



**Report of the
Comptroller and Auditor General of India
Compliance Audit
for the year ended March 2022**



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



**Government of Odisha
Compliance Audit Observations**
Report No. 3 of the year 2024

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Comptroller and Auditor General of India
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for the year ended March 2022

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Preface

This Report for the year ended March 2022 has been prepared for submission to the Governor of Odisha, under Article 151 of the Constitution of India for being laid before the State Legislature.

The Report contains significant results of the Compliance Audits of the Departments of Revenue and Disaster Management; Rural Development; Scheduled Tribe and Scheduled Caste Development, Minorities and Backward Classes Welfare; Co-operation; General Administration & Public Grievance and Fisheries and Animal Resources Development.

The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2021-22, as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports. Instances relating to the period subsequent to 2021-22, have also been included, wherever necessary.

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

Chapter 1

Overview

Chapter 1: Overview

1.1 Introduction

This Report covers matters arising out of the audit of some State Government Departments and their Autonomous Bodies. The primary purpose of this Report is to bring to the notice of the Legislature the important results of Audit. The findings of Audit are expected to enable the Executive to take corrective action as also to frame policies and directives that will lead to improved financial management of the organisations, contributing to better governance.

The Report comprises the following two chapters:

- **Chapter 1** contains the profile of the Auditee Departments with a brief profile of the receipt/ expenditure for the last five years, the authority for audit, planning and conduct of audit, response of the Government to various Audit products, namely, Inspection Reports, Detailed Compliance Audit Paragraphs, follow up action on Audit Reports, etc.
- **Chapter 2** of this Report contains observations relating to Detailed Compliance Audits on ‘Revision of Market Value Guidelines for urban plots and buildings’, ‘Implementation of Mukhya Mantri Sadak Yojana, and ‘Implementation of the Post Matric Scholarship scheme for ST and SC students in Khurda District’ besides audit observations on five Departments.

1.1.1 Profile of the Auditee Departments and Audit Universe

As per the Budget documents of the State, the Government of Odisha releases 44 grants, related to various departments. The Audit universe, under the office of the Principal Accountant General (PAG) (Audit-I), Odisha, comprises 12,555 units, related to 28 Grants of 25 Departments. The audit purview of the Office also includes 114 bodies/ authorities which are either substantially financed from the Consolidated Fund of the State or audit of which has been entrusted by the Government under various sections of the Comptroller and Auditor General’s (CAG’s) DPC (Duties, Powers and Conditions of Service) Act, 1971. List of Departments and Autonomous Bodies/ Authorities/ Corporations under the audit jurisdiction of the Office of the PAG (Audit-I), Odisha, is shown in *Appendix 1.1*.

Trend of expenditure in major Departments under the audit jurisdiction of the Office of the PAG (Audit-I), Odisha during financial years (FYs) 2017-18 to 2021-22, is shown in **Table 1.1**.

Table 1.1: Trend of expenditure in major Departments

(₹ in crore)						
Sl. No.	Name of the Department	2017-18	2018-19	2019-20	2020-21	2021-22
1	School and Mass Education	12,058.59	14,161.88	15,292.46	15,123.72	16,460.99
2	Finance	10,520.15	12,351.26	16,438.34	16,260.98	18,994.58
3	Panchayati Raj and Drinking Water	9,302.11	15,426.37	16,856.22	15,595.04	16,238.48

Sl. No.	Name of the Department	2017-18	2018-19	2019-20	2020-21	2021-22
4	Water Resources	8,834.70	7,495.25	6,127.89	5,384.69	7,094.89
5	Rural Development	7,392.33	7,289.79	3,325.78	3,880.11	3,822.55
6	Health and Family Welfare	4,928.42	5,800.46	6,378.67	7,923.25	10,420.45
7	ST and SC Development, Minorities and Backward Classes Welfare	2,851.83	3,220.68	2,764.93	2,779.80	3,078.64
8	Women and Child Development & Mission Shakti	2,266.84	3,163.51	3,229.68	3,398.29	3,526.20
9	Revenue and Disaster Management	1,992.70	931.75	1,013.64	973.95	990.25
10	Higher Education	1,792.21	2,009.55	2,069.42	2,181.59	2,209.15
11	Planning and Convergence	992.12	987.37	707.84	991.76	1,127.37
12	Co-operation	887.00	1,435.06	1,572.39	1,690.49	1,850.98
13	Skill Development and Technical Education	618.45	592.08	704.47	681.50	597.22

(Source: Appropriation Accounts of Government of Odisha for FYs 2017-18 to 2021-22)

1.2 Mandate for Audit

Authority for audit by the CAG is derived from Articles 149 and 151 of the Constitution of India and the CAG's DPC Act, 1971. CAG conducts audit of expenditure of State Government Departments under Section 13 of the CAG's DPC Act. CAG also conducts audit of other Bodies, which are substantially financed by the Government under Section 14 of the DPC Act. Section 16 of the CAG's DPC Act, authorises the CAG to audit all receipts (both revenue and capital) of the Government of India and of Government of each State and of each Union Territory having a legislative Assembly. Besides, CAG conducts audit of bodies/ PSUs, audit of which is entrusted under Section 19(2), 19(3) and 20(1) of the DPC Act. Principles and methodologies for various audits are prescribed in the Regulations on Audit and Accounts, 2020 and Auditing Standards, issued by the Indian Audit and Accounts Department.

