

Appendices

Appendix 1.1
(Refer Paragraph 1.3)
Audit jurisdiction of Office of the Principal Accountant General (Audit-I), Odisha
during 2023-24

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

¹ Excluding 98 bodies/ authorities substantially financed by the State Government and audited under Section 14

Appendix 1.2
(Refer Paragraph 1.4.2)

Department-wise and year-wise break-up of the outstanding Inspection Reports (IRs) and Paragraphs up to June 2024

Sl. No.	Department	Up to 2020-21		2021-22		2022-23		2023-24		Total	
		No. of IRs	No. of Paras	No. of IRs	No. of Paras	No. of IRs	No. of Paras	No. of IRs	No. of Paras	No. of IRs	No. of Paras
1.	Electronics and Information Technology	12	100	02	10	0	0	0	0	14	110
2.	Excise	0	0	6	30	34	183	8	39	48	252
3.	Finance	553	953	2	18	61	305	1	2	617	1,278
4.	General Administration and Public Grievance	25	110	1	7	3	30	5	33	34	180
5.	Health and Family Welfare	390	1,203	0	0	0	0	1	09	391	1,212
6.	Higher Education	352	1,596	9	91	6	63	12	135	379	1,885
7.	Information and Public Relations	54	132	0	0	13	81	4	23	71	236
8.	Labour and Employees' State Insurance	54	237	0	0	1	19	1	10	56	266
9.	Panchayati Raj and Drinking Water	3,110	11,229	10	62	42	514	157	1,433	3,319	13,238
10.	Housing and Urban Development	545	5,867	31	381	48	737	38	548	662	7,533
11.	Planning and Convergence	23	86	7	45	1	6	1	13	32	150
12.	Revenue and Disaster Management	2,150	6,596	31	355	15	213	36	362	2232	7526
13.	Rural Development	207	535	9	103	15	170	4	71	235	879
14.	Parliamentary Affairs	17	39	1	1	3	22	0	0	21	62
15.	School and Mass Education	731	2,879	8	46	13	192	2	32	754	3,149

Sl. No.	Department	Up to 2020-21		2021-22		2022-23		2023-24		Total	
		No. of IRs	No. of Paras	No. of IRs	No. of Paras	No. of IRs	No. of Paras	No. of IRs	No. of Paras	No. of IRs	No. of Paras
16.	Social Security and Empowerment of Persons with Disabilities	39	223	6	49	3	28	8	20	56	320
17.	Skill Development and Technical Education	129	361	2	11	7	48	7	88	145	508
18.	ST and SC Development, Minorities and Backward Classes Welfare	255	1,113	18	176	9	141	2	29	284	1,459
19.	Sports and Youth Services	16	47	1	15	0	0	1	48	18	110
20. 21.	Women and Child Development and Mission Shakti	695	3,438	6	56	7	92	9	74	717	3,660
Total		9,357	36,744	150	1,456	281	2,844	298	2,984	10,085	44,013

Appendix 1.3
(Refer Paragraph 1.4.2)
Outstanding paragraphs on serious irregularities, up to June 2024

(₹ in lakh)

Sl. No.	Name of the Department	Cases of theft/ defalcation/ misappropriation		Loss of revenue		Shortage/ losses neither recovered nor written off		Total	
		No. of Paragraphs	Amount	No. of Paragraphs	Amount	No. of Paragraphs	Amount	No. of Paragraphs	Amount
1	Panchayati Raj and Drinking Water	28	110.46	0	0	0	0	28	110.46
2	Housing and Urban Development	02	0.36	81	3314.1	37	2018.81	120	5333.33
3	Women and Child Development and Mission Shakti	6	728.63	7	4.71	5	32.9	18	766.24
4	Scheduled Tribes and Scheduled Caste Development, Minorities & Backward Classes Welfare	4	3.26	4	25.05	13	519.87	21	548.18
5	Social Security and Empowerment of Persons with Disabilities	5	2.43	8	7.83	0	0	11	10.26
6	Health and Family Welfare	12	112.01	1	29.18	3	15.39	16	156.58
7	Excise	0	0	521	94665.00	28	114.00	549	94779.00
8	Finance	0	0	0	0	1	7836.15	1	7836.15
9	Electronics and Information Technology	0	0	1	835.00	4	1704.27	5	2539.27
10	General Administration and Public Grievance	1	3.55	10	9851.15	18	1873.39	29	11728.09
11	Information & Public Relations	2	5.78	10	796.96	1	6.45	13	809.19
12	Planning and Convergence	0	0	1	138	0	0	1	138
13	Revenue and Disaster Management	23	674.82	246	68551.91	128	25427.69	397	94654.42
14	Parliamentary Affairs	0	0	0	0	1	0.60	1	0.60
	Total	83	1,641.3	890	1,78,218.89	239	39,549.52	1,210	2,19,409.77

Appendix 1.4
(Refer Paragraph 1.4.4)
Departments which did not submit suo-motu replies to paragraphs/ Performance Audits, as of September 2024

Sl. No.	Name of the Department	No. of Paragraphs/ Performance Audits (PA) involved in the Report for the financial years				
		2017-18	2018-19	2019-20	2020-21	2021-22
1.	Revenue & Disaster Management	0	0	1	0	0
2.	Panchayati Raj and Drinking Water	2	0	0	2	0
3.	Housing and Urban Development	0	0	0	7 (2 PA- Standalone)	0
4.	ST, SC Development, Minorities and Backward Classes Welfare	0	0	0	(1 PA- Standalone)	0
	Total	2	0	1	9 (3 PAs)	0
						12 paragraphs and 3 PAs

Appendix 1.5
(Refer Paragraph 1.4.4)

Significant recommendations of Public Accounts Committee (PAC), against which Action Taken Notes were outstanding from Departments, as of September 2024

Year of Audit Report with Paragraph No.	PAC Report No./ Recommendation No.	Name of the Department	Gist of the Audit Paragraph	Recommendations of PAC
7.11 of 1993-94	17 th Report (15 th Assembly)/304	Panchayati Raj and Drinking Water	Unfruitful expenditure on incomplete water harvesting structure.	Department should collect the information on audit objections and submit it to the Committee.
4.14 of 1983-84	17 th Report (15 th Assembly)/310		Supply of drinking water to problem villages.	Department should initiate departmental proceedings against the concerned errant officials, for not furnishing the required Action Taken Notes.
5.4 of 1985-86	17 th Report (15 th Assembly)/311		Non-receipt of departmental materials due to non-arrival/missing of railway wagons.	Department should initiate departmental action against the erring officials and award exemplary punishment, for failure to submit Action Taken Notes on the observations of the Committee.
4.30 of 1990-91	17 th Report (15 th Assembly)/362	Rural Development	Doubtful execution of work.	Action should be taken against the concerned officials for not furnishing the report of high level enquiry or State Vigilance.
4.20 of 1991-92	17 th Report (15 th Assembly)/372		Extra expenditure due to delay in finalisation of designs.	Criminal proceedings should be initiated against the concerned retired Chief Engineer, Superintending Engineer and Executive Engineer for failure to discharge their duties, causing extra expenditure.
4.10.08 (b) of 1995-96	17 th Report (15 th Assembly)/417		Other points of interest - Theft or loss of materials.	Disciplinary action should be taken to punish the errant officials and to recover the Government money of ₹ 45.45 lakh from them.

(Source: Reports of the Public Accounts Committee)

Appendix 2.1
(Refer Paragraph 2.1.6)

List of test-checked units under Performance Audit of Jal Jeevan Mission

Sl. No.	Name of the District	Name of the Block	Name of the Village
1	Balasore	Basta	Kusuda
			Panchurukhi
			Bahadalpur
			Bhagirathipur
		Khaira	Panisiuli
			Mahatipur
			Hanumantpur
			Mulapada (Sahapur)
2	Kandhamal	Phiringia	Saitingia
			Nedipader
			Ladari
			Krandibali
		Tumudibandh	Kialaguda
			Pageripadi
			Tarlangi
			Kurtamgada
3	Puri	Delanga	Machhapara
			Sripatipur
			Buali
			Sri Purusottampur
		Pipili	Hasanpur
			Saragailo
			Sanagan
			Thanathana
4	Bargarh	Padampur	Barikel
			Banjhapali
			Jhankarpali
			Kendubhata
		Sohella	Dangarkermeli
			Jharai
			Kasipali
			Kelenda
5	Malkangiri	Korukonda	Suripoda
			Gangapada
			Tikarpada
			Nuagam
		Mathili	Karapali
			Tulasi
			Pullapally
			Jamuguda

Appendix 2.2
(Refer Paragraph 2.1.12.8)

Status of Source Failure in the State

Sl. No.	District	Division	No. of projects sanctioned	No. of projects in which source had failed	Reasons of source failure	Out of failed source, No. of sources augmented	No. of projects remaining non-functional due to source failure
1	Keonjhar	Anandapur	3	3	1. Less yield of source 2. Defunct of intake well 3. Inadequate water from existing bore well	0	3
2	Angul	Angul	80	13	Less yield of source	0	0
3	Balasore	Balasore	1,162	1	Dried source	0	1
4	Bargarh	Bargarh	309	10	Less yield/collapse of source	0	6
5	Mayurbhanj	Baripada	133	45	Less yield/collapse/Dried/Quality affected source	0	3
6	Ganjam	Bhajanagar	944	4	Less yield	0	0
7	Khurda	Bhubaneswar	267	13	Source collapsed - 4 Nos. Less yield - 8 Nos. Source dried up in summer- 1 No.	2	0
8	Boudh	Boudh	7	1	Less Yield	0	0
9	Dhenkanal	Dhenkanal	129	1	Less yield	0	1
10	Gajapati	Gajapati	140	7	Presence of Boulder Zone	0	3
11	Jajpur	Jajpur	100	8	Less yield/ collapsed/dried source/ iron in water	0	3
12	Kalahandi	Kalahandi	1,472	221	Less yield due to collapse of bore well	48	173
13	Nabarangpur	Nabarangpur	1,053	112	Less yield/ collapsed source/ dried source	46	0
14	Nayagarh	Nayagarh	19	3	Defunct intake well/ collapsed Borewell	3	3
15	Nuapada	Nuapada	177	44	Water Table draws down during summer	12	32
16	Puri	Puri	208	22	High chloride content, high iron content, less yield, dried source	8	1
17	Mayurbhanj	Rairangpur	103	4	Less yield/ collapsed source/ dried source	0	0
18	Rayagada	Rayagada	108	13	Less yield	6	0
TOTAL			6,414	525		125	229

(Source: Information furnished by the respective RWSS Divisions)

Appendix 3.1.1
(Refer Paragraph 3.1.2.7)

Details of land occupied unauthorisedly by various private companies

Name of Tahsil	Name of village	Khata No.	Plot No.	Area occupied in acre	Name of Occupier
Jharsuguda	Hirma	252	1801/4309	20.950	NLC India Ltd.
Jharsuguda	Marakuta	282	139	2.080	M/s Odisha Metallics Pvt Ltd.
Jharsuguda	Marakuta	282	122	2.910	
Jharsuguda	Marakuta	282	124	0.010	
Jharsuguda	Marakuta	282	127	4.420	
Jharsuguda	Marakuta	282	128	0.120	
Jharsuguda	Marakuta	282	129	0.270	
Jharsuguda	Marakuta	282	132	0.230	
Jharsuguda	Marakuta	282	133	0.870	
Jharsuguda	Marakuta	282	134	0.120	
Jharsuguda	Marakuta	282	136	0.170	
Jharsuguda	Marakuta	282	138	0.100	
Jharsuguda	Marakuta	282	199	0.300	
Jharsuguda	Marakuta	282	202	0.600	
Jharsuguda	Marakuta	282	204	1.700	
Jharsuguda	Marakuta	282	205	0.310	
Jharsuguda	Marakuta	282	206	3.280	
Jharsuguda	Marakuta	282	470	0.700	
Jharsuguda	Marakuta	282	472	0.120	
Jharsuguda	Marakuta	282	381	2.160	
Jharsuguda	Marakuta	282	466	0.250	
Jharsuguda	Marakuta	282	464	1.000	
Jharsuguda	Marakuta	282	318	2.970	
Jharsuguda	Marakuta	282	300	4.600	
Jharsuguda	Marakuta	282	302	0.220	
Jharsuguda	Marakuta	282	438	0.290	
Jharsuguda	Marakuta	282	356	0.730	
Jharsuguda	Marakuta	282	350	0.110	
Jharsuguda	Marakuta	282	352	0.140	
Kolabira	Raghunathpali	271	1419	12.270	Jay Hanuman Udyog Ltd.
Kolabira	Raghunathpali	271	1389	0.220	Apar Industries
Kolabira	Raghunathpali	270	1431(p)	0.271	
Kolabira	Raghunathpali	271	1359(p)	7.413	Fortis Chemicals Pvt Ltd.
Kolabira	Raghunathpali	270	1432	2.742	
Odapada	Kurunti	572	3155	0.850	BRG Iron and Steels Limited
Odapada	Kurunti	573	3157/4056	0.120	
Odapada	Kurunti	546/643	3158/4681	0.180	
Odapada	Kurunti	571/1	3175/6769	0.030	
Odapada	Kurunti	573	3179	0.870	

