee shall be set up at the district and State level.

On scrutiny of records of DG of Prisons & DCS, it was noticed that no such Committee had been set up at either the district or the State level.

Besides, although After-care shelters were established by the State Government prior to 2002 in seven districts<sup>60</sup> of Odisha, six of these had been

---

<sup>59</sup> Anandpur, Aska, Athagarh, Bargarh, Bhadrak, Balasore, Deogarh, Nayagarh, Puri and Udala

<sup>60</sup> Balasore, Balangir, Berhampur, Cuttack, Puri, Sambalpur and Sundargarh

abolished, as a part of the medium-term fiscal reform measures, since March 2002 and only one shelter was still functioning at Cuttack. Despite the crucial role played by such centers in providing guidance and protection of released prisoners and assisting in their rehabilitation, no action was initiated by DG of Prisons to re-establish these After-care shelters in the State.

Besides this State shelter in Cuttack, only one other After-care home run by GoI was functioning at Baripada. The inmates admitted and released during 2020-21 to 2022-23 in these two functional After-care shelters / homes are detailed in **Table 3.8**:

**Table 3.8: Statement showing inmates available in After-care shelter for last three years**

Name of the After-care shelter/home	Opening balance of inmates	2020-21		2021-22		2022-23		Number of inmates as on 31.03.2023
		Inmates admitted	Inmates released	Inmates admitted	Inmates released	Inmates admitted	Inmates released	
District After-care shelter, Cuttack	0	01	01	0	0	0	0	0
Central After-care home, Baripada	11	0	11	04	01	02	02	03

*(Source: Information collected from the DG of Prisons & DCS)*

**Table 3.8** shows that a very negligible number of inmates were getting admitted into these After-care shelter facilities. In case of the district After-care shelter, Cuttack only one inmate was facilitated for rehabilitation against a sanctioned inmate population of 25. Similarly, in the central After-care home at Baripada, only six inmates were inducted during 2020-23 as against a stipulated capacity of 100 inmates. It is pertinent to mention that the post of After-care Officer at Cuttack has remained vacant since 2013. Further, it was observed that DG of Prisons & DCS had not taken any suitable steps or devised mechanisms to contact or guide prisoners, prior to their release, about the rehabilitation facilities available. Thus, there was lack of attention at the level of both prison and State authorities to the post release, after-care of prisoners which was not in consonance with the vision of the Manual.

In reply the Government stated (September 2024) that efforts have been underway to establish After-care and Rehabilitation Committees at district and state levels as outlined in Clause 857 of the OMJM. However, due to administrative constraints and resource limitations, progress has been slower than anticipated.

### **3.8 Vocational training and Work Programmes**

Clause 780(1) of the OMJM, 2020 states that vocational training and work programmes shall be treated as essential features of the correctional programmes. The objective of such programmes was to impart discipline and work culture among the inmates. Moreover, the purpose was training and preparing inmates for achieving lasting social readjustment and rehabilitation.

As such, Clause 781(2) of the Manual stipulates that a Board of Work Programme and Vocational Training under the chairmanship of Inspector General of Prisons, shall be set up at the Prison Headquarters and vested with full fiscal and administrative powers. The functions of the Board were to plan and implement programmes for work and vocational training. Also, in consultation with the Ministry of Skill Development and Entrepreneurship, GoI, the GoO would identify certain trades as suitable for the inmates to be trained in, so that once they are released, they may be gainfully employed.

Clause 782 of the Manual stipulates that the vocational training to employable convicts as well as to undertrial prisoners would be provided, and the prison shall have adequate staff for efficient organisation of various training programmes. In addition, liaison shall be established by the Inspector General of Prisons with the Department of Technical Education, Director of Industries (including Cottage Industries), Industrial Training Institutes, Polytechnics, Vocational Training Institutions and Director, Employment Mission to develop vocational training on a practical and pragmatic basis.

On scrutiny of records at DG of Prisons & DCS, it was noticed that DG, Prison had set up (02 February 2021) a Board of Work Programme and Vocational Training under the chairmanship of DIG (Headquarters) with the primary function of planning and implementing programmes for work and vocational training. However, after setting up of the Board, no vocational training programme were carried out during the FYs 2020-22 by DG, Prisons.

During 2022-23, in consultation with Odisha Skill Development Authority (OSDA), it was decided by DIG of Prisons (HQ) (30 September 2022) to provide training on three trades *viz.*, Assistant Hair Stylist (AHS), Assistant Beauty Therapist (ABT) and General Duty Assistant (GDA) to 340 candidates in two prisons<sup>61</sup> in 12 batches.

This involved a project outlay of ₹62.58 lakhs by OSDA, wherein training was to be imparted by two agencies namely; 'Orange Cross' and 'Indulge' selected by the Director of Prisons and DCS on nomination basis (Direct selection-single source basis) without getting the approval of the competent authority or adopting the standard practice through tendering. This was in violation of the instructions of the Finance department (30 November 2018) which stated that Terms of Reference (ToR) and Issue of Request for Proposal (RFP) would need to be issued.

Accordingly, OSDA released ₹31.29 lakh in the first phase to the DG of Prisons & DCS. Thereafter, the DG of Prisons & DCS released (November 2022) this amount to the superintendents of both the prisons at the rate of ₹15.65 lakh each for payment to the agencies conducting the training programme. It was noted that as of September 2023, against 340 candidates to be trained in three courses *viz.* AHS, ABT and GDA, only 60 inmates were imparted training of AHS and 40 inmates of ABT in the Central Jail, Cuttack at Choudwar. Similarly, 50 inmates of the Central Jail, Cuttack and 88 inmates of Special Jail, Bhubaneswar underwent training for only the skill of GDA in

---

<sup>61</sup> Circle jail, Cuttack at Choudwar and Special jail, Bhubaneswar

the corresponding period. Thus, there was a shortfall in providing training to 102 inmates in both the jails.

Further, scrutiny of records at the selected 15 test checked units revealed that, neither had any instructions been issued by the Government nor had the Superintendents of jails concerned drawn up an annual plan to conduct training programmes. During 2020 to 2023, only 15 trainings<sup>62</sup> were held in six<sup>63</sup> jails covering 134 inmates by the concerned Superintendents. Liaison with the departments associated with vocational training had not been sought to conduct these trainings.

Apart from the District jail, Balasore, none of the other 14 selected prisons had deployed staff for efficient organisation of various training programmes.

In reply, the Government stated (September 2024) that vocational training programmes are being conducted at the jails with the help of District Authorities. A community FM Radio Station has been setup at the Special Jail, Bhubaneswar and 14 inmates have been trained with Radio Jockey skill. Trainings in General Duty Assistant (GDA), welding, LED bulb making, white phenyl making, mustard oil pressing, bakery items manufacturing, mushroom growing, seasonal vegetable growing *etc.*, are being organised for interested prisoners to make them financially independent and self-sustainable. A training on “Assistant Beauty Therapist” will be imparted to 240 inmates for 300 hours meant for both Circle Jail, Cuttack and Special Jail, Bhubaneswar.

However, the fact remains that, there has been a shortfall in the number of vocational trainings imparted in jails during the Audit period. Further, there were deficiencies in the planning process for conduct of such training programmes as the Inspector General of Prisons did not plan and implement the programmes for work and vocational training in all jails after ensuring proper liaison with the department of Technical Education, Director of Industries, Industrial Training Institutes, Polytechnics, *etc.*

### **3.8.1 Prison Industries**

Clause 781 (1) of the OMJM, 2020 states that the employment and production policy in prison should be designed to cater to the needs of prisoners coming from both rural and urban areas and the emphasis should be on the kinds of skills and jobs that would ensure employment, or self-employment when the inmate is released from prison. Clause 782 (13) of the above Manual states that the prison industry shall be given preferential treatment to run various industrial or production units by the State Government and the executive and supervisory personnel shall be given training in modern methods of management.

---

<sup>62</sup> District jail Puri held rural self-employment training during 2022-23, 2. Special jail Bhubaneswar on candle, phenyl, liquid soap and ujala making 3. BPOAA, Jamujhari on agriculture, 4. Sub-jail, Deogarh on mushroom cultivation 5. District jail Balasore on LED bulb making and tailoring. 6. Nari Bandi Niketan on tailoring , beauty parlor course, MoP training, paper thunga , bowl making *etc.*

<sup>63</sup> District Jail, Puri; Special Jail, Bhubaneswar; BPOAA, Jamujhari; District Jail, Balasore; Special Sub-Jail, Deogarh and Nari Bandi Niketan, Sambalpur

Thus, it was imperative to set up jail industries that could provide training and means of employment for prisoners.

Scrutiny of records at DG of Prisons & DCS revealed that, only 18 out of 87 jails had 42 prison industries, covering 15 trades<sup>64</sup> established during the period 1960 to 2015, which were functional. They ranged from one trade<sup>65</sup> to six trades<sup>66</sup> industries per jail.

During<sup>67</sup> 2012-13 to 2018-19 seven jail industries<sup>68</sup> with a project cost of ₹3.19 crore had been taken up by OSPH&WC.

Despite completion of civil work in respect of these seven units, only one<sup>69</sup> unit was operational and the remaining six units were yet to be made operational as of March 2023. Besides, out of those six units, two units pertaining to test checked prisons were studied in detail and the findings have been discussed in *paragraph 3.8.2*.

Further, it was noticed that there were 19 prison industries covering 11 trades in only seven<sup>70</sup> out of the 15 test checked jails. Moreover, out of 2,511 convicts to be employed, only 1,181 (47 per cent) were employed in the prison industries during 2020-23 in the test checked units. Thus, due to lack of prison industries in eight units<sup>71</sup> and deficient provisioning of funds for procurement and installation of machinery in the existing prison industries, requisite number of prisoners were deprived from working in prison industries and therefore denied an opportunity for self-employment, after their release from the prison.

In reply, the Government stated (September 2024) that the inmates who are willing to work in the jail industries are being considered for engagement as the inmates cannot be pressurised to work in the industries.

However, the fact remained that the remaining 1,330 (2,511-1,181) convicts, were deprived of such employment in jail industries. Besides, absence of industries in seven prisons and deficient provision for such employment in eight other prisons indicates that either no opportunity was available for prisoners willing to work or there was very limited choice.

---

<sup>64</sup> Phenyl, Fly Ash Brick, Weaving, Durry making, Tailoring, Smithy, Fabrication, Book binding, Mustard oil, Dairy farm, Blanket making, Knitting and embroidery, Mushroom cultivation, Carpentry and Jute mat

<sup>65</sup> District jail, Keonjhar and Special sub jail, Talcher

<sup>66</sup> Circle Jail, Berhampur

<sup>67</sup> One during 2012-13 and the remaining six during 2018-19

<sup>68</sup> Food processing unit at Circle Jail Berhampur (₹110.74 lakh), Fly ash brick unit at Circle Jail Berhampur (₹18.81 lakh), Fabrication unit at Special Jail at Rourkela (₹17.54 lakh), Fabrication unit at District Jail Bolangir (₹5.81 lakh), Fabrication unit at Circle Jail Sambalpur (₹14.04 lakh), Fabrication unit at BPOAA Jamujhari (₹29.92 Lakh) and Prison textile mill at BPOAA Jamujhari (₹122 lakh)

<sup>69</sup> Fabrication unit at Circle Jail Sambalpur (₹14.04 lakh) which was later converted to Mustard Oil Processing unit.

<sup>70</sup> No industries were present in the remaining eight test-checked jails

<sup>71</sup> Anandpur, Athagarh, Aska, Bargarh, Bhadrak, Deogarh, Nayagarh and Udala

### **3.8.2 Food processing unit and Fly ash brick unit at Circle Jail, Berhampur**

Under the State plan for programme expenditure of the FY 2018-19, six prison industries were proposed to be set up by the OSPH&WC. The Food processing unit and Fly ash brick unit at Circle Jail, Berhampur were two among these six units with a project cost of ₹1.30 crore. Both the units were handed over (18 December 2019 and 23 March 2021) to the jail authorities by OSPH&WC after completion. In the meantime, the Superintendent, Circle Jail, Berhampur requested (21 January 2020 and 07 February 2020) the General Manger, District Industrial Centre (DIC), Berhampur for submission of estimates for procurement of machinery for fly ash brick unit and food processing unit.

For the food processing unit, no estimates were received from the DIC, but for the fly ash bricks unit, an estimate of ₹18 lakh was received (February 2020) from the DIC by Circle jail, Berhampur. However, no funds were made available to DIC for supply and installation of machineries by the DG&DCS (as of June 2023).

In the meantime, the Superintendent, Circle Jail, Berhampur intimated (20 May 2022) the DG of Prisons & DCS regarding the difficulties that would be faced in running both the industries, as they had been constructed outside of the northern perimeter of the jail. Being adjacent to cultivable land, it would be difficult to run the units from a security point of view as the prisoners would need to be taken outside the jail premises.



**Photo No. 12: Idle food processing unit at Circle jail, Berhampur**

In addition, it was suggested by the concerned jail Superintendents in their communication that both the units as well as the vacant cultivable land may be covered with a perimeter wall, to make them functional. However, it was noted that the security concerns had not been addressed and a perimeter wall had not been constructed to cover the vacant cultivable land.

Thus, it is evident that due to non-provision of funds for procurement of machinery and due to security concerns related to the location of the projects, both these units, constructed at a cost of ₹1.14 crore could not be made functional. Due to defective planning and lack of foresight, the Government did not provide a means for employment and wage earnings to the inmates despite the expenditure incurred.

In reply the Government stated (September 2024) that necessary steps have already been taken for construction of a perimeter wall all around the Food processing unit and Fly Ash Bricks Unit. The superintendent concerned has

been requested to obtain the plan and estimates from the DIC/OSIC for procurement of machinery.

The reply highlights the fact that despite more than three years having elapsed since the completed units were handed over, the same have not been made operational due to lack of timely action by the concerned authorities.

### 3.9 Incentive to the prisoners

#### 3.9.1 Unpaid incentive to prisoners

Clause 787 (5) of OMJM, 2020 stipulates that the wages shall be deposited in the prisoners' savings bank accounts every month and the passbook shall be kept with the concerned Jailor.

Audit scrutiny of records at selected units, revealed that in three<sup>72</sup> out of the 15 test checked jails, incentives earned by 107 prisoners, amounting to ₹3.77 lakh, had not been paid, after their release, as of July 2023 as given in **Table 3.9:**

**Table 3.9: Statement showing unpaid incentives in test checked prisons**

Name of the prison	Amount of unpaid incentive (in ₹)	Number of cases
A	B	C
Sub- Jail, Athagarh	97,890	4
Circle Jail, Berhampur	1,18,158	46
District jail, Balasore	1,61,633	57
<b>Total</b>	<b>3,77,681</b>	<b>107</b>

(Source: Records of test checked prisons)

Besides, it was also noticed in Circle Jail, Berhampur that, ₹78,051 drawn as an incentive from the treasury (April 2015 to September 2021) in respect of 33 prisoners was lying with office administration (since April 2021 for a period of three and half years) due to non-availability of the details like saving bank accounts and wage registers of the prisoners although all the prisoners had been released. In addition, incentives amounting to ₹40,107 for the period April 2022 to October 2022 had not been disbursed to the concerned prisoners due to non-opening of Savings Bank Accounts.

The concerned jails were responsible for opening of such bank accounts in the name of the prisoners. Thus, due to non-opening of bank account in the name of such prisoners along with non-disbursement of wages to the respective prisoners by the concerned jail authorities, wages earned by prisoners were lying undisbursed with the jail authorities after their release and the prisoners were deprived of their rightful earnings.

In reply the Government stated (September 2024) that District Jail, Balasore has made payment to convicted prisoners of ₹2,00,000 up to February 2024. In respect of Berhampur Circle Jail, out of the ₹1,18,158 unpaid incentive, ₹78,051 of 33 inmates was drawn from the treasury and payment of ₹1,240 to

<sup>72</sup> Sub-jail, Athagarh; District Jail, Balasore and Circle Jail, Berhampur

only one released prisoner was paid. The remaining amount of ₹76,811 was declared unclaimed and deposited to the treasury. In the other 13 cases, incentive for the work executed by the prisoner was not disbursed due to non-availability of bank account of inmates.

Thus, out of 46 released prisoners in Berhampur and Athagarh, wages were paid only to one prisoner, depriving 45 prisoners of their just dues. A directive should be issued by the DG&DCS prison to all jails that incentive should be released to the concerned inmates at the time of their release.

### **3.10 Inadequate execution of probation work by Probation Officers**

Section 4 of the Probation of Offenders Act, 1958 confers powers to the Court to release certain offenders on probation based on good conduct. As per clause 15(2) of the Probation Officer (PO) Act, if the PO considers that the probationer has made sufficient progress and further supervision is not necessary, he shall make an application to the Court for discharging the bond under section 8(3) of the Act. Rule 14(1) of the Orissa Probation of Offenders Rules (OPOR), 1962 stipulates that, upon receiving a direction from the Court under Section 14(a) of the above Act<sup>73</sup>, the PO shall make direct enquiries regarding the offender's character and antecedent, his social and environmental conditions, and any other facts which the Court has directed to enquire into.

Rule 14(5) of above Rules stipulates that, the PO shall, subject to any direction given by the Court, visit the houses of the probationers and make enquiries and number of visits shall not normally be less than once a month. Moreover, as per Rule 14(8) of the above Rules, the PO shall advise and befriend a probationer and where necessary secure suitable employment or training for him so as to eliminate the chances of his reversion to crime.

#### **3.10.1 Sanctioned strength and Men-in-position of POs**

Scrutiny of records at DG of Prisons & DCS revealed that the following posts of POs were lying vacant as of March 2023 as detailed in **Table 3.10**:

**Table 3.10: Sanctioned strength and Men-in-position of POs as on 31 March 2023**

Name of the post	Sanctioned strength	Men-in-Position	Vacancy
Regional Probation Officer	04	03	01 (25 per cent)
District Probation Officer	13	07	06 (46 per cent)
Sub-divisional Probation Officer	17	3	14 (82 per cent)

*(Source: Records of DG of Prisons & DCS)*

From **Table 3.10** it is evident that in case of district and sub-division level, there were vacancies of 46 and 82 per cent, respectively in the cadre of POs. Due to these vacancies, the existing POs failed to effectively supervise

<sup>73</sup> Probation of Offenders Act, 1958. Section 14 (a) of the Act states that, A probation officer shall, subject to such conditions and restrictions, as may be prescribed – inquire, in accordance with any directions of a Court, into the circumstances or home surroundings of any person accused of an offence with a view to assist the Court in determining the most suitable method of dealing with him and submit reports to the court.

probationers and discharge their function of monitoring progress of probationers and providing guidance to them.

In reply the Government stated (September 2024) that the observed shortfall in executing pre-sentence inquiries during 2020-21 can be attributed to the COVID-19 pandemic, which severely curtailed physical court operations. However, 13 new Correctional Officers have been recruited for moving forward the supervision work.

### 3.10.2 Admission and termination of Probationers at DPOs

On scrutiny of records at two DPOs (Cuttack and Puri) of the 15 test-checked units, Audit observed details related to probationers admitted for supervision and cases of those where supervision was terminated and probationers were released, as given in **Table 3.11**:

**Table 3.11: Probationers added and released during 2020-23 by DPOs, Cuttack and Puri**

Financial year	DPO Cuttack									DPO, Puri							
	Opening Balance (OB)	Number of probationers added					Grand Total	Terminated	Balance	OB	Number of probationers added					Terminated	Balance
		DPO, Cuttack	APO, Cuttack	SDPO, Jajpur	SDPO Jagatsinghpur	Total					DPO, Puri	SDPO, Khordha	SDPO, Bhubaneswar	Total	GT		
2020-21	40	0	6	0	0	6	46	35	11	79	7	1	0	8	87	57	30
2021-22	11	14	2	1	0	17	28	9	19	30	35	14	1	50	80	22	58
2022-23	19	25	14	1	3	43	62	19	43	58	70	56	11	137	195	29	166
<b>Total</b>		<b>39</b>	<b>22</b>	<b>2</b>	<b>3</b>	<b>66</b>	<b>106</b>	<b>63</b>	<b>43</b>		<b>112</b>	<b>71</b>	<b>12</b>	<b>195</b>	<b>274</b>	<b>108</b>	<b>166</b>

(Source: Progress reports of DPOs)

From **Table 3.11**, it is evident that there were a total number of 380 (106 plus 274) Probationers in the two DPOs (as on March 2023), which included 261 Probationers who had been admitted during the FYs 2020-23 and 119 prisoners admitted prior to April 2020.

Of this, only 171 probationers were released, after their period of supervision was over, leaving a balance of 209 probationers. Since, the posts of SDPOs at Jajpur and Jagatsinghpur and APO, at Cuttack remained vacant and the function of aforesaid officers was executed by Regional Probation Officer, Cuttack, there were a smaller number of Probationers admitted during the corresponding period.

In reply the Government stated (September 2024) that the recently recruited Correctional Officers are expected to elevate the quality of probation services adhering to the norms and ratio under PO Act. In the meantime, JCO (SDPO) have been posted at Jajpur and Jagatsinghpur and in other jails to improve the admission of probationers.

However, the fact remained that due to vacancies in the cadre of POs, all the courts could not be visited which resulted in less admission of the offenders in the above districts.

### 3.10.3 Visits of DPOs to houses of probationers

Rule 14(5) of the Orissa Probationer of Offenders Rules, 1962 stipulates that, the POs shall, subject to any direction given by the Court, visit the houses of the probationers and make enquiries as to their behaviour, mode of life and employment and number of visits shall not normally be less than once a month.

Scrutiny of monthly progress report records related to the two DPOs, Cuttack and Puri, under the test-checked units, revealed that there were deficiencies in the visits made by DPOs, to the houses of probationers, which are enumerated in **Table 3.12:**

**Table 3.12: Details of visits of DPOs to houses of probationers during 2020-23**

Particulars	DPO, Cuttack			DPO, Puri		
	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
Total number of probationers during the year	46	28	62	87	80	195
Number of Home visits were to be conducted <sup>74</sup>	244	159	405	609	406	1,409
Number of Home visits conducted	15	52	100	107	104	214
<b>Shortfall</b>	229	107	305	502	302	1,195
<b>Percentage of shortfall</b>	93.85	67.30	75.31	82.43	74.38	84.81

From **Table 3.12** it was noticed that the shortfall of visits in the test checked DPOs during the last three years ranged from 67.30 to 93.85 *per cent*. Evidently, due to shortage in requisite number of POs, liaison with courts and supervision of probationers had been hampered thereby depriving the probationers from availing the intended benefits in contravention of the provisions stipulated in the PO Act, 1958 and OPOR, 1962. In addition, irregular visits by DPOs deprived the probationers from getting aid/ advice on suitable opportunities for employment, relaxation or exemption for conditions of bonds with permission of Hon'ble Courts.

The Government did not furnish (September 2024) any reply.

## 3.11 Monitoring, grievance redressal and internal control

### 3.11.1 Shortfall in inspection of prisons

Clause 704 (1) of the OMJM, 2020 states that every jail shall be inspected twice a year out of which at least one such inspection shall be carried out by the officer of the rank of Senior Superintendent. Clause 704 (2) of the above manual stipulates that the range Deputy Inspector Generals of Prisons shall

<sup>74</sup> It is the cumulative total of the probationers at the end of each month during the entire year

inspect all jails coming under their jurisdiction half yearly. Moreover, Clause 706(1) of the Manual states that the Head of the Directorate or any other officer of the rank of Deputy Inspector General of Prisons and above from the Prison Headquarters shall inspect all jails in the State at least once in a year.

On scrutiny of records at DG of Prisons & DCS, it was noticed that the inspections had not been conducted by the range DIGs, Senior Superintendents and Headquarters office during the period 2020-21 to 2022-23 as per the provisions of the Manual as enumerated in *Appendix-XVI*. The shortfall of inspections by the Range DIG, Senior Superintendent and Prison Headquarters ranged between 68.39 per cent and 92.72 per cent.

Thus, due to lack of inspections by the aforesaid authorities, basic important issues relating to prison inmates like health, sanitation, presence of prohibited articles *etc.*, could not be addressed. In addition, issues like shortage of guarding and other prison staff, security equipment *etc.*, as discussed in *paragraphs 3.4.3 and 3.4.4* which affected the prison administration, persisted due to non-monitoring by the designated officers. Moreover, the inmates lost the opportunity to present their grievances before the inspecting authorities.

In reply the Government stated (September 2024) that, a circular was issued to all Range DIG of Prisons and Senior Superintendents for effective visit and inspection in Jails. All range DIG of Prisons have been instructed to issue an annual inspection programme in accordance with the provision made in Clause 704 of the Odisha Model Jail Manual. Now the three Range DIGs have been regularly inspecting the jails and the Additional IG of Prison is also inspecting the jails.

However, the fact remained that inspections were not conducted as mandated and basic issues like health, sanitation, and presence of prohibited articles *etc.*, could not be addressed.

### **3.11.2 Absence of Grievance Redressal System**

Clause 803 of OMJM, 2020 states that there shall be a Grievance Redressal System (GRS) in every prison to provide every inmate the legitimate opportunity to voice his grievances. There shall be one or more complaint boxes in every prison. The superintendent shall form a permanent committee of GRS who shall meet at least once a week to look into all the complaints.

Besides, one prison grievance register shall be maintained by the prison welfare officer who would note down the grievance and put it up in the grievance redressal committee meeting for discussion and resolution.

During scrutiny of records in the 15 selected units, it was noticed that complaint boxes had been installed inside each prison. However, in all the sampled jails, neither the Committee on GRS had been formed to look into the complaints, nor was a grievance register maintained.

In reply the Government stated (September 2024) that most of the Jail Superintendents conduct grievance meetings every Monday for redressal of

prisoners' grievance. Further, they have maintained grievance registers to provide legitimate opportunity to every inmate to voice his/her grievances.

However, grievance registers, or minutes of the grievance meetings had not been furnished to Audit to ascertain that the grievances of the prisoners were being addressed.

### **3.12 Conclusion**

Owing to improper planning in construction of new jails and failure in shifting of prisoners from overcrowded jails, overcrowding was noticed in seven (46.67 *per cent*) out of 15 test checked jails during Audit. This overcrowding affected not only the health and hygiene of prisoners but also impacted day to day living conditions.

There was a delay in the constitution of the Prison Development Board and the State Advisory Board had not yet been constituted impacting overall policy making and monitoring and review of prison administration.

The safe custody of prisoners was not ensured due to deficiency in the engagement of guarding staff, lack of modern security equipment, insufficient watch towers, *etc.* There were also deficient health facilities due to shortage of medical professionals and clinical facilities.

Moreover, Audit observed failure to provide vocational training with non-functioning of prison industries, non-payment of timely incentive to the prisoners and non-performing of probation work in true spirit which adversely affected the reformative and rehabilitation process of prisoners. There was a lack of inspections of prisons by respective higher authorities and insufficient visits by the probation officers. There was also absence of a grievance redressal system in prisons.

### **3.13 Recommendations**

*The Government may:*

- **Ensure better management of space in prisons by shifting prisoners from crowded jails to ones with prisoners less than their scheduled capacity, so as to reduce overcrowding of prisoners;**
- **Sanction and post required number of guarding staff and medical professionals for efficient security of jails and providing better medical facilities to prisoners;**
- **Construct sufficient watch towers and procure and maintain basic equipment for effective safety and security of jails;**
- **Implement the e-prison project with proper integration of prison data with the ICJS database to enable seamless access to prisoner data in an electronic format;**
- **Ensure functioning of After-care shelters/homes and posting of adequate staff for post release rehabilitation of prisoners;**

- **Conduct vocational training and work programmes for the inmates in every jail for effective social readjustment and rehabilitation of inmates; and**
- **Set up prison industries on various trades in every jail and make existing prison industries functional by procuring required machinery and ensuring timely payment of wages to prisoners.**



# **CHAPTER IV**

## **Information Technology Audit of Works and Accounts Management Information System (WAMIS)**



## CHAPTER IV

### WORKS DEPARTMENT

#### Information Technology Audit of Works and Accounts Management Information System (WAMIS)

#### 4.1 Introduction

Government of Odisha (GoO) implemented the Works and Accounts Management Information System (WAMIS), a workflow automation system in nine<sup>75</sup> engineering departments including Odisha Works Department to bring about efficiency and effectiveness in the functioning of these departments. The Rural Development (RD) Department, GoO is the nodal agency to facilitate implementation and maintenance of WAMIS. The work of development of WAMIS software was awarded to Centre for Development of Advanced Computing (CDAC), Pune in May 2009 for ₹70 lakh to be completed within 12 months. The scope of the work in agreement provided for system study, billing, accounts management system, budget management system, works management system and integration with the office of Accountant General, IT system. However, due to addition of eight more features (Serial Number 6 to 13 in **Table 4.1**), WAMIS could be implemented only in April 2014 with a delay of more than three years. The main features and objectives of WAMIS include (i) automation of technical functions and preparation of accounts (ii) preparation of budget estimates (iii) allotment of funds and (iv) creation of work information along with capturing of contract award details.

WAMIS has been developed as a web based application developed using JAVA in the front end and MySQL database at the back end. Servers for the database and application are installed at the State Data Centre, Bhubaneswar. WAMIS contains 13 modules, out of which seven modules were used by the Works Department (as of April 2023) as detailed below:

**Table 4.1: Details of Modules available in WAMIS and utilisation status of Works Department**

Sl. No.	Modules	Modules available	Utilised by Works Department
1	Accounts	✓	✓
2	Works	✓	✓
3	Billing	✓	✓
4	Mobile App for uploading geo-tagged photographs	✓	✗

<sup>75</sup> i) Rural Development Department, ii) Rural Water Supply and Sanitation Divisions of Panchayat Raj & Drinking Water Department, iii) Works Department, iv) Water Resources Department, v) Public Health Divisions of Housing & Urban Development Department, vi) Commerce & Transport Department, vii) Forest Environment and Climate Change Department, viii) Energy Department and ix) Odisha Mining Corporation.

Sl. No.	Modules	Modules available	Utilised by Works Department
5	Budget (Work wise allotment)	✓	✗
6	Employee based registration with messaging services	✓	✓
7	e-Estimates with analysis of rate	✓	✗
8	Process based Administrative Approval	✓	✗
9	Process based Technical Sanction	✓	✗
10	e-Tendering	✓	✗
11	e-Measurement Book (e-MB)	✓	✓
12	Process based Deviation	✓	✓
13	Process based Extension of Time (EoT)	✓	✓

*Source: Information provided by Nodal Department*

An expenditure of ₹7.42 crore was incurred on the development of the software, maintenance and training cost for WAMIS as of March 2023 by the Rural Development (RD) Department, Government of Odisha.

#### **4.1.1 Organizational structure**

The Principal Secretary to Government, Rural Development Department (RD Department) is the nodal authority to oversee the development of WAMIS in RD Department as well as other engineering departments discussed above. The Principal Secretary to Government, Works Department was required to monitor the implementation of WAMIS under the scope of e-Governance and digitisation<sup>76</sup> of the Works Department. The field formation of the Works Department in the State consists of two Engineer-in-Chiefs (EIC), six Chief Engineers (CE), 20 Chief Construction Engineers (CCE) responsible for the administration and control of public works of the Department within their circles, apart from 82 Superintending Engineers (SE) at the Divisional level, who are heads of administrative units of the Department. Further, a WAMIS Committee was constituted in August 2019 comprising of representatives of all nine user departments to monitor its implementation and suggest improvements to be made in the application.

#### **4.1.2 Audit Objectives and Criteria**

The objectives of audit were to assess whether:

- (1) planning and implementation of all modules of the WAMIS application met the objectives of work automation in the field offices of the State;
- (2) adequate IT controls existed to ensure data integrity, data security and data accuracy; and
- (3) appropriate monitoring and internal control mechanism were in place at all levels to monitor the implementation.

<sup>76</sup> As per the Mission Mode Plan (MMP) lunched in 2015

The Audit criteria is sourced from the following:

- User Requirement Specifications (URS) and Software Requirement Specifications (SRS), user WAMIS manuals, service level agreements (SLAs), request for proposals (RFP);
- IT Act, 2000 and subsequent amendments;
- National e-Governance policies and standards;
- Central Public Works Department (CPWD) Code;
- Orissa Public Works Department (OPWD) Code;
- Odisha Budget Manual;
- State Schedule of Rates (SoR) and Analysis of Rates (AoR);
- Work agreements; and
- Circulars, instructions, standard operating procedures issued by GoO for implementation of WAMIS from time to time.

#### **4.1.3 Audit Scope and Methodology**

The IT Audit of WAMIS was conducted to assess whether all the modules available were implemented in the Works Department. The audit was carried out from June to November 2023 covering a period of five years from 2018-2019 to 2022-2023. Out of 82, 12 divisions<sup>77</sup> (15 *per cent*) were selected<sup>78</sup> for examination of records relating to implementation of WAMIS as per stratified random sampling. To ensure correctness of workflow through WAMIS, during field visits, 565 works were selected for test check in 12 selected divisions by stratified random sampling method. An Entry Conference was held (May 2023), with the Principal Secretary to Government, Works Department and Principal Secretary to Government, RD Department where the audit objectives, criteria, scope and methodology were discussed.

Audit methodology involved examination of records relating to WAMIS at Offices of Principal Secretary to the Government of Odisha, Works Department, EIC (Civil), two CEs<sup>79</sup> and three CCEs<sup>80</sup>. Since, the RD Department was the nodal office for implementation of WAMIS in the State including Works Department, records at the Office of Principal Secretary to RD Department, EIC/Rural Works and Superintending Engineer (SE), Rural Works Division-I, Bhubaneswar were also verified.

---

<sup>77</sup> Roads and Building Divisions: i) Angul; ii) Balangir; iii) Bhubaneswar No. IV; iv) Dhenkanal; v) Jharsuguda; vi) Keonjhar; vii) Sambalpur No. I; viii) Sambalpur No. II ix) Sonapur; x) Sundargarh; xi) National Highway Division Cuttack and xii) Quality Control (R&B) Division Cuttack

<sup>78</sup> High risk (5), Medium risk (4) and low risk (3)

<sup>79</sup> CEs: i) DPI & Roads and ii) Buildings

<sup>80</sup> CCEs: i) Central R&B Circle, Bhubaneswar ii) R&B Circle, Dhenkanal and iii) R&B Circle, Keonjhar

Dump data of WAMIS and login credentials to view and generate the reports were also obtained to carry out data analysis using CAATs<sup>81</sup>. The exact names of tables and columns as in the system database have not been used in the body of the report, in view of system security.

An Exit Conference was held on 28 June 2024 and the responses of the Government have been considered and suitably incorporated in the report.

This audit report contains audit findings under different areas such as Planning and Implementation of WAMIS, User Management, Data Security, Application controls implemented in Modules such as Budget, e-Estimates, Works and Bills, and Monitoring and Internal Control Mechanism for WAMIS.

## **4.2 Planning and implementation of WAMIS**

### **4.2.1 Implementation of modules of WAMIS**

The 13 modules of WAMIS were implemented by RD Department (Nodal department) between November 2009 and August 2022 to undertake process-based workflow automation.

The RD Department had made it mandatory to use all modules since April 2022. However, analysis of WAMIS database and information furnished by CDAC Cell, Bhubaneswar revealed that despite the availability of 13 modules in WAMIS, Works Department had utilised only seven<sup>82</sup> modules. The details of the modules of WAMIS not used in the Works Department despite availability are tabulated in **Table 4.2**.

**Table 4.2: Details of modules not used in the Works Department**

<b>Sl. No.</b>	<b>Module</b>	<b>Date of Go live of Modules</b>	<b>Delay in use by Works Department from Go-live of modules</b>
1	Budget Module work wise allotment purpose	April 2015	8 years and 7 months
2	Mobile App for uploading geo tagged Photographs	September 2013	10 years and 2 months
3	Process based Technical Sanction	November 2020	3 years
4	Process Based Administrative Approval	July 2019	4 years and 4 months
5	e-Tendering Module - WAMIS share pre tender data to GEPNIC and fetch post tender data after AOC from GEPNIC	August 2020	3 years and 3 months
6	e-Estimate with Analysis of Rate	January 2021	2 years & 10 months

*Source: WAMIS database and information provided by RD Department*

<sup>81</sup> Computer Assisted Audit Techniques (CAATs) like Excel / International Data Encryption Algorithm (IDEA) / Structural Query Language (SQL)

<sup>82</sup> (i) Employee registration (ii) Works (iii) e-MB (iv) Processed based deviation (v) Processed based extension of time (vi) Billing and (vii) Accounts

Audit noticed that there was inadequate training to users of Works Department by CDAC and shortage of manpower at field level as discussed in *paragraphs 4.2.9* and *4.2.10*, due to which the field units of the Works Department could not implement all the modules of WAMIS. The impact of non-implementation / delay in implementation of such modules of WAMIS by Works Department are discussed in *paragraphs 4.3* to *4.7*.

The Works Department stated (March 2024) that action will be taken to use all the modules of WAMIS. However, no time frame for such implementation was specified.

#### **4.2.2 Non-inclusion of executive instructions regarding use of WAMIS, in the OPWD Code**

Relevant provisions from circulars, notifications and executive instructions issued from time to time by the Works Department, are incorporated into the OPWD Code periodically. Executive instructions related to the use of other systems such as e-Procurement and the Contractor Database Management System (CDMS) had also been incorporated into the OPWD Code. However, Audit noted that executive instructions related to the use of WAMIS by the Works Department had not been incorporated into the OPWD Code, even after nine years of its implementation as of March 2024.

In the absence of formal provisions governing the use of WAMIS in the OPWD Code, the field units of Works Department did not implement all modules of WAMIS and continued previous practice of manual form.

The Works Department stated (June 2024) that once all the modules of WAMIS are implemented, it will be considered for inclusion in the OPWD Code.

The reply was not tenable as the Department had not incorporated provisions in the OPWD Code for even those functionalities of WAMIS that had already been notified as mandatory through executive instructions.

#### **4.2.3 Bypassing WAMIS**

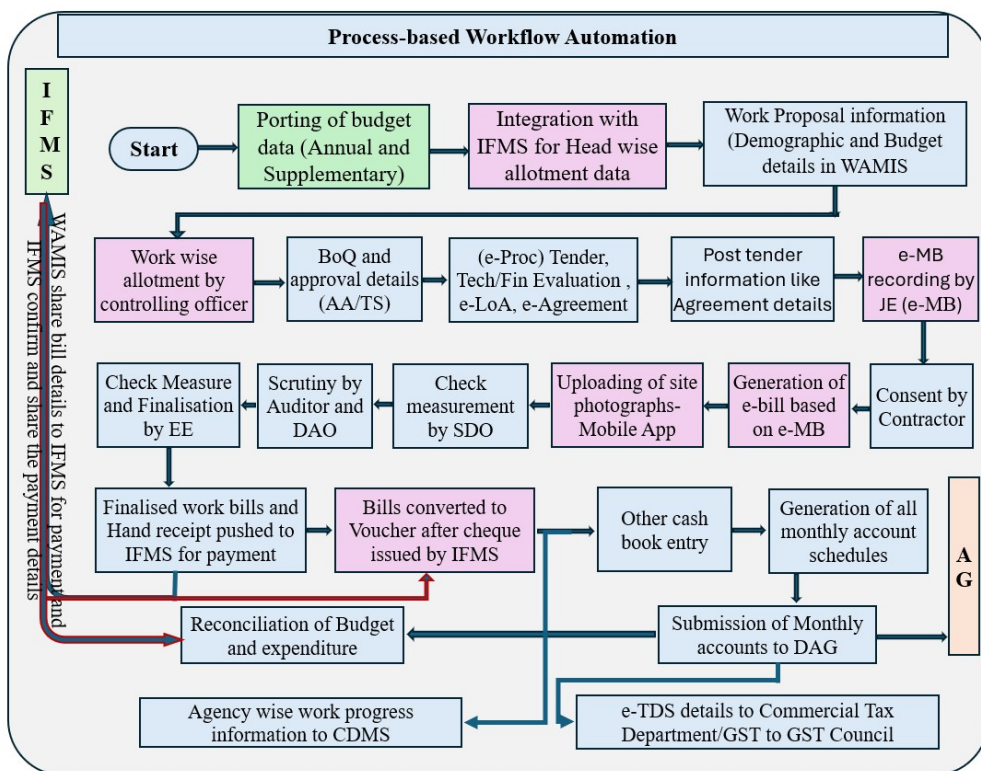
WAMIS was developed to cover the entire life cycle of a typical construction project and automate the activities performed at the divisional offices such as (i) capturing of data on work information, ii) Administrative Approval (AA), iii) Technical Sanction (TS), iv) Preparation of estimates, v) Bill of quantities (BoQ), and vi) award of contract. Besides, the system has provisions for e-Measurement Books (e-MBs) and generation of e-Bills for payment through IFMS<sup>83</sup>. After passing of bills by the Divisional Officers, details such as bill number, bill type, gross amount, net amount, head of account and beneficiary details were passed to IFMS for generation of Cheques and triggering payments to contractors.

---

<sup>83</sup> Integrated Financial Management System is a software being managed by Directorate of Treasuries and Inspection for preparation of budget estimates and allocation, surrender, re-appropriation of fund across the State.

After payment through IFMS, vouchers are generated in WAMIS for preparation and submission of monthly accounts to the AG(A&E), Odisha in the form of various accounting reports like statement of monthly work-wise expenditure (in 'Form 64') and the statement of monthly deposit works (in 'Form 65'), statement of monthly cheques generated, classified abstract of expenditure, schedule of credits/debits to miscellaneous heads of accounts, schedule of credit/debit to remittances, schedule of deposits etc. The workflow process involved in operation of WAMIS is depicted in **Chart 4.1**:

**Chart 4.1: Processed based Work Flow Automation in WAMIS**



Source: As per WAMIS Manual

Audit analysed the intended workflow *vis-à-vis* the actual workflow implemented in WAMIS, and noticed that although WAMIS had functionalities to cover the above processes, the Department had bypassed the intended workflow, resulting in the risks outlined below:

**Table 4.3: Details of processes bypassed in WAMIS by Works Department**

Sl. No.	Name of the functionalities bypassed	Risk
1.	e-Estimates	Though e-Estimates module was available in WAMIS, the Works Department had not used the same. As a result, the detailed Bill of Quantities (BoQ) could not flow from the e-Estimates stage to the tender stage and subsequently to the payment stage with facility of workflow automation. The divisions were entering BoQ manually in WAMIS. The system was not able to facilitate monitoring of changes to BoQ during execution of works.

Sl. No.	Name of the functionalities bypassed	Risk
2.	Administrative Approval and Technical Sanction details	Compliance with the procedure of obtaining administrative approval and technical sanction was not made mandatory in WAMIS, and the responsibility remained with the individual users.
3.	e-Measurement Book (e-MB)	Though there was provision of e-Measurement of works in WAMIS, the Works Department had not implemented it for workflow automation and continued to use manual measurement. There were significant risks of errors and omissions in entering details of bills on an abstract basis, instead of recording detailed measurements of works executed and computing the bill amounts through the system.
4.	Deviation process	The process of obtaining approval for deviations was not being done through the WAMIS system. Instead, after obtaining approval for deviation manually (offline), this information was being entered by users into WAMIS. The responsibility of ensuring compliance remained on the users instead of the system.
5.	Extension of Time (EoT) process	Though WAMIS has provision for process-based sanction of EoT, Works Department had not made it mandatory for implementation by field units. Thus, effective monitoring of physical progress of works through WAMIS was not possible.
6.	Uploading of geo-tagged photographs	Though WAMIS has provision for uploading geo-tagged photographs before passing bills, Works Department did not use the module for uploading geo-tagged photographs of works. Thus, effective monitoring of physical progress of works through WAMIS was not undertaken.

- Audit further observed that the Works Department neither issued orders for complete automation of accounting process through WAMIS nor had it implemented all the modules of WAMIS in 102 field offices<sup>84</sup>. Further, there was no detailed documentation fixing roles and responsibilities for the smooth implementation of various modules of WAMIS.
- Audit also noticed discrepancies in the number of agreements between WAMIS data and that of manual registers in 12 test checked divisions.

In the 12 test checked Divisions, there were 60,621 agreements as per WAMIS, whereas the manual registers recorded 59,114 agreements during 2018-2023. There was a difference of 1,507 agreements between WAMIS and manual registers data.

<sup>84</sup> 82 Public Works Divisions and 20 Circle Offices

**Table 4.4 : Statement showing difference in the number of agreements between WAMIS data and manual registers**

Year	No. of agreements		
	No. of agreements as per WAMIS data	No. of agreements as per Divisional Records	Excess (+) / Shortage (-) in WAMIS data
2018-19	13,240	12,213	1,027
2019-20	11,017	10,250	767
2020-21	12,181	11,271	910
2021-22	11,677	10,426	1,251
2022-23	12,506	14,954	(-)2,448
<b>Total</b>	<b>60,621</b>	<b>59,114</b>	<b>1,507</b>

*Source: Information collected from Test Check divisions and extracted from Database*

The excess agreements in WAMIS were due to creation of multiple IDs for the same works by the Divisions and the shortage of agreements in WAMIS (in 2022-23) was due to non-entry of agreements in database. This indicated that the work was being done in manual form and then being entered into the system defeating the objective of automation. Further, data being entered into the system was also not being verified to deal with such discrepancies.

While accepting audit comments, the Works Department stated (June 2024) that there was provision to bypass the system, as WAMIS has not been introduced in all the user departments in one go, rather, the departments are adopting WAMIS and its different modules in different phases. To facilitate new users, such skipping of process has been permitted.

The fact, however, remained that Works Department had not adopted all the modules available in different phases, consequently, the intended benefits of workflow automation by implementing WAMIS had not yet accrued fully to the Department. The responsibility of ensuring compliance and mitigating the risk of error/ fraud was still borne by the individual users, rather than having shifted to system.

Above also indicated that as all the modules had not been made mandatory, there was a risk that the data recorded in the system may not be complete, and that incorrect data entries have been made by users. Audit findings in this regard are as follows:

- **Incorrect entry of date of commencement:** As per OPWD code, any commencement of work would only be after issue of formal work order by the competent authority. In this context, Audit analysed the contract management table in WAMIS as of March 2023 and found that in contravention of the above, out of 3.20 lakh agreements of Works Department, there were 7,427 agreements where the date of commencement of work was 15 days beyond the stipulated date of work order. Owing to incorrect data entries relating to the date of commencement of work, the system indicated the delay ranging between 1 and 7,290 days beyond the stipulated period of commencement. This includes 108 works where the delay was more than one year. Sample of such few cases are given in **Table 4.5:**

**Table 4.5: Sample of works where date of commencement were wrongly entered**

Sl No	Division/ Agreement No	Work Order Date	Date of Commencement	Expected date of Completion	Deficiency in Data entered
1	NH Division, Cuttack/ 57F2	04.01.2000	06.04.2017	05.06.2017	Date o commencement and completion were before date of work order.
2	NH Division, Cuttack/ 79F2	06.01.2000	06.04.2017	05.06.2017	-do-
3	R&B Division, Bhanjanagar/ 119p1/2017-18	18.08.2017	11.09.2047	10.03.2048	Date of commencement and Completion were more than 30 years from the date of work order.
4	R&B Division, Khariar/ 832-P1-2014-15	30.01.2015	19.03.2020	18.12.2020	Date of commencement and Completion were more than five years from the date of work order.
5	R&B Division, Koraput / S.E.No.679/18-19	15.12.2018	15.12.2038	14.01.2039	Date of commencement and Completion were more than twenty years from the date of work order.

*Source: Extracted from WAMIS data*

It was noted that the above data discrepancies occurred due to manual entry of data by junior engineers without input validation and these entries had not been properly checked by the Divisional Accountants and Divisional Officers. Entry of wrong data rendered the database inconsistent.

In reply, Works Department stated (June 2024) that the field divisions were being instructed to reconcile the discrepancies between agreement registers and WAMIS.

#### **4.2.4 Deficiency in change management**

As per the agreement (May 2009) between GoO and CDAC, the RD Department would give in writing the proposed changes, if any, to CDAC, for incorporation in WAMIS. CDAC would respond within the time specified in the proposal. Changes proposed by user departments would require to be approved by RD Department. The WAMIS Committee was to monitor its implementation and suggest improvements to be made in the application.

Audit noticed that there was no formal, documented change management policy<sup>85</sup> for WAMIS. While CDAC had submitted (December 2018) a Standard Operating Procedure (SOP) for change control management which provided a complete step-by-step process for initiation and implementation of any change in WAMIS, the same was not approved (November 2023) by GoO

<sup>85</sup> Change management policy is an IT practice designed to minimize disruptions to IT services while making changes to critical systems and services. A change is adding, modifying, or removing anything that could have a direct or indirect effect on services

(RD Department). The reasons for non-approval were not on record. In a meeting of RD Department and Works Department with CDAC held on 27 September 2020, 29 proposals for changes in WAMIS were given by the Works Department. Out of these 29 proposals, six proposals were yet to be incorporated by CDAC (March 23) as follows:

**Table 4.6: Statement showing Proposal for change management request by Works Department, which were yet to be incorporated and risks thereof**

Sl. No.	Proposal for change Management	Risk
1.	Comprehensive measurement <sup>86</sup>	Lack of control over final measurement before final payment to the contractor after considering graph sheet, level book <i>etc.</i> , which raised risk of over payment to the contractor.
2	Provision for pre-measurement, overall measurement and minus quantities in overall measurement.	Lack of assessment of actual material quantity brought to the work site (stack measurement) for billing resulting in risk of over payment to the contractor.
3.	Provision for stack measurement and void calculation	
4.	Provision of issue of e-MB for multiple work under one agreement	Lack of detailed entries for measurement of executed works in case of composite tenders where multiple works are executed, resulting in risk of errors and omissions in preparing bills on abstract basis.
5.	One work assigned to multiple JEs	Lack of provision for managing complex works.
6.	Measurement in Engineering, Procurement and Construction (EPC) contracts	Lack of provision in WAMIS for measurement of work in case of EPC contracts.

*Source: Documents of Works Department*

Non-approval of SOP for change control management by RD Department coupled with non-conduct of regular meetings by WAMIS Committee (discussed in detail in *paragraph 4.1*) even after a lapse of five years had a cascading effect on the implementation of modules in WAMIS by the Works Department.

RD Department stated (May 2024) that changes are being made after obtaining requirements and detailed discussion with requesting authorities, domain experts and affected stakeholders. All the 29 proposals of Works Department have been incorporated in WAMIS, which was also confirmed (June 2024) by Works Department.

However, Audit did not find any evidence to support the deployment of the six changes requested for by the Works Department listed in **Table 4.6**. As such, the fact remained that the benefits from implementing the identified changes

<sup>86</sup> The measurement for level section measurement of earth work through graph sheet, use of steel in cement concrete reinforcement works

could not be realised and the residual risks due to their non-implementation remained.

#### **4.2.5 Incomplete customisation of WAMIS**

As per the agreement (May 2009), CDAC was required to prepare the SRS and URS by conducting a detailed study of workflow in the functional branches of RD Department. It was seen that CDAC developed WAMIS, by customising its software developed for Maharashtra, Tripura, Punjab and Goa Public Works Department. While the SRS and URS were prepared in July 2009 by CDAC, the formal approval of SRS and URS by GoO was not on record.

Further, while WAMIS was implemented in the Works Department from April 2014, Audit observed that some of the provisions of OPWD and Central Public Works Accounts (CPWA) Codes were not incorporated to cover all the functions, as follows:

**Table 4.7: Provisions of OPWD and CPWA Codes not incorporated in WAMIS**

Sl. No.	Provisions of OPWD and CPWA Code	Risk
1.	Date of acceptance of tender	To ensure that the works are commencing within 15 days of acceptance of the tender.
2.	Date of refund of EMD/ ISD/ BG	To ensure that the defect liability period of the contract has been completed before issuing refund.
3.	Issue of mobilization advance and its interest thereon as per OPWD	To ensure calculation of interest as per OPWD code from the date of issue of advance.
4.	E-signature of bills	To ensure fixing of responsibility for payment to the wrong/ineligible persons.

*Source: Database analysis of WAMIS data*

In the absence of functionalities as above, Works Department had to seek additional features and integration with other existing applications like e-Procurement, Contractor Management System, IFMS, Voucher Level Computerisation *etc.*, through change management continuously. Thus, implementation of WAMIS is not yet complete.

The Works Department stated (June 2024) that efforts are being made to ensure compliance of WAMIS, OPWD and CPWA Code.

The reply was not tenable, since these customisations were required right from inception and have still not been implemented after years of adoption of WAMIS. The Department has also not clearly defined timelines by which these changes will be implemented.

#### **4.2.6 Absence of business continuity plan**

Paragraph 9(11) of Schedule II of Information Technology (IT) Act, 2000, envisaged that a business continuity plan (BCP) should be prepared and tested on an annual basis as a part of best practices. Paragraph 4.1(9) of the above Rule also stipulated that any facility that supports mission-critical and sensitive applications must be located and designed for repairability, relocation and reconfiguration.

Audit observed (June 2023) that neither the RD Department nor the Works Department had framed any documented Business Continuity Plan (BCP)/ Disaster Recovery Plan (DRP) for WAMIS and the system was running without these even after nine years of its implementation (April 2014) despite the fact that it is a critical mission system. Thus, WAMIS continues to have significant exposure to risks arising from natural or man-made disasters. In the absence of contingency planning, the Department would not be in a position to retrieve critical Government processes and procedures. Audit noticed that the storage of data and application of WAMIS backups were being kept in the same data center where the application was hosted.

The RD Department stated (May 2024) that the application and database are hosted in the SDC cloud and application and database backups were being taken regularly. Further, Deputy System Manager, Odisha Computer Application Centre stated (July 2024) that process has been initiated to have a cloud enabled data centre in a different seismic zone to fulfil the requirements of DRP and BCP for all critical e-Governance applications of the State.

The reply indicated that the Government had assumed the risk of running such a critical application without a formal and documented BCP and DRP.

#### **4.2.7 Integration of modules with WAMIS**

GoO had decided between July 2016 and September 2022 to integrate the e-Procurement (GePNIC), CM's dashboard, DMF (District Mineral Fund) portal, Nirman Shramik<sup>87</sup> portal, e-Nirman<sup>88</sup>, Contractors Database Management System (CDMS)<sup>89</sup>, Integrated Finance Management System (IFMS), Voucher Level Computerisation (VLC), with WAMIS so that all information like contractors' data, tender details, collection of royalty on use of minor minerals, deposit of labour Cess and progress of works (both physical and financial), could be easily accessible in a single user-friendly dashboard, for monitoring and taking decisions. However, as of March 2023, out of the above eight applications, five applications were not integrated with WAMIS as envisaged, and process of integration is still in pipeline. The

---

<sup>87</sup> The objective of the scheme is to extend financial assistance to eligible building and other construction workers for continuing education of their wards/children under the "Nirman Shramik Kalyan Yojana" being extended by the Odisha Building and Other Construction Workers Welfare Board

<sup>88</sup> Web based e-Nirman Project Monitoring System to monitor physical and financial status of all the projects running under the PWD Department, Govt. of Odisha, throughout the State

<sup>89</sup> Database developed by works Department containing details of the Contractors

details of non-integrated applications with WAMIS are tabulated in **Table 4.8** below:

**Table 4.8 : Applications which are not yet integrated with WAMIS**

Sl. No.	Application	Objectives	Risks which remained due to non-integration
1	Integration with GePNIC (e-Procurement)	To avoid human intervention, and to bring transparency in procurement, GoO decided between July 2016 and February 2021 to implement an end-to-end integration of e-Procurement system and WAMIS so that the inputs like BoQ details can be taken from e-Procurement to WAMIS and the information on tender related data available with the e-Procurement system like contractor details, BoQ details, timelines, contracts awarded <i>etc.</i> ; can be fetched automatically in WAMIS.	Since the integration with e-Procurement System (GePNIC <sup>90</sup> ) has not been completed as of March 2023, the risk of unauthorised changes exists in the approved BoQ while recording of contract details separately in the work to be executed on WAMIS.  Errors in entering details of timelines for completion of work. Thus, contractual clauses related to penalties could be incorrectly mapped.
2	Integration with DMF portal	GoO decided (December 2021) to integrate the WAMIS with DMF portal for both monitoring and accounting of projects and collection of dues towards DMF.	Collection of dues towards DMF funds on royalties on minor minerals from contractors' bills could not be monitored.
3	Integration with CM's Dashboard	GoO decided (July 2022) that CM's Dashboard - a tool to generate various analytical reports to help senior officials in identifying gaps in service delivery and to take corrective measures should be integrated with WAMIS to make the dashboard citizen centric and to allow progress of major projects to be seen by all .	Details of projects taken up by the Works Department, progress of these projects and gaps in service delivery could not be viewed defeating the purpose of this integration.
4	Integration with Nirman Shramik portal with WAMIS	GoO decided (September 2022) to integrate Nirman Shramik portal of the board <sup>91</sup> with WAMIS for online transfer of Labour Cess collected in execution of different works.	WAMIS was not integrated with Nirman Shramik as envisaged despite the lapse of one year and the objective of online monitoring of Cess collection. As a result, there was a risk that the laborers' benefits would not be realised in time in case of any workplace accidents.
5	Integration with e-Nirman	GoO decided (April 2022) to integrate e-Nirman <sup>92</sup> with WAMIS to monitor the physical and financial progress of works, where the name of the work, Agency, Agreement Number and	WAMIS was not integrated with e-Nirman despite lapses of one and half years and the objective of online monitoring of physical and financial progress of works remained unachieved.

<sup>90</sup> Government e-Procurement System by National Informatics Centre (GePNIC)

<sup>91</sup> Odisha Building and Other Construction Workers' Welfare Board

<sup>92</sup> Web based e-Nirman Project Monitoring System to monitor physical & financial status of all the projects running under the PWD Department, Govt. of Odisha, throughout the State.

Sl. No.	Application	Objectives	Risks which remained due to non-integration
		amount, Contract Period, date of commencement, date of completion, whether EoT sanctioned <i>etc.</i> ,’ could be updated in e-Nirman from WAMIS for monitoring.	

The RD Department stated (May 2024) that integration of WAMIS has been done with Nirman Shramik, CDMS, IFMS, DMF, and e-Procurement and CM’s dashboard portal and the Works Department, GoO also reiterated (June 2024) the same.

The reply was not tenable, since there was no evidence in the functionality of the application that the integration had been achieved and there was an absence of documentary confirmation that these integration efforts had been completed by the stakeholders.

#### **4.2.8 Unfruitful expenditure due to non-utilisation of e-Nirman**

To monitor both physical and financial progress of pre-construction and construction activities of different projects, the Works Department had introduced e-Nirman during March 2013. IDCOL Software Limited (ISL), authorised Government PSU for procurement of hardware and software, was paid ₹1.49 crore for the development and maintenance of e-Nirman up to March 2016 and ₹26.94 lakh for its maintenance from June 2016 to May 2019. The Department did not renew the maintenance contract thereafter, and the process of liquidation of ISL was started in May 2020.

During scrutiny of records and e-Nirman web portal in three CCEs offices, Audit noticed that there were partial entries of progress of Works till December 2020 and none of the divisions had uploaded the details of works since January 2021. Thereafter ISL intimated (January 2022) that it was not possible to continue the maintenance work due to its liquidation and therefore asked the GoO to take alternative measures. However, it was noted that the Department did not initiate any further steps for the maintenance of e-Nirman. As a result, e-Nirman could not become fully operational and the Department did not monitor the progress of works through the web portal despite incurring expenditure of ₹26.94 lakh. Further, the Works Department had decided (April 2022) to integrate e-Nirman with WAMIS, the same also did not succeed (February 2024) as the RD Department (Nodal department) did not carry out the required integration work giving the reason that e-Nirman is a standalone application of Works Department and was not used by any other Department.

Thus, the objective of implementing the portal was not achieved in the absence of integration of e-Nirman with WAMIS despite lapse of more than a year, and the expenditure of ₹1.76 crore towards development and maintenance of e-Nirman was consequently rendered unfruitful.

The Works Department stated (June 2024) that the integration of e-Nirman with WAMIS would be taken up.

#### 4.2.9 Inadequate training of personnel

WAMIS is a complex application deployed at one centralised location and with Technical Sections at Divisional Offices responsible for user adoption. Every user has been allotted a Unique ID and Password for use in WAMIS. For efficient use of the system, it was necessary that the users were well versed with its features and functionalities, hence, as per the agreement with CDAC, training was to be imparted to the users by CDAC.

However, Audit noticed that only two trainings (on DSC process and e-MB module) for one day each, was imparted to WAMIS users of Works Department during the five-year period from 2018 to 2023 by CDAC. This was despite the fact that new recruits had joined the Department during these period and additional functionalities had been mandated for use by the Department. Thus, training imparted to the personnel of the Department was inadequate.

Audit noticed that incorrect entries had been made in WAMIS by users and that there were delays in the adoption and use of modules available. Regular training programmes for the users would have mitigated risks related to user adoption and correct use of the system, as intended.

Without mentioning the period of training, the Works Department stated (June 2024) that a lot of training have been imparted to the users of WAMIS and User Manuals for each module have been uploaded on the website. However, the fact remained that the risks related to user adoption and incorrect use of the system continued to persist.

#### 4.2.10 Lack of human resources

As per WAMIS user manual, work proposals are to be initiated by Section Officer (Junior Engineers) and submitted to Sub Divisional Officers (SDO) for further submission to Superintending Engineers through WAMIS.

Scrutiny of records in 12 test checked divisions revealed that as against the requirement of 157 JEs and 60 SDOs, 98 JEs and 46 SDOs respectively were posted (November 2023) as shown in **Table 4.9**.

**Table 4.9: Details of sanctioned strength, men-in-position and vacancies in 12 test checked divisions as of November 2023**

Sl. No.	Name of the division	Sub Divisional Officers / Deputy Executive Engineer/ Assistant Executive Engineer			Junior Engineer / Assistant Engineer		
		SS as per norms	MIP	Vacancy (-) / Excess (+)	SS as per norms	MIP	Vacancy (-) / Excess (+)
1	Angul	06	05	(-) 01	16	08	(-) 08
2	Balangir	05	05	0	11	07	(-) 04
3	Bhubaneswar IV	06	04	(-) 02	17	10	(-) 07
4	Dhenkanal	05	05	0	15	12	(-) 03
5	Jharsuguda	05	04	(-) 01	12	11	(-) 01
6	Keonjhar	05	05	0	16	10	(-) 06
7	Sonepur	05	04	(-) 01	11	05	(-) 06

Sl. No.	Name of the division	Sub Divisional Officers / Deputy Executive Engineer/ Assistant Executive Engineer			Junior Engineer / Assistant Engineer		
		SS as per norms	MIP	Vacancy (-) / Excess (+)	SS as per norms	MIP	Vacancy (-) / Excess (+)
8	Sambalpur I	04	02	(-) 02	14	07	(-) 07
9	Sambalpur II	05	04	(-) 01	13	07	(-) 06
10	Sundargarh	06	05	(-) 01	16	11	(-) 05
11	NH Cuttack	05	02	(-) 03	08	06	(-) 02
12	QCD Cuttack	03	01	(-) 02	08	04	(-) 04
<b>Total</b>		<b>60</b>	<b>46</b>	<b>(-) 14</b>	<b>157</b>	<b>98</b>	<b>(-) 59</b>

These vacancies adversely affected the implementation of WAMIS for automated workflow in the Divisions. All modules of WAMIS could not be implemented in field units of the Works Department. The shortage of manpower in divisions culminated in incorrect data entry with regard to date of commencement/completion of works *etc.*, as discussed in *paragraph 4.3*.

While accepting shortage of human resources, the Works Department stated (June 2024) that the requirement of Human resource was under active consideration of the Government.

### **4.3 Execution and adequacy of IT controls in WAMIS**

To examine whether requirements of availability, confidentiality and integrity of data stored in WAMIS had been achieved and to examine whether application controls had been implemented in WAMIS modules to ensure compliance with executive instructions, Audit analysed the database for the period April 2018 to March 2023, and observed the following:

#### **4.3.1 Deficiencies in User Management**

As per Information Technology (IT) Security Guidelines issued under Schedule-II of Information Technology Rules 2000, all employees must be allotted a unique ID. User identity scheme must be defined and identity provisioning process should follow a workflow with proper access control from initiation of work proposal to payment on work completion.

Under this user access provision, user access deactivation request must be submitted immediately upon termination of employment/transfer, instances of non-compliance, suspicious activity and in case required as part of disciplinary action *etc.*, to avoid misuse of user ID and password. Further, the guidelines stipulated strict enforcement of password policy providing features like use of complex passwords, change of password at least once in 90 days, and use of multifactor authentication. Stored user passwords in the database must be salted<sup>93</sup> and hashed, for enhanced security.

<sup>93</sup> Salted hash algorithms help to protect password hashes against dictionary attacks by introducing additional randomness. A random string (called salt) is either appended or prepended to the password and then hashed, to ensure that even if two users select the same password, the resulting hash is unique

Audit noticed that WAMIS had implemented a post-based authentication system, with the provision of mapping individual employees to posts. The deficiencies noticed in the application controls for user management are described below.

#### **4.3.2 Absence of mandatory mapping of user IDs with employee IDs**

Audit examined the database related to mapping of posts to individual employees and noticed that out of 2,147 posts (user IDs) created in the Works Department, only 25 (1.16 *per cent*) posts had been mapped to employee IDs. The remaining posts had not been mapped to employee IDs, which resulted in absence of accountability as to which employee was actually assigned and was using the user ID.

Audit further noticed that the Department was not in a position to fix responsibility on individual employees even in cases of any non-compliant action on the part of users, due to the absence of application controls and lack of mapping of each user ID with employee IDs.

Further, Audit noticed that:

- There is no formalised workflow or logs for creation of a new user ID in the system. Audit noted that in 985 out of 2,147 user IDs, not even the dates of creation of user IDs had been recorded.
- In 1,987 out of 2,147 user IDs, passwords had not been updated/changed even once during the period 2018-2023.
- Multi-factor authentication, such as requiring OTP in addition to entering the password had not been implemented.
- A well-defined password policy like the one defined by Ministry of Electronics & Information Technology (MeitY) had not been adopted and implemented. Therefore, the system remained exposed to the risk of hacking by using password attacks.
- Passwords had been stored in the database using the MD5 hash function<sup>94</sup> in place of SHA256, which was not adequately strong as it was susceptible to attempts to reverse engineer the password.

Accepting these facts, the RD Department stated (May 2024) that there is functionality for registration of mobile number of employees and provision of resetting of password through OTP verification and that implementation of multi factor authentication is under progress. The Works Department reiterated the same response (June 2024).

---

<sup>94</sup> Message Digest Algorithm 5 (MD5) hash function is a cryptographic algorithm first introduced in 1991 which is used to generate a 128 bit hash and is significantly shorter than modern secure hash functions like SHA-256 or SHA-3 (first published in 2001 and 2015 respectively)

### **4.3.3 Absence of application controls to mandate employee data, and lack of integration with HRMS**

Employee registration is a hierarchy-based process<sup>95</sup> in WAMIS and after registration, the employee ID was required to be mapped to the post based user ID.

Audit analysed the employee master table, the employee designation table and the employee service table and noticed that 2,856 employees of the Works Department had been registered in WAMIS as of March 2023.

Out of these 2,856 employees, mobile number and Human Resource Management System ID had been recorded only in case of 479 (16.77 *per cent*) employees.

This indicated that application controls for mandating the entry of HRMS ID had not been implemented in the system. This in turn resulted in the absence of mapping of user IDs with the HRMS ID of employees. Due to absence of application controls to mandate the entry of mobile number, SMS alerts could not be sent to notify and alert the concerned employee regarding required actions such as change of password, OTP verification, submission of Administrative Approval, Award of Contract, Deviation, Extension of Time and other workflows.

Audit also examined the status of employees with active status in 12 test checked Divisions and noticed that out of 430 employees recorded as active on WAMIS, only 304 were actually posted in those Divisions as of March 2023. This indicated that the remaining 126 employees had either retired/been transferred / had expired.

This indicated that in the absence of integration with HRMS, the current status of employees could not be updated on WAMIS, with the risk that even IDs of retired / expired employees could be potentially mapped to post-based user IDs.

The Works Department stated (March 2024) that registration of employees with the required data fields had been made mandatory for the RD Department. Action would be taken to make similar registration mandatory in the Works Department as well.

### **4.3.4 Absence of functionality to mandate recording of user IDs in system logs**

Paragraph 7 (b and c) of IT Act, 2000 stipulated that the electronic record originally generated should be retained for identification of the origin, destination, date and time of dispatch / receipt of such electronic record. Hence, any IT System was required to record the user details with time stamp for each activity.

---

<sup>95</sup> The top post in the hierarchy can register employees lower in his hierarchy *e.g.*, CE can register SE under him and so on.

The system logs for recording critical activities of users in tables like Account module (management of payment voucher, opening balance), Works module (work proposal, split work, administrative approval, technical sanction *etc.*) User's module (user details) were captured in the system from July 2013, November 2018 and February 2020 onwards respectively.

Audit analysed the activity logs as of March 2023 for a detailed examination of user activities and found that in 1,91,281 out of a total of 71,62,003 user activities, user IDs had not been recorded due to deficiency in the design of the system log where recording of user IDs had not been made mandatory. This indicated that the main objective of maintaining the system logs *i.e.*, fixing responsibility on individual users who had carried out the user activities, had not been achieved.

Further, missing user IDs were higher in number in case of activities related to RA Bills, HR Bills and Work Split Master, all of which are associated with high risk of non-compliance. In the absence of user IDs, the system was not in a position to facilitate fixing of responsibility in case of detection of error/fraud.

Accepting these facts, the RD Department stated (May 2024) that this issue would be examined and that appropriate actions would be taken for resolution.

#### **4.3.5 Absence of Database Administrator logs for WAMIS**

Paragraph 9.4 of Schedule III of IT Rules, 2000 envisaged that the electronic audit log system must include mechanisms to protect the log files from unauthorised viewing, modification and deletion. The deficiencies observed in the maintenance of system logs are discussed below.

In case of WAMIS, Database Administrator (DBA) role was being fulfilled by CDAC. DBA log consists of details of all back-end activities of the DBA user such as modification, deletion, insertion of transactions or master records, or changes to the definition of table structures, functions, procedures, other configurations *etc.*, by using SQL statements or scripts.

Audit noticed the absence of DBA log for WAMIS since inception to March 2023. In response to the audit query in this regard, RD Department stated that the Community Edition of MySQL Server 5.7 was being used for WAMIS, which did not have provision for monitoring of logging and auditing. This indicated that due to the use of software with insufficient provisions, no log was being maintained to track the above critical actions of CDAC.

