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

Report of the Comptroller and Auditor General of India (Compliance Audit) for the year ended 31 March 2024

Government of Odisha

Report No. 6 of the year 2026

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PREFACE

This Report of the Comptroller and Auditor General of India for the year ended 31 March 2024 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 compliance audit of Fisheries and Animal Resources Development, Forest, Environment and Climate Change, 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 2023-24 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 2023-24 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), Odisha covers the year ending 31 March 2024. The observations included in this Report relate to 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 would lead to improved management of the organisations, thus contributing to better governance.

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

I Introduction

Chapter I provides 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 Subject Specific Compliance Audit and Chapter III deals with findings arising out of compliance audit of various departments.

II. Subject Specific Compliance Audit on Execution of Minor Irrigation (Flow) Schemes in Odisha

The major activities of the Department of Water Resources (DoWR) include construction of irrigation projects and their operation and maintenance, flood control, drainage improvement, command area development, water allocation for industrial uses *etc*. The irrigation requirements of the State were met through Major, Medium, Mega Lift and Minor irrigation projects.

The Subject Specific Compliance Audit on "Execution of Minor Irrigation (Flow) Schemes in Odisha" implemented in DoWR, covering the period from 2021-22 to 2023-24 were taken up and revealed the following:

Project Readiness Reports (PRRs) were prepared without proper survey and investigation, feasibility study *etc*., resulting in dropping of seven MI projects due to want of land acquisition and forest clearance and less achievement of CCA in three MIPs due to improper selection of sites, lack of survey and investigation of defective design and drawing from sanctioned 40 MIPs under Rural Infrastructure Development Fund (RIDF)-XXIV. Besides, 271 projects (87 *per cent*) out of 311 project proposals were not cleared by the High-Power Committee of Rural Infrastructure Development (RIDF).

(Paragraph 2.2.1)

38 Minor Irrigation Projects were awarded without land acquisition and forest clearances, resulting in unfruitful expenditure of ₹91.57 crore due to non-completion of headworks and distribution systems.

(Paragraph 2.2.3)

During 2021-2024, unrealistic budgeting and underutilisation of funds led to surrender of ₹520.60 crore. Inadmissible payment of contingency charges of ₹6.49 crore was made to OCCL for execution of Underground Pipeline (UGPL) works resulted in undue benefits to the organisation. Further, non-recovery of interest amount of ₹67.54 crore leviable on the advance amount of ₹510.19 crore issued to OCCL between March 2021 and March 2024, led to undue favour to OCCL.

(Paragraph 2.3.1, 2.3.2 and 2.3.3)

Relaxation of assessment of bid capacity by DoWR for tenders upto ₹7.00 crore, in deviation to OPWD Code/ e-Procurement guidelines, was neither in consonance with the provisions of OPWD code nor in the interest of execution of works. In 335 test-checked works valued at ₹261.09 crore, required technical/ bid capacity documents were not obtained, and 220 works were not complete within the contractual period.

(Paragraph 2.4.1.1)

Due to delay in completion of 64 UGPL works by one month to one and half years under RIDF (21 MIPs) and State Plan 43 MIPs), the MIPs could not provide irrigation to 19,290.951 ha of CCA as of March 2025.

(Paragraph 2.4.2.1)

Out of 13 modules in WAMIS, only six were implemented by DoWR. Though, 4,785 agreements were drawn during the period 2021-2024, the details of these agreements such as estimated cost put to tender, accepted amount, date of commencement of work, stipulated date of completion, name of the agency, earnest money/ security deposit deposited *etc*., were not uploaded in WAMIS.

(Paragraph 2.5.2)

Shortage in manpower (engineers) across 30 MI divisions ranged between 27.27 and 66.66 *per cent,* across all cadres (except Superintending Engineers) and 42.55 to 94.44 *per cent* in 14 Quality Assurance Divisions. Lack of manpower affected not just timely execution of work but also monitoring of MI projects and their quality assurance.

(Paragraph 2.5.3)

Out of 112 works inspected during 2021-24 by Quality Assurance Divisions in the 12 test-checked MI Divisions, observations were issued for 97 works, but compliance to action taken reports of 90 works were pending from 12 MI Divisions for the period ranging between one and three years.

(Paragraph 2.5.4)

Recommendations:

- ***Project selection should be undertaken only after proper survey, investigation, feasibility assessment and preparation of Project Readiness Reports, so that projects are technically feasible, implementation-ready and capable of achieving the targeted benefits within the stipulated time.***

- ***Prior to award of contracts, effective steps for land acquisition and forest clearance may be taken to avoid cases of dropping of projects and non-completion of headworks and distribution systems of MIPs.***

- ***Advances to OCCL should be released strictly in accordance with the OPWD Code and should carry applicable interest. The Department should also ensure timely adjustment/ refund of outstanding advances, especially in respect of completed and dropped projects.***

- ***Tenders should be invited as per OPWD code without relaxing the provisions for submission of bid capacity documents so that suitable, experienced bidders may be selected for timely and efficient completion of works.***

- ***Joint site survey by the engineers of both, MI Wing of DoWR and OCCL, should be conducted for finalisation of the design of UGPL distribution system of MIPs in order to avoid changes in design and less achievement of CCA during execution.***

- ***Ensure submission of the agreement copies and detailed drawings of works by the field offices to Quality Assurance Divisions for monitoring the quality of works during project execution. The Government may also ensure regular and timely submission of Action Taken Reports by the field offices, based on the observations of the Quality Assurance Divisions.***

III. Compliance Audit

Non-utilisation of incinerators at veterinary institutions

Wasteful expenditure of ₹16.60 crore due to non-utilisation of procured incinerators at veterinary institutions.

(Paragraph 3.1)

Non-disposal of Timber and Poles

Delay in disposal of seized timber, poles and firewood in undetected forest offence cases resulted in non-realisation of revenue of ₹25.90 lakh.

(Paragraph 3.2)

Short levy of royalty and other mining dues due to non-inclusion of sizing charges in the Run-of-Mine price of coal

Non-inclusion of sizing charges in the Run-of-Mine price of coal during assessment of royalty resulted in short levy of royalty and other mining dues amounting to ₹92.38 crore.

(Paragraph 3.3)

Non-levy of interest on belated payment of royalty, premium/ additional amount and other mining dues

Interest of ₹69.53 crore leviable on delayed payment of royalty, premium/ additional amount and other mining dues had not been realised.

(Paragraph 3.4)

Non-levy of additional amount during extended tenure of mining leases of a Government company

Additional amount of ₹27.74 crore had not been levied during extended tenure of mining leases in case of two collieries of M/s Mahanadi Coalfields Limited.

(Paragraph 3.5)

Excess payment on diamond core drilling for exploration of mineral block

Irregular enhancement of the rate of diamond core drilling in contravention of terms and conditions of the agreement resulted in excess payment of ₹1.34 crore to the agency.

(Paragraph 3.6)

Production of coal in excess to the quantity stipulated in the Consent to Operate

Production of coal of 1.25 Million Tonne (MT) in excess to the quantity stipulated in the Consent to Operate attracted recoverable value amounting to ₹94.75 crore.

(Paragraph 3.7.1)

Production of chromite ore in excess of the quantity stipulated in the Consent to Operate

Production of chromite ore of 9,951 MT, exceeding the quantity stipulated in the Consent to Operate attracted recoverable value amounting to ₹12.04 crore.

(Paragraph 3.7.2)

Production of minerals without obtaining Consent to Operate (Mahulsukha iron and Manganese ore mine)

Production of minerals of 79,535 MT without obtaining Consent to Operate from the Odisha State Pollution Control Board attracted recoverable value amounting to ₹45.59 crore.

(Paragraph 3.7.3)

Production of minerals without obtaining Consent to Operate (Kanther-Koira Manganese ore mines)

Production of minerals of 10,066 MT without obtaining Consent to Operate from the Odisha State Pollution Control Board attracted recoverable value amounting to ₹3.24 crore.

(Paragraph 3.7.4)

Production of coal from two mines in violation of the provisions regarding the Environmental clearance (EC)

The lessee for production of 1,17,96,540 MT coal from two mines beyond the limit prescribed in the EC in one case and without EC in the other was liable to pay the price of the mineral amounting to ₹975.57 crore.

(Paragraph 3.7.5)

Production of iron ore in excess of the limit prescribed in the Environmental clearance (EC)

Production of minerals of 50,030 MT beyond the limit prescribed in EC attracted recoverable value amounting to ₹14.08 crore.

(Paragraph 3.7.6)

Avoidable extra expenditure due to use of higher grade concrete (M20 instead of M15) in Canal Lining Work

Avoidable extra cost of ₹3.86 crore in lining of canal with higher grade cement concrete in deviation of the applicable Indian Standard Code.

(Paragraph 3.8)

Undue benefit to contractors due to adoption of excess lead

Adoption of excess lead led to undue benefit of ₹2.05 crore to the contractors.

(Paragraph 3.9)

Inflated estimate due to provision of dual labour charges

Provision of dual labour charges for chipping, green cutting, washing, cleaning and curing inflated the estimate of the work by ₹1.97 crore.

(Paragraph 3.10)

Undue favour to contractors

Inadmissible provision of dewatering as an extra/ separate item in agreement resulted in irregular provisioning of ₹1.15 crore, out of which ₹80.06 lakh had already been paid thereby, extending undue benefit to the contractors.

(Paragraph 3.11)

Blocking of funds due to incomplete bridge project

Inadequate field survey and inordinate delay in taking up the land acquisition process resulted in blocking of funds of ₹4.07 crore due to incomplete bridge project.

(Paragraph 3.12)

Inflated estimates due to excess provision in lead

Inflated estimates of ₹1.14 crore due to excess provision of lead from quarry to plant site led to undue benefit of ₹0.97 crore to the contractors.

(Paragraph 3.13)

Avoidable extra cost for excess provision of granular sub base

Adoption of excess provision of granular sub base in deviation from IRC led to avoidable extra cost of ₹2.27 crore.

(Paragraph 3.14)

CHAPTER I
Introduction

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Introduction

1.1 About this Report

The Compliance Audit Report of the Comptroller and Auditor General of India (CAG) relates to matters arising out of audit of 19 Government Departments by the Accountant General (Audit-II), Odisha. The Compliance Audit covers examination of transactions relating to expenditure of the audited entities to ascertain whether the provisions of the Constitution of India, applicable laws, rules, regulations and various orders and instructions issued by the competent authorities, were being complied with.

1.2 Profile of Audited Entities

These 19 departments were headed at the Secretariat level by Additional Chief Secretaries/ Principal Secretaries/ Commissioner-cum-Secretaries who were assisted by Commissioners/ Directors and subordinate officers under them. The details of expenditures incurred by these 19 Departments during the past five years from 2019-24 are detailed in the **Table** below:

Table 1.1: Trend of expenditure

(₹in crore)

Sl. No.	Name of the Department	2019-20	2020-21	2021-22	2022-23	2023-24	Total
1	Agriculture and Farmers' Empowerment	6,805.00	4,297.97	4,539.96	6,224.70	7,157.10	29,024.73
2	Commerce and Transport	521.21	636.05	751.78	1,231.96	2,107.40	5,248.40
3	Co-Operation	1,572.39	975.61	1,850.98	1,885.35	2,470.55	8,754.88
4	Energy	2,431.76	1,845.59	3,632.38	3,433.71	2,613.08	13,956.52
5	Fisheries and Animal Resources Development	627.00	367.48	1,162.73	1,351.67	1,510.69	5,019.57
6	Food Supplies and Consumer Welfare	1,426.21	2,933.82	2,195.09	1,350.75	2,415.47	10,321.34
7	Forest, Environment and Climate Change	822.96	930.56	1,755.87	1,962.59	1,973.97	7,445.95
8	Handlooms, Textiles and Handicrafts	147.70	172.04	134.37	282.47	254.63	991.21
9	Home	4,855.60	4,588.15	5,307.94	5,976.80	7,118.49	27,846.98
10	Industries	250.04	92.24	363.95	892.03	1,054.71	2,652.97
11	Law	359.42	400.40	417.31	534.78	627.95	2,339.86
12	MSME	151.42	249.97	349.55	178.50	412.01	1,341.45
13	Odia Language, Literature and Culture	157.65	123.48	189.33	192.96	292.98	956.40
14	Public Enterprises	8.45	8.29	9.01	9.69	9.80	45.24
15	Science and Technology	69.98	98.35	135.95	89.97	123.16	517.41
16	Steel and Mines	101.21	163.48	110.41	147.00	292.04	814.14
17	Tourism	205.26	367.46	497.08	539.51	636.60	2,245.91
18	Water Resources	1,374.00	5,384.67	7,094.89	10,156.19	12,229.62	36,239.37
19	Works	5,620.88	5,711.65	6,108.57	7,832.45	9,681.10	34,954.65
Total		**27,508.14**	**29,347.26**	**36,607.15**	**44,273.08**	**52,981.35**	**1,90,716.98**
Total Expenditure of GoO		**1,14,491.00**	**1,08,063.73**	**1,95,723.37**	**2,23,676.36**	**2,07,697.39**	**8,49,651.85**
Expenditure of the above departments as a percentage of total expenditure of GoO		**24.03**	**27.16**	**18.70**	**19.79**	**25.51**	**22.47**

(Source: Appropriation Accounts for the years 2019-20 to 2023-24)

1.3 Authority for audit

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

1.4 Planning and conduct of audit

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

The audit process starts with the assessment of Department wise risks, based on factors such as expenditure incurred, criticality/ complexity of activities, level of delegated financial powers, assessment of overall internal controls and concerns of stakeholders. Actions taken on the previous audit observations are also considered during this exercise. The frequency and extent of audit are decided based on this risk assessment exercise.

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

The total audit universe was 2,239 units under 19 departments, out of which 287 units were audited during 2023-24. This includes seven out of 48 Autonomous Bodies under the control of these departments which qualified

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

[2] Audit of the accounts of Corporations (not being Companies), established by or under law made by the State Legislature, at the request of the Governor.

[3] Audit of accounts of any body or authority on the request of the Governor, on such terms and conditions as may be agreed upon between the CAG and the Government.

[4] Audit of (i) all receipts and expenditure of a body or authority substantially financed by grants or loans from the Consolidated Fund of the State and (ii) all receipts and expenditure of any body or authority where the grants or loans to such body or authority from the Consolidated Fund of the State in financial year is not less than rupees one crore.

for conduct of audit under Sections 14, 19(2), 19(3) and 20(1) of the CAG's DPC Act, 1971.

1.5 Draft paragraphs and Performance Audit/ Compliance Audit

Fourteen draft Paragraphs and one Subject Specific Compliance Audit of "Execution of Minor Irrigation (Flow) Schemes in Odisha" were forwarded to the Additional Chief Secretary/ Principal Secretaries of the Department concerned between June 2024 and February 2025. However, Government replies to the SSCA and only nine Draft Paragraphs were received and have been suitably incorporated in the Audit Report.

1.6 Follow-up action on Audit Reports

With a view to ensuring accountability of the Executive with respect to the issues dealt with in the Audit Reports, the Finance Department directed that the Departments concerned should furnish remedial Action Taken Notes (ATNs) on the recommendations of the PAC, relating to the Paragraphs contained in the Audit Reports, within four months. Based on review of position of outstanding ATNs, relating to the Departments under the Audit purview of this office, it was noted that two ATNs on the recommendations of PAC were pending as on 31 March 2024.

1.7 Outstanding replies to Inspection Reports

On behalf of the CAG, the Accountant General conducts periodical inspections of Government Departments to test check transactions and verify maintenance of important accounts and other records as prescribed in the rules and procedures. These inspections are followed up with issue of IRs, incorporating irregularities detected during the audit, which are issued to the Heads of the offices concerned, with copies to the next higher authority for taking prompt and corrective action. The Heads of the offices/ Government are required to timely comply with the observations contained in the IRs, rectify the defects and omissions and report compliance through replies. Serious financial irregularities are brought to the notice of the Heads of the Departments and the Government.

Inspection Reports issued upto 31 March 2024 were reviewed and it was noted that 22,115 paragraphs relating to 5,489 IRs remained outstanding at the end of June 2024 as detailed in ***Appendix-I.*** Of these, 2,530 IRs containing 6,506 paragraphs were outstanding for more than 10 years. Even first replies from the Heads of Offices, which were to be furnished within one month, have not been received in respect of 669 IRs issued up to March 2024, though it was pursued through Apex Committee meetings and the Departmental Monitoring Committee meetings.

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

CHAPTER II

Subject Specific Compliance Audit on Execution of Minor Irrigation (Flow) Schemes in Odisha

CHAPTER II

DEPARTMENT OF WATER RESOURCES

Subject Specific Compliance Audit on Execution of Minor Irrigation (Flow) Schemes in Orisha

2.1 Introduction

The Department of Water Resources (DoWR), Government of Odisha is entrusted with the responsibility of planning, developing and managing the water resources of the State. The major activities of the DoWR include construction of irrigation projects and their operation and maintenance, flood control, drainage improvement, command area development, water allocation for industrial uses *etc*. The irrigation requirements of the State are met through Major, Medium, Mega Lift and Minor (Flow and Lift)[5] irrigation projects.

Of these, the Minor Irrigation (Flow) Wing of the DoWR looks after construction, operation and maintenance of Minor Irrigation (Flow) projects through tanks, diversion weirs[6] and check dams having irrigation command area between 40 hectares (ha) and 2,000 ha.

2.1.1 Irrigation potential of the State

Irrigation plays a significant role in poverty alleviation and agricultural economic growth of a State. As per the Annual Report of DoWR 2023-24, out of 61.80 lakh ha of cultivable land in Odisha, 49.93 lakh ha has the potential to be covered by Major, Medium, Mega Lift[7] and Minor (Flow & Lift) Irrigation Projects. As against irrigation potential[8] in Odisha, of 49.93 lakh ha, the DoWR has utilised[9] only 31.53 lakh ha (63 *per cent*) (March 2024).

Annual Reports[10] of DoWR assessed that 9.70 lakh ha of cultivable land could be provided irrigation facilities through Minor Irrigation (Flow) projects. As against this, irrigation facilities were achieved in 7.37 lakh ha (as of March 2022) and 7.59 lakh ha (as of March 2024) thereby indicating achievement ranging between 76 and 78 *per cent* (between 2022-2024) under Minor Irrigation (Flow).

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5 (i) **Major** - Cultivable Command Area (CCA) above 10,000 ha (ii) **Medium** - CCA between 2,000 and 10,000 ha, (iii) **Minor Irrigation (Flow)** - CCA between 40 and 2,000 ha and (iv) **Minor Irrigation (Lift)** - Lift irrigation points through pumping stations for CCA below 40 ha

6 A diversion weir is a low obstruction built across a river or canal to raise the water level

7 **Mega Lift Irrigation Projects** are providing irrigation facilities to upland areas by lifting water from rivers/ reservoirs having CCA from 500 ha to 2,000 ha

8 Irrigation capacity of the irrigation projects measured in terms of land to be irrigated in ha

9 Use of irrigation potential means the area actually irrigated against the total available irrigation capacity.

10 Annual Reports from 2018-19 to 2023-24

2.1.2 Institutional arrangement for monitoring of projects

DoWR headed by the Development Commissioner-cum-Additional Chief Secretary, GoO is responsible for implementation of various schemes for construction, maintenance and improvement of irrigation projects in the State. The Commissioner is assisted in this by the Engineer-in-Chief (Water Resources) (EIC WR). For Minor Irrigation (Flow) (MI-Flow) projects, EIC WR is assisted by the Chief Engineer, Minor Irrigation (CE MI) and 10 Additional Chief Engineers (ACE). The irrigation projects are implemented by 30 Superintending Engineers (SEs), 68 Sub-Divisional Officers and 128 Assistant Engineers / Junior Engineers at field levels, across Odisha.

2.1.3 Audit objectives

The Subject Specific Compliance Audit (SSCA) has been conducted to assess whether:

- Planning for Minor Irrigation projects/ schemes was effective and in consonance with the objectives of development in the irrigation sector;
- Sufficient funds were available on time and were utilised efficiently;
- Contract management and project execution was efficient for creation of targeted irrigation potential and allied benefits such as increase in productivity, reduction in exploitation of ground water extraction *etc*.; and
- An effective monitoring and quality control system for execution of schemes as well as operation, maintenance and delivery of service was in place.

2.1.4 Audit criteria

Audit criteria has been sourced from the following:

- Odisha Public Works Department (OPWD) Code;
- Odisha Irrigation Manual (OIM) and Pani Panchayat (PP) Rule 2003;
- Odisha General Financial Rules (OGFR), Odisha Treasury Rules (OTC) and Annual Reports/ Activity Reports of DoWR;
- Government resolutions and instructions/ orders relating to the works, rehabilitation *etc*;
- Scheme Guidelines issued by Centre and State for execution of works under MI (Flow);
- Detailed Project Reports (DPRs), Bureau of Indian Standard (BIS) code, Scheduled of Rates (SoR), Analysis of Rates (AoR), Contracts; and

- Minutes of High-Power Committee (HPC) and review meetings of higher authorities.

2.1.5 Scope and methodology of Audit

The SSCA on execution of Minor Irrigation (Flow) schemes in Odisha was carried out during June 2024 to October 2024 covering the period of three years from 2021-22 to 2023-24. Out of 30 MI Divisions, 12 Divisions[11] were selected for examination using stratified random sampling method based on expenditure incurred in 10 major schemes[12] during 2021-2024.

Audit methodology also involved examination of related records at the office of the Development Commissioner-cum-Additional Chief Secretary to Government, DoWR, EIC (WR), CE (MI), two Circles[13] for execution and monitoring of works. The records of Odisha Construction Corporation Limited (OCCL) that was executing underground pipeline (UGPL) distribution systems of 85 Minor Irrigation Projects (MIPs), CE, Quality Assurance (CE QA), three QA Circles[14] and six QA Divisions[15] of DoWR for quality assurance were also examined.

Audit also physically verified (June 2024 to October 2024) the 50 work sites of selected MI projects jointly with the DoWR representatives to evaluate the effectiveness of created irrigation potential (IP).

The Entry Conference was held on 14 May 2024 with the Development Commissioner-cum-Additional Chief Secretary, DoWR, to discuss the audit objectives, criteria, scope and methodology. An Exit Conference was held on 22 May 2025 and the responses of the Government have been suitably incorporated in the report.

Audit findings

2.2 Project Planning

2.2.1 Projects sanctioned under RIDF

A number of Major, Medium, Minor and Mega Lift irrigation projects were undertaken by the State under funding from the Rural Infrastructure Development Fund (RIDF), managed by the National Bank for Agriculture

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[11] Angul, Bolangir, Boudh, Cuttack, Dhenkanal, Jeypore, Jharsuguda, Kalahandi, Keonjhar, Khurda, Mayurbhanj and Sambalpur

[12] (i) Rural Infrastructure Development Fund (RIDF)-NABARD (ii) Prdhan Mantri Krushi Sinchayee Yojana- (PMKSY) (iii) Canal Lining and System Rehabilitation Programme (CLSRP) (iv) Water Sector Irrigation Development Programme (WSIDP) (v) Drainage Improvement Programme (DIP) (vi) Odisha Integrated Irrigation Project for Climate Change Resilient Agriculture (OIIPCRA) (vii) Mukhyamantri Adibandha Tiari Yojana (MATY) (viii) Nabakrushna Choudhary Secha Unayann Yojana; (ix) Dam Rehabilitation Improvement Programme (DRIP); and (x) State Plan (complete to incomplete MIPs)

[13] Central Minor Irrigation Circle, Bhubaneswar and Minor Irrigation Circle, Dhenkanal

[14] ACEs, QAC, Central - Bhubaneswar; South - Berhampur and West - Burla

[15] (i) Bhubaneswar; (ii) Cuttack; (iii) Bhawanipatana; (iv) Bolangir; (v) Jeypore and (vi) Hirakud

and Rural Development (NABARD). Clause 4 of the RIDF guidelines envisages that before being taken up, there should be comprehensive and systematic appraisal of technical, economic, financial and organisational aspects of a project. The projects were required to be based on compliance with technical feasibility and economic viability standards in conformity with the policies and priorities of the State Government.

As per clause 12 of Handbook on Rural Infrastructure Development Fund, a High-Power Committee (HPC)[16] chaired by the Chief Secretary of the State was to be constituted for prioritisation of projects, review of implementation *etc*. Further, during the HPC meeting on RIDF (February 2021), it was also decided that all concerned administrative departments would submit a Project Readiness Report (PRR)[17] in case of new project proposals that were being submitted for HPC clearance. After being cleared by the HPC, the project proposals were to be submitted to the Finance Department by the concerned administrative department. The Finance Department would subsequently forward the projects for sanction by NABARD, with cost sharing ratio of 95:05 between the NABARD and GoO.

Scrutiny of records revealed (June 2024) that the CE, MI had submitted 261 project proposals of MI (Flow) projects for ₹1,930.71 crore under RIDF XXIV (May 2018) and 50 project proposals for ₹508.32 crore under RIDF XXVIII[18] (September 2022). The HPC had cleared (August 2018) only 40 projects (15 *per cent*) for ₹536.77 crore under RIDF XXIV and none of the MI projects were cleared by HPC under RIDF XXVIII during review meeting held in December 2022. The reasons for non-approval of other MI projects under RIDF XXIV and projects under RIDF XXVIII by HPC were not recorded in the minutes of the above mentioned review meeting.

During scrutiny of records, Audit noticed that seven[19] out of 40 projects under RIDF XXIV were dropped for want of land acquisition and due to public agitations, as discussed in **Paragraph 2.2.2.1**. Another three projects out of the above 40 projects were extensively modified between May 2021 and May 2023. The approved CCA was reduced from 645.35 ha to 121.76 ha which indicated that CE, MI had submitted the project proposals without any proper technical feasibility and economic viability study of projects. Besides, the PRRs submitted by the CE MI were also defective as discussed in **Paragraph 2.2.2.1** to **2.2.3**.

[16] HPC constitutes: Chairman; and other members. Other members include (i) Principal Secretary (PS), Finance Department; (ii) PS , Rural Development Department; (iii) PS of Agriculture & FE Department, Water Resources Department; Panchayat Raj & Drinking Water Department; Fisheries & Animal Resources Development Department; Co-Operation Department; Commerce & Transport Department; (iv) PS of Works Department; (v) Special Secretaries / Additional Secretaries of (RIDF) Finance Department; Planning & Convergence Department (Member & Convener); and (vi) Chief General Manager/ General Manager, Regional Office, NABARD.

[17] PRR consists of Land Acquisition (LA), Forest Clearance (FC), all other statutory clearances, rehabilitation settlement, completion of tender process, awarding of contract *etc*.

[18] RIDF XXV, XXVI and XXVII had not included any projects related to Minor Irrigation.

[19] (i) Tangiriapal (ii) Khedapada (iii) Bairangijore (iv) Ghodahada (v) Satamnalla (vi) Cheptiama (vii) Amati

The Government stated (May 2025) that projects under RIDF funding were usually proposed for sanction by NABARD after survey and investigation and after obtaining approvals from the Technical Advisory Committee (TAC) and the HPC. However, due to remoteness and distance from headquarters, integrated approach towards all MI projects located in the entire widespread geographical area of Odisha is neither feasible nor justifiable.

The reasons given in the reply were not acceptable as remoteness and distance from headquarters preventing integrated approach towards all MI projects cannot be a justification. Out of sanctioned 40 MIPs under RIDF XXIV, seven projects were dropped due to want of land acquisition and public agitation and CCA of another three projects was reduced from 645.35 ha to 121.76 ha due to improper selectin of sites, survey and investigation and drawing and designs of the UGPL distribution systems. Apart from the above, 271 projects out of 311 projects proposed by CE, MI were not sanctioned by NABARD for obtaining funds under RIDF which indicated that proper technical and financial appraisal for project feasibility had not been carried out.

2.2.2 Inadequate survey and investigation led to dropping of projects

Paragraph 2.2.66 of the Odisha Public Works Department (OPWD) code envisages that timely and careful field survey and investigation should be undertaken before preparation of plans and estimates for any works. Further, Para 3.7.4 of the above code also stipulated that no work should commence on land which has not been duly made over by a responsible civil officer.

Besides, Clause 4(b) of NABARD Guidelines also envisaged that a department should obtain statutory clearances before submitting any project for HPC approval for sanction under NABARD (*i.e.*, under RIDF).

Scrutiny of records of the CE, MI revealed that out of 1,231 MI (Flow) projects sanctioned during 2010-11 to 2021-22 under three schemes, 88 projects (including 20 projects under RIDF) having 9,671 ha Cultivable Command Area (CCA) were dropped (including nine[20] projects of test checked Divisions) between June 2020 and June 2021. The reasons for dropping of these projects included (i) delays in land acquisition, (ii) due to local public agitation, (iii) want of forest clearance, (iv) non-receipt of railway permission, (v) completion of projects through other schemes, (vi) interception of irrigated area by coal mines *etc*., as detailed in **Table 2.1** below:

Table 2.1: Details of projects sanctioned, dropped and non-achievement of CCA

Sl. No	No. of Minor Irrigation Projects (Flow) sanctioned	Scheme	No. of projects dropped	CCA of dropped projects (ha)	Reason for dropping / non-commencement
1	44	RIDF- XX[21] & XXIV[22]	8	3,230	Want of land acquisition and Public agitation

[20] Sambalpur (three), Angul (two), Keonjhar (two), Khurda (one) and Jharsuguda (one)

[21] (i) Kuanria MIP of Jajpur under RIDF XX

[22] (i) Tangiriapal (Keonjhar), (ii) Khedapada (Keonjhar), (iii) Bairangijore (Subarnapur), (iv) Ghodahada (Ganjam), (v) Satamnala (Ganjam), (vi) Cheptiama (Nabarangpur) and (vii) Amati (Jharsuguda) MIPs under RIDF XXIV

Sl. No	No. of Minor Irrigation Projects (Flow) sanctioned	Scheme	No. of projects dropped	CCA of dropped projects (ha)	Reason for dropping / non-commencement
2	76	RIDF- XVI[23] to XVII[24]	12	1,512	Want of land acquisition, forest clearance and Railway permission
3	537	OIIPCRA[25]	64	4,301	Reasons not provided by GoO
4	574	RR&R[26] under PMKSY	4	628	Not feasible[27]
Total	**1,231**		**88**	**9,671**	

Source: Information furnished by CE MI, Odisha

From the above Table, Audit noticed that department had selected MI projects without proper survey, investigation and feasibility study for sanction under above schemes. As a result, the MI projects were dropped by the department subsequently due to non-feasibility attributable to non-acquisition of land, public agitation, absence of forest clearance and railway permissions *etc*. Following case study supports the audit conclusion:

Case Study

Audit noticed that the construction work of Headwork with afflux bund and two head regulators and retaining wall of Amati MIP was awarded (December 2021) by the SE MI Division, Jharsuguda with agreement cost of ₹2.43 crore under RIDF XXIV, stipulating scheduled date of completion of work by November 2022. However, Audit noted that despite passage of two years, the agency had not commenced the work (August 2024) due to agitation by villagers of Amati and Nuapada Basti of Pokhrasole Gram Panchayat who apprehended submergence of their lands. The villagers also objected to the fact that the project proposal was not approved in the Gram Sabha. A writ petition was filed (2022) by the above villagers in the High Court (HC) of Orissa to stop the work and the Court directed (October 2022) the SE, MI Division, Jharsuguda, to look into the matter.

Contd…

23 (i) Khaliakata (ii) Bhubaneswarpurkata (iii) Mulbar (iv) Banjipali (v) Ghadghadimal (vi) Sidhipur (vii) Saiberni (viii) Khuntapal (ix) Laomal (x) Patajogibandha MIPs under RIDF XVI

24 (i) Kutugaon and (ii) Rukuna MIP under RIDF XVII

25 64 Projects dropped under Odisha Integrated Irrigation Project for Climate Resilient Agriculture Scheme

26 Four Projects under repair, renovation, and restoration of Water Bodies which is a scheme under the Pradhan Mantri Krishi Sinchayee Yojana (PMKSY)

27 Gangapani and Jogibanda MIP not taken up due to public dispute, work for Podapadar MIP was already executed by block and CCCA area of Raijharan MIP was intercepted by Subharda Coal Mines

Contd ………

Meanwhile, SE MI, Jharsuguda moved a project dropping proposal (July 2023) which was approved by DoWR, GoO and the contract was closed (March 2024). No records were produced to Audit by the SE MI, Jharsuguda to show whether any stakeholder (beneficiary) consultation had taken place during the survey/ feasibility stage, by conducting Gram Sabha meetings *etc*., before taking up the project. The above indicated that the project had been proposed by the CE MI and sanctioned by HPC without proper survey and investigation by Divisional Officer. This led to dropping of MI project and non-achievement of irrigation potential of 486 ha of CCA (March 2024).

The Government stated (May 2025) that despite all efforts made after the High Court's order, the project work of Amati MIP could not be taken up due to public agitation. The reply confirms the fact that the Department had not done proper survey and investigation, and had not made efforts to involve the stakeholders (seeking the opinion/ concerns of the stakeholders by conducting public hearing through Gram Panchayat/ Gram Sabha during survey for MIP) and beneficiaries, before submission of proposal to the HPC for sanction of project under RIDF.

While accepting the audit observations, the Government stated (May 2025) that there were public agitations over land acquisition for construction of the MIPs, land acquisition proposals were not insisted upon and closure proposals for the projects were submitted. The reply is not tenable since the DoWR did not undertake timely field survey and investigation prior to preparation of plans and estimates for the said works which led to dropping the projects during execution.

2.2.2.1 Lack of survey led to incorrect selection of sites for MIPs

As per the Irrigation Manual of GoO, the CCA of MIPs should be between 40 ha and 2,000 ha, while CCA of below 40 ha should be through lift irrigation projects. Further, NABARD Guidelines stipulated ₹3.50 lakh per ha for construction of headworks and canals of MIPs with designed CCA of less than 2,000 ha.

Paragraph 2.2.66 of the Odisha Public Works Department (OPWD) code envisages that timely and careful field survey and investigation should be undertaken before preparation of plans and estimates for any works. The CE MI proposed (June 2020) the implementation of underground pipeline (UGPL) distribution works through Odisha Construction Corporation Limited (OCCL)[28] which was approved by GoO (July 2020).

During the scrutiny of records in 12 selected Divisions and OCCL, Audit noticed that 17 MI projects were taken up during the period February 2019 and March 2021 at an estimated cost of ₹176.77 crore. These projects were to be completed by March 2023 and aimed to benefit farmers of 62 villages based on their CCA of 4,490 ha.

[28] A state owned construction company under Department of DoWR.

It was noted that the Divisional officers had, however, selected improper sites for construction of headworks and distribution systems in three[29] out of these 17 projects based on improper survey and investigations. As a result, the expenditure of ₹16.37 crore incurred on these three projects became unfruitful, as detailed below:

(i) Katagaon MIP

To provide irrigation to 200 ha of CCA of Katagaon Village, Bolangir, the CE, MI approved (October 2018) the construction of Katagaon MIP at ₹7.81 crore, *i.e.,* ₹3.91 lakh per ha under RIDF Phase XXIV for completion within three years[30]. The Headwork of the MIP was completed (March 2022) for ₹1.84 crore. However, the original height of the dam which was 164.30 m of the crest level[31] of the diversion weir, was reduced by 1.20 m to avoid submergence of a road bridge in the upstream of the MIP. This reduced the water storage capacity of the reservoir and consequently reduced the irrigation potential of the MIP. Scrutiny of records revealed that due to the defective design, which led to reduction of height, the CCA of the project was also revised from 200 ha to 33.33 ha (17 *per cent*) (May 2022). The work of laying the UGPL Distribution system had been entrusted by CE MI (March 2021) to OCCL. The OCCL accordingly laid 3,949.70 m UGPL at an expenditure of ₹1.10 crore and the CE, MI submitted (March 2024) the project completion report (PCR) to Government.

During joint physical verification (JPV) (August 2024) of the work site, Audit noticed that stone packing works on both sides of the headwork were not completed and the shutter gate[32] had also not been fitted by OCCL, despite the fact that an advance of ₹22.73 lakh had been paid to OCCL (August 2020) for these items of work. Notwithstanding the non-completion of these works, a PCR was submitted by CE MI, which was incorrect. Due to non-completion of shutter gates, the MIP could not provide irrigation even to the reduced CCA of 33.33 ha. This resulted in idle expenditure of ₹3.17 crore[33] (August 2024). Further, during the period March 2022 to March 2024, the project cost also increased to ₹9.51 lakh per ha due to implementation of UGPL distribution system (₹3.17 crore/ 33.33 ha) as against ₹3.50 lakh per ha, as per NABARD approval.

Thus, due to improper survey, investigation and defective design by the department, the objective of providing irrigation to planned 200 ha of CCA

[29] Katagaon, MIP in Bolangir MI Division, Bisimagiri, MIP in Kalahandi MI Division and Ghasidhi MIP in Keonjhar MI Division.

[30] As Finance Department, GoO letter (July 2024) that no extension for RIDF XXIV would be granted beyond 30 June 2024

[31] The crest level of a dam is the height of the top of the dam, which is designed to be above the normal full reservoir level. This ensures that the dam is not overtopped by floodwater or waves.

[32] Component of headworks and Open Canal distribution system to regulate the water supply for irrigation.

[33] Expenditure on headworks of ₹1.84 crore + expenditure on UGPL ₹1.10 crore + advance for shutter gate of ₹0.23 crore = ₹3.17crore

could not be achieved. Even, the reduced irrigation potential of 33.33 ha also could not be achieved despite spending ₹3.17 crore.

While accepting the audit observation, the Government stated (May 2025) that OCCL has been instructed to fix the shutter gate so that the MIP could operate and provide irrigation to 33.33 ha of CCA. However, the Government did not address the audit point relating to reduction of CCA from 200 ha to 33.33 ha due to defective design and planning of the MIP.

(ii) Bisamagiri MIP

Scrutiny of records of SE, MI Division, Kalahandi and OCCL revealed that NABARD had approved the Bisamagiri MIP project (August 2018) for ₹6.25 crore to provide irrigation of 220 ha of CCA. The CCA plan[34] for Bisamagiri MIP was approved (April 2022) by the CE, MI to provide irrigation to 210.35 ha in four villages. The Headwork of Bisamagiri MIP was completed (July 2020) at a cost of ₹2.00 crore. For the construction of UGPL, an MoU was signed (March 2021) with OCCL for ₹10.61 crore, stipulating March 2023 as the due date of completion of the pipelines. Further, the total requirement of UGPL was 24,778.85 meters of which, OCCL was paid (August 2024) ₹7.25 crore for procurement of 23,370.82 meters of pipes.

Photograph 1: Sheet rock encountered during execution of UGPL Bisamagiri.

The OCCL could not lay the pipeline (as of October 2024) due to problems in the approved route/ alignment of the pipes as this was passing adjacent to a road and sheet rock[35] boulders. Digging and cutting of this sheet rock upto the required depth of around 11 meters for laying the UGPL was not possible as it could damage the adjoining road. Due to this, the work was stopped and OCCL requested (December 2024) the Department to approve a revised Feasibility Report and UGPL plan. However, action on the part of the Department was still pending and the UGPL distribution system was not laid (December 2024), despite expenditure of ₹7.25 crore incurred by OCCL on the procurement of pipes. This indicated that the CE MI had approved the project (August 2022) under RIDF assistance to provide 210.35 ha CCA, without PRR *i.e.,* without feasibility study, and based on improper survey and investigation of soil strata.

Thus, due to non-conduct of proper survey and investigation and feasibility study to provide irrigation to 210.35 ha CCA prior to selection of worksite, the expenditure incurred on headwork of ₹2.00 crore and procurement of pipes at the cost of ₹7.25 crore, totalling to ₹9.25 crore became idle, apart from depriving the farmers of four villages of the benefits of irrigation (December 2024).

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[34] Cultivable Command Area (CCA) Plan of the MIP indicates the area to be irrigated, based on which the MIP has been designed and planned.

[35] Sheet rock is a solid rock boulder of size greater than 3 cum

The Government in reply stated (May 2025) that the approved alignment of Bisamgiri MIP was passing through a hilly rock which was not noticed during survey. Further, the testing of sub-soil strata during execution revealed that there was sheet rock beyond 1.2 meter due to which the UGPL work could not commence. The fact remains that the Department did not correctly assess the feasibility of the design and alignment through a proper survey and by application of methodologies like Geographical Information System (GIS), survey of soil strata *etc*., to ensure correct selection of sites, leading to idle expenditure of ₹9.25 crore.

(iii) Ghasidihi MIP

The CE, MI approved (October 2018) implementation of Ghasidihi MIP to provide irrigation to 235 ha of CCA, at a cost of ₹9.21 crore under RIDF-XXIV for completion within three years. The Headwork of Ghasidihi MIP was completed (November 2022) with an expenditure of ₹2.49 crore.

Audit noticed that the CE, MI had signed an MoU with OCCL (March 2021) for implementation of UGPL distribution system of the Ghasidihi MIP at a cost of ₹8.03 crore for completion by March 2023.

Subsequently, OCCL intimated (April 2023) the CE, MI that after Reduced Distance (RD) 1,425 meter, the alignment of UGPL runs between two mountains with high elevation and therefore, it was practically not possible to lay the said pipelines. Considering the above difficulties, the CE, MI approved (May 2023) a revised CCA of 88.43 ha against the originally approved CCA of 235 ha for the project. Thus, there was improper survey and investigation before selection of the MIP under RIDF XXIV assistance. The SE, MI Division stated that non-involvement of MI engineers while finalising UGPL distribution system of the MIP by OCCL, resulted in reduction of the CCA. This reply revealed that OCCL had not jointly verified the UGPL distribution system of the Ghasidihi MIP with MI engineers.

Photograph 2: UGPL work of left side was not taken up due to existence of mount for Ghasidihi MIP

OCCL completed (August 2024) the UGPL distribution system works for the revised CCA of 88.43 ha at an expenditure of ₹1.46 crore. Thus, due to improper selection of site, improper survey/ investigation by the departmental engineers of MI Wing of DoWR before initiating the project proposal for approval, the MIP could achieve only CCA of 88.43 ha (38 *per cent*), as against the designed CCA of 235 ha.

The Government accepted the audit observation and stated (May 2025) that the alignment of UGPL between two mounts with high elevation made the construction and maintenance unviable. However, the fact remains that this reduction in achievement of MIP was due to non-consideration of existence of the mounts while designing the alignment of UGPL by the MI engineers of

DoWR during survey, resulting in the remaining 146.57 ha of CCA being deprived of irrigation facilities.