Name of Tahsil	Name of village	Khata No.	Plot No.	Area occupied in acre	Name of Occupier
Odapada	Kurunti	573	3183	1.040	
Odapada	Kurunti	573	3190	0.100	
Odapada	Kurunti	572	3193/4058	0.150	
Odapada	Kurunti	573	3467	0.210	
Odapada	Kurunti	573	3494	0.610	
Odapada	Kurunti	573	3499	0.990	
Odapada	Kurunti	573	3516/4374	0.100	
Odapada	Kurunti	573	3633	0.260	
Odapada	Kurunti	573	3643	0.230	
Odapada	Kurunti	573	3750	2.050	
Odapada	Kurunti	573	3754	0.440	
Odapada	Kurunti	573	3157	0.780	
Odapada	Kamalanga	776	3257	2.930	GMR Energy Limited
Odapada	Kamalanga	776	3304	2.320	
Odapada	Kamalanga	776	4244/10399	17.620	
Odapada	Kamalanga	776	4430	0.630	
Odapada	Kamalanga	776	4431	0.480	
Odapada	Kamalanga	773/1	3785	22.000	
Odapada	Mangalpur	805/1	1	1.140	
Odapada	Mangalpur	808	2	3.240	
Odapada	Mangalpur	808	52	0.450	
Odapada	Mangalpur	808	1166	1.310	
Odapada	Mangalpur	805/1	1168	1.540	Rimjhim Ispat Limited
Odapada	Mangalpur	807	6848	0.610	
Odapada	Mangalpur	808	6852/7733	0.180	
Odapada	Mangalpur	808	6853	3.550	
Odapada	Mangalpur	808	6861(p)	2.470	
Odapada	Mangalpur	808	6927	0.120	
Odapada	Mangalpur	808	6928	0.220	
Odapada	Mangalpur	808	6929	0.150	
Odapada	Mangalpur	808	6930	1.240	
Odapada	Mangalpur	808	6931	0.680	
Odapada	Mangalpur	808	6932	0.320	
Odapada	Mangalpur	808	6935	0.310	
Odapada	Mangalpur	808	6935	0.310	
Odapada	Mangalpur	808	6937	0.650	
Odapada	Mangalpur	808	6940	0.460	
Odapada	Mangalpur	808	6945	0.150	
Odapada	Mangalpur	808	6946/7650	0.030	
Odapada	Mangalpur	808	6950	0.400	
Odapada	Mangalpur	808	6957	0.220	
Odapada	Mangalpur	808	6944/7308	0.160	

Name of Tahsil	Name of village	Khata No.	Plot No.	Area occupied in acre	Name of Occupier
Odapada	Mangalpur	808	6951/7923	0.090	Tata Steel Limited
Odapada	Mangalpur	808	6861(p)	1.620	
Odapada	Mangalpur	808	6862/7722	0.140	
Odapada	Mangalpur	808	6924/7660	0.160	
Odapada	Asanabani	66	111	2.500	
Odapada	Asanabani	66	112	0.250	
Odapada	Asanabani	66	102	1.250	
Odapada	Asanabani	67	107	0.150	
Odapada	Kurunti	573	364	2.700	
Odapada	Kurunti	573	965	0.120	
Odapada	Kurunti	573	1076	0.530	
Odapada	Kurunti	573	1077	0.080	
Odapada	Narendrapur	132	161(p)	0.250	
Odapada	Narendrapur	132	163(p)	0.940	
Odapada	Narendrapur	132	164(p)	0.700	
Odapada	Narendrapur	132	240	3.650	
Odapada	Narendrapur	132	246	0.140	
Odapada	Narendrapur	132	249	0.540	
Odapada	Narendrapur	132	250	1.220	
Odapada	Narendrapur	132	251	0.230	
Odapada	Narendrapur	132	756	0.250	
Odapada	Narendrapur	132	928	1.740	
Odapada	Narendrapur	132	832	1.800	
Odapada	Narendrapur	132	930	0.240	
Odapada	Narendrapur	132	252/1177	0.180	
Odapada	Sibapur	230	7	2.900	
Odapada	Sibapur	230	13	0.280	
Odapada	Sibapur	230	14	0.100	
Odapada	Sibapur	230	15	0.330	
Odapada	Sibapur	230	16	0.140	
Odapada	Sibapur	230	17	0.100	
Odapada	Sibapur	230	18	0.060	
Odapada	Sibapur	230	19	0.410	
Odapada	Sibapur	230	127	0.280	
Odapada	Sibapur	230	128	0.510	
Odapada	Sibapur	230	129	0.180	
Odapada	Sibapur	230	130	0.140	
Odapada	Sibapur	230	131	0.080	
Odapada	Sibapur	230	132	0.080	
Odapada	Sibapur	230	133	0.140	
Odapada	Sibapur	230	134	0.800	
Odapada	Sibapur	230	135	0.260	
Odapada	Sibapur	230	136	0.180	

Name of Tahsil	Name of village	Khata No.	Plot No.	Area occupied in acre	Name of Occupier
Odapada	Sibapur	230	137	0.370	
Odapada	Sibapur	230	138	0.450	
Odapada	Sibapur	230	2	6.050	
Odapada	Sibapur	230	87	0.560	
Odapada	Sibapur	230	1009	4.000	
Odapada	Sibapur	230	1080	1.220	
Odapada	Sibapur	230	2946	2.070	
Odapada	Sibapur	230	2948	12.500	
Odapada	Haripur	168	308	0.020	Sakthi Sugar Limited (SSL)/Indian Potash Limited (IPL)
Odapada	Haripur	168	309	0.020	
Odapada	Haripur	168	314	0.010	
Odapada	Haripur	168	316	0.010	
Odapada	Haripur	168	307	0.050	
Odapada	Haripur	168	300/955	0.040	
Odapada	Haripur	168	324/914	0.230	
Odapada	Haripur	168	42/997	0.260	
Odapada	Haripur	169	1(p)	3.000	
Odapada	Haripur	170	19	1.700	
Odapada	Haripur	170	318	0.420	
Odapada	Haripur	170	312	0.080	
Odapada	Haripur	170	38/1080	0.160	
Odapada	Haripur	171	1/893	0.900	
Odapada	Haripur	171	43/916	0.450	
Odapada	Haripur	171	44/943	0.380	
Odapada	Haripur	171	113	0.620	
Odapada	Haripur	171	46	3.120	
Odapada	Haripur	171	322	0.420	
Odapada	Haripur	171	323	0.100	
Odapada	Haripur	171	326	0.690	
Odapada	Haripur	171	291	0.540	
Odapada	Haripur	171	291/1077	0.500	
Odapada	Haripur	171	76/939	0.320	
Odapada	Haripur	171	291/1048	0.340	
	Total			219.586	

(Source: Records of the sampled Tahasils and IDCO)

Appendix 3.1.2
(Refer Paragraph 3.1.3.3)
Details of utilisation of land in violation of the permissible land use pattern, prescribed in CDPs of Bhubaneswar and Puri

Name of Tahasil	Name of village	Khata No.	Plot No.	Area in acres	Names of recorded tenant	Land use plan as per CDP	Nature of utilisation	Remarks
Balianta	Bhubanpur	331/113	18	0.220	Bigyan Bharati Charitable Trust marfat Tirupati Panigrahi	Environment Sensitive (ES) Zone	Educational Institution	
Balianta	Bhubanpur	331/450	17	0.230	Saroj Kumari	ES Zone	Educational Institution	
Balianta	Bhubanpur	331/450	19	0.220	Saroj Kumari	ES Zone	Educational Institution	
Balianta	Bhubanpur	331/450	20	0.780	Saroj Kumari	ES Zone	Educational Institution	
Bhubaneswar	Dadha	246/192	698	0.155	Nityananda Sahoo	ES Zone	Commercial	Tara Dhaba
Bhubaneswar	Dadha	212	697	0.124	Radhashyam Sahoo	ES Zone	Commercial	Shopping Complex
Bhubaneswar	Dadha	246/266	701	0.281	Dukhan Moharana	ES Zone	Commercial	Red Leaf Restaurant
Bhubaneswar	Dadha	179	126	0.170	Bhramarbar Sahoo	ES Zone	Residential	
Bhubaneswar	Dadha	246/302	125	0.141	Mithun Kumar Rout	ES Zone	Residential	
Bhubaneswar	Dadha	246/1823	12	0.426	Prafulla Kumar Bidhar	ES Zone	Commercial	Hotel Midland Yard/ PK Palace
Bhubaneswar	Dadha	246/577	13	0.223	Pitabas Behera	ES Zone	Commercial	
Bhubaneswar	Dadha	246/751	14	0.157	Basundhara Bibhav taraf Debapriya Bidhar	ES Zone	Commercial	
Bhubaneswar	Dadha	246/720	14/1424	0.000	Basundhara Bibhav	ES Zone	Commercial	
Bhubaneswar	Dadha	246/719	15	0.089	Basundhara Bibhav taraf Debapriya Bidhar	ES Zone	Commercial	
Bhubaneswar	Dadha	246/129	16	0.240	Bharat Lal Kumbhar	ES Zone	Commercial	
Bhubaneswar	Dadha	49	22	0.129	Gandharb Sahoo	ES Zone	Commercial	

Name of Tahasil	Name of village	Khata No.	Plot No.	Area in acres	Names of recorded tenant	Land use plan as per CDP	Nature of utilisation	Remarks
Bhubaneswar	Raghunathpur	729/1949	781/2664	0.170	St. Xaviers Educational and Charitable Trust taraf Chairman Badrinath Patnaik	ES Zone	Commercial	Manufacturing/ sale of water tank, running of petrol pump
Bhubaneswar	Raghunathpur	176	781	0.180	Jagannath Pradhan	ES Zone	Commercial	
Bhubaneswar	Raghunathpur	260	208	0.350	Dhadi Jena	ES Zone	Commercial	
Bhubaneswar	Raghunathpur	729/244	784	0.140	Basanta Manjari Mohanty	ES Zone	Commercial	
Bhubaneswar	Raghunathpur	729/243	784/2696	0.060	Basanta Manjari Mohanty	ES Zone	Commercial	
Bhubaneswar	Raghunathpur	729/948	784/2697	0.160	St. Xaviers Educational and Charitable Trust taraf Chairman Badrinath Patnaik	ES Zone	Commercial	
Bhubaneswar	Raghunathpur	729/273	784/2729	0.020	Harichandra Panda	ES Zone	Commercial	
Bhubaneswar	Raghunathpur	729/2003	780	0.170	St. Xaviers Educational and Charitable Trust taraf Chairman Badrinath Patnaik	ES Zone	Commercial	
Bhubaneswar	Raghunathpur	729/3759	780/2450/3601	0.240	St. Xaviers Educational and Charitable Trust taraf Chairman Badrinath Patnaik	ES Zone	Commercial	
Bhubaneswar	Raghunathpur	345	780/2450	0.160	Nishamani Devi	ES Zone	Commercial	
Bhubaneswar	Raghunathpur	729/2024	795	0.390	St. Xaviers Educational and Charitable Trust taraf Chairman Badrinath Patnaik	ES Zone	Commercial	
Bhubaneswar	Raghunathpur	729/1257	794/3699	0.237	Tapan Kumar Sethi	ES Zone	Commercial	
Bhubaneswar	Raghunathpur	729/4374	706	0.460	Durga Charan Patra	ES Zone	Commercial	Hotel Hindustani
Bhubaneswar	Raghunathpur	729/4266	720	0.120	Birendra Patra	ES Zone	Commercial	
Bhubaneswar	Raghunathpur	729/4266	988	0.600	Birendra Patra	ES Zone	Commercial	
Bhubaneswar	Raghunathpur	652	1046	0.095	Saroj Kumar Patnaik	ES Zone	Educational Institution	Blumming bud school
Bhubaneswar	Raghunathpur	729/665	1040	0.640	Prasanta Kumar Prahara	ES Zone	Commercial	