1.2.1 Planning and conduct of Audit

Compliance Audits are conducted, as per the Annual Audit Plan. Units for Compliance Audit are selected on the basis of risk assessment of the Apex units, Audit units and Implementing agencies, involving matters of financial significance, social relevance, internal control systems, past instances of defalcation, misappropriation, embezzlement, etc., as well as findings of previous Audit Reports.

Inspection Reports are issued to the heads of units after completion of audit. Based on the replies received, audit observations are either settled or further action for compliance is advised. Important audit findings are processed further as Draft Paragraphs for inclusion in the Audit Report. Detailed Compliance Audit Paragraphs are prepared on the issues of significance and selection of issues is done following the analogy explained above.

Formal replies furnished by Departments are carefully considered while finalising the materials for inclusion in the Audit Report. Audit Reports are laid before the State Legislature under Article 151 of the Constitution of India.

1.2.2 Lack of response of Government to Audit

Response of the Government to Inspection Reports

PAG (Audit-I), Odisha, conducts audit of Government Departments to check for compliance to rules and regulations in transactions and to verify the regularity in maintenance of important accounting and other records as per the prescribed rules and procedures. After these audits, Inspection Reports (IRs) are issued to the Heads of the Offices inspected, with copies to the next higher authorities. Important irregularities and other points detected during inspection, which are not settled on the spot, find place in IRs. Serious irregularities are brought to the notice of the Government by the Office of the PAG (Audit I).

On intimation of any serious irregularity by Audit, the Government would undertake *prima facie* verification of facts and send a preliminary report to Audit, confirming or denying the facts, within three weeks of receipt of intimation. Where the fact of major irregularity is not denied by the Government in the preliminary report, the Government shall further send a detailed report to Audit, within two months of the preliminary report, indicating the remedial action taken to prevent recurrence and action taken against those, responsible for the lapse.

Besides the above, the Finance Department of Government of Odisha has also issued instructions from time to time, for prompt response by the executive to IRs issued by the PAG (Audit-I) to ensure timely corrective action in compliance with the prescribed rules and procedures and also to ensure accountability for the deficiencies, lapses, *etc.*, observed during audits.

A six monthly report showing the pendency of IRs, is sent to the Principal Secretary/ Secretary of the concerned department, to facilitate monitoring and settlement of outstanding audit observations in the pending IRs.

The status of IRs issued up to March 2022, relating to 24 departments, showed that 43,430 paragraphs of 11,535 IRs, remained outstanding, as of June 2022. Department-wise and year-wise break-up of the outstanding IRs and Paragraphs is detailed in ***Appendix 1.2***.

The unsettled IRs contained 1,014 paragraphs involving serious irregularities, such as theft, defalcation, misappropriation, *etc.*, of Government money, loss of revenue and shortages, losses not recovered/ written off, amounting to ₹ 2,305.29 crore. The Department-wise and nature-wise analysis of outstanding paragraphs of serious nature is shown in ***Appendix 1.3***.

Audit Committees, comprising representatives of the respective Administrative Departments, Finance Department and Audit, held 113 meetings in regard to 14 Departments¹, out of the 24 Departments, under the Office of the PAG (Audit-I), for expeditious settlement of outstanding IRs/ Paragraphs. Audit Committee meetings were not held for the remaining 10 Departments². In regard to the 14 Departments, where Audit Committee meetings were held during April 2021 to March 2022, 2,131 Paragraphs and 342 IRs were settled.

It is recommended that Government should ensure that a procedure is put in place for (i) action against officials, failing to send replies to IRs/ Paragraphs as per the prescribed time schedule (ii) recovery of losses/ outstanding advances/ overpayments, *etc.*, in a time-bound manner and (iii) holding at least one meeting of each Audit Committee, every quarter.

1.2.3 Response of the Departments to Detailed Compliance Audit Paragraphs

Regulations on Audit and Accounts, 2020, stipulate that responses to Draft Audit Paragraphs proposed for inclusion in the Report of the CAG should be submitted within the specified period.

Finance Department, Government of Odisha, in its order dated August 2021, directed all the Departments to submit their responses to proposed Draft Audit Paragraphs, within four weeks.

Draft Paragraphs and Detailed Compliance Audit Paragraphs are forwarded to the Principal Secretaries/ Secretaries of the concerned Departments, as well as to the Finance Department, drawing attention to the audit findings and requesting them to send response within the prescribed time frame. It is also brought to their personal attention that, in view of the likely inclusion of such paragraphs in the Audit Reports of the CAG, which are to be placed before the Legislature, it would be desirable to include their comments on these audit findings.