2.2.3 Projects remained incomplete due to non-acquisition of land and lack of forest clearance

As per Paragraph 3.7.4 of OPWD Code, no work should commence on land which has not been duly made over by a responsible civil officer. Further, to avoid delay in execution of projects, DoWR issued directions (September 2015) that 80 *per cent* of land should be acquired and possessed before tender for the work was invited. This was subsequently revised (October 2016) to 70 *per cent* subject to special permission from the DoWR for any deviations to the above provision. In this regard, Audit noted the following:

- Scrutiny of records in 10 Divisions[36] out of 12 selected divisions revealed that 38 MI projects were awarded (between August 2001 and February 2023) at an estimated cost of ₹99.82 crore to create irrigation potential of 12,903 ha CCA in 156 villages. However, these projects were not completed (September 2024) with delays ranging between three and 20 years. Audit noted that an expenditure of ₹91.57 crore (92 *per cent*) has already been incurred (September 2024) on these projects. One of the main reasons for non-completion of these projects was non-acquisition of required land. Audit noticed that out of 2,376.907 acres of private land required for construction of these projects, only 1,036.377 acres (44 *per cent*) was acquired (as of March 2024). Further, it was observed that no (zero *per cent*) land was acquired in case of 12 MI projects, while one to 30 *per cent* land was acquired for four MI projects. In case of seven MI projects, the land acquisition ranged only between 30 and 60 *per cent* while, 60 to 89.57 *per cent* land was acquired for 10 MI projects by the concerned SEs as of March 2024. In case of five projects, although 100 *per cent* land was acquired, the headworks and distribution systems could not be taken up due to want of forest clearances.

Thus, the award of works without land acquisition / forest clearance led to non-completion of projects depriving 156 villages of benefits of irrigation to 12,903 ha CCA, apart from unfruitful expenditure of ₹91.57 crore as detailed in ***Appendix-II***.

- Scrutiny of records of the CE, MI further revealed that out of 319 partly derelict/ completely derelict[37] MI projects with a design CCA of 40,356 ha, only 24 MIPs of 11 MI Divisions[38] (with CCA of 2,201 ha) were selected for renovation. Further, an action plan was prepared for renovation of these MIPs during 2023-24, but, it was noted that out of 24 MI projects, only nine were finally taken up by March 2023. The remaining 15 projects could not be taken up due to lack of land acquisition and due to public agitation. The CE,

[36] (i) Angul (ii) Bolangir (iii) Boudh (iv) Dhenkanal (v) Jajpur (vi) Jeypore (vii) Jharsuguda (viii) Kalahandi (ix) Khurda and (x) Sambalpur

[37] Partly Derelict (PD) projects were not providing irrigation to their complete design CCA while Completely Derelict (CD) projects were totally defunct. PD 227 MIPs having design CCA of 34,343 ha and CD 92 MIPs having design CCA of 6,013 ha

[38] MI Divisions: Angul (two), Balasore (one), Baragarh (six), Ganjam (two), Jajpur (one), Kalahandi (one), Mayurbhanj (two), Nayagarh (one), Rayagada (three), Sambalpur (four) and Subarnapur (one) projects

MI did not provide any records regarding details of land required for these 15 projects to Audit.

With regard to the overall 319 partly/ completely derelict irrigation projects, Audit scrutiny in 12 selected Divisions revealed that the concerned SEs did not prepare any action plan to revive 115 projects[39] (with a design CCA of 12,337 ha), falling under their purview. It was noted that these MIPs had become derelict over time due to lack of regular repair and maintenance and lack of periodic inspections *etc*. for renovation of the MIPs.

Due to non-conducting of regular repair maintenance work for revival of these PD/ CD MIPs, these 319 PD/ CD projects could not be used to provide irrigation to 40,356 Ha CCA as of March 2024.

The Government stated (May 2025) that steps were now being taken for implementing all the distribution systems through UGPL in a phased manner in order to minimise the land requirement in cases where headworks had been completed. The Government further stated that steps would be taken to complete the partially/ completely derelict projects.

The fact, however, remains that despite the fact that 319 partially/ completely derelict projects had been identified, only 24 such projects were taken up for renovation and no action plan for reviving the remaining 295 projects was in place, as of March 2024.

2.2.4 Overlapping of CCA with other irrigation projects

Audit scrutiny in five[40] out of 12 selected Divisions revealed that in case of 36 MIPs[41] with a designed CCA of 4,815 ha, around 4,597 ha of CCA (95 *per cent*) overlapped with Mega Lift Irrigation projects (MLIP)[42], and other projects like the Upper Indravati Irrigation (UII) project, the Kanpur Irrigation Project, Rengali Right Canal and Subarnarekha Irrigation Projects. This resulted in non-utilisation of the irrigation potential of 4,597 ha of 36 MIP due to overlapping of CCAs indicating poor planning by DoWR. It is pertinent to mention that of the five MI Divisions, two Divisions (Bhawanipatna and Mayurbhanj), had incurred (2019-2024) an expenditure of ₹5.41 crore towards repairs and maintenance of 11 MIPs, despite the fact that irrigation was being provided to the CCA through Mega Lift/ UIIP and Subarnarekha Irrigation projects. This resulted in avoidable expenditure of ₹5.41 crore incurred on above 11 MIPs by the two Divisions (as of March 2024). Audit noted that this was mainly due to lack of co-ordination between different wings of DoWR like Major, Medium, Mega Lift and Minor Irrigation wings.

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39 PD 67 MIPs having design CCA of 8,678 ha and CD 48 MIPs having CCA of 3,659 ha

40 Cuttack, Dhenkanal, Bhawanipatna, Keonjhar and Mayurbhanj

41 CCA area of 21 MIPs overlapped with Mega Lift Irrigation Projects, seven MIPs overlapped with Upper Indravati Irrigation Project, three MIPs overlapped with Rengali Irrigation project, four MIPs overlapped with Kanpur Irrigation Project and one MIP was overlapped with Subarnarekha Irrigation Project.

42 CCA of Mega Lift Irrigation projects overlapped with MIPs: (i) Badapodagada MLIP (six MIPs), (ii) Bankapalas MLIP (four MIPs), (iii) Kashurpada MLIP (four MIPs), (iv) Palana MLIP (two MIPs), (v) Manikera MLIP (two MIP), (vi) Pourkela MLIP (one MIP), (vii) Parlasinga MLIP (one MIP) and (viii) Madanpur MLIP (one MIP)

The Government stated (May 2025) that the Mega Lift projects were taken up during 2021-22 but prior to that, the headworks of the related MIPs had been completed and distribution systems had started. The reply itself indicated laxity of co-ordination and planning between related wings of the Department which led to selection of same CCA under different irrigation projects by the different wings of DoWR.

2.2.5 Loss of CCA of defunct check dam

To provide irrigation in kharif season and recharge the ground water, GoO, DoWR had issued Guidelines (August 2010) for construction of Check Dams[43] by the field units. These Guidelines envisage that after construction, these dams would be handed over to the Pani Panchayats (PPs)[44] for operation and maintenance (O&M). However, technical guidance and assistance required for operation and maintenance was to be extended by the DoWR. The Odisha Pani Panchayat Rules 2003 provide that the PPs would establish their own operation and maintenance funds to meet the expenditure related to O&M. The cost of O&M had to met by the PPs out of water charges collected from the beneficiaries.

Scrutiny of records of the CE, MI revealed that as of March 2021 there were 2,092 defunct check dams with a designed CCA of 41,979 ha in 30 MI Divisions. Audit noticed that 322 check dams (16 *per cent*) out of 2,092 defunct check dams were taken up for improvement during 2021-24, but only 186 (nine *per cent*) were completed and 1,630 ha of CCA was revived, at a cost of ₹16.87 crore (as of March 2024).

Photograph 3: Check Dam Turlamal, Patnagarh, Bolangir

In the 12 sampled Divisions Audit selected all 954 defunct check dams, with a designed CCA of 19,241 ha for detailed scrutiny (March 2024). Out of these, improvement/ revival of 245 defunct check dams with designed CCA 749 ha was taken up during the period 2021-24. After incurring an expenditure of ₹6.23 crore during 2021-24 only 32 check dams were revived by five MI Divisions[45]. Audit noticed that the concerned SEs had not taken up the remaining 709 defunct check dams (74 *per cent*) for improvement as of March 2024 due to which CCA of 18,492 ha remained unrevived (as of March 2024).

This lack of regular repair and maintenance of completed check dams by the concerned PP and non-monitoring by the concerned MI Divisions resulted in the check dams becoming defunct. As noted above, timely action to revive

[43] A check dam is a small water storage system built with temporary or permanent barrier across a channel or nallah to divert water for irrigation during Khariff and Rabi

[44] Water user Associations are called Pani Panchayats.

[45] Five MI Division: Boudh, Cuttack, Dhenkanal, Jeypore and Khurda.

these defunct check dams was also not taken in the test-checked MI Divisions, leading to deprival of irrigation to intended beneficiaries.

The Government stated (May 2025) that these check dams were constructed 14 years back and now require repair. Due to public demand, some old defunct check dams were being taken up for revival of their CCA. After completion of repair works, steps would be taken to hand over them to Water User Associations (WUAs)/ Pani Panchayats for operation. However, the fact remained that the out of the total 2,092 defunct check dams only 16 *per cent* check dams were taken up for revival and only nine *per cent* were actually revived.

2.3 Financial Management

2.3.1 Under utilisation of funds due to lack of project readiness and implementation delay

Execution of projects under MI (Flow), DoWR was funded under the following ten schemes during 2021-22 to 2023-24.

(i) Rural Infrastructure Development Fund (RIDF)-NABARD;

(ii) Pradhan Mantri Krishi Sinchayee Yojana- (PMKSY)- Har Khet Ko Pani-RRR (GoI Scheme);

(iii) Canal Lining and System Rehabilitation Programme (CLSRP);

(iv) Water Sector Irrigation Development Programme (WSIDP);

(v) Drainage Improvement Programme (DIP);

(vi) Odisha Integrated Irrigation Project for Climate Change Resilient Agriculture (OIIPCRA);

(vii) Mukhyamantri Adibandha Tiari Yojana (MATY);

(viii) Nabakrushna Choudhary Secha Unayann Yojana;

(ix) Dam Rehabilitation Improvement Programme (DRIP); and

(x) State Plan (completion to incomplete MIPs)

The details of budgeted provisions, expenditure incurred, and surrender of funds during 2021-22 to 2023-24 of the MI Wing of DoWR and MI Divisions are tabulated in **Table 2.2**:

Table 2.2: Statement showing the budget provisions and expenditure for MI (flow) in MI Divisions of DoWR during 2021-22 to 2023-24

(₹ in crore)

Year	Budget provision	Revised budget provision	Expenditure incurred	Expenditure in percentage of allotment	Surrender
2021-22	379.36	360.52	215.29	59.72	145.24
2022-23	654.18	696.98	420.90	60.39	276.07
2023-24	817.37	841.08	741.79	88.19	99.29
Total	**1,850.91**	**1,898.58**	**1,377.98**	**72.58**	**520.60**

Source: Information furnished by CE, MI, DoWR, Odisha

From the above table, it could be seen that against a total revised budget provision of ₹1,898.58 crore, an expenditure of ₹1,377.98 crore (72.58 *per cent*) was incurred, and ₹520.60 crore (27.42 *per cent*) was surrendered during 2021-22 to 2023-24. The surrender of funds was due to preparation of budget by the CE, MI without ensuring project readiness and under-utilisation of funds by the field units due to non-completion of projects.

The budget and expenditure in the 12 test-checked MI Divisions during the period 2021-22 to 2023-24 is tabulated in **Table 2.3** as follows:

Table 2.3: Statement showing the budget provision and expenditure in 12 selected Divisions under MI (Flow)

(₹ in crore)

Year	Budget provisions for 12 MI Division	Revised Budget provisions for 12 MI Division	Expenditure incurred	Expenditure in percentage of allotment	Surrender
2021-22	226.96	226.96	214.65	94.58	12.31
2022-23	366.28	366.28	329.40	89.93	36.88
2023-24	485.55	485.55	453.26	93.35	32.29
Total	**1,078.79**	**1,078.79**	**997.31**	**92.45**	**81.48**

Source: Information furnished by 12 selected Divisions

As against the budget of ₹1,078.79 crore (56.82 *per cent* of total budget), ₹81.48 crore (7.55 *per cent*) was surrendered during 2021-2024 by 12 selected Divisions. The major surrender of funds was noticed in MI Division Sambalpur, Mayurbhanj, Kalahandi, Bolangir, Keonjhar, Jharsuguda and Khurda. CE, MI attributed the reasons for underutilisation to delay in land acquisition, delay in obtaining forest clearance, delay in finalisation of tenders, slow progress of works *etc*.

The Government stated (May 2025) that due to retendering of works, non-responsive bids, public agitation, revision of drawing and slow progress of works by the agencies, the budget amount could not be spent. The reply was not acceptable as during audit it was noticed that non-utilisation of funds was due to lack of project readiness, coupled with inadequate survey and investigation which led to frequent revision of drawings and poor progress of works, despite availability of funds as discussed in ***Paragraphs 2.4.2.1.***

The significant findings on financial management of MI projects in test checked projects are detailed below:

2.3.2 Inadmissible payment of contingency charges

As per GoO resolutions (September 2012 / May 2016), the works may be taken up through Public Sector undertakings (PSUs) where no response was received to the tender/ e-tender or due to exigency or on security reasons at the estimated rate plus overhead charges of 10 *per cent*. As per the Finance Department, GoO Circular (July 2018), overhead charges for works awarded to PSUs should be paid at eight *per cent* of actual expenditure. There was no provision for payment of contingency charges in the Government Resolution and in Finance Department Circular.

Scrutiny of records of CE, MI revealed that eight MoUs were signed by DoWR with OCCL (between March 2021 and May 2023) for ₹851.70 crore[46] for execution of 79[47] UGPL distribution system works, stipulating March 2023 to May 2025 as the completion period. Audit noticed that the contingency charges of ₹6.49 crore at the rate of one *per cent* of estimated cost (₹648.67 crore) of the above projects was paid to OCCL as detailed in ***Appendix-III*** in additional to overhead charges of eight *per cent*.

The Government stated (May 2025) that the contingent charges paid to OCCL will be recovered.

2.3.3 Non-recovery of interest on advance issued to OCCL and non-adjustment of advance from OCCL for completed/ dropped projects

Paragraph 3.7.21 of the OPWD Code stipulates that, payment of advances to contractors may be given in cases where issue of such advances is indispensable and such advances were to carry interest, at the rate of 18 *per cent* per annum.

Scrutiny of records of the CE, MI revealed that eight MoUs were signed between March 2021 and May 2023 for execution of 79 UGPL works worth ₹851.70 crore between the Department and OCCL. The Department released interest free advances of ₹510.19 crore (between March 2021 and March 2024) to OCCL, which included ₹341.98 crore for 29 RIDF projects and ₹168.21 crore for 50 projects under the State Plan. Thus, interest as per OPWD norms was not charged while giving these advances. This was despite the fact that GoO itself had to pay interest at the rate of 0.5 *per cent* above the bank rate for availing funding under the RIDF Scheme of NABARD for the 29 related MI projects. Therefore, granting of interest free advance to OCCL, caused unnecessary burden on the State Exchequer, besides being in violation of OPWD code that stipulated an interest of 18 *per cent* per annum. As per Audit calculation, the State Exchequer suffered from a loss of interest of ₹67.54 crore on advance of ₹510.19 crore at rate of 18 *per cent*, based on dates of issue and dates of recovery as detailed in ***Appendix-IV***.

Further, the CE, MI had submitted (March 2024) Project Completion Report (PCRs) to DoWR in respect of eight[48] MI projects involving UGPL works of ₹71.63 crore executed by OCCL. For these eight MI projects, an advance of ₹80.11 crore was granted to OCCL, but only an amount of ₹71.63 crore had been adjusted while OCCL did not refund the balance of ₹8.48 crore, even after project completion and submission of PCRs (March 2024).

Audit also noticed that the SE, MI Division, Khurda awarded (August 2020) the work of designing, supply, fabrication, commissioning, testing *etc*., of head regulator and scouring sluice gates in case of 26 MI projects (under

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[46] This amount includes estimated cost of ₹648.67 crore, supervision charges of ₹52.99 crore (at eight *percent)* and contingency charges of ₹6.49 crore, GST of ₹129.80 crore and negotiated price of ₹13.75 crore.

[47] RIDF 29 MIPs and completion of incomplete 50 MIPs under State fund.

[48] PCR of eight MIPs: ((i) Chitughat (₹94 lakh) (ii) Katagaon (₹57 lakh) (iii) Kendua (₹1.20crore) (iv) Dhepaguda (₹2.16 crore (v) Phatatanagar (₹1.20crore) (vi) Sankhabanga (₹65 lakh) (vii) Tileye (₹1.65 crore) and viii) Jiranga (₹49 lakh)

RIDF XXIV) to OCCL for ₹14.91 crore with stipulated completion by February 2021. The CE, MI had issued interest free advances to OCCL (between August 2020 and December 2022) of ₹11.19 crore, which included advance of ₹1.37 crore for three projects[49] which were subsequently dropped by DoWR due to non-feasibility. However, OCCL had submitted (December 2022) UCs only for ₹8.70 crore and the amount of advance released for the dropped projects was not recovered (September 2024) by the Department from OCCL.

The Government stated (May 2025) that the OCCL would be requested to submit the pending UCs and if any residual balance is found, the PSU would be requested to return or readjust the amount against other RIDF works.

The reply of the Government is not acceptable, as GoO had paid interest to NABARD for availing loans under RIDF funding for projects. Hence, issue of interest free advance to OCCL especially in deviation to OPWD code provisions, was not justifiable.

2.3.4 Non-recovery of cost of compensatory irrigation from industries

As per GoO Notification (February 2016), in case a portion of irrigated command area, under unavoidable circumstances, was required to be diverted for the purpose of industrialisation, the industry concerned would need to make up for the loss of command area by way of creating compensatory irrigation. The industry using the CCA for industrial activities would have to bear the cost of twice the compensatory irrigation and anadditional 25 *per cent*, as per latest costs calculated by the concerned irrigation authorities.

Audit noticed in two MI Divisions that three industries (*i.e.*, M/s Subhadra Coal Mining Limited, M/s Vedanta Limited and M/s MCL Limited) had used 758.39 ha of CCA of five[50] MIPs. However, the SEs of concerned MI Divisions did not calculate and demand any compensatory irrigation cost from the above industries as required under the GoO Notification (February 2016).

Audit calculated the cost of compensatory irrigation as amounting to ₹28.44 crore for the loss of CCA using 758.39 ha CCA by considering twice the cost[51] (₹1.50 lakh per ha) for the construction of the canal, plus the additional cost of 25 *per cent* which was to be recovered from the above industries (July 2024). Hence, these three industries were liable to pay at least ₹28.44 crore for the diversion of irrigated CCA for the purpose of industrialisation, which the concerned MI Divisions did not collect.

The Government in its reply directed (May 2025) the CE, MI to verify the details regarding deposit of compensatory irrigation cost and provide the same

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49 Nandirajore MIP (₹53.24 lakh) of Angul (August 2020), Amati MIP of Jharsuguda (₹44.07 lakh) (December 2022) and Khedapada MIP (₹39.51 lakh) of Anandapur MI Division (December 2022)

50 **Angul MI division**: (i) Raijharan MIP (191.39 ha of CCA acquired by M/s Subhadra Coal Mining Ltd.) **Jharsuguda MI Division**: (ii) Banjarikata (75 ha) and (iii) Debadihi (366 ha) (441 ha of CCA acquired by M/s Vedatnta Ltd) (iv) Katrajorekata (41 ha) and (v) Tingsimal (85 ha) MIPs (126 ha of CCA acquired by M/s MCL Ltd.)

51 In the Technical Committee meeting held on 27.04.2020 headed by EIC, DoWR, it was decided that the probable cost of construction of the open channel distribution system per hectare will be around ₹1.5 lakh.

to Audit. The reply was silent about collection of cost of compensatory irrigation from these industries.

2.3.5 Excess expenditure over Administrative Approval (AA)

Paragraph 6.3.18(II) of OPWD Code stipulated that the total value of work including the amount sanctioned for other items should not exceed the amount of AA by more than 10 *per cent*. If it exceeds, no payment can be made until a revised AA is obtained from the authority competent to accord AA.

Scrutiny of records of CE, MI revealed that AA was accorded (October 2018) for six MIPs of ₹76.46 crore under RIDF XXIV. The concerned SEs had incurred (March 2024) an expenditure of ₹115.47 crore for construction of headwork and UGPL distribution systems, for these works, resulting in excess expenditure of ₹39.01 crore. This amount ranged between 11.27 and 64.44 *per cent* in excess of the original AAs for these six MIPs as detailed in the **Table 2.4**:

Table 2.4: Details of expenditure incurred in excess to the amount approved in AA

(₹in crore)

Sl. No.	MI Division	MIP	Amount as per AA	Expenditure incurred on projects	Excess (in percentage)
1.	Cuttack	Patharganda	3.91	5.93	51.66
2.	Kalahandi	Bisamgiri	8.52	9.48	11.27
3.	Khariar	Litiguda	21.95	33.12	50.90
4.	Rayagada	Bhatapur	17.71	26.87	51.72
5.	Rayagada	Dhepaguda	14.05	23.10	64.41
6.	Rayagada	Relikupanalla	10.32	16.97	64.44
Total			**76.46**	**115.47**	**51.02**

As is evident from the table above, the excess expenditure was 51.02 *per cent i.e.,* more than 10 *per cent*, revised AA should have been obtained prior to incurring the expenditure. No revised AA for excess expenditure of ₹39.01 crore was obtained (June 2024) which was not only in violation of provisions of OPWD code but also an indicator of poor financial management in execution of projects.

While accepting the Audit observation, the Government stated (May 2025) that package-wise AA would be revised after completion of the work and arrival of the actual cost. The reply was not acceptable since Divisions had incurred excess expenditure without obtaining the revised AA in violation of the provisions of OPWD Code.

2.4 Contract Management and project implementation

2.4.1 Contract Management

The CE, MI had executed 2,719 work contracts under 10 major schemes for improvement/ renovation of MIPs and check dams amounting to ₹1,219.65 crore during 2021-24 which included 1,122 work contracts amounting to ₹639.93 crore of 12 test checked Divisions.

2.4.1.1 Relaxation of bidding capacity for award of works in violation of e-procurement guidelines

As per Central Vigilance Commission (CVC) guidelines (September 2003), it should be ensured that pre-qualification criteria, performance of contractors and evaluation criteria are incorporated in the bid documents in clear and unambiguous terms for proper and transparent evaluation of bids. Further, the financial bid of only those vendors should be opened who were technically qualified by the departments/ organisations.

To eliminate human intervention and associated lacunae in the bid submission process, GoO introduced (January 2009) an e-tendering system. Paragraph 15 of the e-tendering guidelines of OPWD code stipulated that the technical bid should consist of bid documents including EMD / bid security, registration certificate, profit loss statement, list of similar nature works, works in hand, list of machineries *etc.* The Works Department, GoO prescribed (June 2011) that bid capacity of the contractors would be assessed based on the prescribed formula *i.e.,* Assessed Available Bid Capacity=A x N x 2-B[52].

It was noted that in deviation to OPWD code and CVC guidelines, the DoWR issued (January 2019) a circular relaxing bid capacity while submitting tenders valuing ₹50 lakh to ₹7.00 crore. While the OPWD Code, specified submission of certain documents along with the technical bid, the DoWR Circular relaxed this criteria by excluding all these technical documents for works of the value ranging between ₹50.00 lakhs and ₹7.00 crore.

Audit verified the tender documents of 335 works (with value upto ₹7.00 crore) valued at total ₹261.09 crore, which were awarded between the Financial Year (FY) 2021-24 by 12 selected Divisions and confirmed that the bidders were not asked to submit the required technical documents to assess their bidding capacity. This limited the proper assessment of technical bid capacity of contractors. Audit noticed that out of these 335 works, 220 works were not completed within the contractual period due to default in execution by the contractors as discussed in ***Paragraph 2.4.1.3***.

Relaxation of assessment of bid capacity of bidding contractors for the works upto ₹7.00 crore by DoWR was neither in consonance with the provisions of OPWD code nor in the interest of execution of works. It could be one of the reasons for non-completion of 220 works (66 *per cent*) out of the 335 works in test-checked divisions.

The Government stated (May 2025) that as per DoWR circular (January 2019) tenders were evaluated and no complaint so far had been received. The reply was not acceptable as non-submission of important documents led to relaxing the bid evaluation, and consequently the Department was not able to correctly judge the technical capacity of the contractors.

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[52] Where 'A' is maximum value of works executed in any one year during the last five years, 'N' is number of years prescribed for completion of works, and 'B' is the value at the current level of existing commitments and on-going works.

2.4.1.2 Award of work to OCCL on nomination basis

Paragraph 3.5.9 of OPWD Code (Amendment 2015) stipulated that tenders should invariably be invited publicly through open tender for estimated cost above ₹5.00 lakh. Further, GoO prescribed (September 2012) that the projects should be executed through tender/ e-tender process and the option of taking up works through the Department was available where bidders were non-responsive or due to exigencies or security reasons. Central Vigilance Commission (CVC) also issued (July 2007) guidelines stipulating that the tendering process is a basic requirement and award of contract on nomination basis is a breach of Article 14 of the constitutional provisions.

Scrutiny of records of CE, MI revealed that eight MoUs were signed (March 2021 and May 2023) between the department and OCCL for construction of 79 UGPLs[53] for ₹851.70 crore[54] including eight *per cen*t overhead charges (OHC) amounting to ₹52.99 crore (on offer rate of OCCL of ₹662.42 crore) to provide irrigation to 23,123.82 ha of CCA on nomination basis stipulated for completion of work by March 2023/ May 2025. There were no exigencies or security reasons, and the tenders were not invited by the CE, MI for the above UGPL works.

Further, Audit observed that:

- As there was no exigencies or security reasons, award of work to OCCL on nomination basis without inviting open tender/ e-tender in deviation to GoO resolution (September 2012) led to extra expenditure of ₹52.99 crore towards eight *per cent* overhead charges. Out of 79 UGPL works to be completed by March 2023 and May 2025, OCCL had completed only eight UGPL works (10 *per cent*) as of March 2024 and works of 21 UGPLs were in progress and other 50 UGPL works were not taken up as discussed in ***Paragraph 2.4.2.1***.

- As per Clause 12 of the GoO Resolution (September 2012) and Clause 11 of the MoUs with OCCL drawn by the DoWR (March 2021), the corporation would meet the cost of any cost overrun of the project except where such escalation was beyond the control of the corporation like delay in alienation of land for the project, delay in finalisation of plan by the department.

  Audit noticed (October 2024) that there were 13 MI projects handed over to OCCL for execution of UGPL distribution system by the Department to provide irrigation to CCA of 4,161 ha. Audit noticed that of these, CCA under UGPL was reduced from 4,161 ha to 2,965.862 ha due to dropping of two[55] UGPL distribution system in view of public agitation, and lack of land acquisition. Further, there was less achievement of UGPL CCA of 660.306 ha CCA for seven

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[53] Phase-I three MoUs for 29 UGPL distribution system works under RIDF XXIV for ₹341.98 crore and Phase-II- Five MoUs for 50 UGPL distribution system works under Complete of incomplete MIPs scheme for ₹509.72 crore

[54] The MoU cost included one *per cent* contingency charges on estimated cost of ₹648.69 crore of projects, eight percent supervision charges on offer rate of OCCL of ₹662.42 crore, GST 18 *per cent* on offer rate+ supervision charges + contingency charges

[55] Two dropped projects : Amati MIP (486 ha) and Khedapada MIP (300 ha)

MIPs[56] and increase of CCA of 251.168 ha (*i.e.*, increase from 1,365 ha to 1,616.168 ha) in four MIPs[57]. Despite reduction of UGPL's CCA of 1,195.138 ha of CCA, the cost of UGPLs was not reduced by ₹20.44 crore.The MoU was revised (October 2022) from ₹108.23 crore to ₹112.92 crore, on the basis of acceptance of tender amount by OCCL. The increase of cost and revision of the MoU on the basis of acceptance of tender by OCCL was in violation to GoO Resolution (September 2012). This led to extra expenditure of ₹25.13 crore[58] under Package II of RIDF XXIV.

- Para 2.3.1 of OPWD code stipulates that the contractors are liable to pay the compensation for delay in execution of works at the rate 0.5 *per cent* per day not exceeding 10 *per cent* of the estimated cost put to tender. However, no such clause for levy of liquidated damages for delayed works, was mentioned in the MoUs finalised with OCCL by the Department. In May 2025, Finance Department, GoO vide circular regarding imposition of penalty in case of delay in execution of works by PSUs, provided that the overhead charges would be reduced by one *per cent* (from eight *per cent*) for delay of 12 to 15 months and additionally by 0.25 *per cent* for delay of every three months thereafter.

  Audit noticed that the CE, MI had drawn three MoUs (March 2021) with OCCL for execution of UGPL distribution system works of 29 MIPs under RIDF XXIV amounting to ₹341.98 crore stipulating completion of the works by March 2023. The OCCL had completed only UGPL works of eight MIPs (March 2024) after delay of 11 months and UGPL works for remaining 21 MIPs had not been completed (October 2024) after delay of one and half years. Hence, compensation penalty amounting to ₹34.20 crore (10 *per cent* of MoUs cost of ₹341.98 crore) should have been levied as per OPWD code

56 Reduction of CCA:

	Name of the MIP	Planned CCA	Achieved CCA	Shortfall
i	Kalanda MIP	250 ha	168.520 ha	81,480 ha
ii	Jiranga MIP	120 ha	84,660 ha	35.340 ha
iii	Sankhabhanga MIP	300 ha	293.570 ha	6.430 ha
iv	Kandaposi MIP	300 ha	145.930 ha	154.070 ha
v	Borangijore MIP	300 ha	217.195 ha	82.805 ha
vi	Junanijore MIP	500 ha	406.485 ha	93.515 ha
vii	Katagaon MIP	200 ha	33.334 ha	166.666 ha
	Total	**1,970 ha**	**1,349.694 ha**	**620.306 ha**

57 Increase of CCA:

	Name of the MIP	Planned CCA	Achieved CCA	Shortfall
i	Ghasidihi MIP	235 ha	297.050 ha	62.050 ha
ii	Tileye MIP	500 ha	522.343 ha	22.343 ha
iii	Phatatanagar MIP	300 ha	332.790 ha	32.790 ha
iv	Baghia MIP	300 ha	463.985 ha	133.985 ha
	Total	**1,365 ha**	**1,616.168 ha**	**251.168 ha**

58 ₹25.13 crore =Revised project cost-₹112.92 crore – (Original project cost ₹108.23 crore – cost of two drop projects ₹20.44 crore)

provisions and to be recovered from the OCCL as it was responsible for the delay.

The Government stated (May 2025) that UGPL works are critical works. Due to inadequate manpower for execution and monitoring and survey works, the works were awarded to OCCL on nomination basis. The Government further stated that the MoU was revised to ₹112.92 crore considering the site conditions. The reply was not acceptable as the UGPL works under RIDF XXIV were not completed for more than $1^{1}/_{2}$ years. As a result, the desired objective of the MIPs to provide irrigation to 8,857 ha CCA could not be achieved. Moreover, the reply of Government regarding revising the MoU cost as per site condition was not correct as the above cost was revised by OCCL on the basis of acceptance of tender in deviation to GoO resolution (September 2012) which led to extra cost to the department. As regards levy of compensation penalty for delay in execution of UGPL works by OCCL, it has been stated that the matter would be intimated to the Government after completion of all UGPL works awarded to OCCL. However, non-levy of penalty as per OPWD Code provisions and Finance Department, GoO instructions resulted in undue favour to the corporation.

2.4.1.3 Non-levy of penalty for delay in execution of works

As per clause 2(a) of the contract condition and Para 2.3.1 of OPWD code, if the concerned contractors failed to complete any work within the stipulated period, penalty for delay at the rate of 0.5 *per cent* for per day not exceeding 10 *per cent* of the estimated cost was to be levied.

Audit observed that 220 works, at an estimated cost of ₹135.47 crore were awarded by SEs of 12 selected MI Divisions between May 2022 and March 2024 with agreement cost ₹111.85 crore stipulating completion of the works between May 2023 and August 2024. However, none of the above 220 works were completed in time by the 12 selected Divisions during 2021-24 without any reasons. The delay in completion of works ranged between 46 and 735 days in 79 MI projects and 141 check dams. The concerned SEs did not levy penalty of ₹13.55 crore to the contractors for delay as detailed in ***Appendix- V (A&B)***.

The Government stated (May 2025) that in many cases, it was seen that the delay in work was beyond the control of the agency. The reply was not acceptable since all these works as pointed out by Audit were not completed within the contractual period nor had the agencies applied extension of time showing the reasons for delay in completion.

2.4.2 Project implementation

During 2021-24, out of 2,719 works in 12 selected Divisions, Audit test checked records of 1,122 works under 10 plan schemes for MI (Flow), targeted to create design CCA of 66,613 ha of which only 18,717 ha[59] of CCA

[59] Irrigation potential created: (i) RIDF-160 ha, (ii) PMKSY-RR&R- 449 ha, (iii) Completion of incomplete MIPs under State Plan – 2,322 ha, (iv) OIIPCRA-307 ha, (v) MATY- 2,743 ha, (vi) CLSRP- 2,993 ha (vii) ERM- 9,743 ha (viii) DRIP-Zero ha, (ix) DIP-Zero ha and (x) WSIDP- Zero ha

was created (March 2024). The deficiencies noticed in execution of different schemes are discussed below:

2.4.2.1 Underground pipeline works under NABARD and completion of incomplete MIPs under State Plan funded projects

Clause 6 (D and E) of NABARD guidelines envisaged that RIDF funded project should be completed within three years. Further, PCRs were to be submitted by GoO within one month of completion of projects.

Under RIDF XXIV (2018-19), out of 40 MIPs sanctioned for ₹536.77 crore for providing irrigation to 13,719 ha of CCA by 2021-22, only eight[60] MIPs were completed (20 *per cent*) at ₹71.63 crore and irrigation for 2,328.049 ha of CCA only could be created. Further, 11 MIPs[61] (out of 40 MIPs) worth ₹189.83 crore were dropped by the CE, MI as these projects were not found feasible. It was also noted that PCRs of the remaining 21 projects for ₹183.62 crore, were yet to be submitted (March 2024).

Similarly, DoWR had signed the additional MoUs (between February 2023 and May 2023) with OCCL amounting to ₹509.72 crore for construction of UGPL distribution systems for 50 MIPs under the 'Completion of Incomplete MIPs' scheme (State Plan), stipulating completion of works within two years to provide irrigation to the designed CCA of 14,267 ha.

Out of these 50 UPGL works, OCCL finalised (September 2024) the CCA plans of seven MIPs[62] for 2,118.41 ha against the planned CCA of 2,877 ha, resulting in a shortfall of 758.59 ha, but OCCL had not started the UGPL works. Further, UGPL works of seven other MIPs[63] were dropped (January 2024) due to overlapping CCA of 1,615 ha with other irrigation projects, although the headworks of these MIPs has already been completed by May 2022 at an expenditure of ₹16.97 crore. The DPR/ CCA plans for UGPL works of the remaining 36 MIPs were under progress at the OCCL level (September 2024).

Due to delay in completion of 64 UGPL works ranging from one month to one and half years under RIDF (21 MIPs) and State Plan (43 MIPs), the MIPs could not provide irrigation to 19,290.951 ha of CCA as of March 2025.

The Government stated (May 2025) that the UGPL works were critical in nature and required proper planning before implementation. The design and alignment layout takes time to finalise but the works are usually completed within one working season.

The reply is not acceptable since it was noted during audit that UGPL works of 21 RIDF projects had not been completed for more than two years and

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60 (i) Chitughat (ii) Katagaon (iii) Kendua (iv) Dhepaguda (v) Phatatanagar (vi) Sankhabhanga (vii) Tileye and (viii) Jiranga

61 (i) Satamnalla (ii) Ghodahada, (iii) Amati, (iv) Khedapada, (v) Tangiriapal, (vi) Cheptiama, (vii) Baiganijore, (viii) Rajabhasa, (ix) Nandirajore, (x) Rukunanalla and (xi) Rambhei

62 Lakitiguda, Chilanti, Katrapal, Kapasia, Kadalianalta, Laliachancheda and Manikamundakata MIPs

63 Jhariaguda, Matiguda, Simakonda, Koyagiri, Tamasanalla, Damanijhar and Santabahal MIPs

works for 43 State Plan projects had not even commenced due to improper selection of work sites and non-finalisation of CCA for UGPL as of March 2025. The reply of Government for increasing of CCA through UGPL was not acceptable as audit noticed that CCA of 17 MIPs out of 40 MIPs under RIDF XXIV were revised from 4,490 ha to 3,038.44 ha by OCCL for UGPL distribution systems as discussed in subsequent paragraph.

(i) Less achievement of CCA due to change in design

As per instructions issued (November 2021) by the CE, MI, OCCL had to undertake designing and drawings of the proposed pipe distribution network for MI projects, based on field survey. The verification of the distribution network was to be carried out by OCCL along with the concerned field officers in-charge of the project. The EEs were also required to furnish a certificate that they had personally walked along the proposed pipe irrigation network with OCCL and found that there are no obstacles/ difficulties in execution of work.

Scrutiny of records of the CE, MI and OCCL revealed that due to improper survey, poor planning and site selection, there were frequent changes in designs and drawings of UGPL distribution system in the middle of execution of projects. This indicated that defective designs had been finalised by OCCL, based on improper survey and investigation. Due to mid-execution changes, UGPL works of eight out of 29 MI projects that were taken up during the period March 2021, could not be completed by March 2024. As a result, expenditure of ₹97.11 crore incurred on these eight projects (as of March 2024), became idle and irrigation could not be provided to 2,741.84 ha CCA of 37 villages even after lapse of two year from award of work to OCCL as detailed in ***Appendix-VI***.

Further, Audit noticed that 29 UGPL distribution works were entrusted (March 2021) to OCCL for ₹341.98 crore, stipulating completion by March 2023 in order to provide irrigation to 8,856.79 ha of CCA for 140 villages. Out of this, the designs of 17 MIPs with CCA of 4,490 ha were revised to 3,038.443 ha by OCCL during September 2024 and the survey of UGPL CCA was finalised without involving the concerned MI division engineers. The General Manager, OCCL replied (October 2024) that the concerned MI Divisions had prepared the CCA plans while considering 70-80 *per cent* of gross command area as CCA, without any reference to RoR[64] of ayacut area, leading to the reduction in CCA. Of this, OCCL laid a pipeline for 272.343 kms at an expenditure of ₹97.45 crore which led to achievement of less CCA by 1,451.557 ha[65] as detailed in ***Appendix-VII.***

While accepting the audit observation, the Government stated (May 2025) that the headworks of MIPs were completed with a design CCA which was arrived at by assuming some percentage of gross command area. During planning for the distribution through UGPL network, maximum command area that can be irrigated from the MIP, was aligned. The reply of the Government is not

[64] Record of Right: RoR contains details about a specific land, such as kissam (kind) of land (agricultural, residential, jungle *etc*.), the owner, area, and encumbrance certificate status

[65] UGPL planed CCA 4,490 ha – revised CCA of 3,038.443 ha = 1,451.557 ha

tenable as the survey for design CCA of UGPL was finalised by OCCL without involving the concerned MI division engineers who had finalised the CCA of headworks this resulted in less achievement of CCA of 1,451.56 ha in 17 MIPs under RIDF XXIV.

2.4.2.2 Unfruitful expenditure on old incomplete MIPs taken up under State Plan

Paragraph 3.7.4 of OPWD Code stipulated that no work should commence on land which had not been duly made over by a responsible civil officer.

During the period 2021-24, 129 old MI projects of RIDF and Accelerated Irrigation Benefit Programme[66] were taken up in Odisha under the State Plan, at an estimated cost of ₹284.33 crore. Out of 129 MIPs, only four MIPs could be completed (as of March 2024) at an expenditure of ₹6.10 crore to provide irrigation to 440 ha of CCA. The status of the remaining 125 projects (as of March 2024), is tabulated in **Table 2.5**:

Table 2.5: Status of 125 incomplete MI projects as on March 2024

Sl. No	Particulars	No. of projects	Expenditure in crore as of March 2024	Designed CCA in ha	Status
1	UGPL distribution system taken up for completed headworks	50	106.56	14,352	UGPL works delayed by 1 1/2 years. Work not started.
2	No. of headworks completed but canal works under progress	37	143.93	10,560	Work in progress
3	No. of headworks completed but canal works not started	10	12.40	1,739	UGPL proposals not finalised and overlapping of CCA
4	Headworks completed but No. of canal works delayed for want of Land Acquisition and Forest Clearance	26	41.89	9,251	Delayed due to land acquisition and forest clearance
5	No. of headworks/ Canal could not be completed	2	2.50	877	Subjudice due to land and forest clearance
	Total	**125**	**307.28**	**36,779**	

From the above, it could be seen that out of 125 incomplete projects, headworks for 123 projects had been completed at an expenditure of ₹304.78 crore as of March 2024. However, in all these cases, the distribution system could not be completed due to want of land acquisition, lack of forest clearance and non-finalisation of UGPL CCA. Thus, due to non-completion of 125 MIPs even after incurring an expenditure of ₹307.28 crore, MIPs could not provide irrigation to 36,779 ha of design CCA rendering the expenditure unfruitful.

The Government accepted (May 2025) that these projects were initiated 15 to 20 years ago under AIBP and RIDF projects and due to want of land acquisition, forest clearances and subsequent closure of the schemes, MIPs

66 These projects were initiated before 15 to 20 years under RIDF and Accelerated Irrigation benefit programme (AIBP)

could not be completed. The Government further stated that steps are being taken to complete the MI projects with completed headworks, by construction of UGPL distribution systems through OCCL. Construction of UGPL distribution networks has been started for the 50 MIPs.

However, the reply of the Government is not acceptable as except for execution of an MoUs (February-May 2023), OCCL had not commenced the 50 UGPL works even after a lapse of $1^{1}/2$ years (October 2024).

Further, in two specific cases, Audit noticed that the work related to Headworks and Distribution system could not be timely completed by MI divisions/ OCCL, leading to wasteful expenditure as discussed below:

- The contract for headwork of Kanighai MI project was awarded (October 2008) at ₹1.75 crore by Angul MI Division, stipulating completion by September 2009. As of October 2010, the contractor was paid ₹1.84 crore (October 2010) for construction of the earth dam. However, after June 2010 due to public hindrance, works related to surplus escape, surplus channel work, gap closing, head regulator shutter *etc*., could not be carried out and was stopped.

  Subsequently, a revised estimate for the balance work, including construction of new surplus escape was submitted (February 2019) by the CE to the Department for ₹14.25 crore, but the same had not been approved (as of July 2024), despite lapse of more than five years. Due to non-completion of balance works, the project could not provide irrigation to 250 ha of four villages and the farmers were deprived of irrigation facilities rendering the expenditure of ₹1.84 crore unfruitful (July 2024).

  The SE, MI Division, Angul replied (July 2024) that the works would be taken up after approval of revised estimate. The reply was not acceptable since the revised estimate of the above work had not been approved by the Government, even after lapses of more than five years.

- The construction of earth dam and chute spill way of Kakudiamba MIP was awarded (April 2003) for ₹1.96 crore to OCCL stipulating completion by March 2004 for providing irrigation to 920 ha of CCA. Audit noted that OCCL had only partly executed work valuing ₹1.04 crore (March 2011). Despite issue of several reminders by the SE, MI Division, Keonjhar, OCCL did not complete the remaining work like the spill way and work progress remained haphazard (as of September 2024). As part of this work, SE, MI Division, Keonjhar had paid an advance of ₹2.32 crore to OCCL for construction of earth dam and chute spill way of Kakudiamba MIP of which, ₹1.28 crore remained unadjusted (August 2024).