As described previously, WAMIS DBA role was being fulfilled by CDAC rather than a State Government Officer. In addition, it was also noted that no DBA log was being maintained. This is a significant and material risk, since any non-compliant actions could potentially be subsequently erased by the DBA, without any trace. Audit was unable to derive assurance that there had been no such irregular actions taken by the DBA due to the absence of the log data.

Accepting the fact of absence of DBA log, the RD Department stated (May 2024) that steps will be taken to procure the Enterprise Edition of MySQL Server.

**4.3.6 Absence of functionality and lack of mapping with business rules**

All relevant business rules and procedures applicable to the Works Department were required to be identified and suitably incorporated into WAMIS.

Audit analysed the mapping of business rules with the workflows and application controls implemented in WAMIS and noted the following observations.

**4.3.7 Absence of functionality to blacklist contractors**

Appendix XXXIV of OPWD Code grants power to the CE to blacklist a contractor with the approval of concerned administrative department. However, there was no functionality in WAMIS to manage the process of blacklisting of contractors in compliance with the OPWD Code.

Audit noticed that seven contractors of two test checked R&B Divisions viz., Angul and Jharsuguda had been debarred by division/blacklisted by the CE between December 2020 and July 2023. Audit verified the WAMIS contract data and found that five out of these seven contractors were irregularly awarded 62 works in other divisions despite being debarred, as detailed below:

**Table No. 4.10: Details of Contractor blacklisted and awarded work by other divisions during that period.**

Sl. No.	Contractor Name	Number of works awarded during debarment	Agreement Value (₹in crore)	Debarred from	Debarred up to
1	Tripura Behera	24	1.14	03.12.2020	02.12.2023
2	Subash Chandra Mohanty	34	13.82	03.12.2020	02.12.2023
3	Surya Narayan Danga	1	0.02	23.02.2022	Not Specified
4	Utkal Nath	1	0.04	03.12.2020	02.12.2023
5	Biswanath Sahoo	2	2.72	05.01.2022	Not specified
<b>Grand Total</b>		<b>62</b>	<b>17.74</b>		

*Source: WAMIS database*

As WAMIS did not have blacklisting provision, the users were unable to have consolidated, up to date information on blacklisted contractors.

If the functionality for blacklisting contractors had been implemented in WAMIS, the system workflow would not have permitted the award of contracts to blacklisted contractors. Compliance with the prescribed provision in the OPWD Code would have been enforced by the system automatically.

The Works Department stated (June 2024) that identifying/blacklisting of any contractor is the mandate of Contractors Data Management System (CDMS). When a new contract is being uploaded in WAMIS, the contractor details were fetched from CDMS through Application Programming Interface. The response was not tenable, since Audit noticed that CDMS did not have any entries for blacklisted contractors upto February 2022 and hence, the updated data of blacklisted contractors could not be made available to WAMIS.

**4.3.8 Absence of functionality related to payment and recovery of mobilisation advances**

Paragraph 3.7.21(C) of OPWD Code stipulated that advance to the contractors was to be sanctioned with interest at the rate of 18 *per cent* per annum only in exceptional cases when such advances seem indispensable provided that necessary precautions are taken for securing the Government against loss. Clause 19.2.1 of the Model Engineering, Procurement and Construction (EPC) contract also stipulated 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 prices for mobilisation and shall be repaid by the contractor to the Authority not later than 365 days. The advance payment is deemed as interest bearing at the rate of 10 *per cent* per annum. In case of failure of the contractor to repay the amount, the contractor has to pay interest at the rate of 18 *per cent* per annum for each day of delay.

However, no functionality was implemented in WAMIS to record the details of advance amounts permissible to be paid, actual advance amount paid, the interest rates that would be applicable, the amount of interest and advance repayment due and amount of interest and advance repayment yet to be recovered from contractors. In the absence of this key functionality in the system, the process of monitoring the advances paid and the status of interest and advance repayment amount due and recovery was carried out manually, with the material risk of non-compliance.

Audit examined records at 12 test checked divisions and noticed that there was non-compliance in this process in case of EPC contractors for three works at the Sundargarh R&B Division. The results of examination are tabulated in **Table 4.11**.

**Table 4.11: Details of mobilisation advances granted to EPC contractors and not recovered as of September 2023**

(₹ in crore)

Sl. No.	Name of the Work and Agreement No. & Year	Agreement cost	Advance to be granted (10 percent of agreement cost)	Payment between	Advance granted	Interest on advance	Recovered		Not recovered		Total advance and interest due for recovery
							Advance	Interest	Advance	Interest	
1	Construction of five major bridges and six minor bridges under coal corridor from Bankibahal–Bhedabahal (01 EPC 2018-2019)	71.41	7.14	August 2019 and October 2019	7.14	4.96	7.14	2.06	0	2.90	2.90

Sl. No.	Name of the Work and Agreement No. & Year	Agreement cost	Advance to be granted (10 percent of agreement cost)	Payment between	Advance granted	Interest on advance	Recovered		Not recovered		Total advance and interest due for recovery
							Advance	Interest	Advance	Interest	
2	Construction of dedicated coal corridor from Bankibahal (coal mines) to Bhedabahal from 00 to 30/811 km (Pkg-II) including trumpet at ch 73/375 on SH 10 (01 EPC 2020-21)	184.46	18.45	November 2020 And January 2021	20.66	4.87	17.65	0	3.01	4.87	7.88
3	Improvement of Duduka-Gopalpur Toparia Road (MDR) to 2 lanes with paved shoulder from 6/206 to 28/564 km including Bileimunda old existing road of length 1.440 km (01 EPC 2021-22)	102.65	10.26	February 2022 And April 2022	11.50	1.05	11.50	0.83	0	0.22	0.22
<b>Total</b>		<b>358.52</b>	<b>35.85</b>		<b>39.30</b>	<b>10.88</b>	<b>36.29</b>	<b>2.89</b>	<b>3.01</b>	<b>7.99</b>	<b>11.00</b>

*Source: Information furnished by Sundargarh R&B Division*

The above table indicated the following:

- Mobilisation advance of ₹32.16 crore was paid to the contractors, against the admissible amount of ₹28.71 crore in case of works listed at Sl. Nos. 2 and 3 of the Table. This resulted in an undue favor of ₹3.45 crore to the concerned contractors.
- Out of mobilisation advance of ₹20.66 crore paid in case of work listed at Sl. No.2 of the Table, only ₹17.65 crore had been recovered (November 2023) and the balance amount of ₹3.01 crore had not yet been recovered from the contractor, even after three years.
- Out of ₹10.88 crore of interest due on all three works listed in the Table, ₹7.99 crore was yet to be recovered, even after one to five years.

Further, the Divisional Officers did not exercise due diligence in monitoring the manually maintained contractors' ledgers for the advances paid and recoveries to be effected, even at the time of payment of RA bills to the contractors. Payments were made without deducting the advance paid and interest amount due from the contractor.

In case this functionality had been implemented in WAMIS, the system would have enabled.

- Compliance with the OPWD Code and contractual clause on limits for amounts that could be paid as mobilisation advances.
- Generation of timely alerts by email/ SMS to both the contractors and the Divisional Officers about amounts due for recovery at periodic intervals.

- Generation of MIS/ Exception Reports for senior Officers of the Works Department on amounts due for recovery beyond specified periods of time.
- Recovery of the due amounts at the time of payment of RA Bills of the contractor, and even from other RA Bills pertaining to the defaulting contractors, for other works related to any other Department of the State Government using WAMIS.

Audit also noticed that different conditions for granting interest bearing mobilisation advances had been adopted in the above three EPC contracts, in violation to OPWD Code, as tabulated in **Table 4.12** below.

**Table 4.12: Clauses adopted for grant of mobilisation advances in EPC Contracts**

Sl. No.	Agreement No. and Year	Particulars in brief with reference to Clause 19.2.1 of agreement
1	01 EPC 2018-19	Interest bearing advance payment at the rate of 10 <i>per cent</i> per annum
2.	01 EPC 2020-21	Interest free advance payment.
3.	01 EPC 2021-22	Interest bearing advance payment at the rate of 10 <i>per cent</i> per annum to be compounded quarterly and the interest to be recovered along with the recovery of advance payment.

*Source: Information collected from the EPC agreements*

In case of work at Sl. No. 2 above, it was seen that in spite of CE (DPI & Roads) clarification (February 2022) to enter into a supplementary agreement for correction of “interest free” to “interest bearing” advance payment, no supplementary agreement had been drawn (September 2023), which was highly irregular and not in compliance with OPWD code and directions of the CE (DPI & Roads).

Had this functionality been implemented in WAMIS, the built in business rules would have prevented such issues of non-compliance with the OPWD code.

The Works Department stated (June 2024) that calculation of interest is to be derived by the user manually as the system did not have provision in this regard. The fact remained that without implementation of application controls for correct calculation of interest in WAMIS, the responsibility for compliance remained on the individual users instead of shifting it to the system, and the objective of efficient functioning via automation could not be achieved.

**4.3.9 Absence of functionality related to management of security deposits received from contractors**

The Central Public Works Accounts (CPWA) Code specified that security deposits received from contractors, which were unclaimed for more than three complete account years, should be credited to the Government account as lapsed deposits. It also stipulates that the record for the transactions relating to Public Works Deposits should be maintained in the Divisional Office in a register in the same form as the Suspense Register (CPWA 67). The deposit register should show, month by month, the total receipts and adjustments and

the closing balance of each separate deposit item. From the deposit register, a monthly extract (Schedule of Deposit) from CPWA 79 should be prepared, for submission to the Pay and Accounts Officer.

Audit noticed that WAMIS had a functionality to record and maintain the total balances of security deposit balances. As of 01 April 2023, there was balance of ₹915.55 crore of security deposits in field units of Works Department. The overall balance at the Department level and in the 12 test checked Divisions was as follows:

**Table 4.13: Statement showing the Security deposit during 2018-2023**

*(₹ in crore)*

Description	Opening Balance as on 01 April 2018	Credit during 2018-2023	Debit during 2018-2023	Total Balance as on 01 April 2023
Works Department	730.66	1,174.37	989.48	915.55
Test checked 12 divisions	181.37	13.10	10.77	183.70

*Source: Extracted from WAMIS Data*

WAMIS had the functionality to generate the statement of security deposits (Form 67). However, there was no functionality to record and maintain work-wise data (opening balances, credits and debits) for the security deposits. The Divisional Officers were continuing to manually maintain the security deposit register in the absence of this functionality in WAMIS.

In the absence of work-wise details in the system,

- the security deposit refund transactions did not have work reference number, which was a significant control deficiency;
- status of lapsed deposits could not be monitored in the system, due to absence of recording of details related to the defect liability period;
- generation of timely alerts by email/ SMS to both the contractors and the Divisional Officers about amounts due for refund or lapsed deposits was not possible; and
- generation of MIS/ Exception Reports on amounts due for refund or on lapsed deposits beyond specified periods of time, was not possible.

Accepting the fact, the Government assured (June 2024) that the required functionality to manage security deposits in compliance with the OPWD Code would be implemented in WAMIS.

Further, Audit observed absence of use of WAMIS for processes related to managing security deposit, defect liability periods and Bank Guarantees, as discussed below:

- **Monitoring status of Security deposits, Defective liability periods and Performance securities:** As per OPWD Code (Amendment

2017), Additional Performance Security<sup>96</sup> (APS) shall be obtained from the bidder when the bid amount is less than the estimated cost put to tender in the shape of demand draft (DD)/ Term Deposit Receipt (TDR) pledged in favour of SE. Further, the OPWD Code stipulated that the earnest money deposit (EMD) to accompany the tender and the security deposit (SD) required in the case of the accepted tender which is refundable after one year or such period as specified in the agreement from the date of satisfactory completion of the work provided that the contractor’s final bill has been paid. However, Audit observed that in the absence of end to end integration of e-Procurement with WAMIS, the post tender details of awarded contract like contractor name, PAN number, contractor’s licence, GST number and BG submitted while participating tender were being manually entered in WAMIS by the divisions. Besides this, the entry of details relating to the bank guarantee (BG), EMD, APS and defect liability period (DLP) had not been made mandatory in the WAMIS.

Audit analysed the WAMIS data of contracts awarded and the result is tabulated as **Table 4.14**:

**Table 4.14: Availability of contract data relating to BG, APS, EMD and DLP entered in WAMIS**

Year	No. of works awarded contract	No. of works having BG	No. of works/ tenders having EMD	No. of works having APS	No. of works having DLP
2018-19	69,761	3,028	1	732	1
2019-20	65,175	6,789	11	5,352	1
2020-21	62,503	695	263	14,825	11
2021-22	59,710	25	145	19	12
2022-23	62,750	25	1	0	1
<b>Total</b>	<b>3,19,899</b>	<b>10,562</b>	<b>421</b>	<b>20,928</b>	<b>26</b>

*Source: Extracted from WAMIS data*

From the above table, it can be observed that out of the total 3,19,899 works contracts, the entries relating to BG, EMD, APS and DLP were not made in WAMIS in maximum number of cases owing to the absence of application controls mandating these entries into the system. In the absence of required information with regard to BG, EMD, APS and DLP, the system is not equipped to generate MIS/Exception Reports to ensure compliance with the requirements of (i) preventing release of BG/APS before the end of DLP and settlement of the final bills of the contractors, (ii) reporting the status of EMD/BG/APS to higher authorities, and (iii) to fulfil other related business requirements as specified by the OPWD Code.

Further, during test check of 12 divisions, in following cases Audit noticed reduction of Defect Liability Period from three to one year while drawing up agreements and refund of Security Deposits before completion of work or

<sup>96</sup> The successful bidder who has quoted less bid price / rates than the estimated cost put to tender shall have to furnish the exact amount of differential cost *i.e.*, estimated cost put to tender minus the quoted amount as Additional Performance Security

DLP. This action was in contravention of norms prescribed by Ministry of Road Transport and Highways (MoRT&H) and tender conditions.

- In case of the work of 'Improvement of Chhuinbandh-Lukapada Road from 0.00 to 4.065 km and 7.150 to 10.00 km in the Balangir District', finalised under the State Plan in July 2022 with money value of ₹4.44 crore, R&B Division, Balangir reduced the Defect Liability Period to one year in the agreement instead of three years as provided in Clause 95 of Detailed Tender Call Notice (DTCN) of the said work.
- In another case, clause 2(ii) of the contract agreement, the Security Deposit was to be refunded after completion of DLP of three years from the date of completion of the work, provided the final bill has been paid and defects, if any rectified. However, R&B Division, Dhenkanal released the SD of ₹60.25 lakh to the contractor in two years before completion of the DLP.
- Similarly, R&B Division, Keonjhar released the SDs of ₹24.45 lakh to the contractors before the completion of works as detailed in *Appendix-XVII*. The SE, Keonjhar R&B Division stated (July 2023) that due to financial crunch during COVID, the Security Deposit was released with production of BGs as per government order. The reply was not acceptable since the SE did not provide any documentary evidence to Audit for receipt of BG in support of released security amount.

Thus, in the absence of required functionality and application controls in WAMIS for such pre/post tendering processes, there were significant risks of non-compliance of the OPWD/MoRT&H provisions and DTCN terms that could take place at the level of the Divisions.

- **Absence of functionality to Manage Bank Guarantees:** The WAMIS system has the provision to record the details of Bank Guarantee (BG) number, issuing bank, date of BG, validity start date and validity end date. However, due to lack of enforcement of mandatory entry into the fields and lack of functionality to generate exception reports in MIS, the expiry of BG could not be monitored via WAMIS by the divisions.

Audit examination of bank guarantees in 12 test checked divisions revealed that in 37 cases pertaining to eight divisions<sup>97</sup> during 2018-2023, BGs amounting to ₹24.08 crore became invalid within the defect liability period. Lapse of validity period of BGs ranged between 17 and 1,347 days. In the absence of application controls in handling expiry of validity period of BG in WAMIS, the expired BGs could not be identified as a result, works could not be secured against defects and there was undue favour to the contractors as detailed in *Appendix-XVIII*.

In reply, Works Department stated (June 2024) that the security deposit and DLP and management of BG has not been made mandatory. The

---

<sup>97</sup> Angul, Balangir, Bhubaneswar No. IV, Jharsuguda, Keonjhar, Sambalpur No. I, Sambalpur No. II and Sundargarh

response only reflected the fact that due to non-entry of these details in WAMIS, the responsibility of ensuring compliance with the executive instructions remained with the individual users instead of having shifted to the system and hence, the benefits of having implemented WAMIS had not yet been fully realised.

#### **4.4 Deficiencies in application controls in modules used by Works Department**

Out of the total 13 modules in WAMIS, seven modules were being used by the Works Department. The deficiencies noticed in the application controls of the modules being used, are discussed below.

##### **4.4.1 Budget module**

Budget Management System (Budget module) was implemented (December 2009) and work-wise allotment made live (April 2015) by CDAC for use by various Departments, to facilitate capturing of budget details, generation of reports and to control expenditure as per allotment.

Audit noticed that RD Department was using the budget module and providing work wise allotment to divisions. However, the Works Department had not used work-wise allotment provided for in the Budget module in WAMIS, as of March 2023.

The CEs of Works Department were providing lump sum allotment under different heads of accounts to the divisional offices, instead of work-wise allotment for non-plan projects. The divisions were manually entering this head of account-wise budget data into WAMIS for generation of monthly accounts and for submission of accounts to AG (A&E).

Results of analysis of allotment and expenditure data in the Budget module of WAMIS for the period 2018-2023 for the Works Department are tabulated in **Table 4.15** below:

**Table 4.15: Allotment and expenditure amount in the Budget and Accounts Module**

Sl. No.	Condition	Total No. of cases in Works Department	No. of cases in test checked divisions
1	Allotment = 0 and Expenditure = 0	25,745	8,405
2	Allotment = 0 and Expenditure > 0	11,392	5,236
3	Allotment < Expenditure	1,782	499
4	Allotment > Expenditure	1,43,663	34,357
	<b>Total</b>	<b>1,82,582</b>	<b>48,497</b>

*Source: Data extracted from WAMIS database*

From the above, it can be seen that in 1,782 cases out of 1,82,582 cases, the expenditure incurred was higher than the allotment and in 8,405 cases, the expenditure and allotment was zero, in 12 test checked divisions.

Audit also verified IFMS data and Form 64 of the monthly accounts in WAMIS for allotment and expenditure on works in the 12 test checked Divisions. Audit observed that excess of expenditure over allotment was because CE's office did not release work-wise allotment to the field units. Accordingly, entry of allotment was made in WAMIS by field units without validation from CE's office for expenditure while preparing Expenditure Schedule *i.e.*, Form 64 instead of auto generating Form 64 by fetching allotment and expenditure from the system.

Such cases of expenditure in excess of allotment in Works Department could have been prevented if functionality and application controls had been implemented in WAMIS and had it been mandatory to record and maintain work-wise allotment and expenditure under each Head of Account, rather than allowing recording of lump sum allotment under each Head of Account as was being done by the Works Department.

The Works Department stated (June 2024) that the correct use of the Budget module would be made mandatory for adoption from July 2024. However, the functionality for work-wise entry of allotment had not been made mandatory in Works Department (January 2025).

#### **4.4.2 Absence of application controls to prevent excess expenditure on deposit works, by Divisions**

Paragraph 3.2.1 of the OPWD Code stipulates that, essential prerequisites for commencement of public work are, AA, TS and allotment of funds. Paragraph 3.9.3 of OPWD Code Volume I required that the contribution/deposit should be realised before any liability is incurred on account of the work. Paragraph 16.2.2 of CPWA Code also stipulated that a consolidated record of monthly transactions of all the Deposit Works of the Division should be prepared in Form 65- Schedule of Deposit Works<sup>98</sup>.

Audit examined Form 65 in WAMIS of 12 test checked Divisions and noticed that in nine<sup>99</sup> Divisions, an amount of ₹103.74 crore had been diverted from one Deposit Work to another during 2022-23. This had resulted in expenditure in excess of deposits received, in case of 39 works, as detailed in *Appendix-XIX*, besides resulting in non-compliance with the provision of the OPWD Code. These deficiencies had occurred because there was no functionality or application controls in the Accounts Module of WAMIS to prevent such diversion and resultant excess expenditure.

The Works Department stated (June 2024) that due to improper maintenance of schedule of deposit works (Form 65) by the Divisional Offices, the validation is made with the balance available in IFMS against the deposit ID. Validation is now in place at the time of passing of bills.

---

<sup>98</sup> The schedule shows the amount of deposit received and the expenditure incurred, both during the month and up to date in respect of each work

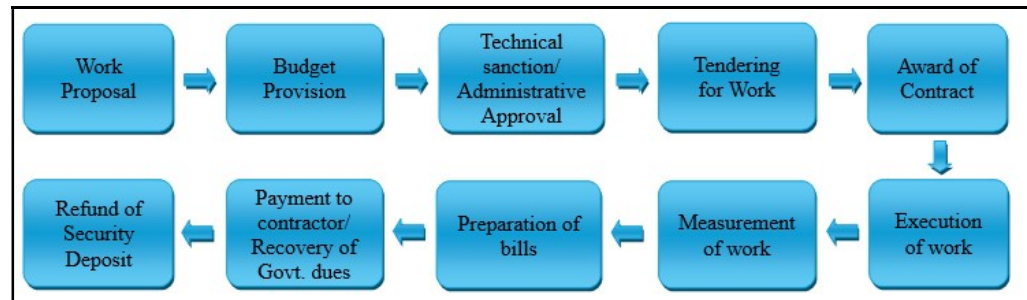
<sup>99</sup> Angul, Bhubaneswar Division-IV, Balangir, Dhenkanal, Jharsuguda, Sonepur, Sambalpur Division-I, Sundergarh R&B Divisions and Cuttack NH Division

The reply is not acceptable, as the Form 65 generated by Audit (July 2024) still contained errors in these cases.

**4.4.3 Deficiency in application controls implemented in Works module**

The Works module in WAMIS was required to have a functionality for creation of work proposals, AAs, TSs and award of contracts (AoCs) through automated work process. The work flow for this is depicted in **Chart-4.2** below:

**Chart-4.2 Showing Workflow in WAMIS**



Results of analysis of work proposals at various stages as recorded in WAMIS for the Works Department as a whole and in 12 test check divisions for the period 2018-2023 have been tabulated in **Table 4.16**:

**Table 4.16: Stages for processing of work proposals for Works Department as a whole and at 12 test checked divisions**

Sl. No.	No. of work proposals in WAMIS under various stages during 2018-2023	In Works Department	In test checked divisions
1	Work proposals submitted	2,95,037	60,640
2	Work proposals with TS	2,80,658	56,727
3	Works pending due to lack of TS	14,379	3,913
4	Works having both TS and AA	1,13,469	24,551
5	Works having AA but not TS	508	143
6	Works awarded (including splitting)	3,19,899	60,621
7	Works awarded without TS	4	1
8	Works awarded without AA	1,66,029	31,996

*Source: Extracted from WAMIS*

The above analysis revealed inconsistencies like works awarded without AA/TS, number of works awarded exceeding the works proposals *etc.*, as discussed below:

**4.4.3.1 Absence of application controls to ensure creation of unique work IDs for same work**

Work proposal is the initial stage for a specific work where all relevant details are recorded, so that they can be managed throughout the process of execution. The work proposal serves as a repository for key information for the work. A work proposal with a unique Work ID would be processed for AA/TS, allotment of budget, tendering, award of contract and payment. During the period from April 2018 to March 2023, Work IDs for 2,95,037 work proposals were created in WAMIS for the Works Department.

Audit analysed the data on work proposals and noticed that out of the above total work proposals created, 6,963 works had been mapped with 15,340 Work IDs *i.e.*, proposals for same work was being created multiple times with generation of multiple IDs. The number of Work IDs mapped with the same work ranged between 2 and 44 due to irregular splitting of work or change in head of accounts of the work either by the Department or by the Division. Audit noticed 1,548 works mapped with 3,371 Work IDs in the 12 test checked divisions. The number of Work IDs mapped with the same work ranged between 2 and 11.

An illustrative case, pertaining to Work Agreement Number 267 P1/2020-21 of Sambalpur (R&B) Division-I, which had been mapped with five Work IDs is tabulated in **Table 4.17** below:

**Table 4.17: Statement showing mapping of more than one Work ID with the work having same description as per the Agreement Number 267 P1/ 2020-21**

Sl. No.	Work Description as per Agreement	Work ID	Head ID	Date of work order	Accepted amount (₹)
1	Improvement to Sagjuri to Kusrda via Rangamathiapada Sunamudi from 0/000 km to 6/500 km (except from 3/695 km to 3/800 km) in Sambalpur District under State Plan for the year 2019-20)	8008	54747	20.01.2021	3,80,33,006
2		9965	54747	20.01.2021	3,80,33,006
3		10092	61543	20.01.2021	3,80,33,006
4		10116	54704	20.01.2021	3,80,33,006
5		10301	54704	20.01.2021	3,80,33,006

*Source: Data extracted from WAMIS database*

From the above table it may be seen that for the same agreement, duplicate work proposals with different work IDs were created under different budget heads during the execution of works. Audit also observed that bills were processed against each of these work IDs and payments made as per the head of account, increasing the risk for overpayment on the overall work.

Thus, creation of multiple IDs for the same work increased the risk of overpayment on a work and compromised the reliability of the Management Information System.

The Works Department has not given any relevant reply to the audit point (February 2024).

#### **4.4.3.2 Absence of application controls to prevent and detect splitting of works**

Paragraph 3.5.24 of OPWD Code prohibited the splitting up of works. Further, Paragraph 3.5.9 of OPWD Code stipulated that if the work is to be split up for execution, the approval of competent authority to accept the tender for the work as a whole should be obtained before inviting tender. However, repair works limited to ₹5.00 lakh under non-plan scheme, may be split up into small reaches after obtaining the approval of the competent authority.

Audit analysed the database and noticed that the work details were captured in the work proposal table and the split works were stored in another transaction table. Further, there was a third table to capture the agreement details in WAMIS. Audit joined the three tables in order to identify the split works where the amount of work was less than ₹5.00 lakh and noticed that 7,388 original works were split into 47,179 works during 2018-2023, for the Works Department as a whole and 891 original works were split into 5,189 works in the 12 test checked divisions. This was done to limit the estimated cost to within ₹5.00 lakh and thereby avoid the requirement of sanction by higher authorities. Audit also examined these cases in the test checked Divisions and observed that the works were split without obtaining prior approval of competent authority, in order to reduce the work value to within the financial power delegated to the Divisional officers. This irregular splitting was facilitated due to the absence of a workflow for the approval process of splitting. Audit noticed that WAMIS does not have functionality to generate MIS/Exception Reports for higher authorities to monitor the number and details of works which have a high risk of being split, based on criteria such as head of account, difference between the contract amount and the delegated financial power amount, divisional officer ID, geo-coded locational data for the work and other data fields which could have been mandatorily recorded for each Work ID.

Year-wise comparative statement of original works and split-up works for the Works Department as a whole and in the 12 test checked divisions has been tabulated in **Table 4.18**.

**Table 4.18: Comparative statement of splitting of works in Works Department and 12 test checked divisions during April 2018 to March 2023**

Year	Works Department			12 test checked divisions		
	Total No of original works	Total No. of split works	Awarded value in crore	No of original works	No. of split works	Awarded value in crore
2018-19	1,339	9,666	185.04	215	1,306	40.10
2019-20	1,391	9,065	166.08	198	1,032	25.46
2020-21	1,242	9,833	163.45	157	1,082	30.66
2021-22	1,816	11,316	242.97	156	1,054	31.64
2022-23	1,600	7,299	207.36	165	715	20.86
<b>Total</b>	<b>7,388</b>	<b>47,179</b>	<b>964.90</b>	<b>891</b>	<b>5,189</b>	<b>148.72</b>

*Source: WAMIS database*

Accepting the fact, the Works Department noted (March 2024) the observation for future guidance.

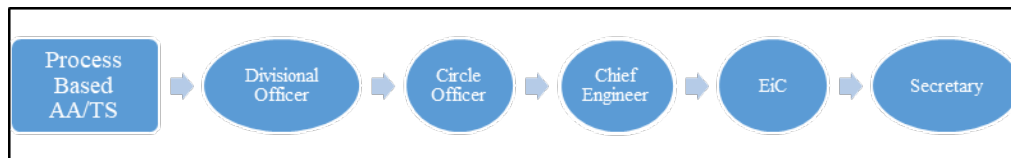
#### **4.5 Non-utilisation of functionality available in WAMIS**

##### **4.5.1 Non-utilisation of functionality and workflows for processing Administrative Approval and Technical Sanction**

Paragraphs 3.2.1 and 3.2.7 of OPWD Code stipulates that, essential prerequisites for commencement of public work are AA, TS and allotment of

funds. For every work proposed to be carried out, a properly detailed estimate must be prepared, to obtain the sanction from the competent authority. As per the work flow described in the WAMIS Works manual, the AA and TS was required to be processed based on **Chart 4.3** below:

**Chart-4.3: Showing Workflow of AA/TS**



However, Audit noticed that users in the Works Department were preparing manual estimates instead of e-Estimates and entering the details of AA and TS into WAMIS after obtaining them in offline mode from the competent authority. This was due to the fact that functionality and work flows for processing AA and TS in WAMIS was being used by the RD Department, but had not yet been made mandatory for use by the Works Department. Due to the non-adoption of workflow of WAMIS and adoption of previous manual processes, Audit observed discrepancies in AA and TS as follows:

**Table 4.19: Details of work proposals of Works Department at various stages during 2018-2023**

Year	Total No. of work proposals	Proposals finalised	Proposals not finalised	Proposals not finalised but having both TS and AA	Proposals not finalised but having only TS	Proposals not finalised but having only AA	Proposals not finalised but awarded contract
2018-19	61,822	18,449	43,373	5,315	36,498	28	45,782
2019-20	56,356	50,627	5,729	1,072	3,541	35	5,585
2020-21	53,155	51,524	1,631	514	406	46	1,166
2021-22	63,731	62,367	1,364	350	351	30	941
2022-23	59,973	58,987	986	40	50	14	101
<b>Total</b>	<b>2,95,037</b>	<b>2,41,954</b>	<b>53,083</b>	<b>7,291</b>	<b>40,846</b>	<b>153</b>	<b>53,575</b>

*Source: Information from WAMIS database*

From the above it may be seen that 53,083 work proposals were not finalised as of March 2023. Though above work proposals were not finalised, the concerned SEs sanctioned both TS and AA for 7,291 works, only TS for 40,846 works and only AA for 153 works, bypassing the WAMIS work flow and in deviation to OPWD code provisions. Analysis of WAMIS database further revealed that out of 53,083 non-finalised works, 47,687 works were split into 53,575 works and awarded during the period from April 2018 to March 2023 irregularly. This indicates that the WAMIS workflow was not being followed and no provisions in WAMIS existed to restrict such bypassing.

Accepting the fact that use of the available functionality and workflows for processing AA and TS in WAMIS, the Works Department stated (June 2024) that after making the use of the e-Estimates mandatory, instructions would be issued for mandatory use of WAMIS for processing AA and TS. The fact remained that e-Estimate module had not yet been implemented, as discussed in following paragraph.

#### 4.5.2 Non-utilisation of e-Estimates module

Paragraph 2.2.26 of the OPWD Code stipulates that DO should ensure the preparation of plans and estimates for all works to be executed in his/her division.

The e-Estimates module in WAMIS was made live by CDAC for all Departments in January 2021. The e-Estimates module has a provision to generate estimates with reference to Schedule of Rates (SoR) and Analysis of Rates (AoR). After preparation of e-Estimates, the BoQs are automatically passed onto the e-Procurement, e-Agreement and e-Bill modules in WAMIS.

Audit analysed the WAMIS database and noticed that none of the Divisions of the Works Department had used the e-Estimate module and the estimates of works were being prepared manually. The reason for non-use of e-Estimate module was not on record.

Audit test checked estimates prepared in offline mode by the Works Department pertaining to the period January 2022 to November 2023, and noticed irregular expenditure of ₹167.90 crore in 26 works due to erroneous calculation of lead distance, steel quantity, fuel charges, cost of earth, length of road, overhead charges and hire charges, which was in violation of OPWD Code/SoR/AoR, as detailed in **Appendix-XX**. This irregular expenditure could have been minimised had the e-Estimate module been mandatorily implemented by the Divisions along with the implementation of application controls required to ensure compliance with the OPWD Code, BIS and IRC provisions.

The Works Department stated (June 2024) that e-Estimate module though implemented, was not made mandatory and all concerned were requested to use the module in WAMIS. This response only highlighted the fact that the e-Estimate module is not yet being used in the Works Department.

#### 4.6 Under-utilisation of automated process based workflow of WAMIS

The design of WAMIS envisaged that the approval process for deviation or Extension of Time (EoT) flow would need to be initiated at that Section Officer level and escalated up and approved by the competent authority as per the delegation of financial powers. The flow diagram of deviation/EoT process in WAMIS is as follows:

Chart-4.4: Showing flow diagram of deviation/EoT process in WAMIS



The deviation details were stored in three tables viz., deviation master, deviation transaction and deviation cycle for process based deviation work flow. Deficiencies noticed during analysis of data of above three tables were discussed below:

#### **4.6.1 Deficiencies in automated process flow for approval of deviation**

The process based approval of deviations in WAMIS was made live by CDAC in July 2022 for all engineering departments. Prior to that, the deviations were processed manually and data entered into WAMIS.

Audit analysed data for the period from April 2018 to June 2022 and noticed that 16,715 deviations in 14,765 works had been entered into WAMIS. Though there was a provision to record the date of initiation of proposal for the deviation, in 13,736 deviations of 12,262 works, the same had not been recorded. Further, during July 2022 to March 2023, (after process based approval of deviations was made live), out of 2,996 deviations for 2,520 works, 2,884 deviations had been processed online and the remaining 112 deviations had been manually entered into WAMIS, indicating partial adoption of the new process flow of approval of deviation. Audit analysed the time stamps of the transactions during July 2022 to March 2023, and noticed that:

- Out of 2,884 deviations processed online, date of initiation was not captured in 33 cases of 19 divisions<sup>100</sup>.
- In nine cases in six divisions<sup>101</sup>, the date of forwarding of deviation request was earlier than the date of initiation of proposal and the difference between these dates ranged between less than a day and 219 days.
- In 2,351 deviation proposals of 1,908 works, the date of approval was earlier than date of initiation of proposal and the difference ranged between one and 2,843 days. The age-wise approval of deviation proposals which were earlier than date of initiation is given in **Table 4.20** below:

**Table 4.20: Age analysis of approval of deviation proposal before date of initiation of proposal**

<b>Period</b>	<b>Number of Deviation Applications</b>
Less than one month	1,439
One to six months	624
Six months to one year	181
More than one year	107
<b>Total</b>	<b>2,351</b>

*Source: Data extracted from WAMIS data*

<sup>100</sup> i) Bhubaneswar General Public Health Division No.I, ii) Boudh R&B Division, iii) Cuttack R&B Division No. II, iii) Kendrapara R&B Division No. II, iv) Sambalpur R&B Division No.I., v) Bhubaneswar R&B Division No.III, vi) Angul R&B Division, vii) Balasore R&B Division, viii) Balliguda R&B Division, ix) Deogarh R&B Division, x) Ganjam R&B Division No. I, xi) Ghatagaon R&B Division, xii) Jharsuguda R&B Division, xiii) Kalahandi R&B Division, xiv) Kantabanji R&B Division, xv) Koraput R&B Division, xvi) Mayurbhanj R&B Division, xvii) Nayagarh R&B Division, xviii) Phulbani R&B Division and xix) Puri R&B Division

<sup>101</sup> i) Jharsuguda NH Division, ii) Balangir R&B Division, Deogarh R&B Division, Ganjam II R&B Division, Kantabanji R&B Division and Rourkela R&B Division

As the time stamps were designed to be recorded automatically by the system, the presence of null values, date of forwarding of deviation request being earlier to proposal initiation date, approval date being earlier to initiation date *etc.*, indicated lack of application controls in WAMIS to enforce chronological and logical sequencing of dependent actions.

Audit test checked approval of deviation proposals in three<sup>102</sup> circles during 2022-2023 and noticed that out of 136 deviation proposals received, 42 were approved at circle level, 74 forwarded to the CE, 11 cancelled and nine pending for disposal (December 2023). However, out of 136 deviation proposals, only 63 were forwarded to circles through WAMIS and remaining 73 had been submitted manually by the divisions under their jurisdiction. This reflected the fact that the process-based deviation approval was partially implemented by the Divisions, in the absence of instructions from the Works Department for mandatory use.

The Works Department stated (June 2024) that though process-based deviation was made live in July 2022, date validation was not in place to allow the Divisions to bring previously approved deviations into the system. The reply was not tenable, as it only reflected the fact that the responsibility for compliance continued to be on the individual users rather than the system and hence, the benefits from implementing WAMIS had not yet been fully realised.

#### **4.6.2 Deficiencies in processed-based extension of time in WAMIS**

Paragraph 3.5.30 of OPWD Code allowed for Extension of Time (EoT) for completion of any work on the grounds of unavoidable hindrance or any other grounds. The competent authority had to communicate his decision within 60 days from the date of receipt of recommendation in his office. The process-based EoT in WAMIS was made live by CDAC in July 2022. Prior to that the EoT was processed manually and details were entered in the WAMIS, after approval.

Audit analysed EoT data in the extension master and extension cycle tables in WAMIS and noticed the following:

- 3,409 EoT applications related to 2,790 works were entered by Works Department during 2018-2023 and date of submission for EoT was not captured in 127 cases.
- In 268 EoT applications of works, the date of approval of EoT was before submission of EoT application and difference ranged between one to 815 days. The reasons for such anomaly were attributed to manual entry of data in the system after approval of EoT.
- A total of 2,113 EoT applications for 1,720 works were recorded in WAMIS between July 2022 and March 2023 after the implementation of the process-based EoT system. Among these, EoT for 57 works had not been approved within the stipulated 60 day period, with delays

---

<sup>102</sup> i) Bhubaneswar Central (R&B) Circle, ii) Dhenkanal R&B Circle and iii) Keonjhar R&B Circle

ranging from 14 to 208 days beyond the deadline. Additionally, in 180 applications, contrary to OPWD code provisions, the EoT approval date preceded the submission date, with discrepancies ranging from one to 787 days.

Audit test checked EoT approvals during 2022-2023 in three circles<sup>103</sup> and noticed that out of 132 EoT applications forwarded to CCE office, only 43 were processed through WAMIS and remaining 89 were processed manually. This reflected the fact that the process-based EoT approval was only partially implemented by the Divisions, in the absence of directions from the Works Department for its mandatory use.

While accepting the audit comments, the Works Department stated (June 2024) that the process-based EoT was made live in July 2022 but date validation was not in place to facilitate diversions in bringing the previously approved EoT into the system. The Department had, however, not stated what measures were taken to prevent data manipulation and ensure compliance with prescribed procedures.

#### **4.6.3 Underutilisation of e-Measurement Book (e-MB) module**

Appendix II of OPWD Code, Vol-II, stipulated that Sub Divisional Officers (SDO) and Divisional Officers (DO) are to check the accuracy of measurements recorded by subordinate officers. The DO should particularly measure at least 10 *per cent* of items of work done and should invariably record their findings in the register of inspections maintained at the site of works. Hence, to monitor the measurement of work done, e-MB was developed in WAMIS and made live by CDAC in October 2019. The e-MB module is at the core of the key application controls that were required to be implemented in WAMIS and addresses the main functions of the field Engineers of the Department to measure the work actually executed and record the same.

Audit analysed the WAMIS database and noticed that during 2019-2023, only 504 e-MBs were issued for 476 works, out of which 468 were used for 447 works in 17 divisions. During 2019-2023, in test checked 12 divisions, 238 e-MBs were issued for 227 works in three<sup>104</sup> divisions and measurements were entered in 225 e-MBs for 214 works indicating limited use of e-MB module of WAMIS. This also affected generation of e-Bill for making payment to contractors.

Audit examined the manually maintained Measurement Books at the test checked Divisions and noticed instances of overwriting/corrections till final measurement of works, without authentication of such corrections by the DO.

Audit noticed instances of erroneous recording of measurements due to manual intervention during test check of measurement books and estimates in

---

<sup>103</sup> Central (R&B) Circle, Bhubaneswar, Dhenkanal R&B Circle and Keonjhar R&B Circle

<sup>104</sup> Dhenkanal, Sonapur and Bhubaneswar IV R&B Divisions

one test checked division<sup>105</sup> which led to excess payment of ₹4.90 crore to the contractors as discussed below.

- The work ‘widening and strengthening of Govindpur-Gorposh Road from 0.0 to 11.500 km and 13.500 to 23.00 km’ under Central Road Fund (CRF) was taken up in January 2020 at a value of ₹27.45 crore in Sambalpur R&B Division II. It was noted that the contractor had not executed moorum shoulder for 450 m (from 10.400 to 10.660 km and 11.00 to 11.250 km) but measurement was recorded as 2,300 m (from 9.200 to 11.500 km) for the same. Without deducting the quantity of 162 cum for non-execution of 450 m, the contractor was paid (September 2021) ₹20.52 lakh for execution of total 3,537 cum violating OPWD Code and leading to excess payment of ₹79,875. The SE, Sambalpur R&B Division-II accepted and stated that the excess paid amount would be adjusted during preparation of final bill (January 2023).
- The widening of a two lane road to a four lane road from Bankibahal to Kanika Railway siding in Sundargarh district on EPC mode was taken up in February 2016 for ₹199.36 crore. The work provided for execution of nine meter carriageway width (including paved shoulders) on each side. The *pro rata* payment made for construction of road proper was 74.15 per cent i.e., ₹147.83 crore. It was, however, observed that the contractor had constructed 8.75 meter of carriageway width on each side of the road resulting in lesser execution of carriage width for 0.25 meter. This resulted in undue benefit to contractor for ₹4.11 crore since the EE did not check/measure the work before release of payments to the contractor. No accountability was fixed (March 2020) for such lapse, and the cost was not reduced after revising the scope of work as envisaged under the contract.

Thus, due to non-implementation of e-MB, there were errors/corrections in manual measurement book and erroneous payments could be made to the contractor.

The Works Department stated (June 2024) that after implementation of the e-Estimate module, the use of e-MB module will be made mandatory. The fact remained that due to non-implementation of e-Estimate modules, the e-MB could not be utilised.

#### **4.6.4 Implementation of mobile application for geo-tagging of works**

To ensure that works taken up under various schemes meet the requisite standards and to assess the actual progress of individual works, a mobile based application was developed (September 2013) in WAMIS which enables the user to capture geo-tagged photographs of any on-going work on the construction site. Such photographs can later be viewed through a viewer application along with other details of the concerned work. The JE was to upload minimum of one and maximum of 15 photographs for a single work.

---

<sup>105</sup> Sambalpur R&B Division-II

Analysis of usage of mobile app in Works Department revealed that only 79 photographs of 74 works out of 3.20 lakh works were uploaded by four divisions<sup>106</sup> during 2018-2023, geo-coordinates were also not captured in 78 photographs indicating non-utilisation of the mobile app. Authenticity of the uploaded photographs could not be verified in the absence of geo-tagging.

The Works Department stated (March 2024) that on implementation of e-Estimate and e-MB in full shape, mobile application for Geo tagging of works will be implemented.

#### 4.6.5 Deficiencies in Bills module

As per the system design of WAMIS, Section Officer (Junior Engineer) after reviewing the measurements, prepares either a Running Account (RA) bill/ First and Final bill for each work. The workflow for processing bills across various levels of authority is described below.

Chart - 4.5: Workflow for processing bills on WAMIS



After finalisation of the bill by the Divisional Officer, the work bill details are transmitted from WAMIS to IFMS, for the purpose of payment to the contractor. After receipt of acknowledgment from IFMS, the bills are converted to vouchers in the system. The details of vouchers are then required to be entered into the cashbook, for the purpose of accounting for the concerned month.

The details related to the bills, vouchers, and payments were captured in the bills table, voucher master table and voucher transaction table respectively. The Bills module was made live by CDAC in December 2009.

The bills table was designed to record the workflow time stamps *i.e.*, date of receipt of the bill by Section Officer, date of sending the bill to Sub-Divisional Officer (SDO), date of sending bill to Auditor, date of sending bill to DAO and date of sending bill to Divisional Officer.

Audit analysed data in the bills table and noticed that:

- In the absence of workflow application controls in the Bills module, there were deviations from the intended workflow at various stages of processing of bills, in 206 out of 3,02,018 RA Bills, during 2018-2023, as detailed in *Appendix-XXI*.

<sup>106</sup> Deogarh NH Division, Bhadrak R&B Division, Keonjhar R&B Division and Baragarh R&B Division

- The dates of receipt of RA Bills in the Section was later than the date of initiation in 17 RA Bills processed during 2018-20 by the Works Department, which indicated that the workflow was not being implemented as intended and the timestamps for the workflow were not reliable.

The Works Department stated (June 2024) that deviations from the intended workflow take place when bills are unlocked by CDAC at the back end, based on the requests received from Divisions or when bills are to be sent back by higher authorities. The response itself indicated that the functionality of the workflow and the application controls implemented in the Bills module did not fully meet the business requirements of the Works Department and hence, back-end interventions with the assistance of CDAC had become necessary. Such back-end interventions represent significant risks to information security, especially in view of the missing provisions of system like DBA logs as described earlier in *Paragraph 4.3.5*.

#### **4.6.6 Delay in processing of Bills**

The Standard Operating Procedure (SoP March 2022) relating to payment of public contracts issued (03 March 2022) issued by the Works Department stipulates a time limit for passing of Running Account/Interim payment and Final bill for payment, as maximum 20 and 60 days respectively from the submission of bills by the contractor respectively.

Audit analysed delays in processing of Bills with reference to the timelines fixed, and conducted age analysis of the delays beyond the stipulated period of 20 days for RA bills and 60 days for final bills. The results have been tabulated in **Table 4.21**.

**Table No 4.21: Age analysis of delays beyond the stipulated periods for processing of RA/ final Bills, during 2018-2023**

Period of delay beyond the stipulated periods	Number of bills processed with delay	
	RA Bills	Final Bills
Less than a month	12,777	1,494
More than three months and less than six months	16,820	4,261
More than six months and less than one year	4,585	1,479
More than one year	2,317	846
<b>Sub-total</b>	<b>36,499</b>	<b>8,080</b>
<b>Grand Total</b>	<b>44,579</b>	

*Source: Data extracted from WAMIS database*

From the above table, it can be seen that 44,579 bills had been passed beyond the stipulated periods of 20/60 days, as of March 2023. The maximum time taken for the bills of 2018-2019 was 1,280 days and that for the period 2022-2023 was 250 days (as of March 2023). Input controls for passing of bills at each level should have been made mandatory in WAMIS for recording reasons for delay by users beyond the stipulated periods.

The Works Department admitted (June 2024) that controls to reflect the above stipulated periods in the SoP of Works Department had not yet been implemented in WAMIS, and that such controls would be implemented.

The response itself indicated that the Government had not implemented the above input controls as well as functionality for generation of MIS/ Exception Reports to monitor pendency of bills beyond the stipulated periods along with age analysis.

#### **4.6.7 Absence of functionality for computation of price escalation in the Bills module**

The User Requirement Specification (URS)/Functional Requirement Specification (FRS) for WAMIS was required to specify basic user requirements like computation of price escalation in the Bills module, to ensure compliance with OPWD Code provision. However, Audit noticed that processing controls for computing price escalation on the basis of user inputs such as quarter-wise works executed, index price, labour rate and material rate were not included in the URS/FRS due to which such provisions could not be implemented in WAMIS.

In the absence of such processing controls, Audit noticed that in the test checked Divisions, price escalation bills were being prepared manually and only the gross amounts were being uploaded to WAMIS. As a result, the vouchers generated for price escalation bills in WAMIS only contained the gross amount, without details of the computation of price escalation. Audit verified nine escalation bills amounting to ₹5.94 crore pertaining to one work of Sundargarh R&B Division which were calculated manually and paid through hand receipts instead of RA bills between February 2022 and January 2023. Due to the absence of processing controls in WAMIS for price escalation, the responsibility for ensuring compliance with the Codal provisions related to price escalation continued to be borne by the users, instead of being transferred to the system. In view of this deficiency in the control mechanism, there remained significant risks of error/ fraud in the price escalation process, which could have been mitigated through WAMIS.

The works Department admitted (June 2024) that there is no provision for auto calculation of price variation in WAMIS. The user had to manually compute the price escalation and perform data entry of the same into WAMIS. The Department assured that provision for computation of price escalation based on user inputs will be explored for implementation.

#### **4.6.8 Absence of functionality for generation of bills on percentage basis of contract price weightages in case of EPC/ Lump sum contracts**

In EPC/ Lump sum contracts, the contractors are to be paid for the work done on percentage basis of contract price weightages (as per Schedule-H<sup>107</sup> of the model contract), as there is no BoQ in case of these contracts. In URS, this requirement for generation of bills on percentage basis of contract price

---

<sup>107</sup> Proportions of the Contract Price for different stages of the Project

weightages for EPC/Lump sum Contracts was not considered due to incomplete system study.

Thus, the URS/FRS for WAMIS did not specify the requirement of generation of bills on percentage basis of contract price weightages after measurement of works in case of EPC/Lump sum contracts. Absence of such functionality in the Bills module of WAMIS resulted in non-compliance with contract clause (Schedule H) for payment to the contractors.

In the absence of this key functionality in WAMIS, the following was noted:

- Out of 12 test check divisions, in two<sup>108</sup> R&B Divisions, it was found that for payment of five EPC contracts, the division had prepared bills manually and were making payments to the contractors on the basis of hand receipts, which was highly irregular, and carried material risks of error/fraud.
- Monitoring bills and payments under these contracts was challenging, and there were instances of excess payment of ₹11.29 crore to contractors as reported in Paragraph No.7.13, Report No. 2 of 2024 of Comptroller and Auditor General of India – Government of Odisha, for the year ended March 2022.

The Works Department stated (June 2024) that the Schedule-H serves the purpose of BoQ in case of EPC contract, which is easily uploaded in WAMIS in case of EPC contract.

The response was not tenable, since this would only be a work-around and the required functionality specific to EPC/Lump sum contracts is required to be implemented in WAMIS.

#### **4.7 Incorrect generation of MIS Reports**

Management Information System (MIS) Reports are generated at various levels and in various modules of WAMIS, to review day to day activities of the Divisions and to assist the higher authorities in analysing the progress, both physical and financial of the works under each Division.

Audit examined the 30 MIS Reports<sup>109</sup> for the period 2018-23 in test checked divisions, which had been implemented in WAMIS and noticed the following deficiencies, indicating incorrect generation of these Reports:

- There was provision for generation of MIS report for General Arrangement Drawing (GAD) approval, AA, TS, physical progress report of works in WAMIS *etc.*, for monitoring. However, due to data not being updated, incomplete/unreliable MIS reports could be generated through WAMIS.

---

<sup>108</sup> Dhenkanal and Sundargarh R&B Divisions

<sup>109</sup> Generated by Audit (June to November 2023) from WAMIS, using the User ID and Password provided by CDAC

The Government in RD Department stated (June 2024) that as the Works Department is not using all WAMIS modules, there may be mismatch in AA/TS *etc.*

- Reports generated in MIS dashboard for new works, ongoing works, and works not yet started, *etc.*, for the financial year was inconsistent with actual execution in test checked divisions for the years 2018-19 to 2022-23.

To ascertain the correctness of MIS Reports, Audit examined them in three Circles<sup>110</sup> and noticed the following deficiencies:

- At Dhenkanal R&B Circle, only three new works (an agreement for one work pertained to 2022-2023) were shown as taken up during 2023-2024 by the Dhenkanal R&B Division. However, verification of agreement register of Dhenkanal R&B Division revealed that the division had drawn 647 agreements during 2023-2024 as of November 2023.
- The real time MIS report of Central (R&B) Circle, Bhubaneswar showed that 82 new works were taken up by five divisions under their control, but as per the agreement registers, there were 3,303 agreements drawn by these divisions during 2022-23 (November 2023).
- The real time MIS report of Keonjhar (R&B) Circle, Keonjhar showed that 22 new works were taken up by four divisions under their control but as per the agreement registers, there were 1,452 agreements drawn by these divisions during 2022-23 (December 2023).

This indicated non-updation of data with regard to the agreements in WAMIS.

Thus, the Reports had become inconsistent and unreliable and could not depict the true picture of performances of divisions to the higher authorities for monitoring and decision making.

The Works Department accepted (June 2024) the audit observation and stated that there were mismatches of figures because all projects were not entered in normal process flow in WAMIS.

## **4.8 Monitoring and internal control mechanism**

### **4.8.1 Lack of monitoring by WAMIS Committee**

As per the agreement (May 2009) with CDAC, GoO was to form a Core Committee for implementation of WAMIS in the State. Accordingly, being the nodal department for implementation of WAMIS, RD Department had

---

<sup>110</sup> Dhenkanal R&B Circle, Central (R&B) Circle, Bhubaneswar and Keonjhar R&B Circle

constituted (August 2019) a committee called WAMIS Committee<sup>111</sup> after a delay of five years with the objectives of (i) monitoring the implementation of all modules by all departments; ii) modifications of WAMIS Asset Master as per National Assets Data policy; iii) suggesting improvements to be made in WAMIS and iv) to facilitate integration of WAMIS with e-Procurement and IFMS.

Although the frequency for holding meetings was not specified in the agreement, WAMIS Committee had met only six<sup>112</sup> times during the five years period of 2018-2023. This indicated that the WAMIS Committee had met only once a year, which may not be sufficient for achievement of the objectives noted above.

To ensure smooth implementation of WAMIS, the RD Department also established (September 2022) a dedicated monitoring cell and instructed that any deficiencies in the system, should be reported to their designated Nodal Officer for rectification.

However, the Works Department did not take any such similar proactive measures to put in place a system for monitoring of WAMIS. As a result, the deficiencies remained unattended and the objectives of implementation of WAMIS for workflow automation could not be achieved due to lack of monitoring at the department level.

The Works Department, while accepting the fact stated (June 2024) that formation of a monitoring cell to monitor implementation of WAMIS is under active consideration.

#### **4.8.2 Non-maintenance of asset register in WAMIS**

Asset module in WAMIS provides for creation of an asset register to maintain details of different assets like roads, bridges and buildings.

Database analysis revealed that there were no records in the asset register of WAMIS in respect of Works Department indicating non-use of the module. The Divisions were manually maintaining the Asset Register at the Division level. Consequently, WAMIS failed to generate a comprehensive report on assets for the Works Department.

However, without developing a comprehensive Asset Management System in WAMIS, the Department implemented (August 2016) a new GIS based

---

<sup>111</sup> i) Special Secretary, Electronics and information Technology Department; ii) Representative of Water Resources Department; iii) Representative of Works Department; iv) Representative of Housing and Urban Development Department; v) Representative of Panchayat Raj and Drinking Water Department; vi) Representative of Planning and Coordination Department; vii) Financial Advisor, RD Department; viii) Representative of Commerce and Transport Department; ix) Representative of Finance Department/Director of Treasury Inspection (DTI); x) Representative of Deputy Accountant General (A&E), Puri; xi) Joint Secretary, RD Department; xii) Special Secretary, RD Department and xiii) Project Director (WAMIS), CDAC, Pune

<sup>112</sup> 20.05.2019, 17.07.2019, 27.09.2019, 01.10.2020, 22.10.2021 and 22.04.2022

Odisha Road Asset Management System (ORAMS),<sup>113</sup> to prioritise works on technical parameters for the road network and rationalise decision making in the road sector to make the best use of public funds. An expenditure of ₹27.46 crore was incurred between June 2013 and September 2023 for the development and maintenance of ORAMS.

Scrutiny of records in 10 test-checked divisions<sup>114</sup> revealed that the road asset details maintained manually by the divisions did not match (*i.e.*, name of the road, numbers and length) with ORAMS as the divisions did not use unique IDs of assets created in ORAMS. Further, out of 10 divisions, six<sup>115</sup> did not update the ORAMS after 2016. Thus, non-updation of data periodically by divisions rendered ORAMS data incomplete as it could not depict a real picture of assets for competent authorities to take informed decision on planning and execution of road works. Integration of ORAMS with WAMIS or its inclusion within WAMIS would have facilitated data updates at the division level and ensured a real time picture of assets, but this was not done.

The Works Department stated (June 2024) that training programme on WAMIS will be arranged for the field units. However, the fact remained that in the absence of integration of WAMIS with ORAMS, on every addition/ updation of roads and bridges, the Government had to request the field units to share necessary data in the ORAMS format to update the GIS application instead of using the real time data of WAMIS for the purpose.

#### **4.8.3 Absence of Quality Monitoring module in WAMIS**

Quality controls specified in IRC:SP : 112-2017<sup>116</sup> have to be referred in conjunction with MoRT&H specifications to ensure satisfactory quality of all roads and bridge works and to see that all quality tests at specified frequencies are being conducted. The SoP for quality control/assurance issued (October 2020) by the MoRT&H required that details of quality tests performed shall be indicated in the bills before releasing payments to the contractor.

There are five Quality Control Divisions under the Works Department *i.e.*, at Cuttack, Berhampur, Rayagada, Keonjhar and Sambalpur. Audit test checked the Quality Control Division, Cuttack and observed the following:

- Though quality tests were conducted during 2018-23, there is no provision to upload the report in WAMIS.

---

<sup>113</sup> Designed to input/ upload, store, edit, update, view, download the spatial and tubular data on road network and road asset such as carriageway, shoulders, pavement composition, pavement condition and roughness *etc.*, having unique ID for each roads. It was a GIS representation of road network, culverts and bridges on a backdrop of one-line satellite image, topographic maps and information

<sup>114</sup> R&B Divisions: i) Angul; ii) Balangir; iii) Bhubaneswar.IV; iv) Dhenkanal; v) Jharsuguda; vi) Keonjhar; vii) Sambalpur.I; viii) Sambalpur II ix) Sonepur and x) Sundargarh

<sup>115</sup> R&B Divisions: i) Bhubaneswar No.IV (2015), ii) Jharsuguda (2014), iii) Keonjhar (2014), iv) Sambalpur I (2014), v) Sambalpur II (2014) and vi) Sonepur (2016)

<sup>116</sup> Manual of Indian Road Congress (IRC) for quality control in Roads and Bridge Works

- Though defects<sup>117</sup> indicating execution of substandard works have been pointed out in 135 cases, action taken reports were not obtained from the divisions concerned, by the Quality Control Divisions.

Further, test check of bills in the sampled divisions revealed that the quality details were not mentioned in the bills to be countersigned by the SEs/EEs before releasing the final bill, indicating poor monitoring of quality control in roads, bridges and building works.

The Works Department while accepting the fact of non-inclusion of quality monitoring module in WAMIS, assured (June 2024) to develop the same.

#### **4.9 Conclusion**

The objectives of implementation of various modules of WAMIS remained either partially achieved or unachieved due to absence of training, monitoring and delay in integration of various applications with WAMIS. Non-mapping/incorrect mapping of business rules in the modules of WAMIS even after nine years of implementation necessitated manual interventions resulting in material risks of extension of undue benefits to contractors and errors/misrepresentation of data entered into the system.

Deficiencies in system design, input, validation, processing and output controls coupled with continued manual intervention rendered the available data incomplete and unreliable.

Absence of documented security policy, business continuity plan, disaster recovery plan and DBA logs indicated material risks to information security and sustainable use of the system.

In view of these circumstances, Audit concluded that the responsibility of ensuring compliance with executive instructions related to execution of works, continues to be borne by individual users, instead of being shifted onto WAMIS and hence, the full benefits from implementing the system have not yet been realised.

---

<sup>117</sup> Deficiencies in gradients of BM and SDBC in different road works and non-satisfaction of the concrete cube test for roof slab (Construction of Biju Pattnaik Indoor Stadium at Choudwar), strength of Shyam Steel for 25mm (Construction of Odisha Adarsha Vidyalaya G+1F in the district of Kendrapara), column base M-30 comprehensive strength (Construction of Biju Pattnaik Indoor Stadium at Choudwar), desk slab for minor bridge (M-30) comprehensive strength (Construction of minor bridge over Chandibausamula creek at 7/900 on Rajnagar Dangamala Talchua road in Kendrapara), strength of Shyam Steel for 25mm (Widening and strengthening of Satkutunia Patna road from 38.700 to 54.250km under Ghatagaon R&B Sub Division and pile cap (Construction of OAV core building at Korkora under Raghunathpur block in Jagatasinghpur district)

#### **4.10 Recommendations**

*Government should ensure:*

- 1. Implementation of all the defined and documented modules of WAMIS as identified in functional requirements;**
- 2. Integration of WAMIS with other major applications such as e-Procurement, DMF portal, e-Nirman *etc.*;**
- 3. Mandatory use of all modules by all relevant departments, so that benefits of an automated workflow system could be fully achieved;**
- 4. Inclusion of provisions in the OPWD, CPWA, BIS and IRC Code for mandatory utilisation of WAMIS for all business processes;**
- 5. Development of business continuity plan and disaster recovery plan for the system;**
- 6. Implementation of role-based user access, multi factor authentication and a well-defined password policy;**
- 7. Make provisions in WAMIS for maintenance of Database Administrator (DBA) log;**
- 8. Mapping of business rules with application controls for workflows related to blacklisting of contractors, splitting of works, recovery of advances from contractors, EPC contracts and refund of security deposits; and**
- 9. Implementation of appropriate input/validation controls in the system to prevent incorrect data entries.**



**CHAPTER V**  
**Compliance Audit**



## CHAPTER V

### Compliance Audit

#### COMMERCE & TRANSPORT (COMMERCE) DEPARTMENT

##### 5.1 Non-realisation of interest on delayed payment of lease rent

##### **Non-adherence to provisions of the Concession Agreement for collection of Government revenue resulted in non-realisation of interest of ₹23.97 lakh**

Government of Odisha (GoO) executed a Concession Agreement (CA) with a company<sup>118</sup> on 14 September 2006 and a Lease Agreement (LA) on 12 June 2013, for expansion, development and operation of Gopalpur Port in the Ganjam district on Build, Own, Operate, Share and Transfer (BOOST) mode. Accordingly, Government land measuring 393.670 acre was leased out to the company on 30 October 2006, for a term of 30 years or up to end date, whichever was earlier. Further, as per Clause 9.2(A) of the CA, lease charges<sup>119</sup> were to be paid half-yearly within seven days following the relevant half-year. Further, Clause 9.4 of the CA stipulated that failure to pay these lease charges within the stipulated time would render the company liable to pay interest on the amount due at the rate of one *per cent* per month, for delay of every month or part thereof. It was also provided in the CA that if the State Bank of India Prime Lending Rate (SBIPLR)<sup>120</sup> is increased by more than 12 *per cent* the applicable interest rate shall be equal to one-twelfth of the SBIPLR.

Scrutiny of lease records (August 2022) of the Executive Engineer (Civil), Port and Inland Water Transport (P&IWT), South Division, Berhampur revealed that the Company had deposited arrear lease charges of ₹159.44 lakh on 26 February 2018, relating to half-yearly periods from 30 October 2015 to 29 October 2017, as per the enhanced rate of land premium after introduction (August 2015) of the Industrial Policy Resolution (IPR), 2015. The arrear lease charges were deposited with delays ranging from four to 22 months as detailed in *Appendix-XXII* However, penal interest of ₹23.97 lakh for the belated payment had neither been levied by the Executive Engineer, nor had it been deposited by the Company.

The matter was intimated to the Government in August 2023. Their reply was awaited (March 2025).

<sup>118</sup> M/s Gopalpur Ports Private Limited

<sup>119</sup> Lease rent, ground rent and cess as per Lease Agreement of 2013

<sup>120</sup> SBIPLR is the interest rate that State Bank India charge to its most creditworthy customers, generally large corporations

**COMMERCE & TRANSPORT (TRANSPORT) DEPARTMENT**

**5.2. Short levy of motor vehicle tax**

**Regional Transport Officers did not realise Motor Vehicle tax of ₹26.74 lakh and penalty of ₹5.35 lakh, from owners of Tractor-Trailer combinations**

Rule 8 of the Odisha Motor Vehicle Taxation (OMVT) Rules, 1976, prescribes that the Taxing Officer, after satisfying himself that: (i) every declaration delivered to him under Rule 6 is complete in every respect and (ii) the amount tendered towards the tax/additional tax/one-time tax (OTT) due is equal to the amount of tax/additional tax/OTT which appears, from such declaration, to be payable, shall accept payment and grant a receipt thereof.

As per Section 4-C of the OMVT Amendment Act, 2017, with effect from 21 November 2017, OTT was to be levied and collected at the rate equal to three *per cent* of the cost of the vehicle, in respect of every Tractor-Trailer combination, the laden weight (LW) of which did not exceed 9,500 kgs.

Vehicles which had already been on road in the State prior to the commencement of OMVT Amendment Act, 2017 (in which OTT was introduced), were, however, required to pay usual OTT<sup>121</sup> at three *per cent* of the cost of vehicle after deducting one-fifteenth for each completed year for which MV tax had been paid, but in no case, shall such payable amount of tax be less than one-tenth of such usual OTT.

In this regard the Transport Commissioner (TC) issued (October 2019) a Circular, with specific instructions that OTT of trailer was to be calculated and realised as balance OTT against tractor in which trailer is to be attached. Further, under Section 13 of the OMVT Act, 1975, read with rule 9 of the OMVT Rules, 1976, a penalty of OTT shall be levied at the rate of ten *per cent* of the OTT due in respect of the vehicle for every month or part thereof after expiry of the grace period of one month during which the delay would continue subject to the maximum of twice the annual rate of tax, *i.e.*, 20 *per cent* of the tax due, for failure to pay the tax.

Audit test checked (December 2022 to January 2023) records of four<sup>122</sup> out of 35 Regional Transport Offices (RTOs) and the VAHAN<sup>123</sup> database, relating to payment of OTT for Tractor-Trailer combinations, with LW not exceeding 9,500 Kgs . The test check revealed that out of 1,174 registered owners who had paid MV Tax between December 2017 and April 2022, in 830 cases, OTT had been paid for the tractors by excluding the cost/sale value of trailer for tractor-trailer combination. This had resulted in short realisation of MV tax of

---

<sup>121</sup> Usual OTT means such amount of tax payable in respect of such vehicle, calculated on the basis of three per centum of the cost of such vehicle prevalent on the date of its first registration

<sup>122</sup> Regional Transport Offices: Ganjam at Chhatrapur; Deogarh; Bargarh; and Bhubaneswar-II

<sup>123</sup> VAHAN is an application software, intended to cater to the requirements for registration of vehicles and collection of taxes by the Transport Department

₹26.74 lakh and penalty of ₹5.35 lakh, totalling to ₹32.09 lakh, as detailed in the **Table 5.1**.

**Table 5.1: Short payment of OTT and penalty leviable thereon**

(₹in lakh)								
Sl. No.	RTO	Total No. of Vehicles	No. of Vehicles that paid less tax	Tax due	Tax paid	Differential tax	Penalty (at 20 per cent)	Total
A.	B.	C.	D.	E.	F.	G.	H.	I.
01	Ganjam at Chhatrapur	559	477	110.48	97.14	13.34	2.67	16.01
02	Deogarh	261	123	26.79	22.54	4.25	0.85	5.10
03	Bargarh	279	185	41.25	34.00	7.25	1.45	8.70
04	Bhubaneswar -II	75	45	10.56	8.66	1.90	0.38	2.28
<b>Total</b>		<b>1,174</b>	<b>830</b>	<b>189.08</b>	<b>162.34</b>	<b>26.74</b>	<b>5.35</b>	<b>32.09</b>

*Source: Records at the RTOs, along with data from the VAHAN database*

The concerned Tax Authorities had not taken any action against the vehicle owners, for realisation of differential tax and imposition of penalty thereon.

On this being pointed out in audit, three RTOs<sup>124</sup> replied (December 2022 and January 2023) that necessary steps would be taken to realise the differential MV tax. RTO, Bhubaneswar-II, replied that the cost of tractor included the sale value of the trailer. The reply was not tenable, as the Circular of the TC (October 2019) had stipulated that OTT of the trailer is to be calculated and realised as balance OTT against the tractor in which the trailer is to be attached.

The matter was brought to the notice (May 2023) of the Government of Odisha; reply was awaited (March 2025).

### 5.3. Short-realisation of revenue, due to misclassification of stage carriage permits

**There was short-realisation of tax<sup>125</sup>/ additional tax<sup>126</sup> of ₹7.10 lakh and penalty thereon of ₹14.21 lakh, due to misclassification of stage carriage<sup>127</sup> permits**

As per Rule 2(d) of the Odisha Motor Vehicle Rules (OMVR), 1993, an 'Express Stage Carriage' means a stage carriage with a permit authorising the same to stop, pick up and set down passengers once in an average distance of 25 kilometers (kms), covered by its route, with the exception of District, Sub-division, Tehsil, Block Headquarters *en-route* and the place of its starting and terminus point, which is not required to be counted to arrive at the average stoppage of 25 kms.

<sup>124</sup> Regional Transport Offices Ganjam at Chhatrapur, Deogarh and Bargarh

<sup>125</sup> The tax leviable under Odisha Motor Vehicle Taxation Act, 1975

<sup>126</sup> Levied on every Public Service Vehicle and Goods carriage used or kept of use within the State, an additional tax at a rate specified in Schedule-I

<sup>127</sup> A motor vehicle constructed or adapted to carry more than six passengers excluding the driver for hire or reward at separate fares paid by or for individual passengers, either for the whole journey or for stages of journey

As per Rule 2 (f-i) of OMVR, 1993, an ‘Ordinary service Carriage’ means a Stage Carriage with a permit authorising the same to stop, to pick up and set down passengers once in an average distance of five kms covered by its route, with the exception of District, Sub-division, Tehsil, Block Headquarters en-route and the place of its starting and terminus.

The rates of tax/additional tax, for Ordinary and Express services are prescribed in item 4A of the Taxation Schedule-I, appended to the Odisha Motor Vehicle Taxation (OMVT) Act, 1975, as amended in November 2017 and July 2018, respectively. Moreover, in the event of non-payment of tax dues, Section 13(1) of OMVT Act, 1975 prescribes charging a penalty, up to twice the tax due.