Name of Tahasil	Name of village	Khata No.	Plot No.	Area in acres	Names of recorded tenant	Land use plan as per CDP	Nature of utilisation	Remarks
Bhubaneswar	Raghunathpur	494	1026	0.162	Bhasi Jena	ES Zone	Commercial	Brindaban
Bhubaneswar	Raghunathpur	536	1025	0.350	Mangaraj Sahu	ES Zone	Commercial	Garden Marriage venue
Bhubaneswar	Bankuala	533/2007	538/3169	0.045	Kadambini Sahoo	ES Zone	Residential	Housing project
Bhubaneswar	Bankuala	533/3065	538	0.075	Jajati Developers and infrastructure pvt limited taraf MD Sanjay Kumar Sabat	ES Zone	Residential	Housing project
Bhubaneswar	Bankuala	533/2346	538/3377	0.064	Sandhyarani Patra	ES Zone	Residential	Housing project
Bhubaneswar	Bankuala	533/2186	538/3322	0.029	Rajendra Narayan Satapathy	ES Zone	Residential	Housing project
Bhubaneswar	Bankuala	533/2140	538/3284	0.049	Sunita Bagai	ES Zone	Residential	Housing project
Bhubaneswar	Bankuala	533/3042	538/2788	0.075	Arati Hota	ES Zone	Residential	Housing project
Bhubaneswar	Bankuala	533/1293	538/2766	0.045	Sanatan Samal	ES Zone	Residential	Housing project
Bhubaneswar	Bankuala	533/1313	538/2785	0.048	Pranati Chhatoi	ES Zone	Residential	Housing project
Bhubaneswar	Bankuala	533/1314	538/2786	0.045	Sanatan Samal	ES Zone	Residential	Housing project
Bhubaneswar	Bankuala	533/1315	538/2787	0.034	Lunubala Sahoo	ES Zone	Residential	Housing project
Bhubaneswar	Bankuala	533/1317	538/2789	0.045	Prasanta Ku Jena	ES Zone	Residential	Housing project
Bhubaneswar	Bankuala	533/1318	538/2790	0.063	Bikram Keshari Mishra	ES Zone	Residential	Housing project
Bhubaneswar	Bankuala	533/1319	538/2791	0.045	Prabhas Kumar Sahoo	ES Zone	Residential	Housing project
Bhubaneswar	Bankuala	533/1321	538/2793	0.034	Prafulla Ku Biswal	ES Zone	Residential	Housing project
Bhubaneswar	Bankuala	533/1322	538/2794	0.063	Ananda Chandra Mohapatra	ES Zone	Residential	Housing project
Bhubaneswar	Bankuala	533/1323	538/2795	0.060	Gitarani parichha	ES Zone	Residential	Housing project
Bhubaneswar	Bankuala	533/1324	538/2796	0.060	Ramachandra Das	ES Zone	Residential	Housing project
Bhubaneswar	Bankuala	533/1325	538/2797	0.045	Pramodini Rath	ES Zone	Residential	Housing project
Bhubaneswar	Bankuala	533/1326	538/2798	0.045	Chapati Aditya	ES Zone	Residential	Housing project
Bhubaneswar	Bankuala	533/1327	538/2799	0.050	Dipti Kumar Das	ES Zone	Residential	Housing project
Bhubaneswar	Bankuala	533/1328	538/2800	0.045	Prasanta Ku Sahoo	ES Zone	Residential	Housing project
Bhubaneswar	Bankuala	533/1329	538/2801	0.037	Akshya Kumar Patra	ES Zone	Residential	Housing project
Bhubaneswar	Bankuala	533/1348	538/2818	0.037	Swarnalata Nayak	ES Zone	Residential	Housing project

Name of Tahasil	Name of village	Khata No.	Plot No.	Area in acres	Names of recorded tenant	Land use plan as per CDP	Nature of utilisation	Remarks
Bhubaneswar	Bankuala	533/1349	538/2819	0.034	Pravas Kumar Sahoo	ES Zone	Residential	Housing project
Bhubaneswar	Bankuala	533/1350	538/2820	0.028	Madhusmita Swain	ES Zone	Residential	Housing project
Bhubaneswar	Bankuala	533/2430	538/2828	0.045	Sonali Rout	ES Zone	Residential	Housing project
Bhubaneswar	Bankuala	533/1389	538/2851	0.057	Soudamini Das	ES Zone	Residential	Housing project
Bhubaneswar	Bankuala	533/1390	538/2852	0.034	Sujata Mishra	ES Zone	Residential	Housing project
Bhubaneswar	Bankuala	533/1391	538/2853	0.028	Amar Singha	ES Zone	Residential	Housing project
Bhubaneswar	Bankuala	533/1393	538/2855	0.034	Kalpana Baral	ES Zone	Residential	Housing project
Bhubaneswar	Bankuala	533/1445	538/2876	0.028	Amansingh Rajpurohit	ES Zone	Residential	Housing project
Bhubaneswar	Bankuala	533/1526	538/2828/2926	0.046	Sanjita Mohanty	ES Zone	Residential	Housing project
Bhubaneswar	Bankuala	533/1549	538/2934	0.045	Amita Das	ES Zone	Residential	Housing project
Bhubaneswar	Bankuala	533/1551	538/2936	0.027	Saswati Senapati	ES Zone	Residential	Housing project
Bhubaneswar	Bankuala	533/1552	538/2937	0.027	Sujata Pradhan	ES Zone	Residential	Housing project
Bhubaneswar	Bankuala	533/1572	538/2952	0.027	Anusaya Pradhan	ES Zone	Residential	Housing project
Bhubaneswar	Bankuala	533/2007	538/3169	0.045	Kadambini Sahoo	ES Zone	Residential	Housing project
Bhubaneswar	Bankuala	533/3079	538/3170	0.027	Jajati Developers and infrastructure pvt limited taraf MD Sanjay Kumar Sabat	ES Zone	Residential	Housing project
Bhubaneswar	Bankuala	533/2710	538/2792/3718	0.045	Mamun Mausumi Nayak	ES Zone	Residential	Housing project
Bhubaneswar	Basuaghai	358	561	0.819	Lingaraj Dev Bhubaneswar Bije marfat Brundaban Mohapatra	ES Zone	Residential	Crystal Heritage Mandap
Bhubaneswar	Basuaghai	348	562	0.364	Patitapaban Dev Bije marfat Kumar Panda	ES Zone	Commercial	Shop
Bhubaneswar	Bargarh	2494/6318	2468/9786	0.441	Bijaya Ku Pattnayak	ES Zone	Commercial	M/s Crystal attairs
Bhubaneswar	Bargarh	1494/5058	2467/9480	0.029	Bijaya Ku Pattnayak	ES Zone	Commercial	
Bhubaneswar	Pandara	300	2913	0.175	Umasankar Swain	ES Zone	Commercial	

Name of Tahasil	Name of village	Khata No.	Plot No.	Area in acres	Names of recorded tenant	Land use plan as per CDP	Nature of utilisation	Remarks
Bhubaneswar	Pandara	302	2914	0.098	Khetrabasi Swain	ES Zone	Commercial	Metro spare parts India Pvt Ltd.
Bhubaneswar	Pandara	1330/3242	2571	0.860	Bigyan Bharati Charitable Trust taraf Chairman Tirupati Panigrahi	ES Zone	Educational Institution	Remained within boundary of hitech group of institution and utilised for College, building, play ground, road, parking etc.
Bhubaneswar	Pandara	1330/3242	2570	1.260		ES Zone	Educational Institution	
Bhubaneswar	Pandara	1330/3242	2601	0.350		ES Zone	Educational Institution	
Bhubaneswar	Pandara	1330/3242	2606	0.710		ES Zone	Educational Institution	
Bhubaneswar	Pandara	1330/3905	2602	0.970		ES Zone	Educational Institution	
Bhubaneswar	Pandara	1330/10160	2686	0.230		ES Zone	Educational Institution	
Bhubaneswar	Pandara	1330/4023	2588	0.710		ES Zone	Educational Institution	
Bhubaneswar	Pandara	1330/9185	2690	0.040		ES Zone	Educational Institution	
Bhubaneswar	Pandara	1330/9185	2693	0.105		ES Zone	Educational Institution	
Bhubaneswar	Pandara	1330/9185	2703	0.080		ES Zone	Educational Institution	
Bhubaneswar	Pandara	1330/9625	2573	1.230	Jai Batra	ES Zone	Educational Institution	
Bhubaneswar	Sisupal	333	822	0.076	Asish Kumar Badajena	Special Heritage (SH) Zone	Residential	Housing project
Bhubaneswar	Sisupal	316	822/2041	0.160	Maga Bhoi	SH Zone	Residential	Housing project
Bhubaneswar	Sisupal	417/3489	822/2804	0.042	Manoj Kumar Sahu	SH Zone	Residential	Housing project
Bhubaneswar	Sisupal	417/681	822/2813	0.020	Hemanta Kumar Sahu	SH Zone	Residential	Housing project

Name of Tahasil	Name of village	Khata No.	Plot No.	Area in acres	Names of recorded tenant	Land use plan as per CDP	Nature of utilisation	Remarks
Bhubaneswar	Sisupal	417/2721	822/2041/3541	0.033	Bijaya Laxmi Panda	SH Zone	Residential	Housing project
Bhubaneswar	Sisupal	417/1696	822/2041/3623	0.027	Sudhanshu Sekhar Behera	SH Zone	Residential	Housing project
Bhubaneswar	Sisupal	417/2576	822/4259	0.046	Baidyanath Das	SH Zone	Residential	Housing project
Bhubaneswar	Sisupal	417/4114	822/2804/4811	0.031	Manoj Kumar Sahu	SH Zone	Residential	Housing project
Bhubaneswar	Sisupal	417/4824	822/2867/5856	0.015	Ashalata Satapathy	SH Zone	Residential	Housing project
Bhubaneswar	Sisupal	235	823	0.120	Pranakrishna Mohapatra	SH Zone	Residential	Housing project
Bhubaneswar	Sisupal	417/1520	824	0.054	Ajaya Kumar Biswal	SH Zone	Residential	Housing project
Bhubaneswar	Sisupal	417/1519	824/3439	0.091	Bikram Keshari Ray	SH Zone	Residential	Housing project
Bhubaneswar	Sisupal	417/2987	824/3439/4705	0.015	Apurba Senapati	SH Zone	Residential	Housing project
Bhubaneswar	Sisupal	95	825	0.105	Gunduchi Sundara	SH Zone	Residential	Housing project
Bhubaneswar	Sisupal	95	826	0.036	Gunduchi Sundara	SH Zone	Residential	Housing project
Bhubaneswar	Sisupal	417/3119	826/3894	0.018	Ajaya Kumar Swain	SH Zone	Residential	Housing project
Bhubaneswar	Sisupal	731/4100	826/3894/4448	0.018	Kalpataru Swain	SH Zone	Residential	Housing project
Bhubaneswar	Sisupal	417/4538	826/5653	0.003	Twinkle Tripathy	SH Zone	Residential	Housing project
Bhubaneswar	Sisupal	417/4538	826/5654	0.036	Twinkle Tripathy	SH Zone	Residential	Housing project
Bhubaneswar	Sisupal	417/4824	883/2868/5855	0.035	Ashalata Satapathy	SH Zone	Residential	Housing project
Bhubaneswar	Sisupal	417/4669	819/1393	0.046	Nirmala Sahoo	SH Zone	Residential	Housing project
Bhubaneswar	Sisupal	417/2682	819/4112	0.043	Annapurna Majhi	SH Zone	Residential	Housing project
Puri	Balukhanda	521/5850	1149/10688	0.5	FS&CW Department	Forest	Government building	
Puri	Balukhanda	521/5848	1149/10686	0.5	Law Department	Forest	Government building	
Puri	Balukhanda, Unit 34	93	10	8.58	Government of Odisha	Commercial use zone	Sports infrastructure	

Name of Tahasil	Name of village	Khata No.	Plot No.	Area in acres	Names of recorded tenant	Land use plan as per CDP	Nature of utilisation	Remarks
Puri	Balukhanda, Unit 34	93	10/162 (p)	2	Government of Odisha	Commercial use zone	Sports infrastructure	
	Total			31.124				

(Source: Records of the sampled Tahasils and IDCO)

Appendix 3.2.1

(Refer Paragraph 3.2.4.4)

Statement showing preparation of estimates with excess overhead charges leading to undue profit to contractors