Further, the work of construction of its main canal from RD 330 to 2,910 meter and construction of a check dam (of Kakudiamba MI project) was awarded (February 2004) to OCCL for ₹1.38 crore, with January 2005 as the completion date. It was noted that OCCL had executed work valuing ₹74 lakh and subsequently stopped the work (May 2009). Further, it was also observed that for the work related to the main canal, OCCL was paid a work advance of ₹1.20 crore during 2004-2009 of which ₹46 lakh was not yet adjusted (August 2024).

During JPV (August 2024) of work site of Kakudiamba MIP, Audit noticed that the water level in Kakudiamba MIP was below the dead storage level due to non-completion of the spillway. As a result, the project could not provide irrigation to 920 ha of CCA, rendering the expenditure of ₹1.78 crore (expenditure on earth dam ₹1.04 crore + main canal ₹0.74 crore), wasteful.

The SE, MI Division, Keonjhar replied (September 2024) that despite several requests to take final measurements for submission of closure proposal, the OCCL had not expressed interest. Hence, the matter would be intimated to CE, MI for necessary action.

The reply is not acceptable as no effective steps were taken by the MI division and the Department to ensure completion of works as per envisaged timelines.

2.4.2.3 Idle expenditure towards procurement of DI and HDPE pipes

Rule 97 of Odisha General Financial Rule (OGFR) stipulated that purchases must be made in the most economical manner, in accordance with definite requirements of public service. Further, purchase of stores should not be done in small quantities. Instead, periodical indents should be prepared and as many articles as possible obtained by means of such indents. At the same time, care should be taken not to purchase stores in advance of actual requirements, if such purchase is likely to be unprofitable to the Government. Para 3(vi) of Guidelines for Procurement of Goods (February 2012) of Finance Department, GoO envisaged that purchase must be made in accordance with the definite requirements of the public service.

Scrutiny of the records revealed that UGPL works of 29 MI under RIDF XXIV were entrusted (March 2021) to OCCL for completion by March 2024. However, UGPL works of four MI projects could not commence due to lack of approval of revised survey and drawings, even after a lapse of $1^{1}/2$ years from the date of entrustment (from March 2021).

In context of these entrusted works, OCCL made payment of ₹42.17 crore to contractors for procurement of 22,628.61 meter of Ductile Iron (DI) pipes and 116,281.229 meter of High-Density Poly-Ethylene (HDPE) pipes between December 2022 and October 2023. However, as UGPL works related to these MI projects remained pending, the purchased pipes (and expenditure therein) remained idle, as tabulated in **Table 2.6**.

Table 2.6: Details of procurement and laying of DI Pipes and HDPE pipes

(₹ in crore)

Sl. No	Name of the MIP for UGPL system	Agreement quantity of pipe (in m)	DI Pipe procured (in m)	HDPE pipe procured (in m)	DI pipe laid (in m)	HDPE Pipe laid (in m)	Amount paid
1	Pujariguda	41,986.76	4,531.00	37,189.18	0	0	7.50
2	Bhatpur	74,375.95	10,434.44	49,603.90	990.00	0	24.61
3	Bairagihalwa	22,278.39	2,206.50	11,674.00	240.00	0	2.81
4	Bisamgiri	24,778.85	5,456.67	17,814.15	0	0	7.25
	Total	**1,63,419.95**	**22,628.61**	**1,16,281.23**	**1,230.00**	**0**	**42.17**

It was observed that these pipes were procured before the finalisation of UGPL designs, that had not been approved by the CE, MI (as of October 2024). The photographs of idle pipes noticed during joint physical of verification by audit (21 July 2024) is depicted below:

Photograph 4: Stacking of UGPL pipes for Bhatpur MIP, Rayagada

Photograph 5: Stacking of UGPL pipes for Bisamagiri MIP, Bhawanipatana

Thus, procurement of UGPL pipes without immediate requirement in deviation to OGFR and Guidelines for procurement of goods issued by Finance Debarment (February 2012), led to idle investment of ₹42.17 crore (September 2024).

While accepting the audit comments, the Government stated (May 2025) that protests by local farmers had led to stoppage of works. In case of Biragihalwa MIP also, the work UGPL was stopped by the local people. As regards UGPL works of Bisamgiri MIP, the approved alignment was passing through a hilly rock which was unforeseen, and due to which the UGPL could not be laid.

The reply of the Government is not acceptable as UGPL pipes were procured without approval of the revised drawing and designs for UGPL distribution systems, indicating laxity in planning, and resulting in idle investment.

2.4.2.4 Creation of irrigation potential and utilisation

DoWR assessed (Annual Reports 2018-24) that 9.70 lakh ha of CCA can be provided with irrigation facilities through Minor (Flow) projects. Against this target, irrigation facilities were achieved 7.59 lakh ha (78 *per cent*) as of March 2024. Out of the 7.59 lakh ha CCA of irrigation potential created through MI (Flow), only 4.54 lakh ha CCA (60 *per cent*) had actually been utilised as of March 2024.

In case of the 12 test-checked Divisions, a target of 66,613 ha CCA had been set by the CE, MI for the period 2021-24 for creation of irrigation potential through 10 major schemes. Of this, under 1,122 projects, irrigation potential of only 18,717 ha CCA (*i.e.*, 28.09 *per cent* of the target) was created. The gap between designed (planned) and created irrigation potential was mainly due to non-completion of headworks and distribution system of MI projects due to delays in land acquisition, lack of forest clearance, incorrect site selection *etc*. As a result, the created CCA was not irrigated fully for cultivation.

While accepting audit comments, the Government stated (May 2025) that all SEs had been instructed to provide data for the CCA created.

2.4.2.5 Excess cost due to inflated estimates in deviation to OPWD/ Bureau of Indian Standards (BIS) code/ GoI Guidelines

Paragraph 3.2.7 of OPWD Code stipulates that the work proposals should be structurally sound and the detailed estimates should be accurately calculated based on adequate data. Further, Paragraph 3.4.10 of above code also stipulates that the Divisional Officer should certify that he has personally visited the spot and prepared the estimates providing for the most economical and safe way of executing the work using sanctioned SoR.

Audit noticed cases of deviations from OPWD Code, SoR, BIS *etc*., in the 12 test-checked Divisions, leading to inflation of estimated cost, as discussed below:

(i) Provision of excess thickness in cement concrete lining in deviation to BIS code led to extra cost

Table 1 under Para 5.2 of BIS (IS 3873:1993) 3873:1993, prescribes the minimum thickness of a canal lining based on its discharge capacity. Further, the hydraulic channel should have greater thickness than channels meant for irrigation because of drawdown effects. Similarly, deeper channels should have greater thickness than shallow depth channels. As per the above BIS code, canals having water carrying capacity of between 0 and 5 cumecs[67] should have minimum 50 mm to 60 mm thickness of cement concrete lining. Para 5.3 of the above BIS code also allows 20 mm (plus/ minus) thickness for straight as well as for small canals. As such, canals could have a maximum variation of between 70 mm and 80 mm thickness, depending on discharge capacity of the canals.

Photograph 6: Canal lining works in Bahiya MIP, Anandapur, Keonjhar

67 Cumecs : Unit of measurement of flow of water in Cubic Meters per Second

In seven[68] out of 12 test-checked Divisions, the estimates of works for 70 MIPs provided for discharge of water in canals between 0.013 and 2.32 cumecs, and cement concrete (CC) lining with thickness ranging from 90 to 200 mm, as against the required maximum thickness of 80 mm, which was in deviation to BIS norms. This led to provision of excess thickness of 10 to 120 mm in these 70 MIP works and inflated the estimated cost by ₹11.06 crore for execution of 50,018.03 cum of CC, as detailed in ***Appendix-VIII.***

Besides the above, in 31 works related to five[69] test checked Divisions one additional CC layer of M10/ M15 below the cement lining was provided in the above estimates of 31 works of CC lining of canal works. This led to execution of 6,087.68 cum of additional layer of cement concrete works in deviation of BIS code and resulted in inflation of cost estimates by ₹3.39 crore, as detailed in ***Appendix-IX***.

The Government stated (May 2025) that the cement concrete lining in the trapezoidal canal section was done according to the BIS code and the guidelines issued by EIC (WR) in February 2019. However, this reply is not acceptable because the BIS code recommends greater thickness only for hydel or deep channels, not for shallow channels like in these MI canals. Since the MI canals were shallow, the extra concrete thickness was not required.

(ii) Provision of CNS layer below the cement concrete lining works in deviation to BIS code led to extra expenditure

Paragraph 4.1 of BIS (IS 9451-1994) stipulated that Swelling Pressure and Free Swell Index tests[70] should be done in accordance with IS 2720[71] before provisioning for CNS material[72] of required thickness in the cement concrete lining works.

In four[73] out of 12 tests checked Divisions, estimates of 10 works provided for CNS of 93,082 cum at an estimated cost of ₹5.73 crore but this was done without conducting the required swelling pressure tests. This led to extra cost estimated at ₹5.73 crore for execution of 93,082 cum of CNS layer as detailed in ***Appendix-X***.

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68 (i) Angul, (ii) Bolangir, (iii) Dhenkanal, (iii) Kalahandi, (vi) Keonjhar,(vi) Khurda, and (vii) Mayurbhanj MI Divisions

69 Angul, Mayurbhanj, Kalahandi, Dhenkanal and Keonjhar MI Divisions

70 Swelling pressure and free swell index tests are required for a CNS (non-swelling clay) layer to confirm its suitability for canal construction by verifying it has low swelling potential and will not impose damaging pressure on foundations, which could otherwise lead to structural issues like cracking or collapse. The free swell index indicates the soil's potential to expand in volume, while the swell pressure test measures the actual pressure developed by a soil under specific conditions, such as in a partially saturated state or when confined

71 This standard provides the procedure, apparatus, and calculation method for determining the free swell index (FSI), which quantifies a soil's potential to swell when submerged in water without any external constraints.

72 CNS Materials: A CNS layer is used mainly to prevent swelling and shrinking of expansive soil (like black cotton soil) under canal linings. Its key functions are (i) Reduces swelling pressure of expansive soil beneath the lining (ii) Prevents cracking of the concrete lining caused by soil movement (iii) Provides a stable base for canal lining and (iv) Improves durability and reduces maintenance of the canal

73 (i) Angul, (ii) Bolangir, (iii) Kalahandi and (iv) Dhenkanal MI Divisions

The Government in reply stated (May 2025) that all the SEs would be instructed to undertake swelling pressure test while making provision of CNS layer in cement concrete lining works.

(iii) Provision of excess cost norms in deviation to GoI guideline for UGPL works led to extra cost

Annexure-VI (related to financial pattern and cost norms) for Command Area Development (CAD) and Water Management Guidelines 2017, issued by the Ministry of Water Resources, River Development and Ganga Rejuvenation, GoI, provides the cost norms for construction of lined field channels/ laying of underground pipelines *etc*., for gravity flow[74] as ₹25,050 per ha. The above Guidelines were issued (January 2017) by GoI to all Principal Secretaries of the State Government of concerned departments.

The estimates submitted by OCCL (in March 2021) for 29 MIPs provisioned for 9,93,885 meters of UGPL for providing irrigation to 8,756.501 ha of CCA. This included construction of field channels (CAD works) valuing ₹51.60 crore using HDPE pipes of 8,11,547 meters. DoWR had paid (March 2021) ₹341.98 crore to OCCL for execution of UGPL distribution system of above 29 MIPs. However, in deviation of GoI norms, OCCL had considered cost norms ranging from ₹40,615 to ₹1,92,172 per ha for execution of CAD works. Audit worked out the cost of execution of CAD in the above MI works as per GoI norms and this came to only ₹21.94 crore, as against ₹49.48 crore spent by OCCL for these CAD works (as of March 2024). This led to extra cost of ₹29.66 crore as detailed in ***Appendix-XI***.

The Government in reply stated (May 2025) that the distribution system of MIPs was done through UGPL norms as approved by DoWR. Further, they also stated that no CAD works had been taken up. The reply was not acceptable since OCCL had laid HDPE pipes in 29 MIPs (UGPL) for CAD works.

2.4.2.6 Non-execution of check dam construction projects under Mukhyamantri Adibandha Tiari Yojana (MATY)

To facilitate irrigation during Khariff season and recharge groundwater without the involvement of any land acquisition, construction of check dams was undertaken under the Mukhyamantri Adibandha Tiari Yojana (MATY), launched by the GoO in April 2010[75]. In July 2022, the EIC (WR) had issued instructions to complete geo-tagging[76] of check dams by August 2022.

[74] Gravity flow in a canal is the movement of water driven solely by the natural force of gravity, as the canal is constructed with a downward slope from a higher elevation to a lower one. This method relies on the elevation difference between the water source and the destination, requiring no pumps or external power to transport the water.

[75] Started as "Construction of Check Dams" in April 2010 renewed with a new name "Mukhyamantri Adibandha Tiari Yojana (MATY) in 2021.

[76] Geo-tagging is the process of adding geographic coordinates to media, such as photos, videos, and websites. This can be done using GPS (Global Positioning System) technology.

Scrutiny of records revealed that 1,280 new check dams were approved by CE, MI for execution during 2023-24 at an estimated cost of ₹811.45 crore to create 27,606 ha of additional irrigation potential. Of the above, 600 check dams were completed at a total cost of ₹266.52 crore and these created additional irrigation potential of 15,209 ha of CCA (March 2024). Of these, 237 check dams were completed in the 12 selected divisions (March 2024). Despite geo-tagging of the existing check dams, fresh agreements for construction of check dams were executed, which indicated deficient assessment of requirement.

Audit verified the geographical location details of 331 out of 481 check dams under MATY of 12 test checked divisions with the geo-spatial data in ***Google earth Pro*** with the *Geo tag* credentials[77] provided by the concerned divisions during audit from June 2024 to October 2024. Audit found that, though seven check dams in four divisions already existed at the time of new agreements, the concerned SEs incurred expenditure of ₹4.26 crore between April 2023 and January 2025 towards construction of new check dams. Incurring expenditure on construction of check dams that may have already been in existence indicates a possibility of fraudulent payments which needs to be investigated by appropriate authorities.

In reply, Government stated (July 2025) that Dalak, Hiraposi II, Kantisahi, Hatichad and Chandanpur II check dams were constructed during the year 2017 and 2018 but were shown in *Google images* in 2018 and 2022. Government further stated that *Google image* of Singapali check dam shown in December 2018 was an earthen bund constructed by local people for diverting water for irrigation purpose. For Purunabandha check dam, Government stated that location shown by Audit was not true. The reply of the Government is not acceptable since the concerned SEs had again drawn agreements for construction of new check dams in the same locations and paid ₹4.26 crore. Besides, the estimate of the Singapali check dam was silent about the replacement of earthen bund by construction of new check dam and all the above SEs had provided the Geo tag credential to Audit for verification.

2.5 Monitoring and evaluation of MI projects

2.5.1 Deficiency in monitoring of projects

A Monitoring Cell in DoWR was constituted (July 2021) to oversee implementation of all projects, however, no review meetings were held to ascertain the progress of work, as well as bottlenecks *etc*., if any. Audit noted that inadequate monitoring by the Department led to frequent dropping of projects due to issues such as lack of feasibility, improper site selection, besides non-completion of projects due to lack of land acquisition, forest clearances *etc*., as discussed in **paragraphs 2.2.2.1** to **2.2.2.3** and **2.2.3** *supra.*

[77] A “geo-tag credential” refers to the geographical information, like latitude and longitude coordinates, that is attached to a digital file as a form of authentication of verification. This data is used to process the physical location of a person, asset, or business at a specific moment in time

The Head of the Monitoring Cell *i.e.,* the Additional EIC-cum-Special Secretary to Government stated (June 2024) that review meeting for monitoring of RIDF and other MI projects were not conducted by this cell. Further, the Government stated (May 2025) that the monthly meetings were also taken by Development Commissioner-cum-Additional Chief Secretary to Government on a fixed day in every month regarding progress of the works (both physical and financial) and to resolve the issues of works. However, Audit noticed that no technical deficiencies were discussed in monthly meetings to resolve the issues, and as a result, sanctioned projects were dropped during execution as discussed in earlier paragraphs. Further, the Monitoring cell was also not functioning as per the mandate.

2.5.2 Under-utilisation of Application Software for monitoring

GoO implemented (May 2009) WAMIS[78] to bring efficiency and effectiveness in the functioning of works divisions and to efficiently manage the entire life cycle of construction projects, right from inception to their final completion.

Audit observed that out of 13 modules[79] in WAMIS, only six[80] were implemented by DoWR. Though, 4,785 agreements were drawn during 2021-2024, the details of these agreements such as estimated cost put to tender, accepted amount, date of commencement of work, stipulated date of completion, name of the agency, earnest money/ security deposit deposited *etc*., were not uploaded in WAMIS. Therefore, the system could not give a clear picture to the Department of all projects, to allow for effective monitoring and review of progress of works.

While accepting the audit comments, the Government stated (May 2025) that all the field units were instructed to use all modules of WAMIS henceforth.

2.5.3 Human resource management

Sufficient manpower in the MI divisions in the State was crucial for the efficient and effective execution of irrigation projects, their maintenance, monitoring progress of works and quality control of public assets.

In this context, Audit observed that there was inadequate manpower in all the 30 MI Divisions as of March 2024, as detailed in **Table 2.7**.

[78] Works and Accounts Management Information Systems

[79] Accounts, Works, Billing, Mobile App for uploading geo-tagged photographs, budget module-work wise allotment, employee-based registration with messaging services, e-estimate with analysis of rate, process based administrative approval, process based technical sanction, tendering, e-MB, process based deviation approval and process based extension of time

[80] Accounts, works, billing, employee-based registration with messaging service, process based deviation approval and process based extension of time

Table 2.7: Sanctioned strength and men-in-position across MI divisions of the State under DoWR, GoO

Sl.No	Name of the post	Sanctioned strength	Men-in position	Vacancy	Percentage of shortage
1	Junior Engineer/ Assistant Engineer	246	128	118	47.97
2	Sub Divisional Officer/ Assistant Executive Engineer	167	68	99	59.28
3	Executive Engineer	32	21	11	34.37
4	Superintending Engineer	30	30	0	0
5	Additional Chief Engineer for Circle Offices	11	8	3	27.27
6	Chief Engineer	3	1	2	66.66
	Total	**489**	**256**	**233**	**47.65**

As noted in the Table above, shortage in manpower across various MI divisions ranged between 27.27 and 66.66 *per cent*, across all cadres (except Superintending Engineers). Substantial vacancies in cadres such as Junior Engineer/ Assistant Engineer and at Sub-Divisional level was especially critical since these are primary technical and executive links at the field level, responsible for the direct supervision, execution, and quality control of infrastructure projects.

Audit also observed that there was inadequate manpower in 14 Quality Assurance (QA) Divisions that were crucial for supervising progress of work as well as in ensuring quality of assets created. Shortage of manpower in the 14 QA divisions under CE, Quality Assurance, as of March 2024 is detailed in **Table 2.8**:

Table 2.8: Sanctioned strength and men-in-position in QA divisions under CE Quality Assurance, DoWR, GoO for irrigation projects

Men-in position under CE, Quality Assurance under DoWR as of March 2024 (for all irrigation projects in the State)					
Sl. No.	**Name of the post**	**Sanctioned strength**	**Men-in position**	**Vacancy**	**Percentage of shortage**
1	Assistant Executive Engineers	53	19	34	64.15
2	Assistant Engineer/ Junior Engineer	94	54	40	42.55
3	Analysts	8	3	5	62.50
4	Embankment Inspectors/ Assistant	18	1	17	94.44
5	Lab assistants	16	1	15	93.75
6	Technical assistants	6	2	4	66.66
7	CE	1	1	0	0
	Total	**196**	**81**	**115**	**58.67**

Source: As per information furnished by CE, MI and CE, Quality Assurance Odisha

It could be seen from the above table that the shortage of engineers and laboratory staffs under CE, Quality Assurance ranged between 42.55 and

94.44 *per cent*. Lack of adequate manpower affected not just timely execution of work but also monitoring of MI projects and their quality assurance.

Audit noted that no steps were taken by the Department to fill up these vacancies in MI (Flow) or QA divisions of the Department.

The Government in reply stated (May 2025) that the vacancy of engineers at base level would be filled up as per the decision of the Government. The fact, however, remains that vacancies across cadres hampered quality control, supervision, as well as timely execution of works.

2.5.4 Inadequate monitoring of Quality Assurance of works

The DoWR introduced a two tier[81] quality monitoring system (March 2008) which envisaged that the quality control, monitoring and assurance works shall be carried out in accordance with the guidelines contained in the codes and publication of the Bureau of Indian Standards on different subjects read with relevant provisions of the any technical manual issued by the department from time to time on the subject of standards and quality of different item of works.

Paragraph 1.2 of the Manual of Quality Control and Assurance, DoWR, GoO stipulated that the CE, QA, was responsible for supervision of all works as well as their quality control and assurance vide testing in the laboratories. There were 14 QA divisions in the State, under the control of CE, QA, that were to carry out regular inspections of all irrigation project works under DoWR. Further, the MI Divisions were required to submit a list of works costing above ₹10 lakh to the concerned QA Divisions for conducting quality assurance tests. Accordingly, the contractors had to maintain the quality of works during execution. In this regard, Audit observed the following:

- Test check of records of CE, Quality Assurance revealed that during 2021-24, out of 367 MI works inspected by 14 QA Divisions, deficiencies had been noticed in 176 works. Based on these, observations had been issued by the 14 QA Divisions to the concerned SEs of 30 MI Divisions with directions to submit Action Taken Reports (ATRs). However, 154 number of ATRs were pending from these MI Divisions for periods ranging between one and three years in case of 154 works.

- Out of 112 works inspected during 2021-24 by QA Divisions in the 12 test checked MI Divisions, observations were issued for 97 works, but compliance to ATRs of 90 works were pending from 12 MI Divisions for the periods ranging between one and three years.

- Further, despite the fact that 1, 124 number of works above ₹10 lakh were executed by 12 test checked MI Divisions during 2021-24, QA Divisions received lists of only 200 such works from these Divisions for carrying out quality assurance tests during this period.

[81] Two tier quality monitoring systems introduced by DoWR: (i) Quality control, monitoring and assurance by implementing agency (ii) State Quality Monitoring Cell

On this being pointed out, the SEs of MI Divisions stated that action would be taken for submission of work lists and compliance to pending ATRs.

While accepting audit comments, Government stated (May 2025) that all the field Divisions had been instructed to submit the details of works executed costing more than ₹10 lakh to nearby concerned QA Divisions for quality checking.

2.6 Conclusion

Preparation of PRRs without proper survey, investigation, feasibility study to ensure correct selection of sites by the Department led to non-clearance of 271 out of 311 project proposals (87 *per cent*) by HPC for obtaining funds under RIDF and coupled with non-achievement of designed CCA of MI projects.

Award of 38 MIPs works without land acquisition and forest clearance resulted in unfruitful expenditure of ₹91.57 crore due to non-completion of headworks and distribution systems.

Imprudent financial management led to surrender of ₹520.60 crore during 2021-2024, payment of contingency charges of ₹6.49 crore to OCCL for execution of UGPL works, led to undue benefits to OCCL. Non-recovery of interest amount of ₹67.54 crore from the advance amount of ₹510.19 crore issued to the OCCL between March 2021 and June 2024, led to undue favour to OCCL.

Relaxation of bid capacity by DoWR for tenders valuing ₹50 lakh to ₹7.00 crore in deviation to OPWD Code/ e-Procurement guidelines, bids of the contractors were not properly assessed by the department.

Absence of joint physical verification for finalisation of UGPL distribution systems by both MI and OCCL engineers, led to less achievement of CCA in 17 MIPs.

Out of the 7.59 lakh ha CCA of irrigation potential created through MI (Flow), only 4.54 lakh ha CCA (60 *per cent*) had actually been utilised as of March 2024.

2.7 Recommendations

The Government may consider:

1. ***Project selection should be undertaken only after proper survey, investigation, feasibility assessment and preparation of Project Readiness Reports, so that projects are technically feasible, implementation-ready and capable of achieving the targeted benefits within the stipulated time.***

2. ***Prior to award of contracts, effective steps for land acquisition and forest clearance may be taken to avoid cases of dropping of projects and non-completion of headworks and distribution systems of MIPs.***

3. ***Advances to OCCL should be released strictly in accordance with the OPWD Code and should carry applicable interest. The Department should also ensure timely adjustment/ refund of outstanding advances, especially in respect of completed and dropped projects.***

4. ***Tenders should be invited as per OPWD code without relaxing the provisions for submission of bid capacity documents so that suitable, experienced bidders may be selected for timely and efficient completion of works.***

5. ***Joint site survey by the engineers of both, MI Wing of DoWR and OCCL, should be conducted for finalisation of the design of UGPL distribution system of MIPs in order to avoid changes in design and less achievement of CCA during execution.***

6. ***Ensure submission of the agreement copies and detailed drawings of works by the field offices to Quality Assurance Divisions for monitoring the quality of works during project execution.The Government may also ensure regular and timely submission of Action Taken Reports by the field offices, based on the observations of the Quality Assurance Divisions.***

CHAPTER III

Compliance Audit

CHAPTER III

Compliance Audit

FISHERIES AND ANIMAL RESOURCES DEVELOPMENT DEPARTMENT

3.1 Non-utilisation of incinerators at veterinary institutions

Wasteful expenditure of ₹16.60 crore due to non-utilisation of procured incinerators at veterinary institutions

Rule 3 (i and vi) of the Guidelines for Procurement of Goods, issued (13 February 2012) by the Finance Department, Government of Odisha (GoO) stipulates that care should be taken to avoid purchasing quantities in excess of requirement to avoid inventory carrying cost and to not make unnecessary purchase of goods much in advance of actual requirements. Rule 97 of the Orissa General Financial Rules (OGFR) Vol-I 2000 stipulates that, purchases must be made in the most economical manner in accordance with definite requirements of public service. Further, Rule 7 of the Bio-Medical Waste Management Rules, 2016 stipulates that Bio-medical waste shall be treated and disposed in accordance with Schedule I[82], and in compliance with the standards provided in Schedule-II[83] by the health care facilities and common bio-medical waste treatment facility.

Scrutiny of records (November and December 2023) in the Directorate of Animal Husbandry and Veterinary Services (DAHVS), Odisha revealed that DAHVS had procured 532 incinerators[84] under the State Plan Scheme, "Strengthening of Livestock Service Infrastructure and Modernisation of Offices" for disposal of Bio-medical waste from a Supplier[85] during the period 04 February 2015 to 10 January 2017 at a cost of ₹17.88 crore after obtaining Government approvals (August 2014 and September 2015). These 532 incinerators were issued to 30 Chief District Veterinary Officers[86] (CDVOs) for installation in Veterinary Dispensaries (VDs) and District Veterinary Hospitals (DVHs) in their districts. Audit noticed that, out of 532 incinerators, only 38 were functional and 494 remained non-functional as of 29 November 2023. Out of these 494 non-functional incinerators, 278 were not even

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82 Schedule I of the Bio-Medical Waste Rules, 2016 provided details of biomedical wastes categories and their segregation, collection, treatment, processing and disposal options.

83 Schedule II of the Bio-Medical Waste Rules, 2016 provides details of standards for treatment and disposal of Bio-medical wastes.

84 An incinerator is a furnace that burns waste to reduce its volume and treat hazardous material.

85 M/s Kamala Agencies, Cuttack

86 CDVOs, (1) Angul, (2) Balasore, (3) Baragarh, (4) Bhadrak, (5) Bolangir, (6) Boudh, (7) Cuttack, (8) Deogarh, (9) Dhenkanal, (10) Gajapati, (11) Ganjam, (12) Jagatsingpur, (13) Jharsuguda, (14) Jajpur, (15) Kalahandi, (16) Kandhamal, (17) Kendrapara, (18) Keonjhar, (19) Khordha, (20) Koraput, (21) Malkangiri, (22) Mayurbhanj, (23) Nayagarh, (24) Nabarangpur, (25) Nuapara, (26) Puri, (27) Rayagada, (28) Sambalpur, (29) Subarnapur and (30) Sundargarh

installed and were kept in store. The main reason for non-functionality of remaining 216 installed incinerators was unavailability of three phase electricity. In the test checked eight[87] CDVOs, during scrutiny of records (September 2023 to March 2024), it was found that, out of 158 incinerators supplied in these eight CDVOs only 14 were functional, 69 were kept idle without installation and 75 were non-functional due to non-availability of electricity connection.

Thus, due to non-installation/ non-utilisation of 494 incinerators, the very objective of Bio-medical Waste Management services under the Strengthening of Livestock Service Infrastructure Scheme could not be achieved. Further, the expenditure of ₹16.60 crore[88] incurred on purchase of 494 incinerators before arranging required infrastructure (three phase electricity connection) was in violation of Rule 3 (i and vi) of the Guidelines for Procurement of Goods, issued by the Finance Department. This expenditure also became wasteful, as after keeping these incinerators idle for seven to nine years, it is highly improbable that they can be made operational.

In reply the CDVOs, Bhadrak, Nabarangpur and Cuttack stated (September 2023 and February 2024) that the bio-medical waste management in the districts was done through private agencies[89]. Replies of the CDVOs indicate that the purchase of incinerators was done without properly assessing the requirement or considering ground realities. Moreover, not putting the available incinerators to use and continuing to use private agencies for bio-medical waste management was uneconomical and hence not acceptable.

The matter was brought to the notice of the Government during May 2024; reply was awaited (September 2024).

Forest, Environment and Climate Change Department

3.2 Non-disposal of Timber and Poles

Delay in disposal of seized timber, poles and firewood in undetected forest offence cases resulted in non-realisatin of revenue of ₹25.90 lakh

The Forest, Environment and Climate Change Department, Government of Odisha (GoO), had instructed (August 2005) the Principal Chief Conservator of Forests and Head of Forest Force (PCCF & HoFF) that timber and other forest produce, seized in undetected (UD) forest offence cases, be disposed of, either by public auction or by delivery to the Odisha Forest Development Corporation Limited (OFDC), within two months from the date of seizure, in order to avoid loss of revenue and deterioration in quality and consequent value reduction due to prolonged storage. The rates of royalty on the timber

[87] Angul, Bhadrak, Cuttack, Jagatsingpur, Jajpur, Mayurbhanj, Nabarangpur and Nayagarh

[88] As the unit rate of incinerators varies for different periods, amount was calculated as a token basis, apportioning the total expenditure across the total 532 incinerators. As such, the cost of 494 incinerators = ₹17,87,55,250 /532 X 494 = ₹16,59,87,018

[89] Bhadrak- Manju Services, Nabarangpur – M/s Maa Biraj Traders and Cuttack – Medi-Aid agency

for the year 2022-23 were fixed, in December 2022 as round timber of irregular lots, for hand dressed/ sawn sizes in irregular lots, poles per piece and firewood. These royalty rates to be levied were fixed by a Committee headed by the Principal Chief Conservator of Forests and Head of Forest Force (PCCF & HoFF).

Scrutiny of records (2023-24), pertaining to eight forest divisions[90] revealed that, 7,445.32 Cubic feet (cft.) of timber (logs and sized), 454 poles and 111.43 quintals of firewood were seized during 2018-23 against 326 UD forest offence cases, but were lying undisposed at the concerned Range offices. The DFOs had neither disposed of the seized wood through auction nor deposited it with OFDC.

Audit observed that, as per the rates fixed by the Government, the value of the above materials worked out to ₹25.90 lakh as detailed in ***Appendix-XII.***

On this being pointed out, seven DFOs stated that all the range officers would be instructed to deliver the pending seized produce to the OFDC for its disposal. The Deputy Director, Baripada stated that all Range officers of Similipal South WL Division had been directed to handover confiscated UD case timber to the DFO, Baripada Forest Division.

The issue of non-disposal of timber pertaining to UD forest offence cases has been brought out repeatedly in earlier Audit Reports[91], but the concerned DFOs and Government had failed to monitor or develop a robust system for timely disposal of timber, which was fraught with the risk of decay/ theft. The Government should therefore devise a timber disposal policy to avoid recurrence of losses to the State exchequer due to failure in timely disposal, and strengthen monitoring by the DFOs.

The matter was brought to the notice of the Government in July 2024; reply was awaited (September 2024).

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90 Balasore (WL), Deogarh, Boudh, Rayagada, Athagarh, Rourkela, Sambalpur, and Similipal South WL

91 Report of CAG (Revenue Receipt) for the year ended 31 March 2008 (para 6.2), Report of CAG (Revenue Receipt) for the year ended 31 March 2009 (para 6.3.1), Report of CAG (Revenue Receipt) for the year ended 31 March 2010 (para 6.3.2), Report of CAG (Revenue Receipt) for the year ended 31 March 2011 (para 6.3.2), Report of CAG (Revenue Receipt) for the year ended 31 March 2012 (para 6.3.2), Report of CAG (Economic Sector) for the year ended 31 March 2014 (para 3.7), Report of CAG (Economic Sector) for the year ended 31 March 2015 (para 3.4), Report of CAG (Economic Sector) for the year ended 31 March 2016 (para 3.4), Report of CAG (Economic Sector) for the year ended 31 March 2017 (para 3.2), Report of CAG (Revenue Sector and Economic Sector) for the year ended 31 March 2019 (para 8.2), and Report of CAG (Compliance Audit) for the year ended March 2022 (para 7.5)

DEPARTMENT OF STEEL AND MINES

3.3 Short levy of royalty and other mining dues due to non-inclusion of sizing charges in the Run-of-Mine price of coal

Non-inclusion of sizing charges in the Run-of-Mine price of coal during assessment of royalty resulted in short levy of royalty and other mining dues amounting to ₹92.38 crore

Rule 64(B)(1) of the Mineral Concession Rules, 1960 stipulates that in case processing of Run-of-Mine (ROM) minerals was carried out within the leased area, royalty shall be chargeable on the processed minerals removed from the leased area. As per the notification (May 2012) of Ministry of Coal, royalty on coal was leviable at the rate of 14 *per cent ad-valorem* on price of coal as reflected in the invoice excluding taxes, levies and other charges. Further, as per notification (August 2017) on revision of rates of Coal India Limited (CIL), where the top size of coal was being limited to 100 mm through manual facilities or by mechanical means, a sizing charge at the rate of ₹87 per MT was to be levied, in addition to the price applicable for ROM Coal. Accordingly, royalty on sizing charge at the rate of ₹12.18[92] per MT was leviable in addition to the royalty payable on ROM coal. Similarly, payment of contributions towards District Mineral Foundation (DMF) at the rate of 30 *per cent* and National Mineral Exploration Trust (NMET) at the rate of two *per cent* of the royalty paid was to be paid by the holder of a mining lease.

Scrutiny of assessment records and monthly returns in respect of nine coal mines[93] of M/s Mahanadi Coalfields Limited under Sambalpur and Talcher mining circles revealed that the mines dispatched a total quantity of 5,74,61,682 MT of sized coal of less than 100 mm during the period from April 2020 to September 2021. However, sizing charges at the rate of ₹87 per MT was not included in the price of ROM coal and royalty, DMF and NMET were collected only on the price of ROM coal.

Thus, non-inclusion of sizing charges in the price of ROM coal resulted in short levy of revenue amounting to ₹92.39 crore which includes royalty of ₹69.99 crore, and contribution to DMF of ₹21 crore (30 *per cent* of ₹69.99 crore) and NMET of ₹1.40 crore (two *per cent* of ₹69.99 crore) as detailed in ***Appendix-XIII.***

In reply, the DDM, Sambalpur stated (December 2023) that steps would be taken to levy sizing charges while DDM, Talcher stated (January 2024) that compliance would be furnished after verification of records. Reply of the DDM, Sambalpur was not relevant to the observation as Audit had pointed out that the department had to ensure inclusion of sizing charges in the price of coal for the purpose of levy of royalty, DMF and NMET, which was not done.

92 14 *per cent* of ₹87 = ₹12.18

93 (i) Belpahar OCP, (ii) Samaleswari OCP, (iii) Lajkura OCP and (iv) Lakhanpur OCP under DDM, Sambalpur Circle; (v) Lingaraj OCP, (vi) Bhubaneswari OCP, (vii) Kaniha OCP, (viii) Balaram OCP and (ix) Bharatpur OCP under DDM, Talcher Circle

3.4 Non-levy of interest on belated payment of royalty, premium/ additional amount and other mining dues

Interest amount of ₹69.53 crore leviable on delayed payment of royalty, premium/ additional amount and other mining dues had not been realised

Rule 64A of the Mineral Concession Rules (MCR), 1960 stipulates that the State Government may, charge simple interest at the rate of 24 *per cent* per annum on any rent, royalty, fee or other sums due to that Government, for the period from the sixtieth day of the expiry of the date fixed by that Government for payment of such dues until the payment was made. The rate of interest was modified to 12 *per cent*, as per Notification (November 2021) of the Ministry of Mines, Government of India (grace period of 60 days removed). As per notification (August 1974) of the Government of Odisha, the due date for payment of royalty was 15th of each month for minerals removed during the previous month. Dead Rent (DR) and Surface Rent (SR) was to be paid in two half-yearly instalments from January to June (on or before 15 January) and from July to December (on or before 15 July) of each year. Similarly, the premium/ additional amount was to be realised within 20 calendar days of expiry of each month.

Scrutiny of assessment records of four Deputy Directors of Mines[94] (DDsM), for the period 2022-23 showed that 27 lease holders had paid mining revenues like Royalty, Premium/ Additional Amount[95], District Mineral Foundation (DMF), National Mineral Exploration Trust (NMET), DR and SR amounting to ₹1,452.55 crore between May 2021 and August 2023 with delays of payments ranging between 7 days and 1,890 days as detailed in ***Appendix – XIV (A)*** and ***(B)***. However, the concerned DDsM had not levied the interest amounting to ₹69.53 crore, as calculated by Audit at the rates specified in MCR 1960, for these belated payments.

In reply, the DDsM stated (October 2023 - January 2024) that the compliance would be furnished after scrutiny of records. Reply from the Government is awaited (August 2025).

3.5 Non-levy of additional amount during extended tenure of mining leases of a Government company

Additional amount of ₹27.74 crore had not been levied during extended tenure of mining leases in case of two collieries of M/s Mahanadi Coalfields Limited

Section 8(4) of the Mines and Minerals (Development and Regulation) Amendment Act, 2021 provides that in case of Government companies or corporations, the period of mining leases including the existing mining leases,

[94] DDM, Jajpur Road, Joda, Keonjhar and Koira

[95] Premium/ additional amount is the amount payable (product of bid percentage quoted during auction and the value of mineral dispatched) by a successful bidder becoming the lease holder after grant of lease.

shall be such as may be prescribed by the Central Government; provided that the period of mining leases, other than the mining leases granted through auction, shall be extended on payment of such additional amount as specified in the fifth schedule of the Act. The prescribed additional amount payable on grant of extension of mining leases for coal and lignite was equivalent to the royalty payable.

Scrutiny of lease and assessment records of Deputy Director of Mines, Sambalpur revealed that M/s Mahanadi Coalfields Limited[96] had applied (31 March 2021) for renewal of mining leases of six coal blocks[97] in the Orient area[98] of Jharsuguda district. Accordingly, the Government of Odisha had approved (September 2023) the extension of the mining leases of the six coal blocks for twenty years from 03 April 2022 to 02 April 2042. Out of these six coal blocks, two coal blocks[99] were made operational and 6,21,299.44 MT of coal had been dispatched during the period from April 2022 to September 2023. As such, the lessee was liable to pay the additional amount equivalent to the royalty paid for the dispatch of coal during that period. It was, however, noticed that the additional amount equivalent to royalty paid, was not levied and realised in the assessments made during that period. The additional amount payable in respect of the two mines, thus, worked out to ₹27.74 crore, as given in the ***Appendix-XV***.

In reply, the Director of Mines and Geology stated (July 2024) that as there was no gap between the expiry of lease and grant of renewal of mining lease (RML) by the Government, the additional amount is not applicable.

The reply is not acceptable as the additional amount is leviable on all extended mining leases other than the mining leases granted through auction and MMDR Act did not talk about the time gap in expiry of original lease and grant of RML.

3.6 Excess payment on diamond core drilling for exploration of mineral block

Irregular enhancement of the rate of diamond core drilling in contravention of terms and conditions of the agreement resulted in excess payment of ₹1.34 crore to the agency

The Steel and Mines Department, Government of Odisha issued (March 2017) a Notice Inviting Tender (NIT) for outsourcing of diamond core drilling in different iron ore prospects of Odisha. As per clause 8 of the terms and conditions of the NIT, the engaged agency was to complete all the necessary work for getting forest clearance for drilling within two months of issue of work order. The drilling work was to commence in the field within one month

96 One of the eight subsidiaries of Coal India Limited
97 IB River Colliery, IB Property Colliery, Orient Colliery, New Gandghora Colliery, Gandghora Colliery and Rampur Colliery of M/s MCL
98 The Orient area of Jharsuguda district in Odisha is a location for coal mining operations managed by Mahanadi Coalfields Limited (MCL)
99 Rampur Colliery and IB Property Colliery

after getting the forest clearance. Further, payment to agency was to be made as per the terms and conditions of the NIT which forms part of the agreement.

Scrutiny of records of the Director of Mines, Bhubaneswar revealed that the drilling work relating to 'Mankarnacha' iron ore block under Sundargarh and Keonjhar districts, was awarded to an agency[100] and the agreement was executed on 31 August 2017. The agency obtained the forest clearance on 23 February 2021, *i.e.,* after 42 months instead of two months as stipulated in the agreement. The work order was issued (March 2021) with stipulation for payment of drilling charges at ₹5,200 per meter for normal formation and ₹7,280 per meter[101] for hard formation, exclusive of applicable taxes. The agency commenced the drilling work and after two months, requested (26 May 2021) for escalation in the rate of drilling per meter by 10.22 *per cent* on the ground of escalation of wages, petrol and other lubricants and materials as there was a gap of more than three years in signing of agreement and issue of work order. The Department rejected (June 2021) the escalation proposal of the agency on the grounds that there was no scope of escalation in the tender documents. In a short span of six months, the agency once again requested (January 2022) the Department to escalate the cost of drilling per meter by 19.50 *per cent* which was approved (28 March 2022) by Government on the ground of belated forest clearance and the rate was revised as ₹6,214 per meter for normal formation. Accordingly, the bills submitted by the Agency were paid at the enhanced rate which resulted in excess payment of ₹1.34 crore to the agency as detailed in ***Appendix-XVI.***

It is pertinent to mention here that there was no such scope of escalation in the terms and conditions of the NIT as stated by the Department itself while rejecting the proposal for escalation in June 2021. Further, approval of escalation on the ground of delayed forest clearance was also not in order as the agency was responsible for completing all necessary works for getting forest clearance as per the terms and conditions of the NIT. Despite rejecting the request for price escalation by 10.22 *per cent* in June 2021, in a span of less than a year, the Department approved the proposal of cost escalation by 19.50 *per cent,* which was much higher than the earlier request for escalation.