During test-check of records relating to stage carriage permits and review of the VAHAN<sup>128</sup> database for the period August 2018 to November 2022, of 35 RTOs, Audit observed (December 2022) that two<sup>129</sup> RTOs had classified six stage carriages as Ordinary Service Carriages, instead of Express Service Carriages and, accordingly, issued them Ordinary class service permits, instead of Express class service permits, resulting in short-realisation of revenue. It was noted that the average distance, between the activities of stopping and picking up passengers, for these six stage carriages, was more than 25 kms in each case. Therefore, these six stage carriages should have been classified as Express Service Carriages, and accordingly issued express class service permits. This misclassification had resulted in short-realisation of tax and penalty of ₹21.31 lakh, for the period from August 2018 to November 2022, as detailed in *Appendix-XXIII*.

The matter was brought to the notice of the Government during May 2023; reply was awaited (March 2025).

#### **5.4 Non-realisation of motor vehicles tax and additional tax from Goods Carriages**

#### **Regional Transport Officers did not realise Motor Vehicles tax of ₹1.87 crore and penalty of up to ₹3.73 crore, from 1,109 defaulting vehicle owners**

As per Sections 3, 3A, 4(1) and 10 of the Odisha Motor Vehicles Taxation (OMVT) Act, 1975, motor vehicles tax and additional tax due on every motor vehicle, used or kept for use, has to be paid in advance, at the rates prescribed for different classes of vehicles, as per taxation Schedule I of the Act, as amended (21 November 2017), unless exemption from payment of such tax has been allowed, for the period covered, under ‘off-road undertaking’<sup>130</sup>. As per Section 13(1) of the Act, read with Rule 9(2) of the OMVT Rules, 1976, if

---

<sup>128</sup> VAHAN is an application software intended to cater to the requirements for registration of vehicles and collection of taxes by the Transport Department

<sup>129</sup> Ganjam at Chatrapur and Deogarh

<sup>130</sup> An undertaking given by the owner of the vehicle, to the RTO, under Section 10(1) of the OMVT Act, 1975 and prior permission obtained from him for not plying the vehicle for a temporary period and for not paying tax for the said period

the tax is not paid within two months after expiry of the grace period of 15 days from the due date of payment, the registered owner, or the person having possession or control thereof, shall, in addition to payment of tax due, be liable to pay penalty, at the rate double the tax/additional tax. Further, as per the instructions of State Transport Authority (February 1966), the Regional Transport Officers (RTOs) are required to issue demand notices within 30 days from the expiry of the grace period for payment of tax. In case of default, Tax Recovery Certificate (TRC) cases are to be instituted, within a period not exceeding 30 days from the date of service of the demand notice, to pay the amount.

Audit analysed (April 2022 to February 2023) the VAHAN<sup>131</sup> database, with the taxation records of all 35 RTOs, relating to the financial year 2022-23. It was observed that the owners of 1,109, out of 1,36,341 Goods Carriages<sup>132</sup> pertaining to 25 RTOs<sup>133</sup> had not paid Motor Vehicles (MV) Tax and Additional Tax, amounting to ₹1.87 crore, during FY 2022-23. On verification of the off-road registers maintained at the concerned RTOs it was observed that these vehicles had not been exempted through off-road undertakings under Section 10(1) of the Act. Since the period of delay in payment of MV tax and additional tax in all these cases was more than two months, penalty at the rate of twice the tax due, *i.e.*, ₹3.73 crore, was also leviable.

Though the VAHAN software allows the RTOs to generate tax defaulter lists at any point of time, the concerned RTOs had neither issued demand notices, nor taken any action against the defaulting vehicle owners for realisation of tax and penalty thereon. This had resulted in non-realisation of MV tax and additional tax of ₹1.87 crore. Penalty up to ₹3.73 crore should also have been levied on the defaulters, as detailed in *Appendix-XXIV*.

In reply, the RTOs stated (May 2022 to February 2023) that steps would be taken to issue demand Notices/TRCs for realisation of MV tax and penalty from the defaulters.

The matter was intimated to the Government (June 2023); reply was awaited (March 2025).

---

<sup>131</sup> VAHAN is an application software intended to cater to requirements for registration of vehicles and collection of taxes by the Transport Department

<sup>132</sup> 'Goods Carriage' means any motor vehicle constructed or adapted for use, solely for the carriage of goods, or any motor vehicle not so constructed or adapted, when used for the carriage of goods

<sup>133</sup> Bargarh, Balasore, Balangir, Bhadrak, Bhubaneswar-I, Bhubaneswar-II, Chandikhole, Cuttack, Dhenkanal, Gajapati, Ganjam, Jagatsinghpur, Jharsuguda, Kalahandi, Keonjhar, Kendrapada, Koraput, Nawarangpur, Nuapada, Puri, Rayagada, Rourkela, Sambalpur, Sundargarh and Talcher

**FOREST, ENVIRONMENT & CLIMATE CHANGE DEPARTMENT**

**5.5 Non-ralisation of Net Present Value and interest**

**Non-ralisation of Net Present Value (NPV) of ₹6.71 crore and interest of ₹2.87 crore, on delayed payment of NPV**

As per Section 2 of the Forest (Conservation) Act, 1980, read with the orders of the Hon'ble Supreme Court of India issued in October 2002, the NPV<sup>134</sup> of forest land diverted for non-forest purposes is to be recovered from the user agencies (UAs) as compensation to undertake forest protection, other conservation measures and related activities. As per Rules 8(1)(a) and (b) of Forest Conservation Rules, 2003, the Nodal Officer<sup>135</sup> shall, within five days of receipt of the in-principle approval (Stage-I) from Ministry of Environment, Forests and Climate Change (MoEF & CC), endorse a copy of the same to the concerned Divisional Forest Officer (DFO) and the Conservator of Forests. On receipt of the copy of in-principle approval, the DFO shall prepare a demand note, containing the item-wise amount of compensatory levies<sup>136</sup>, including the NPV, to be paid, and communicate the same to the UA within ten days of the receipt of a copy of the approval.

Further, the Central Empowered Committee (CEC), constituted by the Hon'ble Supreme Court, had ordered (May 2010) that holders of mining leases, who do not pay the NPV within a period of 30 days from the date of raising of the demands by the concerned DFOs, will not be allowed to continue mining, till the payment of NPV along with applicable interest has been made. The Forest and Environment Department, Government of Odisha (GoO), in May 2013, prescribed the rate of interest for delayed payment of NPV as nine *per cent* per annum.

**(a) Non-ralisation of NPV**

Scrutiny of forest land diversion records at DFO, Angul, revealed (February 2023) that Stage-I (in-principle) approval, for diversion of 91.929 ha of forest land, in favour of M/s Vedanta Limited, was accorded on 06 January 2022 by MoEF&CC. The DFO had, however, not raised the demand note to the UA, for payment of NPV of ₹6.71 crore<sup>137</sup> by the due date (20 January 2022). As such, the NPV had remained unrealised despite a lapse of more than a year due to non-raising of demand by the DFO.

<sup>134</sup> The rates of NPV are different depending upon the Eco-Value class, *viz.*, very dense forest, dense forest and open forest. There are two rates of NPV per ha. *i.e.*, ₹7,30,000 and ₹7,50,000 in respect of all the five UAs, as per their Eco-Value class

<sup>135</sup> "Nodal Officer" means any officer not below the rank of Conservator of Forests, authorised by the State Government to deal with the forest conservation matters under the Forest (Conservation) Act, 1980

<sup>136</sup> Compensatory levies include funds received towards Compensatory Afforestation, Catchment Area Treatment Plan, Wildlife Conservation Plan, Soil and Moisture conservation activities, Safety Zone Management *etc.*

<sup>137</sup> NPV at the rate of ₹7,30,000 per ha x 91.929 ha = ₹6,71,08,170 as per evaluation made by the DFO, Angul Division

In reply the Government stated (August 2023) that demand for payment of NPV amounting to ₹6.71 crore had been made in respect of M/s Vedanta Limited, on 24 February 2023, but the UA has not deposited the amount as on date.

The reply of the Government is not tenable as the demand for NPV was made with a delay of 399 days (20 January 2022 to 24 February 2023) after the due date. Moreover, as there was lapse of more than 30 days from the date of demand, the UA (M/s Vedanta Limited) was also liable to pay the interest component at the rate of nine *per cent* beyond the 30 days limit till the date of actual payment.

**(b) Non-realisation of interest on belated payment of NPV**

Scrutiny of forest land diversion records at DFO, Cuttack, revealed (February 2023) that forest land of 922.63 ha, had been diverted, in favour of two UAs, *i.e.*, M/s T.S. Alloys Limited (Kamarda, Sukinda and Sarubali Chromite mines) and M/s Odisha Mining Corporation (OMC) Limited (Sukrangi Chromite mine), in four diversion cases. The DFO had issued (between January and April 2020) demand notices to the UAs, for payment of NPV at the prescribed rate, amounting to ₹68.75 crore.

Audit noticed that against the time limit of 30 days for payment of NPV, the UAs had deposited the NPV amounts, with delays ranging from 41 to 696 days, from the due dates of payment. However, interest of ₹2.87 crore, at the prescribed rate of nine *per cent*, for the delayed payment of NPV, had neither been demanded by the concerned DFO, nor had it been deposited by these UAs, as detailed in *Appendix-XXV*. As a result, the said amount, towards interest on NPV, remained unrealised from the UAs, as of February 2023.

The Government in its reply stated (August 2023) that for the three cases in respect of M/s. T.S. Alloys Limited, of belated payment of interest, as per the guidelines dated 31 March 2020 of MoEF&CC, on the date of issuance of the Letter of Intent (LoI), the State shall realise a lump sum amount of ₹7,50,000 per ha (for the total forest area within the mining lease) from the new LoI holder. Owing to the above guidelines, the amount that was realised from the new lessee was not the NPV amount. Thus, the interest on the belated payment of NPV is not applicable for these three cases. For the fourth case in respect of OMC, of belated payment of NPV, it was stated that the State Government's order to levy interest at nine *per cent* relates to leases covered under IA No. 2746-2748 of 2009. The instant proposal is not a mining proposal and does not come under the above IA.

The reply of the Government is not correct, as for the first three cases of belated payment of NPV, the lump sum amount under reference was meant for NPV and other statutory levies for obtaining approval for diversion of forest land, under the Forest Conservation Act. Moreover, the demand notice made to the UAs had clearly indicated the amount demanded was towards payment of NPV. In addition, the fourth case of diversion relates to mining activities and as the order of the Supreme Court is applicable to all cases, wherein the NPV for diversion of forest land has been deposited belatedly.

## 5.6. Irregular diversion of seedlings raised from State CAMPA fund

**Divisional Forest Officers diverted 18 months seedlings<sup>138</sup> raised at the cost of ₹3.63 crore from the CAMPA fund to various State and Centrally sponsored schemes**

As per Section 2 of the Forest (Conservation) Act, 1980, read with the orders of the Hon'ble Supreme Court of India (October 2002), in Writ Petition (Civil) No. 202/95, forest land could be diverted for non-forest activities, with the approval of Government of India (GoI) and on payment of the NPV<sup>139</sup> of forest land and other allied charges. As per Rule 5(2) and (3) read with the Explanation 2 therein, of the Compensatory Afforestation Fund (CAF) Rules, 2018, the monies received towards NPV and deposited with the State Compensatory Afforestation Fund Management Authority (CAMPA), shall be used in the manner provided in sub-rule (2) and (3). Further, in the aforesaid explanation, it was stipulated that mixing of the monies received towards NPV shall not be allowed with any other State Schemes under implementation from any other budget.

Scrutiny of records (January to April 2023), relating to State CAMPA, for the financial years 2020-21 to 2022-23 of seven Divisional Forest Officers<sup>140</sup> (DFOs), revealed that 28.50 lakh seedlings were raised between 2020-21 and 2022-23 at a cost of ₹10.49 crore for use in compensatory afforestation (CAMPA plantations). Out of the above, 11.46 lakh seedlings were distributed/utilised in other plantation schemes like the Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS), Increasing Green Cover (IGC), Green Mahanadi Mission (GMM), Odisha Forestry Sector Development Project (OFSDP) and Corporate Social Responsibility (CSR), resulting in diversion of CAMPA funds of ₹3.63 crore in the form of seedlings, as detailed in the *Appendix-XXVI*.

In reply, the Government stated (August 2023) that the production and distribution of seedlings/quality planting material is taken up under 20 *per cent* components of CAMPA funds, as per Rule 5(3) (j), of the CAF Rules, 2018. It was further stated that during 2020-21 to 2022-23 18 months old seedlings were raised under NPV and interest money for afforestation activities under CAMPA. After meeting the requirement of seedlings in plantations under CAMPA, the surplus 18 months old seedlings were used by the Implementing Offices in plantation activities in other Government Schemes taken up in Government land due to scarcity of quality planting materials.

The replies were not tenable as the explanation 2 of the Rule 5 of CAF Rules, 2018, states that, “the mixing of the monies received towards NPV shall not be

---

<sup>138</sup> Plants raised and maintained up to 18 months in nurseries for subsequent plantation

<sup>139</sup> NPV is a scientific method of calculating the environmental cost and other losses caused due to diversion of forest land for non-forestry purpose. NPV represents the net value of various eco-system services and other environmental services in monetary terms which the forest would have provided if it would not have been diverted

<sup>140</sup> Angul, Baripada, Cuttack, Dhenkanal, Ghumsur North, Jharsuguda and Rairangpur

allowed with any other State schemes under implementation from any other budget either for capital or spill over works and the works undertaken under sub-rule (2) and sub-rule (3) shall be on standalone basis and there shall not be any duplication of permitted works under different components". The monies earmarked to compensate for the forest loss were diverted to other schemes in the form of seedlings. Moreover, as there is separate funding provision in these other plantation schemes, duplication/misutilisation of the CAMPA funds could not be ruled out.

Further Sub-rule 3(j) of Rule 5 of CAF Rules provides that quality planting material can be produced and distributed at subsidised price for promotion of trees outside the forests on Government lands. In reply the Government has stated that the surplus seedlings were distributed. While the seedlings were required to be raised as per the targets of plantation in the subsequent years, huge surplus of seedlings indicated poor planning and erroneous provisioning. Further, these surplus seedlings were not distributed at subsidised price as required under Rule 5(3)(j) of CAF Rules and were provided free of cost for use in plantations under other schemes in places that included different types of forest land<sup>141</sup>.

## 5.7 Non-realisation of compensatory dues for diversion of forest land

### Non-realisation of compensatory dues of ₹20.86 crore from the new User Agency on transfer of forest land

As per Section 2 of the Forest (Conservation) Act, 1980, notwithstanding anything contained in any other law for the time being in force, no State Government or other authority shall make, except with the prior approval of the Central Government, any order directing that any forest land or any portion thereof may be used for any non-forest purpose. Further, Para 5.1(c) of the Handbook of Forest (Conservation) Act, 1980 and Forest Conservation Rules, 2003, issued by MoEF&CC, GoI in March 2019, specifies that transfer of the diverted land to other User Agency (UA) can be considered by the Central Government (MoEF&CC) for same use and on same conditions as applicable to earlier UA.

Scrutiny of records (June 2022 and May 2023) of Divisional Forest Officer (DFO), Mangrove Forest Division (Wildlife), Rajnagar revealed that the Ministry of Environment, Forests and Climate Change (MoEF&CC) had accorded in-principle (Stage-I<sup>142</sup>) (September 2008) and final (Stage-II<sup>143</sup>) (May 2011) approval for diversion of 1,253.225 ha of forest land in favour of POSCO-India Private Limited for the establishment of an Integrated Steel Plant and Captive Port in Jagatsinghpur district. POSCO-India Private Limited deposited (November 2009) a sum of ₹105.40 crore in the CAMPA Fund

<sup>141</sup> Khesra Forest (KF), Protected Reserve Forest (PRF), Reserve Forest (RF) and Village Forest (VF)

<sup>142</sup> In Stage-I, the proposal shall be agreed to in-principle, in which the conditions relating to transfer, mutation and declaration of equivalent non-forestland as RF or PF under the Indian Forest Act for CA thereon are usually stipulated.

<sup>143</sup> After receipt of the compliance report from the State Government in respect of the stipulated conditions, formal approval (Stage-II) under the Act shall be issued.

towards various compensatory levies<sup>144</sup>. However, the stipulated cost of ₹10.33 crore towards afforestation programme in the blanks (unused space) within the lease area, as well as along the roads outside the lease area, and cost towards regeneration of degraded Mangrove Forest had not been deposited by the UA. As the project was a non-starter, the MoEF&CC approved (16 October 2019) the proposal for transfer of final forest clearance for 1,083.691 ha forest area (out of 1,253.225 ha) in favour of M/s JSW Utkal Steel Limited, in accordance with provisions prescribed in para 5.1 of the Handbook of Forest (Conservation) Act. The proposal was approved with the condition that the new UA shall be liable to inherit and pay all liabilities of the erstwhile agency. In addition, it was also stipulated that 169.534 ha<sup>145</sup> of balance forest land shall be returned to the Forest Department, and this land shall be adequately afforested with native forestry species and shall be protected at the cost of the new UA.

Further, scrutiny of records revealed that an amount of ₹20.86 crore, comprising of compensatory afforestation programme in the blanks within the lease area as well as along the roads outside the lease area, cost of plantation over balance area of 169.534 ha and cost of Regeneration of Degraded Mangroves Forest (RDF) had not been realised from the new UA till date (May 2024) as detailed in *Appendix-XXVII*.

In reply, the Government accepted the audit observation and stated (May 2024) that, an undertaking has been submitted by the new UA regarding afforestation worth ₹10.33 crore in the blanks within the lease area as well as along the roads outside the lease area. It was also stated that the cost for plantation over the area of 169.534 ha to be borne by the new UA has been revised to ₹4.18 crore based on the current wage rate of ₹352 along with 10 years maintenance and six months old seedlings which sums up to an amount of ₹8.04 crore. Moreover, the new UA has submitted an undertaking to bear the cost of RDF Scheme worth ₹6.35 crore over the degraded forest land of 1,254 ha when approved by the Competent Authority.

However, the reply is futuristic and subject to actual implementation and realisation.

## **5.8 Non-disposal of Timber, Poles and sandal wood**

**The Divisional Forest Officers did not take timely action for disposal of timber, poles and firewood, which resulted in blocking of revenue of ₹2.49 crore**

The Government of Odisha (GoO), Forest, Environment and Climate Change (FE&CC) Department, had instructed (August 2005) the Principal Chief Conservator of Forests (PCCF) and Head of Forest Force (HoFF) that timber and other forest produce, seized in undetected (UD) forest offence cases, be

---

<sup>144</sup> ₹9,61,78,070 towards cost of Compensatory Afforestation, ₹5,09,23,744 towards cost of massive social forestry programme, ₹72,68,70,500 towards cost of Net Present Value and ₹18,00,00,000 towards cost of action plan of conservation of marine fauna

<sup>145</sup> 1,253.225 ha – 1,083.691 ha = 169.534 ha

disposed of, either by public auction or by delivery to the Odisha Forest Development Corporation Limited (OFDC), within two months from the date of seizure, in order to avoid loss of revenue and deterioration in quality and consequent value reduction on account of prolonged storage. The Department recommended sale price of sandal wood during December 2004 and the rates of royalty<sup>146</sup> on timber for the year 2021-22 were fixed in October 2021. In order to ascertain the value of sandalwood, Audit referred to a quarterly journal on sandalwood 'Wood is Good' (September 2021) published by the Institute of Wood Science and Technology (IWST)<sup>147</sup>, Bengaluru, wherein the current price of sandal wood logs in India was stated to be ranging from ₹2,850 per kg to ₹13,700 per kg, based on their class.

Test check of records (2022-23) pertaining to 15 forest divisions<sup>148</sup> revealed that 14,475.03 Cubic feet (cft.) of timber (logs and sized), 1,093 poles and 398.65 quintals of firewood seized during 2018-23 against 456 Undetected (UD) forest offence cases were lying un-disposed in forest divisions. Audit observed that as per the rates fixed by the Government, the value of the above materials (other than sandal wood) worked out to ₹52.99 lakh as detailed in *Appendix-XXVIII*.

Further, it was revealed that in three forest divisions<sup>149</sup> 1,962.87 kg of white sandal wood seized during 1989-22 against 24 forest offence cases, were lying un-disposed. The value of 1,962.87 kg of white sandal wood worked out to ₹1.96 crore based on the token rate of ₹10,000 per kilogram as detailed in *Appendix-XXIX*. Thus, non-disposal of timber and white sandalwood resulted in blockage of Government revenue of ₹2.49 crore and avoidable deterioration of quality of forest produce due to prolonged storage.

On this being pointed out, the DFOs replied that steps were being taken to dispose of forest produce early. Further, with regard to disposal of white sandal wood, the DFOs<sup>150</sup> stated that action would be taken after receipt of instructions/orders from Government/ PCCF.

The issue of non-disposal of timber pertaining to UD forest offence cases has been brought out repeatedly in earlier Audit Reports<sup>151</sup> of the CAG, but the

<sup>146</sup> Price of wooden logs other than sandal wood

<sup>147</sup> IWST is run by the Indian Council of Forestry Research and Education, an Autonomous body under Ministry of Environment, Forest and Climate Change

<sup>148</sup> Malkanagir, Nayagarh, Jeypore, Jharsuguda, Bhawanipatna, Angul, Bhanjanagar, Balangir, Baripada, Phulbani, koraput, Athamallik, Cuttack, Rairangpur and Sambalpur

<sup>149</sup> Dhenkanal, Cuttack, and Baripada

<sup>150</sup> Baripada, Cuttack, and Dhenkanal

<sup>151</sup> Report of CAG (Revenue Receipt) for the year ended 31 March 2008 (para 6.2), Report of CAG (Revenue Receipt) for the year ended 31 March 2009 (para 6.3.1), Report of CAG (Revenue Receipt) for the year ended 31 March 2010 (para 6.3.2), Report of CAG (Revenue Receipt) for the year ended 31 March 2011 (para 6.3.2), Report of CAG (Revenue Receipt) for the year ended 31 March 2012 (para 6.3.2), Report of CAG (Economic Sector) for the year ended 31 March 2014 (para 3.7), Report of CAG (Economic Sector) for the year ended 31 March 2015 (para 3.4), Report of CAG (Economic Sector) for the year ended 31 March 2016 (para 3.4), Report of CAG (Economic Sector) for the year ended 31 March 2017 (para 3.2), Report of CAG (Revenue Sector and Economic Sector) for the year ended 31 March 2019 (para 8.2), and Report of CAG (Compliance Audit) for the year ended March 2022 (para 7.5)

Government did not issue necessary instructions or develop a system for timely disposal of the timber/sandal wood, to avoid risk of decaying/theft. Audit observed that no action other than issuing instructions in August 2005 has been taken by the Government to monitor compliance. Timber disposal policy/SoP should be devised by the Government to avoid recurrence of such losses to the State exchequer.

The matter was brought to the notice of the Government during September 2023; reply was awaited (May 2024).

## **HANDLOOM, TEXTILE & HANDICRAFTS (HT&H) DEPARTMENT**

### **5.9 Idle expenditure due to non-allotment of newly constructed market building**

#### **Inadequate survey and assessment of requirements, preparation of faulty DPR, non-provision of accommodation for all existing weavers etc., resulted in infructuous expenditure of ₹9.38 crore**

The Handloom Industry in Odisha is the largest cottage industry providing employment and sustenance to around four *per cent* of the population of the State. The handloom sector in the State works under the Directorate of Textiles (DoT), of the Handloom, Textile & Handicrafts (HT&H) Department, Government of Odisha (GoO).

The Balijuri Handloom Market in Bargarh district of Odisha had been operating since the last two decades but was suffering from infrastructural challenges such as unavailability of permanent structure, lack of sufficient space to accommodate weavers, irregular electricity supply *etc.* Therefore, the Deputy Director Textiles (DDT), Bargarh proposed (May 2015) the setting up of a Bunkar Bazar at Balijuri. Subsequently, the DDT submitted (July 2016) a Detailed Project Report (DPR) to DoT for the construction of 200 stalls and requested the Tahasildar, Bargarh for allotment of five acres of Government land. This land measuring 1.15 acres was, however, handed over by the Tahasildar to the DDT, only in January 2019 *i.e.*, after a gap of around three years. The GoO accorded (October 2018) administrative approval of ₹9.38 crore to set up the said market. The construction of the market building at Balijuri was completed in August 2021 at an expenditure of ₹9.38 crore.

After completion of construction work, the DDT invited (November 2021) applications from weavers for the allotment of stalls. It was noted that the allotment was to be made through a lottery system for an initial period of three months only, and no system of permanent allocation of space in the new building was worked out. Further, the Bunkar Sangha (weavers' association) of the market did not agree to move to the new market building as there were around 2,500 weavers in the Balijuri Handloom market and the new building had provision for 600 weavers only. As a result, only four applications for stall allotment were received by the DDT and stalls could not be allotted as of December 2023.

During a joint physical verification of the site by Audit along with zonal officials of Bargarh, DDT (September 2023), it was noticed that the existing bazaar was functioning in approximately five acres of open land with *pindis*<sup>152</sup> maintained by a State-owned agency *i.e.*, Regulated Marketing Committee (RMC) of Bargarh. In contrast, the new building was a three-storied one without elevator facilities, causing challenges for traders and weavers in transporting their goods. Also, against 200 stalls to be constructed as per DPR, only 134 stalls had actually been constructed.

Thus, inadequate survey and assessment of the requirements of beneficiaries, preparation of faulty DPR, non-provision of accommodation for all existing weavers/traders and short-term system of allocation resulted not only in non-allotment of stalls but ultimately in infructuous expenditure of ₹9.38 crore.

In reply, the Government stated (July 2024) that steps would be taken to make the Bunkar Bazar functional. However, the fact remained that even after almost three years of completion of the market (August 2021), the Government did not ensure fruitful utilisation of space and meet the needs of weavers.

#### **5.10 Non-adherence to handloom policy scheme guidelines**

##### **Improper verification of land records by field functionaries of the Directorate of Textiles, led to incorrect selection of 348 beneficiaries and extension of undue benefit to them of ₹2.94 crore**

The 'Promotion of Handloom Industries (PoHI)' Scheme was initially started in 1996-97 by the Government of Odisha (GoO) for the economic development of weavers. This Scheme was subsequently expanded to incorporate market development, training, modernisation of looms, focus on production condition *etc.*, through revised guidelines issued in September 2020.

In order to provide a better work environment and safeguard weavers from natural hazards like rain and fire *etc.*, the Handloom, Textile & Handicrafts (HT&H) Department, GoO, issued (September 2020) guidelines to provide Work shed-cum-Housing (WCH) to weavers under the PoHI Scheme. As per Para 4 of the Scheme, financial assistance of ₹1,30,000 was to be provided to beneficiaries in areas coming under Integrated Action Plan (IAP) districts<sup>153</sup> and ₹1,20,000 for non-IAP districts. Further, as a special incentive, additional amount of ₹10,000 or ₹20,000 was to be provided to the beneficiaries in cases where construction of the work shed-cum-house was completed in all respect within four to six months respectively, from the date of first release of funds. Thus there was no specific timeline set for the completion of the WCH by the

<sup>152</sup> An elevated platform where the weavers sell their products in the market

<sup>153</sup> Integrated Action Plan (IAP) districts refer to the backward and tribal-dominated districts identified to accelerate development through focused funding for infrastructure and basic services. Out of four test-checked textile zones, DDT Subarnapur falls under IAP district category. As a result, a financial assistance of ₹1,30,000 was allocated to the beneficiaries of DDT Subarnapur.

beneficiary and only an incentive provided for completion within four-six months.

The beneficiary weavers were to submit their applications to the Zonal Textile Officer (ADT/DDT)<sup>154</sup> to avail the WCH. These applications would then be verified by the respective ADT/DDT, before submission to a District Level Monitoring Committee (DLMC)<sup>155</sup> for finalisation of the list of beneficiaries.

Additionally, as per the criteria prescribed in Para 3(d) of the WCH Guidelines (September 2020), to be considered for the WCH Scheme, the weaver should have minimum required space of land in his/her name for construction of the work shed/building. In order to check this, the Record of Rights (RoRs) related to land were to be verified at the zonal level by the respective ADT/DDT.

Records of four<sup>156</sup> test-checked textile zones revealed that during FYs 2020-23, 2,813 applications were received under the WCH Scheme, and ₹5.50 crore was sanctioned for construction of 455 WCHs by the Department. As of March 2023, an expenditure of ₹3.23 crore had been incurred on this Scheme and of the 455 WCHs, 221 (48.57 *per cent*) had been completed and 234 remained incomplete, due to various reasons such as delay in release of funds, lack of monitoring by field functionaries and non-fixation of time limit for completion of the WCH.

Further examination of records of four test-checked textile zones (*i.e.*, Athagarh, Bargarh, Subarnapur and Balasore) revealed that during the period 2020-23, out of 455 beneficiaries for whom WCHs had been sanctioned, 348 had no land in their name as per the RoRs. However, they had been selected by the DLMC of the concerned districts and ₹2.94 crore was released to these ineligible beneficiaries for construction of WCHs including special incentive as given in *Appendix-XXX*. This indicated improper verification of land records at zonal level by the concerned ADT/DDT and DLMC and extension of undue benefit to ineligible beneficiaries.

Accepting the observation, the Government stated (August 2024) that the Guidelines have been revised (in November 2023) for WCH to state that the weavers should possess adequate land record in his/her own/spouse/parents name for construction of the work shed. However, the fact remained that prior to revision of these guidelines between September 2020 and October 2023, the Government did not correctly select beneficiaries due to which ₹2.94 crore was released to 348 ineligible beneficiaries.

---

<sup>154</sup> Assistant Director of Textile/ Deputy Director of Textile

<sup>155</sup> Headed by the District Collector

<sup>156</sup> ADT: Athagarh and Balasore; DDT: Bargarh and Subarnapur

## INDUSTRIES DEPARTMENT

## 5.11 Short payment of compensation of land owners

**Non-consideration of period between the date of notification for land acquisition and date of award of compensation resulted in short payment of ₹7.93 crore to the land owners**

The Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement (LARR) Act, 2013 provides for land acquisition for industrialisation, development of essential infrastructural facilities and urbanisation with the least disturbance to owners of land. It also provides just and fair compensation to the affected families whose land has been acquired and makes adequate provisions for such affected persons for their rehabilitation and resettlement.

Section 23(1) of the Land Acquisition (LA) Act, 1894 provides that while determining the amount of compensation to be awarded for land acquired under this Act, the Court shall take into consideration the market value of the land at the date of publication of the notification under Section 4(1) of this Act. As per Section 23(2), in addition to the market value of the land, the Court shall in every case award a sum of thirty per centum on the market value, in consideration of the compulsory nature of the acquisition. Further, Section 23 (1A) provides that the Court shall, also in every case, award an amount calculated at the rate of 12 *per cent* per annum on the market value for the period commencing on and from the date of the publication of the notification under Section 4(1), in respect of such land, to the date of the award by the Collector or the date of taking possession of the land, whichever was earlier.

Scrutiny of records (May 2022) of the Special Land Acquisition Officer (SLAO), Major Industrial Projects (MIP), Jagatsinghpur, showed that 325.401 acres of land was acquired in two villages<sup>157</sup> for the project 'Establishment of Industrial Township' at Paradeep. The market value of the land along with 30 *per cent* of the market value of the land was paid to 1,105 landowners<sup>158</sup>. However, the landowners, had been paid an amount calculated at the rate of 12 *per cent* only (instead of 12 *per cent* per annum), on the market value of the land, without considering the period between the date of the publication of the notification and the date of award by the Collector or the date of taking possession of the land, whichever was earlier. This period ranged between 826 to 2,904 days as detailed in *Appendix-XXXI* and *XXXII*. This resulted in short payment of compensation money of ₹7.93 crore to the landowners in these two villages.

In reply, the LAO, Jagatsinghpur stated (May 2022) that steps would be taken to disburse the amount after verification of records. The matter was intimated to the Government in May 2023. Their reply was awaited (September 2023).

<sup>157</sup> Fatepur: 65.308 acre and Siju: 260.093 acre

<sup>158</sup> Fatepur: 346 and Siju: 759

DEPARTMENT OF STEEL & MINES

5.12. Unlawful extraction of minerals

**Non-collection of price of minerals extracted in excess of the quantity permitted as per the environmental clearance, resulted in undue benefit to the lessee, amounting to ₹40.67 crore**

As per the Environment Impact Assessment (EIA) notifications issued by Ministry of Environment and Forests, GoI (January 1994 and September 2006), mining operations should not commence unless environmental clearance (EC) has been accorded by the Central Government or by the State Level Environment Impact Assessment Authority, duly constituted by the Central Government, in consultation with the State Government, as the case may be. The Hon'ble Supreme Court, vide its judgement<sup>159</sup> (August 2017) clarified that where a mining lease had been granted a revised EC for a higher level of production after the 15<sup>th</sup> day of a month, the annual production limit specified therein would be considered valid from the subsequent month. Further, minerals can be extracted only up to the annual production limit specified in the EC, regardless of the quantum of extraction shown in the approved mining plan.

Under Section 21(5) of the Mines Minerals (Development and Regulation) Act, 1957, whenever any person raises, without any lawful authority, any mineral, from any land, the State Government may recover from such person the minerals so raised, or where such mineral has been disposed of, the price thereof.

Scrutiny of the assessment records, production and dispatch statements and approved ECs of the Deputy Director of Mines (DDM), Baripada, revealed that, in respect of the Badampahar Iron ore mines at Badampahar, the limit for extraction in EC had been enhanced, from 0.72 Million Tonne Per Annum (MTPA), to 1.5 MTPA, with effect from 26 June 2019. As per the judgement quoted above, the revised limit for production was to be applicable from the month of July 2019 and the production limit, for the financial year 2019-20, should have been 13,05,000 Metric Tonne (MT)<sup>160</sup>. However, as noted from the production and dispatch statements, the lessee<sup>161</sup> had extracted 14,94,230 MT of minerals, during the financial year 2019-20, thereby exceeding the limit specified in the EC by 1,89,230 MT (14,94,230 MT - 13,05,000 MT). Therefore the lessee was liable to pay the price of the mineral extracted unlawfully, amounting to ₹40.67 crore, as detailed in *Appendix-XXXIII*. However, the DDM, Baripada, had not raised demand for realisation of the price of the minerals extracted unlawfully.

The matter was brought to the notice of the Government during June 2023; reply was awaited (September 2023).

<sup>159</sup> Writ petition (Civil) No. 194 of 2014

<sup>160</sup>  $13,05,000 \text{ MT} = 7,20,000 \text{ MT}/12 \times 3 + 15,00,000 \text{ MT}/12 \times 9$

<sup>161</sup> M/s Lal Traders (P) Ltd.

### 5.13. Non-levy of Dead Rent and Surface Rent

**Deputy Directors of Mines did not raise demands towards Dead Rent of ₹2.55 crore and Surface Rent of ₹93.71 lakh, resulting in non-realisation of revenue**

As per Section 9A of the Mines and Minerals (Development and Regulation) (MMDR) Act, 1957, the holder of a mining lease shall pay to the State Government every year, Dead Rent (DR)<sup>162</sup>, at such rate as may be specified in the Third Schedule appended to the Act, for all areas included in the instrument of lease. As per Notification (September 2014) of the Ministry of Mines, DR payable was ₹2,000 per hectare per annum for low-value minerals<sup>163</sup> from the fifth year onwards of the lease. DR for medium-value<sup>164</sup> minerals; high-value<sup>165</sup> minerals; and precious metals and stones<sup>166</sup>, was to be levied at two times, three times and four times of the said rate, respectively.

As per Rule 27 of the Mineral Concession Rules, 1960, a lessee shall also pay Surface Rent (SR)<sup>167</sup> for the surface area used by him for the purpose of mining operations. As per Steel and Mines (S&M) Department Notification (November 2013), SR is payable at the rate equivalent to one *per cent* of the market value of land per annum, subject to a minimum of ₹1,000 to ₹10,000 per annum per hectare, for leases granted for different categories of minerals. DR/SR was to be paid in two half-yearly instalments, from January to June (on or before 15 January) and from July to December (on or before 15 July) of each year.

Scrutiny of assessment records (October/December 2022) of two Mining Circles<sup>168</sup> showed that the concerned Deputy Directors of Mines (DDsM) had not levied DR, amounting to ₹2.55 crore, in respect of 10 lessees, for the period from July 2020 to December 2022, as detailed in *Appendix-XXXIV*. Similarly, nine lessees had not paid SR, amounting to ₹93.71 lakh for the surface area used by them for mining operations for the same period, as detailed in *Appendix-XXXV*. This had resulted in non-realisation of Government revenue, amounting to ₹3.49 crore, towards DR and SR. This also indicated lack of action by the concerned authorities in raising demand for DR and SR.

<sup>162</sup> 'Dead Rent' means the minimum amount payable to the Government every year, for the surface area allotted to a quarry permit holder or a lessee, at rates not exceeding the land tax assessable on the land by the Government from time to time.

<sup>163</sup> Minerals other than precious metals and stones, high-value minerals and medium-value minerals.

<sup>164</sup> Chromite, Manganese ore, Kyanite, Sillimanite, Vermiculite, Magnesite, Wollastonite, Perlite, Diaspore, Apatite, Rock phosphate, Fluorite, Barytes and Iron ore.

<sup>165</sup> Semi-precious stones (agate, gem garnet), Corundum, Copper, Lead, Zinc and Asbestos (chrysotile variety)

<sup>166</sup> Gold, Silver, Diamond, Ruby, Sapphire and Emerald.

<sup>167</sup> 'Surface Rent' is the compensation paid by the lessee for occupying the surface of land.

<sup>168</sup> DDsM, Joda and Kalahandi

In reply, the DDsM, Kalahandi and Joda, stated (October/December 2022) that demand notices would be issued for realisation of DR and SR. However, no reasons for non-levy and non-realisation of DR and SR, were furnished.

The matter was brought to the notice (July 2023) of the Government of Odisha; reply was awaited (September 2023).

#### **5.14 Non-levy of interest on belated payments of royalty and other mining dues**

#### **Interest amount of ₹90.61 crore, on delayed payment of royalty, premium, DMF, NMET and Dead Rent had not been realised**

Rule 64A of the Mineral Concession (MC) Rules, 1960, stipulates that the State Government may charge simple interest at the rate of 24 *per cent* per annum on any rent, royalty, fee or other sum due to the Government, from the sixtieth day of the expiry of the date fixed by the Government for payment of such dues until the payment is made. The rate of interest was subsequently modified to 12 *per cent*, as per Notification (November 2021) of the Ministry of Mines, Government of India (GoI). As per notification (August 1974) of the Government of Odisha (GoO), the due date for payment of royalty was 15<sup>th</sup> of each month for minerals removed during the previous month. Further, Dead Rent (DR)<sup>169</sup> was to be paid in two half-yearly instalments, from January to June (on or before 15 January) and from July to December (on or before 15 July) of each year.

Scrutiny of the assessment records (December 2022/January 2023) of two Deputy Directors of Mines<sup>170</sup> (DDsM), for the financial years 2020-21 and 2021-22 showed that five lease holders had paid mining revenues [Premium<sup>171</sup>, Royalty, District Mineral Foundation Fund (DMF), National Mineral Exploration Trust (NMET) and DR], amounting to ₹1,854.77 crore, between June 2020 and August 2022, for the due period, from September 2014 to March 2022. Hence, there were delays in payment ranging between 44 days and 2,367 days (6 years and 177 days), as detailed in *Appendix-XXXVI* and *XXXVII*. It was noted that the concerned DDsM had not levied interest, amounting to ₹90.61 crore for these belated payments of mineral revenue against the five defaulting concessionaires. No reasons for non-levy of interest were found on records.

The matter was intimated (June 2023) to the Government of Odisha; reply was awaited (March 2025).

---

<sup>169</sup> 'Dead Rent' means the minimum amount payable to the Government, every year, for the surface area allotted to a quarry permit holder or a lessee, at such rates not exceeding the land tax assessable on the land, by the Government, from time to time.

<sup>170</sup> DDsM, Joda and Baripada

<sup>171</sup> 'Premium' is a percentage of the price of the ore that is set by the Indian Bureau of Mines (IBM) each month for different States and grades and is collected by the State as its tax

### 5.15 Short levy of Stamp duty and Registration fee

**Deputy Director of Mines, Joda had not amended the lease deed after enhancement of production limit in the Mining Plan which resulted in non-levy of stamp duty and registration fee amounting to ₹122 crore**

As per the Notification (January 2012) of Steel and Mines Department, Government of Odisha (GoO), Stamp duty for execution of mining leases was to be assessed by taking four items into account *i.e.*, (1) preliminary expenses (2) security deposit (3) surface rent (SR) (for the entire mining lease area) and (4) dead rent or royalty whichever was higher. Further, for item number (4) *i.e.*, royalty, the highest annual production planned in the approved mining plan was to form the basis for assessment of stamp duty, taking into account the amount of royalty that would accrue out of the highest level of production. In case the production level was enhanced through the modification of mining plan in future, the stamp duty was to be reassessed on the differential production level and the lessee had to deposit the differential stamp duty before such enhancement was actually carried out. A condition to this effect was to be introduced as part of the terms and conditions of the mining lease. As per the order (August 2008) of GoO, the rate of stamp duty for lease agreements was five *per cent* of the consideration price and as per notification (January 2001) of Revenue Department, GoO, fee for Registration was two *per cent* of the consideration price. Moreover, as per the Second Schedule to Mines and Minerals (Development and Regulation) Act, 1957, the rate of Royalty in respect of iron ore is 15 *per cent* of the Average Sale Price (ASP) on *ad-valorem* basis, as published by the Indian Bureau of Mines for the relevant State, for the period of twelve months immediately preceding the month of computation.

Scrutiny of the auction files (December 2022) of Deputy Director of Mines (DDM), Joda showed that a lease agreement for the Guali Iron ore Block, covering an area of 358.258 hectares was executed (12 January 2021) in favour of the Odisha Mining Corporation Limited (OMC) for a period of 10 years. The consideration price for the purpose of registration of the lease agreement was ₹435.65 crore by taking into account the highest production quantity of 7.39 million MT per annum specified in the Mining Plan for the period 2013-18 of the previous lessee. Stamp duty of the consideration price, amounting to ₹21.78 crore was also collected. In the meantime, the Mining Plan of the mines was modified and approved (19 March 2021) by Ministry of Mines, GoI wherein the production quantity was enhanced to 30 Million MT per annum. However, the lease deed was not amended and payment of differential stamp duty and registration fees had also not been levied, though it was stipulated in Clause 2.4 of the lease deed.

Moreover, Audit observed that for the calculation of stamp duty and registration fee, annual surface rent had been calculated as ₹10.75 lakh by the Joint Director of Mines, Joda considering the rate of ₹3,000 per hectare which was applicable for land not assessable to land revenue at the time of registration. However, the Tahasildar, Barbil calculated (January 2021) the

annual surface rent as ₹83.08 lakh, as the lease area included land assessable to land revenue also, which was to be charged at market rate.

Therefore the differential amount of royalty and SR of ₹1,742.84 crore, on which the stamp duty and registration fees were to be levied and demanded from the lessee. However, no such action had been taken by DDM, Joda (August 2022). As a result, there was a short levy of stamp duty and registration fees amounting to ₹122 crore, as detailed in *Appendix-XXXVIII*.

The matter was intimated to the Government in August 2023. Their reply was awaited (September 2023).

## DEPARTMENT OF WATER RESOURCES

### 5.16. Extra cost and wasteful expenditure

#### **Injudicious decision and inadequate survey and investigation in construction of a bridge led to change of design warranting foreclosure of contract. This led to wasteful expenditure of ₹2.39 crore**

Paragraph 3.2.7 of the OPWD Code Vol. I stipulates that detailed estimates of work proposed for sanction should be structurally sound and the estimates should be accurately calculated based on adequate data. Further, Appendix IV of OPWD Code Vol. II states that as many trial pits or borings as are considered necessary should be taken before detailed estimates of a bridge are prepared. A careful preliminary investigation of the subsoil should also be made in order to ascertain exact nature of the strata and determine accurately the stability of the site for a bridge and depth to which foundation should be taken.

The construction work of four Lane Bridge over spill channel<sup>172</sup> of Kanupur Irrigation Project<sup>173</sup> at 173.325 km of Rimuli-Roxy-Rajamunda Section of NH-215 (New NH-520)<sup>174</sup> was awarded to a contractor at ₹40.68 crore in March 2018, for completion by March 2020, on a cost sharing<sup>175</sup> basis between GoO and NHAI. As per the Memorandum of Understanding (MoU) GoO had to bear 20 *per cent* of the project cost *i.e.*, ₹8.13 crore. Further NHAI in July 2018 while approving the cost sharing agreement, had included a condition that any escalation beyond the L1 bid price or claim on account of any delay shall have to be borne by the GoO. It was noted that the work was stopped in July 2018 due to change of design, as discussed in the succeeding paragraphs. As on the date of stoppage of work the contractor had executed and been paid for work valuing at ₹ one crore.

---

<sup>172</sup> Channel excavated on the downstream of spillway which joins the main river course in Irrigation project.

<sup>173</sup> A Major Irrigation Project across river Baitarani near village Basudevpur of Keonjhar district

<sup>174</sup> This NH passes parallel to the Earth Dam of Kanupur Irrigation Project and Spill channel of the project passes 100 meter below the downstream.

<sup>175</sup> The National Highway Authority of India (NHAI) had to bear 80 *per cent* of the bid price (₹ 32.55 crore) and balance 20 *per cent* (₹ 8.13 crore) was to be borne by Government of Odisha.

Check of records at the Office of the Additional Chief Secretary, Department of Water Resources (DoWR) (February 2023) revealed that the bridge was to be constructed by NHAI as it was a part of the four lane work of Rimuli Roxy Rajamunda Section of National Highway No. 215 (New NH-520). The construction of the bridge was important to close the gap (in the river portion) of the Earth Dam of the Kanupur Irrigation Project which was to divert surplus water of the reservoir. As NHAI did not commence the work, the DoWR, GoO requested (February 2016) NHAI to transfer the work, since progress of the Kanupur irrigation project depended upon the early completion of the bridge. Accordingly, the work was transferred (February 2016) to DoWR with a request to prepare detailed design, drawings and cost estimates of the bridge and submit the same to NHAI.

However, before transfer of work, NHAI had got the design and drawing of the work from an EPC contractor. Audit noticed that the Department had neither conducted any survey and geo-technical investigation, nor did it prepare its own detailed drawings and designs. The work was awarded in March 2018, based on the design of NHAI. During execution of the work when drilling was conducted, the rock level was encountered at 1.58 meters to 12.66 meters below the level shown in the approved drawings. This variation in rock strata warranted a change in design and revision of estimates for the work.

These revised estimates, as per the revised design were prepared (December 2018) for ₹100.53 crore<sup>176</sup> by the DoWR. However, NHAI did not agree (December 2018) to share the revised cost which had increased by 147.12 per cent on the grounds of increased length of piles. It also stated that such a huge increase is not justified and needs to be looked into by the Department. Thereafter, the Department decided to foreclose the contract and requested (March 2019) NHAI to take up the construction work of the bridge since the associated road work was being executed by NHAI, and agreed (February 2021) to bear 25 per cent of the agreement cost. NHAI worked out the Department's share as ₹15.80 crore<sup>177</sup> (February 2022) which resulted in extra cost of ₹ 7.67 crore<sup>178</sup>, as claimed (February 2022) by NHAI.



Photo No. 13. Incomplete bridge work over Spill Channel at Chainage 173.325 km of Rimuli-Roxy-Rajamunda section of NH-215 (New NH 520)

<sup>176</sup> Revised cost was 247 per cent of the original agreement value

<sup>177</sup> 25 per cent of ₹63,18,08,496 {Preparation of design/ drawings, cost estimates etc. (₹57,99,700) + cost of EPC agreement (₹62,00,00,000) + Supervision of Works by Authority's Engineer (₹60,08,796)}

<sup>178</sup> GoO share as per revised cost calculated by NHAI : ₹15.80 crore less GoO share as per earlier cost of tender awarded : ₹8.13 crore = ₹7.67 crore

The NHAI while accepting the proposal had clarified (March 2019) that the claims, if any, arising due to cancellation of the earlier contract shall be borne by the GoO, and this had been agreed to by the Department. The bridge work was in progress as of November 2023.

The earlier contract was closed (July 2019). It was noted that for a period of 15 months after the start of the work, the contractor had not been provided detailed design and drawings by DoWR. After closure of the contract, the contractor claimed (July 2019) payment for idle charges for a period of 15 months (from April 2018 to June 2019) for men and machinery. However, a Technical Committee set up by the Department, recommended (May 2020) the payment of idle men and machinery for 12 months (July 2018 to July 2019). Accordingly, the Chief Construction Engineer, Kanupur Irrigation Project recommended payment of ₹1.39 crore in May 2020 towards idle charges for men and machinery and the payment was made in August 2020. The contractor was also paid ₹1.00 crore for the work executed till closure of the contract.

Thus, inadequate survey and non-conduct of geo-technical investigation by the Department before construction of the bridge, led to redesigning of the bridge. As a result, not only the bridge remained incomplete for seven years and the earth dam of the Kanupur Irrigation Project also could not progress, but also there was an unplanned increase in the cost of the project by ₹7.67 crore. Initiation of execution of work without proper survey and investigation and delay in providing drawings and design resulted in wasteful expenditure of ₹2.39 crore towards payment to the contractor for the idle period of deployed man and machinery.

In reply, the Government, while admitting the fact, stated (May 2024) that the project was likely to be completed within a year with no cost and time overrun. The Government has not given any justification for non-conducting of survey/investigation before initiating the work. Further the Government's claim of no cost/time overrun cannot be accepted and it is not supported by any technical or financial analysis.

## **WORKS DEPARTMENT**

### **5.17. Undue financial benefit to contractor**

#### **Inclusion of extra lead charges from the mixing plant to the work site for transportation of stone products inflated the estimated cost by ₹1.52 crore**

As per note-4 below Chapter XIII on road works of State Analysis of Rates (AoR), 2006, in case of items where wet mix plant and hot mix plant are used, the total distance for transportation of material from quarry to plant site plus distance from plant to work site, should not exceed the distance from quarry to work site.

Scrutiny of records of the Superintending Engineer, Bhadrak (R&B) Division, revealed that the work of "Widening and Strengthening of existing Carriageway to 2-lane Road with Paved Shoulder from Jamujhadi-

Basudevpur-Dhamra Road (Km. 0/0 to Km. 18/800 and Km. 22/750 to Km. 60/470) under State Highways Development Programme (SHDP)” was administratively approved (May 2018) for ₹192.04 crore and awarded (March 2019) to a contractor for ₹210.86 crore (9.80 per cent in excess of the estimated cost put to tender), for completion by August 2021. Due to change in quantities with new additional items, the estimated cost of the above work was revised to ₹262.78 crore and, accordingly, supplementary agreement was entered into, in May 2022 for ₹262.78 crore. The work was in progress with an expenditure of ₹297.06 crore as of March 2023. The work, *inter alia*, had provided for execution of 1,22,944.67 cubic mt. of WMM<sup>179</sup>, 25,110.92 cubic mt. of DBM<sup>180</sup> and 16,165.81 cubic mt. of BC<sup>181</sup>, for which the contractor had to transport 2.22 lakh cubic mt. of stone products.

Further, it was revealed that the total lead, from the quarry at Bagudi to the work site was 55 kms, as per the lead statement attached to the estimates. However, the division had provided lead of 65 km in the lead statement for plant site, *i.e.*, from quarry to plant site as 15 kms and from plant site to work site as 50 kms, which exceeded the allowed lead by 10 kms, in violation of the AoR, 2006. Accordingly, lead charges for 65 kms were paid, instead of 55 kms, resulting in excess lead of 10 kms and extra cost of ₹62.20 per cubic mt. Thus, for transportation of 2.22 lakh cubic mt. of stone products, the extra cost of ₹1.52 crore (including tender premium) led to undue benefit to the contractor, as detailed in **Table 5.2** below:

**Table 5.2 Extra cost on excess lead of WMM, DBM and BC**

Item	Quantity (in cubic mt.)	Multiplicati on factor	Total quantity (in cubic mt.)	Extra lead (kms)	Lead cost (in ₹)	Extra cost (in ₹)	Including Tender Premium (in ₹) at the rate of 9.8 per cent
WMM	1,22,944.67	1.32	1,62,286.96	10	62.20	1,00,94,248.91	1,10,83,485.30
DBM	25,110.92	1.44	36,159.72	10	62.20	22,49,134.91	24,69,550.13
BC	16,165.81	1.46	23,602.08	10	62.20	14,68,049.38	16,11,918.22
	<b>Total</b>		<b>2,22,048.76</b>			<b>1,38,11,433.20</b>	<b>1,51,64,953.65</b>

On this being pointed out, SE, Bhadrak (R&B) Division stated (August 2022) that as the length of road was 60 kms, the plant had been installed at the middle of the road, for which 10 kms excess lead had been provided. The reply was not tenable, since as per provisions, the distance from quarry to work site is derived by taking into consideration the average distance of road. Further, as per the State Schedule of Rates, the total lead distance for transportation of material should not be more than the distance from quarry to worksite.

<sup>179</sup> Wet Mix Macadam

<sup>180</sup> Dense graded Bituminous Macadam

<sup>181</sup> Bituminous Concrete

## **5.18 Wasteful expenditure**

**Due to violation of conditions of the inter-state agreement, contract for construction of a check dam had to be closed midway, rendering expenditure of ₹1.14 crore wasteful**

Paragraph 3.4.9 of the Odisha Public Works Department (OPWD) Code Volume-I, stipulates that when a public works officer prepares plans and estimates for a work, the execution of which is likely to affect or interfere with the works of other Departments, the latter should be consulted well in advance with necessary plans and drawings, so that their views are obtained before proceeding with the execution of work.

Scrutiny of records revealed that to reserve water for irrigation of adjacent cultivated land and thus, improve the socio-economic status of farmers, Chief Construction Engineer (CCE), Southern Circle (R&B), Works Department, Berhampur, accorded (November 2021) technical sanction for the work “Construction of check dam under submersible bridge over Bahuda River at 30/200 km of Berhampur-Tamana-Chikiti-Surangi-Mandarada (BTCSM) Road in the District of Ganjam”, for an amount of ₹2.55 crore. The work was awarded (March 2022) for ₹2.16 crore, with September 2022 as the due date of completion.

The proposed check dam was located in the Bahuda River, downstream of the Kalingadola Diversion Weir. River Bahuda is an inter-state river, flowing between the States of Odisha and Andhra Pradesh. As per the inter-state agreement, Odisha had to release 1.5 TMC<sup>182</sup> water (including lake losses<sup>183</sup>) every year and no structure could be built on the downstream reach of Kalingadola Diversion Weir<sup>184</sup>, without permission of the Department of Water Resources (DoWR), GoO. Hence, the Superintending Engineer (SE), Chikiti Irrigation Division, Berhampur, instructed (May 2022) the Executive Engineer (EE), Ganjam (R&B) Division-1, Berhampur, to stop the ongoing work of in-stream Storage Structure (Check dam) in the Bahuda River, to avoid any dispute between States of Odisha and Andhra Pradesh, in future. Accordingly, the EE instructed (May 2022) the contractor to stop the work of construction of the check dam immediately and to take up floor protection and apron work,<sup>185</sup> without affecting the water flow area.

The SE, Ganjam (R&B) Division-I, submitted (November 2022) a closure proposal of the contract, which was approved (December 2022) by the CCE, Southern Circle (R&B), Berhampur. The work was closed and a sum of ₹1.14 crore was paid (September 2022) to the contractor, for the value of the work executed.

---

<sup>182</sup> Thousand Million Cubic Feet

<sup>183</sup> Normal percolation of water from the water body of the lake

<sup>184</sup> Down-stream flow area of Kalinga Diversion Weir

<sup>185</sup> Stone pitching provided after floor apron for the protection of culvert and minor bridge

In this regard, Audit observed that the check dam work had commenced on an inter-state river and had been stopped midway due to non-obtaining of prior permission from the DoWR, which had led to wasteful expenditure of ₹1.14 crore.

On this being pointed out, the SE, Ganjam (R&B) Division-I, replied (March 2023) that: (i) the work was stopped to avoid dispute between the States (ii) the expenditure incurred had strengthened the existing old bridge and (iii) it should not be treated as wasteful.

The reply was, however, not tenable, as it was silent about commencement of work in the inter-state river without obtaining the required permission. Further, the original objective behind taking up the construction of the check dam, *i.e.*, to boost the socio-economic status of the farmers, had remained unachieved. Strengthening of the old bridge was incidental as the Government had neither planned the strengthening of the bridge nor had made any estimates for this work. Hence in the absence of any plan/estimates it could not be checked whether the expenditure incurred was actually required for strengthening of the bridge. Therefore, the reply is only an afterthought to justify the expenditure already incurred.

### 5.19 Avoidable extra expenditure

#### Construction of a double lane road with paved shoulders, in deviation of IRC provisions, led to avoidable extra expenditure of ₹5.03 crore

Paragraph 3.4.10 of the Odisha Public Works Department Code (OPWD) stipulates that estimates should be prepared in the most economical manner. Paragraph 7.2 of IRC-73-1980 stipulates that two-lane roads, having a seven meter wide carriageway, with normal earthen shoulders, can cater to traffic upto 10,000 Passenger Car Units (PCUs) per day and roads of intermediate width, *i.e.*, having a carriageway of 5.5 meters, with normal earthen shoulders, can cater to traffic upto 5,000 PCU per day. Paragraph 1.14(b) of IRC-SP-73-2007 recommended that the carriageway may be widened, by providing 1.5 meter wide paved shoulders on either side, when the average daily traffic exceeds 10,000 PCU in plain terrain<sup>186</sup>, or 8,000 PCUs in rolling terrain<sup>186</sup>, on the basis of the twelve months' average in an accounting year.

Scrutiny of records of the Boudh (R&B) and Bhanjanagar (R&B) Divisions, revealed that the Chief Engineer (CE) (DPI & Roads) had technically sanctioned two road works<sup>187</sup> (February and June 2019) for ₹82.29 crore. These works had been awarded (December 2019) to contractors for ₹69.28 crore, for completion between February 2021 and August 2021. The estimates provided for execution of double lane (seven-meter) carriageways, with paved

<sup>186</sup> 10-25 *per cent* cross slope of the road

<sup>187</sup> 1) Improvement & widening to Puruna Kataka-Dhalpur Road (ODR) from 0/000 km to 12/500 km (Boudh R&B Division) 2) Widening and strengthening of Khallikote-Boirani-Aska-Balipadar-Belguntha road (SH-30) from RD 27/650 to RD 38/900 and from 42/425 to 64/750 km (Bhanjanagar R&B Division)

shoulders<sup>188</sup>. The works were in progress, with payment of ₹68.65 crore having been made, as of June 2022.

From the records, it was also revealed that both the Boudh and Bhanjanagar Divisions had taken weekly traffic census (May and June 2018) for the above two roads, for determination of PCU. Accordingly, the PCU of the roads had been worked out as 3,214<sup>189</sup> and 3,255.50<sup>190</sup> per day. As per specification of IRC 64-1990 vide Paragraph 10.2, recommended design service volume in PCUs per day for two lane roads for plain, rolling and hilly terrain, was as follows:

**Table 5.3 Specification of IRC for different landforms**

Sl. No.	Terrain	Designed service volume in PCUs per day
1.	Plain	12,500-15,000
2.	Rolling	10,000-11,000
3.	Hilly	5,000-7,000

Since the PCUs were less than the IRC specifications, the roads were not qualified for widening and strengthening to double-lane roads of seven meter width with paved shoulders. As such, the technical sanctions accorded by CE, (DPI & Roads) were not correct and execution of the two-lane carriageway with paved shoulders, in deviation from the IRC guidelines, was unwarranted. Due to provision of paved shoulders, there had been unwarranted excess provision of 13,316.04 cubic mt. of Wet Mix Macadam, Dense Graded Bituminous Macadam and Bituminous Concrete, resulting in extra expenditure of ₹5.03 crore, as detailed in *Appendix-XXXIX*.

In reply the Government stated (August 2023) that those two roads were important ones which connected mostly thickly populated areas. Besides, it was also stated that in order to provide extra space for cyclists, breakdown vehicles, adjust driver errors, better visibility of pedestrians to motorist to reduce the accidents, provision of paved shoulder was made. Further, in respect of road Puruna Kataka-Dhalpur, a survey of Passenger Car Units on December 2022 was provided which was 5,545 PCU as compared to 3,214 exhibited during 2018-19, which is a 42 *per cent* increase during a three years period.

The replies were not tenable as the reasons given for taking up the roads with excess specifications were not found to be in line with the records relating to planning/designing of these roads. The Puruna Kataka-Dhalpur road was sanctioned in February 2019 with scheduled completion in February 2021, hence the increase in PCUs noticed in December 2022 had no bearing on the design of the road. During calculation of  $msa$ <sup>191</sup> for designing the

---

<sup>188</sup> It is a kind of pavement strip on the outside of an outer lane. The paved shoulders shall be constructed in layers, each matching the thickness of the adjoining pavement layer

<sup>189</sup> Puruna Kataka-Dhalpur Road (ODR) from 0/000 km to 12/500 km

<sup>190</sup> Khallikote-Boirani-Aska-Balipadar-Belguntha road (SH-30) from RD 27/650 to RD 38/900 and from 42/425 to 64/750 km

<sup>191</sup> Million Standard Axle (MSA) issued for the designing of the pavement. It describes the number of commercial vehicles that would be occupying the road at the end of the design life of road.

crust<sup>192</sup> future traffic growth for the design life of 15 years of the road had already been taken into consideration. Hence, provision of two-lanes with paved shoulders, for the aforesaid roads despite less vehicular traffic, was unwarranted and led to avoidable expenditure of ₹5.03 crore.

## 5.20. Avoidable extra cost

### Adoption of high cost method for construction of GSB led to undue benefit of ₹1.49 crore to the contractor

Paragraph 3.4.10 of the Odisha Public Works Department (OPWD) Code stipulates that the estimates should be prepared using the sanctioned Schedule of Rates (SoR) and providing for the most economical manner and safe way of executing the work. Therefore while preparing the estimates the rate analysis for the items included in the estimates should be carried out on the basis of the most economical method for executing the work.

The estimates for the work ‘Improvement of Duduka-Gopalpur-Toparia Road (MDR) to two-lane road with paved shoulders from 6/206 km to 28/564 km in the district of Sundargarh (Phase-I)’, were technically sanctioned (January 2021) for ₹118.34 crore, by the Chief Engineer, DPI & Roads. The work was awarded (January 2022) to a contractor for ₹102.65 crore (which was 13.26 *per cent* less than the estimated cost), for completion by January 2024. The work was in progress and the contractor had executed works valuing ₹89.46 crore, as of July 2023. The work *inter alia* included construction of 86,850 cum of Granular Sub-base (GSB) with grading VI (close graded)<sup>193</sup>.

Scrutiny of records of the above work in R&B Division, Sundargarh revealed that while preparing the estimates, the rate for GSB with grading VI (close graded) was calculated at ₹1,666.93 per cubic mt., by adopting the mix in place<sup>194</sup> method. However, during joint physical inspection (JPI) of the work conducted in December 2022, Audit noticed that the contractor had adopted the plant mix<sup>195</sup> method for construction of GSB with close graded material and the rate, as calculated by Audit, was ₹1,468.88 per cubic mt., which was cheaper than the rate taken under the estimates.

Thus, due to adoption of the ‘mix in place method’ in the estimates, instead of the ‘plant mix method’ by which the work was actually being executed and which was the cheaper method, the cost of GSB was inflated by ₹198.05 per cubic mt. For execution of 86,850 cubic mt. of GSB, the estimated cost of the

<sup>192</sup> ‘Crust’ means the surface of the road

<sup>193</sup> Basing on the *per cent* of different size of stone products, grading of various types of GSB are categorised.

<sup>194</sup> Construction of GSB by mix in place method was by providing close graded material spreading in uniform layers with motor grader on prepared surface and compacting with vibratory roller to achieve the desired density, as per Clause 401 of MoRT&H specifications.

<sup>195</sup> In Plant mix GSB, the materials were mixed in a mechanical mix plant at OMC, thereafter the mixed materials were transported to work site for spreading in uniform layers with motor grader on prepared surface and compacting with vibratory power roller to achieve the desired density, as per Clause 401 of MoRT&H specifications.

work was inflated by ₹1.72 crore (₹198.05 x 86,850) leading to an increase in the awarded cost and undue benefit of ₹1.49 crore to the contractor (after deduction of tender premium of 13.26 per cent). Out of 22.358 km of work, 22.293 km had been executed, with a payment of ₹9.74 crore (July 2023) towards GSB.

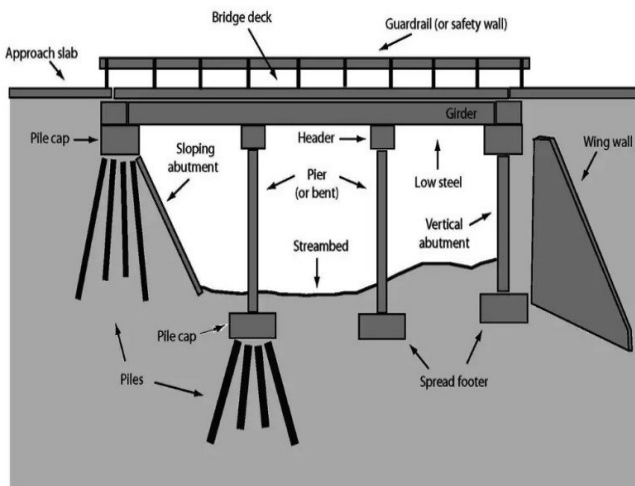
In reply, the Government stated (September 2023) that in order to ensure proper moisture as well as density of GSB as per technical requirement, ‘mix in place method’ was adopted. It was further stated that the said project was being executed under EPC mode of contract in which the analysis of rates, reference schedule of rates, estimated cost of each item are never disclosed to the intending bidders. Except the total estimated cost of the project assessed on the basis of feasibility study, bidders have got nothing to do with the estimated cost of each item and had to quote their rates based on their detailed study of the project.

The reply was not tenable as it was confirmed during JPI that the contractor had actually used the plant mix method for execution of the work but the Department neither took any action against the contractor for not fulfilling the technical requirement nor deducted the differential cost of GSB. Further, while estimating the total cost of the project even for the EPC mode, the most economical method should have been considered. Considering the higher GSB rate in the estimates and paying the contractor this rate despite execution of a more economical method led to undue benefit of ₹1.49 crore to the contractor.

## 5.21 Idle expenditure

### Inordinate delay in acquisition of land for approach roads resulted in idle expenditure of ₹4.51 crore

Paragraph 3.7.4 of the Odisha Public Works Department (OPWD) Code stipulates that no work should commence on a land which has not been duly made over by a responsible Civil Officer to the implementing agency. Further, Para 123 (a) of the contract agreement finalised with the contractor stipulated that the defect liability period was 36 months from the actual date of completion of work in all respects.



Representative image showing the components of a bridge

The project “Construction of High-Level Bridge (HLB) along with approach road over Nandini Nallah at 4<sup>th</sup> KM of PWD Road to Takarada-B. Brahmapur Extension to Dengadi Road (ODR)”, in the district of Ganjam, under NABARD assistance, was proposed (November 2014) at an estimated cost of ₹6.22 crore. The HLB, on completion, was to benefit

32,478 people of six Gram Panchayats by way of socio-economic upliftment and promotion of tourism. Administrative approval for the work was accorded in April 2015 by the Engineer-In-Chief (Civil), Odisha, as per General Arrangement Drawings (GAD) No. D1-27/16. However, based on the findings of confirmatory boring at different points of abutment<sup>196</sup> and the pier of the proposed HLB, the original GAD was revised twice, first in January 2016 and then again in May 2016. Accordingly, revised administrative approval for ₹8.76 crore, including the cost of land acquisition, was accorded in September 2016.

The work was awarded (June 2015) to the Odisha Bridge and Construction Corporation Limited (OBCC), with the condition that OBCC would execute the work as an executing agency of the Government of Odisha and would be accountable for technical or any other items related to the work. OBCC, on the basis of competitive bid, awarded (December 2016) the work to another contractor at a cost of ₹6.17 crore with November 2017 as the stipulated date of completion.

Construction of the bridge proper<sup>197</sup> was completed in September 2019 and the contractor was paid ₹4.51 crore for the bridge construction work. However, the approach road on both sides of the bridge could not be made due to non-acquisition of land. As there was no progress towards acquisition of the required land for the approach road the contract was closed on the request of the contractor (July 2022), without any compensation to either side.

In this regard, Audit observed that the field survey and investigation carried out by the Department had not been proper, as it had failed to recognise non-availability of encumbrance-free land for constructing the approach road before preparing estimates and submitting the proposal to the Government. OBCC requested the Executive Engineer (EE), Ganjam (R&B) Division-I, Berhampur, to carry out land acquisition only on 26 October 2018, *i.e.*, after 42 months from the date when first administrative approval was granted and 21 months from the commencement of the work. Further, the land acquisition proposal was submitted to the Land Acquisition Officer, Chatrapur, in November 2019 by the EE *i.e.*, 34 months after commencement of work in complete disregard of the above codal provision.

Thus, although the construction of the bridge was completed in September 2019, the same could not be put to use due to want of approach roads, resulting in idle expenditure of ₹4.51 crore and lapse of the defect liability period. Besides, the objective of providing connectivity to surrounding villages remained unachieved for more than three years.

<sup>196</sup> A structure built to support the lateral pressure of an arch or span. *e.g.*, at the ends of a bridge

<sup>197</sup> Only the bridge portion excepting approach roads on both sides

### Status of incomplete bridge



**Photo No. 14: Source: Photos taken during Joint Inspection (February 2023) showing the completion of HL Bridge and non-construction of approach road.**

In reply (August 2023), the Government while admitting the facts stated that all the required lands, as ascertained, had been acquired by the Tahasildar for construction of approach roads. However, the reply is silent on the latest status and the action taken for completion of the approach road.

#### **5.22 Avoidable extra expenditure**

##### **Provision of dry lean concrete in road works without adhering to the State Analysis of Rates inflated the estimated cost, leading to avoidable extra expenditure of ₹1.98 crore**

Paragraph 3.4.10 of Odisha Public Works Department (OPWD) Code stipulates that the estimates should be prepared in the most economical manner. The State Analysis of Rates (AoR) provides for the analysis of rates of dry lean cement concrete (DLC) sub-base over a prepared sub-grade with coarse and fine aggregate conforming to IS:383, and is required to be followed by the Department to arrive at the item rate for the same.