Sl. No	Name of the Division	Total No. of Roads	Tender Cost including 15% (OH&CP) + 1% Cess (excluding maintenance cost) (₹ in lakh)	Agreement Value (excluding maintenance cost) (₹ in lakh)	Admissible Tender Cost including 12.5% (OH&CP) + 1% Cess (₹ in lakh)	Excess Cost (₹ in lakh)	Excess cost after tender premium (₹ in lakh)	Amount Paid to the Contractor (₹ in lakh)	Admissible amount (₹ in lakh)	Extra Expenditure already passed to the contractor (₹ in lakh)
1	Angul	22	13,775.84	12,247.42	13,476.17	300.08	266.78	13,636.90	13,339.86	297.04
2	Baripada	53	19,405.57	17,614.94	18,982.87	422.70	378.28	19,705.89	19,276.65	429.24
3	Bhajanagar	30	9,665.19	9,270.13	9,454.66	210.53	201.92	7,580.32	7,415.20	165.12
4	Bhubaneswar	47	14,170.24	13,187.24	13,861.58	308.66	287.25	12,562.95	12,289.30	273.65
5	Ganjam-I	25	7,769.03	7,022.86	7,599.80	169.23	152.97	4,740.07	4,636.82	103.25
6	Ganjam-II	52	15,396.29	13,789.32	15,060.93	335.36	300.36	12,434.19	12,163.35	270.84
7	Karanija	35	11,247.93	10,463.55	11,002.93	245.00	227.92	11,610.78	11,357.87	252.91
8	Nabarangpur	27	9,067.80	8,081.83	8,870.28	197.52	175.95	7,746.5	7,577.76	168.74
9	Nayagarh-I	26	8,840.30	7,973.41	8,647.74	192.56	173.68	6,465.17	6,324.34	140.83
10	Nayagarh-II	15	4,758.37	4,246.65	4,654.72	103.65	92.50	3,058.83	2,992.20	66.63
11	Nimapada	13	5,669.39	5,146.74	5,545.90	123.49	112.11	5,936.44	5,807.13	129.31
12	Puri	27	9,036.26	8,450.28	8,839.43	196.83	184.07	7,809.83	7,639.71	170.12
13	Rairangpur	29	10,137.54	9,262.64	9,916.72	220.82	201.76	9,632.34	9,422.53	209.81
14	Rourkela	26	8,621.03	7,451.97	8,433.25	187.78	170.63	7,821.68	7,651.30	170.37
15	Sundargarh	42	15,080.11	13,418.16	14,751.63	328.48	290.28	13,788.63	13,488.28	300.35
16	Umerkote	19	5,728.45	5,222.30	5,603.67	124.78	113.75	4,169.91	4,079.08	90.83
	Total	488	1,68,369.34	1,52,849.44	1,64,702.28	3,667.47	3,330.21	1,48,700.43	1,45,461.38	3,239.04

(Source: Records of the concerned Divisions)

Appendix 3.2.2
(Refer Paragraph 3.2.4.6(i))
Statement showing avoidable extra expenditure in execution of Open Graded Premix Carpet (OGPC) instead of Surface Dressing (SD)

Sl No.	Name of Division	No. of roads	Agreement value (₹ In lakh)	Up to date Expenditure (₹ In lakh)	Total Agreement Quantity of OGPC (in Square metre)	Inflated Estimated Cost (₹ in lakh)	Total execution quantity of OGPC (in Square metre)	Total expenditure incurred for OGPC (₹ in lakh)	Total expenditure involved for SD (₹ in lakh)	Avoidable extra expenditure (₹ in lakh)	Avoidable extra expenditure after tender adjustment (₹ in lakh)
1	Baripada	4	1,158.58	1,185.45	95,843.03	60.80	97,799.04	266.15	204.10	62.05	58.37
2	Ganjam-I	8	1,805.66	1,231.45	1,35,133.45	37.63	1,13,234.37	256.60	223.64	32.95	29.63
3	Nayagarh-I	2	356.23	159.76	22,199.24	6.62	15,375.00	34.72	30.08	4.64	4.23
4	Nayagarh-II	5	1,159.05	1,209.01	66,655.55	22.60	66,429.69	157.10	134.58	22.52	20.12
5	Nimapara	6	2,133.73	2,373.23	1,25,914.56	34.30	1,11,707.31	255.35	217.53	37.82	36.74
6	Puri	5	1,290.16	647.07	82,798.80	18.42	49,346.14	115.42	104.63	10.79	10.04
	TOTAL	30	7,903.41	6,805.97	5,28,544.63	180.37	4,53,891.55	1,085.34	914.56	170.77	159.13

(Source: Records of the concerned divisions)

Appendix 3.2.3
(Refer Paragraph 3.2.4.6(ii))
Statement showing extra expenditure due to execution of Dry Lean Concrete in Rural Roads

Sl No	Package No	Estimated Cost (₹ in crore)	Agreement Cost (₹ in crore)	Up to date Expenditure (₹ in crore)	CVPD	MSA	Executed Quantity of GSB	Agreement Quantity of DLC (in cum)	Executed Quantity of DLC (in cum)	Rate per Cum (in ₹)	Extra Expenditure (in ₹)	Tender Premium (Less)	Extra Expenditure after Tender premium (in ₹)
1	OR-01-168(A)	438.90	328.69	319.72	65.00	0.49	427.35	161.91	134.10	4,220.29	5,65,940.89	12.50	4,95,198.28
2	OR-01-169(A)	521.18	428.60	428.60	244.00	1.66	2,045.14	297.60	407.86	3,834.31	15,63,861.68	12.70	13,65,251.24
3	OR-01-169(B)	385.91	306.08	305.65	240.00	1.62	1,270.73	156.42	189.92	3,911.07	7,42,790.41	12.70	6,48,456.03
4	OR-01-171	368.32	316.69	296.13	240.00	1.62	2,118.35	157.56	283.77	4,204.40	11,93,082.59	7.13	11,08,015.80
5	OR-01-173(A)	677.49	222.30	228.88	41.00	0.31	1,927.29	46.06	45.94	4,302.27	1,97,637.68	8.83	1,80,186.27
6	OR-01-173(B)		354.86	361.34	48.00	0.41	3,160.01	61.88	103.31	4,620.06	4,77,298.40	8.83	4,35,152.95
7	OR-01-178	559.41	458.11	467.18	45.00	0.38	4,115.79	18.58	18.00	4,318.50	77,733.00	12.36	68,125.20
8	OR-01-179	724.64	601.74	601.73	242.00	1.61	3,662.70	210.00	302.05	4,343.46	13,11,942.09	10.30	11,76,812.06
	TOTAL	1,284.05	3,017.07	3,009.23				1,110.01	1,484.95		61,30,286.74		54,77,197.83

(Source: Records of the concerned divisions)

Appendix 3.2.4
(Refer Paragraph 3.2.4.7)
Statement showing incurring of extra expenditure due to unwarranted provision of lead charges

Sl No.	Name of the division	No of Roads	Est Cost (₹ in lakh)	Agreement Value (₹ in lakh)	Up to date Expenditure (₹ in lakh)	Agreement Quantity in cum. (Construction of Embankment with Earth Work)	Executed Quantity in cum. (Construction of Embankment with Earth Work)	Total Extra Cost (in ₹)	Total Extra Expenditure (in ₹)	Total Extra Expenditure after Premium Charges (in ₹)
1	Puri	5	2,694.70	2,502.50	2,219.52	1,60,984.22	1,15,145.23	1,61,70,850.26	1,17,92,895.90	1,08,62,918.90
2	Nimapara	10	3,616.03	3,495.15	4,123.26	2,37,462.26	2,11,452.62	2,49,16,898.86	2,25,46,146.64	2,19,79,666.02
3	Nayagarh-I	12	5,542.68	5,004.66	4,215.25	2,06,093.77	1,55,516.40	18,49,197.25	1,40,06,832.50	1,27,05,438.76
4	Nayagarh-II	14	4,470.19	3,987.25	3,058.83	2,10,694.76	1,69,831.30	1,89,91,237.80	1,52,96,747.04	1,36,35,471.76
5	Angul	15	8,882.90	7,916.53	8,737.66	4,60,552.46	4,37,747.99	4,03,03,480.10	3,83,11,213.65	3,41,67,257.36
6	Bhubaneswar	10	5,111.41	4,755.38	3,966.18	2,13,292.25	1,72,344.32	2,04,12,623.75	1,67,11,949.87	1,55,91,431.22
7	Cuttack-I	6	2,903.89	2,912.65	1,575.89	1,48,104.51	29,104.84	1,30,21,348.52	25,58,897.53	25,77,826.93
8	Cuttack-II	9	3,151.74	3,068.98	1,739.76	1,48,187.03	82,127.16	1,30,06,170.39	72,08,351.20	70,55,458.86
9	Nabarangpur-I	10	3,556.15	3,107.71	3,347.18	2,04,826.80	1,98,329.01	1,80,08,372.26	1,74,37,086.56	1,50,77,299.08
10	Rairangpur	10	2,997.83	2,840.88	2,639.71	1,81,522.87	1,70,868.53	1,61,62,652.31	1,52,15,874.05	1,43,62,070.56
11	Sambalpur	6	2,317.37	2,401.07	236.38	1,94,713.60	1,44,294.42	1,71,19,219.71	1,26,86,365.41	1,10,17,875.30
	Total	107	45,244.89	41,992.76	35,859.62	23,66,434.53	18,86,761.81	21,66,04,051.21	17,37,72,360.35	15,90,32,714.75

(Source: Records of the concerned divisions)

Appendix 3.2.5
(Refer Paragraph 3.2.4.8)
Statement showing extra expenditure due to non-utilisation of Fly-Ash in rigid pavement

Sl No	Name of the Division	Total No of Roads	Estimated Cost (₹ in Lakh)	Agreement Value(₹ in Lakh)	Total Agt Qty of Cement (cum)	Total Executed Qty of Cement (cum)	Excess Cost (in ₹)	Excess Expenditure (in ₹)	Excess Expenditure after tender premium(in ₹)	Up to date expenditure (₹ in Lakh)
1	Puri	2	870.64	805.39	1,285.17	1,696.73	7,50,714.06	9,91,121.08	9,17,587.53	645.95
2	Nimapada	2	833.37	779.22	1,888.56	1,602.19	11,33,255.99	9,61,796.83	8,81,518.72	887.79
3	Nayagarh-I	5	1,757.89	1,518.77	8,236.72	5,949.70	46,50,059.37	33,65,592.68	29,08,487.76	1,409.67
4	Nayagarh-II	4	1,153.98	1,038.62	1,770.00	1,538.09	10,04,927.46	15,51,239.45	13,96,212.70	898.36
5	Angul	14	8,104.91	7,206.23	13,456.42	16,485.25	83,46,872.68	1,02,52,878.56	82,05,519.80	6,703.74
6	Ganjam-I	9	1,932.1	1,732.69	4,109.67	3,939.25	25,16,620.89	24,14,029.88	21,81,074.34	1,532.33
7	Ganjam-II	24	6,939.19	6,183.84	11,858.38	11,397.89	70,54,671.99	67,76,605.41	60,75,856.23	5,821.25
	Total	60	21,592.08	19,264.77	42,604.92	42,609.10	2,54,57,122.44	2,63,13,263.88	2,25,66,257.07	17,899.09

(Source: Records of the concerned divisions)

Appendix 3.2.6
(Refer Paragraph 3.2.5.3)
Statement showing delay in award of work

Sl. No.	Name of the CCE, RW Circle	Total works	Tender Cost (₹ in Crore)	Date of Notifications	Agreement Value (₹ in Crore)	Date of Award	Delay in Days (Award)	Status of works		Delay in Days against SDoC	Remarks
								Completed	Progress		
1	Angul	32	119.17	3.12.2020/ 07.06.2021	115.23	20.03.2021/ 08.12.2021	30 to 298	31	1	107 to 858	One work is still progress after lapse of 1,092 days of SDoC.
2	Baripada	86	332.9	15.04.2021/ 09.06.2023	315.25	23.08.2021/ 26.09.2023	30 to 275	75	11	117 to 1,023	There are 11 works were still progress after lapse between 712 to 1,036 days of SDoC.
3	Berhampur	69	223.56	21.01.2021/ 21.05.2022	200.40	06.05.2021/ 28.11.2022	30 to 291	47	22	112 to 956	There are 22 works were still progress after lapse between 602 to 1,185 days of SDoC.
4	Sunabeda	67	282.57	07.12.2020/ 09.06.2023	247.71	07.12.2020/ 21.02.2024	33 to 1099	47	20	121 to 996	There are 20 works were still progress after lapse between 159 to 1,109 days of SDoC.
5	Sundargarh	25	100.64	07.12.2020/ 15.05.2023	92.19	22.03.2021/ 16.09.2023	30 to 148	22	3	100 to 631	There are three works were still progress after lapse between 324 to