This indicated that the request for escalation was not justified and accordingly the approval for escalation was irregular and resulted in excess payment of ₹1.34 crore to the agency.

In reply the Director of Mines and Geology, Odisha stated (January 2025) that Steel and Mines Department, GoO had approved the escalation cost of drilling components and accordingly drilling work was executed and payment was made to the agency. The reply was not tenable as the decision of the Department was not in order as there was no clause for grant of any escalation if the agency failed to obtain forest clearance within the stipulated period of two months. No response of the Steel and Mines Department has been received.

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[100] M/s Maheswari Mining Private Limited

[101] As per the terms and conditions of the NIT, for drilling hard formations like hard massive iron ore/ BHJ/ BHQ, 1.4 times of the approved rate shall be paid.

3.7 Production of minerals in violation of the statutory provisions relating to environment laws

Rule 12 read with Rule 40 of the Mineral Conservation and Development Rules (MCDR), 2017 provides that prospecting and mining operations shall be carried out in such a manner so as to ensure systematic development of mineral deposits, conservation of minerals and protection of the environment. Further, section 21 of the Air (Prevention & Control of Pollution (PCP)) Act, 1981 read with sections 25 of the Water (PCP) Act, 1974 provide that, no person shall, without the previous consent of the State Pollution Control Board, establish or operate (Consent to Operate) any industrial plant in an air pollution control area.

Besides, the Supreme Court of India had also reiterated in its Judgment (August 2017) that approval of a mining plan does not imply that a mining lease holder can commence mining operations. The mining lease holder was nevertheless obliged to comply with statutory provisions including the Environment Protection Act and other laws. It had also been clarified that minerals from a specified site can be extracted only up to the quantity sanctioned in the Environmental Clearance (EC) regardless of quantum of extraction shown in the approved mining plan. Where a mining lease has been granted EC for the first time, the production limit shall be calculated on *pro rata* basis and if the EC has been granted on or after the 15th of a month, it will be considered valid from the subsequent month and the annual production limit would be calculated accordingly.

Moreover, Section 21(5) of the Mines and Minerals (Development & Regulation) (MMDR) Act, 1957 provides that whenever any person raises without any lawful authority, any mineral from any land, the State Government may recover from such person the minerals so raised or where such mineral has been disposed of, the price thereof.

It was noticed that minerals were extracted without complying with the environment laws as detailed below:

3.7.1 Production of coal in excess to the quantity stipulated in the Consent to Operate

Production of coal of 1.25 Million Tonne (MT) in excess to the quantity stipulated in the Consent to Operate attracted recoverable value amounting to ₹94.75 crore

Scrutiny of the assessment records, production and dispatch statements and monthly returns of one coal mine[102] under the Deputy Director of Mines, Sambalpur revealed that environmental clearance with enhancement of production limit of Run-of-Mine coal from 21 million tonne per annum (MTPA) to 22.5 MTPA was approved on 30 May 2022 by the MoEF&CC, GoI. However, the Consent to Operate (CTO) for enhanced production limit was approved by the Odisha State Pollution Control Board (OSPCB) on 09 February 2023. As such, the enhanced production limit was to be applicable

[102] Lakhanpur OCP of M/s Mahanadi Coalfields Limited

from February 2023 and not to the whole year. Accordingly, the production limit for the year 2022-23 worked out to 21.25 MT[103], by calculating the enhanced production limit on *pro rata* basis as clarified in the Supreme Court Judgement (August 2017) in the context of production limit for Environmental Clearance.

However, the lessee produced 22.50 MT of coal during the year 2022-23, which was 1.25 MT in excess to the stipulated quantity. Therefore, the lessee was liable to pay the price of the mineral extracted amounting to ₹94.75 crore[104] for such productions stipulated in Section 21(5) of MMDR Act, 1957.

In reply, the DDM, Sambalpur stated (December 2023) that the lessee has been asked for clarification and that steps would be taken after receipt of the same.

Reply of Government was awaited (October 2025).

3.7.2 Production of chromite ore in excess to the quantity stipulated in the Consent to Operate

Production of chromite ore of 9,951 MT, exceeding the quantity stipulated in the Consent to Operate attracted recoverable value amounting to ₹12.04 crore

Scrutiny of assessment records, production and dispatch statements and monthly returns in respect of one chromite mine[105] under the Deputy Director of Mines, Jajpur Road revealed that the Environmental clearance (EC) for enhanced production of 0.24 Million Tonne Per Annum (MTPA) from 0.2 MTPA was approved by the MoEF&CC, GoI in April 2022. The Consent to Establish (CTE) and the Consent to Operate (CTO) were approved on 31 March 2022 and 28 June 2022 respectively, by the OPSCB. As such, the enhanced production limit of 0.24 MTPA for the year 2022-23 was to be calculated on a *pro-rata* basis from July 2022 onwards and accordingly, the admissible production limit for the year 2022-23 should have been 2,30,000 Metric Tonne (MT)[106]. However, the lessee produced 2,39,951 MT of chromite ore during the year 2022-23 which was 9,951 MT in excess to the stipulated quantity. In compliance with Section 21(5) of MMDR Act, 1957, the lessee was liable to pay the price of the extracted mineral amounting to ₹12.04 crore as per details in ***Appendix-XVII.***

In reply, the DDM, Jajpur Road stated (January 2024) that the compliance would be provided after necessary verification.

Reply of Government was awaited (October 2025).

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[103] The revised production limit for 2022-23 on account of CTO was 21 MT*10/12 + 22.5 MT * 2/12=21.25 MT

[104] 1.25 Million Tonne = 12,50,000 Metric Tonne X ₹758 per Metric Tonne = ₹ 94,75,00,000 (By applying lowest of the price of coal for power sector: ₹907 per Metric Tonne and price of coal for non-power sector: ₹758 per Metric Tonne)

[105] Ostapal Chromite mine over 72.843 ha of M/s FACOR Limited

[106] The revised production limit for 2022-23 on account of CTO was 2,00,000 MT X 3/12 + 2,40,000 MT X 9/12= 50,000+1,80,000=2,30,000 MT

3.7.3 Production of minerals without obtaining Consent to Operate (Mahulsukha iron and Manganese ore mine)

Production of minerals of 79,535 MT without obtaining Consent to Operate from the Odisha State Pollution Control Board attracted recoverable value amounting to ₹45.59 crore

Scrutiny of lease files and assessment records under DDM, Koira revealed that the mining lease for Mahulsukha iron and Manganese ore mine was granted in favour one lessee[107] (29 June 2020). The statutory clearances and approvals held by the previous lessee were vested (30 May 2020) in favour of the new lessee by the State Government.

It was observed that the approved mining plan submitted by the previous lessee had expired on 31 March 2020 and a fresh mining plan was approved in favour of the new lessee on 01 October 2020 with a production limit of 44,964 MT for each year for 2020-21 and 2021-22. The vested Consent to Operate (CTO) was also valid up to 31 March 2020 and it had also expired with the mining plan. The fresh CTO in favour of the new lessee was approved by OSPCB on 31 March 2022 for the year 2022-23. However, the lessee had started production in October 2020 without valid CTO and produced 39,985 MT of manganese ore during 2020-21 and 39,550 MT during 2021-22.

As the mining operations were carried out for the one and half years without a valid CTO, the lessee was liable to pay the price of the mineral amounting to ₹45.59 crore as detailed in ***Appendix-XVIII.***

In reply, FA-Cum-Additional Secretary, Department of Steel and Mines, Government of Odisha stated that as per Rule 9A(2)(5) of Mineral Concession Rules 2016 and provisions of Section 8(B)(1) of MMDR Act 1957, and Government orders of vesting of rights, approvals, clearances, licenses and the like which was vested with the previous lessee it was lawful for the new lessee to commence and continue mining operation on the land in which mining operations were being carried out by the previous lessee. Reply of the department is not acceptable as the validity of the CTO obtained by the previous lessee was up to 31 March 2020. Hence, extraction of mineral beyond 31 March 2020 till obtaining the fresh CTO deemed to be unlawful and the lessee was liable to pay the cost of the mineral which has not been realised till date (April 2025).

3.7.4 Production of minerals without obtaining Consent to Operate (Kanther-Koira Manganese ore mines)

Production of minerals of 10,666 MT without obtaining Consent to Operate from the Odisha State Pollution Control Board attracted recoverable value amounting to ₹3.24 crore

Scrutiny of lease and assessment records of the Deputy Director of Mines (DDM), Koira revealed that the mining lease of Kanther-Koira Manganese ore

[107] M/s Patnaik Minerals Private Limited

mines was granted (March 2020) to one lessee[108] through auction for a period of 50 years and the lease deed was executed in July 2020. The statutory clearances and approvals held by the previous lessee were vested (June 2020) in favour of the new lessee by the State Government. However, two important approvals *i.e.,* the Mining Plan and Consent to Operate (CTO) from the State Pollution Control Board lapsed in March 2020. The Mining Plan of the new lessee was approved in November 2020 and the mining operation started during April 2021. However, the lessee submitted the online application for grant of CTO only in February 2022 and the same was granted in favour of the new lessee on 01 April 2022. Therefore, the production of 10,666 MT of Manganese ore by the new lessee was liable to pay the price of the mineral extracted amounting to ₹3.24 crore[109] for such unlawful production.

In reply, the DDM, Koira stated (December 2023) that all the valid rights, approvals, clearances, licenses and like of the previous lessee were vested with the new lessee by the State Government under Rule 9A(2) of Mineral Concession Rules, 2016.

The reply is not acceptable as the CTO obtained by the previous lessee expired on 31 March 2020. As such, it was not a valid clearance to be transferred to the new lessee under the vesting orders. As fresh CTO after expiry of the earlier one was obtained only in April 2022, the operation of mines from April 2021 to March 2022 without obtaining a fresh CTO became unlawful.

3.7.5 Production of coal from two mines in violation of the provisions regarding the Environmental clearance (EC)

The lessee for production of 1,17,96,540 MT coal from two mines beyond the limit prescribed in the EC in one case and without EC in the other was liable to pay the price of the mineral amounting to ₹975.57 crore

Scrutiny of lease files, assessment records, production and dispatch statement and monthly returns under DDM, Rourkela revealed that production limit EC in respect of Kulda OCP of M/s Mahanadi Coalfields Limited (MCL) was enhanced (24 May 2022) from 19.6 million tonne per annum (MTPA) to 21 MTPA. Therefore, the annual production limit should have been 20.77 MTPA[110] on *pro rata* basis for the year 2022-23. However, the lessee produced 21 million tonne during the period which exceeded the approved limit by 0.23 million tonne. Therefore, the lessee was liable to pay the price of the mineral amounting to ₹19.02 crore for such production as given in the ***Appendix-XIX.***

Similarly, scrutiny of lease files, assessment records, production and dispatch statement and monthly returns under DDM, Talcher revealed that EC for

[108] M/s PM Granite Export Private Limited

[109] 10,666 MT ₹3,222 (the Average Sale Price for March 2022 for below 25% Mn published by IBM)= ₹3,24,32,652

[110] Revised production limit for 2022-23 = 19.6 MTPA/12 x 2 +21 MTPA/ 12 x 10 =3.27 + 17.50= 20.77 MTPA

production capacity of 8 MTPA Run-of-Mine coal[111] in respect of Kalinga OCP of MCL was granted by the MoEF&CC, GoI on 24 October 1990. The Deputy Director of Mines (Talcher) did not check the validity of EC and lawfulness of the production from mine. As per EIA Notification, the validity of the EC expired after 30 years *i.e.,* on 23 October 2020. Further, as per provisions contained in the MoEF&CC Notification No. S.O. 221(E) dated 18.01.2021, in view of the outbreak of COVID-19, the period from 01 April 2020 to 31 March 2021 was not to be considered for the purpose of calculation of period of validity of previously granted ECs. Therefore, after ignoring the period of pandemic, exempted vide Notification dated 18 January 2021, the validity of the EC extended from 23 October 2020 to 23 October 2021. Hence, the extraction of mineral from the mine from 24 October 2021 onwards, was without a valid EC. The lessee extracted 1,15,66,590 MT of coal during 24 October 2021 to 31 March 2023 without a valid EC. As such, the lessee was liable to pay the price of the mineral[112] amounting to ₹956.56 crore for such production as given in the ***Appendix-XIX***.

Hence, production of 1,17,96,540 MT of coal from these two mines beyond the limit prescribed in the EC in one case and without EC in the other, resulted in unlawful production for which the lessee was liable to pay the price of the mineral amounting to ₹975.57 crore.

In reply, the DDsM stated (November 2023/ January 2024) that compliance would be furnished after due verification.

The reply of Government was awaited (October 2025).

3.7.6 Production of iron ore in excess of the limit prescribed in the Environmental clearance

Production of minerals of 50,030 MT beyond the limit prescribed in the EC, attracted recoverable value amounting to ₹14.08 crore

Rule 31 of the Mineral Concession Rules, 1960, the date of the commencement of the period for which a mining lease is granted shall be the date on which a duly executed deed is registered.

Scrutiny of lease files and assessment records under the Joint Director of Mines (JDM), Joda revealed that the lease deed for Jaribahal iron ore mine was executed and registered on 26 June 2020 in favor of one lessee[113]. The statutory clearances and approvals held by the previous lessee were vested (June 2020) to the new lessee by the State Government. Accordingly, the EC obtained by the previous lessee granted in July 2008 for production of 0.998 Million Tonne per annum, became the annual production limit for the new lessee from the year 2020-21 onwards.

111 "Run-of-Mine (ROM) coal is the raw, unprocessed coal that is extracted directly from a mine"

112 Considering the price of mineral as declared by CIL

113 M/s Kashvi International Private Limited

Therefore, the annual production limit should have been 7,48,500 MT[114] on *pro rata* basis for nine months from July 2020 to March 2021 as the EC vested was applicable from the date of registration of lease deed *i.e.,* from 26 June 2020 which was after 15th of the month of June 2020. However, the lessee produced 7,98,530 MT during the year 2020-21 which was in excess of the approved limit by 50,030 MT (7,98,530 MT - 7,48,500 MT). Therefore, the lessee was liable to pay the price of the mineral[115] amounting to ₹14.08 crore[116] for such production as given in the ***Appendix-XX***.

In reply, the JDM, Joda stated (November 2023) that compliance would be furnished after due verification.

Reply of Government was awaited (October 2025).

DEPARTMENT OF WATER RESOURCES

3.8 Avoidable extra expenditure due to use of higher grade concrete (M20 instead of M15) in Canal Lining Work

Avoidable extra expenditure of ₹3.86 crore in lining of canal with higher grade cement concrete in deviation of the applicable Indian Standard Code

Paragraph 3.4.10 of the Odisha Public Works Department Code (OPWD) stipulates that estimates should be prepared in the most economical and safe way for executing the work. Further, Indian Standard (IS) 3873:1993 prescribes a Code of Practice for laying cement concrete lining on canals. As per paragraph 5 of the above Code, the concrete used for lining should be design mix concrete of grade M10 or M15. The Department of Water Resources, Government of Odisha also mandated (16 February 2019) that there should be strict compliance with the Guidelines/ Manuals for canal lining works based on IS codes.

The work 'Rehabilitation and Renovation of Bargarh Main Canal from RD 00 km to 84.277 km of Hirakud Distribution System (Cement Concrete lining of Bargarh Main Canal from RD 00 km to 25.00 km)' was technically sanctioned (November 2021) for ₹200 crore by the Chief Engineer and Basin Manager, Mahanadi Upper Basin, Burla. The Technical Advisory Committee (TAC) for the work in its proceedings dated 27 August 2019 recommended taking up the work as per relevant codes of the Bureau of Indian Standards (BIS). The work was put to tender for ₹178.57 crore and awarded (July 2022) to a contractor for ₹160.33 crore under percentage rate agreement[117] for completion by July 2024. As of date of audit (February 2024), the work was under progress with

114 9,98,000 MT/12*9 = 7,48,500 MT

115 Considering the price of mineral as declared by IBM

116 50,030 MT excess extracted mineral × ₹2,815 per MT, the average sale price of mineral =₹14,08,34,450 say ₹14.08 crore

117 In percentage rate contract the schedule of quantities shall mention estimated rate of each item and amount thereto. The contractor has to mention percentage excess or less over the estimated cost in the prescribed format appended to the tender document.

financial progress of 75 *per cent* and an expenditure of ₹141.93 crore. The bill of quantities for the above work *inter alia* included payment for executed quantity of 80,983.068 cum, made vide 22nd RA bill for laying of cement concrete lining with design mix concrete of grade M20 in bed lining, slope lining *etc*., of the canal.

The IS code for laying cement concrete lining on canals had stipulated the use of design mix concrete of grade M10 or M15. However, scrutiny of records revealed that in deviation to the above, provision was made for laying of 1,43,761 cubic mt cement concrete lining with design mix concrete of grade M20 at the rate of ₹4,870.90 per cubic mt. In compliance with the IS code, had the prescribed design mix grade of M15 been used for lining concrete, the rate of the item would have been ₹4,394.09 per cubic mt only. Thus, due to usage of higher specification of design mix grade concrete of M20 instead of the prescribed grade of M15, the item rate of lining concrete was inflated by ₹476.81 per cubic mt (₹4,870.90-₹4,394.09). Thus, for execution of 80,983.068 cum lining concrete, the work was overloaded with an avoidable extra expenditure of ₹3.86 crore (₹476.81 x 80,983.068). Further, it was noticed that there was no record for technical justification in the detailed estimates/ detailed project report for using mixed concrete grade M20 in bed lining, slope lining of the canal instead of using M10 or M15 grade concrete in deviation to above BIS code.

On this being pointed out, the Government stated that due to partially immersed sections and climatic condition (Western Odisha), the environmental exposure condition of the concrete in Bargarh Main Canal has been taken into consideration as "Severe". In IS code 456:2000, it has been mentioned that the minimum grade of concrete M20 for plain concrete shall be followed for severe exposure condition. In IS code 3370 (Part-I):2009 for concrete structure for storage of liquids recommended minimum grade of concrete M20 for plain concrete. Further, Technical Advisory Committee (TAC) approved the CC lining of canal with M20 grade concrete.

The reply was not acceptable as there was no supporting document of severe climatic exposure condition of concrete in the project area. Further, IS 3370 (Part-I) lays down requirement for concrete structure intended for storage of liquids mainly water and does not cover pipes, pipelines, lined structures and damp proofing of basements. TAC had suggested for taking up the work as per relevant codes of BIS. However, the provision of M20 grade of concrete for lining work at an extra cost was in deviation to relevant IS code.

3.9 Undue benefit to contractors due to adoption of excess lead

Adoption of excess lead led to undue benefit of ₹2.05 crore to the contractors

Paragraph 3.4.10 of the Odisha Public Works Department (OPWD) Code stipulates that estimates should be prepared in the most economical manner. Paragraph 3.4.16(vii) of OPWD code *ibid* stipulates that, for the purpose of estimate, the approved quarry lead should be provided judiciously.

Estimates for six works in two Divisions[118] that were awarded to contractors between December 2016 and April 2023 for ₹45.79 crore were examined by Audit. These works were to be completed between February 2018 and January 2024. However, while one work[119] was completed (on 31 March 2019) another five works were still in progress with an overall expenditure of ₹39.49 crore as seen during audit verification (during July and November 2023). These works *inter alia* provided for items of works involving 1.24 lakh cum of stone products.

- Scrutiny of records in the Office of the Executive Engineer (EE), Boudh Irrigation Division revealed that while preparing the estimates for two works[120], lead distance of 45 km and 100 km were adopted from stone quarries at Damamunda and Bolangir respectively for obtaining stone products. However, during joint physical inspection (December 2023) of the works, Audit ascertained that the stone products for both the works were obtained from Sialimunda stone quarry which was at 15 km and 30 km from the respective work sites. Despite this, lead of 45 km and 100 km for the above works were provided which resulted in extra lead distance of 30 km and 70 km, with charges between ₹266.64 and ₹491.87 per cum of stone product respectively.

- Similarly, scrutiny of records in the Office of the Superintending Engineer (SE), Mahanadi South Division-I revealed that while preparing the estimates for four works[121], lead for stone products from Haridaspur quarry to respective worksites were adopted via OMP Square-Tirtol between 112 km and 115 km. It was observed that the lead from Haridaspur to Tirtol via OMP was taken as 100 km. However, based on Google maps it was ascertained that the lead from Haridaspur to Tirtol via Baratunga road was only 79 km. As such, the shortest route from Haridaspur to respective work sites was between 91 km and 94 km. By providing excess lead of 21 km the lead charges inflated between ₹131.93 and ₹137.87 per cum of stone product.

Thus, due to adoption of excess lead distance in the estimates, the estimated cost of all six works were inflated by ₹2.14 crore which led to undue benefit to the contractors for ₹2.05 crore including tender premium as detailed in ***Appendix-XXI***.

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[118] 1. Boudh Irrigation Division, Boudh 2. Mahanadi South Division-I, Cuttack

[119] Restoration of flood embankment to Mahanadi left OAE No. 77B from RD 0.00 km to 8.820 km

[120] 1. Flood protection work to the right bank of river Mahanadi from Dimiripali to Baunsuni of Boudh block, 2. Flood protection work at the right bank of river Mahanadi from Mursundi to High level bridge of Boudh NAC

[121] 1. Restoration of flood embankment to Mahanadi left OAE No. 77B from RD. 8.820 km to 17.110 km, 2. Restoration of flood embankment to Mahanadi left OAE No. 77B from RD 0.00 km to 8.820 km, 3. Restoration of Paika left embankment from RD 6.210 km to RD 7.750 km, 4. Improvement to service road OAE 62 (B) on Paika right embankment from Kolar to Balikani including Arilo Gherry

In reply, the EE, Boudh Irrigation Division stated (December 2023) that as Sialimunda quarry was not supplying stone, the lead from stone quarry at Damamunda and Bolangir were provided in the estimates. The reply was not acceptable as Audit ascertained during joint physical verification that the stone products for both the works were actually obtained from Sialimunda quarry. The SE, Mahanadi South Division-I stated (July 2023) that the lead from plant to worksite was within 60 km as mentioned in AoR, 2006 and the stone products were transported to plant site near Cuttack. Hence, there was no provision of extra lead. The reply was not tenable as the plant site was not within 60 km lead from the respective work sites.Though, the lead from plant site was within 60 km from work site, as per 2006, the lead from quarry to plant site and from plant site to work site should not exceed the shortest lead from quarry to worksite.

3.10 Inflated estimate due to provision of dual labour charges

Provision of dual labour charges for chipping, green cutting, washing, cleaning and curing inflated the estimate of the work by ₹1.97 crore

Paragraph 3.4.10 (i) of the Odisha Public Works Department (OPWD) Code Vol-I stipulates that estimates should be prepared using the sanctioned schedule of rates and while providing for the most economical and safe way of executing the work.

The Water Resources Department awarded (September 2016) the work “Ghatekeswar Multipurpose Project” to M/s Odisha Construction Corporation Limited (OCCL). The estimate for the work was sanctioned (September 2019) by the Managing Director, OCCL for ₹119.06 crore and the work was put to tender by OCCL for ₹104.22 crore. The work was awarded (December 2019) to a contractor for ₹94.22 crore, being 9.60 *per cent* less than the amount put to tender for completion by June 2021.

Scrutiny of records at the office of the Superintending Engineer (SE), Chikiti Irrigation Division revealed that the estimate and agreement of the work *inter alia* included labour and machinery for chipping, green cutting, washing, cleaning and curing of 1.73 lakh cubic mt of cement concrete (such as M15, M20, M25 and M30) covered under item No.12, 13, 14, 15 and 16 at ₹130.10 per cubic mt. Further it was noticed that labour charges at the rate of ₹89.89 per cubic mt had been provided under item No. 38 (labour component). However, these activities (chipping, green cutting, washing, cleaning and curing) already had a labour component in the respective concrete items (Item No. 12 to 16).

As such, there was dual provision of labour charges towards chipping, green cutting, washing, cleaning and curing for ₹104.40[122] per cubic mt. Due to provision of dual labour charges for the same work, the estimate was inflated by ₹1.80[123] crore. Thus the Division had incurred an excess expenditure of

[122] ₹89.89 + 15 *per cent* overhead charges/contractor’s profit+1 *per cent* labour cess
[123] ₹104.40*172726.743=18032672

₹1.97 crore[124] from state exchequer including tender premium[125], GST and supervision charges.

In reply, SE, Chikiti Irrigation Division stated (October 2023) that there was a huge quantity of concrete work involved for dam construction due to which it was necessary to undertake green cutting and chipping by air compressor jet pressure instead of water jet.

The reply is not tenable since there was provision of dual labour charges for the same work, first in providing labour for cleaning surface, green cutting and curing in concrete items (M15, M20, M25 and M30) and again as a separate item in item No. 38 of BoQ which resulted in an excess expenditure of ₹1.97 crore.

3.11 Undue favour to contractors

Inadmissible provision of dewatering as an extra/ separate item in agreement resulted in irregular provisioning of ₹1.15 crore, out of which ₹80.06 lakh had already been paid thereby, extending undue benefit to the contractors

As per relevant clauses of Detailed Tender Call Notice (DTCN), that form part of an agreement, dewatering from the foundation for concrete structures *etc*., when and where necessary during execution, was to be done by the contractor and no extra payment would be made on that account. The term 'dewatering' meant the items of work required to be executed for clearance of standing water as well as dewatering required due to percolation of water.

The Chief Engineer and Basin Manager (CE&BM), RBVN Basin, Berhampur and CE&BM, Upper Mahanadi Basin, Burla had technically sanctioned two works[126] namely "Construction of Kusumi Barrage" and "Cement Concrete lining of Bargarh Main Canal" (December 2018/ November 2021) for a total amount of ₹313.90 crore. The works were awarded (November 2019 and July 2022) to contractors for ₹228.25 crore for completion by November 2021 and July 2024 respectively. Both the works were under progress with payment of ₹200.38 crore as of February 2024.

Scrutiny of records in the Offices of the Superintending Engineer (SE), Nayagarh Irrigation Division and SE, Bargarh Irrigation Division revealed that:

124 Estimated cost of ₹1,80,32,672 less TP ₹17,31,137 (9.60% of ₹1,80,32,672)= ₹1,63,01,535 Plus GST of ₹19,56,184 (12% ₹1,63,01,535) Plus OCCL supervision charges of ₹13,04,123 (8% of ₹1,63,01,535) Plus GST on OCCL supervision charges of ₹1,56,495 (12% of ₹13,04,123)=₹1,97,18,337

125 In case of percentage rate tender, tender premium is the amount quoted by bidder in percentage above or less to the estimated cost put to tender.

126 (i) Construction of Kusumi Irrigation Project (Barrage) over Kusumi river, a tributary to Mahanadi near village Sunalati in Nayagarh Block of Nayagarh district (construction of Kusumi Barrage) and (ii) Rehabilitation and Renovation of Bargarh Main Canal from RD 0.00 km to 84.277 km of Hirakud distribution system (Cement Concrete lining of Bargarh Main Canal from RD 0.00 km to 25.00 km)

- During execution of work, construction of Kusumi Irrigation Project (Barrage) over Kusumi River (construction of Kusumi Barrage), the contractor claimed extra cost on account of dewatering. The Divisional Officer proposed addition of an extra item amounting to ₹47.94 lakh for dewatering as part of the 2nd interim deviation to the agreement, and the same was approved by the CE&BM, RBVN Basin, Berhampur. Accordingly, a supplementary agreement was drawn up and ₹47.94 lakh paid (January 2024) for dewatering.

- In respect of the project, "Rehabilitation and Renovation of Bargarh Main Canal of Hirakud Distribution System (Cement Concrete lining of Bargarh Main Canal from RD 0.00 km to 25.00 km)", a separate item for dewatering for ₹66.92 lakh was incorrectly included in the Bill of Quantity of the agreement related to the work, despite the specific clause in the DTCN about this being the responsibility of the contractor. Based on this, ₹32.12 lakh had already been paid to the contractor (February 2024).

As per the clauses of the DTCN, the contractors had to make their own arrangement for dewatering at their own cost as the unit rates for the items of work quoted by them included the cost of dewatering also. Hence, separate provisions for dewatering through extra item/ specific item in bills of quantities of the agreements were not admissible. Thus, inclusion of above provisions in the agreements was in violation of the terms and conditions and extended undue favour of ₹1.15 crore to the successful bidders. Out of this, ₹80.06 lakh has already been paid to the contractors (February 2024), which was inadmissible.

On being pointed out (February 2024), the SE, Nayagarh Irrigation Division stated (February 2024) that due to percolation and seepage of water, dewatering was allowed as extra item for smooth execution and progress of work. The SE, Bargarh Irrigation Division stated (March 2024) that percolation and seepage of water was noticed after closing of water supply in canal, for which separate item for dewatering incorporated in the agreement. The Department stated (December 2024) in case of one work *i.e.*, "Bargarh Main Canal" that item of dewatering was kept as a separate provision in the BoQ considering the enormity of dewatering required, wear and tear parameters of canal section and limited work period in between irrigation supplies, with the prior approval of the State Technical Advisory Committee.

However, the replies stating that the percolation and seepage of water was noticed after closing of water supply in canal, were not acceptable as in the DTCN, seepage/ percolation of water was already anticipated and the condition that contractors had to make their own arrangement for dewatering at their own cost, was notified. Making separate provision for dewatering in the BoQ after notifying the DTCN with a clause denying any payment for dewatering was unjust and facilitated undue benefit to the contractors. Hence, making provisions for payment of dewatering charges to the tune of ₹1.15 crore to the contractors, despite specific provisions in the contract was irregular.

WORKS DEPARTMENT

3.12 Blocking of funds due to incomplete bridge project

Inadequate field survey and inordinate delay in taking up the land acquisition process resulted in blockage of funds amounting to ₹4.07 crore due to incomplete bridge project

Paragraph 3.7.4 of the Odisha Public Works Department Code stipulates that no work should commence on a land, which has not been duly made over by a responsible civil officer.

Administrative approval for the construction of a High Level Bridge (HLB) over Aradei Nallah at 4.600 km from Kutcheri Chaka to Bodapalasa Road was accorded (July 2016) for ₹6.93 crore by the Engineer-in-Chief (Civil), Odisha. The HLB was also technically sanctioned by the Chief Engineer, Design Planning and Investigation (DPI) & Roads for ₹6.60 crore in June 2016. The work[127] was awarded (October 2016) at an agreement value of ₹6.59 crore with stipulated completion by January 2018. The scope of the work, *inter alia*, provided for the construction of a bridge proper of a length of 67 m and approach roads on both sides with a length of 150 m (right side 50 m and left side 100 m). The bridge proper was completed in April 2019 and the contractor was paid ₹4.07 crore upto the 19th Running Account Bill (May 2019) by the R&B division, Keonjhar.

Scrutiny of records of the Superintending Engineer (SE), Keonjhar R&B Division revealed that after completion of the bridge proper, the work could not progress further, as the Department failed to acquire private land required for construction of approach roads on both sides. In this regard, Audit observed the following:

- It was noted that 0.10 acres of private land was required for completing the entire bridge project. The EE, Keonjhar (R&B) Division had certified (May 2016) while finalising the estimate that unencumbered land needed for the project was available.

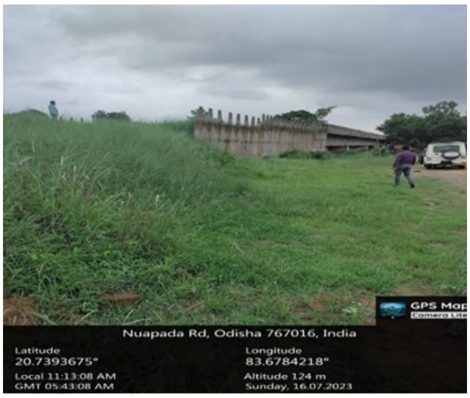
- Though the work was awarded in October 2016, it was only after the completion (April 2019) of the bridge proper, that the Divisional Officer submitted the land acquisition proposal in November 2019 *i.e.,* after three years from the award of the contract.

- Due to non-acquisition of private land for the construction of the approach roads, the contractor expressed (August 2021) his unwillingness to execute the work and requested for closure of the contract. Instead the Executive Engineer (EE), Keonjhar (R&B) Division, granted (September 2021) the contractor provisional extension of time upto December 2021 to keep the contract in force.

[127] Invitation for bids was floated *vide* Bid Identification No. CE-DPI & R-13/2016-17 dated 25.06.2016.

However, the work could not be taken up during the extended period also, due to non-acquisition of the required private land.

- The Assistant EE, Keonjhar R&B Sub-Division II finally submitted (June 2023) a closure proposal for the above work nearly two years after the contractor's request for closure, which was yet to be approved by the SE, Keonjhar R&B Division (April 2024). The non-completion of the approach roads on both sides of the bridge is depicted in photographs below during JPI conducted (July 2023):



Photograph 7: Left side approach road not constructed due to non-acquisition of land

Photograph 8: Right side approach road not constructed due to non-acquisition of land

As such, the bridge proper which was completed in April 2019 at a cost of ₹4.07 crore could not be put to use for more than five years due to non-acquisition of private lands for construction of both side approach roads.

In reply, the Government stated (January 2025) that the bridge proper has been completed in all respects since 2019. However the issue of land acquisition could not be resolved despite taking all effort. The compensation amount has already been deposited with the Land Acquisition Officer, Keonjhar. At present approach road works on both sides are in progress, and the project will be completed soon.

The fact, however, remained that the construction of approach roads could not be taken up, despite completion of the bridge proper. This not only deprived beneficiaries of long-awaited connectivity but also led to the blocking of ₹4.07 crore for over five years.

3.13 Inflated estimates due to excess provision in lead

Inflation estimates of ₹1.14 crore due to excess provision of lead from quarry to plant site led to undue benefit of ₹0.97 crore to the contractors

Paragraph 3.4.10 of the Odisha Public Works Department Code (OPWD) stipulates that the Divisional Officer should certify that the estimates were prepared after visiting the site personally and using the sanctioned schedule of rates to provide for the most economical and safe way of executing work.

Further, as per Note 4 of Chapter-XIII on road works of the State Analysis of Rates (AoR) 2006, in case of execution of bituminous works[128] with wet mix plant/ hot mix plant, carriage of plant mixed materials from plant site to work site was to be ascertained as per the actual requirement. For example, if the distance from quarry to work site was 20 km, then the lead from quarry to plant may be considered as five km and from plant to work site as 15 km. If it is 65 km, then the lead from quarry to plant may be considered as five kms and from plant to work site as 60 km. If the distance from quarry site to work site is 85 km, then the lead from quarry to plant may be considered as 25 km and from plant to work site as 60 km. However, in any case, the plant to work site distance or lead should not exceed 60 km.

Improvements of three road works[129] were technically sanctioned by the Chief Engineer (DPI & Roads), Bhubaneswar/ Chief Construction Engineer, Cuttack (R&B) Circle (December 2021) for ₹21.05 crore. The works were awarded between November 2022 and December 2022 to the contractors for ₹17.90 crore being 14.99 *per cent* less than the estimated cost for completion between June 2023 and September 2023. It was noted that the works *inter alia* included execution of bituminous works like WMM, DBM, BM, BC and SDBC. The estimates for these had been prepared by following the State AoR 2006 and Schedule of Rates 2014 (Post GST). All the above items were required to be executed by mixing the materials in mixing plants. As of June 2023, the works were still in progress with payment of ₹12.49 crore.

Scrutiny of records in the office of the Superintending Engineer (SE), Kendrapada, R&B Division-I revealed that in case of two works[130], the distance from quarry to worksite was 119 km and in case of another work[131], it was 87 km. for supply of stone material. While analysing the item rates in the estimates for WMM, BM/ DBM and BC/ SDBC items, Audit observed that the lead distance from quarry to plant was taken as 119 km and 87 km instead of 59 km (119 km-60 km) in case of two works and 27 km (87 km-60 km) for another work, considering the admissible distance from plant to work site as 60 km. Hence, there was excess provision of lead distance of 60 km from quarry to plant site, in all the three works as detailed in **Table 3.1**.

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[128] Wet Mix Macadam (WMM), Bituminous Macadam (BM), Dense Graded Bituminous Macadam (DBM), Semi Dense Bituminous Concrete (SDBC), Bituminous Concrete (BC), Open Graded PMC, Close Graded Premix Surfacing and Seal Coat

[129] (i) Improvement such as W/s to Kundupur-Badapali-Babar-Jamboo Road from 7/000 Km to 16/000 Km under State Plan (ii) Improvement to Rajnagar-Gadadharpur Road from 0/000 to 1/490 Km, 2/450 to 5/300 Km under State Plan for 2021-22 and (iii) Improvement to Gagua-Choudakulat Road such as strengthening from 0/000 Km to 7/090 Km (except from 4/120 Km to 5/026 Km, 5/490 Km to 5/517 Km 5/840 Km to 6/260 Km) for 2021-22

[130] (i) Improvement of Rajnagar-Gadadharpur Road (ii) Improvement of Kundupur-Barapali-Babar-Jamboo road

[131] Improvement of Gogua-Choudakulat road

Table 3.1: Excess lead distance allowed in three works

		Permissible lead distance	Lead distance allowed	Difference (excess)
1.	**Improvement of Kundupur-Barpali-Babar-Jamboo Road**			
	Quarry to Mixing Plant	59	119	60
	Mixing Plant to Worksite	60	60	--
	Total	**119**	**179**	**60**
2.	**Improvement of Rajnagar-Gadadharpur Road**			
	Quarry to Mixing Plant	59	119	60
	Mixing Plant to Worksite	60	60	--
	Total	**119**	**179**	**60**
3.	**Improvement of Gogua-Choudakulat road**			
	Quarry to Mixing Plant	27	87	60
	Mixing Plant to Worksite	60	60	--
	Total	**87**	**147**	**60**

Thus, due to erroneous calculation of item rates with provision of excess lead from quarry to plant in deviation to AoR norms, the item rates of WMM, BM/ DBM and BC/ SDBC were enhanced ranging between ₹497.55 and ₹738.49 per cum thereby inflating the estimated cost of the works by ₹1.14 crore. This led to undue benefit of ₹0.97 crore[132] to the contractors, as detailed in ***Appendix-XXII***.

In reply, SE accepted the fact and stated that the lead distance between the quarry to plant was taken as per actual location of the plant site. Further, the rates of individual items involving transportation of material from quarry to plant site and from plant to work site were derived as per actual locations. Henceforth, while preparing estimates in future, the above factor would be taken into consideration.

The reply is not tenable as the Division had provisioned excess lead for analysis of item rates in deviation to AoR by violating the OPWD Code which increased the estimated cost of the works on the basis of which payments were to made, led to undue benefit to contractors.

3.14 Avoidable extra cost for excess provision of granular sub base

Adoption of excess provision of granular sub base in deviation to IRC led to avoidable extra cost of ₹2.27 crore

Paragraph 3.4.10 of Odisha Public Works Department (OPWD) Code stipulates that estimates should be prepared in the most economical manner. The Indian Road Congress (IRC:37-2018) specifications provide that the design thickness of pavement would depend on the strength of subgrade soil,

[132] Amount arrived at by deducting the bid discount of 14.99 *per cent* from the inflated estimated cost of ₹1.14 crore.

expressed in terms of California Bearing Ratio (CBR)[133] and load of traffic on the basis of projected number of commercial vehicles which would ply on the road, calculated as Million Standard Axles (msa). Further, Paragraph 12 of IRC: 37-2018 provides different design catalogues for pavement thickness on the basis of CBR values and msa of roads.

Scrutiny of records in the Office of the Superintending Engineer (SE), Mayurbhanj (R&B) Division revealed that the Chief Engineer, World Bank Projects, Odisha technically sanctioned the estimates of two road works[134], for ₹46.36 crore between June 2022 and December 2022. The works were awarded (May 2023) for ₹43.94 crore with April 2024 as the stipulated date of completion. The works were in progress and payment of ₹14.75 crore was made to contractors as of October 2023.

Further, Scrutiny of records revealed that the CBR value of the roads was five *per cent* while the MSA worked out to four. Therefore, as per the design catalogue prescribed by IRC:37-2018, the thickness of Granular Subbase (GSB) of the road pavement should have been 150 mm. However, the SE of the division had provided thickness of GSB 200 mm. This resulted in provision of excess thickness of GSB of 8,886.64 cum for execution with avoidable extra cost of ₹2.27 crore as detailed in ***Appendix-XXIII.***

In reply, the SE stated (November 2023) that the works were executed keeping in mind the increasing number of commercial vehicles and the actual field requirement. The reply is not acceptable as the road pavement design was finalised as per IRC:37-2018 taking into consideration the growth of five *per cent* per annum for a design life of 15 years. Also, the execution of above works with excess provision of GSB led to violation of IRC specifications, which could have been avoided.

The Department has not offered any comments (June 2025).

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

[134] (i) Improvement such as widening and strengthening to Sankhabhanga-Bisoi via Hatichat road (ODR) from 0/000 km to 13/014 km under NABARD Assistance, and (ii) Improvement Bhuasuni-Golamundhakata road (ODR) from 0/000 km to 12/980 km under NABARD Assistance.

FINANCE DEPARTMENT

3.15 Response to Audit

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

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

Inspection Reports issued upto 31 March 2024 were reviewed and it was noticed that 22,115 paragraphs relating to 5,489 IRs remained outstanding at the end of June 2024 as detailed in ***Appendix-XXIV*.** Of these, 2,530 IRs containing 6,506 paragraphs were outstanding for more than 10 years. Even first replies from the Heads of Offices, which was to be furnished within one month, have not been received in respect of 669 IRs issued up to March 2024, though it was pursued through Apex Committee meetings and the Departmental Monitoring Committee meetings.

Serious irregularities commented upon in these IRs have not been settled as of June 2024 (***Appendix-XXV***). Number of paragraphs and amount involved in these irregularities is categorised in **Table 3.2**.