The estimates for the work, “Improvement to Barbil-Kiriburu Road from RD 0/0 to 14/800 km” was technically sanctioned by Chief Engineer (CE), Development, Planning and Investigation & Roads (DPI & Roads) Wing, OPWD, Odisha for ₹62.86 crore in January 2019. The work was awarded in September 2019 to a contractor at a cost of ₹55.33 crore for completion by September 2021. As of March 2023, the work was in progress and a payment of ₹65.84 crore had been made to the contractor. The estimates for construction of road, *inter alia*, provided for execution of 13,653.29 cubic mt. of DLC below the concrete pavement. However, during execution of work, the quantity of DLC increased to 21,195.44 cubic mt. (July 2021) out of which contractor had already executed 21,092 cubic mt. as of March 2023.

Scrutiny of estimates of the work in the office of the Superintending Engineer (SE), Keonjhar (R&B) Division disclosed that while preparing estimates for the item “providing DLC below the pavement”, the Department derived the rate of ₹4,080.17 per cubic mt. without adopting the rates as provided for in the State AoR. Audit, however, by adopting the State AoR for 2006<sup>198</sup> arrived at a rate of ₹3,139.64 per cubic mt. for the DLC. As such the item rate was inflated by ₹940.53 per cubic mt. due to which, for execution of 21,092 cum

<sup>198</sup> State AoR provides less manpower compared to man-power provision in MoRTH.

of DLC, the estimate was inflated by ₹1.98 crore<sup>199</sup>, leading to extra cost for the Government, as detailed in the *Appendix-XL*.

In reply, Government stated (April 2024) that the road was an important road passing through hilly terrain and use of very sophisticated machines was much difficult and accordingly semi mechanised method was adopted while framing the estimates. It was further stated that tenders of the above work was invited on percentage rate basis and the lowest qualified bidder had quoted the rate 11.98 *per cent* less than the amount put to tender, thereby leading to a saving of ₹ 7.53 crore for the Government.

The reply of the Government was not acceptable in view of the codal provision which stipulates that the estimates should be prepared in the most economical manner, contrary to which the analysis adopted for the item did not match with the State AoR, leading to excess expenditure of ₹1.98 crore.

### 5.23. Inflated estimate led to undue benefit to contractors

#### Adoption of incorrect transportation cost on conveyance of GSB materials inflated the estimates of road works resulting in undue financial benefit of ₹8.06 crore to the contractors

Paragraph 3.4.10 of Odisha Public Works Department (OPWD) Code stipulates that estimates should be prepared in the most economical manner. For this purpose, the Divisional Officer must certify that he has personally visited the site and prepare the estimates using the sanctioned Schedule of Rates (SoR). Chapter III of the SoR provides rates for conveyance of material<sup>200</sup> in volumetric basis including loading and unloading charges. Further, Chapter IV of SoR provides the usage rates of service contract for plants and machinery and for transportation of soil, Granular Sub-base (GSB), Wet Mix Macadam (WMM), Hotmix *etc.*, vis-à-vis volume, weight and per hour basis. Accordingly, the rate for transportation of GSB in volumetric basis was fixed as ₹20.87 per km for a tipper, with output of 5.5 cubic mt. *i.e.*, at the rate of ₹3.79 per km for one cubic mt. Adding 10 *per cent* towards loading and unloading charges the cost worked out to ₹4.17 per km for transport of one cubic mt. of GSB.

Scrutiny of estimates of 15 works for improvement, widening and strengthening of roads under nine<sup>201</sup> R&B Divisions revealed that those works were sanctioned by Chief Engineer (DPI & Roads) for ₹410.55 crore. The works were awarded between May 2018 and August 2022 to the contractors for ₹339.21 crore for completion between August 2019 and February 2024. Three works were completed and 12 were in progress with payment of ₹285.23 crore (December 2022) to the contractors. The contractors *inter alia*

<sup>199</sup> 21,092 cum x 940.53 = ₹1,98,37,649

<sup>200</sup> Rough stone, metal, khoa, chips, sand, surki, quarry rubbish, moorum laterite stone, washed gravel, flyash and earth

<sup>201</sup> 1. Angul (R&B) Division, 2. Bargarh (R&B) Division, 3. Bhubaneswar (R&B) Division No.-V, 4. Ganjam (R&B) Division No.-II, 5. Keonjhar (R&B) Division, 6. Khariar (R&B) Division, 7. Koraput (R&B) Division, 8. Mayurbhanj (R&B) Division, 9. Sambalpur (R&B) Division-I

executed 2.03 lakh cubic mt. of compacted GSB in these 15 works for which 2.60 lakh cubic mt. of loose GSB was required.

As per Chapter IV of the SoR, for GSB materials, transportation cost should be based on volumetric basis. Based on this, the transportation cost for GSB for these 15 works should have ranged between ₹54.21 to ₹408.66 per cubic mt. going by the lead distance ranging between 13 to 98 kms. Hence, the total cost of transportation of 2.60 lakh cubic mt. of stone material for GSB used in all 15 works should have been ₹6.59 crore. Audit, however, found that the concerned divisions had wrongly adopted the transportation cost of materials (GSB, stone) on volumetric basis as per Chapter-III of SoR, instead of Chapter IV. The Divisions had therefore taken into consideration, rates ranging from ₹220.07 to ₹844.23 per cubic mt., for the same lead distance. Thus, incorrect adoption of transportation charges of higher rates inflated the estimates by ₹9.06 crore leading to undue benefit of ₹8.06 crore to the contractors including tender premium, as detailed in *Appendix-XLI*.

In reply the Government stated (April 2024) that mix in place method was adopted by the divisions, as the transportation of GSB materials from plant to site (Plant mix method) cannot be assured within scheduled period due to various factor like traffic, weather and proper road connectivity *etc.* which may affect the quality of GSB material.

The reply of the Government is not acceptable as the factors like traffic, weather and road connectivity *etc.* would not have uniformly affected all the 15 works which led to opting for expensive options. No such considerations were found on records hence, it appears to be an afterthought to justify the excess cost. It also was in contravention to the codal provision (Paragraph 3.4.10 of OPWD code) that estimates should be prepared in most economical manner. Thus, adoption of higher transportation charges on conveyance of materials as per Chapter-III instead of service contract for plants and machinery as per Chapter-IV of SoR, inflated the estimates and led to undue benefit to the contractors.

#### **5.24. Avoidable extra cost**

#### **Incorrect assessment of the requirement of steel for construction of six bridges led to foreclosure of contract, and retendering of balance works resulted in an extra cost of ₹5.89 crore**

Paragraph 3.2.7 of the Odisha Public Works Department (OPWD) Code stipulates that detailed estimates must be prepared for issue of technical sanction by the competent authority. This technical sanction amounts to a guarantee that the proposal is structurally sound, and that the estimates have been accurately calculated, based on adequate data.

The work of construction of six high-level bridges over local nallah in different reaches of the Kuchinda-Bamara Road, was awarded (January 2018) by the Executive Engineer (EE), Sambalpur (R&B) Division No. II to a contractor for ₹20.89 crore with June 2019 as the date of completion. The agreement *inter-alia* provided for utilisation of 5,505.29 quintals of steel at

₹5,746.95 per quintal in reinforced cement concrete. During execution of work there was a variation in actual required quantity of steel, hence the EE prepared (August 2018) a deviation statement for the work with excess deviation for ₹ 4.91 crore where required steel quantity was re-assessed as 15,881.37 quintal *i.e.*, deviation of 288 *per cent*. It was recorded in the deviation statement that there was an arithmetical error in the sanctioned estimates. The contractor, however, did not agree to execute the work at agreement rate of ₹5,746.95 per quintal and offered (November 2018) a rate of ₹9,129.12 per quintal for the entire deviated quantity. The offer of the contractor was not accepted by the Department and the contract was closed (August 2021), with the stipulation that the agency will not be entitled to any compensation from the Government. As of July, 2023, the contractor had completed three bridges at an expenditure of ₹8.52 crore, with utilisation of 5,409.409 quintal of steel.

The revised estimates for the balance of the works of remaining three bridges was technically sanctioned (June 2021) by the Chief Engineer for ₹20.35 crore and awarded (May 2022) to a contractor for ₹18.32 crore for completion by May 2024. As of September 2023, the work was in progress and the contractor had been paid ₹10.73 crore.

Check of sanctioned estimates for the original work of six HL bridges revealed that against the requirement of 15,881.37 quintals of steel, provision was made for of only 5,505.29 quintals (34.67 *per cent*) by SE, Sambalpur (R&B) Division-II. Audit noticed that the reason for less provisions of steel was attributed to an arithmetical error in the estimates, which was also overlooked during scrutiny and preparation of the Bill of Quantity (BoQ). Thus, laxity on the part of the CE in (i) according technical sanction without proper assessment and scrutiny and (ii) inviting tender on such inaccurate estimates, led to foreclosure of the contract. This in turn entailed extra cost of ₹5.89 crore for execution of balance works through fresh tender, besides delay in completion of bridges for more than four years. Based on the item-wise comparison of costs of both the contracts, the extra cost was worked out to ₹5.89 crore as detailed in the *Appendix-XLII*. Thus, had the quantity been assessed correctly in the original contract and the work completed as per the rates/terms of the original contract, cost overrun could have been avoided. It was noted by Audit that as of April 2024, no responsibility had been fixed for this lapse.

In reply, the Government stated (April 2024) that there was an arithmetical error in calculation of steel in the estimates which was overlooked during scrutiny of estimates and preparation of BoQ. Further, the contractor's request for execution of excess quantity as extra item as per the prevailing market rate was not allowed by the Department since the item was already in the agreement. However, a decision has been taken by the Works Department to fix responsibility on erring engineers responsible for inadequate survey and investigation, preparation of wrong estimates *etc.*, and incorrect accordance of technical sanction.

**FINANCE DEPARTMENT**

**5.25 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.

On behalf of the CAG, the Accountant General conducts periodical inspections of the Government Departments to test check transactions and verify maintenance of important accounts and other records as prescribed in the rules and procedures. These inspections are followed up with issue of IRs, incorporating irregularities detected during the inspection and not settled on the spot, which are issued to the Heads of the offices inspected with copies to the next higher authorities for taking prompt corrective action. The Heads of the offices / Government are required to promptly comply with the observations contained in the IRs, rectify the defects and omissions and report compliance through replies. Serious financial irregularities are brought to the notice of the Heads of the Departments and the Government.

Inspection Reports issued upto 31 March 2023 were reviewed and found that 21,397 paragraphs relating to 4,433 IRs remained outstanding at the end of June 2023 as detailed in *Appendix-I*. Of these, 2,025 IRs containing 6,802 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 447 IRs issued up to March 2023, though it was pursued through Apex Committee meetings and the Departmental Monitoring Committee meetings.

Serious irregularities commented upon in these IRs have not been settled as of June 2023 (*Appendix-XLIII*). Number of paragraphs and amount involved in these irregularities is categorised in **Table 5.4**.

**Table 5.4: Category of irregularities, number of paragraphs and amount**

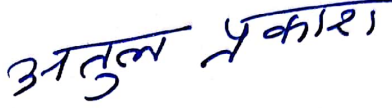
(₹in crore)

Sl. No.	Category of irregularities	Number of paragraphs	Amount
1	Non-compliance with rules and regulations	174	1,691.98
2	Audit against propriety / expenditure without justification	29	426.78
3	Persistent / pervasive irregularities	68	431.82
4	Failure of oversight / governance	2	39.72

(Source: Information collected by Audit)

This large pendency of IRs, due to lack of corrective action or non-receipt of replies, were indicative of the fact that Heads of the offices and Heads of the Departments did not take appropriate action to rectify the defects, omissions and irregularities pointed out in the IRs.

Bhubaneswar  
The 21 JAN 2026

  
(ATUL PRAKASH)  
Accountant General (Audit-II), Odisha

Countersigned

New Delhi  
The 27 JAN 2026

  
(K. SANJAY MURTHY)  
Comptroller and Auditor General of India



# **Appendices**



*Appendix – I*  
(Refer paragraph 1.7 at page 3 and 148)

**Statement showing Inspection Reports/ Paragraphs issued up to 31 March 2023 but not settled by 30 June 2023**

Sl. No.	Name of the Department	Reports awaiting settlement up to June 2023		Reports awaiting settlement 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
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>
1	MSME	215	1,068	100	329	106
2	Tourism	52	233	11	21	22
3	Industries	65	252	6	7	11
4	Handlooms, Textiles & Handicraft	109	606	10	18	64
5	Steel & Mines	269	936	120	293	31
6	Public Enterprise	6	33	1	2	2
7	Commerce & Transport	898	3,141	357	817	58
8	Works	416	1,609	163	263	19
9	H & UD	590	6,719	298	2,970	41
10	Forest, Environment and Climate Change	824	2,339	555	1,125	15
11	Science & Technology	33	234	15	63	2
12	Energy	487	1,611	239	546	12
13	Home	246	1,488	53	117	10
14	Law	137	650	77	185	44
15	Odia Language, Literature and Culture	86	478	20	46	10
<b>Total</b>		<b>4,433</b>	<b>21,397</b>	<b>2,025</b>	<b>6,802</b>	<b>447</b>

Appendix-II

(Refer paragraph 2.7.1.3 at page 12)

Statement showing extra cost due to provision of excess width in ODRs

(₹ in crore)

Name of Division	Sl. No.	Name of work	Category	Estimated cost	Agreement No.	Date of Completion/ Scheduled Date of Completion	Agreement value	Up to date Expenditure	Passenger Car Unit	Passenger Car Unit after 15 years with growth rate @ 5% per annum	Existing carriage width (in mtr)	Carriage width for SL/IL (in mtr)	Carriage width provided for IL/DL (in mtr)	Excess width provided for widening (in mtr)	Extra cost due to provision of excess width	Tender premium (in per cent)	Extra cost including Tender Premium	Remarks
A	B	C	D	E	F	G	H	I	J		K	L	M	$N = (M-L)$	$O = (I/M * N)$	P	Q	Q
Bhanjanagar R&B division	1	Widening and Strengthening of 6th km of Aska-Kabisurya Nagar-Odagaon (A.K.O) . Road to Polasara via Subalaya (ODR) from 7/000 km to 15/000 km	ODR	7.84	600P1/2018-19	01.02.2019/31.12.2019	6.67	6.66	607	1,263	3.75	3.75	5.50	1.75	2.12	-14.99	1.80	Completed
	2	Widening and strengthening of 6th km of A.K.O. Road to Polasara via Subalaya (ODR) from 15/000 km to 21/000 km.	ODR	3.24	02P1/2018-19	17.04.2018/16.01.2019	2.99	2.99	458	953	3.75	3.75	5.50	1.75	0.95	-7.66	0.88	Completed
Cuttack R&B Division-II	3	Improvement to Adaspur to Sithalo Bachhasario road ODR from Ch. 1/280 to 1/415 km, 5/500 to 8/000 km	ODR	2.77	205P1/2020-21	11.12.2020/10.05.2021	2.35	1.65	1,671	3,476	3.50	3.75	5.50	1.75	0.53	-14.99	0.45	In progress
	4	Improvement to Adaspur Urdha via Barahipur road ODR from Ch. 0/078 to 0/158 km, 0/246 to 1/545 km, 1/876 to 2/140 km & from 2/140 to 2/970 km	ODR	2.79	207P1/2020-21	11.12.2020/10.05.2021	2.37	1.62	1,104	2,296	3.75	3.75	5.50	1.75	0.52	-14.99	0.44	In progress

Name of Division	Sl. No.	Name of work	Category	Estimated cost	Agreement No.	Date of Completion/ Scheduled Date of Completion	Agreement value	Up to date Expenditure	Passenger Car Unit	Passenger Car Unit after 15 years with growth rate @ 5% per annum	Existing carriage width (in mtr)	Carriage width for SL/ IL (in mtr)	Carriage width provided for IL/DL (in mtr)	Excess width provided for widening (in mtr)	Extra cost due to provision of excess width	Tender premium (in per cent)	Extra cost including Tender Premium	Remarks
A	B	C	D	E	F	G	H	I	J		K	L	M	N= (M-L)	O = (I/M*N)	P	Q	Q
	5	Improvement to Jharpada Ichhapur Road ODR from 0/000 km to 7/650 km	ODR	8.09	616P1/ 2020-21	16.03.2021/ 15.12.2021	6.88	6.88	1,737	3,613	3.50	3.75	5.50	1.75	2.19	-14.99	1.86	In progress
	6	Improvement to Sithalo-Bachhasailo via river embankment road (ODR) from 1/500 km to 4/310 km	ODR	7.58	617P1/ 2020-21	16.03.2021/ 15.12.2021	6.44	2.24	1,104	2,296	3.00	3.75	5.50	1.75	0.71	-14.99	0.61	In progress
	7	W/S to Olatpur Hospital approach road from 0/00 km to 1/310 km	ODR	3.67	1107P1/ 2022-23	30.12.2022/ 29.05.2023	3.30	0.68	2,053	4,270	5.50	3.75	7.00	3.25	0.32	-9.99	0.28	In progress
Ghatagaon R&B division	8	Improvement such as widening & strengthening of Sailong-Brahmanipal via Khaliamenta, Bhandaridiha, Naranpur and Kesadurapal road (ODR) from 14/800 km to 24/450 km	ODR	9.26	140P1/ 2021-22	24.11.2021/ 23.10.2022	7.87	5.85	1,028	2,138	3.66	3.75	5.50	1.75	1.86	-14.99	1.58	In progress
	9	Improvement such as widening & strengthening of road from Salania to Ratakana (ODR) from 0/000 km to 8/000 km	ODR	9.02	379P1/ 2021-22	07.01.2022/ 06.12.2022	7.67	6.68	969	2,016	3.66	3.75	5.50	1.75	2.13	-14.99	1.81	In progress
Jharsuguda R&B division	10	Improvement to road Chandinimal to Kandakuda road from Ch 0/000 km to 4/616 km	ODR	6.60	398P1/ 2022-23	16.12.2022/ 15.11.2023	5.61	6.15	1,032	2,147	3.75	3.75	7.00	3.25	2.86	-14.99	2.43	In progress

*Performance and Compliance audit for the year ended 31 March 2023*

Name of Division	Sl. No.	Name of work	Category	Estimated cost	Agreement No.	Date of Completion/ Scheduled Date of Completion	Agreement value	Up to date Expenditure	Passenger Car Unit	Passenger Car Unit after 15 years with growth rate @ 5% per annum	Existing carriage width (in mtr)	Carriage width for SL/ IL (in mtr)	Carriage width provided for IL/DL (in mtr)	Excess width provided for widening (in mtr)	Extra cost due to provision of excess width	Tender premium (in per cent)	Extra cost including Tender Premium	Remarks
A	B	C	D	E	F	G	H	I	J		K	L	M	N= (M-L)	O = (I/M*N)	P	Q	Q
	11	Improvement of Dalgaon to Tilia road from 4/610 to 11/800 Km	ODR	3.47	389P1/ 2022-23	26.10.2022/ 25.07.2023	2.95	3.64	1,450	3,016	3.50	3.75	5.50	1.75	1.16	-14.99	0.98	In progress
	12	Improvement to Road G-Crossing to Chandinimal road from Ch.4/000 Km to 7/500 Km	ODR	4.27	390P1/ 2022-23	26.10.2022/ 25.07.2023	3.63	2.50	1,184	2,463	3.75	3.75	7.00	3.25	1.16	-14.99	0.99	In progress
	13	Improvement of Charpali - Dangaghat road from Ch. 0/000 to 5/000 km	ODR	3.82	406P1/ 2022-23	06.01.2023/ 05.10.2023	3.25	3.04	716	1,489	3.50	3.75	5.50	1.75	0.97	-14.99	0.82	In progress
	14	Improvement to road NH-49 Govindapur Chowk to Kutrapali from 0/000 Km to 6/150 Km	ODR	6.76	521P1/ 2022-23	27.02.2023 26.11.2023	5.75	0	1,196	2,488	3.75	3.75	7.00	3.25	0.00	-14.99	0.00	In progress
Khordha R&B division	15	Improvement such as widening & strengthening to Banapur-Ayatpur road from 0/000 km to 9/400 km	ODR	9.94	654P1/ 2018-19	26.02.2019/ 25.10.2019	8.96	6.48	664	1,381	3.75	3.75	5.50	1.75	2.06	-9.77	1.86	In progress
Mayurbhanj R&B Division	16	Improvement such as widening & strengthening of Tilka Chhak to Kuabuda -Chandua road (ODR) from 0/000 Km to 11/000 Km	ODR	9.41	459P1/ 2022-23	07.06.2022/ 06.03.2023	8.00	7.21	1,638	3,407	3.66	3.75	5.50	1.75	2.29	-14.99	1.95	In progress

Name of Division	Sl. No.	Name of work	Category	Estimated cost	Agreement No.	Date of Completion/ Scheduled Date of Completion	Agreement value	Up to date Expenditure	Passenger Car Unit	Passenger Car Unit after 15 years with growth rate @ 5% per annum	Existing carriage width (in mtr)	Carriage width for SL/ IL (in mtr)	Carriage width provided for IL/DL (in mtr)	Excess width provided for widening (in mtr)	Extra cost due to provision of excess width	Tender premium (in per cent)	Extra cost including Tender Premium	Remarks
A	B	C	D	E	F	G	H	I	J		K	L	M	N= (M-L)	O = (I/M*N)	P	Q	Q
Nabarangpur R&B division	17	Improvement of road from NH (Near Jail), Nabarangpur Town to Fire Station on Nabarangpur-Rajoda-Kosagumuda road via Mangalam Timber Pvt. Ltd	ODR	3.50	165P1/ 2018-19	27.09.2018 26.05.2019	2.97	2.97	758	1,577	3.75	3.75	7.00	3.25	1.38	-14.99	1.17	Completed
	18	Improvement to Nabarangpur-Khatiguda Road (ODR) from 12/440 km to 26/266 km	ODR	13.75	287 P1/ 2018-19	09.02.2019/ 08.04.2020	11.68	11.68	691	1,437	3.50	3.75	5.50	1.75	3.72	-14.99	3.16	Completed
	19	Improvement to Nabarangpur-Dahana-Digisalapa road from 13/000 km to 18/000 km	ODR	4.87	260P1/ 2018-19	06.01.2019/ 05.09.2019	4.45	4.45	626	1,302	3.00	3.75	5.50	1.75	1.42	-8.70	1.29	Completed
Rairangpur R&B division	20	Improvement such as widening & strengthening of Talsa -Pandupani - Nuagaon road (ODR) from 0/0 to 9/400 Km	ODR	7.33	91P1/ 2018-19	17.09.2018/ 16.08.2019	6.98	6.98	1,662	3,457	3.00	3.75	5.50	1.75	2.22	-4.69	2.12	In progress
Rourkela R&B division	21	Improvement to road from Boarder Gate to Kapilash Teprebasa Basti of Birmitrapur Municipality	ODR	2.02	42P1/ 2018-19	26.11.2018/ 25.08.2019	1.91	1.91	617	1,283	3.00	3.75	5.50	1.75	0.61	-5.60	0.57	Completed
	22	Improvement such as widening & strengthening to Kenaveta - Jakaikala road from 0/00 to 7/440 Km .	ODR	7.66	48P1/ 2018-19	31.12.2018/ 30.07.2019	6.52	6.52	797	1,658	3.00	3.75	5.50	1.75	2.07	-14.99	1.76	Completed

*Performance and Compliance audit for the year ended 31 March 2023*

Name of Division	Sl. No.	Name of work	Category	Estimated cost	Agreement No.	Date of Completion/ Scheduled Date of Completion	Agreement value	Up to date Expenditure	Passenger Car Unit	Passenger Car Unit after 15 years with growth rate @ 5% per annum	Existing carriage width (in mtr)	Carriage width for SL/ IL (in mtr)	Carriage width provided for IL/DL (in mtr)	Excess width provided for widening (in mtr)	Extra cost due to provision of excess width	Tender premium (in per cent)	Extra cost including Tender Premium	Remarks
A	B	C	D	E	F	G	H	I	J		K	L	M	$N = (M-L)$	$O = (I/M \times N)$	P	Q	Q
	23	Improvement to Bisra - Barsuan - Jharbeda road (ODR) from 0/000 km to 4/000 km	ODR	3.29	54P1/2020-21	23.11.2020/ 22.08.2021	2.98	2.5	1,437	2,989	3.50	3.75	5.50	1.75	0.80	-9.40	0.72	In progress
	24	Improvement such as widening & strengthening of Bisra-Barsuan-Jharbeda road from 4/000 Km to 7/063 Km	ODR	4.68	257P1/2022-23	24.11.2022/ 23.06.2023	4.21	3.55	3,138	6,527	3.00	3.75	7.00	3.25	1.65	-9.99	1.48	In progress
<b>Total</b>				<b>145.61</b>			<b>115.46</b>	<b>101.89</b>							<b>45.66</b>		<b>39.65</b>	

**Appendix-III**  
**(Refer paragraph 2.7.2.2 at page 22)**  
**Statement showing non-recovery of Advance with Interest from OBCC**

Sl. No.	Name of the Division	Name of the work	Agreement No.	MoU Value	Voucher No./ Date	Advance paid	Amount Adjusted	Balance amount outstanding	Number of days outstanding as on 30/11/2023	Interest at the rate of 18 per cent
1	Jharsuguda R&B	Improvement to road from Kuhakunda Chawk (NH-49) to Jargaon road from 0/00 km to 3/885 km	4P1/18-19	4,03,62,021.00	54DL/ 26.12.2018	4,03,62,021.00	3,56,35,553.00	47,26,468.00	1,064	24,80,036.03
2		Construction of 2 lane road of long approach to IB river Bridge from Rampella to Sahajbahal from 0/500 km to 4/258 km	MOU vide letter No 209 dt 30.05.18	3,42,84,183.00	55DL/ 26.12.2018	1,32,37,909.00	-	1,32,37,909.00	1,795	1,17,18,269.58
3	Mayurbhanj R&B	Improvement to Thakurmunda-Dangadiha-Podadiha-Udala-Manatri-Baisinga-Rupsa Road, MDR-70 from 41.000 km to 43.100 Km	02P1/OBCC/CT C/18-19	2,16,35,895.00	192/ 31.05.2018 19/ 12.04.2019 39/ 28.08.2019	1,06,98,302.00 1,08,60,000.00 52,70,208.00	1,96,05,381.00	72,23,129.00	1,675	59,66,502.45
<b>Total</b>				<b>9,62,82,099.00</b>		<b>8,04,28,440.00</b>	<b>5,52,40,934.00</b>	<b>2,51,87,506.00</b>		<b>2,01,64,808.06</b>

Appendix-IV

(Refer paragraph 2.7.3.1 at page 23)

Statement showing extra cost due to non-utilisation of Fly-ash for construction of embankment of roads

Name of division	Sl. No.	Name of the works	Estimated cost (₹ in crore)	Agreement No.	DoC/ SDoC	Agreement cost (₹ in crore)	Amount paid (₹ in crore)	Quantity of borrow earth (in cum)	Rate provided for borrow earth (in ₹)	Rate of flyash (in ₹)	Differential cost (in ₹)	Extra cost (in ₹)	Tender premium (In per cent)	Extra cost including tender premium (in ₹)
A	B	C	D	E	F	G	H	I	J	K	L=J-K	M=I*L	N	O
Balangir R&B	1	Improvement to Tusura-Guduvela Road from Rd.0/0 to 11.6 km	8.50	576P1/2021-22	15.12.2021/14.12.2022	7.23	7.22	20,300.37	128.86	68.00	60.86	12,35,480.52	-14.99	10,50,281.99
	2	W/s of Fatubahal-Fasad road from 0/0 to 9.650 km	8.44	823P1/2021-22	28.3.2022/27.2.2023	7.17	4.97	53,227.99	128.86	68.00	60.86	32,39,455.47	-14.99	27,53,861.10
	3	Improvement to Chuinbandha-Lukapada road from 0/000 to 4/065 km and 7/150 to 10/000 km	5.22	84P1/2022-23	06.07.2022/05.04.2023	4.44	3.43	47,892.54	128.91	68.00	60.91	29,17,134.61	-14.99	24,79,856.13
	4	Improvement to Patharchepa-Bhainsa road from 33/000 to 44/000 km	12.75	988P1/2018-19	07.03.2019/06.04.2020	10.84	10.84	66,080.05	127.81	68.00	59.81	39,52,247.79	-14.99	33,59,805.85
Balasore R&B-II	5	Improvement to Basta-Baliapal Road from Ch.0/780 km to 1/300 km, 4/600 km to 6/360 km & 6/660 km to 7/160 km	8.22	18P1/2022-23	11.05.2022/10.02.2023	6.99	4.7	19,024.95	128.86	68.00	60.86	11,57,858.46	-14.99	9,84,295.47
	6	Improvement to Kamarda-Baliapal Road such as Construction of C.C. Road from Ch.11/750 km to 15/190 km	8.26	37P1/2022-23	03.06.2022/02.03.2023	7.02	6.24	16,226.30	128.86	68.00	60.86	9,87,532.62	-14.99	8,39,501.48
	7	Improvement such as Widening and Strengthening to Kamarda-Baliapal Road (ODR) from 3/850 km to 4/350 km and 7/000 km to 10/800 km .	4.21	483 P1/2018-19	02.03.2019/01.07.2019	3.86	3.87	5,798.25	127.81	68.00	59.81	3,46,793.33	-8.51	3,17,281.22
	8	Widening & Strengthening of Luhapada -Olamara Road (ODR) from 6/000 km to 12/000 km	5.41	448P1/2018-19	01.03.2019/30.08.2019	4.96	4.96	27,962.05	127.81	68.00	59.81	16,72,410.21	-8.29	15,33,767.40
	9	Improvement to Baliapal-Chaumukh Road from Ch.10/500 km to 15/870 km	6.89	181P1/2019-20	20.02.2020/19.08.2020	6.45	6.39	25,548.46	128.56	68.00	60.56	15,47,214.74	-6.41	14,48,038.27

Name of division	Sl. No.	Name of the works	Estimated cost (₹ in crore)	Agreement No.	DoC/ SDoC	Agreement cost (₹ in crore)	Amount paid (₹ in crore)	Quantity of borrow earth (in cum)	Rate provided for borrow earth (in ₹)	Rate of flyash (in ₹)	Differential cost (in ₹)	Extra cost (in ₹)	Tender premium (In per cent)	Extra cost including tender premium (in ₹)
	10	Improvement such as widening & strengthening of Jaleswar-Paschimbad Road from 12/990 km to 14/721	4.17	495P1/2022-23	06.03.2023/05.09.2023	3.76	1.03	782.73	129.13	68.00	61.13	47,848.28	-9.99	43,068.24
Bhanjanagar R&B	11	Improvement such as widening & strengthening of Balipadar-Karsingi Road (SH-33) from 0/000 to 32/600 om expected from 17/560 km to 17/649 km)	33.33	661P1/2022-23	15.03.2023/14.07.2025	30	2.91	35,226.83	129.13	68.00	61.13	21,53,416.12	-9.99	19,38,289.85
	12	Improvement such as widening and strengthening of Kanteipali to Soroda road from Ch. 0/000 km to 22/250 km (except-9/200 km to 13/450 km)	27.60	233P1/2022-23	02.09.2022/01.10.2023	25.39	3.21	1,26,462.73	128.91	68.00	60.91	77,02,844.88	-7.99	70,87,387.58
	13	Widening & Strengthening of Jagannathprasad Sunamuhi Road (ODR) via Alasu Loop road from 0/00 to 11/200 km	15.71	500P1/2022-23	06.02.2023/05.03.2024	14.14	0.45	19,616.40	129.04	68.00	61.04	11,97,385.06	-9.99	10,77,766.29
	14	Widening & Strengthening of Nayagarh-Jagannathprasad-Bhanjanagar Road (SH-21) from 38/000 to 82/000 km	42.54	701P1/2022-23	24.03.2023/23.09.2025	38.29	0.78	68,448.42	129.04	68.00	61.04	41,78,091.56	-9.99	37,60,700.21
	15	Improvement such as Widening and Strengthening of Hatiota-Dhunkapada- Chadhiapali Road from 0/000 km to 14/200 km	19.49	232 P1/2022-23	30.08.2022/29.09.2023	16.57	0.77	39,688.17	128.91	68.00	60.91	24,17,406.43	-14.99	20,55,037.21
	16	Improvement such as Widening and Strengthening of Tilising-Galary Road (MDR-18) from 0/000 km to 11/730 km	20.63	171P1/2022-23	19.05.2022/18.05.2023	18.3	13.04	26,810.57	128.91	68.00	60.91	16,33,031.82	-11.30	14,48,499.22

**Performance and Compliance audit for the year ended 31 March 2023**

Name of division	Sl. No.	Name of the works	Estimated cost (₹ in crore)	Agreement No.	DoC/ SDoC	Agreement cost (₹ in crore)	Amount paid (₹ in crore)	Quantity of borrow earth (in cum)	Rate provided for borrow earth (in ₹)	Rate of flyash (in ₹)	Differential cost (in ₹)	Extra cost (in ₹)	Tender premium (In per cent)	Extra cost including tender premium (in ₹)
	17	Improvement such as Widening and Strengthening of Gallery-Badangi Road (ODR) from 0/000 km to 9/000 km	14.78	176P1/2021-22	16.11.2021/15.10.2022	12.57	9.74	30,132.19	128.83	68.00	60.83	18,32,941.12	-14.99	15,58,183.24
	18	Improvement such as Widening and Strengthening of Lalsing-Sanakodanda-Bahadapadar-Mujagada road (ODR) from 6/223 km to 18/225 km	13.77	388P1/2021-22	05.01.2022/04.02.2023	11.71	3.61	24,206.16	128.83	68.00	60.83	14,72,460.71	-14.99	12,51,738.85
	19	Improvement such as Widening and Strengthening of Bhanjanagar-Tilisingi-Tarasingi-Dasapalla Road (SH-37) from 0/000 km to 9/500 km	11.12	523P1/2022-23	20.02.2023/19.02.2024	10.01	1.21	16,887.20	129.04	68.00	61.04	10,30,794.69	-9.99	9,27,818.30
	20	Widening and Strengthening of 6th km of A.K.O. Road to Polasara via Subalaya (ODR) from 7/000 km to 15/000 km	7.84	600P1/2018-19	01.02.2019/31.12.2019	6.67	6.66	20,416.97	127.67	68.00	59.67	12,18,280.60	-14.99	10,35,660.34
	21	Widening and Strengthening of Pantiamo-B.D. Pur Road via Chamunda Road from 0/000 km to 15/400 km	7.23	01P1/2018-19	06.04.2018/05.01.2019	7.66	7.66	39,371.34	127.67	68.00	59.67	23,49,287.86	5.90	24,87,895.84
	22	Improvement & widening to Dharakote-Janibili road (ODR) from 0/000 km to 4/672 km	6.47	195P1/2022-23	22.07.2022/21.06.2023	5.5	3.36	16,254.56	128.91	68.00	60.91	9,90,065.25	-14.99	8,41,654.47
	Bhubaneswar R&B - II	23	Improvement to DelangaPipili road from 0/0 km to 11/200 km	7.68	382P1/2022-23	23.06.2022/22.03.2023	6.81	5.22	24,714.04	128.91	68.00	60.91	15,05,332.18	-11.37
24		Improvement to Pipili Danadamukundapur road from 0/000 km to 13/00 km	5.66	384P1/2022-23	27.06.2022/26.10.2022	5.09	0.78	6,568.84	128.91	68.00	60.91	4,00,108.04	-9.99	3,60,137.25

Name of division	Sl. No.	Name of the works	Estimated cost (₹ in crore)	Agreement No.	DoC/ SDoC	Agreement cost (₹ in crore)	Amount paid (₹ in crore)	Quantity of borrow earth (in cum)	Rate provided for borrow earth (in ₹)	Rate of flyash (in ₹)	Differential cost (in ₹)	Extra cost (in ₹)	Tender premium (In per cent)	Extra cost including tender premium (in ₹)
	25	Improvement to Delanga-Kanasa road such as widening & Strengthening from 0/000 km to 13/000 km	7.34	383P1/2022-23	23.06.2022/22.03.2023	6.51	0.86	23,555.93	128.91	68.00	60.91	14,34,791.70	-11.38	12,71,512.40
Boudh R&B	26	Improvement such as widening & strengthening to Butupalli -Baghiapada from 0/000 km to 11/900 km and 15/000 km to 18/960 km	16.20	22P1/2019-20	08.08.2019/07.12.2020	13.77	12.41	9,575.00	127.81	68.00	59.81	5,72,680.75	-14.99	4,86,835.91
	27	Improvement to Sana-Butupalli to Panthei Road (ODR) from 8/600 km to 13/900 km	5.14	107P1/2018-19	29.01.2019/28.07.2019	4.79	3.91	25,917.58	127.81	68.00	59.81	15,50,130.46	-6.66	14,46,891.77
	28	Improvement & widening to Boudh-Dhalpur Road (ODR) from 9/500 km to 21/600 km	21.68	233P1/2018-19	07.03.2019/06.04.2020	19.36	19.15	1,60,241.28	128.53	68.00	60.53	96,99,404.68	-10.40	86,90,666.59
	29	Improvement & widening to Boudh-Dhalpur Road (ODR) from 21/600 km to 25/000	5.75	247P1/2022-23	28.10.2022/27.04.2023	4.89	1.79	5,325.79	128.91	68.00	60.91	3,24,393.87	-14.99	2,75,767.23
	30	Improvement of Janapank to Khamaripada Road from 0/000 km to 17/130 km	8.07	24P1/2018-19	29.08.2018/28.05.2019	6.86	6.77	9,773.45	127.72	68.00	59.72	5,83,670.43	-14.99	4,96,178.24
	31	Improvement of Baghiapada-Sagada Road from 12/000 km to 18/600 km	7.45	831P1/2022-23	28.03.2023/27.02.2024	6.7	0	27,010.76	129.13	68.00	61.13	16,51,167.76	-14.99	14,03,657.71
	32	Improvement such as widening and strengthening to Tilakmal Road to Similijore-Naran Prasad-Dedhemal-Ambagaon road from 19/400 to 27/800 km	11.56	36P1/2022-23	06.07.2022/05.06.2023	9.83	10.08	29,663.55	128.91	68.00	60.91	18,06,806.83	-14.99	15,35,966.49
	33	Improvement to Bausuni-Gundulia road from 0/000 km to 14/420 km.	5.89	25P1/2018-19	07.09.2018/06.06.2019	5.01	5.14	11,018.09	127.72	68.00	59.72	6,58,000.33	-14.99	5,59,366.08

*Performance and Compliance audit for the year ended 31 March 2023*

Name of division	Sl. No.	Name of the works	Estimated cost (₹ in crore)	Agreement No.	DoC/ SDoC	Agreement cost (₹ in crore)	Amount paid (₹ in crore)	Quantity of borrow earth (in cum)	Rate provided for borrow earth (in ₹)	Rate of flyash (in ₹)	Differential cost (in ₹)	Extra cost (in ₹)	Tender premium (In per cent)	Extra cost including tender premium (in ₹)
	34	Construction of HL Bridge over Ballat Nallah at 6/700 km on Boudh Dhalapur road including long approach	17.33	41P1/2019-20	22.08.2019/21.02.2021	16.41	12.29	92,726.89	128.53	68.00	60.53	56,12,758.65	-5.35	53,12,476.06
Cuttack R&B-II	35	Improvement to RK Pur to Arjun mahara to Patapari Telanahanga road from 0/00 km to 3/150 km	3.36	679P1/2018-19	28.12.2018/27.06.2019	2.99	2.99	17,338.66	127.81	68.00	59.81	10,37,025.25	-11.09	9,22,019.15
	36	Improvement to Nischintakoili Block Chhak to Nema-Nageshpur-Narendrapur from 11/820 km to 18/112 km	6.30	751P1/2018-19	18.01.2019/17.10.2019	5.72	5.73	38,407.68	127.81	68.00	59.81	22,97,163.34	-9.14	20,87,202.61
	37	Improvement to Khairapolo-Salipur-Kendupatna-Asureswar road from 10/00 to 22/00 km	12.85	800P1/2018-19	15.02.2019/14.03.2020	11.86	11.87	1,21,363.16	127.81	68.00	59.81	72,58,730.60	-7.70	66,99,808.34
	38	Improvement to Khairapolo-Salipur-Kendupatna-Asureswar road from 22/00 to 34/00 km	13.53	801P1/2018-19	15.02.2019/14.03.2020	12.47	6.16	1,13,196.74	127.81	68.00	59.81	67,70,297.02	-7.80	62,42,213.85
	39	Improvement such as widening & strengthening to Cuttack Govindpur Banki Simor Road from 44/200 km to 51/637 km	14.92	443P1/2019-20	27.09.2019 / 26.07.2020	16.41	15.57	25,423.96	128.49	68.00	60.49	15,37,895.34	9.99	16,91,531.08
	40	Improvement to Adaspur to Sithalo Bachhasailo road ODR from Ch. 1/280 to 1/415 km, 5/500 to 8/000 km	2.77	205P1/2020-21	11.12.2020 / 10.05.2021	2.35	1.65	20,181.57	128.71	68.00	60.71	12,25,223.11	-14.99	10,41,562.17
	41	Improvement to Sani Mandir road Brahamankhanda Sirlo GP from RD 0/000 km to 1/700 km	1.71	206P1/2020-21	11.12.2020/10.05.2021	1.45	1.45	9,955.40	128.71	68.00	60.71	6,04,392.33	-14.99	5,13,793.92
	42	Improvement to Jharpada-Ichhapur Road ODR from 0/000 km to 7/650 km	8.09	616P1/2020-21	16.03.2021 / 15.12.2021	6.88	6.88	39,458.76	128.71	68.00	60.71	23,95,541.32	-14.99	20,36,449.68

Name of division	Sl. No.	Name of the works	Estimated cost (₹ in crore)	Agreement No.	DoC/ SDoC	Agreement cost (₹ in crore)	Amount paid (₹ in crore)	Quantity of borrow earth (in cum)	Rate provided for borrow earth (in ₹)	Rate of flyash (in ₹)	Differential cost (in ₹)	Extra cost (in ₹)	Tender premium (In per cent)	Extra cost including tender premium (in ₹)
	43	Improvement to Sithalo-Bchhasario via river embankment road (ODR) from 1/500 km to 4/310 km	7.58	617P1/2020-21	16.03.2021 / 15.12.2021	6.44	2.24	13,390.00	128.71	68.00	60.71	8,12,906.90	-14.99	6,91,052.16
	44	Improvement such as widening and strengthening to Pratap Nagar-Athanga road from 0/00 km to 19/100 km	24.20	340P1/2022-23	08.07.2022/ 07.10.2023	20.57	7.92	1,76,314.49	128.86	68.00	60.86	1,07,30,499.86	-14.99	91,21,997.93
	45	Improvement such as widening and strengthening of double lane with paved shoulder of left bank service road of Puri Main Canal from Godisahi to Barang Chhak from Ch. 5/200 to 11/750 km	18.10	807P1/2022-23	12.10.2022/ 11.09.2023	16.16	8.32	66,376.70	128.91	68.00	60.91	40,43,004.80	-10.68	36,11,211.88
	46	Improvement such as widening and strengthening to Jallarpur-Pahanga road from 0/000 km to 11/128 km	14.06	1265P1/2022-23	25.01.2023 / 24.01.2024	13.65	3.47	89,277.77	129.04	68.00	61.04	54,49,515.08	-2.91	52,90,934.19
Ghatagaon R&B	47	Improvement to Nandabar-Barapada-Batto road (ODR) such as strengthening to S/L from Ch.25/800 Km to 31/000 Km and widening and strengthening for S/L to I/L from 31/000 Km to 32/600 Km	4.33	38P1/2018-19	05.07.2018 / 04.03.2019	4.58	4.55	13,793.38	127.68	68.00	59.68	8,23,188.92	5.90	8,71,757.06
	48	Improvement such as widening & strengthening to Nandabar-Barapada-Batto road (ODR) from 15/000 km to 25/800 km	12.85	179P1/2018-19	16.01.2019 / 15.10.2019	12.34	12.34	17,908.44	127.81	68.00	59.81	10,71,103.80	-3.98	10,28,473.87
	49	Improvement such as widening & strengthening to Hatadihi-Samana via Jambhira-Havaleswar road from 5/900 Km. to 9/000 Km, 11/200 km. to 14/000 km. & 19/600 Km. to 24/866 km	16.56	198P1/2018-19	12.02.2019 / 11.11.2019	14.08	14.96	22,092.92	127.81	68.00	59.81	13,21,377.55	-14.99	11,23,303.05

**Performance and Compliance audit for the year ended 31 March 2023**

Name of division	Sl. No.	Name of the works	Estimated cost (₹ in crore)	Agreement No.	DoC/ SDoC	Agreement cost (₹ in crore)	Amount paid (₹ in crore)	Quantity of borrow earth (in cum)	Rate provided for borrow earth (in ₹)	Rate of flyash (in ₹)	Differential cost (in ₹)	Extra cost (in ₹)	Tender premium (In per cent)	Extra cost including tender premium (in ₹)
	50	Improvement to such as widening & strengthening to Ramachandrapur-Sapuasahi-Via Gada Banda Goda Road from 0/0 km to 7/623 km	5.88	310P1/2018-19	08.03.2019 / 07.10.2019	6.17	4.94	25,180.62	128.49	68.00	60.49	15,23,175.70	4.99	15,99,182.17
	51	Improvement to Sailong Chhak to Deogaonroad such as widening & strengthening from S/L to I/L from Ch. 6/650 to 8/700 Km	3.16	193P1/2019-20	19.02.2020 / 18.01.2021	2.69	2.68	8,627.23	128.71	68.00	60.71	5,23,759.13	-14.99	4,45,247.64
	52	Improvement such as widening & strengthening of Sailong-Brahmanipal via Khaliamenta, Bhandaridiha, Naranpur and Kesadurapal road (ODR) from 14/800 km to 24/450 km	9.26	140P1/2021-22	24.11.2021 / 23.10.2022	7.87	5.85	16,226.41	128.86	68.00	60.86	9,87,539.31	-14.99	8,39,507.17
	53	Improvement such as widening & strengthening of road from Saiania to Ratakana (ODR) from 0/000 km to 8/000 km	9.02	379P1/2021-22	07.01.2022 / 06.12.2022	7.67	6.68	9,072.97	128.86	68.00	60.86	5,52,180.95	-14.99	4,69,409.03
	54	Improvement such as widening and strengthening of NH-215 (Salapada) to Patharapada via Sarein Bhaganai and Madanpur Road from 0/000 km to 11/380 km	16.74	45P1/2022-23	01.08.2022 / 31.07.2023	14.75	9.13	3,212.74	128.91	68.00	60.91	1,95,687.99	-11.88	1,72,440.26
	55	Improvement such as widening and strengthening of Nudurpada-Kaliahata Road from 0/00 km to 31/811 km	34.69	444P1/2022-23	29.03.2023 / 28.03.2025	31.23	1.47	72,329.99	129.05	68.00	61.05	44,15,745.89	-9.99	39,74,612.88
Jharsuguda R&B	56	Improvement to Patrapali-Gudigaon road from 3/0 to 7/600 Km	4.37	157P1/2018-19	05.09.2018 / 04.03.2019	3.72	3.72	14,293.25	127.67	68.00	59.67	8,52,878.23	-14.99	7,25,031.78
	57	Improvement to Mahasingh Chhak to Tenganamal from 2/400 to 8/000 Km	4.64	12P1/2018-19	04.07.2018 / 03.03.2019	3.94	3.94	46,151.06	127.70	68.00	59.70	27,55,218.28	-14.99	23,42,211.06

Name of division	Sl. No.	Name of the works	Estimated cost (₹ in crore)	Agreement No.	DoC/ SDoC	Agreement cost (₹ in crore)	Amount paid (₹ in crore)	Quantity of borrow earth (in cum)	Rate provided for borrow earth (in ₹)	Rate of flyash (in ₹)	Differential cost (in ₹)	Extra cost (in ₹)	Tender premium (In per cent)	Extra cost including tender premium (in ₹)
	58	Improvement to Odiapali - Kankamal road from 0/000 to 3/800 Km	3.00	380P1/2018-19	10.12.2018 09.06.2019	2.55	2.55	16,129.24	127.81	68.00	59.81	9,64,689.84	-14.99	8,20,082.84
	59	Improvement to TileimalChhak to Ammunda, Kankumar, Goudpada, Singhpada, Mahuldihi road from 1/000 Km to 4/000 Km & 4/500 Km to 8/000 Km	5.67	548P1/2018-19	18.02.2019 17.09.2019	5.2	5.2	33,433.00	127.81	68.00	59.81	19,99,627.73	-8.33	18,33,058.74
	60	Improvement to Aitapali - Talmunda road from 0/000 Km to 15/450 Km ( for 10.65 Km in stretches)	5.00	535P1/2018-19	11.02.2019 10.09.2019	5.25	5.24	53,641.05	127.81	68.00	59.81	32,08,271.20	4.80	33,62,268.22
	61	Improvement to road from Mundrajore to Butupali Via-Kankamal, Bhatlaida, Bhuliadihi, Bad Chowk from 0/000 Km to 20/000 Km (for 16.10 Km in stretches)	6.82	618P1/2018-19	20.02.2019 19.03.2020	6.42	6.42	66,215.20	128.49	68.00	60.49	40,05,357.45	-5.85	37,71,044.04
	62	Improvement to Nikitimal to Bandhkani Via Kudoguda road from 0/000 Km to 7/070 Km	4.30	716P1/2018-19	08.03.2019 07.09.2019	4.01	1.89	33,030.64	128.49	68.00	60.49	19,98,023.41	-6.74	18,63,356.64
	63	Improvement to Saletikra Chowk to Bagdihi road via Kuanrmal, Gouribud, Majurdima road from 0/000 Km to 8/600 Km	6.45	530P1/2018-19	06.02.2019 05.09.2019	5.48	5.48	39,940.63	127.81	68.00	59.81	23,88,849.08	-14.99	20,30,760.60
	64	Improvement to Rengalbada-Kuanrmal-Jammal road from 3/000 Km to 3/900Km,4/100 Km to 4/300 Km & 4/550 Km to 13/300 Km	5.52	461P1/2018-19	10.01.2019 09.08.2019	4.69	4.69	59,766.16	127.81	68.00	59.81	35,74,614.03	-14.99	30,38,779.39
	65	Improvement to Jhariabahal- Nandamunda road from 1/500 to 7/500 Km (Length-5.65 Km)	3.40	553P1/2018-19	20.02.2019 19.11.2019	3.12	3.12	30,914.74	127.81	68.00	59.81	18,49,010.60	-8.50	16,91,844.70
	66	Improvement to road from Chandinimal to Kandakudaroad from 0/000 to 2/840 Km & 3/167 to 4/750 Km	2.57	623P1/2018-19	26.02.2019 25.11.2019	2.36	2.36	49,552.24	127.81	68.00	59.81	29,63,719.47	-8.10	27,23,658.20

**Performance and Compliance audit for the year ended 31 March 2023**

Name of division	Sl. No.	Name of the works	Estimated cost (₹ in crore)	Agreement No.	DoC/ SDoC	Agreement cost (₹ in crore)	Amount paid (₹ in crore)	Quantity of borrow earth (in cum)	Rate provided for borrow earth (in ₹)	Rate of flyash (in ₹)	Differential cost (in ₹)	Extra cost (in ₹)	Tender premium (In per cent)	Extra cost including tender premium (in ₹)
	67	Improvement to Road G-Crossing to Chandinimal road from Ch.4/000 Km to 7/500 Km	4.27	390P1/2022-23	26.10.2022 25.07.2023	3.63	2.5	18,271.66	128.48	68.00	60.48	11,05,070.00	-14.99	9,39,420.00
	68	Improvement of Dalgaoon to Tilia road from 4/610 to 11/800 Km	3.47	389P1/2022-23	26.10.2022 25.07.2023	2.95	3.64	17,795.30	128.48	68.00	60.48	10,76,259.74	-14.99	9,14,928.41
	69	Improvement of NH-49 (Purna) Kurebaga via Kudopada and Banjari road from 1/500 Km to 7/000 Km	3.42	162P1/2022-23	22.08.2022 21.05.2023	2.91	2.58	17,851.00	128.48	68.00	60.48	10,79,628.48	-14.99	9,17,792.17
	70	Improvement to Dulesara Market Chowk to Kalopada via Nuapada, Sardhapali, Gountiapada road from Ch 2/500 Km to 5/000 Km	1.43	167P1/2022-23	29.08.2022 28.02.2023	1.21	1.11	9,105.61	128.48	68.00	60.48	5,50,707.29	-14.99	4,68,156.27
	71	Improvement to road NH-49 Govindapur Chowk to Kutrapali from 0/000 Km to 6/150 Km	6.76	521P1/2022-23	27.02.2023 26.11.2023	5.75	0	26,422.60	128.48	68.00	60.48	15,98,038.85	-14.99	13,58,492.82
	72	Improvement to Chandinimal road to Kandakuda road from Ch.0/000 to 4/616 km	6.60	398P1/2022-23	16.12.2022 15.11.2023	5.61	5.21	28,136.30	128.62	68.00	60.62	17,05,622.51	-14.99	14,49,949.69
	73	Improvement of PWD Road to Tareikela Road from Ch.0/000 Km to 2/980 Km, 3/255 Km to 3/840 Km & 4/150 Km to 5/025 Km	3.06	671P1/2022-23	28.03.2023 27.09.2023	2.6	0.23	27,440.32	129.00	68.00	61.00	16,73,859.52	-14.99	14,22,947.98
	74	Widening and Strengthening of road from SH-10 (Talpatia) to Barmal (Kirmira Block Border) at Ch.0/00 km to 2/260 km	1.67	659P1/2022-23	23.03.2023 22.09.2023	1.42	0.4	13,227.25	129.04	68.00	61.04	8,07,391.34	-14.99	6,86,363.38
	75	Improvement to RD road Barpan to Baijapali road from 0/00 km to 0/400 km & 0/735 km to 6/665 km	5.00	663P1/2022-23	27.03.2023 26.12.2023	4.25	0	25,584.86	128.62	68.00	60.62	15,50,954.21	-14.99	13,18,466.18

Name of division	Sl. No.	Name of the works	Estimated cost (₹ in crore)	Agreement No.	DoC/ SDoC	Agreement cost (₹ in crore)	Amount paid (₹ in crore)	Quantity of borrow earth (in cum)	Rate provided for borrow earth (in ₹)	Rate of flyash (in ₹)	Differential cost (in ₹)	Extra cost (in ₹)	Tender premium (In per cent)	Extra cost including tender premium (in ₹)
	76	Improvement of Niktimal to Kurmimunda, via-Talchanki from Ch 0/000 km to 3/350 km	3.78	664P1/2022-23	27.03.2023 26.09.2023	3.22	2.67	20,275.42	128.60	68.00	60.60	12,28,690.45	-14.99	10,44,509.75
	77	Improvement of Laikera to Kirmira Road from 0/000 km to 4/500 km	3.33	600P1/2022-23	18.03.2023 17.09.2023	2.83	2.23	18,905.51	128.70	68.00	60.70	11,47,564.46	-14.99	9,75,544.54
Kantabanji R&B	78	Improvement to Belgaon to Ampalli Road(ODR) from 0/000 km to 7/000 km	6.63	625P1/2018-19	27.02.2019/ 26.11.2019	5.63	5.63	33,200.69	127.81	68.00	59.81	19,85,733.27	-14.99	16,88,071.85
	79	Improvement such as widening & strengthening to Nunhad-Turekela Road (ODR) from 8/000 km to 13/000 km	4.51	627P1/2018-19	07.03.2019 /06.08.2019	3.83	3.82	25,269.71	127.81	68.00	59.81	15,11,381.36	-14.99	12,84,825.29
	80	Improvement to Belapada-Dhumabhata Road from 0/000 km to 5/000 km	5.07	474P1/2018-19	29.01.2019/ 28.07.2019	4.31	4.31	20,084.00	127.81	68.00	59.81	12,01,224.04	-14.99	10,21,160.56
	81	Improvement such as widening and strengthening of Patrapali-Tengara Road (ODR) from 0/00 km 7/367 km	7.61	299P1/2022-23	28.09.2022/ 27.08.2023	6.47	3.54	2,066.00	128.90	68.00	60.90	1,25,819.40	-14.99	1,06,959.07
	82	Improvement such as widening and strengthening of Mandal-Beheramunda Road (ODR) from 0/00 km 7/000 km	7.34	300P1/2022-23	28.09.2022/ 27.06.2023	6.24	3.84	14,606.19	128.91	68.00	60.91	8,89,663.03	-14.99	7,56,302.54
Khordha R&B	83	Improvement such as widening & strengthening to Banapur-Ayatpur road from 0/000 km to 9/400 km	9.94	654P1/2018-19	26.02.2019/2 5.10.2019	8.97	6.48	27,548.02	128.49	68.00	60.49	16,66,379.73	-9.77	15,03,574.43
	84	Improvement such as widening & strengthening to Siko-Botalama-Gadamanitri-Kaipadar road from 0/000 to 10/000 km	8.72	900P1/2018-19	28.02.2019/2 7.01.2020	7.71	7.76	6,976.95	128.49	68.00	60.49	4,22,035.71	-11.57	3,73,206.17
	85	Improvement such as widening & strengthening of Rajasunakhala-Dhalapathara via Bankoi-Sagargaon road from 0/000 km 9/000 km	8.89	909P1/2018-19	08.03.2019/0 7.02.2020	7.96	7.96	7,408.20	128.49	68.00	60.49	4,48,122.02	-10.50	4,01,069.21

**Performance and Compliance audit for the year ended 31 March 2023**

Name of division	Sl. No.	Name of the works	Estimated cost (₹ in crore)	Agreement No.	DoC/ SDoC	Agreement cost (₹ in crore)	Amount paid (₹ in crore)	Quantity of borrow earth (in cum)	Rate provided for borrow earth (in ₹)	Rate of flyash (in ₹)	Differential cost (in ₹)	Extra cost (in ₹)	Tender premium (In per cent)	Extra cost including tender premium (in ₹)
	86	Improvement & widening of Pattnaikia-Delanga-Khordha road from 22/200 km to 27/400 km	3.05	607P1/2018-19	22.02.2019/2 1.11.2019	2.72	2.73	7,400.76	128.49	68.00	60.49	4,47,671.97	-10.67	3,99,905.37
	87	Widening & strengthening of Tangi-Tentulipada road (ODR) from 0/000 km to 9/650 km	8.33	25P1/2019-20	01.06.2019/3 0.04.2020	7.08	6.07	8,245.47	128.49	68.00	60.49	4,98,768.48	-14.99	4,24,003.09
	88	Improvement to Paniora-Mahula road from 0/000 Km to 6/500 Km	2.92	618P1/2018-19	25.02.2019/2 4.08.2019	2.48	2.49	14,055.00	127.81	68.00	59.81	8,40,629.55	-14.99	7,14,619.18
	89	Improvement & widening to Jatni-Govindpur road from 0/000 Km to 5/310 Km	3.40	01P1/2019-20	01.05.2019/3 1.01.2020	3.53	3.53	11,678.52	128.49	68.00	60.49	7,06,433.67	3.90	7,33,984.59
	90	Improvement of road from Guirujanga to NH-16 Pitapali via Kumarbast Road from 0/000 Km to 4/900 Km	2.54	588P1/2018-19	18.02.2019/1 7.08.2019	2.16	1.99	11,064.19	127.81	68.00	59.81	6,61,749.20	-14.99	5,62,553.00
Mayurbhanj R&B	91	Improvement such as widening & strengthening of road from Astia to Lulung Via Rangamatia (ODR) from 0/000 Km to 16/000 Km	15.61	20P1/2018-19	09.07.2018/ 08.09.2019	13.63	13.63	27,901.16	127.68	68.00	59.68	16,65,141.23	-12.65	14,54,500.86
	92	Improvement such as widening & strengthening to Baripada- Prattappur - Badasahi -Mantri Road (ODR) from 23/710 Km to 28/000 Km	5.01	563P1/2018-19	27.02.2019/ 26.07.2019	4.26	4.26	2,020.44	127.80	68.00	59.80	1,20,822.31	-14.99	1,02,711.05
	93	Improvement such as widening & strengthening to Thakurmunda-Dangadiha -Podadiha-Udala-Manitri Baising Rupsa road (MDR-70) from 56/800 km to 64/950 km	9.59	02P1/2022-23	02.05.2022/ 01.02.2023	8.15	8.15	2,197.29	128.44	68.00	60.44	1,32,804.21	-14.99	1,12,896.86

Name of division	Sl. No.	Name of the works	Estimated cost (₹ in crore)	Agreement No.	DoC/ SDoC	Agreement cost (₹ in crore)	Amount paid (₹ in crore)	Quantity of borrow earth (in cum)	Rate provided for borrow earth (in ₹)	Rate of flyash (in ₹)	Differential cost (in ₹)	Extra cost (in ₹)	Tender premium (In per cent)	Extra cost including tender premium (in ₹)
	94	Improvement such as widening & strengthening of Tilka Chhak to Kuabuda –Chanduaroad (ODR) from 0/000 Km to 11/000 Km	9.41	459P1/2022-23	07.06.2022/06.03.2023	8	7.21	12,750.31	128.48	68.00	60.48	7,71,138.75	-14.99	6,55,545.05
	95	Improvement such as widening & strengthening of Dighi - Saraskana Road (ODR) from 0/000 Km to 3/000 Km	5.66	364P1/2022-23	31.05.2022/30.11.2022	4.81	2.98	8,431.18	128.91	68.00	60.91	5,13,543.17	-14.99	4,36,563.05
	96	Improvement such as widening & strengthening of Dukura-Badasahi Road (ODR) from 0/000 Km to 8/200 Km	9.49	639P1/2022-23	22.06.2022/21.03.2023	8.07	8.09	14,752.20	128.48	68.00	60.48	8,92,213.06	-14.99	7,58,470.32
	97	Improvement such as widening and strengthening of Dighi-Saraskana Road (ODR) from 3/000 km to 12/000 km	20.03	991P1/2022-23	08.08.2022/07.02.2024	17.03	7.75	41,114.60	128.91	68.00	60.91	25,04,290.29	-14.99	21,28,897.17
	98	Improvement such as widening and strengthening of Betnoti-Badasahi road (MDR-106) from 0/000 km to 12/350 km	17.41	1978P1/2022-23	09.01.2023/08.02.2024	18.27	7.24	40,178.55	129.05	68.00	61.05	24,52,900.48	4.99	25,75,300.21
	99	Improvement such as widening and strengthening of Palbani-Asanjoda Road from 3/900 km to 9/100 Km	8.34	1977P1/2022-23	09.01.2023/08.10.2023	7.09	3.02	14,603.35	129.05	68.00	61.05	8,91,534.52	-14.99	7,57,893.49
	100	Improvement such as widening & strengthening of Rasgovindpur-Nalagaza Road (ODR) from 0/000 km to 1/760 km and from 4/215 km to 6/433 km	5.75	2944P1/2022-23	18.03.2023/17.12.2023	4.89	3.73	4,218.50	133.63	68.00	65.63	2,76,860.16	-14.99	2,35,358.82
	101	Improvement such as widening & strengthening of Dukura-Badsahi Road (ODR) from 8/200 km to 12/500 km	5.07	2178P1/2022-23	20.02.2023/19.11.2023	4.31	4.31	21,600.43	128.61	68.00	60.61	13,09,202.06	-14.99	11,12,952.67

*Performance and Compliance audit for the year ended 31 March 2023*

Name of division	Sl. No.	Name of the works	Estimated cost (₹ in crore)	Agreement No.	DoC/ SDoC	Agreement cost (₹ in crore)	Amount paid (₹ in crore)	Quantity of borrow earth (in cum)	Rate provided for borrow earth (in ₹)	Rate of flyash (in ₹)	Differential cost (in ₹)	Extra cost (in ₹)	Tender premium (In per cent)	Extra cost including tender premium (in ₹)
Nabarangpur R&B	102	Improvement to Umerkote -Chandahandi-Malgam Road (MDR) from 0/000 km to 4/475 km	8.07	06 P1/ 2022-23	22.04.2022/ 21.12.2022	7.27	6.52	43,092.22	128.90	68.00	60.90	26,24,316.20	-10.00	23,61,884.58
	103	Improvement to Umerkote-Malgam Road (MDR) from 4/430 Km to 7/000 Km and 35/00 Km to 39/500 Km	8.05	01P1/ 2018-19	05.04.2018 04.01.2019	8.6	8.6	6,579.64	127.68	68.00	59.68	3,92,672.92	6.80	4,19,374.67
	104	Improvement to Umerkote-Malgam Road (MDR) from 7/000 km to 18/800 km	10.79	202 P1/ 2018-19	27.11.2018/ 26.11.2019	9.18	9.04	33,065.35	127.80	68.00	59.80	19,77,307.93	-14.99	16,80,909.47
	105	Improvement to Umerkote-Malgam Road (MDR) from 39/500 km to 51/800 km	14.00	224 P1/ 2018-19	07.12.2018/ 06.01.2020	11.9	10.71	36,510.74	127.80	68.00	59.80	21,83,342.25	-14.99	18,56,059.25
	106	Improvement to Umerkote-Malgam Road (MDR) from 51/580 km to 63/500 km	14.16	221 P1/ 2018-19	05.12.2018/ 04.01.2020	12.04	11.7	41,754.52	127.80	68.00	59.80	24,96,920.30	-14.99	21,22,631.94
	107	Improvement of road from NH (Near Jail), Nabarangpur Town to Fire Station on Nabarangpur-Rajoda-Kosagumuda road via Mangalam Timber Pvt. Ltd	3.50	165P1/ 2018-19	27.09.2018 26.05.2019	2.97	2.97	11,026.29	127.80	68.00	59.80	6,59,372.14	-14.99	5,60,532.26
	108	Improvement to Nabarangpur-Khatiguda Road (ODR) from 12/440 km to 26/266 km	13.75	287 P1/ 2018-19	09.02.2019/ 08.04.2020	11.68	11.68	41,803.36	127.80	68.00	59.80	24,99,840.93	-14.99	21,25,114.77
	109	Improvement to Nabarangpur-Dahana-Digisalapa road from 0/000 km to 13/000 km	14.51	136 P1/ 2022-23	28.10.2022/ 27.09.2023	12.95	8.71	75,281.66	128.91	68.00	60.91	45,85,405.91	-10.76	40,92,016.23
	110	Improvement to Nabarangpur-Dahana-Digisalapa road from 13/000 km to 18/000 km	4.87	260P1/ 2018-19	06.01.2019 05.09.2019	4.45	4.45	21,246.88	127.80	68.00	59.80	12,70,563.42	-8.70	11,60,024.41
	111	Improvement to Singari to Kondagam Road Via Silati from 12/00 Km to 28/00 Km	3.76	228P1/ 2018-19	11.12.2018 10.06.2019	3.19	3.19	33,482.00	127.81	68.00	59.81	20,02,558.42	-14.99	17,02,374.91
	112	Improvement to Jharigaon Dhamnagada road from 0/000 km to 24/700 km	32.07	05P1/ 2022-23	12.04.2022/ 11.07.2023	27.26	14.91	2,57,952.81	128.90	68.00	60.90	1,57,09,326.13	-14.99	1,33,54,498.14

Name of division	Sl. No.	Name of the works	Estimated cost (₹ in crore)	Agreement No.	DoC/ SDoC	Agreement cost (₹ in crore)	Amount paid (₹ in crore)	Quantity of borrow earth (in cum)	Rate provided for borrow earth (in ₹)	Rate of flyash (in ₹)	Differential cost (in ₹)	Extra cost (in ₹)	Tender premium (In per cent)	Extra cost including tender premium (in ₹)
	113	Improvement to Raighar-Hatigaon road from 0/000 km to 8/275 km and 13/175 km to 16/900 km	12.97	161P1/2022-23	28.12.2022/27.10.2023	12.31	3.91	60,398.23	129.04	68.00	61.04	36,86,707.96	-5.10	34,98,685.85
	114	Improvement such as widening and strengthening of Jharigaom to Dhamanaguda Road from 24/700 km to 27/405 km	5.54	253P1/2022-23	01.02.2023/31.08.2023	4.71	3.87	50,014.46	129.04	68.00	61.04	30,52,882.64	-14.99	25,95,255.53
Pamikoili R&B	115	Widening and Strengthening of road from NH-5 to Maheswarpur via Jamuna-Jahala (ODR) from 0/000 km to 8/400 km	19.72	09P1/2018-19	07.09.2018/06.08.2019	16.76	16.76	893.05	127.72	68.00	59.72	53,332.95	-14.99	45,338.34
	116	Widening and Strengthening of road from NH-5 to Maheswarpur via Jamuna-Jahala (ODR) from 8/400 to 17/400 km	14.74	06P1/2018-19	07.08.2018/06.07.2019	12.53	10.84	37,854.67	127.68	68.00	59.68	22,59,166.71	-14.99	19,20,517.62
	117	Improvement to road Malanandapur to Singhpur (ODR) from 0/000 km to 12/460 km	20.73	46P1/2018-19	06.02.2019/05.04.2020	17.62	17.62	1,21,470.72	131.28	68.00	63.28	76,86,667.16	-14.99	65,34,435.75
	118	Improvement to Malanandapur to Singhpur road (ODR) from 12/460 to 26/460 km	19.03	10P1/2019-20	03.02.2020/02.04.2021	17.07	15.17	1,16,478.92	128.49	68.00	60.49	70,45,809.87	-10.31	63,19,386.87
	119	Improvement to Malanandapur to Singhpur road (ODR) from 26/460 km to 41/460 km .	19.81	01P1/2020-21	10.06.2020/09.08.2021	17.78	14.33	1,56,693.33	128.49	68.00	60.49	94,78,379.53	-10.25	85,06,845.63
	120	Improvement to Kilaghat Beherapatana road from Km 0/000 to 6/500 km to four lane standard	21.95	38P1/2021-22	30.11.2021/29.08.2022	21.92	10.91	12,313.55	128.86	68.00	60.86	7,49,402.65	-0.15	7,48,278.55
Rairangpur R&B	121	Improvement such as widening and strengthening of Jashipur-Raruan road (ODR) from 0/000 km to 21/068 km	27.01	215P1/2022-23	23.09.2022/22.09.2024	23.6	10.54	32,102.19	128.91	68.00	60.91	19,55,344.39	-12.6	17,08,971.00