																			1,125 days of SDoC.
6	Bhubaneswar	106	368.49	18.08.2021/ 08.04.2022	339.53	30.11.2021/ 12.09.2022	32 to 234	77	29	105 to 832									There are 29 works were still progress after lapse between 420 to 972 days of SDoC.
	Total	385	1,427.33		1,310.31			299	86										There were 86 works not completed even after lapse between 159 to 1,125 days of SDoC

(Source: Records of the concerned divisions)

Appendix 3.2.7
(Refer Paragraph 3.2.6.1)
Statement showing non-recovery of liquidated damages from the contractors due to delay in execution of work

Sl. No.	Name of the Division	Total no. of Roads	Estimated Cost (₹ in lakh)	Agreement Value (₹ in lakh)	Up-to-date Expenditure (₹ in lakh)	Compensation @ 10% of contract value (₹ in lakh)
1	Puri	18	6,096.43	5,746.33	4,623.45	574.63
2	Nayagarh-I	13	4,115.54	3,726.33	1,597.71	372.63
3	Nayagarh-II	7	2,755.02	2,464.76	1,176.29	246.48
4	Ganjam-II	19	5,319.20	4,833.55	2,961.86	483.36
5	Baripada	8	2,975.43	2,679.35	1,845.67	267.94
6	Karanjia	4	1,223.03	1,005.95	952.67	100.60
7	Rairangpur	4	2,619.72	2,158.83	1,695.86	215.88
8	Nabarangpur-I	18	7,043.50	5,560.73	3,988.31	556.07
9	Nabarangpur-II	10	2,957.14	2,663.47	1,820.18	266.35
10	Bhanjanagar	26	10,066.05	9,714.16	5,970.31	971.42
	Total	127	45,171.06	40,553.47	26,632.31	4,055.35

(Source: Records of the concerned divisions)

Appendix 3.2.8
(Refer Paragraph 3.2.8.1)
Irregular payment made without verifying the bitumen invoice

Sl. No.	Name of the Divisions	No. of roads	Agreement value (₹ in crore)	Execution Quantity (in Tonnes)	Amount paid (₹ in crore)
1	Puri	7	22.93	231.08	1.11
2	Ganjam-I	11	30.51	424.10	1.96
3	Ganjam-II	13	41.01	1,966.45	9.20
4	Nabarangpur-II	19	57.15	918.69	5.67
5	Nabarangpur-I	27	98.91	2,592.29	15.53
6	Bharjanagar	30	102.22	2,152.51	10.40
	Total	107	352.73	8,285.12	43.87

(Source: Records of the concerned divisions)

Appendix 3.3.1
(Refer paragraph 3.3.3.2)
Excess expenditure due to procurement from non-EPM rate contract holders/ outside GeM platform

Sl. No.	Name of the Sample District	Test check entity	Name of the Agency selected and selection procedure	Unit cost of the goods with GST	Quantity procured	Total cost paid with GST	EPM rate per each dual desk with highest specification as approved by S&ME Deptt.	Avoidable excess Expenditure (in ₹)
1	Ganjam	DEO Ganjam	Ramchandrapur Saw Mill Cum Oil Expeller Co-Operative Societies Ltd.	7,375	5,921	4,36,67,375	4,840	1,50,09,735
2	Ganjam	DEO Ganjam	-do-	7,594.06	6,040	4,58,68,122.4	4,840	1,66,34,522.40
3	Keonjhar	R&B Keonjhar	Godrej & Boyce Mfg. Co. Ltd, BBSR on nomination basis	1,2496	2,879	3,59,75,984	4,840	220,41,624
4	Keonjhar	DEO Keonjhar	OSIC on nomination basis	12,204.74	13,626	16,63,01,787	4,840	10,03,51,947.20
5	Cuttack	Jhadeswar HS	Dynamic fabricator, Cuttack	5,600	50	2,80,000	2,945	1,32,750
6	Cuttack	KCGS HS	Deluxe Steel Industries, Bhubaneswar	6,200	50	3,10,000	4,840	68,000
7	Cuttack	Asureswar HS	Dynamic fabricator, Cuttack	5,600	55	3,08,000	2,945	1,46,025
			Dynamic fabricator, Cuttack	6,000	23	1,38,000	4,840	26,680
8	Cuttack	Ahmedbaux HS	Deluxe Steel Industries, Bhubaneswar	6,200	40	2,48,000	4,840	54,400
9	Cuttack	Ravenshaw Girl High School,	Dynamic fabricator, Cuttack	5,600	50	2,80,000	2,945	1,32,750

Sl. No.	Name of the Sample District	Test check entity	Name of the Agency selected and selection procedure	Unit cost of the goods with GST	Quantity procured	Total cost paid with GST	EPM rate per each dual desk with highest specification as approved by S&ME Deptt.	Avoidable excess Expenditure (in ₹)
10	Cuttack	Jobra High School, CMC	Dynamic fabricator, Cuttack	6,200	50	3,10,000	4,840	68,000
11	Cuttack	Badambadi High School, CMC	Dynamic fabricator, Cuttack	6,200	40	2,48,000	4,840	54,400
12	Cuttack	Ranihat High School, CMC	Dynamic fabricator, Cuttack	5,600	50	2,80,000	2,945	1,32,750
13	Jajpur	DPC Jajpur	OSIC (Direct Purchase)	10,564.9	2942	3,10,81,970	4,840	1,68,42,655.80
14	Jajpur	BDO, Badachana	OSIC (Direct Purchase)	12,387.8	1797	22,26,087	4,840	1,35,63,396.60
15	Jajpur	BDO, Badachana	OSIC (Direct Purchase)	12,747.1	260	33,14,251	4,840	20,55,846
16	Jajpur	BDO, Badachana	PIO, Ramachandrapur Saw Mill (Nomination basis)	9,360	400	37,43,998	4,840	18,07,998
17	Jajpur	BDO, Dasarathpur	OSIC (Direct Purchase)	12,387.8	1500	1,85,81,717	4,840	1,13,21,700
18	Jajpur	BDO, Dasarathpur	OSIC (Direct Purchase)	12,747.1	600	76,48,273	4,840	47,44,260
19	Jajpur	BDO, Dharmasala	OSIC (Direct Purchase)	8,553.985	756	64,66,813	4,840	28,07,772.66
20	Jajpur	BDO, Dharmasala	OSIC (Direct Purchase)	8,553.985	894	76,47,262	4,840	33,20,302.59
21	Jajpur	BDO, Dharmasala	OSIC (Direct Purchase)	8,553.985	20	1,71,080	4,840	74,279.70
22	Jajpur	BDO, Dharmasala	OSIC (Direct Purchase)	8,553.985	690	58,76,026	4,840	25,62,649.65
23	Jajpur	BDO, Dharmasala	OSIC (Direct Purchase)	8,553.985	70	5,98,779	4,840	2,59,978.95

Sl. No.	Name of the Sample District	Test check entity	Name of the Agency selected and selection procedure	Unit cost of the goods with GST	Quantity procured	Total cost paid with GST	EPM rate per each dual desk with highest specification as approved by S&ME Deptt.	Avoidable excess Expenditure (in ₹)
24	Sambalpur	DEO, Sambalpur	OSIC (Direct Purchase)	10,909.10	804	87,70,916	2,945	64,03,136.40
				12,558.74	1,234	1,54,97,485	4,840	95,24,925.16
				12,558.74	449	56,38,874.26	4,840	34,65,714.26
				12,204.74	1,280	1,56,22,067.20	4,840	94,26,867.20
						42,71,00,867		24,30,35,067
Total								₹ 24.30 crore

(Source: Records of executing agencies test-checked in Audit)

Appendix 3.4.1
(Refer Paragraph 3.4.1)

Details of non-commencement of construction of Mini-stadiums as of November 2024

Sl. No.	Name of the district	Name of the Block/ ULB	Location	Amount released (₹ in lakh)	Year of release of funds	Reason for non-commencement
1.	Bhadrak	Bhadrak Municipality	Not identified	20.00	2017-18	Site not identified
2.	Bhadrak	Bonth	Hanuman Jew Playfield, Tillo	20.00	2014-15 & 2016-17	Not available
3.	Bolangir	Patnagarh NAC	Not identified	20.00	2017-18	Not available
4.	Cuttack	Cuttack Municipal Corporation	Kacharamal Playfield	20.00	2017-18	Site not identified (change of site)
5.	Ganjam	Berhampur Municipal Corporation	Ankuli Highschool playground	20.00	2016-17	Site not identified
6.	Ganjam	Sanakhemundi	SRKP Vidyapitha Playground, Erendra	20.00	2016-17	Site not identified
7.	Ganjam	Bhanjanagar	Jilundi HS Playground	20.00	2016-17	Non-completion of tendering process
8.	Ganjam	Jagannathprasad	Block Hqrs Playground	20.00	2016-17	Non-completion of tendering process
9.	Ganjam	Chhatrapur	Sri Ramachandra Playground	20.00	2016-17	Site not identified
10.	Jharsuguda	Jharsuguda Municipality	Govt. HS, Jharsuguda	20.00	2017-18	Land Dispute
11.	Kalahandi	Dharmagarh NAC	NAC Playground	20.00	2016-17	Not available
12.	Keonjhar	Joda Municipality	Not identified	20.00	2017-18	Not available
13.	Keonjhar	Barbil Municipality	Not identified	20.00	2017-18	Not available
14.	Keonjhar	Anandpur Municipality	Not identified	20.00	2017-18	Not available
15.	Keonjhar	Champua NAC	Not identified	20.00	2017-18	Not available
16.	Rayagada	Rayagada Municipality	Municipality Playground	20.00	2016-17 & 2017-18	Not available
17.	Rayagada	Gunupur Municipality	Gunupur (M)	20.00	2017-18	Not available
18.	Rayagada	Kalyansinghpur	Not identified	20.00	2016-17	Not available

Sl. No.	Name of the district	Name of the Block/ ULB	Location	Amount released (₹ in lakh)	Year of release of funds	Reason for non-commencement
19.	Sundergarh	Rourkela MC	Nabakrushna Nagar Playground	20.00	2016-17 & 2017-18	Not available
20.	Sundergarh	Rourkela MC	Jagada Block Hqrs Playground	20.00	2017-18	Not available
21.	Sundergarh	Lahunipada	Lahunipada Playground	20.00	2016-17	Not available
22.	Angul	Angul	Bantala GP	20.00	2016-17	Not available
23.	Mayurbhanj	Baripada	Sankhabhanga GP Playground	20.00	2016-17	Not available
24.	Nayagarh	Odagaon	Narayan HS, Sarankul	20.00	2014-15 & 2016-17	Not available

(Source: Joint Physical Inspection and records of sampled DSOs)

Appendix 3.4.2
(Refer Paragraph 3.4.1.2)

Status of construction of Open-Gym, Mini-Hall and Toilets in test-checked Mini-stadiums.

Sl. No	Name of the district	Name of the Block/ULB	Location of Mini-stadium	Status of construction of Open-Gym, Mini-Hall & Toilet	Status of Open-Gym equipment	Status of the Mini Hall and toilets
1	Balasore	Nilagiri Block	Berhampur ME School Playground	Completed	Simply on the ground. Bushes and herbs had covered the equipment of the open gym indicating its non-utilisation.	Mini Hall and toilet constructed.
2	Koraput	Kotpad Block	Bhairab Ground	Completed	Simply on the ground. Bushes and herbs had covered the equipment of the open gym indicating its non-utilisation.	Mini Hall and toilets were constructed but were found in dilapidated condition.
3		Jeypore Municipality	Vikram Dev College Playground	Completed	Open-gym constructed on paver block and in working condition	Toilets were constructed. No Mini Hall was constructed
4		Pattangi Block	Pattangi Block Hqrs	Completed	Simply on ground. The Gym equipment were in deteriorated condition indicating its non-utilisation.	Neither Mini Hall nor toilets were constructed.
5	Boudh	Harbhanga	Govt. Highschool, Pururnakatak	Completed	The open gym is covered with weeds and grass and not in habitable condition to ensure fit for use.	Mini Hall and toilet were constructed.

