



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं 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

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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)