**Performance and Compliance audit for the year ended 31 March 2023**

Name of division	Sl. No.	Name of the works	Estimated cost (₹ in crore)	Agreement No.	DoC/ SDoC	Agreement cost (₹ in crore)	Amount paid (₹ in crore)	Quantity of borrow earth (in cum)	Rate provided for borrow earth (in ₹)	Rate of flyash (in ₹)	Differential cost (in ₹)	Extra cost (in ₹)	Tender premium (In per cent)	Extra cost including tender premium (in ₹)
	122	Improvement such as widening and strengthening to Raraun-Fagu via Ghagarbeda road from 25/000 km to 32/597 km	11.58	214P1/2022-23	12.09.2022/11.07.2023	10.43	5.95	10,578.83	128.91	68.00	60.91	6,44,356.54	-9.99	5,79,985.32
	123	Improvement to Thakurmunda-Dangadiha-Podadiha-Udala-Manitri-Baisinga- Rupsa Road (M.D.R.-70) from 16/800 km to 23/200 km	8.08	732P1/2022-23	13.03.2023/12.12.2023	6.87	0.18	37,637.46	129.15	68.00	61.15	23,01,530.68	-14.99	19,56,531.23
	124	Improvement such as widening and strengthening of Banki-Badamtalia road (ODR) from 0/000 km to 9/233 km	14.82	661P1/2022-23	03.03.2023/02.03.2024	13.34	5.39	20,860.27	129.04	68.00	61.04	12,73,310.88	-9.99	11,46,107.12
	125	Improvement such as widening and strengthening to Rairangpur-Gorumahisani road (ODR) from 1/050 km to 15/350 km	17.97	737P1/2022-23	13.03.2023/12.06.2024	17.04	3.04	49,218.12	129.13	68.00	61.13	30,08,703.68	-5.22	28,51,649.34
Rourkela R&B	126	Improvement to Bisra - Barsuan - Jharbeda road (ODR) from 0/000 km to 4/000 km	3.29	54P1/2020-21	23.11.2020/22.08.2021	2.98	2.5	1,123.56	128.70	68.00	60.70	68,200.09	-9.40	61,789.28
	127	Improvement such as widening & strengthening to Kenaveta - Jakaikala road from 0/00 to 7/440 Km.	7.66	48P1/2018-19	31.12.2018/30.07.2019	6.52	6.52	8,950.31	127.81	68.00	59.81	5,35,318.04	-14.99	4,55,073.87
	128	Improvement such as widening & strengthening of Bisra-Barsuan-Jharbeda road from 4/000 Km to 7/063 Km	4.68	257P1/2022-23	24.11.2022/23.06.2023	4.21	3.55	33,407.24	128.91	68.00	60.91	20,34,834.99	-9.99	18,31,554.97
	129	Construction of ROB with 7.5mtr carriageway width in Rourkela-Bisra Road (Kukuda Gate) in lieu of existing LC No. 207 between Bongamunda-Bisra section.	21.62	208P1/2020-21	17.03.2021/16.09.2023	19.98	4.54	5,953.79	126.52	68.00	58.52	3,48,415.79	-7.60	3,21,936.19

Name of division	Sl. No.	Name of the works	Estimated cost (₹ in crore)	Agreement No.	DoC/ SDoC	Agreement cost (₹ in crore)	Amount paid (₹ in crore)	Quantity of borrow earth (in cum)	Rate provided for borrow earth (in ₹)	Rate of flyash (in ₹)	Differential cost (in ₹)	Extra cost (in ₹)	Tender premium (In per cent)	Extra cost including tender premium (in ₹)
	130	Construction of ROB at Km 422/23-25 in lieu of L.C. No.213 in between Panposh-Kalunga Station	20.85	11P1/2022-23	18.05.2022 17.11.2024	19.03	5.43	4,364.80	140.14	68.00	72.14	3,14,876.67	-8.70	2,87,482.40
<b>Total</b>			<b>1336.72</b>			<b>1,190.80</b>	<b>751.53</b>	<b>44,99,149.74</b>				<b>27,25,74,157.61</b>		<b>24,27,32,967.12</b>

Appendix-V

(Refer paragraph 2.7.3.2 at page 24)

Statement showing extra cost due to provision of RCC retaining Wall with sand filling instead of stone packing

Name of division	Sl. No.	Name of work	Estimated cost (₹ in crore)	Agreement No.	Agreement value (₹ in crore)	Date of commencement/ Scheduled date of completion	Up-to-date expenditure (₹ in crore)	Total cost of Sand filling including tender premium (₹ in crore)	Total cost of RCC retaining wall including tender premium (₹ in crore)	Total cost of stone packing including tender premium (₹ in crore)	Total Extra cost per cum (₹ in crore)
A	B	C	D	E	F	G	H	I	J	K	L=I+J-K
Panikoili R&B division	1	Construction of RCC Retaining wall along with sand filling to safeguard the road from NH-5 to Ardalua from 3/250 km to 5/940 km in Jajpur District	21.66	22P1/2022-23	21.61	18.07.2022/17.03.2023	4.17	10.44	3.51	1.02	12.93
	2	Construction of RCC Retaining wall along with sand filling to safeguard the road from NH-5 to Ardalua from 5/940 km to 8/910 km in Jajpur District	21.71	21P1/2022-23	21.67	18.07.2022/17.03.2023	14.14	12.61	3.77	1.15	15.23
	3	Construction of RCC Retaining wall along with sand filling to safeguard the road from NH-5 to Ardalua from to 8/910 km to 10/200 km in Jajpur District	21.67	68P1/2022-23	20.53	27.03.2023/26.11.2023	0	6.74	7.13	0.47	13.40
<b>Total</b>			<b>65.04</b>		<b>63.81</b>		<b>18.31</b>	<b>29.79</b>	<b>14.41</b>	<b>2.64</b>	<b>41.56</b>

## Appendix-VI

(Refer paragraph 2.7.3.3 at page 24)

## Statement showing extra cost due non-deduction of existing crust (GSB, WMM)

Name of the Division	Sl. No.	Name of the work and Agreement No.	Estimated/ Agreement cost (₹ in crore)	Date of Commencement/ Schedule date of Completion	Up to date expenditure (₹ in crore)	CBR/ MSA	Existing crust in GSB/ WBM (In mm)	Item	Total quantity required	Provided in estimates	Excess quantity provided	Rate per cum (in ₹)	Extra cost (in ₹)	Tender Premium (in per cent)	Extra cost including tender premium (in ₹)
A	B	C	D	E	E	G	H	I	J	K	L=K-J	M	N=L*M	O	P
Balasore R&B -II	1	Improvement to Basta-Baliapal road from 0/700 km to 1/300 km, 4/600 km to 6/360 km and 6/660 km to 7/160 km (18P1/2022-23)	8.22/ 6.99	11.05.2022/ 10.02.2023	4.7	4/10	150/250	WMM	825.83	4,229.56	2,382.72	2,011.06	47,91,782.83	-14.99	40,73,494.58
									1,021.02						
Cuttack R&B -II	2	Improvement such as w/s of double lane with paved shoulder of left bank service road of Puri Main Canal from Ch. 5/200 to 11/750 km (807P1/2022-23)	18.1/ 16.17	12.10.2022/ 11.09.2023	8.32	6/6	75/75	GSB	6,590.25	8,874.87	2,284.62	1,979.15	5,21,605.67	-10.68	40,38,698.19
Mayurbhanj R&B	3	Widening and strengthening of TDPUMBR road MDR-70 from 56/800 km to 64/950 km (02P1/2022-23)	9.59/ 8.15	02.05.2022/ 01.02.2023	8.15	5/5	200/150	WMM (Type-II)	1,539.70	3,465.75	946.55	2,187.40	20,70,475.33	-14.99	17,60,111.08
									979.50						
Nabarangpur R&B	4	Improvement such as widening and strengthening of Jharigam to Dhamnaguda road from 0/00 km to 24/700 km (05P1/2022-23)	32.07/ 27.26	12.04.2022/ 11.07.2023	14.91	6/5	75/75	GSB	0	27,091.20	27,091.20	1,686.30	4,56,83,890.56	-14.99	3,88,35,875.37

*Performance and Compliance audit for the year ended 31 March 2023*

Name of the Division	Sl. No.	Name of the work and Agreement No.	Estimated/Agreement cost (₹ in crore)	Date of Commencement/ Schedule date of Completion	Up to date expenditure (₹ in crore)	CBR/MSA	Existing crust in GSB/ WBM (In mm)	Item	Total quantity required	Provided in estimates	Excess quantity provided	Rate per cum (in ₹)	Extra cost (in ₹)	Tender Premium (in per cent)	Extra cost including tender premium (in ₹)
A	B	C	D	E	E	G	H	I	J	K	L=K-J	M	N=L*M	O	P
	5	Improvement such as widening and strengthening of Jharigam to Dhamnaguda road from 24/700 km to 27/405 km (253P1/2022-23)	5.54/4.71	01.02.2023/31.08.2023	3.87	6/5	75/75	GSB	0	5,692.11	5,692.11	1,481.21	84,31,210.25	-14.99	71,67,371.84
Panikoli R&B	6	Improvement to Golkunda-Ratnagiri road from 0/0 to 17/000 km (15P1/2021-22)	18.33/15.58	26.07.2021/25.11.2022	8.92	5/6	125/100	GSB-IV	1,876.66	4,042.60	2,165.94	1,813.10	39,27,065.45	-14.99	33,38,398.34
								WMM	8,010.14	8,467.86	457.73	1,859.36	8,51,075.56	-14.99	7,23,499.33
Rourkela R&B	7	Improvement such as widening and strengthening of Bisra-Jharbeda road from 4/000 km to 7/063 km (257P1/2022-23)	4.68/4.21	24.11.2022/23.06.2023	2.55	7/5	150/150	WMM	1,363.60	4,905.25	876.60	1,662.75	14,57,566.65	-10.04	13,11,226.96
									1,168.80						
									1,496.25						
Rourkela R&B	8	Improvement such as widening & strengthening to Kenaveta-Jakeikala road from 0/00 km to 7/440 km (48P1/2018-19)	7.67/6.52	31.12.2018/30.07.2019	6.52	8/3	100/125	WMM	1,360.30	10,201.17	2,262.91	1,870.80	42,33,447.91	-14.99	35,98,854.07
									2,778.48						
									3,799.48						
<b>Total</b>			<b>104.20/89.59</b>		<b>57.94</b>				<b>32,810.01</b>	<b>76,970.37</b>	<b>44,160.36</b>		<b>7,59,68,120.22</b>		<b>6,48,47,529.75</b>

## Appendix-VII

(Refer paragraph 2.7.3.4 at page 25)

## Statement showing extra cost for provision of excess thickness of SDBC in deviation to IRC specification

Name of the Division	Sl. No.	Name of the Work	Estimated/ Agreement Cost (₹ in crore)	Agreement No.	Date of Commencement/ Schedule date of completion	CBR/ MSA	SDBC/ BC provided in the estimates (in mm)	SDBC/ BC required as per IRC (in mm)	Extra provision for SDBC/ BC (in mm)	Upto date Expenditure (₹ in crore)	Cost per cum (in ₹)	Quantity of SDBC/ BC in estimates (in cum)	Quantity of SDBC/ BC required (in cum)	Extra quantity of SDBC/ BC (in cum)	Extra cost (in ₹)	Tender Premium (in per cent)	Extra cost including Tender Premium (in ₹)
A	B	C	D	E	F	G	H	I	J=H-I	K	L	M	N=M/H*I	O=M-N	P	Q	R
Balangir R&B	1	Improvement to road connecting Ring Road near RTO office to Balangir-Titilagarh NH-26 via Ward no. 20 i.e, Indira Nagar and Ichhapada	1.1/ 0.93	438P1/ 2018-19	15.01.2019/ 14.07.2019	6/2	25	20.00	5.00	0.93	7,475.24	96.67	77.34	19.33	1,44,526.29	-14.99	1,22,861.80
	2	Improvement such as widening and strengthening to Balangir-Arjunpur-Tusura-Deogaon road from 41/500 Km to 46/450 Km	6.51/ 5.53	295P1/ 2022-23	12.08.2022/ 11.05.2023	7/2	25	20.00	5.00	3.36	9,014.91	1,185.75	948.60	237.15	21,37,885.91	-14.99	18,17,416.81
	3	Improvement of Tusura - Gudvela Road (ODR) from 0/00 to 11/600 Km (Except from 3/195 to 3/626 Km)	8.5/ 7.23	576P1/ 2021-22	15.12.2021/ 14.12.2022	7/2	25	20.00	5.00	7.22	7,802.24	1,817.71	1,454.17	363.54	28,36,441.93	-14.99	24,11,259.29
	4	Improvement to Bolangit-Titilagarh NH-26 to Circuit House road in front of Late -Rajanikant Bhoi Residence to road connecting Ring Road in Ward No.14,15 and 16	1.66/ 1.41	435P1/ 2018-19	14.01.2019/ 13.10.2019	6/2	25	20.00	5.00	1.41	6,258.34	150.98	120.78	30.20	1,88,976.83	-14.99	1,60,649.21
	5	Improvement to Tarva -Arjunpur road at Kultapara to Balangir-Arjunpur-Tusura-Deogaon road via Khairguda & Kumunia from 0/000 to 5/000 Km	4.00/ 3.40	772P1/ 2019-20	27.02.2020 /26.11.2020	8/2	25	20.00	5.00	3.11	6,279.17	388.34	310.67	77.67	4,87,690.58	-14.99	4,14,585.76

**Performance and Compliance audit for the year ended 31 March 2023**

Name of the Division	Sl. No.	Name of the Work	Estimated/ Agreement Cost (₹ in crore)	Agreement No.	Date of Commencement/ Schedule date of completion	CBR/ MSA	SDBC/ BC provided in the estimates (in mm)	SDBC/ BC required as per IRC (in mm)	Extra provision for SDBC/ BC (in mm)	Upto date Expenditure (₹ in crore)	Cost per cum (in ₹)	Quantity of SDBC/ BC in estimates (in cum)	Quantity of SDBC/ BC required (in cum)	Extra quantity of SDBC/ BC (in cum)	Extra cost (in ₹)	Tender Premium (in per cent)	Extra cost including Tender Premium (in ₹)
A	B	C	D	E	F	G	H	I	J=H-I	K	L	M	N=M/H*I	O=M-N	P	Q	R
	6	Improvement to Tusra PWD Road to Kharda via Nagaon Colony from 0/000 Km to 2/000 Km (working chainage from 0/000 Km to 1/807 Km)	2.63/ 2.24	407P1/ 2018-19	20.12.2018/ 19.09.2019	5/2	25	20.00	5.00	2.35	6,887.58	198.41	158.73	39.68	2,73,312.95	-14.99	2,32,343.34
	7	Improvement of road from Balangir-Titilagarh NH-26 to Bijakhaman via Rajib Nagar road	2.48/ 2.11	408P1/ 2018-19	20.12.2018/ 19.09.2019	6/2	25	20.00	5.00	2.11	6,785.51	324.09	259.27	64.82	4,39,823.19	-14.99	3,73,893.69
	8	Improvement to Patharchepa-Bhainsa via Sibtala road from 33/000 Km to 44/000 Km	12.75/ 10.84	988 P1/ 2018-19	07.03.2019 / 06.04.2020	8/3	25	20.00	5.00	10.84	7,132.56	1,406.82	1,125.46	281.36	20,06,845.61	-14.99	17,06,019.45
	9	Improvement of road from Sinkhaman (connecting Balangir-Titilagarh NH to Deogaon) to Bhutiarbahal and Bhutiarbahal to Dhandamal from 8/000 Km to 17/615 Km	7.45/ 6.33	990 P1/ 2018-19	08.03.2019/ 07.02.2020	8/2	25	20.00	5.00	6.32	6,774.50	992.69	794.15	198.54	13,44,995.68	-14.99	11,43,380.83
	10	Widening and strengthening to Balangir Chandanbhati Road (ODR) from 18/00 to 31/00 Km	15.29/ 13.00	308P1/ 2021-22	25.11.2021/ 24.01.2023	8/4	25	23.20	1.80	12.52	7,820.67	1,986.89	1,843.83	143.06	11,18,794.39	-14.99	9,51,087.11
	11	Widening & strengthening of Balangir-Chandanbhati road up to Karkachia Chhhak on Loisinga-Bharsuja road (ODR) from 44/000 km to 54/806 km	13.32/ 11.32	08P1/ 2018-19	10.07.2018/ 09.07.2019	8/2	25	20.00	5.00	11.32	6,249.16	1,703.16	1,362.53	340.63	21,28,663.87	-14.99	18,09,577.16

Name of the Division	Sl. No.	Name of the Work	Estimated/ Agreement Cost (₹ in crore)	Agreement No.	Date of Commencement/ Schedule date of completion	CBR/ MSA	SDBC/ BC provided in the estimates (in mm)	SDBC/ BC required as per IRC (in mm)	Extra provision for SDBC/ BC (in mm)	Upto date Expenditure (₹ in crore)	Cost per cum (in ₹)	Quantity of SDBC/ BC in estimates (in cum)	Quantity of SDBC/ BC required (in cum)	Extra quantity of SDBC/ BC (in cum)	Extra cost (in ₹)	Tender Premium (in per cent)	Extra cost including Tender Premium (in ₹)
A	B	C	D	E	F	G	H	I	J=H-I	K	L	M	N=M/H*I	O=M-N	P	Q	R
	12	Widening & strengthening of Balangir-Chandanbhati road up to Karkachia Chhhak on Loisinga-Bharsuja road (ODR) from 9/700 km to 18/000 km	10.15/8.62	09P1/2018-19	12.07.2018/11.06.2019	8/2	25	20.00	5.00	8.62	6,189.01	1,514.71	1,211.77	302.94	18,74,911.07	-14.99	15,93,861.90
Balasore R&B-II	13	Widening & Strengthening of Jaleswar-Paschimbad road from 8/200 km to 12/990 km	8.94/7.60	15P1/2022-23	02.05.2022/01.11.2022	4/4	25	23.20	1.80	3.96	8,612.05	262.69	243.78	18.91	1,62,885.56	-14.99	1,38,469.01
Bhanjanagar R&B	14	Improvement such as widening & strengthening of 6th Km of AKO Road to Polasara via Subalaya (ODR) from 15/00 Km to 21/00 Km	3.24/2.99	2P1/2018-19	17.04.2018/16.01.2019	7/3	25	21.60	3.40	2.99	6,200.02	767.82	663.40	104.42	6,47,427.91	-7.66	5,97,834.93
	15	Improvement and widening to Dharakote - Janibilli road (ODR) from 0/000 to 4/672 Km	6.47/5.50	195P1/2022-23	22.07.2022/21.06.2023	5/3	25	21.60	3.40	3.36	8,971.60	827.43	714.90	112.53	10,09,578.45	-14.99	8,58,242.64
	16	Improvement such as widening & strengthening of Bhanjanagar-Tilisingi-Tarasingi-Dasapalla road (SH-37) from 0/000 km to 9/500 km	11.12/10.01	523P1/2022-23	20.02.2023/19.02.2024	7/2	25	20.00	5.00	1.21	9,021.87	2,426.57	1,941.26	485.31	43,78,439.82	-9.99	39,41,033.68
	17	Widening & improvement of 6th Km. of A.K.O. Road to Polosara via Subalaya (ODR) from 7/000 to 15/000 km	7.84/6.67	600P1/2018-19	01.02.2019/31.12.2019	7/3	25	21.60	3.40	6.66	6,338.94	1,059.00	914.98	144.02	9,12,959.49	-14.99	7,76,106.87

**Performance and Compliance audit for the year ended 31 March 2023**

Name of the Division	Sl. No.	Name of the Work	Estimated/ Agreement Cost (₹ in crore)	Agreement No.	Date of Commencement/ Schedule date of completion	CBR/ MSA	SDBC/ BC provided in the estimates (in mm)	SDBC/ BC required as per IRC (in mm)	Extra provision for SDBC/ BC (in mm)	Upto date Expenditure (₹ in crore)	Cost per cum (in ₹)	Quantity of SDBC/ BC in estimates (in cum)	Quantity of SDBC/ BC required (in cum)	Extra quantity of SDBC/ BC (in cum)	Extra cost (in ₹)	Tender Premium (in per cent)	Extra cost including Tender Premium (in ₹)
A	B	C	D	E	F	G	H	I	J=H-I	K	L	M	N=M/H*I	O=M-N	P	Q	R
	18	Improvement such as widening and strengthening of Gallery-Badangi road (ODR) from 0/000 Km to 9/000 Km	14.78/12.57	176P1/2021-22	16.11.2021/15.10.2022	5/3	25	21.60	3.40	9.74	7,651.02	1,351.35	1,167.57	183.78	14,06,132.00	-14.99	11,95,352.81
	19	Widening & strengthening of Pantiana -B.D.Pur via Chhamunda road from 0/000 Km to 15/400 Km	7.23/7.66	01P1/2018-19	06.04.2018/05.01.2019	6/3	25	21.60	3.40	7.66	5,730.87	1,938.06	1,674.48	263.58	15,10,520.71	5.90	15,99,641.43
	20	Improvement such as widening & strengthening of Ballipadar-Karsingi Road (SH-33) from 0/000 to 32/600 km (except from 17/560 km to 17/649 km)	33.33/30.00	661P1/2022-23	15.03.2023/14.07.2025	5/2	25	20.00	5.00	2.91	8,760.72	7,291.50	5,833.20	1,458.30	1,27,75,757.98	-9.99	1,14,99,459.75
	21	Improvement such as widening and strengthening of Kantaipalli Sorada road from 0/000 to 22/250 Km (except from 9/200 Km to 13/450 Km)	27.6/25.39	233P1/2022-23	02.09.2022/01.10.2023	5/2	25	20.00	5.00	3.21	8,625.79	4,611.60	3,689.28	922.32	79,55,738.63	-7.99	73,20,075.12
	22	Improvement such as widening and strengthening of Jagannathprasad-Sunamuhi road (ODR) via Alasu loop road from 0/000 km to 11/200 Km	15.71/14.14	500P1/2022-23	06.02.2023/05.03.2024	6/2	25	20.00	5.00	0.45	8,918.52	3,018.52	2,414.82	603.70	53,84,146.20	-9.99	48,46,269.99
	23	Improvement such as widening and strengthening of Hatiota-Dhunkapada-	19.49/16.57	232P1/2022-23	30.08.2022/29.09.2023	7/3	25	21.60	3.40	0.77	8,510.87	2,211.51	1,910.74	300.77	25,59,774.88	-14.99	21,76,064.63

Name of the Division	Sl. No.	Name of the Work	Estimated/ Agreement Cost (₹ in crore)	Agreement No.	Date of Commencement/ Schedule date of completion	CBR/ MSA	SDBC/ BC provided in the estimates (in mm)	SDBC/ BC required as per IRC (in mm)	Extra provision for SDBC/ BC (in mm)	Upto date Expenditure (₹ in crore)	Cost per cum (in ₹)	Quantity of SDBC/ BC in estimates (in cum)	Quantity of SDBC/ BC required (in cum)	Extra quantity of SDBC/ BC (in cum)	Extra cost (in ₹)	Tender Premium (in per cent)	Extra cost including Tender Premium (in ₹)
A	B	C	D	E	F	G	H	I	J=H-I	K	L	M	N=M/H*I	O=M-N	P	Q	R
		Chadhiapali road from 0/000 km to 14/200 km															
	24	Improvement such as widening and strengthening of Tillisingi-Gallery road (MDR-18) from 0/000 Km to 11/730 Km	20.63/18.30	171P1/2022-23	19.05.2022/18.05.2023	5/3	30	21.60	8.40	13.04	9,231.70	3,167.38	2,280.51	886.87	81,87,284.54	-11.30	72,62,121.39
Bhubaneswar R&B-II	25	Improvement such as Widening and Strengthening to Pipli-Dandamkundapur Road from 1.800 Km to 4.800 KM	5.66/5.09	384P1/2022-23	27.06.2022/26.10.2022	6/3	25	21.66	3.34	0.78	8,580.48	1,137.56	985.58	151.98	13,04,044.33	-9.99	11,73,770.30
	26	Improvement Such as widening and strengthening to Butupalli-Baghiapada Road from 0/000 km to 11/900 and 15/000 km to 18/960	16.20/13.77	22P1/2019-20	08.08.2019/07.12.2020	5/3	25	20.00	5.00	12.41	7,616.03	2,570.77	2,056.62	514.15	39,15,812.29	-14.99	33,28,832.03
Boudh R&B	27	Improvement & widening to Boudh-Dhalpur Road (ODR) from 9/500 km to 21/600 km	21.61/19.36	233P1/2018-19	07.03.2019/06.04.2020	4/3	25	20.00	5.00	19.15	7,543.26	942.01	753.61	188.40	14,21,165.27	-10.40	12,73,364.08
	28	Improvement of Janapank to Khamaripada Road from 0/000 km to 17/130 km	8.07/6.86	24P1/2018-19	29.08.2018/28.05.2019	5/2	25	20.00	5.00	6.77	6,517.02	1,555.54	1,244.43	311.11	20,27,497.06	-14.99	17,23,575.25
	29	Improvement to SH-41 to Rakkdol Phased Barpadar keuta palli Road from 0/000 km to 15/900 km	9.14/7.77	241P1/2021-22	20.12.2021/19.11.2022	7/3	25	20.00	5.00	8.59	8,171.04	1,100.03	880.02	220.01	17,97,677.83	-14.99	15,28,205.92

**Performance and Compliance audit for the year ended 31 March 2023**

Name of the Division	Sl. No.	Name of the Work	Estimated/ Agreement Cost (₹ in crore)	Agreement No.	Date of Commencement/ Schedule date of completion	CBR/ MSA	SDBC/ BC provided in the estimates (in mm)	SDBC/ BC required as per IRC (in mm)	Extra provision for SDBC/ BC (in mm)	Upto date Expenditure (₹ in crore)	Cost per cum (in ₹)	Quantity of SDBC/ BC in estimates (in cum)	Quantity of SDBC/ BC required (in cum)	Extra quantity of SDBC/ BC (in cum)	Extra cost (in ₹)	Tender Premium (in per cent)	Extra cost including Tender Premium (in ₹)
A	B	C	D	E	F	G	H	I	J=H-I	K	L	M	N=M/H*I	O=M-N	P	Q	R
	30	Improvement to Khatakhatia-Baulasingha Road from 0/000 km to 11/800 km	5.47/4.65	106 P1/2018-19	29.01.2019/28.12.2019	5/2	25	20.00	5.00	4	7,070.66	978.81	783.05	195.76	13,84,166.54	-14.99	11,76,679.98
	31	Improvement of Phulbani-Gochapada-Balandapada-Malikuda (PGBM) road from 0/000 km to 13/200 km	5.18/4.40	26 P1/2018-19	07.09.2018/06.06.2019	5/2	25	20.00	5.00	4.28	6,533.79	1,181.44	945.15	236.29	15,43,856.17	-14.99	13,12,432.13
	32	Improvement to Khatipali-Lambsari-Dapala-Baragocha road from 0/000 km to 15/200	8.59/7.31	01P1/2021-22	15.04.2021/14.03.2022	7/3	25	20.00	5.00	8	6,109.08	1,369.52	1,095.62	273.90	16,73,301.45	-14.99	14,22,473.56
	33	Improvement to Bausuni-Gundulia road from 0/000 km to 14/420 km	5.89/5.01	25P1/2018-19	07.09.2018/06.06.2019	5/2	25	20.00	5.00	5.14	6,126.49	1,537.51	1,230.01	307.50	18,83,907.93	-14.99	16,01,510.13
Cutback R&B-II	34	W/S to Olatpur Hospital approach road from 0/00 km to 1/310 km	3.67/3.30	1107P1/2022-23	30.12.2022/29.05.2023	4/2	25	20.00	5.00	0.68	8,530.66	82.25	65.80	16.45	1,40,329.36	-9.99	1,26,310.45
	35	Improvement to Sani Mandir road Brahamankhanda Sirlo GP from RD 0/000 km to 1/700 km	1.71/1.45	206 P1/2020-21	11.12.2020/10.05.2021	4/2	25	20.00	5.00	1.2	7,356.16	158.65	126.92	31.73	2,33,410.96	-14.99	1,98,422.65
	36	Improvement to RK Pur to Arjunmahara to Patapari Telangabanga road from 0/00 km to 3/150 km	3.36/2.99	679P1/2018-19	28.12.2018/27.06.2019	4/2	25	20.00	5.00	2.99	6,929.33	191.83	153.46	38.37	2,65,850.67	-11.09	2,36,367.83
	37	Improvement to Baranga Block square to Dhakulei road from Ch 0/00 kmm to 5/815 km	3.89/3.97	748P1/2018-19	16.01.2019/15.07.2019	5/2	25	20.00	5.00	3.99	7,592.29	820.63	656.50	164.13	12,46,092.19	1.99	12,70,889.42

Name of the Division	Sl. No.	Name of the Work	Estimated/ Agreement Cost (₹ in crore)	Agreement No.	Date of Commencement/ Schedule date of completion	CBR/ MSA	SDBC/ BC provided in the estimates (in mm)	SDBC/ BC required as per IRC (in mm)	Extra provision for SDBC/ BC (in mm)	Upto date Expenditure (₹ in crore)	Cost per cum (in ₹)	Quantity of SDBC/ BC in estimates (in cum)	Quantity of SDBC/ BC required (in cum)	Extra quantity of SDBC/ BC (in cum)	Extra cost (in ₹)	Tender Premium (in per cent)	Extra cost including Tender Premium (in ₹)
A	B	C	D	E	F	G	H	I	J=H-I	K	L	M	N=M/H*I	O=M-N	P	Q	R
	38	Widening & strengthening of Kuanpal Balichandrapur road from 0/00 km to 6/900 km	5.71/4.85	752P1/2018-19	18.01.2019/17.07.2019	5/2	25	20.00	5.00	4.31	6,503.18	1,184.13	947.30	236.83	15,40,122.11	-14.99	13,09,257.80
	39	Improvement such as widening & strengthening to Nandabar-Barapada-Batto road(ODR) from 15/000 km to 25/800 km	12.85/12.34	179P1/2018-19	16.01.2019/15.10.2019	3/4	25	22.50	2.50	12.34	7,119.37	923.45	831.11	92.35	6,57,438.22	-3.98	6,31,272.18
Ghatagaon R&B	40	Improvement to Nandabar-Barapada-Batto road (ODR) such as strengthening to S/L from Ch.25/800 Km to 31/000 Km and widening and strengthening for S/L to I/L from 31/000 Km to 32/600 Km	4.33/4.58	38P1/2018-19	05.07.2018/04.03.2019	3/3	25	21.60	3.40	4.55	6,744.69	598.17	516.82	81.35	5,48,688.09	5.90	5,81,060.68
	41	Improvement such as widening & strengthening to Hatadihi-Samana via Jambhira-Havaleswar road from 5/900 Km. to 9/000 Km, 11/200 km. to 14/000 km & 19/600 Km to 24/866 km	16.56/14.08	198P1/2018-19	12.02.2019/11.11.2019	3/4	25	22.50	2.50	14.96	7,322.37	807.13	726.42	80.71	5,91,010.45	-14.99	5,02,417.98
	42	Improvement to such as widening & strengthening to Ramachandrapur-Sapuasahi-Via Gada Banda Goda Road from 0/0 km to 7/623 km	5.88/6.17	310P1/2018-19	08.03.2019/07.10.2019	4/4	25	22.50	2.50	4.95	7,679.04	1,303.77	1,173.39	130.38	10,01,170.20	4.99	10,51,128.59

Performance and Compliance audit for the year ended 31 March 2023

Name of the Division	Sl. No.	Name of the Work	Estimated/ Agreement Cost (₹ in crore)	Agreement No.	Date of Commencement/ Schedule date of completion	CBR/ MSA	SDBC/ BC provided in the estimates (in mm)	SDBC/ BC required as per IRC (in mm)	Extra provision for SDBC/ BC (in mm)	Upto date Expenditure (₹ in crore)	Cost per cum (in ₹)	Quantity of SDBC/ BC in estimates (in cum)	Quantity of SDBC/ BC required (in cum)	Extra quantity of SDBC/ BC (in cum)	Extra cost (in ₹)	Tender Premium (in per cent)	Extra cost including Tender Premium (in ₹)
A	B	C	D	E	F	G	H	I	J=H-I	K	L	M	N=M/H*I	O=M-N	P	Q	R
Kantabarji R&B	43	Improvement to Belgaon- Ampali road (ODR) from 0/000 to 7/000 Km	6.63/5.63	625P1/2018-19	27.02.2019/26.11.2019	8/2	25	20.00	5.00	5.63	7,392.37	959.75	767.80	191.95	14,18,965.42	-14.99	12,06,262.50
	44	Improvement such as widening and strengthening of Patrapali-Tengra road (ODR) from 0.0 to 7.367 km	7.61/6.47	299P1/2022-23	28.09.2022/27.08.2023	7/3	25	21.66	3.34	3.54	8,522.30	1,260.41	1,092.02	168.39	14,35,076.71	-14.99	12,19,958.71
Khordha R&B	45	Improvement to Palla-Anda road from 0/000 to 1/000 Km (in front of Collectorate, Khurdha)	2.96/2.52	56P1/2018-19	28.06.2018/27.12.2018	8/3	25	21.60	3.40	2.52	5,991.16	321.3	277.60	43.70	2,61,794.52	-14.99	2,22,551.52
	46	Improvement & widening of Pattnaikia-Delang - Khordha road from 22/200 Km to 27/400 Km	3.05/2.72	607P1/2018-19	22.02.2019/21.11.2019	6/3	25	21.60	3.40	2.73	6,989.14	785.4	678.59	106.81	7,46,540.80	-10.67	6,66,884.89
	47	Widening & Strengthening of Tangi -Tentuliapada road (ODR) from 0/000 Km to 9/650 Km	8.33/7.08	25P1/2019-20	01.06.2019/30.04.2020	8/2	25	20.00	5.00	6.07	7,394.77	1,035.55	828.44	207.11	15,31,530.81	-14.99	13,01,954.35
	48	Improvement of Balugaon Bypass (Defunct NH-5) from 0/000 km to 8/000 km	22.94/19.50	456P1/2022-23	08.09.2022/07.08.2023	4/5	40	21.60	18.40	4.2	8,977.98	2245	1,212.30	1,032.70	92,71,559.95	-14.99	78,81,753.11
	49	Improvement to Paniora-Mahul road from 0/000 Km to 6/500 Km	2.92/2.48	618P1/2018-19	25.02.2019/24.08.2019	6/2	25	20.00	5.00	2.49	6,396.63	901.81	721.45	180.36	11,53,708.98	-14.99	9,80,768.00
	50	Improvement such as widening & strengthening to Banpur - Ayatpur road from 0/000 Km to 9/400 Km	9.94/8.97	654P1/2018-19	26.02.2019/25.10.2019	4/3	25	21.60	3.40	6.48	7,651.63	1,107.98	957.29	150.69	11,52,988.01	-9.77	10,40,341.08

Name of the Division	Sl. No.	Name of the Work	Estimated/ Agreement Cost (₹ in crore)	Agreement No.	Date of Commencement/ Schedule date of completion	CBR/ MSA	SDBC/ BC provided in the estimates (in mm)	SDBC/ BC required as per IRC (in mm)	Extra provision for SDBC/ BC (in mm)	Upto date Expenditure (₹ in crore)	Cost per cum (in ₹)	Quantity of SDBC/ BC in estimates (in cum)	Quantity of SDBC/ BC required (in cum)	Extra quantity of SDBC/ BC (in cum)	Extra cost (in ₹)	Tender Premium (in per cent)	Extra cost including Tender Premium (in ₹)
A	B	C	D	E	F	G	H	I	J=H-I	K	L	M	N=M/H*I	O=M-N	P	Q	R
Mayurbhanj R&B	51	Improvement such as widening and strengthening to Jaypur-Sainkula Road (ODR) from 0/000 km to 2/500 km	2.86/2.43	2085P1/2022-23	19.01.2023/18.07.2023	7/2	25	20.00	5.00	0.34	9,304.48	295.29	236.23	59.06	5,49,503.98	-14.99	4,67,133.33
	52	Improvement to Chipat Junction to Baripada-Baghra Road (ODR) from 2/800 Km to 6/000 Km	5.01/3.76	632P1/2018-19	28.02.2019/27.06.2019	8/3	25	21.60	3.40	3.4	7,136.89	799.1	690.42	108.68	7,75,620.08	-14.99	6,59,354.63
	53	Improvement such as widening & strengthening of road from Astia to Lulung Via Rangamatia (ODR) from 0/000 Km to 16/000 Km	15.61/13.63	20P1/2018-19	09.07.2018/08.09.2019	8/3	25	21.60	3.40	13.63	6,246.63	2,242.42	1,937.45	304.97	19,05,029.25	-12.65	16,64,043.05
Nabarangpur R&B	54	Improvement to Umerkote-Malagan Road (MDR) from 4/430 km to 7/000 km and 35/00 km to 39/500 km	8.05/8.60	01P1/2018-19	05.04.2018/04.01.2019	6/2	25	20.00	5.00	8.6	6,297.57	360.45	288.36	72.09	4,53,991.82	6.80	4,84,863.27
												6,608.71	618.76	495.01	123.75	8,17,827.86	6.80
	55	Improvement to Singsari to Kondagaon Road Via Sialati from Rd. 12/000 to Rd. 28/000 Km	3.76/3.19	228P1/2018-19	11.12.2018/10.06.2019	6/2	25	20.00	5.00	3.19	7,120.46	1,530.00	1,224.00	306.00	21,78,860.76	-14.99	18,52,249.53
	56	Improvement to Nabarangpur-Dahana-Digasalipa Road from 13/00 Km to 18/00 Km	4.87/4.45	260P1/2018-19	06.01.2019/05.09.2019	7/2	25	20.00	5.00	4.45	6,558.00	701.25	561.00	140.25	9,19,759.50	-8.70	8,39,740.42

**Performance and Compliance audit for the year ended 31 March 2023**

Name of the Division	Sl. No.	Name of the Work	Estimated/ Agreement Cost (₹ in crore)	Agreement No.	Date of Commencement/ Schedule date of completion	CBR/ MSA	SDBC/ BC provided in the estimates (in mm)	SDBC/ BC required as per IRC (in mm)	Extra provision for SDBC/ BC (in mm)	Upto date Expenditure (₹ in crore)	Cost per cum (in ₹)	Quantity of SDBC/ BC in estimates (in cum)	Quantity of SDBC/ BC required (in cum)	Extra quantity of SDBC/ BC (in cum)	Extra cost (in ₹)	Tender Premium (in per cent)	Extra cost including Tender Premium (in ₹)
A	B	C	D	E	F	G	H	I	J=H-I	K	L	M	N=M/H*I	O=M-N	P	Q	R
	57	Improvement of road from NH (Near Jail), Nabarangpur Town to Fire Station on Nabarangpur-Rajoda-Kosagumuda road via Mangalam Timber Pvt. Ltd.	3.5/ 2.97	165P1/ 2018-19	27.09.2018/ 26.05.2019	5/2	25	20.00	5.00	2.97	6,029.10	358.75	287.00	71.75	4,32,587.93	-14.99	3,67,743.00
	58	Improvement to Umerkote-Malgam road (MDR) from 7/00 Km to 18/00 Km	10.79/ 9.18	202P1/ 2018-19	27.11.2018/ 26.11.2019	6/2	25	20.00	5.00	9.04	6,246.00	1,542.75	1,234.20	308.55	19,27,203.30	-14.99	16,38,315.53
	59	Improvement to Umerkote-Malgam road (MDR) from 39/500 Km to 51/580 Km	14.00/ 11.90	224P1/ 2018-19	07.12.2018/ 06.01.2020	6/2	25	20.00	5.00	10.71	6,621.90	1,667.57	1,334.06	333.51	22,08,496.36	-14.99	18,77,442.75
	60	Improvement to Umerkote- Malgam Road (MDR) from 51/580 Km to 63/500 Km	14.16/ 12.04	221P1/ 2018-19	05.12.2018/ 04.01.2020	6/2	25	20.00	5.00	11.70	6,998.90	1,634.68	1,307.74	326.94	22,88,192.37	-14.99	19,45,192.33
	61	Improvement to Nabarangpur-Khatiguda Road (ODR) from 12/440 Km to 26/266 Km	13.75/ 11.68	287P1/ 2018-19	09.02.2019/ 08.04.2020	7/2	25	20.00	5.00	11.68	6,590.00	1,939.10	1,551.28	387.82	25,55,733.80	-14.99	21,72,629.30
	62	Improvement to Deobandh to Chandahandi road Via Fatki from RD 8/500 Km to Rd.10/000 Km & RD.24/000 Km to RD.26/000 Km	0.88/ 0.75	201P1/ 2018-19	17.11.2018/ 16.03.2019	6/2	25	20.00	5.00	0.75	7,144.19	143.44	114.75	28.69	2,04,952.52	-14.99	1,74,230.14
<b>Panikoli R&amp;B</b>	63	Improvement of Khandra-Bandhamunda Road (ODR) from 0/00 km to 7/600 km	12.69/ 10.79	09P1/ 2019-20	31.01.2020/ 30.10.2020	5/3	25	21.66	3.34	4.37	6,569.18	736.72	638.29	98.43	6,46,576.74	-14.99	5,49,654.89

Name of the Division	Sl. No.	Name of the Work	Estimated/ Agreement Cost (₹ in crore)	Agreement No.	Date of Commencement/ Schedule date of completion	CBR/ MSA	SDBC/ BC provided in the estimates (in mm)	SDBC/ BC required as per IRC (in mm)	Extra provision for SDBC/ BC (in mm)	Upto date Expenditure (₹ in crore)	Cost per cum (in ₹)	Quantity of SDBC/ BC in estimates (in cum)	Quantity of SDBC/ BC required (in cum)	Extra quantity of SDBC/ BC (in cum)	Extra cost (in ₹)	Tender Premium (in per cent)	Extra cost including Tender Premium (in ₹)
A	B	C	D	E	F	G	H	I	J=H-I	K	L	M	N=M/H*I	O=M-N	P	Q	R
	64	Improvement to Malanandapur Singhpur Road (ODR) from 12/460 Km to 26/460	19.03/17.07	10P1/2019-20	03.02.2020/02.04.2021	5/3	25	21.66	3.34	15.17	6,569.18	2,385.68	2,066.95	318.73	20,93,774.04	-10.31	18,77,905.93
	65	Improvement to Malandapur Singhpur road (ODR) from 26/460 Km to 41/460 Km	19.81/17.78	01P1/2020-21	10.06.2020/09.08.2021	5/3	25	21.66	3.34	14.33	6,748.56	2,123.71	1,839.98	283.73	19,14,753.11	-10.25	17,18,490.92
	66	Improvement to Malandapur Singhpur road (ODR) from 41/460 Km to 45/460 Km	7.51/6.72	62P1/2022-23	07.01.2023/06.08.2023	5/2	25	20.00	5.00	5.65	9,015.67	719.63	575.70	143.93	12,97,589.32	-10.50	11,61,342.44
	67	Widening & strengthening of road from NH-5 to Maheswarpur via Jamuna-Johal (ODR) from 8/400 km to 17/400 km	14.74/12.53	06P1/2018-19	07.08.2018/06.07.2019	5/3	25	21.66	3.34	10.84	6,389.71	507.71	439.88	67.83	4,33,414.39	-14.99	3,68,445.57
	68	Wdening & strengthening of Nakpole- Mandia road from 4/708 Km to 11/222 Km	8.70/7.96	48P1/2018-19	08.02.2019/07.09.2019	4/4	25	21.25	3.75	5.86	7,343.16	320.32	272.27	48.05	3,52,824.15	-8.55	3,22,657.69
	Rairangpur R&B	69	Improvement such as widening & strengthening of Talsa -Pandupani - Nuagaon road (ODR) from 0/0 to 9/400 Km	7.33/6.98	91P1/2018-19	17.09.2018/16.08.2019	5/2	25	20.00	5.00	6.98	5,980.97	843.04	674.43	168.61	10,08,439.39	-4.69
70		Improvement such as widening and strengthening to Raraun-Fagu via Ghagarbeda road from 25/000 km to 32/597 km	11.58/10.43	214P1/2022-23	12.09.2022/11.07.2023	5/2	25	20.00	5.00	5.95	9,946.79	1216.13	972.90	243.23	24,19,317.94	-9.99	21,77,628.08

**Performance and Compliance audit for the year ended 31 March 2023**

Name of the Division	Sl. No.	Name of the Work	Estimated/ Agreement Cost (₹ in crore)	Agreement No.	Date of Commencement/ Schedule date of completion	CBR/ MSA	SDBC/ BC provided in the estimates (in mm)	SDBC/ BC required as per IRC (in mm)	Extra provision for SDBC/ BC (in mm)	Upto date Expenditure (₹ in crore)	Cost per cum (in ₹)	Quantity of SDBC/ BC in estimates (in cum)	Quantity of SDBC/ BC required (in cum)	Extra quantity of SDBC/ BC (in cum)	Extra cost (in ₹)	Tender Premium (in per cent)	Extra cost including Tender Premium (in ₹)
A	B	C	D	E	F	G	H	I	J=H-I	K	L	M	N=M/H*I	O=M-N	P	Q	R
Rourkela R&B	71	Improvement to road from Boarder Gate to Kapilash Teprebasa Basti from 0/000 Km to 1/500 Km of Birmitrapur Municipality	2.02/ 1.91	42P1/ 2018-19	26.11.2018/ 25.08.2019	5/2	25	20.00	5.00	1.91	6,500.00	162.00	129.60	32.40	2,10,600.00	-5.60	1,98,806.40
	72	Improvement to Tuniapali-Balia road via Bhalupani from 14/800 Km to 27/450 Km	17.14/ 15.15	01P1/ 2019-20	12.06.2019/ 11.06.2020	8/2	25	20.00	5.00	13.67	7,797.90	1,711.05	1,368.84	342.21	26,68,519.36	-11.57	23,59,771.67
	73	Improvement such as widening & strengthening to Kenaveta - Jakaikala road from 0/00 to 7/440 Km.	7.66/ 6.52	48P1/ 2018-19	31.12.2018/ 30.07.2019	8/3	25	21.60	3.40	6.52	7,366.58	1,020.53	881.74	138.79	10,22,422.96	-14.99	8,69,161.76
	74	Construction of ROB at Km 422/23-25 in lieu of L.C. No.213 in between Panposh-Kalunga Station	20.85/ 19.03	11P1/ 2022-23	18.05.2022 /17.11.2024	6/10	50	40.00	10.00	5.43	8,213.77	511.94	409.55	102.39	8,40,991.48	-8.70	7,67,825.22
<b>Total</b>			<b>697.20/ 614.56</b>							<b>455.96</b>		<b>93,852.07</b>	<b>76,355.17</b>	<b>17,496.90</b>	<b>13,41,48,203.19</b>		<b>11,82,65,265.35</b>

## Appendix-VIII

(Refer paragraph 2.7.3.4 at page 26)

## Statement showing extra cost due to provision of excess thickness of GSB/WMM/BM in deviation to IRC Specification

Name of the Division	Sl. No.	Name of the work	Estimated/ Agreement cost (₹ in crore)	Agreement No.	Date of Commencement/ Schedule date of Completion	Up to date expenditure (₹ in crore)	CBR/ MSA	Item name	Thickness provided (in mtr)	Thickness Admissible (in mtr)	Excess thickness (in mtr)	Total excess quantity (in cum)	Rate per cum (in ₹)	Extra expenditure (in ₹)	Tender premium (in per cent)	Extra cost including tender premium (in ₹)
A	B	C	D	E	F	G	H	I	J	K	L=J-K	M	N	O=M*N	P	Q
Balasore R&B-II	1	Improvement to Basta-Baliapal road from 0/700 km to 1/300 km, 4/600 km to 6/360 km and 6/660 km to 7/160 km	8.22/6.99	18P1/2022-23	11.05.2022/10.02.2023	4.7	4/10	GSB Gr-IV	0.165	0.100	0.065	351.35	2,085.51	7,32,746.02	-14.99	6,22,907.40
								GSB Gr-V	0.165	0.100	0.065	351.35	1,917.82	6,73,827.97	-14.99	5,72,821.16
Boudh R&B	2	Improvement of Baghipada-Sagada road from 12/000 to 18/600 km	7.45/6.70	831P1/2022-23	28.03.2023/27.02.2024	0	5/5	BM	0.075	0.060	0.015	540.07	6,620.53	35,75,580.75	-9.99	33,96,801.72
	3	Improvement to Butupali-Baghiapada road (ODR) from 11/900 to 15/000 km	3.45/2.93	04P1/2018-19	28.05.2018/27.11.2018	2.93	5/3	GSB	0.250	0.230	0.020	540.93	1,636.40	8,85,177.30	-14.99	7,52,489.22
	4	Widening & strengthening to four lane Boudh Town road from Court Chhak-Circuit House-Tahasil Chhak-Treasury Chhak	3.45/2.93	105P1/2018-19	29.01.2019/28.07.2019	2.93	8/4	GSB	0.200	0.150	0.050	256.85	1,807.49	5,75,078.97	-14.99	4,88,874.63
								BM	0.075	0.050	0.025	61.32	163.65	5,213.10	8,53,135.28	-14.99
Cuttack R&B-II	5	Improvement such as widening and strengthening to Jallarpur-Pahanga road from 0/000 km to 11/128 km	14.06/13.65	1265/2022-23	25.01.2023/24.01.2024	3.47	5/3	GSB	0.170	0.150	0.020	603.95	1,986.11	11,99,505.45	-2.91	11,64,599.84
Kantabanji R&B	6	Improvement to Old NH road 189/780 km to 192/010 km (except from 191/180 to 192/010 km)	2.26/2.15	100P1/2020-21	03.07.2020/02.04.2021	2.15	8/5	GSB-IV	0.180	0.150	0.030	139.50	1,367.20	1,90,724.40	-5.00	1,81,188.18

Performance and Compliance audit for the year ended 31 March 2023

Name of the Division	Sl. No.	Name of the work	Estimated/ Agreement cost (₹ in crore)	Agreement No.	Date of Commencement/ Schedule date of Completion	Up to date expenditure (₹ in crore)	CBR/ MSA	Item name	Thickness provided (in mtr)	Thickness Admissible (in mtr)	Excess thickness (in mtr)	Total excess quantity (in cum)	Rate per cum (in ₹)	Extra expenditure (in ₹)	Tender premium (in per cent)	Extra cost including tender premium (in ₹)
A	B	C	D	E	F	G	H	I	J	K	L=J-K	M	N	O=M*N	P	Q
Khorda R&B	7	Improvement to Palla-Anda road from 0/0 km to 1/0 km (in front of Collectorate Khorda)	2.96/ 2.52	56P1/ 2018-19	28.06.2018/ 27.12.2018	2.52	8/3	WMM	0.250	0.235	0.015	213.44	1,449.95	3,09,470.08	-14.99	2,63,080.51
	8	Improvement to Banki-Sagargaon road via from 0/0 km to 9/0 km.	8.89/ 7.96	909P1/ 2018-19	08.03.2019/ 07.02.2020	7.96	6/5	GSB	0.225	0.210	0.015	124.77	1,652.22	4,65,800.84	-10.50	4,16,891.76
											0.015	2.97				
											0.015	34.00				
9	Improvement to Defunct NH-5, Balugaon (RD 0/0 km to 8/0 km)	22.94/ 19.50	456P1/ 2022-23	08.09.2022/ 07.08.2023	4.2	4/5	GSB	0.285	0.150	0.135	7,485.51	1,621.75	1,21,39,631.92	-14.99	1,03,19,901.10	
10	Improvement such as widening and strengthening to Banapur-Ayatpur road from 0/000 km to 9/400 km	9.94/ 8.97	654P1/ 2018-19	26.02.2019/ 25.10.2019	6.48	4/3	WMM	0.250	0.235	0.015	664.79	1,694.22	11,26,292.04	-9.77	10,16,253.31	
Mayurbhanj R&B	11	Widening and strengthening of TDPUMBR road MDR-70 from 56/800 km to 64/950 km	9.59/ 8.15	2P1/ 2022-23	02.05.2022/ 01.02.2023	8.15	5/5	GSB	0.155	0.150	0.005	128.16	1,929.37	10,52,044.56	-14.99	8,94,343.08
									0.170	0.150	0.020	372.59				
0.170									0.150	0.020	44.53					
12	Widening and strengthening to Astia to Lulung via Rangamatia road (ODR) from 0/000 km to 16/000 km	15.61/ 13.63	20P1/ 2018-19	09.07.2018/ 08.09.2019	13.63	8/3	WMM	0.250	0.235	0.015	1,426.85	2,320.61	34,01,694.94	-12.65	29,71,380.53	
										0.015	39.02					
Nabarangpur R&B	13	Improvement of road from NH (near Jail) Nabarangpur Town to Fire station on Nabarangpur-Rajoda-Kosagumuda road Via Mangalam Timber Pvt. Ltd.	3.5/ 2.97	165P1/ 2018-19	27.09.2018/ 26.05.2019	2.97	5/2	GSB	0.225	0.215	0.010	150.52	1,474.10	2,21,875.64	-14.99	1,88,616.48

Name of the Division	Sl. No.	Name of the work	Estimated/ Agreement cost (₹ in crore)	Agreement No.	Date of Commencement/ Schedule date of Completion	Up to date expenditure (₹ in crore)	CBR/ MSA	Item name	Thickness provided (in mtr)	Thickness Admissible (in mtr)	Excess thickness (in mtr)	Total excess quantity (in cum)	Rate per cum (in ₹)	Extra expenditure (in ₹)	Tender premium (in per cent)	Extra cost including tender premium (in ₹)
A	B	C	D	E	F	G	H	I	J	K	L=J-K	M	N	O=M*N	P	Q
Panikoli R&B	14	Improvement of Jajpur-Binjharpur road from 0/0 to 4/0 km & 0/0 to 0/770 of Jajpur-Rambag under Jajpur Municipality	18.85/ 16.96	38P1/ 2022-23	29.11.2022/ 28.05.2024	0.4	8/7	GSB	0.190	0.170	0.020	430.71	1,880.69	8,10,022.59	-9.99	7,29,101.33
	15	Widening and strengthening of Nakpole-Mandia road from 4/708 km to 11/222 km	8.7/ 7.96	48P1/ 2018-19	08.02.2019/ 07.09.2019	5.86	4/4	WMM	0.250	0.240	0.010	116.13	1,465.94	1,70,235.21	-8.55	1,55,680.10
Rairangpur R&B	16	Improvement such as widening and strengthening of Talasa-Pandupani-Nuagaon road (ODR) from 0/00 km to 9/400 km	7.33/ 6.98	91P1/ 2018-19	17.09.2018/ 16.08.2019	6.98	5/2	GSB	0.225	0.215	0.010 0.010	76.09 58.76	1,209.06	1,63,041.27	-4.69	1,55,394.63
Rourkela R&B	17	Construction of ROB in lieu of LC No.213 at km 422/23-25 between Panposh-Kalunga station	20.85/ 19.03	11P1/ 2022-23	18.05.2022/ 17.11.2024	5.43	6/10	GSB	0.330 0.330	0.200 0.200	0.130 0.130	355.14 359.79	1,201.23	8,58,792.63	-8.70	7,84,077.67
<b>Total</b>			<b>168.05/ 149.98</b>			<b>80.76</b>						<b>15,212.89</b>		<b>2,94,04,677.88</b>		<b>2,56,21,231.48</b>

Appendix-IX

(Refer paragraph 2.7.3.5 at page 26)

Statement showing extra cost due to provision of extra width of GSB

Name of Division	Sl. No.	Name of work (Date of Commencement/ Schedule Date of Completion)	Estimated/ Agreement cost (₹ in crore)	Agreement No.	Upto date expenditure (₹ in crore)	Existing width of road (in mtr)	Provision for width of road (in mtr)	Width required for widening (in meter)	Width provided for widening (in mtr)	Excess width provided (in mtr)	Quantity provided (in cum)	Quantity required (in cum)	Excess quantity provided (in cum)	Rate per cum (in ₹)	Total Extra cost (in ₹)	Tender premium (in percentage)	Extra cost including tender premium (in ₹)
A	B	C	D	E	F	G	H	I	J	K=J-I	L	M	N=L-M	O	P=N*O	Q	R
Boudh R&B	1	Improvement and widening to Boudh-Dhalpur Road (ODR) from 21/600 km to 25/000 (28.10.2022/ 27.04.2023)	5.75/ 4.89	247P1/ 2022-23	1.79	3.75	5.50	2.05	7.93	5.88	2,118.18	547.57	1,570.61	1,469.73	23,08,365.43	-14.99	1962341.45
	2	Improvement of Bhagiapada-Sagada Road from 12/000 km to 18/600 km (28.03.2023/ 27.02.2024)	7.45/ 6.70	831P1/ 2022-23	0.00	3.75	5.50	2.05	6.95	4.90	7,987.14	2,355.92	5,631.22	1,243.97	70,05,070.00	-9.99	63,05,263.50
	3	Improvement such as widening and strengthening to Tilakmal Road to Similjore-Naran Prasad-Dehemal-Ambagaon road from 19/400 to 27/800 km (06.07.2022/ 05.06.2023)	11.56/ 9.83	36P1/ 2022-23	10.08	3.75	5.50	2.05	8.33	6.28	11,851.51	2,916.64	8,934.87	2,024.74	1,80,90,792.50	-14.99	1,53,78,982.70
Cuttack R&B -II	4	Improvement of such as w/s to pratap Nagari-Athagarh road from 0/000 to 19/100 Km (08.07.2022/ 07.10.2023)	24.20/ 20.57	340P1/ 2022-23	7.92	5.50	7.00	1.80	2.50	0.70	6,303.00	4,538.16	1,764.84	1,774.95	31,32,502.76	-14.99	26,62,940.59
	5	Improvement to old cuttack Sambalpur Road from Ch.0/00 km to 1/290 km such as widening & strengthening for Four lane (05.07.2022/ 04.01.2023 )	4.84/ 4.11	326P1/ 2022-23	2.87	5.50	15.00	9.80	15.00	5.20	2,407.50	1,572.90	834.60	1,710.84	14,27,867.06	-14.99	12,13,829.79
							7.00	7.30	10.99	3.69	248.87	165.31	83.56	1,710.84	1,42,958.71	-14.99	1,21,529.20
	6	W/S to Jallarpur-Pahanga Road from Km 0/00 km to 11/128 km to Intermedidate lane Standard (25.01.2023 / 24.01.2024)	14.06/ 13.65	1265P1/ 2022-23	2.47	3.50	5.50	2.30	6.24	3.94	10,267.10	3,784.35	6,482.75	1,986.11	1,28,75,459.06	-2.91	1,25,00,783.20
	7	Improvement such as widening & strengthening of Banki-Baideswar-Kalapathar road from Ch. 13/000 km to 25/865 km (14.09.2022/ 13.11.2023)	22.98/ 19.53	571P1/ 2022-23	11.31	3.75	5.50	2.05	8.15	6.10	969.53	243.87	725.66	2,035.08	14,76,777.15	-14.99	12,55,408.26
5.50							2.05	7.41	5.36	3,548.31	981.65	2,566.66	2,035.08	52,23,355.96	-14.99	44,40,374.90	
7.00							3.55	8.91	5.36	11,197.09	4,461.24	6,735.85	2,035.08	1,37,07,988.80	-14.99	1,16,53,161.28	
8	W/S to Adaspur-Sithalo-Bachhasailo Road (ODR) from Ch. 17/250 km to Ch. 18/145 km (24.03.2023/ 23.07.2023)	2.00/ 1.70	1972P1/ 2022-23	0.08	3.50	7.00	3.80	7.10	3.30	953.18	510.15	443.03	1,946.66	8,62,423.57	-14.99	7,33,146.28	

Name of Division	Sl. No.	Name of work (Date of Commencement/ Schedule Date of Completion)	Estimated/ Agreement cost (₹ in crore)	Agreement No.	Upto date expenditure (₹ in crore)	Existing width of road (in mtr)	Provision for width of road (in mtr)	Width required for widening (in meter)	Width provided for widening (in mtr)	Excess width provided (in mtr)	Quantity provided (in cum)	Quantity required (in cum)	Excess quantity provided (in cum)	Rate per cum (in ₹)	Total Extra cost (in ₹)	Tender premium (in percentage)	Extra cost including tender premium (in ₹)
A	B	C	D	E	F	G	H	I	J	K=J-I	L	M	N=L-M	O	P=N*O	Q	R
Katabanji R&B	9	Improvement such as widening & strengthening of Patrapali-Tengra road (ODR) from 0/000 to 7/367 km (28.09.2022/ 27.08.2023)	7.61/ 6.47	299P1/ 2022-23	3.54	5.50	7.00	1.80	8.10	6.30	7,081.02	1,573.56	5,507.46	1,322.40	72,83,065.10	-14.99	61,91,333.64
Mayurbhanj R&B	10	Improvement such as widening & strengthening to Thakurmunda-Dangadiha -Podadiha-Udala-Manitri- Baising-Rupsaroad (MDR-70) from 56/800 km to 64/950 km (02.05.2022/ 01.02.2023)	9.59/ 8.15	02P1/ 2022-23	8.15	3.66	5.50	2.14	5.84	3.70	7,139.95	2,616.35	4,523.60	1,929.37	87,27,695.16	-14.99	74,19,413.65
	11	Improvement such as widening and strengthening of Palbani-Asanjoda Road from 3/900 km to 9/100 Km (09.01.2023/ 08.10.2023)	8.34/ 7.09	1977P1/ 2022-23	3.02	5.50	7.00	1.80	7.12	5.32	2,490.58	629.64	1,860.94	1,253.52	3,32,724.24	-14.99	19,83,048.88
								1.80	3.50	1.70	1,426.43	733.59	692.84	1,253.52	8,68,485.57	-14.99	7,38,299.59
	12	Improvement such as widening & strengthening of Rasgovindpur-Nalagaza Road (ODR) from 0/000 km to 1/760 km and from 4/215 km to 6/433 km (18.03.2023/ 17.12.2023)	5.75/ 4.89	2944P1/ 2022-23	3.73	5.50	7.00	1.80	8.00	6.20	1,584.00	356.40	1,227.60	2,135.76	26,21,858.98	-14.99	22,28,842.32
1.80								9.75	7.95	4,052.10	748.08	3,304.02	2,135.76	70,56,593.76	-14.99	59,98,810.35	
<b>Total</b>			<b>124.13/ 107.58</b>		<b>54.96</b>								<b>52,890.10</b>	<b>9,51,43,983.80</b>		<b>8,27,87,509.58</b>	

**Appendix – X**  
**(Refer paragraph 2.7.3.6 at page 27)**

**Statement showing extra cost due to unwarranted borrow earth**

Name of the Unit	Sl. No.	Name of the work	Estimated/ agreement cost (₹ in crore)	Agreement No.	Date of Commencement/ Schedule date of completion	Expenditure incurred (₹ in crore)	Required earth (in cum)	Earth available from road cutting (in cum)	Earth to be utilised (in cum)	Earth to be obtained from borrow pit (in cum)	Borrow earth obtained from borrow pit (in cum)	Unwarranted borrow earth (in cum)	Rate (in ₹)	Extra cost (in ₹)	Tender premium (in percentage)	Extra cost after tender premium (in ₹)
A	B	C	D	E	F	G	H	I	J	K=H-J	L	M=L-K	N	O=M*N	P	Q
Bhanjanagar R&B	1	Improvement such as widening & Strengthening of Gallery-Badangi road (ODR) from 0/000 km to 9/000 km	14.78/ 12.57	176P1/ 2021-22	16.11.2021/ 15.10.2022	9.74	66,907.16	41,878.63	41,878.63	25,028.533	30,132.19	5,103.66	128.83	6,57,504.13	-14.99	5,58,944.26
	2	Widening and strengthening of 6th Km of AKO road to Polsara via Subalaya (ODR) from 7/000 km to 15/000 km	7.84/ 6.67	600P1/ 2018-19	01.02.2019/ 31.12.2019	6.66	39,838.58	28,865.19	28,865.19	10,973.39	20,416.97	9,443.58	127.67	12,05,661.86	-14.99	10,24,933.15
	3	Improvement such as widening & Strengthening of Lalsing-Sanakodanda-Bahadapadar-Mujagada road (ODR) from 6/223 km to 18/225 km	13.77/ 11.71	388P1/ 2021-22	05.01.2022/ 04.02.2023	3.61	60,328.44	44,407.90	44,407.90	15,920.54	24,206.16	8,285.62	128.83	10,67,436.42	-14.99	9,07,427.70
	4	Improvement such as widening & Strengthening of Balipadar-Karsingi road (SH-33) from 0/000 km to 32/600 km (except from 17/560 km to 17/649 km)	33.33/ 30.00	661P1/ 2022-23	15.03.2023/ 14.07.2025	2.91	1,21,872.38	1,34,142.90	1,21,872.38	0	35,226.83	35,226.83	129.13	45,48,840.56	-9.99	40,94,411.39
	5	Improvement such as widening & Strengthening of Tilisingi-Gallery road (MDR-18) from 0/000 km to 11/730 km	20.63/ 18.30	171P1/ 2022-23	19.05.2022/ 18.05.2023	13.04	87,925.53	83,941.42	83,941.42	3,984.11	26,810.57	22,826.46	128.91	29,42,558.96	-11.30	26,10,049.80

Name of the Unit	Sl. No.	Name of the work	Estimated/ agreement cost (₹ in crore)	Agreement No.	Date of Commencement/ Schedule date of completion	Expenditure incurred (₹ in crore)	Required earth (in cum)	Earth available from road cutting (in cum)	Earth to be utilised (in cum)	Earth to be obtained from borrow pit (in cum)	Borrow earth obtained from borrow pit (in cum)	Unwarranted borrow earth (in cum)	Rate (in ₹)	Extra cost (in ₹)	Tender premium (in percentage)	Extra cost after tender premium (in ₹)
A	B	C	D	E	F	G	H	I	J	K=H-J	L	M=L-K	N	O=M*N	P	Q
	6	Improvement such as widening & Strengthening of Hatiota-Dhunkapada-Chadhiapali road from 0/000 km to 14/200 km	19.49/16.57	232P1/2022-23	30.08.2022/29.09.2023	0.77	86,504.28	59,538.27	59,538.27	26,966.01	39,688.17	12,722.16	128.91	16,40,013.65	-14.99	13,94,175.60
Boudh R&B	7	Improvement of Baghipada-Sagada road from 12/000 to 18/600 km	7.45/6.70	831P1/2022-23	28.03.2023/27.02.2024	0	30,036.36	24,009.31	24,009.31	6,027.05	27,010.76	20,983.71	129.08	27,08,577.29	-9.99	24,37,990.42
	8	Widening & strengthening to four lane Boudh Town road from Court Chhak-Circuit House-Tahasil Chhak-Treasury Chhak	3.45/2.93	105P1/2018-19	29.01.2019/28.07.2019	2.93	3,075.74	4,474.29	3,075.74	0	3,075.74	3,075.74	162.38	4,99,438.66	-14.99	4,24,572.81
	9	Improvement such as widening and strengthening of Boudh-Dhalpur road from 9/500 to 21/600 km	21.61/19.36	233P1/2018-19	07.03.2019/06.04.2020	19.15	1,60,241.28	34,723.64	34,723.64	1,25,517.64	1,60,241.28	34,723.64	128.53	44,63,029.45	-10.40	39,98,874.39
	10	Improvement such as widening & strengthening to Nandabar-Barapada-Batto road (ODR) from 15/000 km to 25/800 km	12.85/12.34	179P1/2018-19	16.01.2019/15.10.2019	12.34	63,990.18	51,159.00	51,159.00	12,831.18	17,908.44	5,077.26	127.81	6,48,924.60	-3.98	6,23,097.40

**Performance and Compliance audit for the year ended 31 March 2023**

Name of the Unit	Sl. No.	Name of the work	Estimated/ agreement cost (₹ in crore)	Agreement No.	Date of Commencement/ Schedule date of completion	Expenditure incurred (₹ in crore)	Required earth (in cum)	Earth available from road cutting (in cum)	Earth to be utilised (in cum)	Earth to be obtained from borrow pit (in cum)	Borrow earth obtained from borrow pit (in cum)	Unwarranted borrow earth (in cum)	Rate (in ₹)	Extra cost (in ₹)	Tender premium (in percentage)	Extra cost after tender premium (in ₹)
A	B	C	D	E	F	G	H	I	J	K=H-J	L	M=L-K	N	O=M*N	P	Q
Ghatagaon R&B	11	Improvement such as widening & strengthening to Hatadihi-Samana via Jambhira-Havaleswar road from 5/900 Km. to 9/000 Km, 11/200 km to 14/000 km & 19/600 Km to 24/866 km	16.56/ 14.08	198P1/ 2018-19	12.02.2019/ 11.11.2019	14.96	76,572.13	60,456.38	60,456.38	16,115.75	21,204.39	5,088.64	127.81	6,50,379.08	-14.99	5,52,887.25
	12	Improvement to Sailong Chhak to Deogaon road such as widening & strengthening from S/L to I/L from Ch. 6/650 to 8/700 Km	3.16/ 2.69	193P1/ 2019-20	19.02.2020/ 18.01.2021	2.68	16,584.76	8,901.82	8,901.82	7,682.94	9,276.73	1,593.79	128.71	2,05,136.71	-14.99	1,74,386.72
	13	Improvement to such as widening & strengthening to Ramachandrapur-Sapuasahi-Via Gada Banda Goda Road from 0/0 km to 7/623 km	5.88/ 6.17	310P1/ 2018-19	08.03.2019/ 07.10.2019	4.94	43,623.32	37,323.69	37,323.69	6,299.63	25,180.02	18,880.39	127.81	24,13,102.65	4.99	25,33,516.47
	14	Improvement such as widening and strengthening of Nudurpada-Kaliahata Road from 0/00 km to 31/811 km in the district of Keonjhar under State Plan for the year 2022-23.	34.69/ 31.23	444P1/ 2022-23	29.03.2023/ 28.03.2025	1.47	2,23,850.05	1,54,919.82	1,54,919.82	68,930.23	72,329.99	3,399.76	129.05	4,38,739.03	-9.99	3,94,909.00