Sl. No	Name of the district	Name of the Block/ULB	Location of Mini-stadium	Status of construction of Open-Gym, Mini-Hall & Toilet	Status of Open-Gym equipment	Status of the Mini Hall and toilets
6	Kalahandi	Junagarh Block	Dasilgaon GP Hqrs	Completed	The open gym fixed was in dilapidated condition and not in usable condition.	Mini Hall and toilet were constructed.
7		Dharmagarh Block	Parla HS Playground	Completed	The Gym equipment in the open gym not fitted properly and covered with grasses indicating its non-utilisation.	Mini Hall and toilet were constructed.
8		Kesinga Block	Utkela playground	Completed	Equipment of Open-Gym was damaged, bushes and herbs covered the equipment.	The condition of the Mini Hall indicated its non-utilisation

(Source: Joint Physical Inspection and records of sampled DSOs)

Appendix 3.4.3
(Refer Paragraph 3.4.3)
Deficiencies noticed during JPI of Mini-stadiums

Sl. No.	Name of the district	Name of the Block/ULB	Location	Presence of Boundary wall	Ground levelling	Grass turfing	Drainage facility	Watering facility	Others
1		Cuttack Municipal Corporation	Nayabazar High School play field	All sides	No	Yes	No	Yes	It was noticed that a Multipurpose Indoor Hall was constructed in the same place acquiring most of the area of the Mini-stadium. In the remaining area of the Mini-stadium, a sump was also constructed, for which the area of the Mini-stadium was further reduced indicating its non-utilisation.
2	Cuttack	Banki NAC	Banki College Playfield	Three sides	No	Yes	No	No	One Gallery and Changing room were constructed. The gate if the Mini-Stadium was not constructed. Grasses and herbs were abundantly grown indicating non-utilisation of the Mini-stadium. Temporary urinals were constructed inside the Mini-stadium during General Election 2024 as the field was used as dispersal center.
3	Balasore	Jaleswar Municipality, Balasore	Govt. HS Playground	Three sides	No	No	No	No	Gate of the Mini-stadium was not constructed. One Multi-Purpose Indoor Stadium had been constructed by acquiring major area of the Mini-stadium. The area of the Mini-Stadium was drastically reduced and unfit for full-fledged sports activities. This was indicative of non-utilisation of the Mini-stadium.
4	Puri	Pipili NAC, Puri	Jawahar Vidyapeetha Ground	All sides	No	No	No	No	The field was full of abundantly grown grasses and bushes and at places earthen heaps were present which indicated that the field was in unused

Sl. No.	Name of the district	Name of the Block/ULB	Location	Presence of Boundary wall	Ground levelling	Grass turfing	Drainage facility	Watering facility	Others
									condition. One gallery was constructed which was in dilapidated condition due non-maintenance. In the same field on Multi-Purpose Indoor Hall had also been constructed. Another building with a cost of Rs 10 lakh was constructed which was in incomplete condition.
5		Konark NAC, Puri	Bhagabati Mahavidyalaya a Playground	One side	NO	No	No	No	No gate for the Mini-stadium was constructed. Abundant growth of grass and shrubs were noticed, which indicated that the Mini-stadium was in unused condition. The field was not levelled and large-scale water logging was noticed.
6		Sunabeda Municipality	W-22, Semiliguda	Three sides	No	No	No	No	At places abundant grasses and herbs were grown which was indicative of non-utilisation of the stadium. One small building was present inside the stadium in dilapidated condition.
7	Koraput	Kotpad Block	Bhairab Playground	Two sides	No	No	No	No	At many places, the field was full of abundantly grown grasses and bushes which was indicative of non-utilisation of the field.
8		Kotpad NAC	Bhairab Ground	Three sides	No	No	No	No	At many places, the field was full of abundantly grown grasses and bushes which was indicative of non-utilisation of the field.
9	Jharsuguda	Jharsuguda Block, Jharsuguda	Panchayat high school, Badmal (Pandripathar football field)	Two sides	No	No	No	No	Grown up bushes were present in the field. As the entire filled is covered with grown up bushes the field has not used for any playing activities

(Source: Joint Physical Inspection and records of sampled DSOs)

Appendix 3.6.1
(Refer Paragraph 3.6.3)

Hiring of chartered aircraft and payments made

Sl. No.	Date of use of Chartered aircraft	Route circuit	Supplier of aircraft	Cost of hiring (₹ in lakh)
1	8 Jan 2019	BBS-DEL-BBS	M/s Pinacle Air Pvt. Ltd	33.50
2	14 Feb 2019	BBS-BOM-BBS	M/s Pinacle Air Pvt. Ltd	31.60
3	15 June 2019	BBS-DEL-BBS	M/s OSS Air Management Pvt. Ltd	22.70
4	28 Mar 2022 to 31 Mar 2022	BBS-DEL-BBS	M/s OSS Air Management Pvt. Ltd	49.75
5	29 Apr 2022 and 03 May 2022	BBS-DEL-BBS	M/s OSS Air Management Pvt. Ltd	49.90
6	30 May 2022 and 01 Jun 2022	BBS-DEL-BBS	M/s OSS Air Management Pvt. Ltd	30.00
7	18 Jun 2022	DEL-BBS-DEL	M/s OSS Air Management Pvt. Ltd	30.00
8	30 Jun 2022	DEL-BBS-DEL		
9	23 Jul 2022	DEL-BBS-DEL	M/s OSS Air Management Pvt. Ltd	30.00
10	26 Jul 2022	DEL-BBS-DEL		
11	6 Aug to 8 Aug 2022	DEL-BBS-DEL	M/s OSS Air Management Pvt. Ltd	60.00
12	31 Aug 2022 to 06 Sept 2022	DEL-BBS-DEL		
13	13 to 15 Sept 2022	BOM-BBS-BOM	M/s OSS Air Management Pvt. Ltd	99.75
14	27 and 29 Sept 2022	BBS-BLR-BBS		
15	16 Oct 2022	DEL-BBS-HYD	M/s OSS Air Management Pvt. Ltd	49.75
16	18 Oct 2022	HYD-BOM		
17	19 Oct 2022	BOM-BBS-BOM	M/s OSS Air Management Pvt. Ltd	49.75
18	05 Dec 2022 to 06 Dec 2022	BBS-DEL-BBS	M/s OSS Air Management Pvt. Ltd	49.75
19	27 Feb 2023 to 28 Feb 2023	BBS-BOM-BBS	M/s OSS Air Management Pvt. Ltd	49.75
20	10 May & 13 May 2023	DEL-BBS-DEL	M/s OSS Air Management Pvt. Ltd	41.00
21	22 Nov 2023	DEL-BBS-BOM	M/s Ziontech Aviation	63.13
22	23 Nov 2023	BOM-BBS-DEL		
	Total			690.58

(Source: Records of Commerce & Transport Department)

Note: BBS: Bhubaneswar, BOM: Mumbai, DEL: New Delhi, BLR: Bengaluru, HYD: Hyderabad

Appendix 3.6.2
(Refer Paragraph 3.6.4.1)

Use of helicopter instead of aircraft for travelling between places having airstrips

Sl. No.	Date of journey	Places of journey	Flying duration (Hours)	Hourly flying rate	Flying charges	Length of airstrip available at the destination point of helicopter
				(₹ in lakh)		(in feet)
1	05-09-2019	VEBS-VEJH-VEBS	3.15	1.15	3.62	7,844
2	11-09-2019	VEBS-Utkela-VEBS	3.15	1.15	3.62	3,000
3	12-09-2019	VEBS-VEJH-VEBS	3.30	1.15	3.80	7,844
4	08-11-2019	VEBS-Utkela	1.30	1.30	1.69	3,000
5	09-11-2019	Utkela-VEJH-VEBS	3.15	1.30	4.10	7,844
6	17-12-2019	VEBS-Utkela-VEBS	3.15	1.30	4.10	3,000
7	15-10-2020	VEBS-VERK-VEBS	3.45	1.30	4.49	5,987
8	15-02-2021	VEBS-VERK-VEBS	4.00	1.30	5.20	5,987
9	02-04-2021	VEBS-Gudari- VEBS	2.15	1.30	2.80	4,592
10	31-10-2021	VEBS-PHULBANI-VEBS	2.15	1.30	2.80	4,592
11	10-11-2021	UTKELA-NAWAPADA-VEBS	4.00	1.30	5.20	3,117
12	30-12-2021	VEBS-VEJH-VEBS	3.45	1.30	4.49	7,844
13	04-01-2022	VEBS-HIRAKUD-VEBS	3.15	1.30	4.10	3,600
14	06-01-2022	VEBS-UTKELA-VEBS	3.30	1.30	4.29	3,000
15	29-03-2022 to 30-03-2022	VEBS-UTKELA-VEBS	3.30	1.30	4.29	3,000
16	12-06-2022	VEBS-UTKELA-VEBS	3.45	1.30	4.49	3,000
17	14-06-2022	VEBS-UTKELA-VEBS	3.50	1.30	4.55	3000
18	30-08-2022	VEBS-VERK-VEBS	3.35	1.30	4.36	5,987
19	19-10-2022	VEBS-RAYAGADA-VEBS	3.30	1.30	4.29	3,700
20	28-10-2022	VEBS-VERK-VEBS	4.15	1.30	5.40	5,987
21	06-11-2022	VEBS-VERK-VEBS	3.10	1.30	4.03	5,987
22	05-01-23 & 06-01-23	VEBS-VEJH-VERK-(N/H) VERK-VEBS	5.00	1.30	6.50	7,844
23	20-01-23 & 21-01-23	VEBS-VEJH-VERK-(N/H) VERK-VEBS	4.15	1.30	5.40	7,844 5,987
24	29-01-23 & 30-01-23	VEBS-VEJH-(N/H) VEJH-VEBS-VEJH-VEBS	6.15	1.30	8.00	7,844
25	31-01-2023	VEBS-VEJH-VEBS	3.15	1.30	4.10	7,844

Sl. No.	Date of journey	Places of journey	Flying duration (Hours)	Hourly flying rate	Flying charges	Length of airstrip available at the destination point of helicopter
				(₹ in lakh)		(in feet)
26	22-02-2023	VEBS-VEJH-VERK (N/H) VERK-VEBS	5.30	1.30	6.89	5,987
27	13-02-2023	VEBS-KEONJHAR-VEBS	3.00	1.30	3.90	3,000
28	17-03-2023	VEBS-GOTMA air strip-VEBS	4.00	1.30	5.20	3,117
29	18-03-2023	VEBS-VEUK-VEBS	3.15	1.30	4.10	5,280
Total			100.90		129.80	

(Source: Records of Commerce & Transport Department)

Note: VEBS: Bhubaneswar; VEJH: Jharsuguda; VERK: Rourkela; VEUK: Utkela; N/H: Night halt

Appendix 3.7.1

(Refer Paragraph 3.7)

Short realisation of SD and RF on Lease Agreements due to non-consideration of appropriate Annual Average Rents

(Amounts are in ₹)

Sl. No.	Doc ID No/ Date of Regn.	Land Premium	Other Charges	Annual Rent #1	Cess #2	Average Annual Rent (AAR) (Col. 5 + Col. 6)	4 times of AAR	Total Consideration (Col. 3 + Col. 4 + Col. 8)	SD & RF Payable #3	SD & RF Paid	Balance SD & RF payable
1	2	3	4	5	6	7	8	9	10	11	12
SR Lakhapur											
1	872000558 20/11/2020	4,86,36,866	1,25,09,032	4,86,369	3,64,776	8,51,145	34,04,581	6,45,50,479	45,18,534	42,80,213	2,38,321
2	872200288 25/03/2022	4,90,44,090	1,40,37,434	4,90,441	3,67,831	8,58,272	34,33,086	6,65,14,610	46,56,023	44,15,708	2,40,315
3	872200296 25/03/2022	2,13,54,295	64,66,672	2,13,543	1,60,157	3,73,700	14,94,801	2,93,15,768	20,52,104	19,47,469	1,04,635
4	872200298 25/03/2022	5,70,68,000	1,37,36,911	5,70,680	4,28,010	9,98,690	39,94,760	7,47,99,671	52,35,977	49,56,345	2,79,632
5	872200300 25/03/2022	39,07,200	14,38,821	39,072	29,304	68,376	2,73,504	56,19,525	3,93,367	3,74,223	19,144
Total		18,00,10,451	4,81,88,870	18,00,105	13,50,078	31,50,183	1,26,00,732	24,08,00,053	1,68,56,004	1,59,73,958	8,82,046

(Source: Records of the test-checked SR office)

#1 @ one per cent of Land Premium, i.e., Column 3

#2 @ 75 per cent of Annual Rent, i.e., Column 5

#3 SD @ 5 per cent of Total Consideration (Col.9) and RF @ 2 per cent of Total Consideration (Col.9)

Appendix 3.7.2

(Refer Paragraph 3.7)

Short realisation of SD and RF from Lease Agreements due to non-consideration of Security Deposit for calculation of consideration amount
(Amounts are in ₹)