Table 3.2: Category of irregularities, number of paragraphs and amount

(₹ in crore)

Sl. No.	Category of irregularities	Number of paragraphs	Amount
1	Non-compliance with rules and regulations	118	656.50
2	Audit against propriety/ expenditure without justification	58	232.38
3	Persistent/ pervasive irregularities	55	77.72
4	Failure of oversight/ governance	1	0.57

(Source: Information collected by Audit)

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

अतुल प्रकाश

Bhubaneswar
The 21 AUG 2026

(ATUL PRAKASH)
Accountant General (Audit-II), Odisha

Countersigned

New Delhi
The 25 AUG 2026

(K. SANJAY MURTHY)
Comptroller and Auditor General of India

Appendices

APPENDIX-I

(Reference to Paragraph 1.7)

Statement showing Inspection Reports/ Paragraphs issued up to 31 March 2024 but not settled by 30 June 2024

Sl. No.	Name of the Department	Reports awaiting settlement up to June 2024		Reports awaiting settlement for more than 10 years		Reports to which even first reply has not been received
		Number of Reports	Number of Paragraphs	Number of Reports	Number of Paragraphs	Number of Reports
1	*2*	*3*	*4*	*5*	*6*	*7*
1	Agriculture and Farmers' Empowerment	500	1,912	231	1,259	30
2	Commerce and Transport	742	3,529	362	839	43
3	Co-Operation	116	541	37	67	8
4	Energy	513	1,792	253	590	118
5	Fisheries and Animal Resources Development	525	2,075	311	956	27
6	Food Supplies and Consumer Welfare	130	411	55	84	8
7	Forest, Environment and Climate Change	842	2,465	556	1,126	33
8	Handlooms, Textiles and Handicrafts	120	657	20	50	57
9	Home	270	1,540	50	109	11
10	Industries	47	165	8	12	9
11	Law	170	875	77	183	58
12	MSME	205	1,040	91	322	105
13	Odia Language, Literature and Culture	90	504	20	46	14
14	Public Enterprises	6	33	1	2	2
15	Science and Technology	37	242	15	63	3
16	Steel and Mines	283	1,028	115	263	70
17	Tourism	53	238	19	50	9
18	Water Resources	430	1,360	166	262	26
19	Works	410	1,708	143	223	38
	Total	**5,489**	**22,115**	**2,530**	**6,506**	**669**

APPENDIX-II

(Reference to Paragraph 2.2.3)

Details of headworks and distribution systems of MIPs delayed for want of land acquisition / forest clearance in selected Divisions

(₹ in crore)

Sl. No.	Name of the MIP projects	Agreement cost (₹ in crore)	Date of commencement / completion	Land acquisition required (in acres)	Land acquired as of September 2024 (in acres)	Designed CCA (in ha)	No of villages	Expenditure as of September 2024	Percen-tage of land acquired	Remarks
1	Chilanti MIP	1.89	April 2007 July 2008	70.070	0	1,160.00	12	3.84	0	The headwork was completed (June 2010) for ₹1.83 crore, the DS was not taken up due to non-acquisition of 70.07 acre of private land. The Division had paid (between June 2008 and March 2010) ₹2.01 crore to Land Acquisition Officer (LAO), Angul for want of land acquisition. But distribution system was planned to take up through UGPL systems. The MIP could not provide irrigation to 1,160 HA of CCA even after lapse of 14 years. Besides, the SE did not recover the land acquisition compensation amount of ₹2.01 crore paid to LAO Angul and OCCL had not commenced the UGPL works (August 2024).
2	Kuskela MIP	0.93	February 2006 January 2007	48.900	0	675.00	10	2.67	0	The headwork work of the MIP was completed for ₹0.92 crore (February 2008) and for acquiring private land of 48.90 acre for distribution system, ₹1.75 crore was paid (between March 2008 and March 2010) to the LAO, Angul but no land was acquired (June 2024) as it was planned to take up UGPL systems. Besides, the SE did not recover the land acquisition amount of ₹1.75 crore from LAO Angul. The MIP could not provide irrigation of 675 ha of CCA even after a lapse of 16 years (June 2024).

Sl. No.	Name of the MIP projects	Agreement cost (₹ in crore)	Date of commencement / completion	Land acquisition required (in acres)	Land acquired as of September 2024 (in acres)	Designed CCA (in ha)	No of villages	Expenditure as of September 2024	Percen-tage of land acquired	Remarks
3	Sureswari MIP (DW-II)	2.24	June 2011 May 2012	17.040	0	150.00	1	1.00	0	The headwork awarded (June 2011) for ₹2.24 crore was stopped as both the abutments of the headwork structure fall on private lands (February 2012) for which OCCL requested to close the contract as the local people agitated that their village would be submerged and affected by construction of project. The EE, MI Division Angul had submitted (June 2013) the closure proposal to CE, MI for approval which was not approved yet. Out of advance of ₹1.00 crore, ₹12.46 lakh was adjusted (June 2014) for execution of headwork and remaining ₹87.54 lakh yet to be unadjusted (September 2024). The land acquisition proposal for private land of 17.04 Ac was submitted to LAO-cum-Tahasildar, Kishorenagar (May 2012) which was not acquired (June 2024).
4	Rukuna nalla MIP	2.27	February 2019 January 2020	0.850	0	202.00	7	4.54	0	The headwork was completed for ₹2.27 crore (December 2021). For distribution system, out of main canal of four km, right branch canal of 600 m and left branch canal of 90 m, 510 m of right branch canal could not complete due to want of land acquisition. The project was partially completed with payment of ₹4.54 crore and provide partial irrigation to 160 ha instead of 202 ha. Due to missing link, the tail end CCA could not get irrigation for cultivation.
	D/S	2.30	November 2021 October 2023	0	0	0	0	0		
5	Darh MIP	2.66	July 2008 June 2009 Again awarded headworks during	16.670	0	429.00	2	2.45	0	The headwork was awarded (July 2008) for ₹54 lakh and the work could not be completed due to want of land acquisition and forest clearance and the contract was

Sl. No.	Name of the MIP projects	Agreement cost (₹ in crore)	Date of commencement / completion	Land acquisition required (in acres)	Land acquired as of September 2024 (in acres)	Designed CCA (in ha)	No of villages	Expenditure as of September 2024	Percen-tage of land acquired	Remarks
			December 2021 November 2022							closed (August 2021) after payment of ₹7.00 lakh. The work was again awarded (December 2021) for ₹2.12 crore and work was completed for ₹2.38 crore (December 2022). The distribution system was awarded (July 2009) for ₹46 lakh for completion by April 2010 but could not be completed due to want of forest land of 1.10 ha and private land of 16.67 acres even a lapse of 15 years and could not provide irrigation to 216 ha of CCA. UGPL works was awarded to OCCL (July 2024).
6	Rajabhasa MIP	7.17	November 2014 October 2015	479.000	0	700.00	19	7.61	0	The headwork was completed for ₹7.61 crore (March 2020). Out of 4.380 km of distribution system, only RD 00 to 1400 m of LMC was executed for ₹84 lakh (July 2020) and no work for RMC was taken up (August 2024). Out of 479 ha of CCA in LMC, the entire CCA area was overlapped with Tirod Mega Lift scheme (September 2021) and the CCA plan and survey was not done for RMC branch canal due to want of land acquisition.
	D/S	0.75	January 2019 July 2019	0	0	0	0	0.84		
7	Turpi MIP of Kalahandi	1.52	August 2001 February 2003	117.430	117.430	809.00	4	3.56	100.00	The headwork could not be completed to provide irrigation to 809 ha of CCA due to breach in the earth dam of headwork in heavy floods during June 2004 and the contractor refused to make good. The contract was closed with an expenditure of ₹3.56 crore (June 2023). The Senior Geologist inspected (March 2017) the site and stated that the poor earth/ soil was used as filling material of dam and filling material was not

Sl. No.	Name of the MIP projects	Agreement cost (₹ in crore)	Date of commencement / completion	Land acquisition required (in acres)	Land acquired as of September 2024 (in acres)	Designed CCA (in ha)	No of villages	Expenditure as of September 2024	Percen-tage of land acquired	Remarks
										compacted properly *etc*., which caused the breaching. This indicated that the contractor had executed substandard works and work was abandoned since June 2023. The project required diversion of 6.08 acre of forest land for which the proposal was resubmitted (January 2017) and yet to be approved by Forest Department. Delay in completion of the MIP and requirement for revised drawing and design after 20 years led the expenditure of ₹3.56 crore wasteful.
8	Kuanria MIP	2.80	2005-06	73.720	0	1,000.00	19	2.32	0	The headwork was completed for ₹2.23 crore (January 2010). The project required land *i.e.,* private land of 73.72 acre and government land of 14.09 acre for distribution system. During 2014-15, the project was again taken up under RIDF XX for ₹4.73 crore. The LAO, Jajpur was paid ₹17.47 lakh (June 2016) for land acquisition but not acquired (June 2024) even after lapse of six years. The EE submitted dropping proposal after incurring an expenditure of ₹9.00 lakh (June 2021). Though the project will provide irrigation to 1,000 ha of CCA of 19 villages, the CE, MI did not prioritise the MIP for completion of its DS under UGPL even after a lapse of 14 years.
9	Jamujhara MIP	0.96	December 2006 March 2008	37.560	0	192.00	4	1.51	0	The headwork was completed for ₹1.51 crore (June 2010). The project required land acquisition of 37.91 ha of which 22.86 ha was acquired and DS could not be taken up (June 2024). Though headwork completed the RMC was

Sl. No.	Name of the MIP projects	Agreement cost (₹ in crore)	Date of commencement / completion	Land acquisition required (in acres)	Land acquired as of September 2024 (in acres)	Designed CCA (in ha)	No of villages	Expenditure as of September 2024	Percen-tage of land acquired	Remarks
										completed only for 60 m and LMC for only 42 m as per record of the Division and land acquisition and forest clearance is still pending (July 2024).
10	Andharinalla MIP	1.06	May 2012 April 2013	17.780	0	260.00	5	0.66	0	The contractor was paid (October 2014) ₹66 lakh for construction of MIP but did not turn up to execute balance work of headwork and hence the project was proposed for closure (October 2014). The project required land acquisition of 17.78 acre of private land. The work of main canal was not taken up (August 2024) and the revised estimate of ₹4.51 crore - double the administrative approved cost of ₹2.24 crore was submitted (May 2017) to CE which was yet to be approved. For want of land acquisition, the contractors could not commence the distribution system even after a lapse of two years from the date of award of contracts (July 2024).
	D/S	0.84	December 2016 June 2017	0	0	0	0	0.29		
	D/S	0.79	June 2017 December 2017	0	0	0	0	0		
11	Sulia MIP	1.13	September 2006 November 2007	58.957	58.957	120.00	4	0.29	100.00	Though private land was acquired (between April 2010 and December 2017) and payment of ₹42.74 lakh was made, the headwork and canal works were not completed due to want of forest clearance for 4.69 ha and dispute by local people (September 2024). Out of ₹44.92 lakh of net present value, the Divisional officer deposited (June 2022) ₹27.20 lakh to the Forest department. Though ₹1.10 crore was expended (January 2023), the MIP remained in haphazard manner without completion for more than 15 years (September 2024).
	Balance headwork	0.58	November 2015 May 2016	0	0	0	0	0.03		
	Balance headwork	0.56	April 2018 October 2018	0	0	0	0	0		

Sl. No.	Name of the MIP projects	Agreement cost (₹ in crore)	Date of commencement / completion	Land acquisition required (in acres)	Land acquired as of September 2024 (in acres)	Designed CCA (in ha)	No of villages	Expenditure as of September 2024	Percen-tage of land acquired	Remarks
12	Jagamguda MIP	6.12	March 2009 February 2011	285.560	262.110	567.00	10	6.13	91.79	The headwork was completed (February 2016) for ₹6.13 crore. Out of 285.56 acre of required land for distribution system, 262.11 acre of private land was acquired (August 2024) for ₹2.30 crore. Due to delay in land acquisition, out of 20.81 km, only 7.46 km of main canal was completed and project delayed for more than 15 years.
13	Petujodi Nalla MIP	0.31	December 2011 November 2012	12.260	0	80.00	1	0.29	0	Due to non-acquisition of private land, the SE, KBK MI Circle approved (August 2019) the closure proposal of contract after incurring an expenditure of ₹29 lakh and could not provide irrigation due to delay in land acquisition for more than 13 years.
14	Marubaru MIP	1.09	January 2009 December 2009	68.230	0	101.17	3	0.50	0	The project required private land of 68.23 acre and ₹50.00 lakh was deposited (between June 2008 and February 2009) with LAO, Koraput. The work could not be executed due to local agitation by the villagers as proposed reservoir could not be fed with flow irrigation and a part of their village may get submerged during rainy season/ high flood time after its completion. The closure proposal was submitted (January 2015) by the CE, MI and the desired objective could not be achieved.
15	Tunpar MIP	1.76	September 2008 August 2009	40.930	0	300.00	5	1.76	0	The headwork was completed (September 2009) for ₹1.76 core. Out 13.19 km of distribution system, only 6.90 km was completed, and balance work was not taken up due to non-acquisition of land. For construction of distribution system, private land of 40.93 acre was required for

Sl. No.	Name of the MIP projects	Agreement cost (₹ in crore)	Date of commencement / completion	Land acquisition required (in acres)	Land acquired as of September 2024 (in acres)	Designed CCA (in ha)	No of villages	Expenditure as of September 2024	Percen-tage of land acquired	Remarks
										which ₹30 lakh was deposited (between October 2008 and February 2009), with the LAO, Koraput but the Division had not acquired any land (July 2024) and could not provide irrigation for more than 15 years.
16	Badatema MIP	2.30	September 2008 August 2009	56.440	24.250	292.00	3	2.27	42.96	The headwork was completed (February 2013) for ₹2.27 crore. For construction of distribution system, 56.44 acre of private land and 24.25 Ac for construction of main canal and branch canal was acquired. A payment of ₹20 lakh (between February 2009 and September 2009) was made to the LAO, Koraput but due to non-acquisition of private land the distribution system was not taken up (July 2024) and could not provide irrigation due to delay for more than 15 years.
17	Adamunda MIP	1.95	January 2009 December 2009	83.750	25.040	323.75	3	1.95	29.89	The project required private land of 83.75 acre for construction of distribution system, of which only 25.04 acre was acquired (between June 2008 and October 2008) for ₹48 lakh. Out of total length of 11.64 km only 0.80 km of LMC was completed and balance was not taken up due to non-possession of land and could not provide irrigation for more than 16 years.
18	Baghri MIP	1.08	August 2008 July 2009	33.630	32.780	175.00	3	1.08	97.47	The headwork was completed (December 2010) for ₹1.08 crore. The project required private land of 3.63 acre for distribution system, of which 32.78 acre was acquired (between September 2008 and January 2012) for ₹28.50 lakh. The branch canal and left main canal was completed for

Sl. No.	Name of the MIP projects	Agreement cost (₹ in crore)	Date of commencement / completion	Land acquisition required (in acres)	Land acquired as of September 2024 (in acres)	Designed CCA (in ha)	No of villages	Expenditure as of September 2024	Percen-tage of land acquired	Remarks
										4.575 km out of 6.180 km due to non-acquisition of land and the project could not provide irrigation for more than 14 years.
19	Nuamunda Kata MIP	0.38	June 2016 December 2016	18.020	17.020	202.00	2	11.16	94.45	Out of 18.02 acre of private land, 17.02 acre was acquired for ₹10.63 crore (March 2024). The distribution system could not be completed even after incurring an expenditure of ₹53 lakh (September 2024) for want of land acquisition and missing link at RD 2280 of RMC (214.10 m), RD 3780 of RMC (212.703 m) and RD 39497 of LBC (212.495 m). The Division sought permission (December 2021/April 2024) from PWD for execution of road crossing but permission was not received. The project could not provide irrigation even after incurring an expenditure of ₹11.16 crore (August 2024).
20	Attabira MIP	0.37	January 2020 April 2020	8.250	7.050	80.00	1	3.58	85.45	Out of 8.25 acre of private land required for distribution system, 7.05 acre was acquired for ₹2.67 crore (October 2019) and balance was not acquired which led to non-completion of distribution systems and could not provide irrigation even after lapse of four years (August 2024).
	Improvement to LMC/ RMC	0.22	January 2020 April 2020	0	0	0	0	0		
	Improvement to Attabira MIP	0.41	February 2023 August 2023	0	0	0	0	0		
21	Babuderakota MIP	0.33	March 2024 September 2024	4.590	1.910	41.00	1	2.57	41.61	Out of 4.59 acre of private land, only 1.91 acre was acquired for ₹2.57 crore and distribution system was not completed (September 2024).
		0.25	November 2021 March 2022	0	0	0	0	0		
22	Badjharan MIP	1.11	November 2008 October 2009	2.210	2.210	150.00	2	0.53	100.00	The project required forest land for 63.37 ha and private land of 2.21 acre. The contractor completed earth dam from RD 00 to 535 m and surplus escape for ₹53
	Balance work	1.26	March 2019 December 2019	0	0	0	0	0		

Sl. No.	Name of the MIP projects	Agreement cost (₹ in crore)	Date of commencement / completion	Land acquisition required (in acres)	Land acquired as of September 2024 (in acres)	Designed CCA (in ha)	No of villages	Expenditure as of September 2024	Percen-tage of land acquired	Remarks
										lakh and could not complete for want of forest clearance though required land was acquired for with payment of ₹3.80 lakh (September 2024). The closure proposal was approved (November 2019) by the CE, MI thus rendering the expenditure unfruitful.
23	Gondakuna MIP	1.09	March 2019 December 2019	56.320	31.520	91.00	1	0.46	55.97	Required 56.32 acre of private land but acquired only 31.52 acre for ₹25.82 lakh and the contractor stopped (March 2019) the work after payment of ₹19.74 lakh. The closure proposal was submitted (July 2023) thus rendering the expenditure unfruitful.
24	Brahmanipali MIP	0.86	March 2019 December 2019	18.940	8.690	80.00	1	0.16	45.88	Out of required 18.94 acre of private land, 8.69 ha was acquired (2018) for ₹0.16 crore. Due to non-acquisition of balance land, the SE had submitted closure proposal (June 2021) which was yet to be approved and led to non-completion of the MIP rendering the expenditure of ₹0.16 crore unfruitful.
25	Karandijore MIP	0.42	November 2008 May 2009	40.310	3.290	1,828.00	1	0.41	8.16	The project required 5.45 acre of private land and 34.86 acre of forest land for distribution system, of which only 3.29 ha of private land was acquired and no forest land was acquired and distribution system could not be completed (September 2024).
26	Banjarijharan MIP	0.73	January 2009 December 2009	12.380	12.380	91.00	1	2.16	100.00	The headwork was awarded (January 2009) for ₹73 lakh but the work was stopped due to want of land in reservoir area/ headworks after incurring an expenditure of ₹65 lakh (October 2012). The balance work was awarded (March 2019) for ₹1.43 crore for completion by

Sl. No.	Name of the MIP projects	Agreement cost (₹ in crore)	Date of commencement / completion	Land acquisition required (in acres)	Land acquired as of September 2024 (in acres)	Designed CCA (in ha)	No of villages	Expenditure as of September 2024	Percen-tage of land acquired	Remarks
										December 2019 but completed with payment of ₹1.60 crore (May 2022). Though land of 12.38 acre was acquired for ₹19.05 lakh (2018), the distributaries was not completed even after incurring an expenditure of ₹2.16 crore even after lapse of 15 years (August 2024).
27	Manikmunda MIP	0.40	May 2009 November 2009	47.720	44.190	78.00	1	0.41	92.60	The headwork was stopped due to want of land acquisition after payment of ₹40.81 lakh (January 2013). The project required acquisition of private land of 47.72 acre of which acquired 44.19 ha (2010) and balance land was not acquired. The OCCL did not commence the UGPL works (September 2024).
28	Subarnarekha MIP	3.13	May 2009 November 2010	195.490	168.130	526.00	4	3.66	86.00	The Headwork was not completed and distribution system works was not started (August 2024). The contractor was paid ₹3.66 crore (March 2021). Out of 195.49 acre of private land required, 168.13 acre was acquired from March 2013 and both headwork and distribution system works could not be taken up as the land owners of remaining 27.36 acre were demanding higher compensation which was not finalised (August 2024) and the project could not provide irrigation rendering the expenditure unfruitful.
29	Suliabahal MIP	0.29	February 2009 November 2009	15.610	12.620	50.00	3	0.47	80.84	The headwork was not completed though the contractor was paid ₹47 lakh (March 2021) and distribution system was not started (August 2024) due to want of land acquisition. Out of 15.6 acre of private land required, 12.62 acre was acquired from May 2016. The land owners of

Sl. No.	Name of the MIP projects	Agreement cost (₹ in crore)	Date of commencement / completion	Land acquisition required (in acres)	Land acquired as of September 2024 (in acres)	Designed CCA (in ha)	No of villages	Expenditure as of September 2024	Percen-tage of land acquired	Remarks
										remaining land were demanding higher compensation which was not finalised (August 2024). The project could not provide irrigation rendering the expenditure unfruitful.
30	Jamjore MIP	0.65	March 2009 February 2010	8.200	8.200	50.00	1	1.16	100.00	The headwork was not completed though the contractor was paid ₹1.16 crore (March 2021) and distribution system was not started (August 2024). Though 8.20 acre was acquired by May 2016, the distribution system could not be taken up for want of land acquisition as land owners of above land were demanding higher compensation and pending in Hon'ble High Court (August 2024) and the project could not provide irrigation rendering the expenditure.
31	Jobrajore MIP	4.21	March 2009 December 2010	191.700	61.340	704.00	4	4.03	31.99	The headwork was not completed though an expenditure of ₹4.03 crore (March 2021) and distribution system was not started (August 2024). Out of 191.70 acre of private land required, 61.34 acre was acquired (August 2024). The distribution system could not be taken up as above land owners were demanding higher compensation which was not finalised (August 2024) and could not provide irrigation rendering the expenditure unfruitful.
32	Brahmanijore MIP	9.41	March 2008 February 2009	23.680	21.210	176.00	2	2.43	89.57	The contractor completed the headwork and 2.010 km out of 3 km of left main canal and 870 m of right main canal against 2.10 km for ₹2.43 crore (March 2021) and the works remained in fragment manner. Out of 23.68 acre of private land,

Sl. No.	Name of the MIP projects	Agreement cost (₹ in crore)	Date of commencement / completion	Land acquisition required (in acres)	Land acquired as of September 2024 (in acres)	Designed CCA (in ha)	No of villages	Expenditure as of September 2024	Percen-tage of land acquired	Remarks
										21.21 acre was acquired (August 2024). The distribution system could not be taken up for want of land acquisition and the land owners were demanding fresh alignment which was not finalised (August 2024) and could not provide irrigation thus rendering the expenditure unfruitful.
33	Dabalajore MIP	17.31	July 2008 June 2009	102.870	63.660	350.00	3	4.24	61.88	The contractor completed the headwork and 870 m out of 36.050 km of main canal for ₹4.24 crore (March 2021) and the works remained in fragmented. Out of 102.87 acre of private land, 63.66 acre was acquired (August 2024). The distribution system could not be taken up for want of land acquisition as the compensation could not be paid due to legal heir issue (August 2024) and could not provide irrigation thus rendering the expenditure unfruitful.
34	Mahakurpali MIP	3.47	March 2009 December 2009	9.920	4.200	130.00	3	1.07	42.33	The contractor completed the headwork and 1.800 km out of 3 km of left main canal and not completed 2.10 km of right main canal and was paid ₹1.07 crore (March 2021) and the works remained fragmented. Out of 9.92 acre of private land, 4.20 acre was acquired from January 2014 and notices under 12(2) was issued for remaining (August 2024). The distribution system could not be taken up for want of land acquisition and the land owners were demanding higher compensation which was not finalised (August 2024). The project could not provide irrigation and rendered the expenditure unfruitful.

Sl. No.	Name of the MIP projects	Agreement cost (₹ in crore)	Date of commencement / completion	Land acquisition required (in acres)	Land acquired as of September 2024 (in acres)	Designed CCA (in ha)	No of villages	Expenditure as of September 2024	Percen-tage of land acquired	Remarks
35	Dianpathar MIP	5.14	March 2009 December 2009	26.620	7.630	295.00	3	2.63	28.66	The contractor completed the headwork and 200 m of main canal out of 11.145 km and was paid ₹2.63 crore (March 2021) and the works remained fragmented. Out of 26.62 acre of private land, 7.63 acre was acquired (March 2019). The distribution system could not be taken up for want of land acquisition as remaining land owners were demanding a higher compensation which was not finalised (August 2024) and could not provide irrigation thus rendering the expenditure unfruitful.
36	Udeipur MIP	1.92	May 2011 August 2011	21.190	6.080	225.00	3	2.64	28.69	The contractor completed (March 2021) the headwork for ₹2.64 crore but the distribution system was not started for want of and the works remained fragmented. Out of 21.19 acre of private land, 6.08 acre was acquired (August 2024). The remaining land owners were demanding a higher compensation which was not finalised (August 2024). The project could not provide irrigation rendering the expenditure unfruitful.
37	Talpali MIP	0.81	March 2009 February 2010	24.820	20.420	140.00	0	1.43	82.27	The contractor completed the headwork for ₹1.43 crore (March 2021) and the work for distribution system was not started due to want of land acquisition. Out of 24.82 acre of private land, 20.42 acre was handed over (March 2013). The balance private land could not be acquired due to legal heir issues which was not finalised (August 2024). The project could not provide irrigation rendering the expenditure unfruitful.

Sl. No.	Name of the MIP projects	Agreement cost (₹ in crore)	Date of commencement / completion	Land acquisition required (in acres)	Land acquired as of September 2024 (in acres)	Designed CCA (in ha)	No of villages	Expenditure as of September 2024	Percen-tage of land acquired	Remarks
38	Samarsingh MIP	0.59	May 2009 April 2010	29.290	14.060	80.00	2	0.78	48.00	The contractor completed headwork for ₹78 lakh (March 2021) and distribution system was not started due to want of land acquisition. Out of 29.29 acre of private land, 14.06 acre was acquired (August 2024). The balance land could not be acquired due to legal heir issues and land owners were not interested to take compensation. The project could not provide irrigation and rendered the expenditure unfruitful.
	Total	**99.82**		**2,376.907**	**1,036.377**	**12,902.92**	**156**	**91.57**		

Source: As per records furnished by concerned SEs

APPENDIX-III

(Reference to Paragraph 2.3.2)

Statement showing contingency charges paid to OCCL in violation of working procedures

Sl. No.	MOU No./ Date	Date of commencement	Stipulated date for completion	Name of the scheme	Package No.	Number of projects	Estimated cost of the projects	MoU amount (₹ in crore)	Contingency charges paid at the rate of one *per cent* of the estimated cost of the projects (₹ in crore)
1	MOU-01/2020-21	25.03.2021	24.03.2023	XXIV	I	5	37.63	50.22	0.38
2	MOU-02/2020-21	25.03.2021	24.03.2023	XXIV	II	11	86.73	112.93	0.87
3	MOU-03/2020-21	25.03.2021	24.03.2023	XXIV	III	13	128.02	178.83	1.28
Total (A)						**29**	**252.38**	**341.98**	**2.53**
1	MOU-01/2022-23	15.05.2023	14.03.2025	CI MIP	I	12	81.29	104.56	0.81
2	MOU-01/2022-23	23.03.2023	22.03.2025	CI MIP	II	16	89.28	114.84	0.89
3	MOU-561/2022-23	24.02.2023	23.02.2025	CI MIP	III	6	63.29	81.41	0.63
4	MOU-01/2022-23	24.02.2023	23.02.2025	CI MIP	IV	10	74.49	95.81	0.75
5	MOU-02/2022-23	15.05.2023	14.05.2025	CI MIP	V	6	87.94	113.10	0.88
Total B						**50**	**396.29**	**509.72**	**3.96**
	Total A+B					**79**	**648.67**	**851.70**	**6.49**

Source: As per information furnished by CE MI

APPENDIX-IV

(Reference to Paragraph 2.3.3)

Statement showing non-recovery of interest on mobilisation advance from OCCL under RIDF-XXIV and State funded UGPL works of MIP projects

Sl. No.	OB	Advance Amount (in ₹)	Cumulative total (in ₹)	Date of Advance	Date of Recovery	Repayment Amount (in ₹)	Days	Interest @ 18 *per cent* (in ₹)	Principal Balance (in ₹)
Mobilisation advance for completion of incomplete MIPs (State Plan) Phase-I									
1		10,00,00,000	10,00,00,000	28.11.2023	02.01.2024	0	35	17,26,027	10,00,00,000
2	10,00,00,000	10,00,00,000	20,00,00,000	03.01.2024	29.01.2024	0	26	25,64,384	20,00,00,000
3	20,00,00,000	14,50,59,382	34,50,59,382	30.01.2024	31.03.2024	18350745	61	1,03,80,143	32,67,08,637
		34,50,59,382				**0**		**1,46,70,553**	
Mobilisation advance for completion of incomplete MIPs (State Plan) Phase-II									
1		10,00,00,000	10,00,00,000	29.11.2023	26.12.2023	0	27	13,31,507	10,00,00,000
2	10,00,00,000	15,00,00,000	25,00,00,000	27.12.2023	11.01.2024	0	15	18,49,315	25,00,00,000
3	25,00,00,000	12,89,78,228	37,89,78,228	12.01.2024	21.03.2024	2,09,69,382	69	1,28,95,643	35,80,08,846
4	35,80,08,846	0	35,80,08,846	22.03.2024	28.03.2024	1,51,258	6	10,59,314	35,78,57,588
5	35,78,57,588	0	35,78,57,588	28.03.2024	31.03.2024		3	5,29,433	35,78,57,588
		37,89,78,228				**2,11,20,640**		**1,60,76,465**	
Mobilisation advance for completion of incomplete MIPs (State Plan) Phase-III									
1		26,86,55,168	26,86,55,168	24.02.2023	31.03.2024	0	401	5,31,27,480	26,86,55,168
		26,86,55,168				**0**		**5,31,27,480**	
Mobilisation advance for completion of incomplete MIPs (State Plan) Phase-IV									
1		13,26,12,361	13,26,12,361	24.02.2023	13.03.2023	0	17	11,11,764	13,26,12,361
2	13,26,12,361	18,35,45,996	31,61,58,357	14.03.2023	29.12.2023	1,66,30,977	290	4,52,14,976	29,95,27,380
	29,95,27,380		29,95,27,380	30.12.2023	31.03.2024	1,49,870	92	1,35,89,516	29,93,77,510
		31,61,58,357				**1,67,80,847**		**5,99,16,256**	
Mobilisation advance for completion of incomplete MIPs (State Plan) Phase-V									
1		10,00,00,000	10,00,00,000	28.11.2023	27.12.2023	0	29	14,30,137	10,00,00,000
2	10,00,00,000	25,00,00,000	35,00,00,000	27.12.2023	24.01.2024	1,99,85,466	28	48,32,877	33,00,14,534
3	33,00,14,534	0	33,00,14,534	25.01.2024	28.01.2024	0	3	4,88,241	33,00,14,534
4	33,00,14,534	2,32,41,921	35,32,56,455	29.01.2024	31.03.2024	0	62	1,08,00,937	35,32,56,455
		37,32,41,921				**0**		**1,75,52,191**	
GrandTotal (A)		**1,68,20,93,056**						**16,13,42,945**	

Sl. No.	OB	Advance Amount (in ₹)	Cumulative total (in ₹)	Date of Advance	Date of Recovery	Repayment Amount (in ₹)	Days	Interest @ 18 *per cent* (in ₹)	Principal Balance (in ₹)
Mobilisation advance for RIDF projects (Phase-I)									
1		33,44,60,844	33,44,60,844	26.03.2021	28.01.2024	0	1,038	17,12,07,299	33,44,60,844
2	33,44,60,844	16,77,74,678	50,22,35,522	29.01.2024	31.03.2024	40,04,27,833	62	1,53,56,023	10,18,07,689
		50,22,35,522				**40,04,27,833**		**18,65,63,322**	
Mobilisation advance for RIDF projects (Phase-II)									
1	0	2,01,90,674	2,01,91,674	28.03.2021	12.07.2021	0	106	10,55,449	2,01,91,674
2	2,01,91,674	20,00,00,000	22,01,91,674	13.07.2021	28.12.2021	0	168	1,82,42,729	22,01,91,674
3	4,01,91,674	7,43,35,498	11,45,27,172	29.12.2021	17.03.2022	0	78	44,05,374	11,45,27,172
4	11,45,27,172	96,78,760	21,13,25,932	18.03.2022	29.01.2023	0	317	3,30,36,322	21,13,25,932
5	21,13,25,932	35,96,23,055	57,09,48,987	30.01.2023	27.08.2023	0	209	5,88,46,852	57,09,48,987
6	68,24,14,729	37,82,97,610	1,06,07,12,339	28.08.2023	31.03.2024	94,90,25,507	216	11,29,87,660	11,16,86,832
		1,12,92,46,597				**94,90,25,507**		**11,55,86,777**	
Mobilisation advance for RIDF projects (Phase-III)									
1		30,00,00,000	30,00,00,000	13.07.2021	28.12.2021	0	168	2,48,54,795	30,00,00,000
2	30,00,00,000	5,62,25,160	35,62,25,160	29.12.2021	17.03.2022	0	78	1,37,02,469	35,62,25,160
3	35,62,25,160	10,64,85,365	46,27,10,525	18.03.2022	20.12.2022	37,17,22,138	277	6,32,07,525	9,09,88,387
4	9,09,88,387	0	9,09,88,387	20.12.2022	21.12.2022		1	44,871	9,09,88,387
5	9,09,88,387	72,64,99,980	81,74,88,367	22.12.2022	31.03.2023	54,30,93,394	99	3,99,11,350	27,43,94,973
6	27,43,94,973	0	27,43,94,973	01.04.2023	31.05.2023	22,92,28,387	60	81,19,084	4,51,66,586
7	4,51,66,586	0	4,51,66,586	01.06.2023	06.07.2023	0	35	7,79,588	4,51,66,586
8	4,51,66,586	59,90,75,969	64,42,42,555	07.07.2023	16.01.2024	20,01,11,338	193	6,13,17,771	44,41,31,217
9	44,41,31,217	0	44,41,31,217	16.01.2024	31.03.2024	6,36,18,090	75	1,64,26,771	38,05,13,127
		1,78,82,86,474				**1,40,77,73,347**		**21,19,37,453**	
G. Total (B)		**3,41,97,68,593**				**2,75,72,26,687**		**51,40,87,552**	
G. Total (A+B)		**5,10,18,61,649**				**2,75,72,26,687**		**67,54,30,497**	

***Source:** As per information furnished by CE MI, Odisha and OCCL for issue of advance*

APPENDIX- V(A)

(Reference to Paragraph 2.4.1.3)

Statement showing undue favour to the contractors for non-levy of compensation for default in execution of works

Sl. No.	Name of Check dams (CD)	Estimated cost (₹ in lakh)	Agreement amount (₹ in lakh)	Date of commencement	Stipulated date for completion	Value of work done (₹ in lakh)	Status of the work	Penalty at the rate of 10 *per cent* of estimated cost (₹ in lakh) (Col 3*10%)	Delayed in days (30 September 2024)
1	2	3	4	5	6	7	8	9	10
MI Division, Angul									
1	Verubania CD	85.43	72.63	16.03.2023	15.09.2023	55.41	In Progress	8.54	381
2	Badbandha CD	98.17	83.45	16.03.2023	15.09.2023	65.96	In Progress	9.82	381
3	Matelia-IV CD	147.93	125.75	01.03.2023	31.01.2024	108.27	In Progress	14.79	243
4	Batabahal CD	84.74	84.99	02.12.2022	31.05.2023	83.33	In Progress	8.47	488
5	Maa Ramachhandi CD	100.00	85.01	16.03.2023	15.09.2023	88.71	In Progress	10.00	381
6	Chhaplot CD	68.07	57.87	16.03.2023	15.09.2023	55.60	In Progress	6.81	381
7	Katada CD	99.48	84.57	16.03.2023	15.09.2023	89.32	In Progress	9.95	381
8	Gandapal CD	68.16	57.95	16.03.2023	15.09.2023	61.68	In Progress	6.82	381
9	Harichandanpur masani Check dam	84.25	84.51	02.12.2022	31.05.2023	95.29	In Progress	8.43	488
10	Gawalpur Check dam	64.16	75.70	02.12.2022	31.05.2023	79.78	In Progress	6.42	488
11	Danturiapal CD	70.55	83.26	22.02.2023	21.08.2023	86.23	In Progress	7.06	406
12	Kantala Check Dam	44.80	44.94	02.12.2022	31.05.2023	47.57	In Progress	4.48	488
13	Antadarha Check Dam	45.12	45.23	02.12.2022	31.05.2023	49.23	In Progress	4.51	488
MI Division, Baripada									
14	Khatuapada (Bindhanisahi)	43.78	43.92	09.01.2023	08.04.2023	0.000	In Progress	4.38	541
15	Katharuma-3	52.04	52.2	27.12.2022	26.03.2023	0.000	In Progress	5.20	554
16	Katharuma-4	52.29	52.45	27.12.2022	26.03.2023	5.990	In Progress	5.23	554
17	Kalapani	77.13	65.57	10.10.2023	09.01.2024	70.837	In Progress	7.71	265
18	Sanjambani	50.08	50.24	01.05.2023	31.07.2023	3.922	In Progress	5.01	427
19	Itahari	82.6	82.84	11.05.2023	10.08.2023	73.562	In Progress	8.26	417
20	Sarumula	58.92	62.3	11.04.2023	10.07.2023	44.696	In Progress	5.89	448

Sl. No.	Name of Check dams (CD)	Estimated cost (₹ in lakh)	Agreement amount (₹ in lakh)	Date of commencement	Stipulated date for completion	Value of work done (₹ in lakh)	Status of the work	Penalty at the rate of 10 *per cent* of estimated cost (₹ in lakh) (Col 3*10%)	Delayed in days (30 September 2024)
21	Amanida -III	51.05	51.21	12.05.2023	11.08.2023	40.396	In Progress	5.11	416
22	Kendubudhipal	137.62	102.62	20.12.2023	19.06.2024	81.062	In Progress	13.76	103
23	Kuanrdihi	117.000	117.000	22.12.2023	21.06.2023	43.829	In Progress	11.70	467
	MI Division, Bhawanipatna								
24	Nauripada	54.93	39.27	08.02.2023	07.06.2023	8.69	In Progress	5.49	481
25	Shyamsundarpur	38.45	25.61	17.02.2023	16.05.2023	9.36	In Progress	3.85	503
26	Dhadel	41.95	28.82	21.03.2023	20.07.2023	28.61	In Progress	4.20	438
27	Dhoskhola	35.45	23.7	20.03.2023	19.07.2023	0.00	In Progress	3.55	439
28	Lakhbahali	48.04	33.83	23.03.2023	22.07.2023	14.46	In Progress	4.80	436
29	Nuamunda	38.16	26.08	20.03.2023	19.07.2023	8.93	In Progress	3.82	439
30	Timanbadi (Mandiarucha)	36.95	24.19	23.03.2023	22.07.2023	17.05	In Progress	3.70	436
	MI Division, Balangir								
31	Barkani	44.98	30.94	12.04.2023	11.07.2023	34.01	In Progress	4.50	447
32	Barpadar	43.75	30.11	04.04.2023	03.07.2023	19.26	In Progress	4.38	455
33	Tusurabahal	77.41	52.72	06.04.2023	05.07.2023	10.90	In Progress	7.74	453
34	Mudabahal	49.06	35.17	04.04.2023	03.07.2023	40.87	In Progress	4.91	455
35	Bearpali-II	50.43	40.24	04.04.2023	03.07.2023	41.48	In Progress	5.04	455
36	Belpali-I	53.90	38.45	04.04.2023	03.07.2023	44.56	In Progress	5.39	455
37	Belpali-II	56.05	35.28	12.04.2023	11.07.2023	46.47	In Progress	5.61	447
38	Dandapani	42.28	28.5	04.04.2023	03.07.2023	34.59	In Progress	4.23	455
39	Gerdi-II	59.82	43.18	06.04.2023	05.07.2023	41.05	In Progress	5.98	453
40	Kusang	79.20	58.92	12.04.2023	11.07.2023	64.29	In Progress	7.92	447
41	Haldipatrapali	52.19	37.68	04.04.2023	03.07.2023	6.26	In Progress	5.22	455
42	Lebda	60.64	45.5	10.02.2023	11.05.2023	51.30	In Progress	6.06	508
43	Singpali	51.09	37.64	17.07.2023	16.06.2024	39.89	In Progress	5.11	106
44	Bagalabandha	45.71	40.76	05.08.2023	04.07.2024	40.56	In Progress	4.57	88
45	Baliabhata	79.71	68.75	14.07.2023	13.06.2024	77.60	In Progress	7.97	109

Sl. No.	Name of Check dams (CD)	Estimated cost (₹ in lakh)	Agreement amount (₹ in lakh)	Date of commencement	Stipulated date for completion	Value of work done (₹ in lakh)	Status of the work	Penalty at the rate of 10 *per cent* of estimated cost (₹ in lakh) (Col 3*10%)	Delayed in days (30 September 2024)
46	Balipata	72.66	67.4	06.07.2023	05.06.2024	71.61	In Progress	7.27	117
47	Bhaludhara	95.41	84.18	14.07.2023	13.06.2024	87.52	In Progress	9.54	109
48	Daldali	46.26	42.9	31.07.2023	30.06.2024	46.04	In Progress	4.63	92
49	Deobhuin	52.06	49.57	14.07.2023	13.06.2024	45.82	In Progress	5.21	109
50	Dumerpadar	44.4	38.46	02.08.2023	01.07.2024	37.23	In Progress	4.44	91
51	Gadgadi	56.08	53.36	20.07.2023	19.06.2024	53.55	In Progress	5.61	103
52	Kuabans	68.02	58.88	14.07.2023	13.06.2024	11.78	In Progress	6.80	109
53	Mudghat	60.78	57.68	06.07.2023	05.06.2024	67.36	In Progress	6.08	117
54	Sarmuhan-I	70.27	61.79	17.07.2023	16.06.2024	68.10	In Progress	7.03	106
55	Sarmuhan-II	75.15	66.11	17.07.2023	16.06.2024	26.83	In Progress	7.52	106
56	Sidhimunda-I	57.05	54.99	14.07.2023	13.06.2024	44.13	In Progress	5.71	109
57	Sidhimunda-II	61.9	56.35	20.07.2023	19.06.2024	57.74	In Progress	6.19	103
58	Jamsar	44.87	30.94	12.04.2023	11.07.2023	37.13	In Progress	4.49	447
59	Amapada	60.64	45.51	21.02.2023	22.05.2023	39.30	In Progress	6.06	497
60	Budhajore	69.11	47.54	17.07.2023	16.06.2024	58.08	In Progress	6.91	106
61	Chhatarghat	79.17	55.94	10.02.2023	11.05.2023	59.82	In Progress	7.92	508
62	Jaliadarha	68.10	45.5	24.02.2023	25.05.2023	54.07	In Progress	6.81	494
63	Kukurkhai	49.43	36.13	21.02.2023	22.05.2023	42.25	In Progress	4.94	497
64	Lembudarha	83.91	59.88	02.08.2023	01.07.2024	11.79	In Progress	8.39	91
65	Phapasibhala	87.63	61.48	10.02.2023	11.05.2023	72.44	In Progress	8.76	508
66	Shivamandir	55.28	41.03	10.02.2023	11.05.2023	39.62	In Progress	5.53	508
67	Bandupala	69.94	46.74	10.02.2023	11.05.2023	39.70	In Progress	6.99	508
68	Bathamunda	78.75	54.07	10.02.2023	11.05.2023	64.68	In Progress	7.88	508
69	Belpada	56.36	43.22	05.08.2023	04.07.2024	53.89	In Progress	5.64	88
70	Dabrabhubra	89.99	64.95	17.07.2023	16.06.2024	71.59	In Progress	9.00	106
71	Katatanagar	84.78	60.6	05.08.2023	04.07.2024	30.47	In Progress	8.48	88
72	Khujenbahali	76.73	52.4	02.03.2023	31.05.2023	62.99	In Progress	7.67	488
73	Kundanalla	45.25	33.68	27.07.2023	16.06.2024	53.58	In Progress	4.53	106