Name of the Unit	Sl. No.	Name of the work	Estimated/ agreement cost (₹ in crore)	Agreement No.	Date of Commencement/ Schedule date of completion	Expenditure incurred (₹ in crore)	Required earth (in cum)	Earth available from road cutting (in cum)	Earth to be utilised (in cum)	Earth to be obtained from borrow pit (in cum)	Borrow earth obtained from borrow pit (in cum)	Unwarranted borrow earth (in cum)	Rate (in ₹)	Extra cost (in ₹)	Tender premium (in percentage)	Extra cost after tender premium (in ₹)
A	B	C	D	E	F	G	H	I	J	K=H-J	L	M=L-K	N	O=M*N	P	Q
Kantabanji R&B	15	Improvement such as widening and strengthening of NH-215 (Salapada) to Patharapada via Sarein Bhaganai and Madanpur Road from 0/000 km to 11/380 km	16.74/ 14.75	45P1/ 2022-23	01.08.2022/ 31.07.2023	9.13	13,878.31	44,218.07	13,878.31	0	3,212.74	3,212.74	128.91	414,154.31	-11.88	364,952.78
	16	Improvement such as widening & strengthening of Patrapali-Tengra road (ODR) from 0/000 to 7/367 km	7.61/ 6.47	299P1/ 2022-23	28.09.2022/ 27.08.2023	3.54	13,539.10	33,379.28	13,539.10	0	2,066.00	2,066.00	128.90	2,66,307.40	-14.99	2,26,387.92
	17	Improvement such as widening & strengthening of Mandal-Beheramunda road (ODR) from 0/000 to 7/00 km	7.34/ 6.24	300P1/ 2022-23	28.09.2022/ 27.06.2023	3.84	35,057.55	25,084.60	25,084.60	9,972.95	14,606.20	4,633.25	128.91	5,97,272.26	-14.99	5,07,741.15
Mayurbhanj R&B	18	Improvement such as widening and strengthening of Palbani-Asanjoda Road from 3/900 km to 9/100 Km	8.34/ 7.09	1977P1/ 2022-23	09.01.2023/ 08.10.2023	3.02	38,741.48	24,680.87	24,680.87	14,060.61	14,603.35	542.74	129.05	70,040.60	-14.99	59,541.51
	19	Improvement such as widening & strengthening of Dukura-Badsahi Road (ODR) from 8/200 km to 12/500 km	5.07/ 4.31	2178P1/ 2022-23	20.02.2023/ 19.11.2023	4.31	30,342.10	12,590.95	12,590.95	17,751.15	21,600.43	3,849.28	128.61	4,95,055.90	-14.99	4,20,847.02

*Performance and Compliance audit for the year ended 31 March 2023*

Name of the Unit	Sl. No.	Name of the work	Estimated/ agreement cost (₹ in crore)	Agreement No.	Date of Commencement/ Schedule date of completion	Expenditure incurred (₹ in crore)	Required earth (in cum)	Earth available from road cutting (in cum)	Earth to be utilised (in cum)	Earth to be obtained from borrow pit (in cum)	Borrow earth obtained from borrow pit (in cum)	Unwarranted borrow earth (in cum)	Rate (in ₹)	Extra cost (in ₹)	Tender premium (in percentage)	Extra cost after tender premium (in ₹)
A	B	C	D	E	F	G	H	I	J	K=H-J	L	M=L-K	N	O=M*N	P	Q
Nabarangpur R&B	20	Improvement such as widening and strengthening of Jharigam to Dhamnaguda Road from 24/700 Km to 27/405 Km	5.54/4.70	253P1/2022-23	01.02.2023/31.08.2023	3.87	66,500.00	17,111.70	17,111.70	49,388.3	50,014.46	626.16	129.04	80,799.69	-14.99	68,687.81
Rairangpur R&B	21	Improvement such as widening and strengthening of Jashipur-Raruan road (ODR) from 0/000 km to 21/068 km	27.01/23.60	215P1/2022-23	23.09.2022/22.09.2024	10.54	86,504.28	82,100.40	82,100.40	4,403.88	32,102.19	27,698.31	128.91	35,70,589.14	-12.60	31,20,694.91
	22	Improvement to Thakurmunda-Dangadiha-Podadiha-Udala-Manitri-Baisinga- Rupsa Road (M.D.R.-70) from 16/800 km to 23/200 km	8.08/6.87	732P1/2022-23	13.03.2023/12.12.2023	0.18	54,663.36	25,264.74	25,264.74	29,398.62	37,637.46	8,238.84	129.15	10,64,046.19	-14.99	9,04,545.66
	23	Improvement such as widening and strengthening to Rairangpur-Gorumahisani road (ODR) from 1/050 km to 15/350 km	17.97/17.04	737P1/2022-23	13.03.2023/12.06.2024	3.04	1,10,698.12	62,726.80	62,726.80	47,971.32	49,218.12	1,246.80	129.13	1,60,999.28	-5.22	1,52,595.12
	24	Improvement such as widening and strengthening of Banki-Badamtalia road (ODR) from 0/000 km to 9/233 km	14.82/13.34	661P1/2022-23	03.03.2023/02.03.2024	5.39	49,504.28	29,493.01	29,493.01	20,011.27	20,860.27	849.00	129.04	1,09,554.96	-9.99	98,610.42

Name of the Unit	Sl. No.	Name of the work	Estimated/ agreement cost (₹ in crore)	Agreement No.	Date of Commencement/ Schedule date of completion	Expenditure incurred (₹ in crore)	Required earth (in cum)	Earth available from road cutting (in cum)	Earth to be utilised (in cum)	Earth to be obtained from borrow pit (in cum)	Borrow earth obtained from borrow pit (in cum)	Unwarranted borrow earth (in cum)	Rate (in ₹)	Extra cost (in ₹)	Tender premium (in percentage)	Extra cost after tender premium (in ₹)
A	B	C	D	E	F	G	H	I	J	K=H-J	L	M=L-K	N	O=M*N	P	Q
Rourkela R&B	25	Improvement to Bisra - Barsuan - Jharbeda road (ODR)0 from 0/000 km to 4/000 km (except from 1/290 km to 1/440 km)	3.29/ 2.98	54P1/ 2020-21	23.11.2020/ 22.08.2021	2.5	15,077.43	15,502.06	15,077.43	0	1,123.56	1,123.56	128.70	1,44,602.17	-9.40	1,31,009.57
		<b>Total</b>	<b>337.30/ 298.71</b>			<b>144.56</b>	<b>15,95,856.20</b>	<b>11,40,894.74</b>	<b>10,76,621.10</b>	<b>5,19,235.10</b>	<b>7,59,753.02</b>	<b>2,40,517.92</b>		<b>3,10,62,764.94</b>		<b>2,77,85,790.22</b>

Appendix - XI

(Refer paragraph 2.7.3.7 at page 27)

Statement showing extra cost due to provision of excess lead charges

Sl. No.	Name of work/ Agreement No./ Date of Commencement and Schedule Date of Completion/ Division Name	Estimated cost/ Agreement (₹ in crore)	Up to date expenditure (₹ in crore)	Total Lead from source to site (in km)	Required		Provided		Item	Quantity	Quantity in loose volume	Rate provided (in ₹)	Rate admissible (in ₹)	Difference (in ₹)	Extra expenditure (in ₹)	Tender premium (in per cent)	Extra cost after tender premium
					Lead from Source to plant (in km)	Lead from plant to work site (in km)	Lead from Source to plant (in km)	Lead from plant to work site (in km)									
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O=M-N	P	Q	R
1	Improvement such as widening and strengthening of Palabani to Asanjoda (MDR-86-H) from 3/900 km to 9/100 km (1977P1/2022-23)/ 09.01.2023 and 08.10.2023/ Mayurbhanj R&B	8.34/ 7.09	3.02	103	43	60	50	53	WMM	3,316.92	4,378.33	2,273.10	2,233.67	39.43	1,72,637.73	-14.99	1,46,759.33
									DBM	386.25	548.48	8,749.43	7,835.33	914.10	5,01,361.00	-14.99	4,26,206.98
									SDBC	1,081.50	1,578.99	9,553.91	9,311.79	242.12	3,82,305.06	-14.99	3,24,997.53
2	Improvement such as widening and strengthening of Dighi-Saraskana road (ODR) from 0/000 km to 3/000 km (364P1/2022-23)/ 31.05.2022 and 30.11.2022/ Mayurbhanj R&B	5.66/ 4.81	2.65	28	5	23	5	60	WMM	4,609.27	6,084.24	2,253.27	2,056.98	196.29	11,94,274.76	-14.99	10,15,252.98
									BM	1,055.62	1,498.98	7,100.06	6,763.39	336.67	5,04,661.73	-14.99	4,29,012.94
									SDBC	527.81	770.60	9,211.23	9,003.10	208.13	1,60,385.52	-14.99	1,36,343.73
3	Widening and strengthening of TDPUMBR road MDR-70 from 56/800 km to 64/950 km (02P1/2022-23)/ 02.05.2022 and 01.02.2023/ Mayurbhanj R&B	9.59/ 8.15	8.38	87	27	60	50	37	WMM	11,681.34	15,419.37	2,187.40	2,057.85	129.55	19,97,579.23	-14.99	16,98,142.10
									BM	2,170.21	3,081.70	6,494.43	6,178.06	316.37	9,74,956.86	-14.99	8,28,810.83
									SDBC	1,085.10	1,540.84	8,283.99	8,161.13	122.86	1,89,307.85	-14.99	1,60,930.60
4	Improvement to Thanual Taranjia road from 0/000 to 11/310 km (34P1/2022-23)/ 27.10.2022 and 26.09.2023/ Panikoili R&B	13.99/ 12.59	4.72	25	5	20	5	60	WMM	10,027.88	13,236.80	1,753.02	1,509.04	243.98	32,29,514.85	-9.99	29,06,886.32
									BM	2,607.25	3,702.30	6,112.99	5,662.37	450.62	16,68,328.17	-9.99	15,01,662.19
									SDBC	1,203.35	1,756.89	7,982.30	7,726.37	255.93	4,49,641.11	-9.99	4,04,721.97

Sl. No.	Name of work/ Agreement No./ Date of Commencement and Schedule Date of Completion/ Division Name	Estimated cost/ Agreement (₹ in crore)	Up to date expenditure (₹ in crore)	Total Lead from source to site (in km)	Required		Provided		Item	Quantity	Quantity in loose volume	Rate provided (in ₹)	Rate admissible (in ₹)	Difference (in ₹)	Extra expenditure (in ₹)	Tender premium (in per cent)	Extra cost after tender premium
					Lead from Source to plant (in km)	Lead from plant to work site (in km)	Lead from Source to plant (in km)	Lead from plant to work site (in km)									
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O=M-N	P	Q	R
5	Improvement to Kabatabandha to Rekhidipur road from 0/000 to 3/280 km (18P1/2020-21)/ 04.01.2021 and 05.06.2021/ Panikoili R&B	3.99/3.40	3.40	14	5	9	5	60	WMM	3,606.72	4,760.87	1,728.44	1,417.37	311.07	14,80,963.96	-14.99	12,58,967.46
									BM	729.30	1,035.61	5,417.96	4,894.25	523.71	5,42,357.22	-14.99	4,61,057.87
									SDBC	364.65	532.39	6,870.67	6,544.37	326.30	1,73,718.53	-14.99	1,47,678.12
<b>Total</b>		<b>41.57/36.04</b>	<b>22.17</b>							<b>44,453.17</b>	<b>59,926.38</b>				<b>1,36,21,993.58</b>		<b>1,18,47,430.95</b>

Appendix-XII

(Refer paragraph 2.7.4.1 at page 29)

Statement showing non-imposition of penalty on defaulting contractors for non / delayed completion of works

Name of the Unit	Sl. No.	Name of the Work	Estimated Cost	Agreement No.	Agreement Cost	Date of Commencement/ Schedule date of completion	Total expenditure incurred	Financial Progress of the work (in percentage)	Delay in days as on 30 November 2023	Amount of Penalty	Whether EoT Sanctioned	Status of the Work
A	B	C	D	E	F	G	H	I = (H/F*100)	J	K	L	M
Balangir R&B	1	Construction of H.L. Bridge at 12/000Km on Deogaon-Desanda Road	4.17	989P1/2018-19	4.17	08.03.2019/07.03.2020	3.95	94.72	1,364	0.42	No	in progress
	2	Widening and Strengthening of Fatabahal - Fasad road from 0/000 Km to 9/650 Km	8.44	823P1/2021-22	7.17	28.03.2022/27.02.2023	4.97	69.32	277	0.84	No	in progress
	3	Widening and strengthening to Balangir Chandanbhati Road (ODR) from 18/00 to 31/00 Km	15.29	308P1/2021-22	13.00	25.11.2021/24.01.2023	12.52	96.31	311	1.53	No	in progress
	4	Construction of Ring road Balangir Town from 4/210 Km to 5/450Km, 10/165 Km to 10/945 Km and 13/673 Km to 14/973 Km	8.64	587P1/2021-22	7.34	23.12.2021/22.09.2022	2.85	38.83	435	0.86	No	in progress
	5	Construction of H.L. Bridge over Laxmijore Nallah at Ch.0/700 Km on NH-26 at Gandhi Nagar Pada to Talapali Pada	3.40	90P1/2022-23	3.06	15.07.2022/14.04.2023	0.76	24.84	231	0.34	No	in progress
	6	Construction of H.L. Bridge over Bayeri Nallah on Deogaon-Tikarapada road at 5/726 Km	4.12	99P1/2022-23	3.50	18.07.2022/17.06.2023	1.47	42.00	471	0.41	No	in progress
	7	Construction of H.L. Bridge over Bhalukunda river on Deogaon-Tikarapara road at 23/209 Km	3.22	219P1/2022-23	2.74	01.08.2022/30.04.2023	0.35	12.77	215	0.32	No	in progress
	8	Improvement such as widening and strengthening to Balangir-Arjunpur-Tusura-Deogaon road from 41/500 Km to 46/450 Km	6.51	295P1/2022-23	5.53	12.08.2022/11.05.2023	3.36	60.76	204	0.65	No	in progress
	9	Improvement to Chhuinbandh -Lukapada road from Ch.0/000 Km to 4/065 km & 7/150 km to 10/00 Km	5.22	84P1/2022-23	4.44	06.07.2022/05.04.2023	3.43	77.25	240	0.52	No	in progress
	10	Construction of Bridge at 31/470 Km on Deogaon-Desandha Road	2.91	527P1/2022-23	2.48	19.10.2022/18.04.2023	1.96	79.03	227	0.29	No	in progress
	11	Construction of Bridge at 1/815 Km & 3/775 Km on Deogaon-Desandha Road	2.33	545P1/2022-23	1.98	05.11.2022/14.05.2023	0.56	28.28	201	0.23	No	in progress

Name of the Unit	Sl. No.	Name of the Work	Estimated Cost	Agreement No.	Agreement Cost	Date of Commencement/ Schedule date of completion	Total expenditure incurred	Financial Progress of the work (in percentage)	Delay in days as on 30 November 2023	Amount of Penalty	Whether EoT Sanctioned	Status of the Work
A	B	C	D	E	F	G	H	I = (H/F*100)	J	K	L	M
	12	Improvement to Balangir Town Ring Road from such as widening & strengthening of existing road to 4-lane from 12/435 Km to 13/035 km in front of New Bus Stand	1.33	131P1/2022-23	1.13	22.07.2022/21.10.2022	1.06	93.81	406	0.13	No	in progress
	13	Improvement such as widening and strengthening to Atgaon-Deogaon Road (ODR) from 22/500 km to 25/000 Km (excluding Railway Portion)	3.97	537P1/2022-23	3.37	04.11.2022/03.05.2023	0.32	9.50	212	0.40	No	in progress
	14	Improvement such as widening and strengthening to Barapudugia to Bhutiarbahal Road from 15/0 to 17/0 km	2.83	562P1/2022-23	2.41	01.12.2022/28.02.2023	2.35	97.51	276	0.28	No	in progress
	15	Rahabilitation of TEL Bridge at 2/800 Km on Tusura-Gudvela road	1.58	539P1/2022-23	1.34	09.11.2022/08.03.2023	0.85	63.43	268	0.16	No	in progress
Balasore R&B-II	16	Construction of H.L. Bridge over Jalaka Nallah at 0/600 Km on Basta Bye Pass Road	5.82	167P1/2019-20	6.11	10.02.2020/09.02.2021	2.06	33.72	1,025	0.58	No	in progress
	17	Widening & Strengthening of Jaleswar-Paschimbad road from 8/200 km to 12/990 km	8.94	15P1/2022-23	7.60	02.05.2022/01.11.2022	3.96	52.11	395	0.89	No	in progress
	18	Improvement to Chandaneswar-Ranakotha road (ODR) such as construction of CC road from 0/00 Km to 2/00 Km	3.69	02P1/2022-23	3.52	06.04.2022/05.10.2022	2.13	60.51	422	0.37	No	in progress
	19	Improvement to Kamarda-Baliapal road such as Construction of CC road from Chainage 11/750 Km to 15/190 Km	8.26	37P1/2022-23	7.02	03.06.2022/02.03.2023	6.24	88.89	274	0.83	No	in progress
	20	Improvement to Basta-Baliapal road from Ch.0/700 to 1/300 Km, 4/600 Km to 6/360 Km & 6/660 Km to 7/160 Km	8.22	18P1/2022-23	6.99	11.05.2022/10.02.2023	4.70	67.24	294	0.82	No	in progress
	21	Improvement to Station Chhak to Patrapada road from 0/615 Km to 1/250 Km, 2/540 Km to 3/270 Km & 3/860 Km to 4/200 Km	2.87	39P1/2022-23	2.73	10.06.2022/09.10.2022	1.64	60.07	418	0.29	No	in progress
	22	Improvement such as widening and strengthening to Old OT road (MDR) from 0/000 Km to 1/520 Km (Except from 0/550 Km to 0/580 Km)	2.19	76P1/2022-23	2.08	19.07.2022/18.12.2022	0.42	20.19	348	0.22	No	in progress
	23	Improvement to Bhograighat - Deulihat road from 0/000 Km to 1/250 Km	3.19	523P1/2022-23	3.27	27.03.2023/26.07.2023	0.00	0.00	128	0.32	No	in progress

*Performance and Compliance audit for the year ended 31 March 2023*

Name of the Unit	Sl. No.	Name of the Work	Estimated Cost	Agreement No.	Agreement Cost	Date of Commencement/ Schedule date of completion	Total expenditure incurred	Financial Progress of the work (in percentage)	Delay in days as on 30 November 2023	Amount of Penalty	Whether EoT Sanctioned	Status of the Work
A	B	C	D	E	F	G	H	I = (H/F*100)	J	K	L	M
Bhanjanagar R&B	24	Improvement such as widening and strengthening of Gallery-Badangi road (ODR) from 0/000 Km to 9/000 Km	14.78	176P1/2021-22	12.57	16.11.2021/ 15.10.2022	9.74	77.49	412	1.48	No	in progress
	25	Improvement such as widening and strengthening of Lalsingi- Sanakodanda - Bahadrapadar - Mujagada road (ODR) from 6/223 Km to 18/225 Km	13.77	388P1/2021-22	11.71	05.01.2022/ 04.02.2023	3.61	30.83	300	1.38	No	in progress
	26	Improvement such as widening and strengthening of Tillisingi-Gallery road (MDR-18) from 0/000 Km to 11/730 Km	20.63	171P1/2022-23	18.30	19.05.2022/ 18.05.2023	13.04	71.26	197	2.06	No	in progress
	27	Improvement and widening to Dharakote - Janibilli road (ODR) from 0/000 to 4/672 Km	6.48	195P1/2022-23	5.50	22.07.2022/ 21.06.2023	3.36	61.09	163	0.65	No	in progress
	28	Widening of existing narrow (width-8.00m) RCC Slab Culvert (1x8.800x6.00 m) at 19/800 Km of Kanteipalli-Sorada Road (ODR)	1.36	563P1/2022-23	1.22	21.02.2023/ 20.08.2023	0.40	32.79	103	0.14	No	in progress
	29	Reconstruction of 1 No. Boxcell Culvert (1x6.00x4.00 M) at 66/830 Km in place of existing narrow and damaged RCC Slab Culvert of Sheragada-Badagada-Sorada Road (SH-36)	0.97	519P1/2022-23	0.83	14.02.2023/ 13.08.2023	0.30	36.14	110	0.10	No	in progress
	30	Reconstruction of Boxcell Culvert (1x6.00x3.00 M) at 67/350 Km in place of existing narrow and damaged RCC Slab Culvert of Sheragada-Badagada-Sorada Road (SH-36)	0.96	497P1/2022-23	0.82	01.02.2023/ 31.07.2023	0.27	32.93	123	0.10	No	in progress
	31	Re-construction of Box-cell culvert of size 1 x 8.00 m. x 4.00 m. In place of damaged RCC Culvert at 17/600 km. of Ballipadar-Karasingi Road (SH-33).	0.88	564P1/2022-23	0.74	21.02.2023/ 20.08.2023	0.35	47.30	103	0.09	No	in progress
	32	Improvement of PWD Road (SH-30) to Dhanijapalli Road (Bellaguntha ULB) from 0/316 km to 2/025 Km	2.06	521P1/2022-23	1.85	15.02.2023/ 14.08.2023	0.68	36.76	109	0.21	No	in progress
	33	Widening of existing minor bridge (1x11.40x4.00 M) at 80/000 Km. of Sheragad-Badagada-Sorada Road (SH-36)	0.80	501P1/2022-23	0.68	06.02.2023/ 05.08.2023	0.33	48.53	118	0.08	No	in progress

Name of the Unit	Sl. No.	Name of the Work	Estimated Cost	Agreement No.	Agreement Cost	Date of Commencement/ Schedule date of completion	Total expenditure incurred	Financial Progress of the work (in percentage)	Delay in days as on 30 November 2023	Amount of Penalty	Whether EoT Sanctioned	Status of the Work
A	B	C	D	E	F	G	H	I = (H/F*100)	J	K	L	M
Bhubaneswar R&B-II	34	Improvement to Delang-Pipili road such as widening and strengthening from 0/00 Km to 11/200 Km	7.68	382P1/2022-23	6.81	23.06.2022/22.03.2023	5.22	76.65	254	0.77	No	in progress
	35	Improvement to Delang-Kanas road such as widening and strengthening road from 0/00 Km to 13/00 Km	7.34	383P1/2022-23	6.51	23.06.2022/22.03.2023	0.86	13.21	254	0.73	No	in progress
	36	Improvement such as widening & strengthening to Pipili-Dandamukundapur road from 1/800 Km to 4/800 Km	5.66	384P1/2022-23	5.09	27.06.2022/26.10.2022	0.78	15.32	401	0.57	No	in progress
Boudh R&B	37	Improvement to Boudh-Dhalpur Road from 21/600 Km to 25/000 Km	5.75	247P1/2022-23	4.89	28.10.2022/27.04.2023	1.79	36.61	218	0.58	No	in progress
	38	Construction of culvert at 0/020 Km on Boudh Town road from Butupali NH junction to stadium chowk	29.06	548P1/2022-23	29.15	14.02.2023/13.05.2023	0.04	0.14	202	2.91	No	in progress
Cuttack R&B -II	39	Construction of Railway over bridge in lieu of LC No- CP-2 at Km 412/3-5 of Puruna Jagannath sadak Nayabazar to Madhupatna IE road.	32.63	680P1/2018-19	31.49	28.12.2018/27.06.2020	35.59	113.02	1,252	3.26	No	in progress
	40	Improvement to Khairapolo-Salipur-Kendupatna-Asureswar road from 22/00 to 34/00 km under State Plan	13.53	801P1/2018-19	12.47	15.02.2019/14.03.2020	7.01	56.21	1,357	1.35	No	in progress
	41	Improvement to Sithalo-Bachhasailo via river embankment road (ODR) from 1/500 km to 4/130 km	7.58	617P1/2020-21	6.44	16.03.2021/15.12.2021	2.24	34.78	716	0.76	No	in progress
	42	Widening & strengthening to Sithalo-Bachhasailo river embankment road from Ch. 0/00 to 1/515 km	4.14	183P1/2022-23	3.70	04.06.2022/03.01.2023	2.18	58.92	332	0.41	No	in progress
	43	Improvement to Old Cuttack Sambalpur Road from Ch. 0/000 km to 1/290 km such as widening and strengthening to four lane standard for 2021-22	4.84	326P1/2022-23	4.11	05.07.2022/04.01.2023	2.87	69.83	331	0.48	No	in progress
	44	Improvement such as widening and strengthening to Pratap Nagar-Athagarh road from 0/00 km to 19/00 km	24.20	340P1/2022-23	20.57	08.07.2022/07.10.2023	7.92	38.50	55	2.42	No	in progress

*Performance and Compliance audit for the year ended 31 March 2023*

Name of the Unit	Sl. No.	Name of the Work	Estimated Cost	Agreement No.	Agreement Cost	Date of Commencement/ Schedule date of completion	Total expenditure incurred	Financial Progress of the work (in percentage)	Delay in days as on 30 November 2023	Amount of Penalty	Whether EoT Sanctioned	Status of the Work
A	B	C	D	E	F	G	H	I = (H/F*100)	J	K	L	M
	45	Improvement such as widening and strengthening of Banki-Baideswar-Kalapather Road from 13/000 km to 25/865 km	22.98	571P1/2022-23	19.54	14.09.2022/13.11.2023	11.30	57.83	18	2.30	No	in progress
	46	Improvement such as w/s of double lane with paved shoulder of left bank service road of Puri Main Canal from Godisahi to Barang Bloack Chhak from Ch. 5/200 to 11/750 km	18.10	807P1/2022-23	16.17	12.10.2022/11.09.2023	8.32	51.45	81	1.81	No	in progress
	47	W/S to Olatpur Hospital approach road from 0/00 km to 1/310 km	3.67	1107P1/2022-23	3.30	30.12.2022/29.05.2023	0.68	20.61	186	0.37	No	in progress
	48	Widening & strengthening to Adaspur-Sithalo-Bachhasailo Road (ODR) from 17/250 km to 18/145 km under State Plan	2.00	1972P1/2022-23	1.70	24.03.2023/23.07.2023	0.07	4.12	131	0.20	No	in progress
Ghatagaon R&B	49	Construction of H.L. Bridge over river Fapodia at Ch.3/810Km on NH-215(Salapada) to Patharapada via Sarei, Bhaganai & Madanpur road (ODR)	3.91	01P1/2021-22	3.52	12.04.2021/11.03.2022	0.00	0.00	630	0.39	No	in progress
	50	Construction of H.L. Bridge over river MUSHAL at 2.00Km of Harichandanpur Bazar Portion Road (ODR)	4.84	380P1/2021-22	4.36	07.01.2022/06.12.2022	0.00	0.00	360	0.48	No	in progress
Kantabanji R&B	51	Improvement such as widening and strengthening of Mandal-Beheramunda road (ODR) from 0/000 to 7/000 km	7.34	300P1/2022-23	6.24	28.09.2022/27.06.2023	3.84	61.54	157	0.73	No	in progress
Khordha R&B	52	Improvement of Balugaon Bypass (Defunct NH-5) from 0/000 km to 8/000 km	22.94	456P1/2022-23	19.50	08.09.2022/07.08.2023	4.20	21.54	116	2.29	No	in progress

Name of the Unit	Sl. No.	Name of the Work	Estimated Cost	Agreement No.	Agreement Cost	Date of Commencement/ Schedule date of completion	Total expenditure incurred	Financial Progress of the work (in percentage)	Delay in days as on 30 November 2023	Amount of Penalty	Whether EoT Sanctioned	Status of the Work
A	B	C	D	E	F	G	H	I = (H/F*100)	J	K	L	M
Mayurbhanj R&B	53	Construction of H.L Bridge over river Budhabalang at 15/300Km on Baripada-Pratappur-Badasahi-Mantri road (ODR)	15.08	90P1/2018-19	16.28	12.09.2018/11.03.2020	8.04	49.39	1,360	1.51	No	in progress
	54	Construction of H.L Bridge over URA Nallah at 14/900 Km on Baripada- Pratappur-Badasahi-Mantri road (ODR)	9.93	14P1/2018-19	10.63	05.07.2018/04.10.2019	7.19	67.64	1,446	0.99	No	in progress
	55	Improvement such as widening & strengthening of Tilka Chhak to Kuabuda - Chandua road (ODR) from 0/000 Km to 11/000 Km	9.41	459P1/2022-23	8.00	07.06.2022/06.03.2023	7.21	90.13	270	0.94	No	in progress
	56	Improvement such as widening & strengthening of Dighi - Saraskana Road (ODR) from 0/000 Km to 3/000 Km	5.66	364P1/2022-23	4.81	31.05.2022/30.11.2022	2.98	61.95	366	0.57	No	in progress
	57	Improvement such as widening and strengthening of Palbani-Asanjoda Road from 3/900 km to 9/100 Km	8.34	1977P1/2022-23	7.09	09.01.2023/08.10.2023	3.02	42.60	54	0.83	No	in progress
	58	Improvement such as widening and strengthening to Jaypur-Sainkula Road (ODR) from 0/000 km to 2/500 km	2.86	2085P1/2022-23	2.43	19.01.2023/18.07.2023	0.34	13.99	136	0.29	No	in progress
	59	Improvement such as widening and strengthening to Kanheibandh-Simlabandh Road from 3/600 km to 6/111 Km	2.88	1972P1/2022-23	2.89	30.12.2022/29.06.2023	2.28	78.89	155	0.29	No	in progress
	60	Improvement such as widening & strengthening of Tilka Chhak to Kuabuda-Chandua Road (ODR) from 11/000 km to 13/000 km	2.21	1971P1/2022-23	2.22	30.12.2022/29.06.2023	1.72	77.48	155	0.22	No	in progress
Nabarangpur R&B	61	Improvement of road from Dasarapada Junction to District Head Quarter Hospital from Ch.0/000 Km to 1/800 Km	2.94	05P1/2021-22	2.67	29.04.2021/28.10.2021	2.07	77.53	764	0.29	No	in progress
	62	Construction of new road from Circuit House to Vigilance office from Ch.0/0 Km to 1/400 Km	3.02	41P1/2021-22	2.56	22.10.2021/21.04.2022	1.50	58.59	589	0.30	No	in progress
	63	Improvement such as widening and strengthening of Jharigam to Dhamnaguda Road from 24/700 Km to 27/405 Km	5.54	253P1/2022-23	4.70	01.02.2023/31.08.2023	3.87	82.34	92	0.55	No	in progress

*Performance and Compliance audit for the year ended 31 March 2023*

Name of the Unit	Sl. No.	Name of the Work	Estimated Cost	Agreement No.	Agreement Cost	Date of Commencement/ Schedule date of completion	Total expenditure incurred	Financial Progress of the work (in percentage)	Delay in days as on 30 November 2023	Amount of Penalty	Whether EoT Sanctioned	Status of the Work
A	B	C	D	E	F	G	H	I = (H/F*100)	J	K	L	M
	64	Improvement to Nabarangpur-Dahana-Digisalapa road from 0/000 km to 13/000 km	14.51	136P1/2022-23	12.95	28.10.2022/27.09.2023	8.71	67.26	65	1.45	No	in progress
	65	Improvement to Umerkote-Malgam road (MDR) from 39/500 Km to 51/580 Km	14.00	224P1/2018-19	11.90	07.12.2018/06.01.2020	10.71	90.00	1,425	1.40	No	in progress
	66	Improvement to Umerkote- Malgam Road (MDR) from 51/580 Km to 63/500 Km	14.14	221P1/2018-19	12.04	05.12.2018/04.01.2020	11.70	97.18	1,427	1.41	No	in progress
Panikoli R&B	67	Widening & strengthening of Nakpole- Mandia road from 4/708Km to 11/222Km	8.70	48P1/2018-19	7.96	08.02.2019/07.09.2019	5.86	73.62	1,577	0.87	No	in progress
	68	Improvement to Road from N.H-5 - Aurdalua (ODR) from 3/000 km to 13/000 km	20.38	28P1/2018-19	17.32	03.12.2018/02.12.2019	12.63	72.92	1,460	2.04	No	in progress
	69	Widening & strengthening of Road from NH-5 to Maheswarpur Via Jamuna – Jahala (ODR) from 8/400 Km to 17/400 Km	14.74	06P1/2018-19	12.53	07.08.2018/06.07.2019	10.84	86.51	1,609	1.47	No	in progress
	70	Improvement to Four lane standard of Jajpur Town road from Women's College Square to Jodikuan Chhak via TVS Show Room from 0/000 Km to 1/385 Km under Jajpur Municipality	2.59	04P1/2019-20	2.46	16.08.2019/15.01.2020	0.58	23.58	1,416	0.26	No	in progress
	71	Improvement of Khandara - Bandhamunda road (ODR) from 0/000 Km to 7/600 Km	12.69	09P1/2019-20	10.79	31.01.2020/30.10.2020	4.37	40.50	1,127	1.27	No	in progress
	72	Improvement to Malaanandapur-Singhpur road (ODR) from 12/460 Km to 26/460 Km	19.03	10P1/2019-20	17.07	03.02.2020/02.04.2021	15.17	88.87	973	1.90	No	in progress
	73	Construction of Box Cell Culverts at Ch.2/647 Km, 3/239 Km, 3/405 Km,4/195 Km,4/645 Km, 5/420 Km, 6/165 Km, 6/480 Km, 7/950 Km, 9/230 Km, 10/089 Km, 10/521 Km, 10/906 Km, 13/120 Km, 13/256 Km, 13/365 Km & 13/900 Km on Malia - Balabhadrapur road	4.10	17P1/2020-21	3.90	31.12.2020/30.06.2021	1.55	39.74	884	0.41	No	in progress
	74	Improvement to Four lane standard of Jajpur Town road from Women's College Square to Ballavighat via Gariapur Chhak chainage from 0/000 Km to 1/875 Km under Jajpur Municipality	4.16	35 P1/2020-21	3.99	24.02.2021/23.10.2021	0.60	15.04	769	0.42	No	in progress

Name of the Unit	Sl. No.	Name of the Work	Estimated Cost	Agreement No.	Agreement Cost	Date of Commencement/ Schedule date of completion	Total expenditure incurred	Financial Progress of the work (in percentage)	Delay in days as on 30 November 2023	Amount of Penalty	Whether EoT Sanctioned	Status of the Work
A	B	C	D	E	F	G	H	I = (H/F*100)	J	K	L	M
	75	Construction of Box Cell Culverts at Ch.2/400 Km, 3/000 Km, 5/300 Km, 5/850 Km, 8/200 Km, 8/600 Km, 9/500 Km, 9/900 Km, 10/300 Km, 10/700 Km & 11/000 Km on Pritipur - Dihakula- Singhpur road (ODR)	3.31	22P1/2020-21	3.16	22.01.2021/21.07.2021	0.81	25.63	863	0.33	No	in progress
	76	Improvement to road from NH-5 to Aurdalua from 14/200 Km to 15/500 Km with Bypass at Jagannath Temple	6.69	02P1/2020-21	6.69	24.06.2020/23.11.2020	0.90	13.45	1,103	0.67	No	in progress
	77	Improvement to Golkunda-Indupur road from 0/00 Km to 15/000 km	17.76	05P1/2021-22	15.10	05.05.2021/04.08.2022	12.97	85.89	484	1.78	No	in progress
	78	Improvement to Kampagada -Gamu road via Nilapada from 0/000 Km to 3/691 Km	3.85	3P1/2021-22	3.67	15.4.2021/14.10.2021	1.54	41.96	778	0.39	No	in progress
	79	Construction of H.L. Bridge over Nallah connecting to Brahmani river at ch.11/050 km of Dharmasala Kabatabandha Road in the District of Jajpur	4.40	14P1/2021-22	4.61	22.07.2021/21.06.2022	2.07	44.90	893	0.44	No	in progress
	80	Improvement to Killaghat Beherapatna from 0/00 to 6/500 km. (except 2/600 to 3/500 k.m. & 3/700 to 6/000 k.m.) to 4 lane standard	21.95	38P1/2021-22	21.92	30.11.2021/29.08.2022	10.91	49.77	459	2.20	No	in progress
	81	Construction of RCC Retaining Wall along with sand filling to safeguard the road from NH-5 to Ardalua from Ch.5/940 km to 8/910 Km	21.71	21P1/2022-23	24.27	18.07.2022/17.03.2023	14.14	58.26	259	2.17	No	in progress
	82	Construction of RCC Retaining Wall along with sand filling to safeguard the road from NH-5 to Ardalua from 3/250 Km to 5/940 km	21.66	22P1/2022-23	21.61	18.07.2022/17.03.2023	4.17	19.30	259	2.17	No	in progress
	83	Improvement to Kabatabandha Rekhidipur Road from 3/280 km to 6/632 km	5.31	19P1/2022-23	5.06	14.07.2022/13.11.2022	3.23	63.83	18	0.53	No	in progress
	84	Improvement to Tikara-Sankhachila road such as construction of Box Cell Culvert at Ch.5/800 Km and strengthening from 1/000 to 2/200 Km & 2/400 to 5/800 Km	2.51	02P1/2022-23	2.39	12.04.2022/11.09.2022	1.54	64.44	446	0.25	No	in progress

*Performance and Compliance audit for the year ended 31 March 2023*

Name of the Unit	Sl. No.	Name of the Work	Estimated Cost	Agreement No.	Agreement Cost	Date of Commencement/ Schedule date of completion	Total expenditure incurred	Financial Progress of the work (in percentage)	Delay in days as on 30 November 2023	Amount of Penalty	Whether EoT Sanctioned	Status of the Work
A	B	C	D	E	F	G	H	I = (H/F*100)	J	K	L	M
	85	Improvement such as widening & strengthening of Khajurinala-Purbakot road from 0/015 Km to 9/200 Km (except from 2/190 Km to 5/063 Km, 6/700 Km to 8/076 Km and 8/596 to 8/850 Km)	4.27	09P1/2022-23	4.06	19.05.2022/18.01.2023	2.99	73.65	317	0.43	No	in progress
	86	Improvement such as widening & strengthening of Barundai to Mukundapur road from 6/419 Km to 9/565 Km	4.77	08P1/2022-23	4.54	13.05.2022/12.12.2022	2.84	62.56	354	0.48	No	in progress
	87	Improvement such as widening and strengthening to Dala-Sankhachila road from 1/600 Km to 5/220 Km	1.89	11P1/2022-23	1.80	20.05.2022/19.09.2022	1.50	83.33	438	0.19	No	in progress
Rairangpur R&B	88	Improvement such as widening and strengthening to Raraun-Fagu via Ghagarbeda road from 25/000 km to 32/597 km	11.58	214P1/2022-23	10.43	12.09.2022/11.07.2023	5.95	57.05	143	1.16	No	in progress
	89	Construction of H.L Bridge over Kumbhirmundi Nallah at 9/750 Km on Anlajodi to Kano via Asana Road	3.58	456P1/2022-23	3.22	13.01.2023/12.08.2023	0.98	30.43	111	0.36	No	in progress
	90	Construction of minor bridge over Local Nallah at 4/050 Km on Simila- Rajaloka Road (ODR)	4.71	547P1/2022-23	4.01	17.02.2023/16.09.2023	0.00	0.00	76	0.47	No	in progress
	91	Construction of H.L Bridge over Local Nallah at 2/280 Km on Rairangpur College to Suleipat via Shyamsundarpur	3.28	457P1/2022-23	2.95	13.01.2023/12.08.2023	0.00	0.00	111	0.33	No	in progress
Rourkela R&B	92	Construction of H.L. Bridge over Satajuria Nallah at 26/950 Km on Kuamunda-Purnapani-Nuagaon road (ODR)	3.66	359P1/2021-22	3.29	11.01.2022/10.04.2023	1.12	34.04	235	0.37	No	in progress
	93	Improvement such as widening & strengthening of Bisra-Barsuan-Jharbeda road from 4/000 Km to 7/063 Km	4.68	257P1/2022-23	4.21	24.11.2022/23.06.2023	3.55	84.32	161	0.47	No	in progress
	94	Construction of drain and footpath of industrial road	2.67	494P1/2022-23	2.37	27.02.2023/26.05.2023	1.13	47.68	189	0.27	No	in progress

Name of the Unit	Sl. No.	Name of the Work	Estimated Cost	Agreement No.	Agreement Cost	Date of Commencement/ Schedule date of completion	Total expenditure incurred	Financial Progress of the work (in percentage)	Delay in days as on 30 November 2023	Amount of Penalty	Whether EoT Sanctioned	Status of the Work
A	B	C	D	E	F	G	H	$I = \frac{H}{F} * 100$	J	K	L	M
	95	Widening of road from Danga Chowk to reserve Police end (Jail road) at Rourkela	4.67	544P1/2022-23	4.20	16.03.2023/15.05.2023	1.79	42.62	200	0.47	No	in progress
		<b>TOTAL</b>	<b>763.84</b>		<b>693.51</b>		<b>385.97</b>			<b>76.38</b>		

**Appendix-XIII**

(Refer paragraph 2.7.5.1 at page 31)

**Statement showing Sanctioned Strength, Men-in-Position and vacancies of staff**

Sl. No.	Name of the Division	SS	MIP	Vacancy
1	Balangir	59	35	24
2	Balasore –II	19	10	09
3	Bhanjanagar	37	24	13
4	Bhubaneswar –II	45	31	14
5	Boudh	19	12	07
6	Cuttack-II	41	29	12
7	Ghatagaon	16	09	07
8	Jharsuguda	18	18	0
9	Kantabanji	54	34	20
10	Khordha	59	41	18
11	Mayurbhanj	79	38	41
12	Nabarabgpur	20	12	08
13	Panikoili	65	36	29
14	Rairangpur	55	36	19
15	Rourkela	74	50	24
<b>Total</b>		<b>660</b>	<b>415</b>	<b>245</b>
Sl No	Name of the QC Divisions	SS	MIP	Vacancy
1	Berhampur	12	5	7
2	Bhubaneswar	33	15	18
3	Cuttack	22	8	14
4	Keonjhar	12	5	7
5	Rayagada	9	2	7
6	Sambalpur	15	6	9
<b>TOTAL</b>		<b>103</b>	<b>41</b>	<b>62</b>

**Appendix-XIV**

(Refer paragraph 2.7.5.2 at page 32)

**Statement showing QC test conducted by the QC Divisions for the works executed under RDP during 2018-23**

Sl. No.	Name of the Division	Number of works executed during 2018-23	No of works for which RA Bill not paid	No of works for which RA Bill paid	No of works for which quality control test conducted	No of works for which quality control test not conducted
1	Balangir R&B Division	58	2	56	7	49
2	Balasore R&B Division-II	43	2	41	0	41
3	Bhanjanagar R&B Division	32	0	32	10	22
4	Bhubaneswar R&B Division-II	22	0	22	0	22
5	Boudh R&B Division	25	2	23	0	23
6	Cuttack R&B Division-II	32	0	32	16	16
7	Ghatagaon R&B Division	20	3	17	4	13
8	Jharsuguda R&B Division	134	5	129	2	127
9	Kantabanji R&B Division	11	1	10	3	7
10	Khordha R&B Division	36	0	36	2	34
11	Mayurbhanj R&B Division	41	2	39	13	26
12	Nabarangpur R&B Division	24	1	23	8	15
13	Panikoili R&B Division	65	0	65	20	45
14	Rairangpur R&B Division	16	2	14	1	13
15	Rourkela R&B Division	14	0	14	0	14
	<b>Total</b>	<b>573</b>	<b>20</b>	<b>553</b>	<b>86</b>	<b>467</b>

**Appendix XV**  
(Refer paragraph 3.4.3 at page 47)  
**Statement showing shortage of Guarding staff**

Sl. No.	Name of the Jail	Sanctioned strength	Men-in-position	Shortage of guarding staff	Percentage of Shortage (E/C)*100	Scheduled Accommodation as on 31 March 2023
A	B	C	D	E	F	G
1	Sub-Jail, Anandapur	14	11	3	21.42	77
2	Sub-Jail, Pallahara	12	8	4	33.33	58
3	Sub-Jail, Athamalik	12	11	1	8.33	83
4	Sub-Jail, Kamakhyanagar	12	9	3	25.00	69
5	District Jail, Dhenkanal	36	30	6	16.67	231
6	Sub-Jail G. Udayagiri	12	10	2	16.67	79
7	Sub-Jail, Udala	12	11	1	8.33	89
8	Sub-Jail, Hindol	12	9	3	25.00	76
9	Sub-Jail, Dharmagarh	12	10	2	16.67	89
10	Special Sub-Jail, Bhadrak	28	22	6	21.42	201
11	B.P.O.A.A, Jamujhari	20	13	7	35.00	125
12	Sub-Jail, R.Udayagiri	12	9	3	25.00	88
13	Sub-Jail, Gunupur	12	11	1	8.33	110
14	District Jail, Deogarh	23	18	5	21.73	183
15	Sub-Jail, Karanjia	14	12	2	14.28	125
16	Circle Jail, Sambalpur	76	57	19	25.00	604
17	Sub-Jail, Jajpur	17	12	5	29.41	133
18	Sub-Jail, Rayagada	15	13	2	13.33	146
19	Sub-Jail, Rairangpur	14	13	1	7.14	146
20	Special Sub-Jail, Talcher	18	13	5	27.77	149
21	Sub-Jail, Patnagarh	12	10	2	16.67	117
22	Sub-Jail, Bhawanipatna	36	30	6	16.67	364
23	Sub-Jail, Jagatsinghpur	18	15	3	16.67	183
24	Sub-Jail, Nuapara	12	10	2	16.67	124
25	Sub-Jail, Bonaigarh	22	18	4	18.18	239
26	Sub-Jail, Umerkote	12	9	3	25.00	124
27	Sub-Jail, Sonapur	12	11	1	8.33	152
28	Sub-Jail, Aska	13	10	3	23.07	144
29	District Jail, Sundargarh	36	26	10	27.77	379
30	Sub-Jail, Chhatrapur	14	11	3	21.42	164
31	District Jail, Bolangir	36	26	10	27.77	392
32	Circle Jail, Baripada	76	53	23	30.26	807
33	Circle Jail, Berhampur	86	59	27	31.39	914
34	Sub-Jail, Paralakhemundi	14	11	3	21.42	172
35	Sub-Jail, Padampur	13	9	4	30.76	142
36	Special Sub-Jail, Bhanjanagar	28	19	9	32.14	300
37	Sub-Jail, Kendrapara	17	12	5	29.41	192
38	Sub-Jail, Champua	14	12	2	14.28	192
39	District Jail, Balasore	46	33	13	28.26	530
40	Sub-Jail, Nabarangpur	12	10	2	16.67	165
41	Circle Jail, Choudwar	106	69	37	34.90	1156
42	District Jail, Phulbani	26	22	4	15.38	377
43	Sub-Jail, Banapur	13	12	1	7.69	206
44	Sub-Jail, Kujanga	12	7	5	41.67	122
45	District Jail, Keonjhar	46	33	13	28.26	607
46	Sub-Jail, M.Rampur	13	11	2	15.38	206
47	Sub-Jail, Barbil	13	11	2	15.38	206
48	Sub-Jail, Titlagarh	12	9	3	25.00	170

Sl. No.	Name of the Jail	Sanctioned strength	Men-in-position	Shortage of guarding staff	Percentage of Shortage (E/C)*100	Scheduled Accommodation as on 31 March 2023
A	B	C	D	E	F	G
49	Sub-Jail, Narasingpur	13	11	2	15.38	208
50	District Jail, Angul	30	22	8	26.67	418
51	Sub-Jail, Sohela	13	12	1	7.69	231
52	Sub-Jail, Balliguda	12	10	2	16.67	198
53	Sub-Jail, Khurda	15	13	2	13.33	258
54	Sub-Jail, Nayagarh	15	13	2	13.33	260
55	Sub-Jail, Kodala	11	10	1	9.09	205
56	Circle Jail, Koraput	56	39	17	30.35	803
57	Sub-Jail, Kantabanjee	13	10	3	23.07	206
58	Sub-Jail, Kotpad	13	10	3	23.07	206
59	Sub-Jail, Salipur	13	10	3	23.07	206
60	Sub-Jail, Digapahandi	13	10	3	23.07	206
61	Sub-Jail, Nimapara	13	10	3	23.07	206
62	Sub-Jail, Soro	13	10	3	23.07	206
63	Sub-Jail, Jaleswar	13	10	3	23.07	206
64	District Jail, Puri	46	31	15	32.60	640
65	Sub-Jail, Bargarh	17	15	2	11.76	331
66	Special Jail, Rourkela	46	34	12	26.08	802
67	Sub-Jail, Jeypore	15	14	1	6.67	332
68	Sub-Jail, Bisamcuttack	13	11	2	15.38	271
69	Sub-Jail, Khariar	13	11	2	15.38	271
70	District-Jail, Jharsuguda	18	13	5	27.77	324
71	Special Jail, Bhubaneswar	46	39	7	15.21	991
72	Sub-Jail, Biramaharajpur	13	10	3	23.07	271
73	Special Sub-Jail, Boudh	18	14	4	22.22	415
74	Sub-Jail, Jajpur Road	13	8	5	38.46	256
75	Sub-Jail, Malkangiri	13	12	1	7.69	424
<b>Total</b>		<b>1,680</b>	<b>1,282</b>	<b>398</b>		<b>21,058</b>

(Source: As per the information furnished by the DG Prisons)

**Appendix XVI**

(Refer paragraph 3.11.1 at page 65)

**Statement showing number of inspections conducted during 2020-23**

Range	Number of Jail coming under its jurisdiction	Number of half yearly inspections to be done by Range DIG during 2020-23	Inspections conducted by Range DIG during 2020-23	Shortfall of inspection by Range DIG	Number of inspections to be conducted by Sr. Superintendent during 2020-23	Inspections conducted by Sr. Superintendent during 2020-23	Shortfall of inspection by Sr. Superintendent	Number of inspections to be conducted by Head of Directorate or officers from Headquarter	Inspections conducted by Head of Directorate or officers from Headquarter	Shortfall
A	B	C	D	E	F	G	H	I	J	K
Berhampur	27	162	20	142	81	24	57	81	12	69
Cuttack	31	186	81	105	93	11	82	93	6	87
Sambalpur	29	174	64	110	87	19	68	87	1	86
<b>Total</b>	<b>87</b>	<b>522</b>	<b>165</b>	<b>357</b>	<b>261</b>	<b>54</b>	<b>207</b>	<b>261</b>	<b>19</b>	<b>242</b>

(Source: Compiled by audit from the records of prison directorate)

## Appendix -XVII

(Reference Paragraph No. 4.3.9 at page 94)

## Refund of security deposits to the contractors before DLP of the works led to undue benefit to the contractors (₹ in lakh)

Sl. No	Name of the division	Name of the work	Date of commencement/ Scheduled date for completion	Security deposit received	Actual date of completion of the work	Defect liability period	Date of refund of security deposit	Security deposit refunded
1	Dhenkanal R&B Division	Improvement to Badajhara Barihapur (NH 53) right side of Rengali left canal up to Siarimalia and right side of Bariapur distributary of Rengali left canal from Siarimalia to Dhenkanal Kamakhyanagar road from 0/0 to 119/530 km under State Plan	February 2019/ August 2020	85.44	31.03.2021	31.03.2024	March 2022	60.25
2	Keonjhar R&B Division	Improvement to Nudurapada-Kaliahata Road from 46/00 km to 52/550 km	April 2021/ March 2022	15.85	Works were not completed and final bill not paid	Three years from completion	25.03.2022	9.43
3		Improvement to Udayapur-Saharpada Road from 5.260 km to 16.000 km	April 2021/ March 2022	28.34	-do-	-do-	25.03.2022	15.02
<b>Total</b>				<b>129.63</b>				<b>84.70</b>

Source: As per data provided by the field units

Appendix-XVIII

(Reference Paragraph No. 4.3.9 at page 94)

Details of bank guarantee not renewed due to expiry of validity period in test checked eight divisions

Sl. No.	Name of the work	Agreement No.	Date of commencement of work	Scheduled date of completion	Agreement Amount (₹in crore)	Name of the Contractor	Deposit type	BG Number	BG Amount (₹in crore)	Validity date	Date of audit	Delay in renewal up to date of audit
<b>1. Angul (R&amp;B) Division</b>												
1	Construction of Odisha Adarsha Vidyalaya (OAV) building Banamalipur of Athamallik block in Angul District	267P1 of 2021-22	08.12.2021	07.03.2023	6.76	Sri Santosh Kumar Mishra	APS	0707921BG0000004	0.35	29.05.2023	09.10.2023	133
2	Improvement to Kaintragarh Doruha road (ODR) from 17/000 km to 22/760 km	193P1 of 2022-23	05.08.2022	04.07.2023	6.25	M/s Monalisa Engicons	SD	07461ILG000822	0.062	19.06.2023	09.10.2023	112
3	Construction of bypass road connecting NH-55 (RTO office square to Angul-Chendipada (SH-63))	233P1 of 2022-23	01.10.2022	31.07.2023	12.86	Ms Baji Behera	SD	1206522BG0000028	0.098	03.07.2023	09.10.2023	98
							SD	1206522BG0000029	0.03	03.07.2023	09.10.2023	98
<b>2. Balangir (R&amp;B) Division</b>												
4	Improvement of Balangir-Arjunpur-Tusura-Deogaon road from 41/500 km to 46/450 Km in the District of Balangir under State Plan	295P1 of 2022-23	12.08.2022	11.05.2023	5.53	R.S infrastructure	ISD	84055854374	0.11	18.07.2023	31.10.2023	105
							APS	84055854363	1.46	18.07.2023	31.10.2023	105
5	Construction of H L Bridge over River Sonegarh at 1/845 Km on Tusura Rusuda Chowk to Kharda Likharia Chawk	479P1 of 2019-20	28.01.2020	27.07.2021	12.45	Shreeman & Aman Infra Pvt. Ltd.	EMD	122GT02193610001	0.12	23.12.2021	31.10.2023	677
							ISD	122GT02200040006	0.12	23.12.2021	31.10.2023	677
							APS	122GT02200100001	0.27	23.12.2021	31.10.2023	677
6	Construction of Biju Pattnayak Indore Stadium MPH at Tusura NSC Balangir	822P1 of 2021-22	28.03.2022	27.12.2022	4.53	K N Mishra Construction India Pvt. Ltd.	SD	UICGPGE220610013	0.09	02.03.2023	31.10.2023	243
7	Construction of H L Bridge over River ONG on Kutasingha Kapasira Road in the District of Balangir Under NABARD Asst.	267P1 of 2019-20	01.12.2019	31.05.2022	26.68	Ashirbad Engineering. & Construction	APS	00240100002014	1.98	10.10.2020	31.10.2023	1116
8	Construction of Auditorium Complex at Rajendra Autonomous Complex at Balangir	110 P1 of 2022-23	18.07.2022	17.07.2023	10.62	AVR Infratech Pvt. Ltd.	SD	16911ILG001222	0.21	07.10.2022	31.10.2023	389

Sl. No.	Name of the work	Agreement No.	Date of commencement of work	Scheduled date of completion	Agreement Amount (₹ in crore)	Name of the Contractor	Deposit type	BG Number	BG Amount (₹ in crore)	Validity date	Date of audit	Delay in renewal up to date of audit
9	Widening and Strengthening with re-sectioning to Deogaon-Tikarapada road from 8/00 to 11/00 km for the year 2020-21	3P1 of 2021-22	20.04.2021	19.10.2021	3.01	Mahima Engineering Systems (P) Ltd	SD	3184/BGA/2021/3	0.17	13.01.2022	31.10.2023	656
							SD	3184/BGA/2021/4	0.03	13.01.2022	31.10.2023	656
							SD	3184/BGA/2021/5	0.03	13.01.2022	31.10.2023	656
<b>3. Bhubaneswar (R&amp;B) Division-IV</b>												
10	Supply and fixing of Fire-Fighting equipment of Addressable Fire alarm-cum-Detection System and fire extinguisher at HKM State Library Building, Bhubaneswar for the year 2021-22 Buildings	924 P1 of 2022-23	29.07.2022	28.10.2022	0.22	Textel Technology Pvt. Ltd	APS	8563IGPER00422	0.06	11.07.2023	02.08.2023	
11	Improvement to Hanspal-Banamalipur-Abhayamukhi Road from 21.744 km to 30.244 Km in the District of Khordha under NABARD Assistance-RIDF-XXIV	1489 P1 of 2018-19	08.02.2019	07.11.2019	10.67	M/s L.G Construction	SD	0553ILG000319	0.21	01.02.2020	02.08.2023	1278
							SD	0553ILG000219	1.88	01.02.2020	02.08.2023	1278
12	Improvement and widening to Hanspal-Abhayamukhi Road from 30/244 km to 36/650 km in the District of Khordha under State Plan	1877 P1 of 2018-19	27.02.2019	26.09.2019	10.09	Ucchab infrastructure pvt. ltd.	APS	3221ILG000419	0.32	12.02.2021	02.08.2023	1267
<b>4. Jharsuguda (R&amp;B) Division</b>												
13	Improvement to road from SH10 to Saletikra via Talpati and Old Talpati from 0/0 to 8/00 km in the district of Jharsuguda under State Plan	532P1 of 2018-19	11.02.2019	10.11.2019	3.28	Jatin Kumar Naik	SD	3133ILG000119	0.06	07.02.2020	16.10.2023	1347
14	Improvement to Road from Mundrajore to Butupali from 0/000 to 20/000 Km in the District of Jharsuguda under State Plan	618P1 of 2018-19	20.02.2019	19.03.2020	6.42	Ashoka Bricks Industries Pvt Ltd	SD	1092319BG0000015	0.13	17.03.2023	16.10.2023	213
15	Construction of 4 lane carriage way road with service road of SH10 lecture colony to Balijore Chowk from 0/0 to 3/581 km in the District of Jharsuguda	717P1 of 2018-19	08.03.2019	07.02.2020	13.88	M/S Orient Construction Pvt Ltd	APS	0972419BG0000032	0.33	29.02.2020	16.10.2023	1325
							ISD	0972419BG0000033	0.28	31.03.2020	16.10.2023	1294
16	Supply and erection of 4 nos. of lift with capacity of 13 person per lift	100P1 of 2020-21	06.10.2020	05.11.2020	0.49	LT Elevator Private Limited	APS	0317NDDG00002021	0.01	26.08.2021	16.10.2023	781

**Performance and Compliance audit for the year ended 31 March 2023**

Sl. No.	Name of the work	Agreement No.	Date of commencement of work	Scheduled date of completion	Agreement Amount (₹in crore)	Name of the Contractor	Deposit type	BG Number	BG Amount (₹in crore)	Validity date	Date of audit	Delay in renewal up to date of audit
	for District court complex building, Jharsuguda						APS	0317NDDG00001921	0.09	26.08.2021	16.10.2023	781
17	Construction of 42 nos. of Doctors quarters and Nurses Hostel for 100 Nurses at Cardiac Care Hospital, Jharsuguda for the year 2021-22	794P1 of 2021-22	03.01.2022	02.07.2023	12.98	Narender Kumar Singh	APS	07461ILG001221	2.00	23.06.2023	16.10.2023	115
18	Construction of HL Bridge over river Hatia at 1/500 km on Sarangloi to Kuanmal Road in the District of Jharsuguda under NABARD Assistance	251P1 of 2020-21	21.12.2020	20.11.2021	6.77	M/S Orient Construction Pvt Ltd	SD	097242BG0000092	0.34	31.12.2021	16.10.2023	654
							ISD	0972420BG0000091	0.13	31.12.2021	16.10.2023	654
19	Improvement and strengthening to Patrapali Chowk to Jharmunda via Halkadhipa road from 16/000 to 20/500 Km in the District of Jharsuguda	33P1 of 2022-23	12.04.2022	11.01.2023	3.67	Bijay Kumar Agrawal	ISD	122GT02221010005	0.07	06.04.2023	16.10.2023	193
20	Construction of HL Bridge over local Nallah at 4/200 KM on Sahaspur to Chandinimal via Talmunda Road under NABARD	99P1 of 2020-21	18.09.2020	17.07.2021	3.67	Srinibas Pradhan	EMD	1092320BG0000044	0.07	17.09.2021	16.10.2023	759
21	Construction of HL Bridge over Ghughor Nallah at 3rd Km on Chandinimal to Kandakuda Road under NABARD Assistance	134P1 of 2020-21	19.11.2020	18.10.2021	5.7	M/S Monalisa Engicon	SD	21/2021	0.11	17.11.2021	16.10.2023	698
							SD	22/2020	0.58	17.11.2021	16.10.2023	698
<b>5. Keonjhar (R&amp;B) Division</b>												
22	Improvement to Raisuan - Mahadeijoda - Kusumita road from 0.0 to 13.389 km in the District of Keonjhar under NABARD assistance RIDF XXV	73 P1 of 2020-21	21.12.2020	20.12.2021	13.52	M/s Bhanjadeo Construction	ISD	5400IPEBG200011	0.27	13.12.2021	21.07.2023	585
23	Improvement to Kunar - Banspal Road from 0/00 km to 6/00 km in the district of Keonjhar under CRN	66 P1 of 2020-21	02.11.2020	01.08.2021	10.40	M/s Bhanjadeo Construction	ISD	5400IPEBG200007	0.21	31.12.2021	21.07.2023	567

Sl. No.	Name of the work	Agreement No.	Date of commencement of work	Scheduled date of completion	Agreement Amount (₹ in crore)	Name of the Contractor	Deposit type	BG Number	BG Amount (₹ in crore)	Validity date	Date of audit	Delay in renewal up to date of audit
24	Widening and strengthening of Kushakala - Singhpur - Bonai Border Road from 0/000 Km to 14/769 Km under DMF in the district of Keonjhar for the year 2021-22	105 P1 of 2022-23	20.07.2022	19.07.2023	10.76	M/s Bhanjadeo Construction	ISD	5400IPEBG220013	0.22	04.07.2023	21.07.2023	17
							APS	5400IPEBG220012	2.31	04.07.2023	21.07.2023	17
25	Improvement to Barbil - Kiriburu Road (ODR) from 0/00 km to 14/800 Km in the district of Keonjhar under DMF for the year 2018-2019	73 P1 of 2019-20	06.09.2019	05.09.2021	55.33	Bhabani Kinkar Infrastructure Pvt Ltd	ISD	0290IGPER 000993	0.55	01.04.2023	21.07.2023	111
							ISD	0290IGPER 000994	0.55	01.04.2023	21.07.2023	111
							APS	0290IGPER 000989	1.88	01.04.2023	21.07.2023	111
<b>6. Sambalpur (R&amp;B) Division I</b>												
26	Improvement of road from RD Road to Jharpada Via Ampal for 2018-2019 under State Plan	3P1 of 2019-20	06.06.2019	05.03.2020	2.41	Ashok Kumar Dash	APS	40200ILG000322	0.20	27.01.2023	31.08.2023	216
							APS	40200IL000622	0.23	18.02.2023	31.08.2023	194
27	Construction of HL Bridge over Chhatra Nullah at 2nd Km of Upparamunda-Mahakud-Sodaup-to-Phulkusum road	856 P1 of 2018-19	08.03.2019	07.03.2020	5.73	Monalisa Engicons	SD	49350IGL0000	0.40	07.03.2020	31.08.2023	1272
							SD	49350IGL0000119	0.42	07.03.2020	31.08.2023	1272
28	Constuction of HL Bridge over Bandha Nulla on Lamtidadar RD Road to Gohira Dadar Road in the District of Sambalpur	68P1 of 2019-20	18.06.2019	17.05.2020	3.16	Pyari Mohan Pradhan	APS	0972419BG0000050	0.31	16.05.2020	31.08.2023	1202
29	Construction of mission shakti Bhawan Block level in Maneswar Block of Sambalpur	425P1 of 2021-22	31.03.2022	30.09.2022	0.36	M/s Arsayan Realcon Pvt Ltd	APS	54311PEBG220002	0.10	01.03.2023	31.08.2023	183
30	Improvement of road from NH 55 to Ghenupali via Dudukakud Sansahir Similtikra Panupada & Sitilenpali from 0/00 to 7/000 km	01P1 of 2022-23	07.04.2022	06.03.2023	4.29	M/s Sumit Associates	EMD & ISD	04529IG220000007	0.09	24.02.2023	31.08.2023	188
							APS	04529IG220000006	1.13	24.02.2023	31.08.2023	188
31	Construction of Odisha Adarsha Vidyalaya (OAV) core building of Rairakhole Block	256 P1 of 2022-23	29.10.2022	28.09.2023	6.99	Prayag Agarwal	APS	04420ILG010922	0.31	18.04.2023	31.08.2023	135
							APS	04420ILG010822	0.04	17.04.2023	31.08.2023	136
<b>7. Sambalpur (R&amp;B) Division II</b>												
32	Improvement to Dubki to Manapali Via Charpada Mashinikani	399 P1 of 2022-23	26.08.2022	25.05.2023	6.3	Jagadamba Construction	EMD/ ISD	14032ILG000222	0.06	8.6.2023	14.09.2023	98

**Performance and Compliance audit for the year ended 31 March 2023**

Sl. No.	Name of the work	Agreement No.	Date of commencement of work	Scheduled date of completion	Agreement Amount (₹in crore)	Name of the Contractor	Deposit type	BG Number	BG Amount (₹in crore)	Validity date	Date of audit	Delay in renewal up to date of audit
	Kinabaga and Kolabira Road from 0/0 km to 10/900 such as improvement of from 4/935 km to 10/900 km and construction of 6 no. of HP Culvert and 2 no Box Cell with chainage from 0/0 to 4/935 km for the year 2021-22 under State Plan											
33	Construction of Boundary wall surrounding to 79 Acres of Land newly Handed over to VSS IMSAR Authority, Burla(Building)	503P1 of 2022-23	28.11.2022	27.08.2023	5.48	Parag Agarwal	EMD/ISD	04420ILG011522	0.11	17.05.2023	14.09.2023	120
34	Construction of H.L. Bridge with approach Road over Sankhabhanga Nallah at 1/540 Km on Fashimal-Kuchinda via Dhudpali Road (ODR) in the District of Sambalpur	29P1 of 2022-23	09.05.2022	08.11.2023	7.18	Orient Construction Pvt Ltd	APS	0442011G005922	1.90	01.05.2023	14.09.2023	136
							ISD	04420ILG006022	0.14	01.05.2023	14.09.2023	136
<b>8. Sundergarh (R&amp;B) Division</b>												
35	Construction of 200 Beded girls hostel building in Odisha Adarsha Vidyalaya at Budhakata under Kutra Block	06 P1 of 2021-22	05.05.2021	04.04.2022	5.34	Sri Paban Kumar Agrawal	SD	06/2021	0.11	12.04.2022	28.09.2023	534
							SD	05/2021	0.44	12.04.2022	28.09.2023	534
36	Improvement to Sahajbahal to Ekma Road via Pamra from 0/00 km to 9/00 km	352 P1 of 2020-21	23.12.2020	22.08.2021	7.96	BB Infra Solutions Pvt Ltd	ISD	0331320BG0000265	0.16	03.12.2021	28.09.2023	664
37	Improvement to Rajgangpur to Dubuku road from 8/500 km to 16/500 km	321P1 of 2020-21	07.12.2020	06.08.2021	6.79	Sri Jyotin Kumar Sahoo	ISD	1023820BG0000022	0.14	02.08.2021	28.09.2023	787
<b>Total</b>					<b>318.46</b>				<b>24.08</b>			

Source: As per data provided by the field units

**Abstract**

No. of Divisions : 8  
 No. of Works : 37  
 Agreement amount : ₹318.46 crore  
 Amount of BG expired : ₹24.08 crore  
 Delay range as on date of audit : 17 to 1347 days

## Appendix-XIX

(Reference Paragraph No. 4.4.2 at page 96)

## Statement showing excess expenditure over deposit received for deposit works during 2022-2023 by nine test checked divisions

(₹ in crore)

Sl. No	Name of the division	Name of the work	Deposit received	Expenditure incurred	Excess expenditure
1	Angul R&B Division	Construction of New Sabhagar, Angul (Phase III) under DMF- Building	2.86	4.41	1.55
2	Bhubaneswar R&B Division-IV	Foundation ceremony of OAVS function tent work of OAVS campus building 2022	0.40	0.42	0.02
3		Repair and renovation to the DPTC building converted into propose Blood Bank, Unit-9	0.71	0.75	0.04
4		Repair and renovation to the Guest House Building of Utkal University Vani Vihar, Bhubaneswar	0.27	0.32	0.05
5	Balangir R&B Division	Construction of 100 seated Girls Hostel Building Bibina Tentelkhunti phase 1 and 2 (OAVS)	1.48	1.98	0.50
6		Construction of 100 Seated Girls Hostel Building Bibina 1 and 2 phase (OAVS)	2.68	2.70	0.02
7	Dhenkanal R&B Division	Construction of Biju Patnaik Indoor Stadium (MPH) at Bhuban NAC	3.50	4.44	0.94
8	Jharsuguda R&B Division	Construction of Bijupatnaik Indoor Stadium Building (MPH) at Belpahar Municipality, District of Jharsuguda	4.00	6.86	2.86
9	Sonepur R&B Division	Construction of Multi Purpose Sports Complex (Biju Pattanaik Indoor Stadium) at Tarva (NAC) in AES College Ground, Tarva in the District of Subarnapur	4.00	4.10	0.1
10		Construction of New CHC building at Binika in the district of Subarnapur for the year 2018-2019	2.79	2.93	0.14
11	Sambalpur R&B Division I	Pilgrim amenities and community center at Paltan Masjid Zilla School Chowk, Sambalpur for 2020-2021, (Special Problem Fund)	0.00	0.85	0.85
12		Construction of Auditorium in Gangadhar Meher University, Sambalpur	5.05	8.54	3.49
13		Construction of Mission Shakti Bhawan block level in Jujumura block of Sambalpur District for the year 2021-2022	0.00	0.16	0.16
14		Independent Engineer Services for operation and maintenance (O and M) period of Sambalpur-Rourkela Road Section (4 Lane with paved shoulder) or SH-10 from KM 4.900 (Sambalpur) to KM 167.900 (Rourkela) in the State of Odisha executed as BOT (Toll) Project on DBFOT pattern	1.22	2.90	1.68

Sl. No	Name of the division	Name of the work	Deposit received	Expenditure incurred	Excess expenditure
15		Construction of Regional Transport office at Sambalpur for the year 2017-2018	0.00	0.10	0.1
16		EI to supply of panel board for DG, DG wiring supply of power cable renovation of principal Chamber of ITI Rasanpur	0.00	0.04	0.04
17		Supply and installation of LT line shifting for main road to MPH building Rairakhol Sambalpur	0.00	0.05	0.05
18		Supply and installation of Aria lighting (Front Side) for MPH Building, Rairakhol, Sambalpur	0.00	0.05	0.05
19		Supply and installation of LT line from Sub-station feeder panel to main control panel at MPH Building Rairakhol	0.00	0.05	0.05
20		Supply and installation of Aria lighting (back side) for MPH building Rairakhol Sambalpur	0.00	0.04	0.04
21		S/R such as repair and renovation of GM University office room (Room No-75), Sambalpur for the year 2019-20 (1 <sup>st</sup> floor)	0.00	0.04	0.04
22		S/R such as repair and renovation of ICT Cell at GM University Sambalpur for the year 2019-2020 (Ground floor)	0.00	0.02	0.02
23		S/R such as repair and renovation of GM University office room (Room No.81) Sambalpur for the year 2019-2020 (1 <sup>st</sup> floor)	0.00	0.03	0.03
24		S/R such as repair and renovation of hall No.2 and 3, GM university, Sambalpur for the year 2019-2020 (1 <sup>st</sup> floor)	0.00	0.01	0.01
25	Sundargarh R&B Division	Price escalation for the work improvement to Duduka-Gopalpur-Topria road (MDR) to two lane with pave shoulder from 6/026 m to 28/564 km in the district of Sundargarh under DNF EPC Contract 01 of 2021-2022 (Phase-I)	0.00	7.59	7.59
26		Construction and Renovation of Government Kaudharah High School, Hemgiri, Sundergarh under 5T Transformation for the year 2021-2022	0.00	0.92	0.92
27		Construction of Administrative block (GF) building and meeting hall (FF) at Sargipali CHC of Lephripada block under OMBADC for the year 2020-2021	0.00	0.95	0.95
28		Construction of internal approach Road at Talsara OAV at Balisankara Block under OMBADC in the district of Sundargarh for the year 2020-2021	0.00	0.27	0.27
29		Construction of Class Room building of Government Women College, Sundargarh under DMF for the year 2020-2021	0.00	5.48	5.48

Sl. No	Name of the division	Name of the work	Deposit received	Expenditure incurred	Excess expenditure
30		Construction of Diarrhoea ward at DHH building, Sundargarh for the year 2010-2020 (under NHM PIP 2019-2020) (Composite Tender)	0.00	0.30	0.3
31		Preparation of detail estimate for the work improvement such as widening and strengthening of Bhasma-zinc Nagar Road from 11/400km to 16.184km for the year 2022-2023	0.00	0.01	0.01
32		Construction of Multipurpose Hall Biju Patnaik indoor Stadium at Rajgangpur in the district of Sundargarh for the year 2022-2023 (Power Supply and installation of transformer)	0.00	0.09	0.09
33		Construction of Multipurpose Hall Biju Pattnaik Indoor Stadium at Rajgangpur in the district of Sundargarh	0.00	6.63	6.63
34		Construction of class room building laboratory of Govt Women's degree college Sundargarh	0.00	1.50	1.5
35		Power supply to 200 bedded Boys Hostel in OAV at Chhatenpali under Lephripada Block in Sundargarh district	0.00	0.13	0.13
36		Construction of 200 beded Girl Hostel in OAV at Chhatenpali under Lephripada Block in Sundargarh district for the year 2022-2023 (Transformer Installation for Power Supply)	0.00	0.05	0.05
37		Construction of five nos. of Major Bridges and six nos. of Minor Bridges under package-I of the proposed Dedicated Coal Corridor from Bankibahal to Bhedabahal Road from 0/0 to 30/811km in the District of Sundargarh in state of Odisha through an Engineering, procurement and construction EPC mode contract. Agreement No. 01 (EPC) of 2018-2019	1.68	68.45	66.77
38	Cuttack NH Division	A/R to non-residential Building such as repair of compound wall and office of the NH section, Choudwar for the year 2022-2023	0.00	0.04	0.04
39		Construction of compound wall to office of the Junior Engineer NH Section Choudwar for the year 2022-2023	0.00	0.18	0.18
		<b>Total</b>	<b>30.64</b>	<b>134.38</b>	<b>103.74</b>

Source: As per data in Form 65 of test checked divisions

Appendix-XX

(Reference Paragraph No. 4.5.2 at page 101)

Irregular expenditure due to deviation of OPWD Code/ SoR /AoR

Sl. No	Name of the Division	Criteria	Audit observation in brief	Compliance by SE and audit remarks
1	Jharsuguda R&B Division	As per note below the chapter on road works of the State Analysis of Rates, 2006 (Page 104), in case of items where wet mix plant are used, the total distance for transportation of materials should not exceed distance from quarry to mix plant site plus mix plant to work site to carry mixed materials.	Against the total lead distance from quarry to work site of 35 km, lead distance was provided for 65 km for WMM and 40 km for BM and SDBC for the work "Improvement of road from Kolabira to old Ranchi road from 0.0 to 6.00km". Thus, provision of excess lead distance from quarry to plant and plant to work site in deviation to SoR led to undue favour of ₹0.16 crore to the contractor.	The SE, Jharsuguda R&B Division stated (October 2023) that cost of the additional lead would be recovered from the outstanding bills of the contractor.
2		Paragraph 3.2.7 of the OPWD Code stipulated that while obtaining TS, it should be ensured that proposal is structurally sound and the estimate is accurately calculated and based on adequate data and such sanction will be accorded by the competent authority.	Due to erroneous calculation of steel quantity for four works <sup>202</sup> led to extra expenditure of ₹13.09 crore. Had the SEs adopted e-estimate, this could have been avoided.	The EE, Sambalpur (R&B) Division II stated (January 2023) that during execution of work the requirement for steel was much more compared to the BoQ provided and the matter was brought to the notice of the Government. The reply is not acceptable since the BoQ should have been correctly assessed and finalised before inviting/ finalisation of tender.
3	Jharsuguda R&B Division	The State SoR provides hire charges of different machineries inclusive of fuel charges time to time considering the capacity of the machineries. As such no separate charges for fuel to be provided in the estimates	Provision of fuel charges along with hire charges of cranes for three works <sup>203</sup> in deviation to SoR led to undue benefit to the contractors of ₹4.53 crore.	The SE, Jharsuguda R&B stated (October 2023) that committees of engineers gave the AoR for crane, staging for erection of composite girder and approved by CE. The reply was not tenable since the above sanction of hire charges by the CE was in deviation to the SoR and led to undue benefit to the contractors.