Sl. No.	Document No. & date	Name of the lessor	Name of the lessee	Mauza, Khata No./ Revenue Plot No.	Lease Case No./ Sairat Sources/ name of the Quarry	Security Deposit made by the Lessee	SD leviable (@5 per cent of Col.7)	RF leviable (@2 per cent of Col.7)	Total (Col.8+9)
1	2	3	4	5	6	7	8	9	10
A. DSR Angul									
1	12204785/ 15.09.2022	Tahasildar Banarpal	Jagannath Corporation Project Pvt Ltd	Krushnachandrapur Khata No.1, Plot No.42/03	Touzi Misc.(Lease) No.03/2020-21, 5yrs	9,69,912	48,496	19,398	67,894
2	12204835/ 17.09.2022	Tahasildar Banarpal	Jagannath Corporation Project Pvt Ltd	Krushnachandrapur Khata No.1, Plot No.42/04	Touzi Misc.(Lease) No.04/2020-21, 5yrs	17,56,591	87,830	35,132	1,22,961
3	12205121/ 07.10.2022	Tahasildar Banarpal	Jagannath Corporation Project Pvt Ltd	Krushnachandrapur Khata No.1, Plot No.42/07	Touzi Misc.(Lease) No.07/2020-21, 5yrs	8,47,963	42,398	16,959	59,357
B. DSR Mayurbhanj									
4	1262200703 /23.02.2022	Tahasildar Shamakhunta	Rajkishore Mandal	Mouza-Inkdapal, Khata No-69, Plot No-412/1, Kissam-Nadi	Sand Quarry/ Block-A	22,10,125	1,10,506	44,203	1,54,709
C. SR Talcher									
5	52102327/ 16.11.2021	Tahasildar, Kaniha	Suneet Jena	Mz-Rutubhuin	898/2020-21	5,92,482	29,624	11,850	41,474
6	52102364/ 24.11.2021	Tahasildar, Kaniha	Pabitramahana Sahoo	Mz-Pattakhan	108/2019-20	1,91,828	9,591	3,837	13,428
7	52102365/ 24.11.2021	Tahasildar, Kaniha	Pabitramahana Sahoo	Mz-Derang	96/2020-21	1,07,787	5,389	2,156	7,545

8	52102366/ 24.11.2021	Tahasildar, Kaniha	Permananda sahoo	Mz-Burukuna	110/2019-20	1,09,796	5,490	2,196	7,686
9	52102368/ 24.11.2021	Tahasildar, Kaniha	Permananda sahoo	Mz-BoI	105/2019-20	4,93,044	24,652	9,861	34,513
10	52102369/ 24.11.2021	Tahasildar, Kaniha	Permananda sahoo	Mz-Santribida	94/2020-21	1,20,731	6,037	2,415	8,451
11	52102371/ 24.11.2021	Tahasildar, Kaniha	Sujit Kumar Pradhan	Mz-Suleipal	109/2019-20	1,64,934	8,247	3,299	11,545
12	52102482/ 14.12.2021	Tahasildar, Kaniha	Sudhakar Jena	Mz-Dangarbada	93/2020-21	5,52,844	27,642	11,057	38,699
13	52300145/ 19.01.2023	Tahasildar, Talcher	Pitamber Bhutia	Mz-Nizgarhazmi	08/2020-21	2,917,600	1,45,880	58,352	2,04,232
D. SR Sukinda									
14	842000457/ 19.08.2020	Tahasildar, Danagadi	Hemanta Ku Sahoo	Mouza: Pankapal, Kh:224 Plot:1075, Kisam: Nadi	Ordinary river Sand	51,045	2,552	1,021	3,573
15	842200166/ 19.04.2022	Tahasildar, Danagadi	Gyana Ranjan Mohapatra	Mouza: Digambarpur, Kh:68 Plot:407, Kisam: Nadi	Digambarpur Sand Quarry (Brahmani River Sand Belt)	11,72,510	58,626	23,450	82,076
16	842300010 / 4.01.2023	Tahasildar, Danagadi	Gyana Ranjan Mohapatra	Mouza: Digambarpur, Kh:5 Plot:131(P), Kisam: Nadi	Digambarpur Sand Quarry (Brahmani River Sand Belt)				
E. SR Bamanghaty									
17	1271900078	Tahasildar, Bijatala	MAA Ambika Minerals	Mouza-Patpur, Khata- 84, Plot-583, Kissam- Patharbani	Patpur, 5yrs	1,00,000	5,000	2,000	7,000
18	1271900104	Tahasildar, Bijatala	MAA Ambika Minerals	Mouza-Taldiha, Khata- 76, Plot-518/1, Kissam-Patharbani	Taldiha, 5 yrs	1,00,000	5,000	2,000	7,000
19	1272200127	Tahasildar, Bijatala	Hindustan Stone Crusher	Mouza-Badjharan, Khata-184, Plot- 958,959,960, Kissam- Patharbani	Badjharan, 5yrs	2,62,504	13,125	5,250	18,375

20	1271800398	Tahasildar, Bijatala	Birat Chandra Dagara	Mouza-Raihari, Khata- 217, Plot-418, Kissam- Patharbani	Raihari, 5yrs	1,00,000	5,000	2,000	7,000
21	1271700068	Tahasildar, Kusumi	Niranjan Giri	Mouza-Langalsila, Khata-361, Plot-623, Kissam-Patharbani	Langalsila, 5yrs	10,000	500	200	700
22	1271900062	Tahasildar, Kusumi	Satayndra kumar mishra	Mouza-Hatisiali, Khata-56, Plot-418, Kissam-Patharbani	Hatisiali, 5yrs	10,000	500	200	700
23	1271900063	Tahasildar, Kusumi	Manoj Kumar Agrawal	Mouza-Uperbeda, Khata-697, Plot-1100, Kissam-Patharbani	Uperbeda, 5yrs	10,000	500	200	700
F. DSR Keonjhar									
24	1002201993/ 16.12.2022	Tahasildar Patna	Sachinda Kilar	Gopalpur, Khata No.83, Plot No. 145/1	Stone Quarry for 5 years.	12,63,987	63,199	25,280	88,479
25	1002201413/ 22.08.2022	Tahasildar Patna	Murari Narayan Gupta	Kathabaunsali, Khata No.204 Plot No.06	Stone Quarry for 5 years.	4,55,240	22,762	9,105	31,867
Total						1,45,70,923	7,28,546	2,91,418	10,19,965

(Source: Records of the test-checked SR and DSR offices)

Appendix 3.8.1
(Refer Paragraph 3.8)
Short realisation of revenue due to levy of SD and RF at arbitrary rates, in deviation of the provisions of the Indian Stamp Act
(Amounts are in ₹)

Sl. No.	Document No. & date	Area (in acres)	Benchmark Value (BMV) per Acre	Value of the immovable property as per BMV	SD ² leviable (5% or 2%)	RF ³ leviable (2%)	SD levied	RF levied	Short levy of SD	Short levy of RF	Total short levy of SD & RF
A. S R Nandapur											
1	1222000758/ 13/08/2020	0.27	30,25,000	8,16,750	4,77,390	1,90,956	1,500	250	4,75,890	1,90,706	6,66,597
		0.375	30,25,000	11,34,375							
		0.2325	30,25,000	7,03,313							
		0.2775	9,68,000	2,68,620							
		2.19	30,25,000	66,24,750							
2	1222100574/ 24/05/2021	3.045	30,25,000	92,11,125	1,00,18,119	40,07,248	1,000	250	1,00,17,119	40,06,998	1,40,24,117
		12.278	1,21,00,000	14,85,57,750							
		11.543	30,25,000	3,49,16,063							
		2.025	30,25,000	61,25,625							
		0.4275	36,30,000	15,51,825							
B. S R Khandagiri											
3	1132113121/ 28/12/2021	0.09	2,40,00,000	21,60,000	43,200	43,200	1,000	250	42,200	42,950	85,150
4	1132104945/ 26/04/2021	0.13	1,43,00,000	18,59,000	92,950	37,180	1,000	250	91,950	36,930	1,28,880
5	1132109794/ 08/10/2021	0.0444	1,80,00,000	7,98,750	15,975	15,975	1,000	250	14,975	15,725	30,700
6	1132202685/ 19/02/2022	0.035	3,10,00,000	10,85,000	21,700	21,700	1,000	250	20,700	21,450	42,150
7	1132202686/ 19/02/2022	0.02	3,10,00,000	6,20,000	12,400	12,400	1,000	250	11,400	12,150	23,550

² Applicable at the rate of 5 per cent of the value of consideration or market value/ BMV, whichever is higher, up to 04 October 2021 and at the rate of 2 per cent with effect from 05 October 2021

³ Applicable at the rate of 2 per cent of the value of consideration or market value/ BMV, whichever is higher

Sl. No.	Document No. & date	Area (in acres)	Benchmark Value (BMV) per Acre	Value of the immovable property as per BMV	SD ² leviable (5% or 2%)	RF ³ leviable (2%)	SD levied	RF levied	Short levy of SD	Short levy of RF	Total short levy of SD & of RF
8	1132204900/18/04/2022	0.0275	9,11,00,000	25,05,250	50,105	50,105	1,000	250	49,105	49,855	98,960
C. S R Berhampur-II (Rural)											
9	601903659/06/07/2019	0.113	9,00,000	1,01,700	5,085	2,034	1,000	250	4,085	1,784	5,869
10	602205916/15/12/2022	0.072	14,12,300	1,01,686	2,034	2,034	1,000	250	1,034	1,784	2,817
		0.241	15,09,200	3,63,717	7,274	7,274	1,000	250	6,274	7,024	13,299
D. S R Berhampur-I (Town)											
11	611905509/04/10/2019	0.446	6,16,00,000	2,74,73,600	13,73,680	5,49,472	1,000	250	13,72,680	5,49,222	19,21,902
12	611906021/06/11/2019	1.183	3,30,00,000	3,90,39,000	19,51,950	7,80,780	1,000	250	19,50,950	7,80,530	27,31,480
E. S R Bamanghaty											
13	1271800293/02/08/2018	0.45	6,63,371	2,98,517	14,926	5,970	2,010	250	12,916	5,720	18,636
F. DSR Jharsuguda											
14	861902791/16/10/2019	0.723	1,65,00,000	1,19,29,500	5,96,475	2,38,590	1,000	250	5,95,475	2,38,340	8,33,815
15	862205456/19/12/2022	0.35	2,00,00,000	70,00,000	1,40,000	1,40,000	1,000	250	1,39,000	1,39,750	2,78,750
16	862000049/09/01/2020	1.645	1,15,50,000	1,89,99,750	9,49,988	3,79,995	1,000	250	9,48,988	3,79,745	13,28,733
G. SR Barbil											
17	1032100165/30/04/2021	0.11	1,65,00,000	18,15,000	90,750	36,300	1,000	250	89,750	36,050	1,25,800
18	1032100461/20/12/2021	0.3267	1,65,00,000	53,90,000	1,07,800	1,07,800	1,000	250	1,06,800	1,07,550	2,14,350
H. DSR Keonjhar											
19	1002001379/10/12/2020	0.1	22,00,000	2,20,000	11,000	4,400	1,000	250	10,000	4,150	14,150

Sl. No.	Document No. & date	Area (in acres)	Benchmark Value (BMV) per Acre	Value of the immovable property as per BMV	SD ² leviable (5% or 2%)	RF ³ leviable (2%)	SD levied	RF levied	Short levy of SD	Short levy of RF	Total short levy of SD & RF
20	1002101457/ 03/11/2021	0.67	3,02,50,000	2,02,67,500	4,05,350	4,05,350	1,000	250	4,04,350	4,05,100	8,09,450
21	1002200334 11/02/2022	0.0767	49,50,000	3,79,500	63,598	63,598	1,000	250	62,598	63,348	1,25,947
		0.2933	44,00,000	12,90,667							
		1.22	12,37,500	15,09,750							
I. SR Satyabadi											
22	1541700326, 10/05/2017	1.9286	2,78,300	5,36,729	26,836	10,735	1,005	250	25,831	10,485	36,316
23	1541600191, 16/04/2016	0.03	11,58,000	34,740	5,150	2,060	1,030	250	4,120	1,810	5,930
	0.0925	7,38,000	68,265								
	0.48	37,000	17,760								
	0.0367	45,000	1,650								
	0.0033	3,83,000	1,277								
	0.76	45,000	34,200								
24	1541600275/ 10/05/2016	0.0333	9,21,000	30,700	30,393	12,157	1,000	250	29,393	11,907	41,301
		0.18	8,82,000	1,58,760							
		0.17	1,77,000	30,090							
		0.0567	3,83,000	21,703							
		0.7733	3,83,000	2,96,187							
		0.21	74,000	15,540							
J. SR Dolipur											
25	822201507/ 28/03/2022	0.2325	3,93,800	91,559	4,489	4,489	1,000	250	3,489	4,239	7,729
		0.045	3,93,800	17,721							
		0.060	3,93,800	23,628							
		0.2325	3,93,800	91,559							
26	822201516/ 28/03/2022	0.60	3,93,800	2,36,280	4,726	4,726	1,000	250	3,726	4,476	8,201
27	822201517/ 28/03/2022	0.6075	7,87,200	4,78,224	9,564	9,564	1,000	250	8,564	9,314	17,879