Sl. No.	Name of Check dams (CD)	Estimated cost (₹ in lakh)	Agreement amount (₹ in lakh)	Date of commencement	Stipulated date for completion	Value of work done (₹ in lakh)	Status of the work	Penalty at the rate of 10 *per cent* of estimated cost (₹ in lakh) (Col 3*10%)	Delayed in days (30 September 2024)
74	Kushamghat	87.19	62.61	20.07.2023	19.06.2024	64.64	In Progress	8.72	103
75	Sagadipatha	82.34	60.57	11.07.2023	10.06.2024	44.78	In Progress	8.23	112
76	Shibmandir	118.46	90.67	20.07.2023	19.06.2024	68.38	In Progress	11.85	103
77	Suapada	106.79	73.69	06.07.2023	05.06.2024	57.62	In Progress	10.68	117
78	Babaghat	67.42	54.53	15.03.2024	14.08.2024	34.31	In Progress	6.74	47
79	Bandhanghat	83.89	64.42	16.03.2024	15.08.2024	38.56	In Progress	8.39	46
80	Jamkhamar	73.58	55.68	16.03.2024	15.08.2024	38.02	In Progress	7.36	46
81	Luhuramunda	73.82	55.88	16.03.2024	15.08.2024	11.36	In Progress	7.38	46
82	Sunamuhi	61.72	49.69	16.03.2024	15.08.2024	42.41	In Progress	6.17	46
83	Surubandha	73.88	55.93	15.03.2024	14.08.2024	36.68	In Progress	7.39	47
84	Tenery	76.36	58.04	16.03.2024	15.08.2024	41.47	In Progress	7.64	46
85	Bad dhuda	55.99	33.58	31.07.2023	30.06.2024	9.63	In Progress	5.60	92
86	Rajamara	43.55	30.75	12.04.2023	11.07.2023	29.83	In Progress	4.36	447
87	Sargul-II	65.29	48.49	12.04.2023	11.07.2023	44.43	In Progress	6.53	447
	MI Division, Boudh								
88	Damanda	50.40	50.51	23.11.2022	22.05.2023	21.46	In Progress	5.04	497
89	Panjana	83.10	83.36	21.12.2022	20.06.2023	52.11	In Progress	8.31	468
90	Baghuanalla	33.67	33.77	21.12.2022	20.06.2023	21.02	In Progress	3.367	468
91	Rasitaila	33.74	33.84	21.12.2022	20.06.2023	29.30	In Progress	3.374	468
92	Nalaghai	27.11	27.19	21.12.2022	20.06.2023	21.09	In Progress	2.711	468
93	Sanbagbar	80.00	80.24	03.02.2023	02.08.2023	72.63	In Progress	8	425
94	Thapapali-II	51.74	51.89	03.02.2023	02.08.2023	45.26	In Progress	5.174	425
95	Tutumsingh-I	88.25	88.52	03.02.2023	02.08.2023	79.04	In Progress	8.825	425
96	Lunduru	65.91	66.11	03.02.2023	02.08.2023	47.23	In Progress	6.591	425
97	Tentulimunda	79.87	80.11	03.02.2023	02.08.2023	85.08	In Progress	7.987	425
98	Padmanpur-II	51.73	40.13	13.03.2023	12.09.2024	22.08	In Progress	5.173	18
99	Kodapada	112.21	112.56	10.04.2023	09.01.2024	108.30	In Progress	11.221	265
100	Uma	108.36	108.70	10.04.2023	09.01.2024	69.64	In Progress	10.836	265

Sl. No.	Name of Check dams (CD)	Estimated cost (₹ in lakh)	Agreement amount (₹ in lakh)	Date of commencement	Stipulated date for completion	Value of work done (₹ in lakh)	Status of the work	Penalty at the rate of 10 *per cent* of estimated cost (₹ in lakh) (Col 3*10%)	Delayed in days (30 September 2024)
101	Uma Badadora	100.63	100.95	17.04.2023	16.01.2024	88.52	In Progress	10.063	258
102	Jhantijharan	109.44	109.78	17.04.2023	16.01.2024	87.13	In Progress	10.944	258
	MI Division, Keonjhar								
103	Tenteinali	70.90	65.60	28.02.2023	27.08.2023	55.01	In Progress	7.09	400
104	Childa-III	78.60	78.84	01.06.2023	31.05.2024	67.44	In Progress	7.86	122
105	Childa-IV	81.47	81.72	26.05.2023	25.04.2024	48.23	In Progress	8.15	158
106	Belda	60.58	51.50	20.01.2024	19.07.2024	0.00	In Progress	6.06	73
107	Bhandaridiha-I	45.06	38.30	20.01.2024	19.07.2024	0.00	In Progress	4.51	73
	MI Division, Cuttack								
108	Totapada CD	69.12	50.46	24.01.2023	23.07.2023	45.32	In Progress	6.91	435
109	Juangasahi CD	68.22	61.88	25.01.2023	24.07.2023	56.87	In Progress	6.82	434
110	Bauribandha CD	54.4	39.12	03.02.2023	02.06.2023	36.89	In Progress	5.44	486
111	Ghodabara CD	77.61	70.22	29.11.2022	28.05.2023	69.56	In Progress	7.76	491
112	Kantakeswari CD	67.62	59.00	21.11.2022	20.05.2023	57.15	In Progress	6.76	499
113	Balunkeswar CD	84.51	67.13	12.12.2022	11.06.2023	67.04	In Progress	8.45	477
114	Dolapadia CD	89.07	78.01	22.11.2022	21.05.2023	64.13	In Progress	8.91	498
115	Marakhia CD	50.21	47.61	22.11.2022	21.05.2023	46.46	In Progress	5.02	498
116	Jharana CD	82.37	69.99	12.12.2022	11.06.2023	62.30	In Progress	8.24	477
117	Guptamanika CD	82.98	74.07	16.05.2022	15.11.2023	37.07	In Progress	8.30	320
118	Ghantipada-I CD	56.36	45.06	06.02.2023	05.08.2023	43.56	In Progress	5.64	422
119	Khajirabandha CD	57.68	46.85	08.02.2023	07.08.2023	37.85	In Progress	5.77	420
120	Godibandha CD	55.68	44.52	09.05.2023	08.11.2023	42.50	In Progress	5.57	327
	Mi Division, Jeypore								
121	Renga	72.58	52.44	09.01.2023	08.05.2023	5.22	In Progress	7.26	511
122	Uperkanti	46.39	33.40	23.05.2023	22.09.2023	15.03	In Progress	4.64	374
123	Umel-I	60.77	44.78	10.05.2023	09.09.2023	25.34	In Progress	6.08	387
124	Baliguda	88.71	65.88	12.02.2024	11.07.2024	65.88	In Progress	8.87	81
125	Doraput	92.95	69.41	12.02.2024	11.07.2024	18.31	In Progress	9.30	81

Sl. No.	Name of Check dams (CD)	Estimated cost (₹ in lakh)	Agreement amount (₹ in lakh)	Date of commencement	Stipulated date for completion	Value of work done (₹ in lakh)	Status of the work	Penalty at the rate of 10 *per cent* of estimated cost (₹ in lakh) (Col 3*10%)	Delayed in days (30 September 2024)
126	Tarabhatta	99.81	75.13	12.02.2024	11.07.2024	63.55	In Progress	9.98	81
127	Baijhola	54.22	39.14	18.02.2024	17.06.2024	15.66	In Progress	5.42	105
128	Handikusum	49.57	35.26	17.02.2024	16.06.2024	35.24	In Progress	4.96	106
129	Kelubadi	56.82	41.30	12.02.2024	11.06.2024	41.30	In Progress	5.68	111
130	Talakeshila	61.56	43.95	18.02.2024	17.06.2024	0.00	In Progress	6.16	105
MI Division, Jharsuguda									
131	Kuremal	98.85	70.82	16.03.2023	15.09.2023	0.00	In Progress	9.89	381
132	Kuremal-I	99.21	71.11	02.03.2023	01.09.2023	31.13	In Progress	9.92	395
133	Telen	99.61	71.46	03.03.2023	02.09.2023	0.00	In Progress	9.96	394
MI Division, Sambalpur									
134	Kulhiamal	26.1	26.18	30.01.2024	29.07.2024	7.93	In Progress	2.61	63
135	Rabandihi	52.27	52.28	30.01.2024	29.07.2024	33.26	In Progress	5.23	63
136	Tainakudar	30.35	30.44	30.01.2024	29.07.2024	8.67	In Progress	3.04	63
137	Katamkhol	32.97	33.08	10.01.2024	07.07.2024	0.00	In Progress	3.30	85
138	Balikutha	41.95	42.08	08.01.2024	07.07.2024	18.28	In Progress	4.20	85
139	Pataspada-I	52.72	52.89	30.01.2024	29.07.2024	51.13	In Progress	5.27	63
140	Pataspada-II	58.71	58.90	30.01.2024	29.07.2024	49.24	In Progress	5.87	63
141	Katarbaga	51.13	51.28	30.01.2024	29.07.2024	34.64	In Progress	5.11	63
	Total	**9,489.63**	**7,956.11**			**6,189.20**		**948.96**	

Source: As per information furnished by concerned SEs

APPENDIX-V(B)

(Reference to Paragraph 2.4.1.3)

Statement showing undue favour to the contractors for non-levy of compensation for default in execution of works

Sl. No.	Name of the MIPs	Estimated Cost (₹ in lakh)	Agreement Cost (₹ in lakh)	Date of commencement/ Stipulated date of completion	Date of completion	Value of work done (₹ in lakh)	Physical progress	Compensation penalty @ 10 per cent of estimated cost (₹ in lakh) (Col 3*10%)	Delayed in days as of 30 September 2024
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	9	**10**
	MI Division, Angul								
1	Jaganathpur	40.77	34.66	16.08.2023	15.02.2024	0.00	On-Going	4.08	228
2	Madanpur	33.18	28.21	16.08.2023	15.02.2024	0.00	On-Going	3.32	228
3	Khajurijoda	32.13	17.72	18.10.2023	17.04.2024	0.00	On-Going	3.21	166
4	Rajabandha	50.87	30.69	12.01.2024	11.07.2024	0.00	On-Going	5.09	81
5	Kishoresagar	34.73	25.74	12.01.2024	11.07.2024	0.00	On-Going	3.47	81
6	Dhuliapada	26.09	20.16	22.02.2023	21.08.2023	19.41	On-Going	2.61	406
7	Jameijharan	32.96	25.47	22.02.2023	21.08.2023	11.79	On-Going	3.30	406
8	Kukurpeta	101.01	77.90	22.02.2023	21.08.2023	16.28	On-Going	10.10	406
9	Jhintipal	60.53	46.73	22.02.2023	21.08.2023	24.98	On-Going	6.05	406
10	Sabighat	30.92	26.28	16.08.2023	15.02.2024	0.00	On-Going	3.09	228
	MI Division, Mayurbhanj								
11	Dantiamuha	57.10	46.06	07.07.2022	06.04.2023	43.32	On-Going	5.71	543
12	Bhandarisole	56.62	45.64	18.07.2022	17.04.2023	43.29	On-Going	5.66	532
13	Jagannathpur	55.00	44.33	26.10.2022	25.07.2023	36.48	On-Going	5.50	433
14	Mundribundha	52.34	42.15	26.10.2022	25.07.2023	21.37	On-Going	5.23	433
15	Paunsianalla MIP	251.24	186.51	29.01.2024	28.06.2024	129.99	On-Going	25.12	94
	MI Division, Bhawanipatana								
16	Kiding	45.00	34.78	27.05.2022	26.09.2022	22.96	On-Going	4.50	735
17	Batijore	39.92	29.16	17.02.2023	16.06.2023	10.91	On-Going	3.99	472
18	Kusumsila	42.00	31.63	17.02.2023	16.06.2023	25.63	On-Going	4.20	472
19	Ghantasala	63.33	48.45	24.02.2023	23.06.2023	18.55	On-Going	6.33	465

Sl. No.	Name of the MIPs	Estimated Cost (₹ in lakh)	Agreement Cost (₹ in lakh)	Date of commencement/ Stipulated date of completion	Date of completion	Value of work done (₹ in lakh)	Physical progress	Compensation penalty @ 10 per cent of estimated cost (₹ in lakh) (Col 3*10%)	Delayed in days as of 30 September 2024
	MI Division, Balangir								
20	Bhaludar	29.99	23.52	01.02.2023	01.05.2023	23.52	In progress	3.00	518
21	Gandamel	29.99	23.50	30.01.2023	30.04.2023	23.50	In progress	3.00	519
22	Jhulenbar	24.99	19.59	25.01.2023	26.03.2023	19.59	In progress	2.50	554
23	Karlakata	78.99	61.91	12.04.2023	11.07.2023	48.80	In progress	7.90	447
24	Nehenabandh	29.99	22.04	04.04.2023	03.07.2023	22.04	In progress	3.00	455
25	Krupasagar	196.99	152.23	15.02.2023	16.02.2024	0.00	Not started	19.70	227
26	Mahimunda	44.99	31.76	04.04.2023	03.07.2023	7.50	In progress	4.50	455
27	Jagua	36.00	24.58	09.02.2023	10.05.2023	17.23	In progress	3.60	509
28	Tulang	25.00	20.22	07.02.2023	08.05.2023	17.98	In progress	2.50	511
	MI Division, Boudh								
29	Kelakata M.I.P	57.19	43.91	02.06.2022	01.03.2023	16.73	Not started	5.72	579
30	Bijapadar Bhuktapada MIP	31.99	25.88	21.02.2023	20.08.2023	23.31	Not started	3.20	407
31	Nuapali MIP	20.36	16.48	21.02.2023	20.08.2023	15.33	Not started	2.04	407
32	Penajore MIP	69.87	56.52	02.03.2023	01.09.2023	52.89	Not started	6.99	395
33	Mahatab-Jalabhandar	75.20	62.28	08.11.2023	07.05.2024	0.00	Not started	7.52	146
34	Palaskutuni	92.26	75.58	08.11.2023	07.05.2024	7.33	Not started	9.23	146
35	Burubuda	72.64	61.75	08.11.2023	07.05.2024	21.92	Not started	7.26	146
36	Baragochha	78.58	64.91	08.11.2023	07.05.2024	15.21	Not started	7.86	146
37	Padarpada	52.70	43.34	08.11.2023	07.05.2024	27.82	Not started	5.27	146
	MI Division, Dhenkanal								
38	Baunsakana	55.99	42.50	02.06.2022	01.12.2022	50.51	In progress	5.60	669
39	Tananali	78.48	50.86	12.04.2023	11.10.2023	18.08	In progress	7.85	355
40	Kamarbeda	42.80	30.09	08.12.2023	07.04.2024	0.00	In progress	4.28	176
	MI Division, Jharsuguda								
41	Jharkata	41.53	31.89	19.11.2022	18.07.2023	0.00	In progress	4.15	440

Sl. No.	Name of the MIPs	Estimated Cost (₹ in lakh)	Agreement Cost (₹ in lakh)	Date of commencement/ Stipulated date of completion	Date of completion	Value of work done (₹ in lakh)	Physical progress	Compensation penalty @ 10 per cent of estimated cost (₹ in lakh) (Col 3*10%)	Delayed in days as of 30 September 2024
42	Samarkani	42.36	32.20	17.11.2022	16.07.2023	29.50	In progress	4.24	442
43	M. Katapali	38.19	27.83	25.10.2023	24.06.2024	14.42	In progress	3.82	98
44	Kirmira Gadhuakata	70.44	51.60	23.02.2023	22.08.2023	0.00	In progress	7.04	405
45	Chandinimal	60.17	43.79	27.02.2023	26.08.2023	19.00	In progress	6.02	401
46	Teleimal	77.25	56.79	17.02.2023	16.08.2023	55.00	In progress	7.73	411
47	Attabira	66.04	48.25	17.02.2023	16.08.2023	26.00	In progress	6.60	411
48	Kusuraloikata No-03	33.55	25.48	24.02.2023	23.08.2023	8.00	In progress	3.36	404
49	Nurapali-Jharkata	29.65	23.72	16.02.2023	15.08.2023	7.33	In progress	2.97	412
MI Division, Keonjhar									
50	Bhatunia	55.94	42.42	10.10.2022	09.07.2023	42.50	In progress	5.59	449
51	Dhatika	70.82	53.73	24.02.2023	23.08.2023	7.06	In progress	7.08	404
52	Kadagarh	94.56	71.74	03.03.2023	02.09.2023	29.03	In progress	9.46	394
53	Podasimila	74.17	56.26	24.02.2023	23.08.2023	54.14	In progress	7.42	404
MI Division, Khurda									
54	Jhumuka	42.97	36.53	25.01.2023	24.07.2023	34.81	In progress	4.30	434
55	Dighi	29.07	24.71	25.01.2023	24.07.2023	28.83	In progress	2.91	434
56	Pattabandh	42.23	35.90	25.01.2023	24.07.2023	25.90	In progress	4.22	434
57	Panasjhar	45.16	38.39	25.01.2023	24.07.2023	23.27	In progress	4.52	434
58	Kajalganda	48.65	41.36	25.01.2023	24.07.2023	20.89	In progress	4.87	434
59	Jhariapokhari	16.58	14.09	12.05.2023	11.11.2023	12.75	In progress	1.66	324
60	Deras	46.10	39.19	12.05.2023	11.11.2023	30.50	In progress	4.61	324
61	Ghagudi	20.97	17.83	10.05.2023	09.11.2023	10.29	In progress	2.10	326
62	Sadhujhar	23.39	19.88	10.05.2023	09.11.2023	12.17	In progress	2.34	326
63	Bhogara	24.07	20.46	12.05.2023	11.11.2023	8.88	In progress	2.41	324
64	Achutabandha	18.97	16.13	20.01.2024	19.07.2024	6.89	In progress	1.90	73
65	Dhobagadia	14.81	12.59	24.01.2024	23.07.2024	8.14	In progress	1.48	69
66	Baliasora	23.61	20.07	20.01.2024	19.07.2024	18.73	In progress	2.36	73

Sl. No.	Name of the MIPs	Estimated Cost (₹ in lakh)	Agreement Cost (₹ in lakh)	Date of commencement/ Stipulated date of completion	Date of completion	Value of work done (₹ in lakh)	Physical progress	Compensation penalty @ 10 per cent of estimated cost (₹ in lakh) (Col 3*10%)	Delayed in days as of 30 September 2024
67	Guptapada	26.02	22.12	20.01.2024	19.07.2024	0.00	In progress	2.60	73
	MI Division, Sambalpur								
68	Kesheibahal	32.07	32.17	02.06.2023	01.03.2024	27.59	In progress	3.21	213
69	Nuadihi-moorurm	42.05	40.96	04.06.2022	03.03.2023	28.93	In progress	4.21	577
70	Rengalbeda	31.90	32.00	02.06.2023	01.03.2024	5.62	In progress	3.19	213
71	Bausenlaga kata	45.38	44.20	09.06.2022	08.03.2023	22.72	In progress	4.54	572
72	Arjunpali kata	19.04	19.10	02.06.2023	01.03.2024	8.13	In progress	1.90	213
73	Mendhabahal	29.68	39.31	02.06.2023	01.03.2024	11.61	In progress	2.97	213
74	Larasara	39.96	38.92	03.06.2022	02.03.2023	35.36	In progress	4.00	578
75	Parmanpurkata	33.81	33.91	02.06.2023	01.03.2024	23.89	In progress	3.38	213
76	Jamjorikata	36.45	36.57	02.06.2023	01.03.2024	5.78	In progress	3.65	213
77	Sarbilkata	30.47	30.14	13.02.2024	12.06.2024	0.00	In progress	3.05	110
	MI Division, Jeypore								
78	Laxmipur	99.64	77.00	30.01.2023	29.05.2023	42.33	In pro gress	9.96	490
79	Dunguri	108.58	83.91	27.01.2023	26.05.2023	21.30	In progress	10.86	493
	Total	**4,057.03**	**3,228.86**			**1,621.54**		**405.70**	

Source: As per information furnished by concerned SEs

APPENDIX- VI

{Reference to Paragraph 2.4.2.1(i)}

Fragment execution of RIDF XXIV assistance works

(₹ in crore and area in ha)

Sl. No	Name of the MIP	Name of the Division	Audit observation in brief, reply of the department and rebuttal	Designed CCA in ha	No. of villages	Upto date expenditure
1	Borangijore MIP	MI Division, Bolangir	The project was sanctioned (2018-19) for ₹11.79 crore to provide irrigation potential to 300 ha of CCA of five villages. The headwork was awarded (October 2019) for ₹2.70 crore stipulating completion by February 2020. The contractor was paid ₹1.96 crore (March 2024) and not completed the work due to non-shifting of 11KV electricity line near the work site and remained incomplete. Though advance payment of ₹34.72 lakh (August 2020) was made to OCCL for fitting and fixing of head regulator, shutter, the same was not fitted. The OCCL had laid UGPL for 14,496 m with payment of ₹9.69 crore for 217 ha of CCA against 300 ha of approved CCA resulting in less achievement of 83 ha as the farmers were not allowed. Hence, the project could not be completed even lapse of two years rendering the expenditure of ₹12.00 crore unfruitful (August 2024). The CE, MI replied (August 2024) that steps would be taken to expedite the shifting of 11 KV electric line. The reply was not tenable since the concerned SE could not clear the site since last two years for completion of the project and the project could not provide irrigation to designed CCA of 300 ha of CCA of five villages.	300.000	5	12.00
2	Bairagihalwa	MI Division, Rayagada	The MIP was sanctioned (2018-19) for ₹11.99 crore to provide irrigation potential to 300 ha of CCA of Bairagihalwa village. The headwork was completed since February 2024 with payment of ₹3.26 crore. The UGPL distribution system work was entrusted (March 2021) to OCCL for ₹4.55 crore stipulating completion by March 2023. The UGPL CCA plan was approved (November 2023) by CE, MI to provide irrigation to 184.113 ha against the design CCA of 300 ha of CCA. The contractor had submitted (November 2023) the revised UGPL network plan of D/S as the  ***Photograph 9: Sheet rock encounter during excavation for UGPL DS***	300.000	1	6.07

Sl. No	Name of the MIP	Name of the Division	Audit observation in brief, reply of the department and rebuttal	Designed CCA in ha	No. of villages	Upto date expenditure
			local people stopped the work and requested for the fresh survey as the alignment approved DS may not fulfil their requirement since there was much variation in level between approved drawings prepared by the Associated Consultant of OCCL than that of the actual. The approved design of the MIP was only considered to provide irrigation to Brahman Halwa village and not considered the CCA of 300 ha of Bairagihalwa village. The revised scheme does not include most of the CCAs of Bairagihalwa village as those are at high level which could not be irrigated by gravity flow. The pipeline was passing through a hill rock from RD 10 m to 80 m and RD 700 m to 820 m. Due to non-finalisation of alignment of the UGPL, no UGPL work was taken up by the OCCL contractor and paid ₹2.81 crore for procurement of 13,880.50 m of UGPL to the contractor which remained idle (September 2024). Due to laxity in survey and investigation, the design of the UGPL was changed in midway of execution and delayed the works for one year and rendered the expenditure of ₹6.07 crore unfruitful. The CE, MI replied (August 2024) that the headwork was completed and DS would be completed by June 2024. The reply was not tenable since OCCL had not started the UGPL works due to public hindrances which indicated laxity in survey an investigation for CCA plan of the MIP.			
3	Pujariguda MIP	MI Division, Rayagada	Scrutiny of records of O/o. CE, MI and OCCL revealed that the headwork was completed for ₹2.18 crore (March 2024). The UGPL distribution system work was entrusted (March 2021) to OCCL for ₹11.21 crore stipulating completion by March 2023 to provide irrigation to designed CCA of 353.63 ha of CCA of six villages. Audit noticed that the OCCL had not executed any UGPL work (September 2024). The local people demanded (February 2024) to provide irrigation to both left and right command area and two villages (Manariguda and Chintalpadu) were not considered in approved CCA plan. The revised drawing was submitted (February 2024) to the CE, MI for approval which was pending as of September 2024. The contractor was paid ₹7.50 crore (September 2024) towards procurement of 41,720.18 m of UGPL pipes. Due to laxity in survey and finalisation of CCA plan, the MIP could not provide irrigation to designed CCA of 353.63 ha of six villages despite incurring expenditure of ₹9.68 crore rendering the expenditure unfruitful. The reply of CE, MI was awaited (February 2025).	353.630	6	9.68

Sl. No	Name of the MIP	Name of the Division	Audit observation in brief, reply of the department and rebuttal	Designed CCA in ha	No. of villages	Upto date expenditure
4	Bhatpur MIP	MI Division, Rayagada	Scrutiny of records of O/o. CE, MI and OCCL revealed that the headwork was completed for ₹2.26 crore. The UGPL distribution system work was entrusted (March 2021) to OCCL for ₹32.61 crore stipulating completion of the work by March 2023 to provide irrigation to design CCA of 721.729 ha of CCA of seven villages. Audit noticed that the OCCL had laid 990 m of DI pipeline out of 60,038.343 m of UGPL works (September 2024). In approved alignment, there was BSNL line and approved alignment was passing through temporary structures of village and also passing 1 to 2 m adjacent to the shoulder of State Highway road where depth of cutting required for laying of pipes was 2 to 2.5 m and one nalla crossing at RD 100 m (P1) which was not reflected in approved design. Due to above difficulties, the revised drawing was submitted (June 2024) to the CE, MI for approval which was pending (September 2024). The contractor was paid ₹24.61crore (September 2024) towards procurement of 60,038.343 m of UGPL pipes. Thus, due to laxity in survey, the project could not provide irrigation to designed CCA of 721.29 ha of seven villages despite incurring expenditure of ₹26.87 crore rendering the expenditure unfruitful. The reply of CE, MI was awaited (February 2025).	721.729	7	26.87
5	Karangabhatta MIP	MI Division, Khariar	Scrutiny of records of O/o. CE, MI and OCCL revealed that headwork was completed (March 2023) for ₹2.07 crore. During inspection to site by SE, KBK MI Circle-I Bhawanipatana on 27.11.2019, it was noticed that though the Karangabhata MIP was a large tank covering an area of around 16.50 ha, adequate quantity of water could not be stored to provide irrigation to 216 ha of land. The spill way structure was planned to be provided at RD 160 m, but the tank was excavated by the PR department just on the downstream of the proposed site of the structure. Hence, the location of the spillway structure was shifted by 20 m to the right *i.e.*, RD 180 m which indicated that the without proper survey and investigation, the project was posed under sanctioned RIDF. The UGPL distribution system work was entrusted (March 2021) to OCCL for ₹5.87 crore stipulating completion by March 2023 to provide irrigation to 166.484 ha of CCA of Karangabhatta villages against the design CCA of 216 ha due to high lands. Audit noticed that the OCCL had laid DI pipelines for 2,660 m and HDPE for 75,620 m out of 18,819.55 meter and was paid ₹4.85 crore (September 2024). The CCA for UGPL was approved by the CE, MI, Odisha on 06.04.2022. Audit further noticed that the proposed intake well was	166.484	1	6.69

Sl. No	Name of the MIP	Name of the Division	Audit observation in brief, reply of the department and rebuttal	Designed CCA in ha	No. of villages	Upto date expenditure
			adjacent to the MIP, revised proposal was submitted to construct the intake well adjacent to the head regulator. The revised design was submitted to the CE, MI on 25.06.2024 for approval which was yet to be received. Thus, due to laxity in survey and finalisation of CCA plan, the project could not provide irrigation to designed CCA of 166 ha despite incurring expenditure of ₹6.92 crore rendering the expenditure unfruitful. The reply of CE, MI was awaited (February 2025).			
6	Maa Mangala MIP	MI Division, Cuttack	The headwork was completed for ₹4.35 crore as of March 2023 for providing irrigation to 300 ha of designed CCA of six villages. The UGPL distribution system work was entrusted (March 2021) to OCCL for ₹7.26 crore stipulating completion by March 2023. The design CCA of UGPL distribution system was sanctioned by the CE, MI for 181.77 ha (April 2022). The contractor had laid 20,530 m against 25,633.28 m as per the agreement (September 2024) for ₹6.47 crore. During site inspection by the ACE, Central Minor Irrigation Circle Bhubaneswar on 16.11.2023 it was noticed that some patches of the proposed command area (RMC-20 ha and LMC-21 ha) are waterlogging area and not required irrigation and instructed to re-submit revised drawing. Accordingly, the revised drawing was submitted to the CE, MI on 24.07.2024 for approval which was yet to be received. As such, laxity in CCA plan, improper survey led to revise the design of the CCA was changed in mid-way for execution and the UGPL led to non-completion of UGPL works rendering the expenditure of ₹10.82 crore unfruitful. The reply of CE, MI was awaited (February 2025)	300.000	6	10.82
7	Patharganda MIP	MI Division, Cuttack	The headwork was completed for ₹3.09 crore as of March 2023 for providing irrigation to 100 ha of designed CCA of two villages. The UGPL distribution system work was entrusted (March 2021) to OCCL (March 2021) for ₹3.40 crore stipulating completion by March 2023. The OCC had laid 10,335 m against 10,741 m for ₹2.84 crore (August 2024). During site inspection on 16.11.2023, the ACE, Central Minor Irrigation Circle, Bhubaneswar noticed that there was an open channel upto 130 m and 900 mm dia RCC hume pipes was utilised from RD 130 m to 430 m and instructed to use suitable pipe in the open channel portion. Accordingly, the revised drawing was submitted to the CE, MI during July 2024 for approval which was yet to be received. The reply of CE, MI was awaited (February 2025).	100.000	2	5.93

Sl. No	Name of the MIP	Name of the Division	Audit observation in brief, reply of the department and rebuttal	Designed CCA in ha	No. of villages	Upto date expenditure
8	Kurulanda MIP	MI Division, Gajapati	The headwork was completed (March 2023) for ₹1.74 crore to provide designed CCA of 500 ha of CCA of nine villages. The UGPL distribution system work was entrusted (March 2021) by OCCL for ₹19.99 crore stipulating completion by March 2023. The OCCL had laid 51,530 m against 67,790 m as per the agreement for ₹17.31 crore (August 2024). During site inspection (December 2022) by the Senior Manager, Civil, OCCL the local people had stopped the works as the approved alignment could not fulfil their requirement and demanded for refix the fresh alignment. They suggested to take water from Kurulunda MIP through leading pipe upto Purusottampur reservoir so that CCA of nine villages will be benefited. The revised drawing was approved by CE, MI (October 2023). Due to delay in approval of the drawing, the UGPL works were not completed. As such, laxity in CCA planning, improper survey to revise the design of the CCA in mid-way of execution and the UGPL work had not been completed rendering the expenditure of ₹19.05 crore unfruitful. The reply of CE, MI was awaited (February 2025).	500.000	9	19.05
			Total	**2,741.843**	**37**	**97.11**

Source: As per information furnished by concerned SEs and OCCL

APPENDIX-VII

{Reference to Paragraph 2.4.2.1(i)}

Less achievement of CCA of MIPs under UGPL for NABARD loan assistance MIPs

(₹in crore and area in ha)

Sl. No.	Name of M.I. Division	Name of Project	Design Potential MI wing (in ha)	UGPL Cost (₹ in crore)	CCA for UGPL by OCCL (in ha)	Less achievement of CCA under UGPL (in ha) (Col 4 – 6)	Expenditure on UGPL (₹in crore)	Pipeline laid (in meter)
1	2	3	4	5	6	7	8	9
PACKAGE -I								
1	Cuttack	Maa Mangala	300	7.26	181.770	118.230	6.47	20,530.00
2	Bhanjanagar	Biluamara	400	13.33	337.008	62.992	13.04	36,332.38
		TOTAL	**700**	**20.59**	**518.778**	**181.222**	**19.51**	**56,862.38**
PACKAGE -II								
1	Keonjhar	Kalanda	250	4.81	168.520	81.480	4.75	19,256.20
2	Keonjhar	Kandaposi	340	2.24	100.200	239.800	0.07	0
3	Keonjhar	Ghasidihi	235	8.03	88.434	146.566	1.47	9,189.29
4	Anandapur	Jiranga	120	3.44	84.660	35.340	2.94	13,682.00
5	Baripada	Sankhabhanga	300	7.90	293.570	6.430	7.77	30,832.479
6	Balangir	Borangijore	300	10.14	217.195	82.805	9.69	14,496.20
7	Balangir	Katgaon	200	1.16	33.334	166.666	1.10	3,949.70
8	Balangir	Junanijore	510	19.58	407.558	102.442	18.34	40,260.53
		TOTAL	**2,255**	**57.30**	**1,393.471**	**861.529**	**46.13**	**1,31,666.399**
PACKAGE -III								
1	Kalahandi	Bisamgiri	220	10.61	210.174	9.826	7.25	0
2	Khariar	Karangabhata	216	5.87	166.484	49.516	4.86	18,280.00
3	Jeypore	Ghataguda	201	5.58	156.574	44.426	4.35	15,017.11
4	Rayagada	Bairagihalwa	300	4.55	184.113	115.887	2.81	240.00
5	Rayagada	Goiguda	250	4.23	98.750	151.250	3.23	12,683.00
6	Rayagada	Karanja	140	4.71	111.951	28.049	3.63	16,635.50
7	Nabarangpur	Chitughat	208	6.62	198.148	9.852	5.68	20,959.00
		TOTAL	**1,535**	**42.17**	**1,126.194**	**408.806**	**31.82**	**83,814.61**
17	**Grand total**		**4,490**	**120.07**	**3,038.443**	**1,451.557**	**97.45**	**2,72,343.39**

Source: As per information furnished by CE MI and OCCL

APPENDIX- VIII

{Reference to Paragraph 2.4.2.5(i)}

Statement showing extra cost due to provision of excess thickness in cement concrete lining works of canal in deviation to BIS code

Sl. No.	Name of the work	Estimated cost (₹ in crore)	Agree-ment cost (₹ in crore)	Date of commence-ment/ Stipulated date for completion	Value of work done (₹ in crore)	Water discharge capacity of canal (in cumec)	Quantity of cement concrete provided for lining (in cum)	Thickness provided (in mm)	Thickness required as per BIS (in mm)	Excess thickness provided (in mm) (Col.9 - Col. 10)	Excess cement concrete quantity provided (in cum) (Col.8/Co.9 * Col.11)	Rate per cum (in ₹)	Excess amount (in ₹) (Col.12*Col.13)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
MI Division, Angul													
1	Renovation to Jaigarh MIP in Kishorenagar Block of Angul District under RR&R (RD 2913-3918) (wall+bed)/2	1.78	1.52	02.03.2024/ 01.12.2024	0	0.280	437.28	200	80	120	262.37	5,728.30	15,02,922.61
	RD 4391 to 4560 M & 4606 to 4740 M						278.00	200	80	120	166.80	5,728.30	9,55,480.44
	RD 690 to 1200 M						317.48	200	80	120	190.49	5,728.30	10,91,172.41
2	Renovation to Kansabansa MIP in Chendipada Block of Angul Disrict under RR&R (190 to 336, 552-658, 1328-1703, 1758-1776, 1922-1986, 2133-2348)=958 M,	2.67	2.27	07.03.2024/ 06.12.2024		1.641	574.80	200	80	120	344.88	6,333.60	21,84,331.97
	2510-3036, 3579-4367, 4438-4487, 4548-4567)=739 M						744.54	200	80	120	446.72	6,333.60	28,29,371.13
3	Renovation to Kukurpeta MIP (Res) in Chhendipada Block of Angul District under RR&R (RD 2377, 2590, 2710, 2920)	0.82	0.70	22.02.2023/ 21.08.2023	0.16	0.871	217.80	200	80	120	130.68	4,777.60	6,24,336.77
4	Renovation to Dalo MIP (Res) in Pallahara Block of Angul district under RR&R	0.4	0.39	04.06.2022/ 03.03.2023	0.33	0.280	131.25	90	80	10	14.58	5,121.00	74,681.25
5	Construction of distribution system of Rukuna nallah MIP under RIDF-XXIV (RD 3446 to 4000)	0.7	0.59	25.04.2023/ 24.10.2023	0.37	0.309	199.44	150	80	70	93.07	4,710.90	4,38,452.88
	RD 00 to 600 of Left canal					0.309	216.00	150	80	70	100.80	4,710.90	4,74,858.72
	RD 47 to 600 of Right canal					0.309	199.08	150	80	70	92.90	4,710.90	4,37,661.45
MI Division, Mayurbhanj													
6	Improvement to Jamirdiha	0.72	0.75	08.05.2023/	0.84	0.040	435.59	150	80	70	203.28	4,849.50	9,85,783.73

Sl. No.	Name of the work	Estimated cost (₹ in crore)	Agree-ment cost (₹ in crore)	Date of commence-ment/ Stipulated date for completion	Value of work done (₹ in crore)	Water discharge capacity of canal (in cumec)	Quantity of cement concrete provided for lining (in cum)	Thickness provided (in mm)	Thickness required as per BIS (in mm)	Excess thickness provided (in mm) (Col.9 - Col. 10)	Excess cement concrete quantity provided (in cum) (Col.8/Co.9 * Col.11)	Rate per cum (in ₹)	Excess amount (in ₹) (Col.12*Col.13)
	MIP under OIIPCRA			01.04.2024									
7	Improvement to Ruliabindha MIP under OIIPCRA	0.34	0.33	08.05.2023/ 01.02.2024	0.35	0.057	202.47	150	80	70	94.49	5,151.00	4,86,697.39
8	Improvement to Srirampur MIP under OIIPCRA	0.23	0.22	08.05.2023/ 03.11.2023	0.21	0.290	79.11	150	80	70	36.92	5,174.40	1,91,028.50
9	Improvement to Baghiatangar MIP under OIIPCRA	0.53	0.50	16.03.2024/ 10.12.2024	0.51	0.226	314.63	150	80	70	146.83	6,544.20	9,60,867.43
10	Improvement to Radhanagar MIP under OIIPCRA	0.50	0.48	07.03.2024/ 02.09.2024	0.42	0.059	217.60	150	80	70	101.55	6,393.80	6,49,269.08
11	Improvement to Kasiabeda MIP under OIIPCRA	0.50	0.54	16.03.2024/ 11.09.2024	0.22	0.130	308.00	150	80	70	143.73	6,117.50	8,79,288.67
12	Improvement to Pahadpur MIP under OIIPCRA	0.52	0.54	08.05.2023/ 01.02.2024	0.32	0.048	249.87	100	80	20	49.97	4,304.40	2,15,108.09
13	Improvement to Rajabasa MIP under OIIPCRA	0.78	0.78	04.05.2023/ 28.03.2024	0.82	0.129	543.24	150	80	70	253.51	4,764.60	12,07,883.28
14	Improvement for balance work of Chalniakhal MIP under OIIPCRA	0.61	0.61	10.11.2023/ 05.08.2024	0.69	0.680	292.48	150	80	70	136.49	6,281.20	8,57,325.18
15	Improvement to Khejuria MIP under OIIPCRA	0.97	1.00	13.11.2023/ 07.10.2024	0.58	0.046	165.90	150	80	70	77.42	6,491.80	5,02,595.16
16	Improvement to Ghatkuanri MIP under OIIPCRA	0.23	0.25	16.03.2024/ 13.07.2024	0.26	0.047	121.80	150	80	70	56.84	6,141.10	3,49,060.12
17	Improvement to balance work of Rajabundha MIP under OIIPCRA	1.93	1.18	16.03.2024/ 09.01.2025	0.66	0.900	314.91	150	80	70	146.96	6,181.00	9,08,347.40
18	Improvement to balance work of Anua MIP under OIIPCRA	2.07	2.02	16.03.2024/ 10.03.2025	0	0.161	497.89	150	80	70	232.35	6,342.80	14,73,741.12
19	Modernisation to Majhigadia MIP under OIIPCRA	0.60	0.64	16.03.2024/ 11.09.2024	0.55	0.900	316.00	150	80	70	147.47	6,290.60	9,27,653.81
20	Modernisation of Khadikasole MIP under OIIPCRA	0.62	0.65	16.03.2024/ 10.12.2024	0.61	0.048	307.24	150	80	70	143.38	6,175.80	8,85,477.97
21	Improvement to Purunapani MIP under OIIPCRA	0.63	0.60	13.11.2023/ 08.08.2024	0.58	0.900	414.48	150	80	70	193.42	6,751.00	13,05,805.42
22	Renovation to Rajabandha MIP under RR&R	0.64	0.54	20.01.2023/ 19.03.2023	0.64	0.048	498.52	150	80	70	232.64	4,294.70	9,99,130.46
23	Improvement to	3.40	2.87	29.12.2023/	1.43	0.161	1,671.16	150	80	70	779.87	6,183.60	48,22,432.99

Sl. No.	Name of the work	Estimated cost (₹ in crore)	Agree-ment cost (₹ in crore)	Date of commence-ment/ Stipulated date for completion	Value of work done (₹ in crore)	Water discharge capacity of canal (in cumec)	Quantity of cement concrete provided for lining (in cum)	Thickness provided (in mm)	Thickness required as per BIS (in mm)	Excess thickness provided (in mm) (Col.9 - Col. 10)	Excess cement concrete quantity provided (in cum) (Col.8/Co.9 * Col.11)	Rate per cum (in ₹)	Excess amount (in ₹) (Col.12*Col.13)
	Sankarmara MIP under RR&R			28.11.2024									
24	Renovation to Madhabinalla under RR&R	1.85	1.57	08.02.2024/ 07.01.2025	0.58	0.671	777.65	150	80	70	362.90	5,938.60	21,55,137.74
25	Renovation to Paunsianalla MIP under RR&R	1.86	1.58	29.01.1024/ 28.12.2025	1.30	0.161	562.34	150	80	70	262.43	6,449.30	16,92,459.70
26	Construction of Civil & CAD-WM works 3(three) MIPs namely Morada, Mahubani & Anua MIP under OIIPCRA	4.47	4.51	10.02.2021/ 06.05.2022	1.39					0			
	Moroda MIP					0.108	1,122.75	150	80	70	523.95	4,297.60	22,51,727.52
	Mahulbani MIP					0.108	739.89	150	80	70	345.28	4,321.70	14,92,205.22
	Anua MIP					0.108	1,530.60	150	80	70	714.28	4,219.30	30,13,761.60
27	Construction of Civil & CAD-WM works one Budhikumari MIP under OIIPCRA	2.59	2.53	17.03.2021/ 09.06.2022	0.70	0.219		150	80	70	361.25	4,227.90	15,27,314.78
28	Construction of Civil & CAD-WM works 3(three) MIPs namely Itabandha, Baunsabila, Khandia MIP under OIIPCRA	4.27	4.33	10.02.2021/ 06.05.2022	1.19		774.10			0			
	Khandia MIP					0.161	420.05	150	80	70	196.02	4,066.46	7,97,121.04
	Baunsabilla MIP					0.900	4,389.69	150	80	70	2,048.52	3,914.80	80,19,553.93
29	Construction of Civil & CAD-WM works 3(three) MIPs namely Rajabundha, Sarasakana & Belbaria MIP under OIIPCRA	4.33	4.38	17.03.2021/ 09.06.2022	1.41					0			
	Rajabundha MIP					0.048	2,036.60	150	80	70	950.41	4,036.80	38,36,628.54
	Belbaria					0.080	400.42	150	80	70	186.86	3,981.20	7,43,937.65
30	Construction of Civil & CAD-WM works one MIP namely Kathapal MIP under OIIPCRA	1.84	1.49	02.11.2021/ 30.07.2022	0.43	0.102	1,885.93	150	80	70	880.10	4,405.00	38,76,843.44
31	Construction of Civil & CAD-WM works one MIP namely Baghabasa MIP under OIIPCRA	2.93	3.00	02.11.2021/ 28.10.2022	1.60	0.161	874.58	200	80	120	524.75	4,583.30	24,05,077.51
32	Construction of Civil & CAD-WM works 4(four)	5.68	5.86	17.03.2021/ 09.06.2022	2.14					0			