<sup>202</sup> i) Construction of HL bridge over river IB at 7<sup>th</sup> km on SH 10 to Jamapali via Jamera Road in the district of Jharsuguda under NABARD Assistance RIDF XII (Jharsuguda R&B), ii) construction of six bridges in different reaches on Kuchinda-Bamara Road (Sambalpur R&B No.II), iii) improvement of Road from Kalinga Nagar Bus Stop to Apeejay School near PWD road via K-7 Bus stop for the year 2021-22 and iv) improvement of Road from RK Steel Chhak NH-16 to Kalinga Nagar-7 Bus stop for the year 2022-23(Bhubaneswar R&B No.V)

<sup>203</sup> i)Construction of RoB in lieu of JT-1 & JT-2 near Sarbhal in Jharsuguda Town ii) HL bridge over river Brahmani on Kaluria –Gordia Ghat road and iii) HL bridge over river Brahmani near Badakhamara on Khadagaprasad- Badakamara Parjang road under RIDF (Dhenkanal R&B)

Sl. No	Name of the Division	Criteria	Audit observation in brief	Compliance by SE and audit remarks
4	Balangir R&B Division	As per condition of the DTCN, burrow earth is to be arranged by the contractor at his own cost for which no payment to be made to the contractor within lead distance of five km.	Provision of cost of earth in item rate of burrow earth in deviation to SoR/AOR for construction of teaching hospital for new Government medical college at Balangir led to undue benefit to the contractor of ₹0.59 crore.	The SE, Balangir R&B Division stated (November 2023) the cost of earth will be recovered from the bills of the contractor. Recovery particulars awaited (January 2024)
5	Rourkela R&B Division	Paragraph 2.2.22 of OPWD Code Vol.-I stipulated that the Chief Construction Engineer will be responsible for the engineering features of all designs and the accuracy of the rates in the estimates submitted from his office	Erroneous calculation of length of CC road led to deviation of the works, and extra expenditure of ₹6.12 crore for construction of concrete pavement on original NH-215 from Karo Bridge to Dumdum Bridge via Koira Town road from 0.100 to 3.045 km and 5.035 to 8.550 km under DMF in the district of Sundargarh for the year 2020-21.	The CCE, Keonjhar R&B Circle stated (December 2023) that the revised estimate and deviation was approved by the CE World bank project. The reply was not acceptable since adequate care was not taken while preparation of the estimate for non use of e-estimate which led to extra expenditure and deviation of works in midway.
6	Sundargarh R&B Division	As per amendment to Paragraph 3.4.16(a) Note (vii) of OPWD code Vol. I, for the purpose of estimate, the approved quarry lead is to be provided judiciously. Engineers in charge would be responsible for ensuring the quality of the materials supplied.	Provision of average lead distance of three quarries instead of shortest lead distance for procurement of stone materials in deviation to SoR/AoR for construction of dedicated coal corridor road from Bankibahal (Coal mines) to Bhedabahal (SH-10) from 0.0 to 30.811 km (Pkg-II) including trumpet intersection at Chainage 73.375km on SH-10 and other structures excluding five major bridges and six minor bridges led to undue benefit to the contractors for ₹11.46 crore.	The SE stated (September 2023) that Balichuan is very small quarry and sufficient stone materials not available for the large work. The reply was not tenable since the SE did not obtain non-availability of materials from the concerned Tahasildar and there was sufficient stone materials at Balichuan quarry as per the report of Tahasildar, Hemagiri (March 2017)
7	Sambalpur NH Division Sambalpur	SOR provides 7.5 percent of overhead charges and contractors profit each in works contracts. Provision of 10 percent overhead charges and eight percent contractors profit on overhead charges in deviation to SOR/AOR and Article 13 of EPC contract led to extra expenditure.	Provision of excess overhead charges and contractors profit in two road works <sup>204</sup> in deviation to SoR led to undue benefit to contractors for ₹2.70 crore.	The Government, Works Department stated (May 2021) that nowhere in agreement, it was written to adopt State AoR for deriving rates. The reply was not tenable since AoR forms a supporting part of SoR, and the technical note of MoRTH also provides that rates have been adopted as per scheduled of rates of Works wing. Moreover, Article 13 for change in scope

<sup>204</sup> (i) Widening and strengthening to existing double lane to two lane with paved shoulder from 0/0 to 81 km and 93 to 119 km (ii) Widening and strengthening of two lane to two lane with paved shoulder from 58/00 to 118/400 of NH 153(B)

Sl. No	Name of the Division	Criteria	Audit observation in brief	Compliance by SE and audit remarks
				of the work of the contract stipulated that item rate should be calculated as per the SOR.
8	PMU, OSRP Bhubaneswar	As per para 3.4.16 (vii) OPWD code, for the purpose of estimate, the approved quarry lead is to be provided judiciously.	Incorrect adoption of lead charges for 13 roads works under OSRP roads in deviation to OPWD code resulted in excess payment of ₹38.32 crore	Reply awaited (November 2022)
9		Excess provision of overhead charges and contractors profit SoR provides overhead charges and contractors profit at rate 7.5 per cent on the prime cost.	Provision of excess overhead charges and contractors profit in deviation to SOR provision for 13 road works under OSRP led to extra avoidable expenditure of ₹69.54 crore	
10		Inadmissible overhead charges and contractors profit on cost of conveyance of stone products	SOR provides for overhead charges and contractors profit on each item of work at prime cost i.e., cost of materials, machinery and labour. After adding OHC at prime cost, conveyance cost of materials and royalty, if any would be added to arrive at final item rate. In violation of the above provisions, estimate for 11 works, overhead charges at eight percent and contractors profit at 10 percent on cost of transportation on stone product had been provided. The provision of overhead charges and contractors profit on cost of conveyance inflated the estimates for ₹18.64 crore.	
11		Excess hire charges	Provision of excess hire charges rate for motor grader in deviation to SOR for 13 road works under OSRP led to extra expenditure of ₹ 2.75 crore.	
	<b>26 works</b>	<b>Total money value</b>	<b>₹ 167.90 crore</b>	

Source: As per data provided by the field units

**Appendix- XXI**  
**(Reference to Paragraph No. 4.6.5 at page 106)**  
**Statement showing workflow at various stages for processing of bills**

Sl. No	Work flow	Office ID	Work ID	Serial number of RA bill	Date of RA bill	Voucher ID	Date of finalisation by JE	Date of finalisation by AE	RA bill Amount	Financial year
1	JE to AE	557	5670	1	17.12.2018	NULL	17.01.2019 11:50	17.01.2019 11:50	2,69,316	2018-2019
2	JE to AE	558	3353	5	06.03.2020	558/2020/3/277	23.05.2022 12:16	24.03.2020 11:39	17,60,864	2019-2020
3	JE to AE	558	4218	7	21.12.2019	558/2019/12/156	26.02.2020 20:23	27.12.2019 22:42	1,14,65,416	2019-2020
4	JE to AE	558	4728	2	02.01.2020	558/2020/1/78	26.01.2020 18:29	26.01.2020 18:08	1,22,444	2019-2020
5	JE to AE	558	5041	1	03.04.2019	558/2020/1/74	26.01.2020 21:47	26.01.2020 18:08	4,20,212	2019-2020
6	JE to AE	558	5064	1	28.09.2019	558/2020/1/73	26.01.2020 21:53	26.01.2020 18:15	4,49,138	2019-2020
7	JE to AE	561	13717	14	12.02.2021	561/2021/2/701	17.11.2021 17:36	25.02.2021 17:19	19,61,356	2020-2021
8	JE to AE	561	14530	1	13.09.2019	561/2019/12/256	17.12.2019 17:20	28.11.2019 13:45	49,510	2019-2020
9	JE to AE	561	15485	1	29.01.2020	561/2020/2/8	29.01.2020 21:29	29.01.2020 20:58	99,803	2019-2020
10	JE to AE	570	8375	1	18.03.2020	570/2020/3/193	15.07.2020 15:44	24.03.2020 04:26	3,94,227	2019-2020
11	JE to AE	570	8682	1	20.08.2019	570/2020/6/104	04.02.2021 12:39	26.06.2020 04:23	9,997	2019-2020
12	JE to AE	572	8344	1	13.03.2022	572/2022/6/77	09.06.2022 12:00	06.06.2022 18:54	4,47,552	2021-2022
13	JE to AE	574	9685	1	02.07.2018	NULL	26.08.2019 18:17	08.08.2019 19:15	9,600	2018-2019
14	JE to AE	574	9687	1	02.07.2018	NULL	26.08.2019 18:18	08.08.2019 19:16	9,800	2018-2019
15	JE to AE	574	9688	1	02.07.2018	NULL	26.08.2019 18:21	08.08.2019 19:16	9,700	2018-2019
16	JE to AE	574	12214	8	22.01.2020	574/2020/2/18	31.01.2020 10:01	31.01.2020 08:49	1,34,85,006	2019-2020
17	JE to AE	575	5696	1	27.12.2019	575/2020/1/129	29.01.2020 21:36	29.01.2020 17:40	3,91,614	2019-2020
18	JE to AE	576	4930	4	27.01.2020	576/2020/1/81	29.01.2020 22:14	29.01.2020 17:19	19,71,705	2019-2020
19	JE to AE	584	8005	6	22.03.2022	584/2022/3/321	10.06.2022 14:12	29.03.2022 17:55	36,86,537	2021-2022
20	JE to AE	585	4091	27	25.01.2020	585/2020/1/263	29.01.2020 22:20	29.01.2020 17:09	20,00,000	2019-2020
21	JE to AE	585	5900	8	18.11.2019	585/2019/12/226	06.03.2020 16:51	30.12.2019 17:37	8,23,372	2019-2020
22	JE to AE	585	6070	3	24.01.2020	585/2020/1/253	29.01.2020 18:48	29.01.2020 17:07	40,13,509	2019-2020
23	JE to AE	585	6721	7	25.01.2020	585/2020/1/261	29.01.2020 19:49	29.01.2020 17:16	25,00,000	2019-2020
24	JE to AE	585	6757	10	09.01.2020	585/2020/1/259	29.01.2020 20:06	29.01.2020 17:13	8,24,000	2019-2020
25	JE to AE	585	6810	10	09.01.2020	585/2020/1/256	29.01.2020 19:13	29.01.2020 17:14	45,39,965	2019-2020
26	JE to AE	585	7105	8	18.01.2020	585/2020/1/266	29.01.2020 22:03	29.01.2020 17:12	90,66,367	2019-2020

*Performance and Compliance audit for the year ended 31 March 2023*

Sl. No	Work flow	Office ID	Work ID	Serial number of RA bill	Date of RA bill	Voucher ID	Date of finalisation by JE	Date of finalisation by AE	RA bill Amount	Financial year
27	JE to AE	585	7282	6	24.01.2020	585/2020/1/258	29.01.2020 19:41	29.01.2020 17:08	53,40,000	2019-2020
28	JE to AE	585	7354	5	28.12.2019	585/2020/1/267	29.01.2020 21:53	29.01.2020 17:11	1,764,600	2019-2020
29	JE to AE	585	7828	2	24.01.2020	585/2020/1/262	29.01.2020 20:09	29.01.2020 17:14	27,09,728	2019-2020
30	JE to AE	585	7860	3	05.01.2020	585/2020/1/260	29.01.2020 19:57	29.01.2020 17:14	38,01,988	2019-2020
31	JE to AE	585	7874	1	24.01.2020	585/2020/3/61	29.01.2020 20:12	29.01.2020 17:15	14,50,469	2019-2020
32	JE to AE	585	7925	2	14.01.2020	585/2020/1/254	29.01.2020 18:56	29.01.2020 17:15	2,46,06,830	2019-2020
33	JE to AE	585	8259	1	20.01.2020	585/2020/1/265	29.01.2020 21:57	29.01.2020 17:10	13,26,237	2019-2020
34	JE to AE	588	4114	8	28.12.2019	588/2020/1/85	29.01.2020 18:26	29.01.2020 17:22	8,30,201	2019-2020
35	JE to AE	588	4515	4	24.07.2019	588/2019/8/8	03.10.2019 12:51	08.08.2019 16:57	81,31,271	2019-2020
36	JE to AE	596	3138	3	05.09.2019	596/2019/9/90	01.10.2019 11:50	27.09.2019 23:17	30,58,210	2019-2020
37	JE to AE	600	5255	2	20.12.2019	600/2019/12/80	29.01.2020 17:30	30.12.2019 12:51	54,32,933	2019-2020
38	JE to AE	2745	8756	9	27.11.2021	2745/2021/11/99	14.12.2021 18:19	29.11.2021 18:47	1,19,00,000	2021-2022
39	AE to AU	543	343	1	14.03.2019	NULL	27.03.2019 13:02	31.08.2019 11:03	4,94,293	2018-2019
40	AE to AU	543	344	1	19.03.2019	NULL	27.03.2019 13:02	31.08.2019 11:03	4,90,790	2018-2019
41	AE to AU	557	6594	12	21.01.2020	557/2020/1/349	29.01.2020 17:20	29.01.2020 21:17	1,35,00,000	2019-2020
42	AE to AU	557	7476	1	23.03.2019	NULL	29.01.2020 17:20	29.01.2020 21:18	4,32,232	2018-2019
43	AE to AU	557	11799	1	20.04.2021	557/2021/8/68	11.08.2021 13:41	11.08.2021 13:42	3,68,323	2021-2022
44	AE to AU	557	11801	1	20.04.2021	557/2021/8/69	11.08.2021 13:42	11.08.2021 13:44	3,68,323	2021-2022
45	AE to AU	558	3965	2	10.12.2019	558/2020/1/105	29.01.2020 17:11	29.01.2020 22:06	57,65,443	2019-2020
46	AE to AU	558	4613	7	20.01.2020	558/2020/1/104	29.01.2020 17:11	29.01.2020 19:19	20,20,963	2019-2020
47	AE to AU	563	29828	1	30.09.2019	563/2019/10/509	04.10.2019 14:00	19.10.2019 13:32	26,015	2019-2020
48	AE to AU	563	30031	1	15.09.2019	563/2019/10/387	04.10.2019 14:29	05.10.2019 18:21	3,58,282	2019-2020
49	AE to AU	564	18755	1	18.09.2019	564/2019/10/129	24.10.2019 16:45	25.10.2019 12:34	99,807	2019-2020
50	AE to AU	564	18846	1	18.09.2019	564/2019/10/130	24.10.2019 16:46	25.10.2019 12:34	1,00,014	2019-2020
51	AE to AU	564	18848	1	18.09.2019	564/2019/10/126	24.10.2019 16:37	25.10.2019 12:33	1,49,290	2019-2020
52	AE to AU	564	18887	1	18.09.2019	564/2019/10/127	24.10.2019 16:45	25.10.2019 12:33	1,49,796	2019-2020
53	AE to AU	570	6986	7	06.01.2020	570/2020/1/106	29.01.2020 17:01	29.01.2020 22:21	21,83,000	2019-2020
54	AE to AU	570	7184	3	24.01.2020	570/2020/1/107	29.01.2020 17:01	29.01.2020 22:20	72,00,000	2019-2020
55	AE to AU	573	5117	2	10.12.2018	NULL	27.02.2019 16:44	30.09.2019 13:37	1,25,574	2018-2019

Sl. No	Work flow	Office ID	Work ID	Serial number of RA bill	Date of RA bill	Voucher ID	Date of finalisation by JE	Date of finalisation by AE	RA bill Amount	Financial year
56	AE to AU	574	11979	1	25.06.2019	574/2019/9/291	16.09.2019 13:40	25.09.2019 17:55	1,91,954	2019-2020
57	AE to AU	574	12219	1	11.07.2019	574/2019/9/289	17.08.2019 20:58	25.09.2019 17:53	3,95,274	2019-2020
58	AE to AU	575	4619	1	02.03.2019	575/2019/9/137	28.03.2019 11:00	26.09.2019 15:43	3,00,000	2018-2019
59	AE to AU	575	9259	1	26.05.2022	575/2022/6/37	10.06.2022 17:40	10.06.2022 17:47	9,32,188	2022-2023
60	AE to AU	579	5134	6	22.07.2019	579/2019/8/69	16.08.2019 15:43	17.08.2019 12:57	13,62,532	2019-2020
61	AE to AU	585	4082	24	26.01.2020	585/2020/1/252	29.01.2020 17:18	29.01.2020 18:36	25,03,696	2019-2020
62	AE to AU	585	7356	3	25.01.2020	585/2020/1/257	29.01.2020 17:22	29.01.2020 19:23	1,07,56,083	2019-2020
63	AE to AU	588	3968	3	07.08.2019	588/2019/8/51	22.08.2019 17:26	30.08.2019 16:45	11,40,417	2019-2020
64	AE to AU	588	4015	5	20.08.2019	588/2019/8/30	27.08.2019 12:02	30.08.2019 11:37	19,32,966	2019-2020
65	AE to AU	591	9215	3	27.07.2021	591/2021/8/11	11.08.2021 16:28	11.08.2021 16:30	8,05,896	2021-2022
66	AE to AU	593	6266	1	26.02.2019	593/2019/11/46	28.11.2019 12:19	28.11.2019 12:25	1,75,767	2018-2019
67	AE to AU	600	5235	1	11.06.2019	600/2019/8/16	08.08.2019 19:18	09.08.2019 12:31	76,38,506	2019-2020
68	AE to AU	600	5236	1	28.05.2019	NULL	08.08.2019 19:18	09.08.2019 13:11	66,25,861	2019-2020
69	AE to AU	600	5238	1	29.05.2019	600/2019/8/18	08.08.2019 19:18	09.08.2019 13:44	18,59,162	2019-2020
70	AE to AU	602	3537	1	06.11.2018	NULL	02.12.2018 00:50	06.12.2018 17:34	97,343	2018-2019
71	AE to AU	602	3607	1	26.11.2018	NULL	02.12.2018 00:51	04.12.2018 18:23	1,82,822	2018-2019
72	AE to AU	602	3608	1	26.11.2018	NULL	02.12.2018 00:52	04.12.2018 16:44	1,00,189	2018-2019
73	AE to AU	603	2534	1	24.08.2018	NULL	22.11.2018 13:06	29.11.2018 11:48	4,06,169	2018-2019
74	AE to AU	603	2695	1	29.09.2018	NULL	20.02.2019 17:54	20.02.2019 19:29	4,90,358	2018-2019
75	AE to AU	2882	2649	1	09.01.2020	2882/2020/1/96	29.01.2020 19:30	29.01.2020 21:45	1,60,883	2019-2020
76	AE to AU	2882	2652	1	09.01.2020	2882/2020/1/95	29.01.2020 18:19	29.01.2020 21:45	2,91,248	2019-2020
77	AE to AU	2882	2653	1	24.01.2020	2882/2020/1/93	29.01.2020 17:34	29.01.2020 21:27	4,64,587	2019-2020
78	AE to AU	2882	2654	1	28.01.2020	2882/2020/1/92	29.01.2020 17:34	29.01.2020 21:27	3,54,561	2019-2020
79	AE to AU	2882	2655	1	03.01.2020	2882/2020/2/5	29.01.2020 17:34	29.01.2020 21:27	4,02,342	2019-2020
80	AE to AU	2902	350	5	31.08.2019	2902/2019/9/57	27.09.2019 20:07	29.09.2019 17:06	22,24,758	2019-2020
81	AE to AU	2902	2268	1	03.06.2019	NULL	10.09.2019 11:53	12.09.2019 15:59	1,58,29,322	2019-2020
82	AE to AU	2902	2268	2	08.07.2019	2902/2019/9/23	10.09.2019 12:28	12.09.2019 16:31	81,17,508	2019-2020
83	AU to DAO	554	4190	2	31.10.2018	NULL	23.03.2019 12:52	23.03.2019 12:52	1,65,020	2018-2019
84	AU to DAO	557	3736	16	21.01.2020	557/2020/1/347	29.01.2020 17:57	29.01.2020 17:19	57,37,000	2019-2020

*Performance and Compliance audit for the year ended 31 March 2023*

Sl. No	Work flow	Office ID	Work ID	Serial number of RA bill	Date of RA bill	Voucher ID	Date of finalisation by JE	Date of finalisation by AE	RA bill Amount	Financial year
85	AU to DAO	557	5007	16	21.01.2020	557/2020/1/350	29.01.2020 17:57	29.01.2020 17:33	26,71,707	2019-2020
86	AU to DAO	557	5493	9	21.01.2020	557/2020/1/346	29.01.2020 17:57	29.01.2020 17:15	10,90,999	2019-2020
87	AU to DAO	557	5494	11	21.01.2020	557/2020/1/345	29.01.2020 17:57	29.01.2020 17:13	16,74,780	2019-2020
88	AU to DAO	557	5766	9	21.01.2020	557/2020/1/348	29.01.2020 17:58	29.01.2020 17:21	29,96,556	2019-2020
89	AU to DAO	557	9444	1	26.03.2020	NULL	20.04.2020 14:03	28.03.2020 19:45	4,64,299	2019-2020
90	AU to DAO	558	5032	1	22.11.2019	558/2020/1/106	29.01.2020 22:16	29.01.2020 17:05	4,48,628	2019-2020
91	AU to DAO	558	5033	1	22.11.2019	558/2020/1/113	29.01.2020 22:16	29.01.2020 17:06	3,88,473	2019-2020
92	AU to DAO	558	5034	1	22.11.2019	558/2020/1/108	29.01.2020 22:15	29.01.2020 17:04	4,05,101	2019-2020
93	AU to DAO	558	5035	1	22.11.2019	558/2020/1/107	29.01.2020 22:15	29.01.2020 17:05	3,68,584	2019-2020
94	AU to DAO	558	5036	1	22.11.2019	558/2020/1/114	29.01.2020 22:17	29.01.2020 18:00	3,95,055	2019-2020
95	AU to DAO	558	5037	1	30.12.2019	558/2020/1/112	29.01.2020 22:14	29.01.2020 17:03	4,79,758	2019-2020
96	AU to DAO	558	5038	1	30.12.2019	558/2020/1/109	29.01.2020 22:12	29.01.2020 17:01	4,79,758	2019-2020
97	AU to DAO	558	5039	1	30.12.2019	558/2020/1/110	29.01.2020 22:13	29.01.2020 17:02	4,79,758	2019-2020
98	AU to DAO	558	5048	1	03.10.2019	558/2020/1/101	29.01.2020 22:10	29.01.2020 17:01	1,21,237	2019-2020
99	AU to DAO	558	5049	1	03.10.2019	558/2020/1/100	29.01.2020 22:09	29.01.2020 17:19	3,61,492	2019-2020
100	AU to DAO	558	5081	1	30.12.2019	558/2020/1/111	29.01.2020 22:14	29.01.2020 17:02	4,12,298	2019-2020
101	AU to DAO	558	5655	1	26.12.2019	NULL	12.02.2021 15:40	25.03.2020 14:00	20,515	2019-2020
102	AU to DAO	561	13701	1	31.03.2019	561/2020/2/189	03.10.2019 16:40	24.09.2019 18:23	4,63,208	2018-2019
103	AU to DAO	561	14270	1	13.08.2019	561/2021/5/27	28.03.2021 23:05	26.09.2019 14:58	49,431	2019-2020
104	AU to DAO	561	15529	1	28.01.2020	561/2020/2/12	07.02.2020 11:37	30.01.2020 11:41	10,47,032	2019-2020
105	AU to DAO	561	17194	1	06.04.2020	561/2020/6/57	03.06.2020 17:51	02.06.2020 14:37	1,45,048	2020-2021
106	AU to DAO	561	17739	1	15.01.2020	561/2021/2/372	11.02.2021 14:08	07.02.2021 15:57	97,693	2019-2020
107	AU to DAO	571	3184	9	26.06.2019	571/2020/1/146	29.01.2020 22:11	29.01.2020 17:10	66,00,900	2019-2020
108	AU to DAO	571	4311	1	20.11.2019	571/2020/1/160	29.01.2020 22:11	29.01.2020 17:10	1,95,810	2019-2020
109	AU to DAO	572	3415	5	18.01.2020	572/2020/1/83	29.01.2020 22:04	29.01.2020 21:44	11,00,000	2019-2020
110	AU to DAO	572	4824	1	22.01.2020	572/2020/2/12	29.01.2020 21:42	29.01.2020 21:41	2,83,733	2019-2020
111	AU to DAO	574	20593	1	04.02.2022	NULL	14.03.2023 21:23	20.06.2022 14:27	4,87,413	2021-2022
112	AU to DAO	574	21926	1	16.07.2022	NULL	29.03.2023 20:38	09.09.2022 20:21	4,90,885	2022-2023
113	AU to DAO	575	4833	7	28.01.2020	575/2020/1/127	29.01.2020 22:22	29.01.2020 17:45	40,00,000	2019-2020

Sl. No	Work flow	Office ID	Work ID	Serial number of RA bill	Date of RA bill	Voucher ID	Date of finalisation by JE	Date of finalisation by AE	RA bill Amount	Financial year
114	AU to DAO	575	5695	1	13.01.2020	575/2020/1/126	29.01.2020 22:01	29.01.2020 17:12	4,42,415	2019-2020
115	AU to DAO	579	9378	1	10.01.2022	NULL	22.02.2022 19:11	01.02.2022 18:29	19,962	2021-2022
116	AU to DAO	579	9737	1	09.02.2022	NULL	29.03.2022 18:26	28.03.2022 18:18	1,79,200	2021-2022
117	AU to DAO	581	3474	6	15.03.2019	NULL	27.03.2019 23:53	27.03.2019 23:52	33,07,124	2018-2019
118	AU to DAO	582	4584	7	27.01.2020	582/2020/1/108	29.01.2020 22:16	29.01.2020 17:00	74,99,999	2019-2020
119	AU to DAO	582	4775	3	24.01.2020	582/2020/1/107	29.01.2020 22:17	29.01.2020 17:01	74,99,999	2019-2020
120	AU to DAO	582	5150	1	20.01.2020	582/2020/1/111	29.01.2020 22:17	29.01.2020 17:01	2,30,765	2019-2020
121	AU to DAO	582	5151	1	20.01.2020	582/2020/1/112	29.01.2020 22:16	29.01.2020 16:57	2,30,765	2019-2020
122	AU to DAO	582	5154	1	20.01.2020	582/2020/1/113	29.01.2020 22:17	29.01.2020 17:01	1,20,960	2019-2020
123	AU to DAO	582	5155	1	25.09.2019	582/2020/1/114	29.01.2020 22:18	29.01.2020 17:01	57,592	2019-2020
124	AU to DAO	582	5156	1	25.09.2019	582/2020/1/115	29.01.2020 22:18	29.01.2020 17:02	3,279	2019-2020
125	AU to DAO	582	5157	1	25.09.2019	582/2020/1/116	29.01.2020 22:18	29.01.2020 17:02	93,553	2019-2020
126	AU to DAO	582	5158	1	25.09.2019	582/2020/1/117	29.01.2020 22:19	29.01.2020 17:02	96,818	2019-2020
127	AU to DAO	586	2326	7	23.02.2019	NULL	28.03.2019 09:53	28.03.2019 09:52	1,87,11,828	2018-2019
128	AU to DAO	588	4584	4	03.06.2019	588/2020/2/3	23.02.2020 17:40	04.02.2020 11:32	9,24,688	2019-2020
129	AU to DAO	600	5459	2	03.12.2019	600/2020/1/47	14.01.2020 17:41	13.01.2020 17:36	7,10,160	2019-2020
130	AU to DAO	1527	2570	5	24.01.2020	1527/2020/1/55	29.01.2020 21:35	29.01.2020 20:32	24,63,138	2019-2020
131	AU to DAO	1527	2582	7	24.01.2020	1527/2020/1/58	29.01.2020 21:35	29.01.2020 20:34	64,00,000	2019-2020
132	AU to DAO	1527	2944	2	21.12.2019	1527/2020/1/54	29.01.2020 20:49	29.01.2020 20:28	1,89,828	2019-2020
133	AU to DAO	2778	4624	1	21.01.2020	2778/2020/1/133	29.01.2020 21:35	29.01.2020 21:18	4,93,465	2019-2020
134	AU to DAO	2778	4625	1	21.01.2020	2778/2020/1/135	29.01.2020 21:35	29.01.2020 21:19	4,93,680	2019-2020
135	AU to DAO	2778	4626	1	08.12.2019	2778/2020/1/122	29.01.2020 21:35	29.01.2020 21:08	4,43,689	2019-2020
136	AU to DAO	2778	4627	1	06.12.2019	2778/2020/1/120	29.01.2020 21:36	29.01.2020 21:06	3,33,380	2019-2020
137	AU to DAO	2778	4628	1	02.04.2019	2778/2020/1/119	29.01.2020 21:36	29.01.2020 21:06	4,82,744	2019-2020
138	AU to DAO	2778	4629	1	20.11.2019	2778/2020/1/121	29.01.2020 21:36	29.01.2020 21:07	3,44,490	2019-2020
139	AU to DAO	2778	4630	1	08.12.2019	2778/2020/1/93	29.01.2020 21:36	29.01.2020 21:10	4,81,636	2019-2020
140	AU to DAO	2778	4631	1	10.12.2019	2778/2020/1/105	29.01.2020 21:36	29.01.2020 21:08	3,20,923	2019-2020
141	AU to DAO	2778	4632	1	10.12.2019	2778/2020/1/106	29.01.2020 21:36	29.01.2020 21:09	2,16,946	2019-2020
142	AU to DAO	2778	4633	1	20.01.2020	2778/2020/1/104	29.01.2020 21:36	29.01.2020 21:21	4,92,795	2019-2020

*Performance and Compliance audit for the year ended 31 March 2023*

Sl. No	Work flow	Office ID	Work ID	Serial number of RA bill	Date of RA bill	Voucher ID	Date of finalisation by JE	Date of finalisation by AE	RA bill Amount	Financial year
143	AU to DAO	2778	4634	1	13.01.2020	2778/2020/1/91	29.01.2020 22:18	29.01.2020 21:12	3,17,796	2019-2020
144	AU to DAO	2778	4636	1	21.01.2020	2778/2020/1/96	29.01.2020 22:18	29.01.2020 21:12	4,56,082	2019-2020
145	AU to DAO	2778	4637	1	27.01.2020	2778/2020/1/101	29.01.2020 21:36	29.01.2020 21:16	4,38,848	2019-2020
146	AU to DAO	2778	4638	1	27.01.2020	2778/2020/1/102	29.01.2020 21:37	29.01.2020 21:17	3,30,806	2019-2020
147	AU to DAO	2778	4642	1	09.12.2019	2778/2020/1/99	29.01.2020 21:37	29.01.2020 21:13	4,59,081	2019-2020
148	AU to DAO	2778	4643	1	09.12.2019	2778/2020/1/100	29.01.2020 21:37	29.01.2020 21:14	4,58,469	2019-2020
149	AU to DAO	2778	4645	1	05.12.2019	2778/2020/1/103	29.01.2020 21:37	29.01.2020 21:21	4,58,707	2019-2020
150	AU to DAO	2778	4646	1	20.01.2020	2778/2020/1/95	29.01.2020 21:37	29.01.2020 21:14	4,82,534	2019-2020
151	AU to DAO	2778	4647	1	10.04.2019	2778/2020/1/92	29.01.2020 22:17	29.01.2020 21:11	4,81,543	2019-2020
152	AU to DAO	2778	4649	1	21.01.2020	2778/2020/1/134	29.01.2020 21:38	29.01.2020 21:19	4,51,640	2019-2020
153	AU to DAO	2778	4650	1	21.01.2020	2778/2020/1/136	29.01.2020 21:38	29.01.2020 21:20	3,75,487	2019-2020
154	AU to DAO	2778	4651	1	15.01.2020	2778/2020/1/98	29.01.2020 21:38	29.01.2020 21:16	4,88,731	2019-2020
155	AU to DAO	2778	4652	1	06.01.2020	2778/2020/1/97	29.01.2020 21:38	29.01.2020 21:15	3,77,631	2019-2020
156	AU to DAO	2778	5289	2	11.11.2020	NULL	25.01.2021 13:01	10.12.2020 13:33	34,652	2020-2021
157	AU to DAO	2811	1847	5	28.01.2020	2811/2020/1/33	29.01.2020 19:50	29.01.2020 18:02	33,77,829	2019-2020
158	AU to DAO	2882	875	5	28.01.2019	NULL	26.02.2019 13:13	26.02.2019 13:13	7,49,348	2018-2019
159	AU to DAO	3091	1817	1	23.01.2020	3091/2020/1/63	29.01.2020 22:21	29.01.2020 17:03	4,93,696	2019-2020
160	AU to DAO	3091	1818	1	23.01.2020	3091/2020/1/64	29.01.2020 22:22	29.01.2020 17:04	3,88,913	2019-2020
161	AU to DAO	3091	1819	1	24.01.2020	3091/2020/1/65	29.01.2020 22:22	29.01.2020 17:04	4,20,226	2019-2020
162	AU to DAO	3091	1820	1	24.01.2020	3091/2020/1/66	29.01.2020 22:22	29.01.2020 17:04	4,43,835	2019-2020
163	DAO to EE	557	5005	19	24.01.2020	557/2020/1/343	29.01.2020 17:08	29.01.2020 21:49	63,45,156	2019-2020
164	DAO to EE	557	5009	20	20.01.2020	557/2020/1/342	29.01.2020 17:09	29.01.2020 22:22	47,98,124	2019-2020
165	DAO to EE	557	8109	4	24.01.2020	557/2020/1/344	29.01.2020 17:07	29.01.2020 22:14	78,99,982	2019-2020
166	DAO to EE	557	13303	1	15.01.2022	557/2022/6/82	10.06.2022 17:46	10.06.2022 17:47	4,15,485	2021-2022
167	DAO to EE	557	13753	1	22.11.2021	557/2022/6/81	10.06.2022 17:44	10.06.2022 17:47	1,06,184	2021-2022
168	DAO to EE	557	13826	1	20.01.2022	557/2022/6/80	10.06.2022 17:42	10.06.2022 17:46	1,05,785	2021-2022
169	DAO to EE	558	2713	16	20.01.2020	558/2020/1/98	29.01.2020 17:25	29.01.2020 22:22	39,16,968	2019-2020
170	DAO to EE	558	3361	11	10.11.2019	558/2020/1/99	29.01.2020 17:29	29.01.2020 22:22	14,15,712	2019-2020
171	DAO to EE	558	5044	1	26.09.2019	558/2020/1/66	26.01.2020 17:53	26.01.2020 18:46	5,43,513	2019-2020

Sl. No	Work flow	Office ID	Work ID	Serial number of RA bill	Date of RA bill	Voucher ID	Date of finalisation by JE	Date of finalisation by AE	RA bill Amount	Financial year
172	DAO to EE	558	5046	1	11.05.2019	558/2020/1/68	26.01.2020 17:53	26.01.2020 18:46	4,76,776	2019-2020
173	DAO to EE	558	5047	1	18.09.2019	558/2020/1/67	26.01.2020 17:54	26.01.2020 18:46	4,64,367	2019-2020
174	DAO to EE	558	5050	1	01.08.2019	558/2020/1/65	26.01.2020 17:55	26.01.2020 18:47	4,03,573	2019-2020
175	DAO to EE	558	5052	1	27.09.2019	558/2020/1/59	26.01.2020 17:55	26.01.2020 18:47	3,45,593	2019-2020
176	DAO to EE	558	5053	1	23.09.2019	558/2020/1/60	26.01.2020 17:56	26.01.2020 18:47	1,70,692	2019-2020
177	DAO to EE	558	5054	1	28.09.2019	558/2020/1/70	26.01.2020 17:56	26.01.2020 18:47	5,01,033	2019-2020
178	DAO to EE	558	5055	1	28.09.2019	558/2020/1/69	26.01.2020 18:00	26.01.2020 18:47	4,43,333	2019-2020
179	DAO to EE	558	5059	1	28.09.2019	558/2020/1/63	26.01.2020 18:01	26.01.2020 18:48	1,81,112	2019-2020
180	DAO to EE	558	5060	1	26.09.2019	558/2020/1/64	26.01.2020 18:01	26.01.2020 18:48	4,65,317	2019-2020
181	DAO to EE	558	5061	1	26.09.2019	558/2020/1/71	26.01.2020 18:02	26.01.2020 18:48	4,65,268	2019-2020
182	DAO to EE	558	5068	1	23.09.2019	558/2020/1/58	26.01.2020 18:02	26.01.2020 18:48	5,31,491	2019-2020
183	DAO to EE	558	5072	1	28.09.2019	558/2020/1/62	26.01.2020 18:03	26.01.2020 18:48	4,57,925	2019-2020
184	DAO to EE	558	5075	1	28.09.2019	558/2020/1/61	26.01.2020 18:03	26.01.2020 18:49	4,94,809	2019-2020
185	DAO to EE	558	5087	1	27.01.2020	558/2020/1/97	29.01.2020 17:35	29.01.2020 22:21	69,07,801	2019-2020
186	DAO to EE	560	6645	2	18.11.2020	NULL	30.09.2021 17:24	17.12.2021 12:58	0	2020-2021
187	DAO to EE	561	13883	1	14.08.2019	NULL	17.08.2019 13:49	07.09.2019 11:47	3,39,576	2019-2020
188	DAO to EE	561	20542	1	20.03.2021	561/2021/6/30	27.05.2021 13:50	08.06.2021 12:18	4,99,629	2020-2021
189	DAO to EE	561	24870	1	22.05.2022	561/2022/6/184	13.06.2022 17:42	13.06.2022 17:44	2,80,019	2022-2023
190	DAO to EE	561	25109	1	18.05.2022	561/2022/6/182	13.06.2022 17:42	13.06.2022 17:44	49,966	2022-2023
191	DAO to EE	562	10033	6	25.07.2018	NULL	08.01.2019 17:49	11.12.2019 18:35	11,32,673	2018-2019
192	DAO to EE	562	17368	1	01.10.2019	NULL	04.10.2019 17:19	17.12.2019 15:18	1,52,419	2019-2020
193	DAO to EE	566	8135	1	25.10.2019	NULL	04.01.2020 18:15	06.01.2020 13:49	2,33,294	2019-2020
194	DAO to EE	566	10395	1	26.03.2021	566/2021/3/428	28.03.2021 06:26	28.03.2021 19:00	4,57,423	2020-2021
195	DAO to EE	575	9740	4	02.02.2023	575/2023/2/108	25.02.2023 22:39	25.02.2023 22:39	40,00,000	2022-2023
196	DAO to EE	579	7000	1	07.05.2019	NULL	04.03.2020 16:51	24.03.2020 17:26	1,71,371	2019-2020
197	DAO to EE	579	10457	5	05.02.2023	579/2023/3/155	15.03.2023 17:26	18.03.2023 17:40	28,10,472	2022-2023
198	DAO to EE	582	5148	1	20.01.2020	582/2020/1/109	29.01.2020 17:13	29.01.2020 22:21	3,40,123	2019-2020
199	DAO to EE	582	5149	1	20.01.2020	582/2020/1/110	29.01.2020 17:14	29.01.2020 22:21	3,40,123	2019-2020
200	DAO to EE	588	1403	8	15.12.2019	NULL	18.02.2020 20:20	19.02.2020 21:51	1,00,06,541	2019-2020

*Performance and Compliance audit for the year ended 31 March 2023*

Sl. No	Work flow	Office ID	Work ID	Serial number of RA bill	Date of RA bill	Voucher ID	Date of finalisation by JE	Date of finalisation by AE	RA bill Amount	Financial year
201	DAO to EE	588	4435	3	03.02.2020	588/2020/3/76	17.03.2020 20:00	18.03.2020 17:46	33,36,323	2019-2020
202	DAO to EE	588	5829	3	26.02.2021	588/2021/2/115	26.02.2021 12:27	26.02.2021 12:28	32,20,713	2020-2021
203	DAO to EE	589	1317	2	16.03.2019	NULL	06.04.2019 15:52	06.04.2019 15:54	8,59,593	2018-2019
204	DAO to EE	595	14341	1	24.08.2020	595/2021/3/598	24.03.2021 20:32	24.03.2021 20:33	7,24,851	2020-2021
205	DAO to EE	2882	1941	6	21.01.2020	2882/2020/1/88	29.01.2020 17:27	29.01.2020 21:23	91,75,000	2019-2020
206	DAO to EE	2882	2506	1	02.12.2019	2882/2019/12/41	27.12.2019 18:27	27.12.2019 18:27	4,70,277	2019-2020

**Appendix- XXII**  
**(Refer paragraph 5.1 at page 115)**  
**Non-realisation of interest on delayed payment of lease rent**

(Amount in ₹)

Sl. No.	Period of Half-Year	Amount Due as per IPR-2015	Amount paid	Differential amount due	Due date of payment	Actual date of payment	Period of delay (in days)	Period of delay (in months)	SBIPLR interest, applicable on due date of payment	One-twelfth of SBIPLR interest rate chargeable per month	Interest payable for delayed payments
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>	<i>12</i>
1	30.10.2015 to 29.04.2016	53,14,545	13,28,636	39,85,909	06.05.2016	26.02.2018	661	22.03	14.05	1.171	10,28,259
2	30.04.2016 to 29.10.2016	53,14,545	13,28,636	39,85,909	05.11.2016	26.02.2018	478	15.93	14.05	1.171	7,43,582
3	30.10.2016 to 29.04.2017	53,14,545	13,28,636	39,85,909	06.05.2017	26.02.2018	296	9.87	13.85	1.154	4,53,906
4	30.04.2017 to 29.10.2017	53,14,545	13,28,636	39,85,909	05.11.2017	26.02.2018	113	3.77	13.70	1.142	1,71,405
<b>Total</b>		<b>2,12,58,180</b>	<b>53,14,544</b>	<b>1,59,43,636</b>							<b>23,97,153</b>

**Appendix-XXIII**

(Refer paragraph 5.3 at page 118)

**Short-realisation of tax and additional tax, due to misclassification of stage carriage permits**

(Amount in ₹)

Sl. No.	RTO	Vehicle Registration Number	Seating capacity	Standing capacity	Route length	Average distance of stop (in kms)	Tax period	No. of months off-road or exempted	No. of Months operated	Tax due per month <sup>205</sup>	Tax paid per month	Short tax paid [10 x (11-12)]	Penalty leviable	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Ganjam	OD07Q4399	42	12	308	34.22	01.08.2018 to 30.11.2022	9	43	6,432	4,301	91,633	1,83,266	2,74,899
2		OD09C8378	42	11	336	67.20	01.08.2018 to 30.11.2022	6	46	7,268	3,229	1,85,794	3,71,588	5,57,382
3		OD07W4173	42	11	278	39.71	01.08.2018 to 30.11.2022	9	43	6,394	3,229	1,36,095	2,72,190	4,08,285
4		OD07T3553	42	12	362	51.71	01.08.2018 to 30.11.2022	9	43	7,310	4,301	1,29,387	2,58,774	3,88,161
5		OD07U6018	42	12	384	42.66	01.08.2018 to 30.11.2022	9	43	7,310	5,161	92,407	1,84,814	2,77,221
6		OR15J6626	35	9	280	31.11	01.08.2018 to 30.11.2022	9	43	5,273	3,526	75,121	1,50,242	2,25,363
<b>Total</b>												<b>7,10,437</b>	<b>14,20,874</b>	<b>21,31,311</b>

<sup>205</sup> If the route length exceeds 240 kms but is less than 320 kms, for every seating person (excluding driver and conductor), Tax = ₹245 and Additional tax ₹1,550, for 12 months. If the route length exceeds 320 Kms., for every seating person (excluding driver and conductor) Tax = ₹294 and Additional Tax = ₹1,746, for 12 months. For every standing passenger, 25 per cent of tax and additional tax payable for every seating person, is to be charged

**Appendix- XXIV**  
(Refer paragraph 5.4 at page 119)

**MV Tax and additional tax realisable from Goods Carriages, for the financial year 2022-23**

Sl. No.	RTO	Total number of registered vehicles	Number of defaulter vehicles	Amount of Tax due (₹)	Amount of penalty due (₹)	Total tax and penalty due (₹)
1	2	3	4	5	6	7
1	RTO, Keonjhar	7,394	32	8,30,854	16,61,708	24,92,562
	ARTO, Barbil	9,103	96	22,99,031	45,98,062	68,97,093
2	RTO, Chandikhole	11,020	133	26,85,542	53,71,084	80,56,626
3	RTO, Dhenkanal	1,715	10	1,25,924	2,51,848	3,77,772
4	RTO, Bhadrak	2,735	15	1,29,015	2,58,030	3,87,045
5	RTO, Talcher	6,429	16	4,48,755	8,97,510	13,46,265
6	RTO, Kendrapara	3,201	7	1,93,334	3,86,668	5,80,002
7	RTO, Jagatsinghpur	2,265	20	2,91,610	5,83,220	8,74,830
8	RTO, Puri	1,017	4	24,268	48,536	72,804
9	RTO, Balasore	7,097	100	4,97,724	9,95,448	14,93,172
10	RTO, Nawarangpur	1,163	16	1,77,478	3,54,956	5,32,434
11	RTO, Koraput	2,623	1	19,000	38,000	57,000
12	RTO, Kalahandi	1,977	23	1,95,824	3,91,648	5,87,472
13	RTO, Rayagada	1,958	14	1,41,632	2,83,264	4,24,896
14	RTO, Nuapada	547	6	29,730	59,460	89,190
15	RTO, Bolangir	2,749	15	78,773	1,57,546	2,36,319
16	RTO, Sambalpur	7,492	41	4,83,897	9,67,794	14,51,691
17	RTO, Ganjam	6,352	12	1,16,374	2,32,748	3,49,122
18	RTO, Sundargarh	6,987	72	21,62,520	43,25,040	64,87,560
19	RTO, Gajapati	241	6	29,730	59,460	89,190
20	RTO, Bargarh	3,407	15	96,079	1,92,158	2,88,237
21	RTO, Bhubaneswar- I	11,703	200	17,12,601	34,25,202	51,37,803
	ARTO, Khordha	2,866	21	1,60,571	3,21,142	4,81,713
22	RTO, Bhubaneswar- II	3,368	6	50,775	1,01,550	1,52,325
23	RTO, Rourkela	9,240	58	13,55,666	27,11,332	40,66,998
24	RTO, Cuttack	15,572	42	8,86,081	17,72,162	26,58,243
25	RTO, Jharsuguda	6,120	128	34,55,244	69,10,488	1,03,65,732
	<b>Total</b>	<b>1,36,341</b>	<b>1,109</b>	<b>1,86,78,032</b>	<b>3,73,56,064</b>	<b>5,60,34,096</b>

**Appendix- XXV**

(Refer paragraph 5.5 at page 121)

**Non-realisation of interest on belated payment of NPV**

(Amount in ₹)

Sl. No.	Lessee	Area of forest diverted (in ha)	Rate of NPV (per ha)	Amount of NPV paid	Date of issue of demand notice	Due date of payment by the UA	Date of payment of NPV	Delay of payment (in days)	Interest at nine per cent, leviable for belated payment of NPV
1	2	3	4	5	6	7	8	9	10
1	M/s T.S. Alloys Ltd., Kamarda Chromite Mines	107.24	7,50,000	7,93,35,000	08.04.2020	07.05.2020	18.06.2020	41	8,02,044
2	M/s T.S. Alloys Ltd., Sukinda Chromite Mines	404.669	7,50,000	30,35,01,750	08.04.2020	07.05.2020	09.07.2020	62	46,39,835
3	M/s T.S. Alloys Ltd., Sarubali Chromite Mines	241.773	7,50,000	18,13,29,750	08.04.2020	07.05.2020	24.06.2020	47	21,01,438
4	M/s OMC Ltd., dumping of overburden of South Kaliapani and Sukurangi Chromite Mines	168.948	7,30,000	12,33,32,040	02.01.2020	01.02.2020	29.12.2021	696	2,11,65,805
<b>Total</b>		<b>922.63</b>		<b>68,74,98,540</b>					<b>2,87,09,122</b>

(Source: Compiled based on information received from the department)

**Appendix-XXVI**  
(Refer paragraph 5.6 at page 122)

**Seedlings raised under CAMPA fund and diverted to other schemes**

(Amount in ₹)

Sl. No.	Division	No. of seedlings raised	Expenditure incurred	Scheme to which diverted	Plantation year	No. of seedling diverted	Value of seedlings diverted
1	2	3	4	5	6	7	8
1	Angul	2,90,000	1,09,24,300	National Mission for Green India, Mahatma Gandhi National Rural Employment Guarantee Scheme	2022-23	82,260	30,98,734
2	Baripada	5,00,000	1,99,40,000	Increasing Green Cover, Odisha Forestry Sector Development Project, Mahatma Gandhi National Rural Employment Guarantee Scheme	2022-23	1,06,369	42,41,996
3	Cuttack	7,00,000	2,67,26,040	Green Mahanadi Mission, Mahatma Gandhi National Rural Employment Guarantee Scheme, Corporate Sector Responsibility, Increasing Green Cover	2022-23	2,11,525	80,76,037
4	Dhenkanal	2,00,000	62,78,000	National Mission for Green India, Odisha Forestry Sector Development Project, Mahatma Gandhi National Rural Employment Guarantee Scheme	2022-23	1,85,484	58,22,343
5	Ghumsur North	5,00,000	95,31,544	Odisha Forestry Sector Development Project	2021-22	3,98,739	76,01,197
6	Jharsuguda	3,00,000	1,17,73,500	Corporate Sector Responsibility, Odisha Forestry Sector Development Project, Mahatma Gandhi National Rural Employment Guarantee Scheme	2022-23	91,719	35,99,512
7	Rairangpur	3,60,000	1,96,88,400	Increasing Green Cover, GIM, Odisha Forestry Sector Development Project, Mahatma Gandhi National Rural Employment Guarantee Scheme	2022-23	70,075	38,32,402
<b>Total</b>		<b>28,50,000</b>	<b>10,48,61,784</b>			<b>11,46,171</b>	<b>3,62,72,221</b>

**Appendix- XXVII**  
**(Refer paragraph 5.7 at page 124)**

**Dues against M/s JSW Utkal Steel Ltd on transfer of forest clearance**

*(Amount in ₹)*

Sl. No.	Head of Demands	Amount
1	2	3
1.	Condition No.3 of the Stage-I approval order dated 19.09.2008, in respect of M/s POSCO India Pvt. Ltd., for Afforestation programme in the blanks within the lease area as well as along the roads outside the lease area.	10,32,83,000
2.	Cost for Plantation over area of 169.534 hectares.	4,18,37,995
3.	Cost of regeneration of degraded Mangroves forest (RDF) over 1,254 hectares as per Additional condition at latest revised labour cost	6,34,91,023
<b>Total</b>		<b>20,86,12,018</b>

**Appendix- XXVIII**  
(Refer paragraph 5.8 at page 125)

**Division-wise abstract of non-disposed timber and forest produce seized in undetected forest offence cases during 2018-23**

Sl. No.	Name of the Division	No. of cases	Volume of timber logs (cft.)	Rate (₹)	Money value (₹) (B*C)	Volume of sized timber in cft.	Rate (₹)	Money value (₹) (F*G)	No. of poles	Rate (₹)	Money value (₹) (I*J)	Fire wood (Stack) (in qtls)	Rate (₹)	Money value (₹) (L*M)	Total money value (₹) (E+H+K+N)
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	Malkangiri	34	1,179.33	317	3,73,847.61	215.60	412	88,827.20	124	60	7,440.00	0	0	-	4,70,114.81
2	Nayagarh	7	457.23	317	1,44,941.91	-	0	-	132	60	7,920.00	164	405	66,420.00	2,19,281.91
3	Jeypore	70	1,262.18	317	4,00,111.06	3,823.99	412	1,575,483.88	60	60	3,600.00	0	0	-	19,79,194.94
4	Jharsuguda	3	-	317	-	113.13	412	46,609.56	0	0	-	0	0	-	46,609.56
5	Bhawanipatna	114	2,760.51	317	8,75,081.67	166.28	412	68,507.36	335	35	11,725.00	3.65	405	1,478.25	9,56,792.28
6	Angul	6	108.61	317	34,429.37	-	0	-	23	60	1,380.00	0	0	-	35,809.37
7	Bhanjanagar	3	11.09	317	3,515.53	14.51	412	5,979.36	0	0	-	0	0	-	9,494.89
8	Balangir	91	1,000.89	317	3,17,282.13	186.57	412	76,866.43	357	60	21,420.00	178.9	405	72,454.50	4,88,023.06
9	Baripada	27	29.71	317	9,418.07	42.00	412	17,304.00	62	60	3,720.00	9.9	405	4,009.50	34,451.57
10	Phulbani	10	295.89	317	93,796.81	24.49	412	10,089.14	0	0	-	0	0	-	1,03,885.95
11	Koraput	19	986.46	317	3,12,706.62	143.30	412	59,040.42	0	0	-	0	0	-	3,71,747.04
12	Athamallik	37	641.27	317	2,03,282.59	304.42	412	1,25,421.04	0	0	-	0	0	-	3,28,703.63
13	Cuttack	4	70.65	317	22,396.05	18.85	412	7,766.20	0	0	-	0	0	-	30,162.25
14	Rairangpur	12	150.17	317	47,602.94	34.30	412	14,131.19	0	0	-	42.2	405	17,091.00	78,825.13
15	Sambalpur	19	340.78	317	1,08,026.63	92.82	412	38,243.49	0	0	-	0	0	-	1,46,270.11
	<b>Total</b>	<b>456</b>	<b>9,294.76</b>		<b>29,46,438.98</b>	<b>5,180.27</b>		<b>21,34,269.26</b>	<b>1,093</b>		<b>57,205.00</b>	<b>398.65</b>		<b>1,61,453.25</b>	<b>52,99,366.50</b>

Source: Information furnished by DFOs

**Appendix- XXIX**  
**(Refer paragraph 5.8 at page 125)**

**Division-wise abstract of non-disposed white sandal wood seized in undetected forest offence cases during 1989-90 to 2021-22**

Sl. No.	Name of the Division	Volume of white sandal wood (in Kg)	Rate per Kg (₹)	Money value (₹)
1	Dhenkanal	441.10	10,000	44,11,000
2	Cuttack	780.80	10,000	78,08,000
3	Baripada	740.97	10,000	74,09,700
	<b>Total</b>	<b>1,962.87</b>		<b>1,96,28,700</b>

*Source: Information furnished by DFOs*

**Appendix- XXX**  
(Refer paragraph 5.10 at page 128)

**Release of funds to beneficiaries without having RoRs**

(in ₹)

Zone	Year	Number of beneficiaries Selected	Eligible beneficiaries	Ineligible beneficiaries	Amount paid to Ineligible beneficiaries	Incentive paid to ineligible	Total
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>
Athagarh	2020-21	40	14	26	31,20,000	60,000	31,80,000
	2021-22	0	0	0	0	0	0
	2022-23	134	27	107	83,00,000	0	83,00,000
<b>Total</b>		<b>174</b>	<b>41</b>	<b>133</b>	<b>1,14,20,000</b>	<b>60,000</b>	<b>1,14,80,000</b>
Bargarh	2020-21	25	10	15	16,00,000	1,40,000	17,40,000
	2021-22	55	23	32	33,60,000	0	33,60,000
	2022-23	70	14	56	20,000	0	20,000
<b>Total</b>		<b>150</b>	<b>47</b>	<b>103</b>	<b>49,80,000</b>	<b>1,40,000</b>	<b>51,20,000</b>
Balasore	2020-21	50	5	45	51,80,000	2,30,000	54,10,000
	2021-22	25	4	21	22,60,000	0	22,60,000
	2022-23	18	2	16	14,40,000	0	14,40,000
<b>Total</b>		<b>93</b>	<b>11</b>	<b>82</b>	<b>88,80,000</b>	<b>2,30,000</b>	<b>91,10,000</b>
Subarnapur	2020-21	36	7	29	34,40,000	2,30,000	36,70,000
	2021-22	0	0	0	0	0	0
	2022-23	0	0	0	0	0	0
<b>Total</b>		<b>38</b>	<b>8</b>	<b>30</b>	<b>34,40,000</b>	<b>2,30,000</b>	<b>36,70,000</b>
<b>Grand Total</b>		<b>455</b>	<b>107</b>	<b>348</b>	<b>2,87,20,000</b>	<b>6,60,000</b>	<b>2,93,80,000</b>

**Appendix- XXXI**  
(Refer paragraph 5.11 at page 129)

**Short payment of compensation to land losers of Fatepur village**

Sl. No.	Khata No.	Date of issue of Notification	Date of Award	Differential days	Date of possession	Area (in Acres)	No. of Awardees	Market Value of the land*	Amount due at the rate of 12 per cent per annum on Market Value of land (in ₹)	Amount paid (in ₹)	Amount short paid to the land losers (in ₹)
1	2	3	4	5	6	7	8	9	10	11	12
1	21	08.07.2008	22.08.2011	1,140	22.12.2017	0.26	1	2,08,000	77,957	24,960	52,997
2	33	08.07.2008	25.10.2011	1,204	22.12.2017	1.04	17	8,32,000	3,29,335	99,840	2,29,495
3	43	08.07.2008	22.08.2011	1,140	22.12.2017	0.27	4	2,16,000	80,956	25,920	55,036
4	58	08.07.2008	18.05.2011	1,044	22.12.2017	2.04	3	16,32,000	5,60,156	1,95,840	3,64,316
5	61	08.07.2008	18.05.2011	1,044	22.12.2017	0.50	3	4,00,000	1,37,293	48,000	89,293
6	63	08.07.2008	18.03.2011	983	22.12.2017	0.98	5	7,84,000	2,53,372	94,080	1,59,292
7	67	08.07.2008	02.08.2011	1,120	22.12.2017	0.24	1	1,92,000	70,698	23,040	47,658
8	68	08.07.2008	02.08.2011	1,120	22.12.2017	0.76	8	6,08,000	2,23,877	72,960	1,50,917
9	70	08.07.2008	04.07.2011	1,091	22.12.2017	0.77	14	6,16,000	2,20,950	73,920	1,47,030
10	73	08.07.2008	18.05.2011	1,044	22.12.2017	0.46	6	3,68,000	1,26,310	44,160	82,150
11	81	08.07.2008	04.07.2011	1,091	22.12.2017	0.87	4	6,96,000	2,49,645	83,520	1,66,125
12	88	08.07.2008	02.08.2011	1,120	22.12.2017	1.28	1	10,24,000	3,77,056	1,22,880	2,54,176
13	90	08.07.2008	08.08.2011	1,126	22.12.2017	0.30	2	2,40,000	88,846	28,800	60,046
14	104	08.07.2008	02.08.2011	1,120	22.12.2017	6.75	9	54,00,000	19,88,384	6,48,000	13,40,384
15	111	08.07.2008	18.07.2011	1,105	22.12.2017	0.80	1	6,40,000	2,32,504	76,800	1,55,704
16	127	08.07.2008	08.08.2011	1,126	22.12.2017	2.57	9	20,56,000	7,61,114	2,46,720	5,14,394
17	134	08.07.2008	18.07.2011	1,105	22.12.2017	0.50	1	4,00,000	1,45,315	48,000	97,315
18	138	08.07.2008	09.08.2011	1,127	22.12.2017	0.85	1	6,80,000	2,51,954	81,600	1,70,354
19	140	08.07.2008	10.07.2011	1,097	22.12.2017	0.06	2	48,000	17,312	5,760	11,552
20	144	08.07.2008	18.07.2011	1,105	22.12.2017	0.64	1	4,32,000	1,56,940	51,840	1,05,100
21	149	08.07.2008	07.08.2011	1,125	22.12.2017	0.10	1	80,000	29,589	9,600	19,989
22	160	08.07.2008	04.07.2011	1,091	22.12.2017	0.92	8	7,36,000	2,63,992	88,320	1,75,672
23	162	08.07.2008	14.03.2012	1,345	22.12.2017	1.13	3	9,04,000	3,99,741	1,08,480	2,91,261
24	169	08.07.2008	02.08.2011	1,120	22.12.2017	0.21	4	1,68,000	61,861	20,160	41,701
25	179	08.07.2008	11.08.2011	1,129	22.12.2017	0.10	2	80,000	29,694	9,600	20,094
26	182	08.07.2008	13.08.2012	1,497	22.12.2017	0.45	4	3,60,000	1,77,179	43,200	1,33,979
27	190	08.07.2008	18.07.2011	1,105	22.12.2017	0.44	2	3,52,000	1,27,877	42,240	85,637
28	196	08.07.2008	04.07.2011	1,091	22.12.2017	0.48	10	3,84,000	1,37,735	46,080	91,655
29	206	08.07.2008	02.08.2011	1,120	22.12.2017	1.04	3	8,32,000	3,06,358	99,840	2,06,518
30	207	08.07.2008	02.08.2011	1,120	22.12.2017	1.67	8	13,36,000	4,91,941	1,60,320	3,31,621

Sl. No.	Khata No.	Date of issue of Notification	Date of Award	Differential days	Date of possession	Area (in Acres)	No. of Awardees	Market Value of the land*	Amount due at the rate of 12 per cent per annum on Market Value of land (in ₹)	Amount paid (in ₹)	Amount short paid to the land losers (in ₹)
1	2	3	4	5	6	7	8	9	10	11	12
31	225	08.07.2008	04.07.2011	1,091	22.12.2017	0.89	7	7,12,000	2,55,384	85,440	1,69,944
32	239	08.07.2008	18.07.2011	1,105	22.12.2017	0.56	2	4,48,000	1,62,753	53,760	1,08,993
33	244	08.07.2008	08.08.2011	1,126	22.12.2017	0.99	10	7,92,000	2,93,192	95,040	1,98,152
34	256	08.07.2008	02.08.2011	1,120	22.12.2017	2.84	1	22,72,000	8,36,594	2,72,640	5,63,954
35	279	08.07.2008	18.05.2011	1,044	22.12.2017	0.18	5	1,44,000	49,426	17,280	32,146
36	282	08.07.2008	02.08.2011	1,120	22.12.2017	1.49	6	11,92,000	4,38,917	1,43,040	2,95,877
37	287	08.07.2008	04.07.2011	1,091	22.12.2017	0.36	7	2,88,000	1,03,301	34,560	68,741
38	290	08.07.2008	28.02.2012	1,330	22.12.2017	0.62	1	4,96,000	2,16,881	59,520	1,57,361
39	292	08.07.2008	04.07.2011	1,091	22.12.2017	1.71	5	13,68,000	4,90,681	1,64,160	3,26,521
40	295	08.07.2008	02.08.2011	1,120	22.12.2017	0.21	7	1,68,000	61,861	20,160	41,701
41	298	08.07.2008	02.08.2011	1,120	22.12.2017	0.12	3	96,000	35,349	11,520	23,829
42	318	08.07.2008	18.07.2011	1,105	22.12.2017	1.62	2	12,96,000	4,70,821	1,55,520	3,15,301
43	320	08.07.2008	22.08.2011	1,140	22.12.2017	0.29	8	2,32,000	86,952	27,840	59,112
44	323	08.07.2008	02.08.2011	1,120	22.12.2017	0.16	1	1,28,000	47,132	15,360	31,772
45	336	08.07.2008	02.08.2011	1,120	22.12.2017	0.38	12	3,04,000	1,11,939	36,480	75,459
46	350	08.07.2008	02.08.2011	1,120	22.12.2017	0.14	7	1,12,000	41,241	13,440	27,801
47	357	08.07.2008	13.03.2012	1,344	22.12.2017	0.05	2	40,000	17,675	4,800	12,875
48	359	08.07.2008	04.07.2011	1,091	22.12.2017	0.39	1	3,12,000	1,11,910	37,440	74,470
49	362	08.07.2008	01.03.2012	1,332	22.12.2017	0.19	2	1,52,000	66,564	18,240	48,324
50	372	08.07.2008	02.08.2011	1,120	22.12.2017	0.38	4	3,04,000	1,11,939	36,480	75,459
51	373	08.07.2008	20.06.2016	2,904	22.12.2017	3.54	4	28,32,000	27,03,823	3,39,840	23,63,983
52	391	08.07.2008	02.08.2011	1,120	22.12.2017	0.06	2	48,000	17,675	5,760	11,915
53	402	08.07.2008	04.07.2011	1,091	22.12.2017	1.00	1	8,00,000	2,86,948	96,000	1,90,948
54	403	08.07.2008	04.07.2011	1,091	22.12.2017	1.52	4	12,16,000	4,36,161	1,45,920	2,90,241
55	407	08.07.2008	26.08.2011	1,144	22.12.2017	0.28	2	2,24,000	84,249	26,880	57,369
56	435	08.07.2008	18.03.2011	983	22.12.2017	0.04	1	32,000	10,342	3,840	6,502
57	445	08.07.2008	18.03.2011	983	22.12.2017	0.40	2	3,20,000	1,03,417	38,400	65,017
58	446	08.07.2008	02.08.2011	1,120	22.12.2017	0.31	3	2,48,000	91,318	29,760	61,558
59	470	08.07.2008	02.08.2011	1,120	22.12.2017	0.48	3	3,84,000	1,41,396	46,080	95,316
60	472	08.07.2008	01.03.2012	1,332	22.12.2017	0.54	1	4,32,000	1,89,180	51,840	1,37,340
61	477	08.07.2008	08.08.2011	1,126	22.12.2017	0.76	2	6,08,000	2,25,077	72,960	1,52,117
62	479	08.07.2008	21.04.2011	1,017	22.12.2017	1.18	11	9,44,000	3,15,632	1,13,280	2,02,352
63	484	08.07.2008	18.05.2012	1,410	22.12.2017	0.65	2	5,20,000	2,41,052	62,400	1,78,652
64	500	08.07.2008	15.07.2011	1,102	22.12.2017	1.37	8	10,96,000	3,97,082	1,31,520	2,65,562