Sl. No.	Document No. & date	Area (in acres)	Benchmark Value (BMV) per Acre	Value of the immovable property as per BMV	SD ² leviable (5% or 2%)	RF ³ leviable (2%)	SD levied	RF levied	Short levy of SD	Short levy of RF	Total short levy of SD & RF
28	822201518/ 28/03/2022	0.6338	3,93,800	2,49,571	4,991	4,991	1,000	250	3,991	4,741	8,733
	Total			35,75,54,215	16,53,79,00	71,51,084	30,545	7,250	1,65,07,355	71,43,834	2,36,51,189

(Source: Records of the test-checked SR and DSR offices)

Appendix 3.10.1
(Refer Paragraph 3.10)
Loss of Government revenue to non-adherence to rates of SD and RF stipulated for Agreement to Sell

(Amount in ₹)

Sl. No.	Document ID/ Date	Advance amount	Consideration set forth in the agreement	Market Value	Higher between Consideration and BMV	Realisable		Realised		Short realisation			
						SD	RF	SD	RF	SD	Total		
SR Berhampur-II													
1	601905880/ 27.12.2019	1,00,000	3,50,000	76,560	3,50,000	17,500	7,000	35	2,000	17,465	22,465		
2	602205624/ 24.11.2022	6,00,000	50,00,000	57,73,460	57,73,460	1,15,469	1,15,469	1,15,469	12,000	0	1,03,469		
DSR Jharsuguda													
3	861902935/ 23.10.2019 (11 different plots)	9,00,000	80,00,000	2,26,60,000	2,26,60,000	11,33,000	4,53,200	45,000	18,000	59,02,150	23,60,860		
				1,80,40,000	1,80,40,000	9,02,000	3,60,800						
				3,01,40,000	3,01,40,000	15,07,000	6,02,800						
				3,30,00,000	3,30,00,000	16,50,000	6,60,000						
				40,26,000	40,26,000	2,01,300	80,520						
				35,31,000	35,31,000	1,76,550	70,620						
				10,67,000	10,67,000	53,350	21,340						
				4,18,000	4,18,000	20,900	8,360						
				25,08,000	25,08,000	1,25,400	50,160						
				26,18,000	26,18,000	1,30,900	52,360						
	9,35,000	9,35,000	46,750	18,700									
Sub-total				9,00,000	80,00,000	11,89,43,000	59,47,150	23,78,860	45,000	18,000	59,02,150	23,60,860	82,63,010
DSR, Khurda													
4	1082203803/ 14.03.2022	20,00,000	1,90,00,000	64,80,000	1,90,00,000	3,80,000	3,80,000	100	40,000	3,79,900	3,40,000	7,19,900	
5	1082116400/ 20.12.2021	0	3,22,24,000	6,08,00,000	6,08,00,000	12,16,000	12,16,000	6,44,800	6,44,480	5,71,200	5,71,200	11,43,040	
Total			6,45,74,000		20,48,66,460	76,76,119	40,97,329	8,05,404	7,16,480	68,70,715	33,80,849	1,02,51,244	

(Source: Records of District Sub-Registrars of Berhampur-II, Jharsuguda and Khurda)

Note: SD realisable: @ 5 per cent up to 4 October 2021 and thereafter @ 2 per cent on the Consideration value. RF realisable: @ 2 per cent on Consideration value

Appendix 3.11.1
(Refer Paragraph 3.11)
Non/ Short-levy of SD and RF on enhanced production level of mines.

Sl. No.	Name of the Lessee	Name of the Mining Block	Tenure of lease (in year)	Date of enhancement	Previous production level	Enhanced annual production level (highest)	Quantity enhanced (f-e)	Rate of Royalty per MT enhanced (₹)	Royalty amount on the enhanced quantity (g*h) (₹ in crore)	Multi-lication factor {Art 35 (a) (iii) to (viii)}	Annual average value for the purpose of SD and RF (i*j)	SD realisable (k*5 per cent)	RF realisable (k* 2 per cent)	Total (l+m)	SD & RF levied	Non/ Short-levy of differential SD&RF (n-o)
DSR, Keonjhar																
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	
1.	M/s JSW Steel Ltd.	Nuagaon Iron Ore Block	50	2024-25	75,90,258	2,00,00,000	1,24,09,742	658.69	817.42	4	3,269.68	163.48	65.39	228.87	81.11	147.76
2.	M/s Odisha Mining Corporation Ltd.	Gandhamardan Iron Ore Mines, Block-B	20	2022-23	91,15,680	91,20,000	4,320	829	0.36	2	0.72	0.036	0.014	0.05	0.00	0.05
DSR, Jajpur																
3.	M/s Jindal Stainless Ltd.	Kaliapani Chromite Mines	30	1-04-2022	2,03,860	2,15,000	11,140	2,797	3.11	3	9.33	0.47	0.18	0.65	0.00	0.65
		Total			1,69,09,798	2,93,35,000	1,24,25,202		820.89		3279.73	163.98	65.58	229.57	81.11	148.46

(Source: Records of Deputy Director of Mines at Keonihar and Jajpur)

(Source: Records of Deputy Director of Mines at Keonjhar and Jajpur)

Appendix 3.12.1
(Refer Paragraph 3.12)
Under valuation of buildings and consequential loss of SD and RF

(Amount ₹ in lakh)							
SL No.	Document ID No./ date	Value of land and building with GST (12 per cent)	Consideration as per Deed	SD & RF leviable	SD & RF levied	Short levy of SD and RF	Audit Observation
1	2	3	4	5	6	7	8
SR Nandapur							
1	1222000847/ 06/08/2020	38.98	36.06	2.34	2.16	0.18	- Plinth area rates for ground floor were allowed as ₹1,278 per square feet instead of ₹1,427 per square feet, as per notified rates (Difference/₹149 per square feet) and for first floor, ₹1,158 per square feet instead of ₹1,242 per square feet (Difference/ ₹84 per square feet) respectively; - Depreciation was not allowed due to non/disclosure of the year of construction of the building.
2	1222001574/ 23/12/2020	51.30	49.48	3.08	2.97	0.11	- Plinth area rate for ground floor was allowed as ₹1,314.00 per square feet instead of ₹1,427 per square feet (Difference/₹113 per square feet); - Depreciation was not allowed in spite of disclosure of the year of construction of the building in the recitals;
DSR Sambalpur							
3	1622101660 23/03/2021	62.91	60.02	4.40	4.20	0.20	- Value of internal sanitary fittings at the rate of 15 per cent of the total plinth area rates of the building, amounting to ₹2,58,222 was not added to the building value; - Depreciation was not allowed due to non/disclosure of the year of construction of the building;
DSR Balasore							
4	62209966 13/07/2022	294.45	166.67	20.61	11.67	8.94	Plinth area rates for residential building were taken for valuation whereas the building was a commercial one as mentioned in Form/B annexed to the Sale deed (Difference/₹112 per square feet for ground floor, ₹91

Sl. No.	Document ID No./ date	Value of land and building with GST (12 per cent)	Consideration as per Deed	SD & RF leviable	SD & RF levied	Short levy of SD and RF	Audit Observation
1	2	3	4	5	6	7	8
							per square feet for first floor and ₹252 per square feet for second floor) - Depreciation allowed at the rate of 3 per cent instead of 1.5 per cent as the building falls under Class/I category; - Value of internal sanitary fittings was calculated at the rate of 10 per cent instead of 15 per cent;
5	62207818 06/08/2022	580.10	416.61	40.61	29.16	11.45	- Plinth area rates such as ₹50 per square feet for ground floor, ₹40 square feet for first floor, ₹30 per square feet for second floor and ₹20 per square feet for portico were taken as basis for calculation of building valuation by the Superintendent Engineer, R&B Division/1, Balasore, which was accepted by the DSR, Balasore. As per the guidelines, the plinth area rates to be followed were ₹1,639, ₹1,333, ₹1,530 and ₹862 per square feet for ground floor (Difference/₹1589 per square feet), first floor (Difference/₹1293 per square feet), second floor (Difference/₹1500 per square feet) and portico (Difference/₹842 per square feet) respectively; - Depreciation was allowed at the rate of 5 per cent instead of 3 per cent as the building falls under Class/II(b) category; - Internal electrical installations and sanitary fittings at the rate of 25 per cent of the total plinth area rates, valuing ₹86,09,501 were not added to the building valuation;
DSR Keonjhar							
6	1002201434 26/08/2022	75.97	62.45	5.32	4.37	0.95	- Plinth area rate for ground floor was allowed as ₹1,314 per square feet instead of ₹1,427 per square feet (Difference/₹113 per square feet); - Depreciation was not allowed due to non/disclosure of the year of construction of the building;

SL. No.	Document ID No./ date	Value of land and building with GST (12 per cent)	Consideration as per Deed	SD & RF leviable	SD & RF levied	Short levy of SD and RF	Audit Observation
1	2	3	4	5	6	7	8
7	1002201502 13/09/2022	110.63	87.35	6.64	5.24	1.40	- Plinth area rate for ground floor was allowed as ₹1,314 per square feet instead of ₹1,427 per square feet (Difference/₹113 per square); - Depreciation was not allowed due to non/disclosure of the year of construction of the building;
8	1002201608 30/09/2022	179.70	175.00	12.58	8.75	3.83	- Plinth area rate for ground floor was allowed as ₹1,314 per square feet instead of ₹1,427 per square feet (Difference/₹113 per square); - Depreciation was not allowed due to non/disclosure of the year of construction of the building;
9	1002300472 27/03/2023	68.92	63.67	4.82	4.46	0.37	- The value of internal electrical installations and sanitary fittings were calculated at the rate of 20 per cent of plinth area rates of the building instead of 25 per cent; - Depreciation was not allowed due to non/disclosure of year of construction of the building.
	Total	1,462.96	1,117.31	100.04	72.98	27.42	

(Source: Records of the test/checked Registration offices)

Note: Buyers at Sl. Nos. 1, 2 and 7 were female buyers and therefore, SD at a rate of 4 per cent was applicable

Appendix 3.14.1
(Refer Paragraph 3.14)
Consideration Money due, paid and outstanding as of March 2024

Sl. No	District	Name of Shop	Licence validity Period	Monthly consideration on money	No of months	Total Consideration Money	Consideration Money Deposited	Consideration on Money dues.	No. of years for penal interest	Penal interest @12% per annum as on 31.03.2024	Total Dues as on 31.03.2024
1	Angul	Sanjay Kumar, Anadipur OS shop	21/10/2021 to 31/03/2022	9,54,990	5 months 11 days	51,13,817	32,03,837	19,09,980	2	4,58,395	23,68,375
2	Angul	Nidhishyam Sahoo, Lodhabandha OS shop	21/10/2021 to 31/03/2022	16,27,764	5 months 11 days	81,88,557	65,60,793	16,27,764	2	3,90,663	20,18,427
3	Jajpur	Rashmita Pradhan, Ragadiposi CL shop	01/05/2021 to 31/03/2022	33,000	11 months	3,63,000	2,97,000	66,000	2	15,840	81,840
4	Jajpur	Soumaya Prakash Sahoo, Baragadia CL shop	01/05/2021 to 31/03/2022	33,000	11 months	3,63,000	1,32,000	2,31,000	2	55,440	2,86,440
5	Jajpur	Subhransu Sekhar Mahapatra, Chirgunia CL shop	01/05/2021 to 31/03/2022	33,000	11 months	3,63,000	1,32,000	2,31,000	2	55,440	2,86,440
6	Jajpur	Soumaya Prakash Sahoo, Sukinda CL shop	01/05/2021 to 31/03/2022	33,000	11 months	3,63,000	1,32,000	2,31,000	2	55,440	2,86,440
Total						147,54,374	104,57,630	42,96,744		10,31,219	53,27,963

(Source: Records of the test/checked District Excise Offices)