Sl. No.	Name of the work	Estimated cost (₹ in crore)	Agree-ment cost (₹ in crore)	Date of commence-ment/ Stipulated date for completion	Value of work done (₹ in crore)	Water discharge capacity of canal (in cumec)	Quantity of cement concrete provided for lining (in cum)	Thickness provided (in mm)	Thickness required as per BIS (in mm)	Excess thickness provided (in mm) (Col.9 - Col. 10)	Excess cement concrete quantity provided (in cum) (Col.8/Co.9 * Col.11)	Rate per cum (in ₹)	Excess amount (in ₹) (Col.12*Col.13)
	MIPs namely Kespada, Khandabuda, Chaluniakhal & Astia MIP under OIIPCRA												
	Kespada MIP					0.048	1,018.82	150	80	70	475.45	4,258.00	20,24,463.26
33	Renovation to Baiganabadia MIP under OIIPCRA	1.88	1.76	02.11.2021/ 30.07.2022	0.72	0.013	494.41	150	80	70	230.72	4,456.30	10,28,178.33
34	Deo MIP under CLSRP	2.50	2.12	27.02.2024/ 26.01.2025	0.16	1.924	708.39	150	80	70	330.58	6,630.60	21,91,966.29
35	Baunsabilla MIP	0.88	0.74	13.05.2022/ 12.02.2023	0	0.900	1,302.54	100	80	20	260.51	3,914.80	10,19,836.72
MI Division, Kalahandi													
36	Koramunda under OIIPCRA	0.35	0.31	29.04.2023/ 23.01.2024	0.39	0.070	124.80	150	80	70	58.24	4,259.30	2,48,061.63
37	Brahamani Munda under OIIPCRA	0.37	0.37	21.01.2023/ 17.10.2023	0.39	0.062	144.60	150	80	70	67.48	4,235.30	2,85,798.04
38	Karunasagar under OIIPCRA	0.49	0.49	28.01.2023/ 24.10.2023	0.58	0.337	298.11	150	80	70	139.12	4,130.70	5,74,654.72
39	Bankapalas under OIIPCRA	0.27	0.24	16.06.2022/ 04.03.2023	0.27	0.062	167.59	100	80	20	33.52	3,989.40	1,33,716.71
40	Karlaguda under OIIPCRA	0.51	0.56	15.01.2024/ 12.07.2024	0.44	0.062	114.72	100	80	20	22.94	5,121.10	1,17,498.52
41	Chhurigarh under OIIPCRA	0.77	0.84	15.01.2024/ 10.10.2024	0.50	0.023	147.37	100	80	20	29.47	4,756.20	1,40,184.24
42	Sankarpala under OIIPCRA	0.38	0.34	16.06.2022/ 04.03.2023	0.37	0.035	253.25	100	80	20	50.65	3,982.40	2,01,708.56
43	Improvement to Ghantasola MIP under RR&R	0.48	0.41	24.02.2023/ 23.06.2023	0.19	0.062	311.65	150	80	70	145.44	4,136.00	6,01,526.05
44	Improvement to Degari MIP under CLSRP	0.88	0.75	02.05.2022/ 01.09.2022	0.85	1.850	1,225.85	150	80	70	572.06	4,079.80	23,33,903.99
45	Improvement to Karanjakote MIP under CLSRP	0.88	0.75	02.05.2022/ 01.09.2022	0.86	1.330	132.56	150	80	70	61.86	4,267.60	2,63,999.43
MI Division, Balangir													
46	Construction of civil & CAD-WM work Package ID 9 BGR-1 Ganjadharjore MIP in Tureikela Block of Balangir district under OIIPCRA	7.40	6.88	07.12.2019/ 06.03.2021	4.62	1.023	54,382.74	100	80	20	10,876.55	374.78	40,76,312.66
47	Construction of civil & CAD-WM work Package	5.87	5.55	15.12.2019/ 14.03.2021	2.53				80	-80			

Sl. No.	Name of the work	Estimated cost (₹ in crore)	Agree-ment cost (₹ in crore)	Date of commence-ment/ Stipulated date for completion	Value of work done (₹ in crore)	Water discharge capacity of canal (in cumec)	Quantity of cement concrete provided for lining (in cum)	Thickness provided (in mm)	Thickness required as per BIS (in mm)	Excess thickness provided (in mm) (Col.9 - Col. 10)	Excess cement concrete quantity provided (in cum) (Col.8/Co.9 * Col.11)	Rate per cum (in ₹)	Excess amount (in ₹) (Col.12*Col.13)
	ID BGR-6 of 2 Gadiajore MIP and Kutumdola MIP in Balangir Block of Balangir district under OIIPCRA												
	Gadiajore MIP					0.275	20,508.44	100	80	20	4,101.69	347.50	14,25,336.58
48	Construction of civil and CAD-WM works of MIPs of work package ID BGR-07 of 05 Minor Irrigation Project of Balangir district under OIIPCRA (Pandrijore MIP, Tusura MIP, Changria MIP, Agalapali MIP & Khaliapali MIP)	6.46	5.99	15.12.2019/ 14.03.2021	0.17				80	-80			
	Changria MIP					1.023	4,613.28	100	80	20	922.66	362.51	3,34,472.03
49	Improvement to Mayabati MIP in Patanagarh Block of Balangir district under OIIPCRA	6.03	5.33	01.03.2021/ 31.05.2022	3.73	1.048	60,134.85	100	80	20	12,026.97	336.41	40,45,992.98
50	Improvement to civil work of Ganjadharjore MIP in Tureikela Block of Balangir district under OIIPCRA	1.95	1.88	13.03.2024/ 12.02.2025	1.03	1.023	416.50	100	80	20	83.30	4,941.60	4,11,635.28
51	Improvement to civil work of headworks of Gadiajore MIP in Bangomunda Block under OIIPCRA	2.54	2.20	03.02.2024/ 02.05.2025	0.81	0.275	1,488.68	100	80	20	297.74	4,882.90	14,53,815.11
MI Division, Dhenkanal													
52	Kansara	0.40	0.34	12.04.2023/ 11.10.2023	0.40	0.120	233.60	100	80	20	46.72	4,515.70	2,10,973.50
53	Dhanianalli	1.89	1.61	12.12.2023/ 11.09.2024	0.82	1.330	277.52	150	80	70	129.51	5,697.50	7,37,879.43
54	Bedapada	0.87	0.74	31.01.2024/ 30.10.2024	0.28	0.120	208.02	150	80	70	97.08	6,114.80	5,93,600.32
55	Kalijodi	1.17	1.00	20.01.2024/ 19.10.2024	0.52	1.330	470.92	150	80	70	219.76	6,360.20	13,97,734.51
56	Sarpa	1.95	1.57	20.01.2024/ 19.10.2024	0.61	0.540	432.27	150	80	70	201.73	5,869.30	11,83,990.41
57	Panaspal	1.12	0.95	16.12.2023/ 15.09.2024	0.80	0.560	138.34	100	80	20	27.67	6,318.40	1,74,817.49

Sl. No.	Name of the work	Estimated cost (₹ in crore)	Agree-ment cost (₹ in crore)	Date of commence-ment/ Stipulated date for completion	Value of work done (₹ in crore)	Water discharge capacity of canal (in cumec)	Quantity of cement concrete provided for lining (in cum)	Thickness provided (in mm)	Thickness required as per BIS (in mm)	Excess thickness provided (in mm) (Col.9 - Col. 10)	Excess cement concrete quantity provided (in cum) (Col.8/Co.9 * Col.11)	Rate per cum (in ₹)	Excess amount (in ₹) (Col.12*Col.13)
58	Damsal (Right Canal) (D/W)	4.84	4.12	31.01.2024/ 30.12.2024	0.88	1.330	180.72	150	80	70	84.34	6,457.00	5,44,557.55
	Left Canal					1.330	339.87	150	80	70	158.61	6,457.00	10,24,118.94
	Kharkhari					1.330	938.55	150	80	70	437.99	6,457.00	28,28,101.43
	Kampulei					1.330	407.10	150	80	70	189.98	6,457.00	12,26,700.86
	Kochilabanko					1.330	319.24	150	80	70	148.98	6,457.00	9,61,955.25
59	Birasal	2.21	1.88	16.12.2023/ 15.09.2024	0.23	0.568	1,323.76	100	80	20	264.75	5,886.20	15,58,383.22
						0.568	635.40	90	80	10	70.60	5,886.20	4,15,565.72
60	Gundurapasi	3.42	2.91	19.12.2023/ 18.11.2024	0.76	1.023	951.46	100	80	20	190.29	5,848.20	11,12,865.67
MI Division, Keonjhar													
61	Construction of Civil & CAD-WM works 3(three) MIPs namely Panchananpur, Madhapur and Talasuruan MIP under OIIPCRA	3.48	3.55	15.07.2020/ 07.10.2021	3.27					0			
	Madhapur MIP					0.283	533.75	100	80	20	106.75	4,097.00	4,37,354.75
	Talasuruan MIP					0.228	9,075.00	100	80	20	1,815.00	310.90	5,64,283.50
62	Renovation to Tenar MIP in Telkoi Block of Konjar district under RR&R	2.47	2.10	12.02.2024/ 11.01.2025	0.83	1.200	912.34	100	80	20	182.47	6,110.50	11,14,970.71
63	Renovation to Khajuria MIP in Telkoi Block of Konjar district under RR&R	1.51	1.29	13.02.2024/ 12.01.2025	0.66	0.506	273.34	100	80	20	54.67	6,293.50	3,44,053.06
64	Renovation to Kutugaon MIP in Jhumpura Block of Keonjhar district under RR&R	1.08	0.92	12.02.2024/ 11.01.2025	0.47	0.230	505.32	100	80	20	101.06	6,019.70	6,08,374.96
65	Improvement to distribution system of Hanumantia MIP in Telkoi Block of Keonjhar district under the scheme canal lining and system rehabilitation programme (CLSRP)	0.70	0.60	26.04.2022/ 25.03.2023	0.66	1.410	869.68	150	80	70	405.85	4,159.60	16,88,176.43
66	Improvement to distribution system of Sanamachhakandana MIP	0.70	0.69	05.05.2022/ 04.04.2023	0.70	0.125	1,247.38	150	80	70	582.11	4,094.00	23,83,161.07

Sl. No.	Name of the work	Estimated cost (₹ in crore)	Agree-ment cost (₹ in crore)	Date of commence-ment/ Stipulated date for completion	Value of work done (₹ in crore)	Water discharge capacity of canal (in cumec)	Quantity of cement concrete provided for lining (in cum)	Thickness provided (in mm)	Thickness required as per BIS (in mm)	Excess thickness provided (in mm) (Col.9 - Col. 10)	Excess cement concrete quantity provided (in cum) (Col.8/Co.9 * Col.11)	Rate per cum (in ₹)	Excess amount (in ₹) (Col.12*Col.13)
	in Telkoi Block of Keonjhar district under the scheme canal lining and system rehabilitation programme (CLSRP)												
67	Improvement to distribution system of Aradei MIP in Telkoi Block of Keonjhar district under the scheme canal lining and system rehabilitation programme (CLSRP)	0.70	0.67	29.04.2022/ 28.03.2023	0.39	0.500	1,125.12	150	80	70	525.06	4,094.00	21,49,577.35
68	Improvement to Oriya MIP in Telkoi Block of Keonjhar district under CLSRP	0.88	0.74	31.01.2020/ 30.05.2020	0.83	0.125	1,365.75	150	80	70	637.35	4,043.20	25,76,933.52
69	Construction of distribution system of Hatikuchha MIP under completion of incomplete projects	1.87	1.59	24.03.2021/ 23.02.2022	1.72	0.075	255.83	150	80	70	119.39	4,681.90	5,58,959.56
MI Division, Khordha													
70	Improvement to Malguni MIP (Barrage) in Tangi Block of Khordha district under CLSRP	2.56	2.18	25.10.2023/ 24.09.2024	0.60	2.320							
	7800 m to 9022 m (bed)						281.06	100	80	20	56.21	4,285.20	2,40,879.66
	Total	**126.72**	**116.17**		**55.33**	**42.952**	**1,97,071.65**	**11,880**	**6,960**	**4,920**	**50,018.03**	**4,19,192.60**	**11,05,83,564.10**

APPENDIX-IX

{Reference to Paragraph 2.4.2.5(i)}

Statement showing extra cost due to provision of one additional layer below the cement concrete lining works in deviation to BIS code

Sl. No.	Name of the work	Estimated cost (₹ in crore)	Agreement cost (₹ in crore)	Date of commencement/ Scheduled date for completion	Value of work done (₹ in crore)	Discharge capacity of the canal (in cumsec)	Quantity of additional layer of cement concrete of grade M10/ M15 /M20 grade (in cum)	Rate per cum (in ₹)	Extra amount (in ₹) (Col.7*8)
1	2	3	4	5	6	7	8	9	10
MI Division, Angul									
1	Renovation to Jaigarh MIP in Kishorenagar Block of Angul District under RR&R (RD 2913-3918) (wall+bed)/2	1.78	1.52	02.03.2024/ 01.12.2024	0	0.280	204.98	5,728.30	11,74,186.93
2	Renovation to Kansabansa MIP in Chendipada Block of Angul Disrict under RR&R (190 to 336, 552-658, 1328-1703, 1758-1776, 1922-1986, 2133-2348)=958 M	2.62	2.27	07.03.2024/ 06.12.2024	0	1.641	229.92	6,333.60	14,56,221.31
MI Division, Mayurbhanj									
3	Improvement to Jamirdiha MIP under OIIPCRA	0.72	0.75	08.05.2023/ 01.04.2024	0.84	0.040	154.57	4,413.20	6,82,148.32
4	Improvement to Ruliabindha MIP under OIIPCRA	0.34	0.33	08.05.2023/ 01.02.2024	0.35	0.060	88.07	4,706.20	4,14,475.03
5	Improvement to Srirampur MIP under OIIPCRA	0.23	0.22	08.05.2023/ 03.11.2023	0.21	0.290	34.30	4,721.80	1,61,957.74
6	Improvement to Baghiatangar MIP under OIIPCRA	0.53	0.51	16.03.2024/ 10.12.2024	0.51	0.230	149.84	6,076.10	9,10,442.82
7	Improvement to Radhanagar MIP under OIIPCRA	0.50	0.48	07.03.2024/ 02.09.2024	0.42	0.060	147.50	5,933.80	8,75,235.50
8	Improvement to Kasiabeda MIP under OIIPCRA	0.50	0.54	16.03.2024/ 11.09.2024	0.22	0.130	132.00	5,672.90	7,48,822.80
9	Improvement to Pahadpur MIP under OIIPCRA	0.52	0.54	08.05.2023 /01.02.2024	0.32	0.048	114.00	3,560.80	4,05,931.20
10	Improvement to Rajabasa MIP under OIIPCRA	0.78	0.78	04.05.2023/ 28.03.2024	0.82	0.129	225.96	4,323.80	9,77,005.85
11	Improvement for balance work of Chalniakhal MIP under OIIPCRA	0.61	0.61	10.11.2023/ 05.08.2024	0.69	0.680	102.01	5,820.40	5,93,739.00
12	Improvement to Khejuria MIP	0.97	1.00	13.11.2023/	0.58	0.046	63.20	6,037.40	3,81,563.68

Sl. No.	Name of the work	Estimated cost (₹ in crore)	Agreement cost (₹ in crore)	Date of commencement/ Scheduled date for completion	Value of work done (₹ in crore)	Discharge capacity of the canal (in cumsec)	Quantity of additional layer of cement concrete of grade M10/ M15 /M20 grade (in cum)	Rate per cum (in ₹)	Extra amount (in ₹) (Col.7*8)
	under OIIPCRA			07.10.2024					
13	Improvement to Ghatkuanri MIP under OIIPCRA	0.23	0.25	16.03.2024/ 13.07.2024	0.26	0.047	52.20	5,682.70	2,96,636.94
14	Improvement to balance work of Rajabundha MIP under OIIPCRA	1.23	1.18	16.03.2024/ 09.01.2025	0.66	0.900	154.68	5,731.40	8,86,532.95
15	Improvement to balance work of Anua MIP under OIIPCRA	2.07	2.02	16.03.2024/ 10.03.2025	0	0.161	189.77	6,052.80	11,48,639.86
16	Modernisation to Majhigadia MIP under OIIPCRA	0.60	0.64	16.03.2024/ 11.09.2024	0.55	0.090	137.04	5,837.00	7,99,902.48
17	Modernisation of Khadikasole MIP under OIIPCRA	0.62	0.65	16.03.2024/ 10.12.2024	0.61	0.048	125.24	5,723.80	7,16,848.71
18	Improvement to Purunapani MIP under OIIPCRA	0.63	0.60	13.11.2023/ 08.08.2024	0.58	0.900	169.69	6,280.40	10,65,721.08
19	Improvement to Sankarmara MIP under RR&R	3.40	2.87	29.12.2023/ 28.11.2024	1.43	0.161	671.12	5,713.10	38,34,175.67
20	Renovation to Madhabinalla under RR&R	1.85	1.57	08.02.2024/ 07.01.2025	0.58	0.671	338.45	5,485.90	18,56,702.86
21	Renovation to Paunsianalla MIP under RR&R	1.86	1.58	29.01.1024/ 28.12.2025	1.30	0.161	259.76	5,981.20	15,53,676.51
MI Division, Kalahandi									
22	Sankarpala under OIIPCRA	0.38	0.34	16.06.2022/ 04.03.2023	0	0.035	146.51	3,363.50	4,92,786.39
23	Bankapalas under OIIPCRA	0.27	0.24	16.06.2022/ 04.03.2023	0	0.062	96.95	3,370.40	3,26,760.28
MI Division, Dhenkanal									
24	Bedapada	0.87	0.74	31.01.2024/ 30.10.2024	0.28	0.120	92.82	5,651.20	5,24,544.38
25	Kalijodi	1.17	1.00	20.01.2024/ 19.10.2024	0.69	1.330	204.60	5,900.70	12,07,283.22
26	Sarpa	1.85	1.57	20.01.2024/ 19.10.2024	0.81	0.540	213.99	5,401.70	11,55,909.78
27	Panaspal	1.12	0.95	16.12.2023/ 15.09.2024	0.96	0.560	60.00	5,920.60	3,55,236.00
28	Renovation Damsal	4.84	4.12	31.01.2024/ 30.12.2024	0.88	1.330	801.15	5,989.30	47,98,327.70

Sl. No.	Name of the work	Estimated cost (₹ in crore)	Agreement cost (₹ in crore)	Date of commencement/ Scheduled date for completion	Value of work done (₹ in crore)	Discharge capacity of the canal (in cumsec)	Quantity of additional layer of cement concrete of grade M10/ M15 /M20 grade (in cum)	Rate per cum (in ₹)	Extra amount (in ₹) (Col.7*8)
MI Division, Keonjhar									
29	Renovation to Kutugaon MIP in Jhumpura Block of Keonjhar district under RR&R	1.08	0.92	12.02.2024/ 11.01.2025	0.47	0.230	185.72	5,475.30	10,16,872.72
30	Renovation to Khajuria MIP in Telkoi Block of Keonjhar district under RR&R	1.51	1.28	13.02.2024/ 12.01.2025	0.66	0.506	142.44	5,754.80	8,19,713.71
31	Renovation to Tenar MIP in Telkoi Block of Keonjhar district under RR&R	2.47	2.10	12.02.2024/ 11.01.2025	0.83	1.200	399.20	5,577.40	22,26,498.08
	Total	**38.15**	**34.17**		**16.51**		**6,087.68**		**3,38,64,499.51**

Source: As per information furnished by test checked 12 Divisions

APPENDIX-X

{Reference to Paragraph 2.4.2.5(ii)}

Statement showing extra cost due to provision of CNS layer without swelling pressure test in deviation to BIS code

Sl. No.	Name of the work	Estimated cost (₹ in crore)	Agreement cost (₹ in crore)	Date of commencement/ Scheduled date of completion	Value of work done (₹ in crore)	Quantity of CNS layer provided (in cum)	Rate per cum of CNS layer (in ₹)	Extra cost (in ₹) (Col.7*Col.8)
1	2	3	4	5	6	7	8	9
MI Division, Angul								
1	Improvement to distribution system of Sureswari MIP (D/W) in Kishorenagar Block of Angul district under the scheme Mukhya Mantri Canal Lining Yojana (MMCLY)	2.39	2.03	28.02.2024/ 27.11.2024	0.35	3,757.02	1,281.10	48,13,118.32
MI Division, Kalahandi								
2	Improvement to Ret MIP under CLSRP	0.88	0.75	02.05.2022/ 01.09.2022	0.84	3,076.19	763.10	23,47,440.59
3	Improvement to Karanjakote MIP under CLSRP	0.88	0.84	02.05.2022/ 01.09.2022	0.87	1,577.21	766.70	12,09,246.91
MI Division, Balangir								
4	Construction of civil & CAD-WM work Package ID BGR-6 of 2 Gadiajore MIP and Kutumdola MIP in Balangir Block of Balangir district under OIIPCRA	5.87	5.55	15.12.2019/ 14.03.2021	2.53			
	Kutumdola MIP					2,015.74	523.82	10,55,884.93
	Gadiajore MIP					22,024.17	552.72	1,21,73,199.24
5	Construction of civil and CAD-WM works of MIPs of work package ID BGR-07 of 05 Minor Irrigation Project of Balangir district under OIIPCRA (Pandrijore MIP, Tusura MIP, Changria MIP, Agalapali MIP & Khaliapali MIP)	6.46	5.99	15.12.2019/ 14.03.2021	0.17			
	Pandrijore MIP					2,015.74	523.82	10,55,884.93
	Changiria MIP					1,967.04	532.27	10,46,996.38
6	Construction of civil & CAD-WM work Package ID 9 BGR-1 Ganjadharjore MIP in Tureikela Block of Balangir district under OIIPCRA	7.40	6.88	07.12.2019/ 06.03.2021	4.62	30,788.49	554.49	1,70,71,909.82
7	Improvement to Mayabati MIP in Patanagarh Block of Balangir district under OIIPCRA	6.03	5.33	01.03.2021/ 31.05.2022	3.73	18,213.48	400.00	72,85,392.00
8	Improvement to civil work of headworks of Gadiajore MIP in Bangomunda Block under OIIPCRA	2.54	2.20	03.02.2024/ 02.05.2025	0.81	1,510.11	972.80	14,69,035.01

Sl. No.	Name of the work	Estimated cost (₹ in crore)	Agreement cost (₹ in crore)	Date of commencement/ Scheduled date of completion	Value of work done (₹ in crore)	Quantity of CNS layer provided (in cum)	Rate per cum of CNS layer (in ₹)	Extra cost (in ₹) (Col.7*Col.8)
MI Division, Dhenkanal								
9	Renovation to Damsal MIP (Res) in Kankadahad Block of Dhenkanal under the scheme Mukhya Mantri Canal Lining Yojana (MMCLY)	2.91	2.48	29.02.2024/ 28.11.2024	1.90	2,869.00	1,859.20	53,34,044.80
10	Improvement to canal system of Jodabadia MIP in Kamakshayanagar Block under canal lining & system rehanilitation (CLSRP)	0.78	0.67	07.03.2022/ 06.09.2022	0.76	3,268.00	758.10	24,77,470.80
	Total	**36.14**	**32.72**		**16.58**	**93,082.19**		**5,73,39,623.72**

Source: As per information furnished by concerned SEs

APPENDIX-XI

{Reference to Paragraph 2.4.2.5(iii)}

Statement showing extra expenditure due to provision of excess expenditure in UGPL distribution works in deviation to GoI cost norms per ha

Sl. No.	Name of the MIP	Length of Pipeline (DI + HDPE) in meter	Ayacut (in ha)	Length provided of HDPE (in meter)	Amount provided for HDPE (in ₹)	Per ha cost taken by OCCL	Amount required @ ₹25,050/- per hectare (Col 4*25,050)	Extra cost (in ₹) (Col.6-Col.8)	Payment made by OCCL (in crore)
1	2	3	4	5	6	7	8	9	10
Package-I									
1	Patharganda	10,740.930	106.409	8,424.870	69,40,004.00	65,220.08	26,65,545.45	42,74,458.55	69,40,006.58
2	Maa Mangala	25,633.280	181.769	20,866.990	1,88,35,272.00	1,03,622.03	45,53,313.45	1,42,81,958.55	1,85,88,495.47
3	Kurulanda	6,7789.700	611.876	57,922.630	2,48,51,641.00	40,615.49	1,53,27,493.80	95,24,147.20	1,95,05,240.52
4	Biluamara	36,357.530	337.008	29,845.270	1,57,06,672.00	46,606.23	84,42,050.40	72,64,621.60	1,53,79,184.77
5	Kendua	22,712.080	207.700	19,735.840	1,20,99,291.00	58,253.69	52,02,885.00	68,96,406.00	1,20,99,313.63
Package-II									
6	Kalanda	19,256.200	168.520	15,904.200	1,08,52,291.00	64,397.64	42,21,426.00	66,30,865.00	1,08,52,402.83
7	Junanijore	46,161.560	406.490	38,454.080	2,73,80,829.00	67,359.17	1,01,82,574.50	1,71,98,254.50	2,52,02,294.91
8	Katagaon	3,949.700	33.334	3,837.820	39,11,727.00	1,17,349.46	8,35,016.70	30,76,710.30	39,14,032.81
9	Ghasidihi	10,065.220	88.434	9,312.400	1,69,94,514.00	1,92,171.72	22,15,271.70	1,47,79,242.30	55,60,365.18
10	Phatatangar	36,791.820	332.790	29,665.970	1,86,30,376.00	55,982.38	83,36,389.50	1,02,93,986.50	1,86,30,362.00
11	Jiranga	13,732.002	84.660	11,673.610	96,76,987.00	1,14,304.12	21,20,733.00	75,56,254.00	96,76,993.50
12	Kandaposi	4,767.600	100.210	3,812.600	28,24,341.00	28,184.22	25,10,260.50	3,14,080.50	4,75,869.37
13	Tileye	56,621.991	522.340	46,330.520	2,81,45,339.92	53,883.18	1,30,84,617.00	1,50,60,722.92	2,81,45,422.37
14	Sankhabhanga	30,832.479	293.572	27,128.690	1,66,13,211.00	56,589.90	73,53,978.60	92,59,232.40	1,74,16,357.18
15	Borangijore	23,656.200	217.195	18,689.870	1,54,34,800.00	71,064.25	54,40,734.75	99,94,065.25	1,54,43,948.30
16	Baghia (Right)	52,102.260	463.981	38,633.930	2,77,18,434.00	59,740.45	1,16,22,724.05	1,60,95,709.95	2,77,18,428.82
Package-III									
17	Litiguda	88,880.660	748.607	76,111.170	4,47,76,916.97	59,813.65	1,87,52,605.35	2,60,24,311.62	4,47,76,185.25
18	Jariguma	71,426.460	559.755	62,612.160	3,30,31,703.16	59,011.00	1,40,21,862.75	1,90,09,840.41	3,08,90,205.04
19	Bisamagiri	24,778.850	210.352	17,814.150	1,13,43,413.71	53,925.87	52,69,317.60	60,74,096.11	1,06,93,784.03
20	Pujariguda	41,986.760	353.630	37,189.180	2,07,79,115.23	58,759.48	88,58,431.50	1,19,20,683.73	2,07,98,096.34

Sl. No.	Name of the MIP	Length of Pipeline (DI + HDPE) in meter	Ayacut (in ha)	Length provided of HDPE (in meter)	Amount provided for HDPE (in ₹)	Per ha cost taken by OCCL	Amount required @ ₹25,050/- per hectare (Col 4*25,050)	Extra cost (in ₹) (Col.6-Col.8)	Payment made by OCCL (in crore)
21	Bhatapur	74,375.950	721.729	49,603.900	2,58,64,675.00	35,837.10	1,80,79,311.45	77,85,363.55	2,58,52,136.83
22	Bairagihalua	22,278.390	184.113	11,674.000	85,76,335.42	46,581.91	46,12,030.65	39,64,304.77	85,76,177.24
23	Chitughat	21,997.550	198.149	19,098.890	1,16,38,908.32	58,738.16	49,63,632.45	66,75,275.87	1,16,38,442.24
24	Ghataguda	16,223.400	165.754	12,924.250	72,91,763.62	43,991.48	41,52,137.70	31,39,625.92	72,91,579.86
25	Karangabhat	18,819.550	166.484	15,962.500	1,26,31,078.99	75,869.63	41,70,424.20	84,60,654.79	1,20,15,894.11
26	Goiguda	14,558.480	98.740	11,619.940	86,35,790.83	87,459.90	24,73,437.00	61,62,353.83	86,35,605.96
27	Relikupanalla	45,232.960	428.900	38,951.140	2,22,69,724.00	51,922.88	1,07,43,945.00	1,15,25,779.00	2,22,59,905.82
28	Dhipaguda	74,160.600	652.050	63,316.050	4,09,12,937.30	62,745.09	1,63,33,852.50	2,45,79,084.80	4,12,87,557.18
29	Karanja	17,994.840	111.950	14,430.450	1,15,93,104.68	1,03,556.09	28,04,347.50	87,88,757.18	1,45,08,490.34
	Total	**9,93,885.002**	**8,756.501**	**8,11,547.070**	**51,59,61,197.15**		**21,93,50,350.05**	**29,66,10,847.10**	**49,47,72,778.48**

Source: Information furnished by OCCL

APPENDIX – XII

(Reference to Paragraph 3.2)

Statement showing Division-wise abstract of non-disposal of timber and forest produce seized in undetected forest offence cases during 2018-19 to 2022-23

Sl. No.	Name of the Division	No. of cases	Volume of logs (cft.)	Rate (₹)	Money value (₹)	Volume of sized wood (cft.)	Rate (₹)	Money value (₹)	No. of poles	Rate (₹)	Money value (₹)	Fire wood (Qtl)	Rate (₹)	Money value (₹)	Total money value (₹)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	DFO, Balasore (WL)	152	4260.16	329	14,01,592.64	378.34	428	1,61,929.52	55	50	2,750.00	84.91	155	13,161.05	15,79,433.21
2	DFO, Deogarh	64	761.81	329	2,50,635.49	334.83	428	1,43,307.24	310	50	15,500.00	0	0	0	4,09,442.73
3	DFO, Boudh	39	475.76	329	1,56,525.04	69.84	428	29,891.52	10	50	500.00	25.40	155	3,937.00	1,90,853.56
4	DFO, Rayagada	18	123.23	329	40,542.67	74.01	428	31,676.28	0	0	0	1.12	155	173.60	72,392.55
5	DFO, Athagarh	4	39.70	329	13,061.30	0	0	0	2	50	100.00	0	0	0	13,161.30
6	DFO, Rourkela	8	620.08	329	2,04,006.32	34.74	428	14,868.72	55	35	1,925.00	0	0	0	2,20,800.04
7	DFO,Sambapur	5	139.43	329	45,872.47	25.63	428	10,969.64	22	60	1,320.00	0	0	0	58,162.11
8	STR, Baripada	36	0.00	0	0	107.76	428	46,121.28	0	0	0	0	0	0	46,121.28
Total		**326**	**6,420.17**		**21,12,235.93**	**1,025.15**		**4,38,764.20**	**454**		**22,095.00**	**111.43**		**17,271.65**	**25,90,366.78**

APPENDIX-XIII

(Reference to Paragraph 3.3)

Statement showing short levy of royalty, DMF and NMET due to non-inclusion of sizing charges

Sl. No.	Name of the colliery of MCL	Month of assessment	Grade of coal	Size of the coal	Quantity despatched (in MT)	Rate of sizing charges leviable per MT	Royalty at the rate of 14 *per cent* of sizing charges leviable per MT	Royalty short levied (in ₹)	DMF short levied (in ₹)	NMET short levied (in ₹)	Total short levied (in ₹)
1	Belpahar OCP (Sambalpur Circle)	April 20	G-14	(-100)mm	5,99,895	87	12.18	73,06,715	21,92,015	1,46,134	96,44,864
		May 20	G-14	(-100)mm	4,44,878	87	12.18	54,18,617	16,25,585	1,08,372	71,52,574
		June 20	G-14	(-100)mm	4,94,464	87	12.18	60,22,576	18,06,773	1,20,452	79,49,800
		July 20	G-14	(-100)mm	3,92,341	87	12.18	47,78,719	14,33,616	95,574	63,07,909
		August 20	G-14	(-100)mm	3,04,543	87	12.18	37,09,336	11,12,801	74,187	48,96,324
		September 20	G-14	(-100)mm	3,46,417	87	12.18	42,19,355	12,65,806	84,387	55,69,548
		October 20	G-14	(-100)mm	4,38,836	87	12.18	53,45,020	16,03,506	1,06,900	70,55,426
		November 20	G-14	(-100)mm	4,17,730	87	12.18	50,87,949	15,26,385	1,01,759	67,16,092
		December 20	G-14	(-100)mm	4,94,676	87	12.18	60,25,156	18,07,547	1,20,503	79,53,206
		January 21	G-14	(-100)mm	7,46,855	87	12.18	90,96,696	27,29,009	1,81,934	1,20,07,639
		February 21	G-14	(-100)mm	10,36,945	87	12.18	1,26,29,984	37,88,995	2,52,600	1,66,71,579
		March 21	G-14	(-100)mm	13,77,270	87	12.18	1,67,75,150	50,32,545	3,35,503	2,21,43,198
		April 21	G-14	(-100)mm	7,48,203	87	12.18	91,13,115	27,33,934	1,82,262	1,20,29,311
		May 21	G-14	(-100)mm	6,55,547	87	12.18	79,84,566	23,95,370	1,59,691	1,05,39,627
		June 21	G-14	(-100)mm	5,72,476	87	12.18	69,72,753	20,91,826	1,39,455	92,04,034
		July 21	G-14	(-100)mm	5,26,477	87	12.18	64,12,490	19,23,747	1,28,250	84,64,487
		August 21	G-14	(-100)mm	1,99,414	87	12.18	24,28,863	7,28,659	48,577	32,06,100
		September 21	G-14	(-100)mm	1,32,700	87	12.18	16,16,281	4,84,884	32,326	21,33,491
	Total				**99,29,667**			**12,09,43,341**	**3,62,83,002**	**24,18,867**	**15,96,45,209**
2	Samaleswari OCP, (Sambalpur Circle)	April 20	G-14	(-100)mm	2,85,078	87	12.18	34,72,254	10,41,676	69,445	45,83,376
		May 20	G-14	(-100)mm	2,12,714	87	12.18	25,90,854	7,77,256	51,817	34,19,928
		June 20	G-14	(-100)mm	1,32,804	87	12.18	16,17,550	4,85,265	32,351	21,35,165
		July 20	G-14	(-100)mm	1,06,252	87	12.18	12,94,147	3,88,244	25,883	17,08,274
		August 20	G-13/14	(-100)mm	1,06,473	87	12.18	12,96,847	3,89,054	25,937	17,11,838
		September 20	G-13/14	(-100)mm	97,106	87	12.18	11,82,752	3,54,826	23,655	15,61,232
		October 20	G-14	(-100)mm	1,51,733	87	12.18	18,48,112	5,54,434	36,962	24,39,508
		November 20	G-14	(-100)mm	2,58,802	87	12.18	31,52,214	9,45,664	63,044	41,60,922
		December 20	G-14	(-100)mm	2,58,268	87	12.18	31,45,709	9,43,713	62,914	41,52,336
		January 21	G-14	(-100)mm	1,58,234	87	12.18	19,27,292	5,78,188	38,546	25,44,025
		February 21	G-14	(-100)mm	3,53,979	87	12.18	43,11,467	12,93,440	86,229	56,91,136

Sl. No.	Name of the colliery of MCL	Month of assessment	Grade of coal	Size of the coal	Quantity despatched (in MT)	Rate of sizing charges leviable per MT	Royalty at the rate of 14 *per cent* of sizing charges leviable per MT	Royalty short levied (in ₹)	DMF short levied (in ₹)	NMET short levied (in ₹)	Total short levied (in ₹)
		March 21	G-14	(-100)mm	5,50,542	87	12.18	67,05,599	20,11,680	1,34,112	88,51,390
		April 21	G-14	(-100)mm	3,02,475	87	12.18	36,84,147	11,05,244	73,683	48,63,075
		May 21	G-14	(-100)mm	1,52,524	87	12.18	18,57,741	5,57,322	37,155	24,52,219
		June 21	G-14	(-100)mm	2,01,515	87	12.18	24,54,455	7,36,336	49,089	32,39,880
		July 21	G-14	(-100)mm	1,44,957	87	12.18	17,65,581	5,29,674	35,312	23,30,567
		August 21	G-14	(-100)mm	2,20,096	87	12.18	26,80,763	8,04,229	53,615	35,38,608
		September 21	G-14	(-100)mm	2,73,925	87	12.18	33,36,403	10,00,921	66,728	44,04,053
	Total				**39,67,478**			**4,83,23,888**	**1,44,97,166**	**9,66,478**	**6,37,87,532**
3	Lajkura OCP (Sambalpur Circle)	April 21	G-12/14	(-100)mm	5,63,025	87	12.18	68,57,642	20,57,292	1,37,153	90,52,087
		May 21	G-12/14	(-100)mm	2,91,587	87	12.18	35,51,528	10,65,458	71,031	46,88,016
		June 21	G-14	(-100)mm	2,26,887	87	12.18	27,63,483	8,29,045	55,270	36,47,797
		July 21	G-14	(-100)mm	2,70,384	87	12.18	32,93,278	9,87,983	65,866	43,47,127
		August 21	G-14	(-100)mm	3,11,557	87	12.18	37,94,765	11,38,430	75,895	50,09,090
		September 21	G-14	(-100)mm	2,97,898	87	12.18	36,28,403	10,88,521	72,568	47,89,492
	Total				**19,61,338**			**2,38,89,098**	**71,66,729**	**4,77,782**	**3,15,33,609**
4	Lakhanpur OCP, (Sambalpur Circle)	April 21	G-14	(-100)mm	16,39,097	87	12.18	1,99,64,199	59,89,260	3,99,284	2,63,52,742
		May 21	G-14	(-100)mm	19,29,090	87	12.18	2,34,96,316	70,48,895	4,69,926	3,10,15,137
		June 21	G-14	(-100)mm	14,95,383	87	12.18	1,82,13,760	54,64,128	3,64,275	2,40,42,163
		July 21	G-14	(-100)mm	14,00,787	87	12.18	1,70,61,586	51,18,476	3,41,232	2,25,21,294
		August 21	G-14	(-100)mm	16,93,898	87	12.18	2,06,31,681	61,89,504	4,12,634	2,72,33,819
		September 21	G-14	(-100)mm	18,36,414	87	12.18	2,23,67,517	67,10,255	4,47,350	2,95,25,122
	Total				**99,94,668**			**12,17,35,058**	**3,65,20,517**	**24,34,701**	**16,06,90,276**
5	Lingaraj OCP, (Talcher Circle)	April 21	G-12/13	(-100)mm	10,60,776	87	12.18	1,29,20,251	38,76,075	2,58,405	1,70,54,731
		May 21	G-12/13	(-100)mm	11,85,637	87	12.18	1,44,41,059	43,32,318	2,88,821	1,90,62,198
		June 21	G-12/13	(-100)mm	10,16,426	87	12.18	1,23,80,070	37,14,021	2,47,601	1,63,41,693
		July 21	G-12/13	(-100)mm	11,88,611	87	12.18	1,44,77,285	43,43,185	2,89,546	1,91,10,016
		August 21	G-12/13	(-100)mm	12,78,381	87	12.18	1,55,70,676	46,71,203	3,11,414	2,05,53,293
		September 21	G-12/13	(-100)mm	11,89,870	87	12.18	1,44,92,615	43,47,785	2,89,852	1,91,30,252
	Total				**69,19,701**			**8,42,81,956**	**2,52,84,587**	**16,85,639**	**11,12,52,182**
6	Bhubaneswari OCP, (Talcher Circle)	April 21	G-12	(-100)mm	20,49,486	87	12.18	2,49,62,735	74,88,821	4,99,255	3,29,50,811
		May 21	G-12	(-100)mm	23,85,203	87	12.18	2,90,51,773	87,15,532	5,81,035	3,83,48,340
		June 21	G-12	(-100)mm	25,36,665	87	12.18	3,08,96,584	92,68,975	6,17,932	4,07,83,491
		July 21	G-12	(-100)mm	24,16,231	87	12.18	2,94,29,692	88,28,907	5,88,594	3,88,47,193
		August 21	G-12	(-100)mm	26,77,940	87	12.18	3,26,17,304	97,85,191	6,52,346	4,30,54,841