*Performance and Compliance audit for the year ended 31 March 2023*

Sl. No.	Khata No.	Date of issue of Notification	Date of Award	Differential days	Date of possession	Area (in Acres)	No. of Awardees	Market Value of the land*	Amount due at the rate of 12 per cent per annum on Market Value of land (in ₹)	Amount paid (in ₹)	Amount short paid to the land losers (in ₹)
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>	<i>12</i>
65	510	08.07.2008	02.08.2011	1,120	22.12.2017	0.28	1	2,24,000	82,481	26,880	55,601
66	512	08.07.2008	02.08.2011	1,120	22.12.2017	0.23	6	1,84,000	67,752	22,080	45,672
67	529	08.07.2008	21.04.2011	1,017	22.12.2017	1.25	7	10,00,000	3,34,356	1,20,000	2,14,356
68	567	08.07.2008	17.05.2011	1,043	22.12.2017	0.75	1	6,00,000	2,05,742	72,000	1,33,742
69	575	08.07.2008	02.08.2011	1,120	22.12.2017	0.45	1	3,60,000	1,32,559	43,200	89,359
70	584	08.07.2008	08.08.2011	1,126	22.12.2017	0.49	2	3,92,000	1,45,115	47,040	98,075
71	590/3	08.07.2008	18.07.2011	1,105	22.12.2017	0.26	1	2,08,000	75,564	24,960	50,604
72	590/4	08.07.2008	02.08.2011	1,120	22.12.2017	0.19	2	1,52,000	55,969	18,240	37,729
73	590/11	08.07.2008	23.11.2011	1,233	22.12.2017	2.08	8	16,64,000	6,74,535	1,99,680	4,74,855
74	590/28	08.07.2008	08.08.2011	1,126	22.12.2017	0.26	9	2,08,000	77,000	24,960	52,040
75	590/32	08.07.2008	10.07.2011	1,097	22.12.2017	0.45	3	3,60,000	1,29,837	43,200	86,637
76	590/35	08.07.2008	08.08.2011	1,126	22.12.2017	0.02	3	16,000	5,923	1,920	4,003
77	590/40	08.07.2008	02.08.2011	1,120	22.12.2017	0.27	1	2,16,000	79,535	25,920	53,615
78	590/50	08.07.2008	15.07.2011	1,102	22.12.2017	0.18	1	1,44,000	52,171	17,280	34,891
79	590/51	08.07.2008	10.07.2011	1,097	22.12.2017	0.35	1	2,80,000	1,00,984	33,600	67,384
80	590/62	08.07.2008	18.07.2011	1,105	22.12.2017	0.968	4	7,74,400	2,81,330	92,928	1,88,402
81	590/64	08.07.2008	22.11.2011	1,232	22.12.2017	0.15	4	1,20,000	48,605	14,400	34,205
82	590/66	08.07.2008	18.03.2012	1,349	22.12.2017	0.51	4	4,08,000	1,80,951	48,960	1,31,991
83	590/116	08.07.2008	18.07.2011	1,105	22.12.2017	0.17	5	1,36,000	49,407	16,320	33,087
84	590/121	08.07.2008	18.03.2011	983	22.12.2017	0.41	1	3,28,000	1,06,002	39,360	66,642
85	590/143	08.07.2008	18.05.2011	1,044	22.12.2017	0.50	1	4,00,000	1,37,293	48,000	89,293
86	590/152	08.07.2008	18.07.2011	1,105	22.12.2017	0.40	2	3,20,000	1,16,252	38,400	77,852
87	590/159	08.07.2008	18.07.2011	1,105	22.12.2017	0.51	1	4,08,000	1,48,221	48,960	99,261
<b>Total</b>						<b>65.308</b>	<b>346</b>	<b>5,21,66,400</b>	<b>2,09,17,390</b>	<b>62,59,968</b>	<b>1,46,57,422</b>

\* Market Value of the land at the time of notification (at the rate of ₹8 lakh per Acre)

## Appendix- XXXII

(Refer paragraph 5.11 at page 129)

## Short payment of compensation to land losers of Siju village

Sl. No.	Khata No.	Date of issue of Notification	Date of Award	Differential days	Date of possession	Area (in Acres)	No. of awardees	Market value of the land #	Amount due at the rate of 12 per cent per annum on market value of land (in ₹)	Amount paid (in ₹)	Amount short paid to the land losers (in ₹)
1	2	3	4	5	6	7	8	9	10	11	12
1	4	30.10.2007	09.11.2010	1,106	16.03.2013	12.252	26	1,16,39,020	42,32,139	13,96,682	28,35,457
2	4	30.10.2007	21.05.2012	1,665	16.03.2013	3.919	11	37,22,765	20,37,831	4,46,732	15,91,100
3	4	30.10.2007	30.07.2012	1,735	16.03.2013	0.530	1	5,03,500	2,87,202	60,420	2,26,782
4	5	30.10.2007	19.08.2011	1,389	16.03.2013	0.860	1	8,17,000	3,73,089	98,040	2,75,049
5	8	30.10.2007	02.05.2011	1,280	16.03.2013	0.960	5	9,12,000	3,83,790	1,09,440	2,74,350
6	10	30.10.2007	22.03.2017	1,964	16.03.2013	3.120	10	29,64,000	19,13,851	3,55,680	15,58,171
7	18	30.10.2007	10.12.2010	1,137	16.03.2013	5.010	2	47,59,500	17,79,140	5,71,140	12,08,000
8	19	30.10.2007	09.11.2010	1,106	16.03.2013	1.140	5	10,83,000	3,93,797	1,29,960	2,63,837
9	21	30.10.2007	23.11.2011	1,485	16.03.2013	1.800	2	17,10,000	8,34,855	2,05,200	6,29,655
10	22	30.10.2007	16.11.2010	1,113	16.03.2013	21.697	32	2,06,12,150	75,42,353	24,73,458	50,68,895
11	26	30.10.2007	20.05.2011	1,298	16.03.2013	0.320	2	3,03,810	1,29,648	36,457	93,191
12	27	30.10.2007	28.09.2010	1,064	16.03.2013	0.640	4	6,08,000	2,12,683	72,960	1,39,723
13	29	30.10.2007	24.09.2010	1,060	16.03.2013	0.510	3	4,84,500	1,68,845	58,140	1,10,705
14	30	30.10.2007	13.05.2011	1,291	16.03.2013	0.070	3	66,500	28,225	7,980	20,245
15	32	30.10.2007	20.05.2011	1,298	16.03.2013	0.898	6	8,53,100	3,64,052	1,02,372	2,61,680
16	37	30.10.2007	20.10.2010	1,086	16.03.2013	0.330	2	3,13,500	1,11,932	37,620	74,312
17	42	30.10.2007	06.10.2010	1,072	16.03.2013	0.330	3	3,13,500	1,10,489	37,620	72,869
18	50	30.10.2007	08.03.2011	1,225	16.03.2013	0.370	1	3,51,500	1,41,563	42,180	99,383
19	51	30.10.2007	17.03.2010	869	16.03.2013	3.165	4	30,06,655	8,58,997	3,60,799	4,98,199
20	51	30.10.2007	31.07.2010	1,005	16.03.2013	4.447	14	42,24,650	13,95,871	5,06,958	8,88,913
21	56	30.10.2007	02.07.2010	976	16.03.2013	1.340	9	12,73,000	4,08,476	1,52,760	2,55,716
22	60	30.10.2007	29.10.2010	1,095	16.03.2013	1.935	9	18,38,250	6,61,770	2,20,590	4,41,180
23	60	30.10.2007	31.08.2017	1,964	16.03.2013	0.315	1	2,99,250	1,93,225	35,910	1,57,315
24	63	30.10.2007	07.09.2010	1,043	16.03.2013	2.370	9	22,51,310	7,71,983	2,70,157	5,01,826
25	64	30.10.2007	29.10.2010	1,095	16.03.2013	0.700	3	6,65,000	2,39,400	79,800	1,59,600
26	65	30.10.2007	20.10.2010	1,086	16.03.2013	1.480	4	14,06,000	5,02,000	1,68,720	3,33,280
27	67	30.10.2007	20.10.2010	1,086	16.03.2013	2.020	3	19,19,000	6,85,162	2,30,280	4,54,882
28	73	30.10.2007	14.09.2010	1,050	16.03.2013	1.080	6	10,26,000	3,54,181	1,23,120	2,31,061
29	79	30.10.2007	29.10.2011	1,460	16.03.2013	0.330	6	3,13,500	1,50,480	37,620	1,12,860
30	82	30.10.2007	31.08.2010	1,036	16.03.2013	0.630	3	5,98,500	2,03,851	71,820	1,32,031

*Performance and Compliance audit for the year ended 31 March 2023*

Sl. No.	Khata No.	Date of issue of Notification	Date of Award	Differential days	Date of possession	Area (in Acres)	No. of awardees	Market value of the land #	Amount due at the rate of 12 per cent per annum on market value of land (in ₹)	Amount paid (in ₹)	Amount short paid to the land losers (in ₹)
1	2	3	4	5	6	7	8	9	10	11	12
31	83	30.10.2007	05.05.2010	918	16.03.2013	1.790	3	17,00,500	5,13,225	2,04,060	3,09,165
32	83	30.10.2007	17.08.2010	1,022	16.03.2013	9.030	20	85,78,310	28,82,312	10,29,397	18,52,915
33	84	30.10.2007	17.08.2010	1,022	16.03.2013	1.290	8	12,25,500	4,11,768	1,47,060	2,64,708
34	87	30.10.2007	02.05.2011	1,280	16.03.2013	3.399	11	32,29,335	13,58,975	3,87,520	9,71,455
35	88	30.10.2007	13.05.2011	1,291	16.03.2013	0.470	1	4,46,500	1,89,512	53,580	1,35,932
36	96	30.10.2007	03.07.2010	977	16.03.2013	0.620	1	5,89,000	1,89,190	70,680	1,18,510
37	96	30.10.2007	08.10.2010	1,074	16.03.2013	5.195	9	49,35,250	17,42,616	5,92,230	11,50,386
38	97	30.10.2007	17.03.2010	869	16.03.2013	2.360	1	22,42,000	6,40,536	2,69,040	3,71,496
39	97	30.10.2007	07.05.2010	920	16.03.2013	0.730	2	6,93,500	2,09,760	83,220	1,26,540
40	97	30.10.2007	16.09.2010	1,052	16.03.2013	10.412	26	98,91,685	34,21,168	11,87,002	22,34,166
41	98	30.10.2007	07.10.2010	1,073	16.03.2013	1.640	10	15,58,000	5,49,611	1,86,960	3,62,651
42	100	30.10.2007	02.07.2010	976	16.03.2013	1.370	4	13,01,500	4,17,621	1,56,180	2,61,441
43	103	30.10.2007	11.11.2010	1,108	16.03.2013	0.120	4	1,14,000	41,527	13,680	27,847
44	104	30.10.2007	11.11.2010	1,108	16.03.2013	0.169	4	1,60,835	58,588	19,300	39,288
45	107	30.10.2007	11.11.2010	1,108	16.03.2013	1.010	2	9,59,500	3,49,521	1,15,140	2,34,381
46	111	30.10.2007	05.05.2010	918	16.03.2013	1.804	8	17,13,895	5,17,268	2,05,667	3,11,600
47	112	30.10.2007	05.05.2010	918	16.03.2013	1.815	4	17,24,345	5,20,421	2,06,921	3,13,500
48	115	30.10.2007	11.11.2010	1,108	16.03.2013	0.130	1	1,23,500	44,988	14,820	30,168
49	126	30.10.2007	04.11.2010	1,101	16.03.2013	3.290	4	31,25,481	11,31,338	3,75,058	7,56,281
50	128	30.10.2007	02.02.2010	826	16.03.2013	0.530	1	5,03,500	1,36,731	60,420	76,311
51	129	30.10.2007	28.10.2010	1,094	16.03.2013	1.860	7	17,67,000	6,35,539	2,12,040	4,23,499
52	138	30.10.2007	07.08.2010	1,012	16.03.2013	0.560	5	5,32,000	1,77,003	63,840	1,13,163
53	139	30.10.2007	25.06.2010	969	16.03.2013	1.148	6	10,90,600	3,47,438	1,30,872	2,16,566
54	139	30.10.2007	07.08.2010	1,012	16.03.2013	4.740	2	45,03,000	14,98,204	5,40,360	9,57,844
55	140	30.10.2007	09.11.2010	1,106	16.03.2013	0.240	1	2,28,000	82,905	27,360	55,545
56	143	30.10.2007	27.08.2010	1,032	16.03.2013	8.254	18	78,41,680	26,60,585	9,41,002	17,19,584
57	143	30.10.2007	07.11.2010	1,104	16.03.2013	3.270	11	31,06,500	11,27,532	3,72,780	7,54,752
58	146	30.10.2007	11.01.2012	1,534	16.03.2013	2.940	5	27,93,000	14,08,590	3,35,160	10,73,430
59	146	30.10.2007	20.06.2016	1,964	16.03.2013	2.110	4	20,04,500	12,94,303	2,40,540	10,53,763
60	148	30.10.2007	31.10.2011	1,462	16.03.2013	0.590	1	5,60,500	2,69,409	67,260	2,02,149
61	149	30.10.2007	07.10.2011	1,438	16.03.2013	1.866	16	17,72,700	8,38,074	2,12,724	6,25,350
62	152	30.10.2007	11.01.2012	1,534	16.03.2013	1.250	2	11,87,500	5,98,890	1,42,500	4,56,390
63	153	30.10.2007	23.11.2011	1,485	16.03.2013	0.950	4	9,02,500	4,40,618	1,08,300	3,32,318
64	154	30.10.2007	20.08.2010	1,025	16.03.2013	0.420	2	3,99,000	1,34,458	47,880	86,578
65	155	30.10.2007	06.04.2011	1,254	16.03.2013	0.930	5	8,83,405	3,64,205	1,06,009	2,58,196

Sl. No.	Khata No.	Date of issue of Notification	Date of Award	Differential days	Date of possession	Area (in Acres)	No. of awardees	Market value of the land #	Amount due at the rate of 12 per cent per annum on market value of land (in ₹)	Amount paid (in ₹)	Amount short paid to the land losers (in ₹)
1	2	3	4	5	6	7	8	9	10	11	12
66	158	30.10.2007	08.03.2011	1,225	16.03.2013	1.230	8	11,68,500	4,70,601	1,40,220	3,30,381
67	161	30.10.2007	13.05.2011	1,291	16.03.2013	1.100	4	10,44,905	4,43,498	1,25,389	3,18,109
68	163	30.10.2007	29.10.2010	1,095	16.03.2013	3.110	7	29,54,500	10,63,620	3,54,540	7,09,080
69	167	30.10.2007	02.09.2011	1,403	16.03.2013	7.260	22	68,97,000	31,81,312	8,27,640	23,53,672
70	168	30.10.2007	09.11.2011	1,471	16.03.2013	0.149	1	1,41,360	68,364	16,963	51,401
71	171	30.10.2007	09.09.2010	1,045	16.03.2013	0.710	2	6,74,500	2,31,732	80,940	1,50,792
72	174	30.10.2007	27.08.2011	1,397	16.03.2013	3.900	6	37,05,000	17,01,661	4,44,600	12,57,061
73	174	30.10.2007	09.04.2012	1,623	16.03.2013	0.150	1	1,42,500	76,036	17,100	58,936
74	175	30.10.2007	16.11.2018	1,964	16.03.2013	0.250	3	2,37,500	1,53,353	28,500	1,24,853
75	178	30.10.2007	09.11.2010	1,106	16.03.2013	0.150	1	1,42,500	51,815	17,100	34,715
76	182	30.10.2007	19.08.2011	1,389	16.03.2013	0.065	1	61,750	28,199	7,410	20,789
77	186	30.10.2007	01.03.2011	1,218	16.03.2013	0.180	1	1,71,000	68,475	20,520	47,955
78	190	30.10.2007	16.06.2010	960	16.03.2013	2.130	1	20,23,500	6,38,650	2,42,820	3,95,830
79	193	30.10.2007	08.09.2010	1,044	16.03.2013	14.855	34	1,41,12,060	48,43,723	16,93,447	31,50,276
80	196	30.10.2007	11.11.2010	1,108	16.03.2013	0.160	2	1,52,000	55,370	18,240	37,130
81	222	30.10.2007	15.04.2010	898	16.03.2013	0.740	1	7,03,000	2,07,549	84,360	1,23,189
82	223	30.10.2007	03.09.2010	1,039	16.03.2013	3.318	11	31,52,100	10,76,723	3,78,252	6,98,471
83	229	30.10.2007	11.11.2010	1,108	16.03.2013	0.410	1	3,89,500	1,41,885	46,740	95,145
84	232	30.10.2007	09.11.2010	1,106	16.03.2013	0.160	1	1,52,000	55,270	18,240	37,030
85	237	30.10.2007	03.09.2010	1,039	16.03.2013	0.510	1	4,84,500	1,65,500	58,140	1,07,360
86	238	30.10.2007	20.08.2010	1,025	16.03.2013	0.530	4	5,03,500	1,69,673	60,420	1,09,253
87	246	30.10.2007	26.04.2011	1,274	16.03.2013	0.500	1	4,75,000	1,98,953	57,000	1,41,953
88	246	30.10.2007	29.04.2011	1,277	16.03.2013	0.482	1	4,57,577	1,92,107	54,909	1,37,198
89	249	30.10.2007	29.10.2010	1,095	16.03.2013	1.410	3	13,39,500	4,82,220	1,60,740	3,21,480
90	250	30.10.2007	09.09.2011	1,410	16.03.2013	3.880	8	36,86,000	17,08,688	4,42,320	12,66,368
91	251	30.10.2007	25.11.2010	1,122	16.03.2013	0.860	2	8,17,000	3,01,372	98,040	2,03,332
92	253	30.10.2007	09.11.2010	1,106	16.03.2013	0.300	1	2,85,000	1,03,631	34,200	69,431
93	267	30.10.2007	09.11.2010	1,106	16.03.2013	1.460	4	13,87,000	5,04,336	1,66,440	3,37,896
94	271	30.10.2007	20.11.2011	1,482	16.03.2013	0.440	1	4,18,000	2,03,663	50,160	1,53,503
95	274	30.10.2007	29.09.2010	1,065	16.03.2013	0.480	5	4,56,000	1,59,662	54,720	1,04,942
96	277	30.10.2007	23.03.2011	1,240	16.03.2013	5.116	18	48,60,200	19,81,364	5,83,224	13,98,140
97	278	30.10.2007	23.03.2011	1,240	16.03.2013	5.606	7	53,26,080	21,71,290	6,39,130	15,32,160
98	278	30.10.2007	09.10.2012	1,806	16.03.2013	0.410	1	3,89,500	2,31,267	46,740	1,84,527
99	280	30.10.2007	21.11.2011	1,483	16.03.2013	0.880	4	8,36,000	4,07,602	1,00,320	3,07,282
100	281	30.10.2007	20.08.2010	1,025	16.03.2013	0.500	2	4,75,000	1,60,068	57,000	1,03,068

*Performance and Compliance audit for the year ended 31 March 2023*

Sl. No.	Khata No.	Date of issue of Notification	Date of Award	Differential days	Date of possession	Area (in Acres)	No. of awardees	Market value of the land #	Amount due at the rate of 12 per cent per annum on market value of land (in ₹)	Amount paid (in ₹)	Amount short paid to the land losers (in ₹)
1	2	3	4	5	6	7	8	9	10	11	12
101	282	30.10.2007	02.07.2010	976	16.03.2013	0.190	1	1,80,500	57,918	21,660	36,258
102	292	30.10.2007	27.07.2011	1,366	16.03.2013	0.390	2	3,70,500	1,66,390	44,460	1,21,930
103	293	30.10.2007	02.07.2010	976	16.03.2013	3.020	6	28,69,000	9,20,595	3,44,280	5,76,315
104	296	30.10.2007	03.08.2010	1,008	16.03.2013	0.580	1	5,51,000	1,82,600	66,120	1,16,480
105	297	30.10.2007	20.08.2010	1,025	16.03.2013	1.480	3	14,06,000	4,73,803	1,68,720	3,05,083
106	307	30.10.2007	28.09.2010	1,064	16.03.2013	0.160	2	1,52,000	53,171	18,240	34,931
107	307	30.10.2007	04.10.2010	1,070	16.03.2013	0.160	1	1,52,000	53,471	18,240	35,231
108	312	30.10.2007	24.09.2010	1,060	16.03.2013	0.150	1	1,42,500	49,660	17,100	32,560
109	315	30.10.2007	20.10.2010	1,086	16.03.2013	2.000	13	19,00,000	6,78,378	2,28,000	4,50,378
110	318	30.10.2007	11.11.2010	1,108	16.03.2013	0.250	4	2,37,500	86,515	28,500	58,015
111	319	30.10.2007	23.07.2011	1,362	16.03.2013	0.360	3	3,42,000	1,53,141	41,040	1,12,101
112	320	30.10.2007	20.08.2010	1,025	16.03.2013	0.910	2	8,64,500	2,91,325	1,03,740	1,87,585
113	323	30.10.2007	02.07.2010	976	16.03.2013	0.938	7	8,91,100	2,85,933	1,06,932	1,79,001
114	328	30.10.2007	02.03.2012	1,585	16.03.2013	2.390	8	22,70,405	11,83,099	2,72,449	9,10,650
115	330	30.10.2007	21.07.2010	995	16.03.2013	1.746	5	16,58,700	5,42,599	1,99,044	3,43,555
116	330	30.10.2007	20.10.2010	1,086	16.03.2013	0.870	2	8,26,500	2,95,094	99,180	1,95,914
117	333	30.10.2007	29.10.2010	1,095	16.03.2013	0.880	7	8,36,000	3,00,960	1,00,320	2,00,640
118	334	30.10.2007	14.09.2010	1,050	16.03.2013	0.460	4	4,36,905	1,50,822	52,429	98,393
119	337	30.10.2007	09.09.2010	1,045	16.03.2013	0.280	2	2,66,000	91,387	31,920	59,467
120	339	30.10.2007	11.11.2010	1,108	16.03.2013	0.310	3	2,94,500	1,07,279	35,340	71,939
121	343	30.10.2007	14.09.2010	1,050	16.03.2013	1.150	3	10,92,405	3,77,104	1,31,089	2,46,016
122	346	30.10.2007	04.11.2010	1,101	16.03.2013	1.390	3	13,20,500	4,77,985	1,58,460	3,19,525
123	346	30.10.2007	11.11.2010	1,108	16.03.2013	0.500	1	4,75,000	1,73,030	57,000	1,16,030
124	347	30.10.2007	25.08.2011	1,395	16.03.2013	0.340	1	3,23,000	1,48,138	38,760	1,09,378
125	348	30.10.2007	21.08.2011	1,391	16.03.2013	0.170	1	1,61,500	73,856	19,380	54,476
126	353	30.10.2007	15.11.2011	1,477	16.03.2013	0.194	8	1,84,110	89,402	22,093	67,309
127	356	30.10.2007	11.11.2010	1,108	16.03.2013	1.399	9	13,29,050	4,84,138	1,59,486	3,24,652
128	359	30.10.2007	20.05.2011	1,298	16.03.2013	0.150	2	1,42,500	60,810	17,100	43,710
129	367	30.10.2007	13.12.2011	1,505	16.03.2013	2.959	18	28,10,765	13,90,751	3,37,292	10,53,459
130	368	30.10.2007	13.12.2010	1,140	16.03.2013	2.729	20	25,92,455	9,71,638	3,11,095	6,60,543
131	369	30.10.2007	16.10.2011	1,447	16.03.2013	1.270	2	12,06,500	5,73,963	1,44,780	4,29,183
132	376	30.10.2007	29.09.2010	1,065	16.03.2013	0.350	8	3,32,500	1,16,421	39,900	76,521
133	378	30.10.2007	29.09.2010	1,065	16.03.2013	3.560	11	33,81,620	11,84,030	4,05,794	7,78,236
134	379	30.10.2007	29.09.2010	1,065	16.03.2013	1.180	5	11,20,905	3,92,470	1,34,509	2,57,962
135	382	30.10.2007	16.11.2010	1,113	16.03.2013	7.099	9	67,43,860	24,67,698	8,09,263	16,58,435

Sl. No.	Khata No.	Date of issue of Notification	Date of Award	Differential days	Date of possession	Area (in Acres)	No. of awardees	Market value of the land #	Amount due at the rate of 12 per cent per annum on market value of land (in ₹)	Amount paid (in ₹)	Amount short paid to the land losers (in ₹)
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>	<i>12</i>
136	384	30.10.2007	03.09.2010	1,039	16.03.2013	0.340	4	3,23,000	1,10,333	38,760	71,573
137	385	30.10.2007	02.08.2011	1,372	16.03.2013	1.530	3	14,53,500	6,55,628	1,74,420	4,81,208
<b>Total</b>						<b>260.093</b>	<b>759</b>	<b>24,70,88,293</b>	<b>9,42,46,079</b>	<b>2,96,50,595</b>	<b>6,45,95,484</b>

# Market Value of the land at the time of notification (at the rate of ₹8 lakh per Acre)

**Appendix- XXXIII**  
(Refer paragraph 5.12 at page 130)

**Calculation of price of the minerals extracted unlawfully during FY 2019-20**

*(in ₹)*

Average Sale Price of minerals extracted during FY 2019-20 (July 2019 – March 2020)					
Month	Lumps		Fines		
	Grade				
	58% to 60%	55% to 58%	58% to 60%	55% to 58%	Below 55 %
July 2019	2,417	2,253	1,637	1,637	678
August 2019	2,190	2,081	1,450	1,450	662
September 2019	2,055	1,988	1,151	1,151	618
October 2019	2,020	2,020	956	820	708
November 2019	2,139	2,139	1,098	999	724
December 2019	2,118	2,118	1,049	990	729
January 2020	2,332	2,256	1,129	1,129	850
February 2020	2,638	2,638	1,348	1,348	1,348
March 2020	2,686	2,686	1,409	1,409	1,409
<b>Total</b>	<b>20,595</b>	<b>20,179</b>	<b>11,227</b>	<b>10,933</b>	<b>7,726</b>
<b>Average Sale Price per MT</b>	<b>2,288</b>	<b>2,242</b>	<b>1,247</b>	<b>1,215</b>	<b>858</b>

Production of minerals during the financial year 2019-20 (in MT)					
Lumps		Fines			Total
58% to 60%	55% to 58%	58% to 60%	55% to 58%	Below 55 %	
11,71,630	1,41,250	22,380	1,40,130	18,840	<b>14,94,230</b>

Price of minerals				
	Grade	Quantity in MT	Average sale price (per MT) (in ₹)	Total (in ₹)
<b>Lumps</b>	58% to 60%	11,71,630	2,288	2,68,06,89,440
	55% to 58%	1,41,250	2,242	31,66,82,500
<b>Fines</b>	58% to 60%	22,380	1,247	2,79,07,860
	55% to 58%	1,40,130	1,215	17,02,57,950
	Below 55%	18,840	858	1,61,64,720
<b>Price of total minerals extracted</b>				<b>3,21,17,02,470</b>
<b>Price of mineral extracted unlawfully (3,21,17,02,470 / 14,94,230 x 1,89,230)</b>				<b>40,67,31,533</b>

**Appendix- XXXIV**  
(Refer paragraph 5.13 at page 131)

**Non-levy of Dead Rent**

Sl. No.	Name of the Mines	Area (in Ha)	Dead Rent per Ha per Annum (in ₹)	Period for which Dead rent was not levied	Total non-levy of Dead Rent (in ₹)
1	3	4	5	6	8
<b>DDM, Joda</b>					
1	Juridi Iron & Manganese Mines	66.368	4,000	1st half of 2022	1,32,736
				2nd half of 2022	1,32,736
<b>Total</b>					<b>2,65,472</b>
2	Katasahi, Kolha & Roida Manganese Mines	9.7004	4,000	2nd half of 2020	19,401
				1st half of 2021	19,401
				2nd half of 2021	19,401
				1st half of 2022	19,401
				2nd half of 2022	19,401
<b>Total</b>					<b>97,004</b>
3	Belkundi Iron & Manganese Mines	1276.790	4,000	1st half of 2021	25,53,580
				2nd half of 2021	25,53,580
				1st half of 2022	25,53,580
				2nd half of 2022	25,53,580
<b>Total</b>					<b>1,02,14,320</b>
4	Thakurani Iron & Manganese Mines	1546.550	4,000	2nd half of 2021	30,93,100
				1st half of 2022	30,93,100
				2nd half of 2022	30,93,100
<b>Total</b>					<b>92,79,300</b>
5	Bolani Iron & Manganese mines	1787.093	4,000	2nd half of 2022	35,74,186
<b>Total</b>					<b>35,74,186</b>
6	Dalpahar Block A Iron & Manganese Mines	89.961	4,000	1st half of 2021	1,79,922
				2nd half of 2021	1,79,922
				1st half of 2022	1,79,922
				2nd half of 2022	1,79,922
<b>Total</b>					<b>7,19,688</b>
7	Balita Iron Mines	34.750	4,000	1st half of 2021	69,500
				2nd half of 2021	69,500
				1st half of 2022	69,500
				2nd half of 2022	69,500
<b>Total</b>					<b>2,78,000</b>
8	Baitarni Iron Mines	65.397	4,000	1st half of 2022	1,30,794
				2nd half of 2022	1,30,794
<b>Total</b>					<b>2,61,588</b>
9	Kasia Kolha Iron Mines	77.497	4,000	2nd half of 2020	1,54,994
				1st half of 2021	1,54,994
				2nd half of 2021	1,54,994
				1st half of 2022	1,54,994
				2nd half of 2022	1,54,994
<b>Total</b>					<b>7,74,970</b>
<b>DDM, Kalahandi</b>					
10	Kutingapadar Iolite Mines	14.394	6,000	2nd half of 2022	43,182
<b>Total</b>					<b>43,182</b>
<b>Grand Total</b>					<b>2,55,07,710</b>

**Appendix- XXXV**

(Refer paragraph 5.13 at page 131)

**Non-levy of Surface Rent**

Sl. No.	Name of the Mine	Lease hold area (in Ha)	Surface Rent per Ha per Annum (in ₹)	Period for which Surface rent was not levied	Total Surface Rent (in ₹)
1	2	3	4	5	6
<b>DDM, Joda</b>					
1	Juridi Iron & Manganese Mines	15.068	3,000	1st half of 2022	22,602
				2nd half of 2022	22,602
2	Katasahi, Kolha & Roida Manganese Mines	4.098	3,000	2nd half of 2020	6,147
				1st half of 2021	6,147
				2nd half of 2021	6,147
				1st half of 2022	6,147
				2nd half of 2022	6,147
3	Belkundi Iron & Manganese Mines	386.383	3,000	1st half of 2021	5,79,575
				2nd half of 2021	5,79,575
				1st half of 2022	5,79,575
				2nd half of 2022	5,79,575
4	Thakurani Iron & Manganese Mines	767.613	3,000	2nd half of 2021	11,51,420
				1st half of 2022	11,51,420
				2nd half of 2022	11,51,420
5	Bolani Iron & Manganese Mines	1,787.09	3,000	2nd half of 2022	26,80,640
6	Balita Iron Mines	34.750	3,000	1st half of 2021	52,125
				2nd half of 2021	52,125
				1st half of 2022	52,125
				2nd half of 2022	52,125
7	Baitarani Iron Mines	15.018	3,000	1st half of 2022	22,527
				2nd half of 2022	22,527
8	Kasia Kolha Iron Mines	75.000	3,000	2nd half of 2020	1,12,500
				1st half of 2021	1,12,500
				2nd half of 2021	1,12,500
				1st half of 2022	1,12,500
				2nd half of 2022	1,12,500
<b>Total</b>					<b>93,45,189</b>
<b>DDM, Kalahandi</b>					
9	Kutingapadar Iolite Mines	10.389	5,000	2nd half of 2022	25,973
<b>Total</b>					<b>25,973</b>
<b>Grand Total</b>					<b>93,71,162</b>

## Appendix- XXXVI

(Refer paragraph 5.14 at page 132)

## Non-levy of interest on delayed payments of mining revenues

Sl. No.	Unit	Lessee/ Mines	Component	Arrear as on	Amount of arrear due (in ₹)	Due date of payment	Due date of payment, including grace period	Amount paid (in ₹)	Actual date of payment	Number of days delayed	Applicable Rate of interest	Interest payable (in ₹)
1	2	3	4	5	6	7	8	9	10	11	12	13
1	DDM, Joda	JSW Steel Ltd./ Jajang Iron ore Mines	Royalty	30.06.2021	39,70,118	15.07.2021	13.09.2021	39,70,118	16.08.2022	337	24	8,79,735
			Royalty	30.09.2021	16,57,454	15.10.2021	14.12.2021	16,57,454	16.08.2022	245	24	2,67,009
			Premium	30.09.2021	6,02,83,42,452	15.10.2021	14.12.2021	6,02,83,42,452	15.03.2022	91	24	36,07,09,587
			Premium	30.09.2021	2,91,14,201	15.10.2021	14.12.2021	2,91,14,201	16.08.2022	245	24	46,90,178
			Premium	30.09.2021	1,21,54,666	15.10.2021	14.12.2021	1,21,54,666	16.08.2022	245	24	19,58,067
			Royalty	30.09.2021	25,10,15,216	15.10.2021	14.12.2021	25,10,15,216	27.01.2022	44	24	72,62,248
			DMF	30.09.2021	3,49,78,574	15.10.2021	14.12.2021	3,49,78,574	27.01.2022	44	24	10,11,983
			NMET	30.09.2021	69,95,631	15.10.2021	14.12.2021	69,95,631	27.01.2022	44	24	2,02,394
			Royalty	31.12.2021	14,98,99,763	15.01.2022	16.03.2022	14,98,99,763	30.04.2022	45	12	22,17,695
			DMF	31.12.2021	1,49,91,542	15.01.2022	16.03.2022	1,49,91,542	30.04.2022	45	12	2,21,793
			NMET	31.12.2021	29,97,900	15.01.2022	16.03.2022	29,97,900	30.04.2022	45	12	44,352
Premium	31.12.2021	3,15,66,56,043	15.01.2022	16.03.2022	3,15,66,56,043	02.05.2022	47	12	4,87,76,822			
<b>42,82,41,863</b>												
2	DDM, Joda	JSW Steel Ltd. / Nuagaon Iron ore Mines	Royalty	30.06.2021	16,27,228	15.07.2021	13.09.2021	16,27,228	12.08.2022	333	24	3,56,296
			Premium	30.06.2021	1,03,27,471	15.07.2021	13.09.2021	1,03,27,471	12.08.2022	333	24	22,61,292
			Royalty	30.09.2021	11,01,497	15.10.2021	14.12.2021	11,01,497	12.08.2022	241	24	1,74,550
			Premium	30.09.2021	69,90,832	15.10.2021	14.12.2021	69,90,832	12.08.2022	241	24	11,07,807
			Premium	30.09.2021	5,99,00,23,500	15.10.2021	14.12.2021	5,99,00,23,500	15.03.2022	91	24	35,84,16,749
			Royalty	31.12.2021	10,60,38,705	15.01.2022	16.03.2022	10,60,38,705	13.05.2022	58	12	20,21,998
			Premium	31.12.2021	165,63,28,684	15.01.2022	16.03.2022	165,63,28,684	13.05.2022	58	12	3,15,83,692
			DMF	31.12.2021	1,06,03,757	15.01.2022	16.03.2022	1,06,03,757	13.05.2022	58	12	2,02,198
NMET	31.12.2021	21,20,647	15.01.2022	16.03.2022	21,20,647	13.05.2022	58	12	40,438			
<b>39,61,65,020</b>												
3	DDM, Joda	M/s Sirajuddin & Co/ Balda	Royalty	31.12.2019	8,19,77,016	15.01.2020	15.03.2020	8,19,77,016	28.06.2020	105	24	56,59,783
			Royalty	31.03.2020	26,55,64,186	15.04.2020	14.06.2020	26,55,64,186	04.08.2020	51	24	89,05,495
			DMF	31.03.2021	5,78,033	15.04.2021	14.06.2021	5,78,033	11.02.2022	242	24	91,979
			NMET	31.03.2021	1,15,576	15.04.2021	14.06.2021	1,15,576	10.02.2022	241	24	18,315

Performance and Compliance audit for the year ended 31 March 2023

Sl. No.	Unit	Lessee/ Mines	Component	Arrear as on	Amount of arrear due (in ₹)	Due date of payment	Due date of payment, including grace period	Amount paid (in ₹)	Actual date of payment	Number of days delayed	Applicable Rate of interest	Interest payable (in ₹)
		Iron ore Mines	Royalty	30.06.2021	26,27,55,190	15.07.2021	13.09.2021	26,27,55,190	10.02.2022	150	24	2,59,15,580
			DMF	30.06.2021	2,71,09,391	15.07.2021	13.09.2021	2,71,09,391	11.02.2022	151	24	26,91,628
			NMET	30.06.2021	54,21,756	15.07.2021	13.09.2021	54,21,756	10.02.2022	150	24	5,34,749
			Royalty	30.09.2021	14,65,30,357	15.10.2021	14.12.2021	14,65,30,357	10.02.2022	58	24	55,88,226
			DMF	30.09.2021	1,53,66,936	15.10.2021	14.12.2021	1,53,66,936	11.02.2022	59	24	5,96,153
			NMET	30.09.2021	29,42,215	15.10.2021	14.12.2021	29,42,215	10.02.2022	58	24	1,12,207
												<b>5,01,14,115</b>
4		M/s D R Pattanaik/ Murgabeda Iron ore Mines	Royalty	31.03.2021	5,97,16,709	15.04.2021	14.06.2021	5,97,16,709	07.07.2022	388	24	1,52,35,123
			Royalty	30.06.2021	8,00,00,000	15.07.2021	13.09.2021	8,00,00,000	04.02.2022	144	24	75,74,795
												<b>2,28,09,918</b>
5		Narbheram Power & Steel Ltd/ Roida-II Iron Ore Mines	Royalty	31.12.2020	13,84,521	15.01.2021	16.03.2021	13,84,521	02.12.2021	261	24	2,37,607
			DMF	31.12.2020	1,38,452	15.01.2021	16.03.2021	1,38,452	29.07.2021	135	24	12,290
			NMET	31.12.2020	27,686	15.01.2021	16.03.2021	27,686	29.07.2021	135	24	2,458
			Royalty	30.06.2021	10,51,40,491	15.07.2021	13.09.2021	10,51,40,491	02.12.2021	80	24	55,30,678
			DMF	30.06.2021	1,09,36,903	15.07.2021	13.09.2021	1,09,36,903	02.12.2021	80	24	5,75,311
			NMET	30.06.2021	21,87,322	15.07.2021	13.09.2021	21,87,322	02.12.2021	80	24	1,15,059
												<b>64,73,403</b>
<b>Total</b>								<b>18,54,58,28,621</b>				<b>90,38,04,319</b>

**Appendix- XXXVII**  
(Refer paragraph 5.14 at page 132)

**Non-realisation of interest on belated payment of Dead Rent**

Sl. No.	Unit	Lessee/ Mines	Period	Lease Area (in Ha)	Dead Rent due at the rate of ₹4,000 per Ha per annum (in ₹)	Due date of payment	Due date, including grace period of 60 days	Date of payment of DR	Dead Rent paid	Delay in days	Interest payable at the rate of 24 per cent per annum
1	2	3	4	5	6	7	8	9	10	11	12
1	DDM, Baripada	G. S Choubay/ Nangalasila Iron ore Mine	2nd half of 2015	45.931	91,862	15.07.2015	13.09.2015	07.03.2022	91,862	2,367	1,42,973
			1st half of 2016	45.931	91,862	15.01.2016	15.03.2016	07.03.2022	91,862	2,183	1,31,858
			2nd half of 2016	45.931	91,862	15.07.2016	13.09.2016	07.03.2022	91,862	2,001	1,20,865
			1st half of 2017	45.931	91,862	15.01.2017	16.03.2017	07.03.2022	91,862	1,817	1,09,751
			2nd half of 2017	45.931	91,862	15.07.2017	13.09.2017	07.03.2022	91,862	1,636	98,818
			1st half of 2018	45.931	91,862	15.01.2018	16.03.2018	07.03.2022	91,862	1,452	87,704
			2nd half of 2018	45.931	91,862	15.07.2018	13.09.2018	07.03.2022	91,862	1,271	76,771
			1st half of 2019	45.931	91,862	15.01.2019	16.03.2019	07.03.2022	91,862	1,087	65,657
			2nd half of 2019	45.931	91,862	15.07.2019	13.09.2019	07.03.2022	91,862	906	54,725
		<b>Total</b>			<b>8,26,758</b>				<b>8,26,758</b>		<b>8,89,123</b>
2	DDM, Joda	D. C. Jain/ Dalpahar Block-A Iron ore Mines	(3rd Quarter of 2014)	89.961	60,878	15.07.2014	13.09.2014	15.12.2020	60,878	2,285	91,467
			1st half of 2015	89.961	1,79,922	15.01.2015	16.03.2015	15.12.2020	1,79,922	2,101	2,48,559
			2nd half of 2015	89.961	1,79,922	15.07.2015	13.09.2015	15.12.2020	1,79,922	1,920	2,27,145
			1st half of 2016	89.961	1,79,922	15.01.2016	15.03.2016	15.12.2020	1,79,922	1,736	2,04,816
			2nd half of 2016	89.961	1,79,922	15.07.2016	13.09.2016	15.12.2020	1,79,922	1,554	1,83,343
			1st half of 2017	89.961	1,79,922	15.01.2017	16.03.2017	15.12.2020	1,79,922	1,370	1,62,078
			2nd half of 2017	89.961	1,79,922	15.07.2017	13.09.2017	15.12.2020	1,79,922	1,189	1,40,664
			1st half of 2019	89.961	1,79,922	15.01.2019	16.03.2019	15.12.2020	1,79,922	640	75,715
			2nd half of 2019	89.961	1,79,922	15.07.2019	13.09.2019	15.12.2020	1,79,922	459	54,302
			1st half of 2020	89.961	1,79,922	15.01.2020	15.03.2020	15.12.2020	1,79,922	275	32,445
			2nd half of 2020	89.961	1,79,922	15.07.2020	13.09.2020	15.12.2020	1,79,922	93	10,972
					<b>Total</b>			<b>18,60,098</b>			
<b>Grand Total</b>											<b>23,20,631</b>

**Appendix- XXXVIII**  
(Refer paragraph 5.15 at page 134)

**Annual Average Sale Price as per IBM**

Month	Grade	IBM Sale Price	Royalty at the rate of 15 per cent of IBM price
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>
March 2020	+65 % Fe	4,835	725.25
April 2020	+65 % Fe	4,786	717.90
May 2020	+65 % Fe	3,336	500.40
June 2020	+65 % Fe	3,764	564.60
July 2020	+65 % Fe	4,120	618.00
August 2020	+65 % Fe	4,039	605.85
September 2020	+65 % Fe	3,914	587.10
October 2020	+65 % Fe	4,350	652.50
November 2020	+65 % Fe	4,933	739.95
December 2020	+65 % Fe	5,937	890.55
January 2021	+65 % Fe	7,080	1,062.00
February 2021	+65 % Fe	6,975	1,046.25
<b>Total</b>		<b>58,069</b>	<b>8,710.35</b>
<b>Annual Average Sale Price</b>		<b>4,839.08</b>	<b>725.86</b>

**Calculation of stamp duty and registration fee to be realised**

*(In ₹)*

Highest production as per revised Mining Plan (In MT)	Annual average sale price	Total royalty	Less royalty already taken for realisation of SD	Differential royalty on which SD to be levied	Annual SR to be taken for consideration price
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>
3,00,00,000	725.86	21,77,58,00,000	4,35,46,28,406	17,42,11,71,594	83,08,233
Annual SR taken for consideration price	Differential SR on which SD to be realised	Total consideration price for calculation of stamp duty (5 + 8)	Stamp duty to be levied (at the rate of 5 per cent)	Registration fee to be levied (at the rate of 2 per cent)	Total SD and RF to be realised
<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>	<i>12</i>
10,74,774	72,33,459	17,42,84,05,053	87,14,20,253	34,85,68,101	1,21,99,88,354

**Appendix- XXXIX**  
(Refer paragraph 5.19 at page 140)

**Extra cost for provision of 1.5 meters of paved shoulders on both side in deviation to IRC**

Sl. No.	Work	Items provided	Length of road (in meters)	Thickness (in mm)	Excess quantity provided (in cum) (col 4*col 5*3 mtr)	Rate (in ₹)	Extra cost (in ₹)	Tender premium (TP) (in %)	Extra cost, including TP and GST @ 12 per cent (in ₹)
1	2	3	4	5	6	7	8	9	10
1	Improvement and widening to Puruna Kataka-Dhalpur Road (MDR) from 0/000 km to 12/500 km	WMM	5,548.00	0.230	3,828.12	1,603.59	61,38,735	-8.99	62,57,286
			5,450.00	0.230	3,760.50		60,30,300		61,46,757
		DBM	5,548.00	0.060	998.64	6,095.21	60,86,921		62,04,472
			5,450.00	0.060	981.00		59,79,401		60,94,875
		BC	5,548.00	0.030	499.32	6,626.26	33,08,624		33,72,520
			5,450.00	0.030	490.50		32,50,181		33,12,948
2	W/s of Khallikote-Boirani-Aska-Balipadar-Belguntha Road (SH-30) to two lane standards	DBM	11,491.50	0.05	1,723.73	5,626.79	96,99,067	3.80	1,12,75,747
		BC	11,491.50	0.03	1,034.24	6,378.21	65,96,600		76,68,943
<b>Total</b>					<b>13,316.05</b>		<b>4,70,89,829</b>		<b>5,03,33,548</b>

(Source: Works Estimates)

**Appendix- XL**

(Refer paragraph 5.22 at page 145)

**Improvement to BARBIL-KIRBURU Road**

**Taking of Output= 450 cum (Item 55/ Page-188,189 of AoR, 2006)**

Description		Unit	Quantity	Rate (in ₹)	Cost (in ₹)	
<b>A</b>	<b>Labour</b>	Mate	each	1.12	320	358.4
		Mulia Skilled	each	6	430	2,580
		Mulia Un-skilled	each	22	280	6,160
		<b>Total (A)</b>				<b>9,098.4</b>
<b>B</b>	<b>Machinery</b>	Front end loader 1 cum bucket capacity	hour	6	452.17	2,713.02
		Cement Concrete batch mix plant at the rate of 75 cum per hour	hour	6	2400	14,400
		Electric generator 100KVA	hour	6	391.3	2,347.8
		paver finisher	hour	6	642.61	3,855.66
		Water tanker 6 KL Capacity	hour	8	506.09	4,048.72
		Vibratory Roller	hour	8	864.35	6,914.8
		Transit Truck Agitator 5 cum capacity	Tonne. Per km	990	2.17	2,148.3
		Add 10% of cost of carriage to cover cost of loading and unloading				214.83
		<b>Total (B)</b>				<b>36,643.13</b>
<b>C</b>	<b>Materials</b>	Crushed stone coarse aggregate of 25 mm and 12.5 mm nominal size	cum	405	905.95	3,66,909.75
		Sand	cum	203	52.38	10,633.14
		Cement	Tonne	67.5	4821.61	3,25,458.675
		Cost of water	KL	48	10	480
		<b>Total(C)</b>				<b>7,03,481.565</b>
		<b>Total (A+B+C)</b>				<b>7,49,223.095</b>
<b>D</b>	<b>OHC &amp; CP</b>	Add 15%			1,12,383.4643	
<b>E</b>	<b>Add Lead &amp; royalty</b>	Crushed stone coarse aggregate	cum	405	974.23	3,94,563.15
		Sand	cum	203	649.09	1,31,765.27
		Cement	Tonne	67.5	161.72	10,916.1
		<b>Total (E)</b>				<b>5,37,244.52</b>
<b>Total cost for 450 cum</b>					<b>13,98,851.079</b>	
<b>Cost per cum</b>					<b>3,108.557954</b>	
<b>Add Cess of 1 per cent</b>					<b>31.08557954</b>	
<b>Total per cum</b>					<b>3,139.643533</b>	
<b>Say</b>					<b>3,139.64</b>	
<b>Rate Taken</b>					<b>4,080.17</b>	
<b>Extra cost per cum</b>					<b>940.53</b>	
<b>Total extra cost for 21,091.99 cum</b>					<b>1,98,37,649.35</b>	

**Appendix- XLI**  
(Refer paragraph 5.23 at page 146)

**Statement showing the details of extra cost for transportation of GSB due to provision of lead on conveyance of materials instead of service contract for plants and machineries**

Sl. No	Name of the work	Technically sanctioned (₹ in crore)	Estimated cost /Agreement cost (₹ in crore)	Tender Premium (in per cent)	Date of commencement/ Stipulated date of completion	Payment made (₹ in crore)	Quantity of GSB executed (in cum)	Quantity in lose volume (in cum) (8 x 1.28)	Transportation cost provided excluding royalty (₹ per cum)	Lead (in Km)	Total lead cost provided (in ₹) (9 x 10)	Cost for transportation of GSB (₹ per cum)	Lead cost of compacted GSB (₹ per cum) (11 x 13)	Lead cost as per hiring of plants and machineries (in ₹) (9 x 14)	Difference (in ₹) (12 - 15)	Total difference including TP (₹)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Improvement of Barbil-Kiriburu road (ODR) from 0/00 km to 14/800 km	62.86	62.86/55.33	-11.98	06.09.2019/05.09.2021	56.15	30,280.88	38,759.53	844.23	98	3,27,21,955	4.17	408.66	1,58,39,468	1,68,82,487	1,48,59,965
2	Improvement to Bamebari-Ransala Ghati road from 4/800 km to 17/800 km	61.37	49.78/47.23	-5.11	30.07.2018/29.03.2020	45.00	34,144.44	43,704.88	657.63	68	2,87,41,642	4.17	283.56	1,23,92,957	1,63,48,686	1,55,13,268
3	W/s of Mochibahal-Sonepur Boarder road from 0/00 km to 23/600 km	44.00	37.45/34.43	-8.05	20.11.2019/19.07.2021	38.41	21,837.55	27,952.06	484.07	43	1,35,30,756	4.17	179.31	50,12,085	85,18,671	78,32,918
4	W/s of Talpali-Hiraloi-Balam-Barghat Godhidhipa Road (MDR) from 11/300 km to 38/000 km	48.00	40.85/34.73	-14.99	22.01.2020/21.09.2021	34.24	22,756.81	29,128.72	466.47	41	1,35,87,673	4.17	170.97	49,80,137	86,07,536	73,17,266
5	W/s of Sohela-Bhatli road via Sulsulia from 0/00 km to 31/900 km	34.60	34.60/36.29	4.9	20.04.2022/19.10.2023	5.17	9,196.02	11,770.91	220.07	13	25,90,423	4.17	54.21	6,38,101	19,52,322	20,47,986
6	W/s of Mahulpali-Bheden road from 0/00 km to 16/230 km(except 0/00 to 0/494 and 12/281 to 12/900 km)	17.11	17.11/14.55	-14.99	28.06.2022/27.10.2023	2.32	6,019.69	7,705.20	492.87	44	37,97,664	4.17	183.48	14,13,751	23,83,913	20,26,564
7	W/s of Khariar road-Amodi-Beltukri road (ODR) from 0/300 km to 1/00 km, 2/300 km to 7/600 km and 28/00 km to 32/00 km	7.90	7.90/7.05	-10.77	29.01.2019/28.12.2019	7.30	4,290.29	5,491.57	528.07	48	28,99,934	4.17	200.16	10,99,193	18,00,741	16,06,801
8	W/s Karangamal-Dotto via Tarapur to Rokal road from 0/00 km to 10/918 km (ODR)	9.21	9.21/7.83	-14.99	29.01.2019/28.01.2020	7.57	4,258.28	5,450.60	484.07	43	26,38,471	4.17	179.31	9,77,347	16,61,124	14,12,122
9	Improvement to Old Cuttack Ganjam road from Rd 10/300 km to 17/288 km	19.25	19.25/16.37	-14.99	05.12.2018/04.12.2019	14.38	11,759.58	15,052.26	484.07	43	72,86,349	4.17	179.31	26,99,021	45,87,327	38,99,687
10	Improvement to Old Cuttack Ganjam road from 17/288 km to 24/00 km	14.72	14.72/12.51	-14.99	30.11.2018/29.11.2019	13.62	13,309.31	17,035.92	484.07	43	82,46,576	4.17	179.31	30,54,710	51,91,866	44,13,605

**Performance and Compliance audit for the year ended 31 March 2023**

Sl. No	Name of the work	Technically sanctioned (₹ in crore)	Estimated cost /Agreement cost (₹ in crore)	Tender Premium (in per cent)	Date of commencement/ Stipulated date of completion	Payment made (₹ in crore)	Quantity of GSB executed (in cum)	Quantity in lose volume (in cum) (8 x 1.28)	Transportation cost provided excluding royalty (₹ per Km)	Lead (in Km)	Total lead cost provided (in ₹) (9 x 10)	Cost for transportation of GSB (₹ per cum)	Lead cost of compacted GSB (₹ per cum) (11 x 13)	lead cost as per hiring of plants and machineries (in ₹) (9 x 14)	Difference (in ₹) (12 – 15)	Total difference including TP (₹)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
11	W/s of Lamtaput-Machakund road from 10/500 to 18/00 km	14.10	14.10/12.8	-9.20	26.02.2019/25.12.2019	14.33	8,288.04	10,608.69	719.83	78	76,36,454	4.17	325.26	34,50,583	41,85,871	38,00,771
12	W/s of Nuthurpasi-Pangatira road from 0/00 to 22/00 km	17.00	14.58/12.78	-12.4	18.05.2018/17.08.2019	15.44	13,531.74	17,320.63	641.90	61	1,11,18,111	4.17	254.37	44,05,848	67,12,263	58,79,942
13	W/s of Dantimuhan-Chitrada road to 2 lane from 0/00 km to 12/00 km	32.14	27.36/23.26	-14.99	30.05.2020/29.06.2021	21.95	17,691.77	22,645.47	788.25	89	1,78,50,288	4.17	371.13	84,04,412	94,45,877	80,29,940
14	W/s of Dighi-Saraskana road from 3/00 km to 12/00 km	20.03	20.02/17.03	-14.99	08.08.2022/07.02.2024	0.61	1,650.00	2,112.00	782.03	88	16,51,647	4.17	366.96	7,75,020	8,76,628	7,45,221
15	Improvement to Kodala Chhunchipada road from 0/825 km to 10/125 km	8.26	8.25/7.02	-14.99	22.01.2021/21.12.2021	8.74	3,813.65	4,881.47	448.87	39	21,91,146	4.17	162.63	7,93,874	13,97,273	11,87,821
<b>Total</b>		<b>410.55</b>	<b>378.05/339.21</b>			<b>285.23</b>	<b>2,02,828.05</b>	<b>2,59,619.90</b>			<b>15,64,89,089</b>			<b>6,59,36,504</b>	<b>9,05,52,585</b>	<b>8,05,73,879</b>

**Appendix- XLII**  
(Refer paragraph 5.24 at page 147)

**Extra cost due to erroneous calculation of quantity**

Sl. No	Item No.	Quantity as per the Estimates of Balance Work	Quoted rate 9.99 per cent less as per new Agreement		Quoted rate 14.99 per cent less as per old Agreement	
			Quoted Rate	Total cost	Quoted Rate	Total
1	2	3	4	5	6	7
1	Clearing and grubbing	18,857.45	5.69	1,07,298.89	3.67	69,206.84
2	Earth work in excavation	11,988.22	66.34	7,95,298.51	119.90	14,37,387.58
3	Earth work in excavation in DI	1,209.30	84.04	1,01,629.57	303.85	3,67,445.81
4	PCC M15 in foundation	801.60	4,269.85	34,22,711.76	4,304.00	34,50,086.40
5	PCC M15 in sub-structure	1,777.54	5,993.75	1,06,54,130.38	5,032.00	89,44,581.28
6	Flooring	74.54	4,722.03	3,51,980.12	4,620.68	3,44,425.49
7	RCC M25 for pier and abutment	2,349.32	5,640.49	1,32,51,315.97	5,757.50	1,35,26,209.90
8	RCC M25 for pier and abutment shaft	4,224.04	7,364.69	3,11,08,745.15	7,057.70	2,98,12,007.11
9	RCC M30 for pier & abutment shaft	1,028.53	7,384.90	75,95,591.20	7,077.40	72,79,318.22
10	RCC M30 for pier and abutment foundation	1,205.55	5,661.00	68,24,618.55	5,777.20	69,64,703.46
11	RCC M30 in approach slab	105.48	8,991.60	9,48,433.97	8,342.70	8,79,988.00
12	RCC M30 in pier cap, dirt wall etc.	183.81	6,953.92	12,78,200.04	6,752.40	12,41,158.64
13	RCC M30 in super structure	1,982.80	6,953.92	1,37,88,232.58	8,315.70	1,64,88,369.96
14	TMT bar	10,059.61	7,615.34	7,66,07,350.42	5,746.95	5,78,12,075.69
15	RCC M30 in wearing coat	129.22	10,997.93	14,21,152.51	9,797.20	12,65,994.18
16	Anchor bar	450.00	1,060.28	4,77,126.00	437.97	1,97,086.50
17	RCC M30 crash barrier	328.20	3,705.58	12,16,171.36	3,614.48	11,86,272.34
18	Strip seal	154.80	9,134.62	14,14,039.18	8,114.40	12,56,109.12
19	20 mm expansion joint	71.08	1,317.04	93,615.20	1,333.20	94,763.86
20	Grouting aprons	994.73	236.83	2,35,581.91	181.50	1,80,543.50
21	Weep holes	2211.34	104.94	2,32,058.02	100.95	2,23,234.77
22	Gravel baking	698.39	676.95	4,72,775.11	551.75	3,85,336.68
23	RCC guard post	485.00	344.58	1,67,121.30	426.95	2,07,070.75
24	Back filling	4,689.44	584.17	27,39,430.16	445.04	20,86,988.38
25	Dismantling of existing structure like culverts etc.	387.31	352.42	1,36,495.79	371.68	1,43,955.38
26	Dismantling brick mesonary	1,593.28	251.77	4,01,140.11	193.24	3,07,885.43
27	Rough stone dry pack	1637.22	1,726.16	28,26,103.68	1,505.05	24,64,097.96
28	Drainage spout	90.00	842.73	75,845.70	717.50	64,575.00
29	Painting two coats	1,081.08	58.56	63,308.04	24.70	26,702.68
30	Enamel paint	956.04	71.22	68,089.17	94.00	89,867.76
31	E/W in burrow earth	78,895.77	128.86	1,01,66,508.92	140.60	1,10,92,745.26
32	Scarifying	2,440.80	3.55	8,664.84	3.61	8,811.29
33	Loosening	3,189.42	20.71	66,052.89	23.11	73,707.50

Sl. No	Item No.	Quantity as per the Estimates of Balance Work	Quoted rate 9.99 per cent less as per new Agreement		Quoted rate 14.99 per cent less as per old Agreement	
			Quoted Rate	Total cost	Quoted Rate	Total
34	GSB	1,310.79	1,892.96	24,81,273.04	1,927.71	25,26,822.99
35	WMM	1,437.35	1,755.86	25,23,785.37	1,923.55	27,64,814.59
36	Primer	5,621.00	24.98	1,40,412.58	20.97	1,17,872.37
37	Tack coat	5,621.00	8.84	49,689.64	7.66	43,056.86
38	BM	281.05	6,191.38	17,40,087.35	5,673.00	15,94,396.65
39	SDBC	140.53	8,016.55	11,26,565.77	7,459.36	10,48,263.86
40	Compacted granular materials	145.05	567.38	82,298.47	464.01	67,304.65
41	Turfing	6,890.96	30.30	2,08,796.09	15.38	1,05,982.96
42	Filter media	1,171.88	2,152.31	25,22,249.04	2,135.30	25,02,315.36
43	(a) Place identification	9.00	8,207.29	73,865.61	9,111.22	82,000.98
	(b) Cautionary sign board equilateral	24.00	3,807.43	91,378.32	4,521.47	1,08,515.28
44	Thermoplastic compound	278.17	392.03	1,09,050.99	495.16	1,37,738.66
				20,02,66,269.24		18,10,71,797.92
	Tender premium		-9.99	18,02,59,668.94	-14.99	15,39,29,135.40
	<b>ADD GST</b>		<b>18</b>	<b>21,27,06,409.35</b>	<b>0</b>	<b>15,37,88,075.00</b>
	<b>Extra cost (Column. 5 – Column.7)</b>					<b>5,89,18,334.35</b>

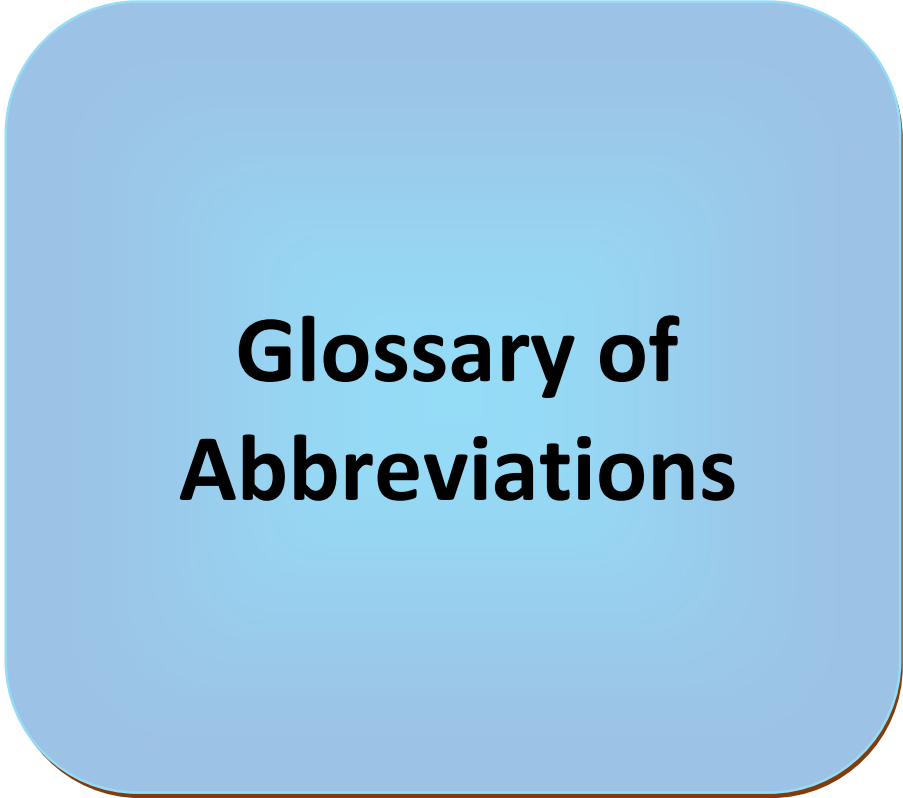
## Appendix – XLIII

(Refer paragraph 5.25 at page 148)

## Statement showing serious irregularities noticed and reported in Inspection Reports

<i>Sl. No.</i>	<i>Name of the objection</i>	<i>Number of Paragraphs</i>	<i>Amount (₹in Lakh)</i>
<b>A. Non-Compliance with rules and regulations</b>			
1	Infructuous/ Unfruitful/ Avoidable/ Extra liability/ Excess expenditure	172	1,68,558.90
2	Inadmissible/irregular payment	1	402
3	Advance payment/less recovery of advance	1	237
<b>Sub total (A)</b>		<b>174</b>	<b>1,69,197.90</b>
<b>B. Audit against propriety / expenditure without justification</b>			
4	Excess payment of firms/contractors	0	0
5	Loss, misappropriation and shortage of stores	1	10.37
6	Unauthorised expenditure	1	8,119
7	Undue financial aid to contractors/firms	27	34,549
<b>Sub total (B)</b>		<b>29</b>	<b>42,678.37</b>
<b>C. Persistent and pervasive irregularities</b>			
8	Idle store/surplus/unserviceable store/blockage of Government money	2	737.23
9	Retention of un-disbursed amount	0	0
10	Demurrage/penalty	0	0
11	Miscellaneous/doubtful expenditure/non submission of vouchers/overdrawals, etc.	2	768.8
12	Short/non realisation of Government dues	64	41,676
<b>Sub total (C)</b>		<b>68</b>	<b>43,182.03</b>
<b>D. Failure of oversight / governance</b>			
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	2	3,972
<b>Sub total (D)</b>		<b>2</b>	<b>3,972</b>
<b>Grand total (A+B+C+D)</b>		<b>273</b>	<b>2,59,030.30</b>





**Glossary of  
Abbreviations**



## Glossary of abbreviations

Sl. No.	Abbreviations	Description
1	ATNs	Action Taken Notes
2	A.K.O	Aska-Kabisurya Nagar-Odagaon
3	AoR	Analysis of Rates
4	APS	Additional Performance Security
5	ASI	Archaeological Survey of India
6	BCP	Business Continuity Plan
7	BPCL	Bharat Petroleum Corporation Limited
8	BBDT	Benkelman Beam Deflection Test
9	BM	Bituminous Macadam
10	BT	Bituminous
11	CAATs	Computer Assisted Audit Techniques
12	CBR	California Bearing Ratio
13	CC	Cement Concrete
14	CCE	Chief Construction Engineer
15	CDAC	Centre for Development of Advanced Computing
16	CDMS	Contractor Database Management System
17	CNR	Case Number Record
18	CPWD	Central Public Works Department
19	CVPD	Commercial Vehicles per Day
20	DBA	Database Administrator
21	DG of Prisons and DCS	Director General of Prisons and Director Correctional Services
22	DFO	Divisional Forest Officer
23	DIC	District Industrial Centre
24	DL	Double Lane
25	DLC	Dry Lean Concrete
26	DLMC	District Level Monitoring Committee
27	DLP	Defect Liability Period
28	DMF	District Mineral Foundation Fund
29	DoC	Date of Commencement
30	DPR	Detailed Project Report
31	DRP	Disaster Recovery Plan
32	DTCN	Detailed Tender Call Notice
33	EIC	Engineer-in-Chief
34	EoT	Extension of Time
35	EPC	Engineering, Procurement and Construction
36	FC	Finance Commission
37	FIR	First Information Report
38	FRS	Functional Requirement Specification

Sl. No.	Abbreviations	Description
39	GAD	General Arrangement Drawing
40	GDA	General Duty Assistant
41	GoO	Government of Odisha
42	GRS	Grievance Redressal System
43	GSB	Granular Sub-base
44	HINCOL	Hindustan Colas Limited
45	HLB	High Level Bridge
46	HPCL	Hindustan Petroleum Corporation Limited
47	HT&H	Handloom, Textile & Handicrafts
48	ICJS	Integrated Criminal Justice System
49	IFMS	Integrated Finance Management System
50	IL	Intermediate Lane
51	IOCL	Indian Oil Corporation Limited
52	IRC	Indian Road Congress
53	JPV	Joint Physical Verification
54	LC	Level Crossing
55	MDR	Major District Road
56	MoRT&H	Ministry of Road Transport and Highways.
57	MSA	Million Standard Axle
58	NABARD	National Bank for Agriculture and Rural Development
59	NH	National Highways
60	NLJD	Non-linear Junction Detector
61	NMET	National Mineral Exploration Trust
62	NPV	Net Present Value
63	OBCC	Odisha Bridge Construction Corporation
64	OBM	Odisha Budget Manual
65	ODR	Other District Road
66	OJM	Orissa Jail Manual
67	OMJM	Odisha Model Jail Manual
68	OPOR	Orissa Probation of Offenders Rules
69	OPWD	Odisha Public Works Department
70	ORAMS	Odisha Road Asset Management System
71	OSPH&WC	Orissa State Police Housing and Welfare Corporation Limited
72	OWD	Odisha Works Department
73	PCC	Plain Cement Concrete
74	PCU	Passenger Car Unit
75	PHED	Public Health Engineering Department
76	PO	Probation Officer
77	PQC	Pavement Quality Concrete
78	QC	Quality Control
79	RCC	Reinforced Cement Concrete

<b>Sl. No.</b>	<b>Abbreviations</b>	<b>Description</b>
80	RD & QP	Research Development & Quality Promotion
81	RDP	Road Development Programme
82	ROB	Railway Over Bridges
83	RUB	Road Under Bridge
84	SAB	State Advisory Board
85	SC / ST	Scheduled Caste / Scheduled Tribe
86	SCA	Special Central Assistance
87	SDBC	Semi-Dense Bituminous Concrete
88	SDoC	Schedule date of Completion
89	SEs	Superintending Engineers
90	SH	State Highways
91	SJMK	Sathipur-Jajpur-Mangalpur-Kayangola
92	SL	Single Lane
93	SLA	Service Level Agreements
94	SoR	Schedule of Rate
95	SRS	Software Requirement Specifications
96	TPP	Thermal Power Plant
97	TRC	Tax Recovery Certificate
98	URS	User Requirement Specifications
99	VLC	Voucher Level Computerisation
100	VUP	Vehicle Under Pass
101	WCH	Work shed-cum-Housing
102	WMM	Wet Mix Macadam



© COMPTROLLER AND  
AUDITOR GENERAL OF INDIA  
[www.cag.gov.in](http://www.cag.gov.in)

<https://cag.gov.in/ag2/odisha/in>