Sl. No.	Name of the colliery of MCL	Month of assessment	Grade of coal	Size of the coal	Quantity despatched (in MT)	Rate of sizing charges leviable per MT	Royalty at the rate of 14 *per cent* of sizing charges leviable per MT	Royalty short levied (in ₹)	DMF short levied (in ₹)	NMET short levied (in ₹)	Total short levied (in ₹)
		September 21	G-12	(-100)mm	23,44,386	87	12.18	2,85,54,617	85,66,385	5,71,092	3,76,92,094
	Total				**1,44,09,910**			**17,55,12,704**	**5,26,53,811**	**35,10,254**	**23,16,76,770**
7	Kaniha OCP, (Talcher Circle)	April 21	G-13/14	(-100)mm	4,69,375	87	12.18	57,16,987	17,15,096	1,14,340	75,46,422
		May 21	G-13/14	(-100)mm	4,34,107	87	12.18	52,87,424	15,86,227	1,05,748	69,79,399
		June 21	G-13/14	(-100)mm	6,71,882	87	12.18	81,83,522	24,55,056	1,63,670	1,08,02,249
		July 21	G-13/14	(-100)mm	7,28,980	87	12.18	88,78,977	26,63,693	1,77,580	1,17,20,249
		August 21	G-13/14	(-100)mm	7,63,484	87	12.18	92,99,233	27,89,770	1,85,985	1,22,74,987
		September 21	G-13/14	(-100)mm	8,77,344	87	12.18	1,06,86,049	32,05,815	2,13,721	1,41,05,585
	Total				**39,45,172**			**4,80,52,190**	**1,44,15,657**	**9,61,044**	**6,34,28,891**
8	Balaram OCP, (Talcher Circle)	April 21	G-13	(-100)mm	3,88,450	87	12.18	47,31,327	14,19,398	94,627	62,45,351
		May 21	G-13	(-100)mm	4,14,898	87	12.18	50,53,461	15,16,038	1,01,069	66,70,568
		June 21	G-13	(-100)mm	5,05,641	87	12.18	61,58,706	18,47,612	1,23,174	81,29,492
		July 21	G-13	(-100)mm	4,60,841	87	12.18	56,13,049	16,83,915	1,12,261	74,09,224
		August 21	G-13	(-100)mm	3,37,869	87	12.18	41,15,246	12,34,574	82,305	54,32,125
		September 21	G-13	(-100)mm	3,04,346	87	12.18	37,06,938	11,12,081	74,139	48,93,158
	Total				**24,12,046**			**2,93,78,726**	**88,13,618**	**5,87,575**	**3,87,79,918**
9	Bharatpur OCP, (Talcher Circle)	April 21	G-13	(-100)mm	6,53,605	87	12.18	79,60,911	23,88,273	1,59,218	1,05,08,402
		May 21	G-13	(-100)mm	7,70,426	87	12.18	93,83,787	28,15,136	1,87,676	1,23,86,599
		June 21	G-13	(-100)mm	5,65,096	87	12.18	68,82,868	20,64,860	1,37,657	90,85,386
		July 21	G-13	(-100)mm	6,41,194	87	12.18	78,09,739	23,42,922	1,56,195	1,03,08,856
		August 21	G-13	(-100)mm	6,89,559	87	12.18	83,98,829	25,19,649	1,67,977	1,10,86,454
		September 21	G-13	(-100)mm	6,01,822	87	12.18	73,30,194	21,99,058	1,46,604	96,75,857
	Total				**39,21,702**			**4,77,66,328**	**1,43,29,899**	**9,55,327**	**6,30,51,554**
Grand Total					**5,74,61,682**			**69,98,83,289**	**20,99,64,987**	**1,39,97,666**	**92,38,45,942**

APPENDIX- XIV (A)

(Reference to Paragraph 3.4)

Non-levy of interest on delayed payment of royalty, additional amount/ premium and contribution towards DMF and NMET

(in ₹)

Sl. No.	Name of the mines/ lessee	Name of the Circle	Component	Month ending	Due date of payment	Amount due	Amount paid	Date of payment	Delay in days	Rate of interest per annum	Interest payable
1	Srikaguttu iron ore & manganese mines of M/s. Prakash Industries Ltd.	Keonjhar	Royalty	Aug-20	14.11.2020	1,61,44,892	1,61,44,892	15.05.2021	182	24	19,32,079
				Feb-21	14.05.2021	2,63,57,203	2,63,57,203	08.07.2021	55	24	9,53,192
			DMF	Aug-20	14.11.2020	16,14,489	16,14,489	15.05.2021	182	24	1,93,208
				Feb-21	14.05.2021	26,35,721	26,35,721	08.07.2021	55	24	95,319
			NMET	Aug-20	14.11.2020	3,22,898	3,22,898	15.05.2021	182	24	38,642
				Feb-21	14.05.2021	5,27,144	5,27,144	08.07.2021	55	24	19,064
2	Bangur Chromite mines of Odisha Minimng Corporation (OMC) Ltd.	Keonjhar	Royalty	Jun-22	15.07.2022	2,43,226	2,43,226	19.10.2022	96	12	7,677
			Additional Amount	Jun-22	20.07.2022	12,36,740	12,36,740	19.10.2022	91	12	37,001
			DMF	Jun-22	15.07.2022	2,47,346	2,47,346	19.10.2022	96	12	7,807
			NMET	Jun-22	15.07.2022	16,488	16,488	19.10.2022	96	12	520
3	Guali iron ore mines of OMC Ltd.	Joda	Royalty	Jun-2021	13.09.2021	29,25,19,819	29,25,19,819	29.11.2021	77	24	1,48,10,319
			Royalty	Sep-2021	14.12.2021	10,61,24,866	10,61,24,866	18.01.2022	35	24	24,42,326
			Additional Amount	Dec-2021	20.01.2022	20,00,00,000	20,00,00,000	22.04.2022	92	12	60,49,315
				Dec-2021	20.01.2022	20,00,00,000	20,00,00,000	22.04.2022	92	12	60,49,315
				Dec-2021	20.01.2022	13,00,00,000	13,00,00,000	22.04.2022	92	12	39,32,055
				Dec-2021	20.01.2022	20,00,00,000	20,00,00,000	25.04.2022	95	12	62,46,575
				Dec-2021	20.01.2022	20,00,00,000	20,00,00,000	25.04.2022	95	12	62,46,575
				Dec-2021	20.01.2022	20,00,00,000	20,00,00,000	25.04.2022	95	12	62,46,575
				Dec-2021	20.01.2022	20,00,00,000	20,00,00,000	25.04.2022	95	12	62,46,575
				Dec-2021	20.01.2022	20,00,00,000	20,00,00,000	25.04.2022	95	12	62,46,575
				Dec-2021	20.01.2022	20,00,00,000	20,00,00,000	25.04.2022	95	12	62,46,575
				Dec-2021	20.01.2022	20,00,00,000	20,00,00,000	25.04.2022	95	12	62,46,575
				Dec-2021	20.01.2022	10,00,00,000	10,00,00,000	25.04.2022	95	12	31,23,288
				Dec-2021	20.01.2022	20,00,00,000	20,00,00,000	26.04.2022	96	12	63,12,329
				Dec-2021	20.01.2022	20,00,00,000	20,00,00,000	26.04.2022	96	12	63,12,329
				Dec-2021	20.01.2022	17,77,25,419	17,77,25,419	26.04.2022	96	12	56,09,306
				Dec-2021	20.01.2022	1,53,63,032	1,53,63,032	27.04.2022	97	12	4,89,933
4	Banspani iron ore mines of OMC Ltd.	Joda	Royalty	Mar-2023	15.04.2023	2,33,41,092	2,33,41,092	01.07.2023	77	12	5,90,881
			Additional Amount		20.04.2023	4,31,96,726	4,31,96,726	01.07.2023	72	12	10,22,520

Sl. No.	Name of the mines/ lessee	Name of the Circle	Component	Month ending	Due date of payment	Amount due	Amount paid	Date of payment	Delay in days	Rate of interest per annum	Interest payable
			DMF		15.04.2023	69,60,084	69,60,084	01.07.2023	77	12	1,76,195
			NMET		15.04.2023	4,63,972	4,63,972	01.07.2023	77	12	11,745
5	Khandbandh iron ore mines of OMC Ltd.	Joda	Royalty	Mar-2023	15.04.2023	3,46,65,900	3,46,65,900	02.07.2023	78	12	8,88,967
			Additional Amount		20.04.2023	5,10,60,868	5,10,60,868	02.07.2023	73	12	12,25,461
6	Bamebari Manganese Mines of Tata Steel Ltd.	Joda	Royalty	Jun-2022	15.07.2022	11,03,731	11,03,731	31.10.2022	108	12	39,190
			Additional Amount		20.07.2022	4,66,509	4,66,509	31.10.2022	103	12	15,797
			DMF		15.07.2022	3,17,009	3,17,009	31.10.2022	108	12	11,256
7	Khandbandh iron ore mines of Tata Steel Ltd.	Joda	Royalty	Sep-2021	14.12.2021	36,37,91,696	36,37,91,696	12.01.2022	29	24	69,36,959
			Additional Amount	Dec-2022	20.01.2023	8,33,290	8,33,290	28.04.2023	98	12	26,848
				Jun-2022	20.07.2022	4,10,987	4,10,987	28.10.2022	100	12	13,512
				Mar-2023	20.04.2023	6,23,10,624	6,23,10,624	03.07.2023	74	12	15,15,941
			DMF	Sep-2021	14.12.2021	10,91,37,478	10,91,37,478	12.01.2022	29	24	20,81,087
			NMET		14.12.2021	72,75,794	72,75,794	12.01.2022	29	24	1,38,738
8	Nayagarh iron ore mines of K.C Pradhan	Joda	Royalty	Jun-2021	13.09.2021	84,15,012	84,15,012	30.10.2021	47	24	2,60,058
				Mar-2021	14.06.2021	13,16,909	13,16,909	29.10.2021	137	24	1,18,630
			DMF	Mar-2022	15.04.2022	1,06,21,179	1,06,21,179	08.07.2022	84	12	2,93,319
9	Jhiling Langlota iron ore mines of OMC Ltd.	Joda	Royalty	Sep-2021	14.12.2021	7,10,23,671	7,10,23,671	18.01.2022	35	24	16,34,517
			Additional Amount	Apr-2021	19.07.2021	2,06,22,462	2,06,22,462	29.11.2021	133	24	18,03,477
				May-2021	19.08.2021	13,93,21,529	13,93,21,529	29.11.2021	102	24	93,44,085
				Jun-2021	18.09.2021	23,38,44,308	23,38,44,308	29.11.2021	72	24	1,10,70,766
				Jul-2021	19.10.2021	9,78,92,952	9,78,92,952	15.01.2022	88	24	56,64,381
				Aug-2021	19.11.2021	36,50,46,527	36,50,46,527	15.01.2022	57	24	1,36,81,744
				Sep-2021	19.12.2021	17,63,45,162	17,63,45,162	18.01.2022	30	24	34,78,589
10	Kanther koira Manganese Mines of P.M Granite Export Ltd.	Koira	Royalty	Mar-2022	15.04.2022	30,423	30,423	27.07.2022	103	12	1,030
				Jan-2023	15.02.2023	22,706	22,706	03.06.2023	108	12	806
			Premium	Mar-2022	20.04.2022	10,09,840	10,09,840	18.07.2022	89	12	29,548
						14,76,631	14,76,631	16.06.2022	57	12	27,672
				Dec-2022	20.01.2023	70,617	70,617	06.04.2023	76	12	1,764
				Mar-2023	20.04.2023	5,17,927	5,17,927	20.07.2023	91	12	15,495
				Jan-2023	20.02.2023	6,45,038	6,45,038	03.06.2023	103	12	21,843
11	Adaghat Iron ore mines of M/s National Enterprises	Koira	Royalty	Mar-2021	14.06.2021	5,37,52,763	5,37,52,763	18.10.2021	126	24	44,53,380
				Sep-2021	14.12.2021	6,83,74,093	6,83,74,093	28.01.2022	45	24	20,23,124
			DMF	Mar-2021	14.06.2021	53,75,276	53,75,276	18.10.2021	126	24	4,45,338
			NMET	Mar-2021	14.06.2021	10,75,055	10,75,055	18.10.2021	126	24	89,068

Sl. No.	Name of the mines/ lessee	Name of the Circle	Component	Month ending	Due date of payment	Amount due	Amount paid	Date of payment	Delay in days	Rate of interest per annum	Interest payable
12	Petabeda Iron ore mines of M/s MGM Minerals Ltd.	Koira	Royalty	Jun-2021	13.09.2021	11,62,13,020	11,62,13,020	05.11.2021	53	24	40,49,944
13	Raikela Iron ore mines of M/s National Enterprises	Koira	Royalty	Mar-2021	14.06.2021	3,93,07,244	3,93,07,244	23.08.2021	70	24	18,09,210
				Sep-2021	14.12.2021	1,98,77,467	1,98,77,467	25.01.2022	42	24	5,48,945
14	Petabeda Iron ore mines (14 ha) of M/s M.G. Mohanty	Koira	Royalty	Sep-2021	14.12.2021	3,39,22,622	3,39,22,622	21.12.2021	7	24	1,56,137
15	Raikela Iron ore mines of M/s Geetarani Mohanty	Koira	Royalty	Jun-2021	13.09.2021	12,25,07,335	12,25,07,335	17.12.2021	95	24	76,52,513
				Sep-2021	14.12.2021	28,43,45,947	28,43,45,947	21.01.2022	38	24	71,04,754
16	Gonua Iron ore mines of M/s. JSW Steel Ltd.	Koira	Royalty	Dec-2021	15.01.2022	5,56,89,826	5,56,89,826	24.05.2022	129	12	23,61,859
				Mar-2023	15.04.2023	80,67,244	80,67,244	18.07.2023	94	12	2,49,311
			Premium	Sep-2021	19.12.2021	93,36,47,391	93,36,47,391	15.03.2022	86	24	5,27,95,842
				Dec-2021	20.01.2022	58,75,30,405	58,75,30,405	24.05.2022	124	12	2,39,51,924
				Mar-2023	20.04.2023	18,40,33,391	18,40,33,391	18.07.2023	89	12	53,84,867
			DMF	Dec-2021	15.01.2022	55,69,324	55,69,324	10.06.2022	146	12	2,67,328
				Mar-2023	15.04.2023	8,06,227	8,06,227	01.08.2023	108	12	28,627
			NMET	Dec-2021	15.01.2022	11,13,646	11,13,646	10.06.2022	146	12	53,455
				Mar-2023	15.04.2023	1,61,307	1,61,307	01.08.2023	108	12	5,728
17	Saruabil Chromite Block of Tata Steel Mining Ltd.	Jajpur	Royalty	Jun-2021	13.09.2021	5,38,47,145	5,38,47,145	19.11.2021	67	24	23,72,225
				Mar-2022	15.04.2022	1,56,61,094	1,56,61,094	12.07.2022	88	12	4,53,099
				Jun-2022	15.07.2022	1,00,15,415	1,00,15,415	01.11.2022	109	12	3,58,909
			Additional Amount	Apr-2021	19.07.2021	10,53,68,451	10,53,68,451	26.02.2022	222	24	1,53,80,907
				May-2021	19.08.2021	8,66,91,692	8,66,91,692	26.02.2022	191	24	1,08,87,526
				Jun-2021	18.09.2021	2,49,83,041	2,49,83,041	26.02.2022	161	24	26,44,780
				Jul-2021	19.10.2021	1,59,19,776	1,59,19,776	26.02.2022	130	24	13,60,814
				Aug-2021	19.11.2021	4,63,12,797	4,63,12,797	26.02.2022	99	24	30,14,773
				Sep-2021	19.12.2021	1,85,99,601	1,85,99,601	26.02.2022	69	24	8,43,861
				Nov-2021	20.12.2021	2,73,20,344	2,73,20,344	26.02.2022	68	12	6,10,778
			DMF	Mar-2022	15.04.2022	69,50,741	69,50,741	01.11.2022	200	12	4,57,035
			NMET	Mar-2022	15.04.2022	13,90,078	13,90,078	01.11.2022	200	12	91,402
18	Sukinda Chromite Block of Tata Steel	Jajpur	Royalty	Sep-2022	15.10.2022	1,92,95,067	1,92,95,073	09.01.2023	86	12	5,45,548
			Additional Amount	Apr-2021	19.07.2021	45,99,42,998	45,99,42,998	11.03.2022	235	24	7,10,70,644
				May-2021	19.08.2021	10,20,56,274	10,20,56,274	11.03.2022	204	24	1,36,89,521

Sl. No.	Name of the mines/ lessee	Name of the Circle	Component	Month ending	Due date of payment	Amount due	Amount paid	Date of payment	Delay in days	Rate of interest per annum	Interest payable
				Jun-2021	18.09.2021	8,52,70,538	8,52,70,538	11.03.2022	174	24	97,55,884
				Jul-2021	19.10.2021	11,13,09,620	11,13,09,620	11.03.2022	143	24	1,04,66,154
				Aug-2021	19.11.2021	21,15,40,773	21,15,40,773	11.03.2022	112	24	1,55,78,674
				Sep-2021	19.12.2021	1,79,12,706	1,79,12,706	11/03/2022	82	24	9,65,814
					19.12.2021	5,45,36,561	5,45,36,561	26/05/2022	158	24	56,65,826
				Oct-2021	19.01.2022	1,45,12,022	1,45,12,022	26/05/2022	127	24	12,11,853
				Nov-2021	20.12.2021	10,64,47,855	10,64,47,855	26/05/2022	157	12	54,94,459
			DMF	Mar-2022	15.04.2022	2,05,33,590	2,05,33,590	01.11.2022	200	12	13,50,154
			NMET	Mar-2022	15.04.2022	41,06,510	41,06,510	01.11.2022	200	12	2,70,017
19	Sukinda Chromite Mines at Kaliapani of IMFA Ltd.	Jajpur	Royalty	Mar-2023	15.04.2023	1,68,12,868	1,68,12,868	23.06.2023	69	12	3,81,399
20	Gandhamardan Iron ore Mines, Block- A of OMC	Keonjhar	Additional amount	Apr-2021	19.07.2021	3,23,22,522	3,23,22,522	13.10.2021	86	24	18,27,772
				May-2021	19.08.2021	7,50,66,882	7,50,66,882	13.10.2021	55	24	27,14,748
				Jun-2021	18.09.2021	3,14,16,090	3,14,16,090	13.10.2021	25	24	5,16,429
21	Gandhamardan Iron ore Mines, Block- B of OMC	Keonjhar	Additional amount	Apr-2021	19.07.2021	1,26,11,25,878	1,26,11,25,878	13.10.2021	86	24	7,13,14,077
				May-2021	19.08.2021	1,27,15,24,766	1,27,15,24,766	13.10.2021	55	24	4,59,83,909
				Jun-2021	18.09.2021	79,54,67,910	79,54,67,910	13.10.2021	25	24	1,30,76,185
						93,78,63,461	93,78,63,461	14.10.2021	26	24	1,60,33,611
22	Bolani Iron ore mines of SAIL	Joda	Additional amount	Sep-2021	19.12.2021	26,82,44,460	26,82,44,460	14.10.2022	299	24	5,27,37,596
				Jun-2022	20.07.2022	8,77,58,104	8,77,58,104	01.12.2022	134	12	38,66,165
				Mar-2023	20.04.2023	2,44,30,358	2,44,30,358	15.07.2023	86	12	6,90,743
23	Nadidihi Iron and Mn mines of M/s ESL	Koira	Premium	Mar-2023	20.04.2023	60,73,66,821	60,73,66,821	09.08.2023	111	12	2,21,64,729
24	Mahulsukha Iron and Manganese mines of M/s Patnaik Minerals	Koira	Premium	Jun-2022	20.07.2022	12,91,227	12,91,227	13.10.2022	85	12	36,084
				Mar-2023	20.04.2023	38,91,579	38,91,570	06.07.2023	77	12	98,515
25	Kamarda Chromite Block of Tata Steel Mining Ltd.	Jajpur	Additional amount	Aug-2021	19.11.2021	3,06,45,903	3,06,45,903	26.05.2022	188	24	37,88,337
				Sep-2021	19.12.2021	30,82,342	30,82,342	26.05.2022	158	24	3,20,226
				Nov-2021	20.12.2021	31,38,194	31,38,194	26.05.2022	157	12	1,61,982
26	KJST Jaldihi iron ore mines of S.N Mohanty	Koira	DMF	Mar-2022	15.04.2022	1,04,28,751	1,04,28,751	29.08.2022	136	12	4,66,294
			NMET		20.04.2022	3,89,501	3,89,501	29.08.2022	131	12	16,775
	Total					**14,50,87,99,822**	**14,50,87,99,819**				**68,84,51,459**

APPENDIX-XIV(B)

(Reference to Paragraph 3.4)

Non-levy of interest on delayed payment of Dead Rent and Surface Rent

(in ₹)

Sl. No.	Name of the mines/ lessee	Type of payment	Area in ha.	DR/ SR due for the period	Due date of payment	Amount Due	Amount Paid	Date of payment	Delay in days	Interest payable at the rate of 24 *per cent*
1	Mithirda, Basada, Kriyakudar, Kadaha, Sanrusiberna Iron ore mines of M/s Neelachal Ispat Nigam Limited under Koira Circle	Dead Rent	874.29	1st half of 2016	17.03.2016	3,49,716	3,49,716	19.05.2021	1,890	4,34,606
				2nd half of 2016	14.09.2016	3,49,716	3,49,716		1,709	3,92,985
				1st half of 2017	17.03.2017	8,74,290	8,74,290		1,525	8,76,685
				2nd half of 2017	14.09.2017	8,74,290	8,74,290		1,344	7,72,633
				1st half of 2018	17.03.2018	8,74,290	8,74,290		1,160	6,66,856
				2nd half of 2018	14.09.2018	8,74,290	8,74,290		979	5,62,803
				1st half of 2019	17.03.2019	17,48,580	17,48,580		795	9,14,052
				2nd half of 2019	14.09.2019	17,48,580	17,48,580		614	7,05,947
				1st half of 2020	16.03.2020	17,00,674	17,00,674		430	4,80,848
				2nd half of 2020	14.09.2020	17,00,674	17,00,674		248	2,77,326
				1st half of 2021	17.03.2021	17,48,580	17,48,580		64	73,584
		Surface Rent	843.00	2nd half of 2019	14.09.2019	72,045	72,045	19.05.2021	614	29,086
				1st half of 2020	16.03.2020	12,64,500	12,65,814		430	3,57,896
				2nd half of 2020	14.09.2020	12,64,500	12,65,814		248	2,06,414
				1st half of 2021	17.03.2021	12,64,500	12,65,814		64	53,268
Total							**1,67,13,166**			**68,04,991**

APPENDIX – XV

(Reference to Paragraph 3.5)

Statement showing non-levy of additional amount on extension of mining lease in case of two mines of M/s. MCL Limited

Sl. No.	Name of the coal block	Period of assessment	Quantity of coal dispatched (in MT)	Royalty assessed and realised (in ₹)	Additional Amount due (equivalent to royalty payable) (in ₹)
1.	Rampur Colliery	Quarter ending June 2022 (calculated proportionately for 89 days from 03.04.22 to 30.06.22 out of 60,091.33 MT and assessed royalty of ₹4,21,15,162)	58,770.64	4,11,89,554	4,11,89,554
		Quarter ending September 2022	31,000.00	2,09,42,684	2,09,42,684
		Quarter ending December 2022	47,811.92	2,50,53,257	2,50,53,257
		Quarter ending March 2023	49,419.30	1,97,88,108	1,97,88,108
		Quarter ending June 2023	60,708.15	1,44,79,250	1,44,79,250
		Quarter ending September 2023	52,958.93	92,32,275	92,32,275
		Total	**3,00,668.94**	**13,06,85,128**	**13,06,85,128**
2.	IB Property Colliery	Quarter ending June 22 (calculated proportionately for 89 days from 03.04.22 to 30.06.22 out of 80,917.88 MT and assessed royalty of ₹5,80,29,521)	79,139.47	5,67,54,147	5,67,54,147
		Quarter ending September 22	34,887.73	1,52,49,355	1,52,49,355
		Quarter ending December 22	36,810.51	2,06,02,211	2,06,02,211
		Quarter ending March 23	50,765.85	2,34,55,736	2,34,55,736
		Quarter ending June 23	61,280.46	2,04,39,377	2,04,39,377
		Quarter ending September 23	57,746.48	1,02,31,643	1,02,31,643
		Total	**3,20,630.50**	**14,67,32,469**	**14,67,32,469**
		Grand Total of the two mines	**6,21,299.44**	**27,74,17,597**	**27,74,17,597**

APPENDIX-XVI

(Reference to Paragraph 3.6)

Statement showing excess payment on drilling charges

Sl. No.	Date of submission of invoice	Drilled quantity in meter		Rate in meter for		Amount payable		Amount payable	90 *per cent** of amount payable	GST at the rate of 18 *per cent*	Total amount payable (J+K)	90 *per cent* amount paid at ₹ revised price including 18 *per cent* GST	Excess paid in ₹ (M-L)
		Normal	Hard	Normal	Hard	Normal (C*E)	Hard (D*F)	Normal + hard (G+H)					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	10.05.2022	249.50	22.50	5,200	7,280	12,97,400	1,63,800	14,61,200	13,15,080	2,36,714	15,51,794	18,54,395	302601
2	15.07.2022	696.30	52.20	5,200	7,280	36,20,760	3,80,016	40,00,776	36,00,698	6,48,126	42,48,824	50,77,344	8,28,520
3	22.07.2022	546.10	136.00	5,200	7,280	28,39,720	9,90,080	38,29,800	34,46,820	6,20,428	40,67,248	48,60,362	7,93,114
4	16.08.2022	457.70	103.00	5,200	7,280	23,80,040	7,49,840	31,29,880	28,16,892	5,07,041	33,23,933	39,72,100	6,48,167
5	16.09.2022	656.50	92.40	5,200	7,280	34,13,800	6,72,672	40,86,472	36,77,825	6,62,008	43,39,833	51,86,101	8,46,268
6	28.09.2022	480.20	145.70	5,200	7,280	24,97,040	10,60,696	35,57,736	32,01,962	5,76,353	37,78,316	45,15,088	7,36,772
7	12.11.2022	686.10	67.50	5,200	7,280	35,67,720	4,91,400	40,59,120	36,53,208	6,57,577	43,10,785	51,51,387	8,40,602
8	15.11.2022	567.20	82.40	5,200	7,280	29,49,440	5,99,872	35,49,312	31,94,381	5,74,989	37,69,369	45,04,397	7,35,028
9	13.12.2022	675.60	77.50	5,200	7,280	35,13,120	5,64,200	40,77,320	36,69,588	6,60,526	43,30,114	51,74,485	8,44,371
10	21.12.2022	975.00	102.80	5,200	7,280	50,70,000	7,48,384	58,18,384	52,36,546	9,42,578	61,79,124	73,84,052	12,04,928
11	02.01.2023	805.30	191.90	5,200	7,280	41,87,560	13,97,032	55,84,592	50,26,133	9,04,704	59,30,837	70,87,350	11,56,513
12	10.01.2023	981.00	147.50	5,200	7,280	51,01,200	10,73,800	61,75,000	55,57,500	10,00,350	65,57,850	78,36,630	12,78,780
13	16.01.2023	1,061.30	69.20	5,200	7,280	55,18,760	5,03,776	60,22,536	54,20,282	9,75,651	63,95,933	76,43,139	12,47,206
14	19.01.2023	862.50	80.20	5,200	7,280	44,85,000	5,83,856	50,68,856	45,61,970	8,21,155	53,83,125	64,32,835	10,49,710
15	25.01.2023	725.60	70.00	5,200	7,280	37,73,120	5,09,600	42,82,720	38,54,448	6,93,801	45,48,249	54,35,157	8,86,908
	Total										**6,87,15,334**	**8,21,14,822**	**1,33,99,488**

* 90 *per cent* of the bill amount in respect of completed boreholes would be released by the Director of Geology, Odisha and balance 10 *per cent* of the bills shall be released subject to clearance of all dues, liabilities or any other outstanding against the agency.

APPENDIX-XVII

(Reference to Paragraph 3.7.2)

Statement showing price of mineral extracted beyond the permissible limit during 2022-23

(Amount in ₹)

Month	Average Sale Price of Chromite Ore Fines		
	Below 40 %	**40 % to 52 %**	**Concentrates**
April 2022	7,175	17,650	NA
May 2022	7,007	17,680	NA
June 2022	6,979	16,977	15,377
July 2022	6,727	16,200	15,040
August 2022	5,696	15,489	14,789
September 2022	6,057	14,612	14,033
October 2022	5,513	14,292	14,468
November 2022	5,359	14,904	14,033
December 2022	5,527	14,645	14,468
January 2023	5,424	14,239	14,033
February 2023	5,680	15,488	14,033
March 2023	6,442	16,748	14,033
Average Sales Price	**6,132**	**15,744**	**14,431**

Quantity actually produced (in MT)	Quantity to be produced (in MT)	Excess production (in MT)	Price of mineral (in ₹)
2,39,951	**2,30,000**	**9,951**	**9,951 X ₹12,102* = ₹12,04,27,002**

*** Average of ASP of three grades of Chromite ore (₹6,132+ ₹15,744+ ₹14,431/3 = ₹12,102)**

APPENDIX-XVIII

(Reference to Paragraph 3.7.3)

Statement showing the price of minerals extracted unlawfully

(Amount in ₹)

Average Sale Price (ASP) of minerals extracted during October 2020 to March 2022					
Month	**Below 25 % Mn**	**25 to 35 % Mn**	**Month**	**Below 25 % Mn**	**25 to 35 % Mn**
April 2020	NA	NA	April 2021	3,000	12,197
May 2020			May 2021	2,909	9,703
June 2020			June 2021	2,677	9,133
July 2020			July 2021	3,413	8,979
August 2020			August 2021	3,073	9,727
September 2020			September 2021	2,694	7,675
October 2020	2,556	8,055	October 2021	2,152	NA
November 2020	NA	NA	November 2021	2,667	6,490
December 2020	NA	NA	December 2021	2,771	8,368
January 2021	3,400	7,100	January 2022	3,353	NA
February 2021	3,400	7,299	February 2022	3,001	6,823
March 2021	NA	10,614	March 2022	3,222	7,232
Total	**9,356**	**33,068**	**Total**	**34,932**	**86,327**
Average Sale Price per month	**3,119**	**8,267**		**2,911**	**8,633**

Year	Quantity produced (in MT)	Average of ASP	Price of mineral (in ₹)
2020-21	39,985	5,693	22,76,34,605
2021-22	39,550	5,772	22,82,82,600
Total	**79,535**		**45,59,17,205**

APPENDIX-XIX

(Reference to Paragraph 3.7.5)

Unlawful production of coal exceeding the quantity stipulated in environmental clearance

Sl. No.	Name of the circle	Name of the lessee and mines	Year	Quantity of extraction permissible on *pro rata* basis (MT)	Quantity extracted (MT)	Excess quantity extracted (MT)	Price of mineral as per IBM (₹ per MT)	Amount realisable (in ₹)
1	DDM, Rourkela	Kulda OCP of MCL	2022-23	2,07,70,000	2,09,99,950	2,29,950	827	19,01,68,650
Sub-total (A)				**2,07,70,000**	**2,09,99,950**	**2,29,950**		**19,01,68,650**
2	DDM, Talcher	Kalinga OCP of MCL	2021-22 (24 October 2021 to 31 March 2022)	EC was not available	38,26,597	38,26,597	827	3,16,45,95,719
			2022-23		77,39,993	77,39,993	827	6,40,09,74,211
Sub-total (B)					1,15,66,590	1,15,66,590		9,56,55,69,930
Total (A+B)					**3,25,66,540**	**1,17,96,540**		**9,75,57,38,580**

APPENDIX-XX

(Reference to Paragraph 3.7.6)

Statement showing price of mineral extracted beyond the stipulated limit in EC

(Amount in ₹)

Average sale price of minerals extracted during 2020-21 (July 2020-March 2021)

Month	Lumps			Fines		
	Below 55 % Fe	58 to 60 % Fe	60 to 62 % Fe	Below 55 % Fe	55 to 58 % Fe	58 to 60 % Fe
July 2020	1,949	2,221	2,474	883	2,047	2,047
August 2020	1,635	2,940	2,940	1,160	2,130	2,130
September 2020	1,033	2,610	3,114	1,474	1,779	1,779
October 2020	1,217	2,429	3,589	1,199	1,864	1,864
November 2020	3,230	3,230	3,958	1,321	3,251	3,251
December 2020	2,609	3,625	4,682	1,203	3,211	3,211
January 2021	1,365	4,575	5,539	1,928	3,885	3,885
February 2021	3,900	4,444	5,679	1,691	3,917	3,917
March 2021	2,867	4,253	5,711	1,679	3,751	3,751
Average Sale Price	**2,201**	**3,370**	**4,187**	**1,393**	**2,871**	**2,871**
Average of ASP per month	**(2,201+3,370+4,187+1,393+2,871+2,871)/6 = 2,815**					

Year	Quantity produced (in MT)	Quantity to be produced as per EC (in MT)	Excess production	Average of ASP	Price of mineral (in ₹)
2020-21	**7,98,530**	**7,48,500**	**50,030**	**2,815**	**14,08,34,450**

APPENDIX-XXI

(Reference to Paragraph 3.9)

Undue benefit to contractors due to provision of excess lead

Sl. No	Name of Work	Agreement value (₹ in crore)	Payment made (₹ in crore)	Stone items	Quantity executed (in cum)	Factor for stone quantity	Quantity of stone (in cum)	Total quantity of stone (in cum)	Lead provided (in Km)	Actual/ shortest lead (in Km)	Excess lead Provided (in Km)	Lead cost provided (in ₹)	Lead cost admissible (in ₹)	Difference in lead cost (in ₹)	Excess lead cost including 1% cess (in ₹/cum)	Inflated amount (in ₹)	Tender premium (%)	Undue benefit to contractor (in ₹)
1	Flood protection work to the right bank of river Mahanadi from Dimiripali to Baunsuni of Boudh block	4.29	2.59	Apron	18,669.24	1.00	18,669.24	19,314.90	45	15	30	501.67	237.67	264.00	266.64	51,50,125	-14.99	43,78,121
				Guard wall	645.66	1.00	645.66											
2	Flood protection work at the right bank of river Mahanadi from Mursundi to High level bridge of Boudh NAC	4.01	3.14	CC M15	4,375.58	0.90	3,938.02	5,550.16	100	30	70	856.67	369.67	487.00	491.87	27,29,958	-14.99	23,20,737
				Apron	1,612.14	1.00	1,612.14											
3	Restoration of flood embankment to Mahanadi left OAE No. 77B from RD. 8.820 km to 17.110 km	14.82	15.06	Slope	7,669.69	1.00	7,669.69	40,273.76	115	94	21	992.90	856.40	136.50	137.87	55,52,342	9.99	61,07,021
				Spur & slope	25,234.81	1.00	25,234.81											
				WBM Gr. II	4,090.21	1.21	4,949.15											
				WBM Gr. III	2,000.09	1.21	2,420.11											
4	Restoration of flood embankment to Mahanadi left OAE No. 77B from RD 0.00 km to 8.820 km	10.86	11.86	Slope	2,627.40	1.00	2,627.40	33,041.20	115	94	21	992.90	856.40	136.50	137.87	45,55,225	4.90	47,78,431
				Spur & slope	25,786.89	1.00	25,786.89											
				WBM Gr. II	3,823.89	1.21	4,626.91											
5	Restoration of Paika left embankment from RD. 6.210 km to RD 7.750 km	4.75	5.15	WBM Gr. I	536.00	1.21	648.56	26,058.99	112	91	21	931.31	800.69	130.62	131.93	34,37,864	-14.99	29,22,528
				Spur & slope	24,149.26	1.00	24,149.26											
				Slope	1,261.17	1.00	1,261.17											
6	Improvement to service road OAE 62 (B) on Paika right embankment from Kolar to Balikani including AriloGherry	7.06	1.69	CC M15	29.95	0.90	26.96	48.21	113	92	21	937.53	806.91	130.62	131.93	6,361	-14.99	5,407
				CC M20	23.62	0.90	21.26											
	Total	**45.79**	**39.49**		**1,22,535.60**		**1,24,287.22**	**1,24,287.22**								**2,14,31,874**		**2,05,12,246**

APPENDIX-XXII

(Reference to Paragraph 3.13)

Statement showing inflated estimates due to excess provision of lead distance

Sl. No.	Name of the work	Est. Cost (₹ in crore)	Agmt. amount (₹ in crore)	Upto date expenditure (₹ in crore)	Item	Quantity provided (in cum)	Rate provided per cum (in ₹)	Rate admissible per cum (in ₹)	Difference (in ₹)	Inflated cost (in ₹)
1	Improvement such as W/S to Kundupur-Barpali-Babar-Jamboo road	13.43	11.42	8.13	WMM	12,842.81	2,855.00	2,357.45	497.55	63,89,940.12
					DBM	2,825.40	9,383.73	8,829.93	553.80	15,64,706.52
					BC	1,541.14	10,156.57	9,652.93	503.64	7,76,179.75
2	Improvement to Rajnagar-Gadadharpur road	4.39	3.73	2.05	DBM	1,142.60	9,383.73	8,829.93	553.80	6,32,771.88
					BC	617.20	10,156.57	9,652.93	503.64	3,10,846.61
3	Improvement to Gogua-Choudakulat road such as strengthening from 0/000Km to 7/090Km (except from 4/120 Km to 5/026 Km, 5/490 Km to 5/517 Km & 5/840 to 6/260 Km)	3.23	2.75	2.31	BM	1,757.19	7,509.31	6,891.09	618.22	10,86,330.00
					SDBC	807.48	9,633.95	8,895.46	738.49	5,96,315.91
	Total	**21.05**	**17.90**	**12.49**						**1,13,57,090.78**
									Tender premium at the rate of 14.99 *per cent* less	**17,02,427.91**
									Undue benefit to contractors	**96,54,662.87**

APPENDIX-XXIII

(Reference to Paragraph 3.14)

Statement showing details of avoidable extra cost for excess GSB due to non-adoption of IRC Guidelines

Sl. No.	Name of Division	Name of the work	Estimated cost (₹ in crore)	DoC/ SDoC	Agreement amount (₹ in crore)	Expenditure incurred (₹ in crore)	CBR, msa	Required GSB as per IRC code	GSB Provided		Excess GSB layer provided in the work as per IRC 37-2018			
								Thickness (in mm)	Thickness (in mm)	Quantity (in cum)	Thickness (in mm)	Quantity (in cum)	Rate (in ₹)	Amount (in ₹)
	A	*B*	*C*	*D*	*E*	*F*	*G*	*H*	*I*	*J*	*K= I-L*	*L= (J/I)*H*	*M*	*N*
1	Mayurbhanj (R&B) Division	Improvement such as widening and strengthening to Sankhabhanga- Bisoi via Hatichat road (ODR) from 0/000 km to 13/014 km under NABARD Assistance	25.24	10.05.23/ 09.04.24	25.99	11.00	5% , 4	150	200	19,924.23	50	4,981.06	2,665.09	1,32,74,966.53
2		Improvement Bhuasuni-Golamundhakata road (ODR) from 0/000 km to 12/980 km under NABARD Assistance	21.12	10.05.23/ 09.04.24	17.95	3.75	5%, 4	150	200	15,622.32	50	3,905.58	2,411.38	94,17,837.50
		Total	**46.36**		**43.94**	**14.75**				**35,546.55**		**8,886.64**		**2,26,92,804.03**

APPENDIX – XXIV

(Refer to Paragraph 3.15)

Statement showing the year-wise break up of outstanding Inspection Reports/ Paragraphs issued up to 31 March 2024 but not settled by 30 June 2024

Year	Number of Inspection Reports	Number of Paragraphs
1983-84	1	1
1984-85	2	2
1985-86	3	4
1986-87	2	13
1987-88	1	2
1988-89	2	9
1989-90	6	14
1990-91	8	16
1991-92	10	21
1992-93	26	36
1993-94	19	36
1994-95	25	57
1995-96	31	62
1996-97	35	52
1997-98	45	92
1998-99	53	139
1999-00	68	128
2000-01	87	240
2001-02	90	201
2002-03	93	177
2003-04	116	283
2004-05	138	297
2005-06	142	244
2006-07	138	301
2007-08	178	354
2008-09	217	468
2009-10	259	544
2010-11	273	668
2011-12	109	258
2012-13	236	780
2013-14	155	401
2014-15	212	770
2015-16	280	1,163
2016-17	335	1,455
2017-18	362	1,671
2018-19	384	1,829
2019-20	401	1,877
2020-21	99	718
2021-22	218	1,663
2022-23	358	2,771
2023-24	272	2,298
Total	**5,489**	**22,115**

APPENDIX – XXV

(Refer to Paragraph 3.15)

Statement showing serious irregularities noticed and reported in Inspection Reports

Sl. No.	Name of the objection	Number of paragraphs	Amount (₹in Lakh)
A.	**Non-compliance with rules and regulations**		
1	Infructuous/ unfruitful/ avoidable/ extra liability/ excess expenditure	117	65,517.91
2	Inadmissible/ irregular payment	1	132.00
3	Advance payment/ less recovery of advance	0	0
Sub total (A)		**118**	**65,649.91**
B.	**Audit against propriety/ expenditure without justification**		
4	Excess payment of firms/ contractors	1	483.00
5	Loss, misappropriation and shortage of stores	0	0
6	Unauthorised expenditure	1	20.71
7	Undue financial aid to contractors/ firms	56	22,734.29
Sub total (B)		**58**	**23,238.00**
C.	**Persistent and pervasive irregularities**		
8	Idle store/ surplus/ unserviceable store/ blockage of Government money	3	2,779.58
9	Retention of un-disbursed amount	0	0
10	Demurrage/ penalty	0	0
11	Miscellaneous/ doubtful expenditure/ non submission of vouchers/ overdrawals, *etc.*	1	47.78
12	Short/ non-realisation of Government dues	51	4,945.07
Sub total (C)		**55**	**7,772.43**
D.	**Failure of oversight/ governance**		
13	Irregular purchase/ non-accountal of stock/ non-adjustment of cost of materials	0	0
14	Non-recovery of dues from firms/ contractors and others	1	57.03
Sub total (D)		**1**	**57.03**
Grand total (A+B+C+D)		**232**	**96,717.37**

Glossary of Abbreviations

Glossary of abbreviations

Sl. No.	Abbreviations	Description
1	AA	Administrative Approval
2	AoR	Analysis of Rates
3	ATNs	Action Taken Notes
4	BIS	Bureau of Indian Standards
5	CAD	Command Area Development
6	CAG	Comptroller and Auditor General of India
7	CDVOs	Chief District Veterinary Officers
8	CE&BM	Chief Engineer and Basin Manager
9	CIL	Coal India Limited
10	CTO	Consent to Operate
11	CVC	Central Vigilance Commission
12	DAHVS	Directorate of Animal Husbandry and Veterinary Services
13	DMF	District Mineral Foundation
14	DoWR	Department of Water Resources
15	DPRs	Detailed Project Reports
16	DR	Dead Rent
17	DTCN	Detailed Tender Call Notice
18	DVHs	District Veterinary Hospitals
19	EC	Environmental Clearance
20	GoO	Government of Odisha
21	GSB	Granular Sub base
22	HLB	High Level Bridge
23	HPC	High-Power Committee
24	IP	Irrigation Potential
25	IRs	Inspection Reports
26	JDM	Joint Director of Mines
27	JPV	Joint Physical Verification
28	MCL	M/s Mahanadi Coalfields Limited
29	MCR	Mineral Concession Rules
30	MTPA	Million tonne per annum
31	NABARD	National Bank for Agriculture and Rural Development
32	NIT	Notice Inviting Tender
33	NMET	National Mineral Exploration Trust
34	O&M	Operation and Maintenance
35	OCCL	Odisha Construction Corporation Limited
36	OFDC	Odisha Forest Development Corporation Limited
37	OGFR	Odisha General Financial Rule

Sl. No.	Abbreviations	Description
38	OPWD	Odisha Public Works Department
39	OSPCB	Odisha State Pollution Control Board
40	PRR	Project Readiness Report
41	PSUs	Public Sector undertakings
42	QA	Quality Assurance
43	RIDF	Rural Infrastructure Development Fund
44	ROM	Run-of-Mine
45	SoR	Scheduled of Rates
46	SR	Surface Rent
47	SSCA	Subject Specific Compliance Audit
48	TAC	Technical Advisory Committee
49	UD	Undetected
50	UGPL	Underground Pipeline
51	VDs	Veterinary Dispensaries

https://cag.gov.in/ag2/odisha/en