Between April 2022 and May 2023, three Detailed Compliance Audit Reports and 16 Draft Paragraphs, proposed for inclusion in this Report, were forwarded to the Principal Secretaries/ Secretaries of the concerned Departments and to the Finance Department, through Official/ Demi-official letters, addressed to them by name. The concerned Departments did not send replies to one Detailed Compliance Audit Paragraph and 11 Draft Paragraphs, featuring in the present Audit Report.

¹ Departments of Excise; Panchayati Raj and Drinking Water; Rural Development; Water Resources; School & Mass Education; Fisheries and Animal Resources Development; Co-operation; Food Supplies & Consumer Welfare; Revenue and Disaster Management; Women and Child Development; Finance; Higher Education; Agriculture and Farmers Empowerment and Labour & Employees' State Insurance

² Health and Family Welfare; Electronics & Information Technology; ST&SC Development; Social Security and Empowerment of Persons with Disabilities; Planning & Convergence; Skill Development and Technical Education; Sports & Youth Services; General Administration and Public Grievance; Information & Public Relations and Parliamentary Affairs

Responses of the Departments, as well as the replies to initial audit memos, wherever received, have been suitably incorporated in the Report.

1.2.4 Follow up on Audit Reports

After tabling of the Reports of the CAG in the State Legislature, Departments of the State Government are required to submit *suo motu* replies to the audit observations within three months. Review of outstanding replies on Paragraphs included in the CAG's Audit Reports on the General and Social Sector and Local Bodies on the Government of Odisha, up to FY 2019-20 showed that replies relating to 17 Paragraphs, involving five Departments, remained outstanding, as of September 2022 (*Appendix 1.4*). Out of 620 Paragraphs pertaining to FYs 2007-08 to 2018-19, 190 Paragraphs were selected for discussion by the Public Accounts Committee (PAC)/ Committee on Public Undertakings (COPU).

As stipulated in the Rules of Procedure of the PAC and COPU, Administrative Departments were required to take suitable action on recommendations made by these Committees in the Reports presented by them to the State Legislature. Comments on the action taken or proposed to be taken on those recommendations were to be submitted within a period of four months.

Action Taken Notes on 15 Paragraphs, contained in Reports of the PAC, presented to the Legislature between FY 2018-19 and FY 2020-21, had not been submitted by two Departments to the Legislative Assembly, as of September 2022. These Reports of the PAC had recommended action related to recovery, disciplinary action, *etc.* A few significant cases are elaborated in *Appendix 1.5*.

1.2.5 Recovery at the instance of Audit

During FY 2021-22, Audit pointed out recovery of ₹ 376.30 crore, out of which, ₹ 284.86 crore was accepted by the audited entities. Out of the accepted amount, ₹ 81.22 crore was recovered, as of March 2023.

1.3 Significant Audit Observations in this Report

The present Report contains three Detailed Compliance Audit Paragraphs and 16 Paragraphs. The significant observations therein, are presented in brief, in the following paragraphs:

1.3.1 Revision of Market Value Guidelines for urban plots and buildings

Revenue and Disaster Management (RDM) Department, Government of Odisha introduced Market Value Guidelines (MVG) through the Odisha Stamp (Amendment) Rules, 2001, for immovable properties (land and buildings) in the State, to initially fix and periodically revise the minimum values of properties, for the purpose of registration at the time of sale. Audit reviewed the status of compliance with the Rules, related to the process of revision of MVG for urban plots and buildings in Odisha, located in the jurisdiction of 14 Sub-Registrar/ District Sub-Registrar Offices, covering the period from FYs 2018-19 to 2021-22, and noticed the following:

- The Rules provided that preferably an Expert Valuer may be nominated as a member of Valuation Committee. However, unlike the provisions in the Rules of other States, eligibility criteria, in terms of technical qualification, for the Expert member had not been prescribed. As a result, the Valuation Committees were constituted, without an Expert member with formal credentials and recognition.
- The Valuation Committees had not ensured collection and compilation of relevant data like, average value of sales of properties, auction value of Government land, list of ‘commercial’ category plots, *etc.*, though prescribed in the Rules. Instead, the Valuation Committees relied on the proposed MVG received from Revenue Inspectors, which were based on the documented land records only, but not on the actual manner of use. Resultantly, plots having functional restaurants and branded stores were found to have been categorised as ‘agricultural’, ‘irrigated’, ‘orchard’ plots, having less value for the purpose of revising MVG.
- The Rules and executive instructions for valuation of buildings did not have provisions to take into account amenities, such as modern interiors, modular kitchens, wall fittings and fixtures, *etc.*, which would have a significant impact on the market value of the individual apartments/ dwelling units in the buildings.
- None of the District Collectors in the State had ordered Special Revision of MVG, by invoking the enabling provisions of the Rules, even in cases, such as establishment of a new greenfield airport at Puri, which had resulted in sudden and significant land appreciation around the proposed site.
- None of the Valuation Committees had summoned any Officer of the State or Union Government or called for any official records or recorded the statement of any Officer, whose inputs may have been relevant for the purpose of revision of MVG, by invoking the enabling provisions of the Rules.
- The Inspection General of Registration, Odisha had not invoked the enabling provisions of the Rules to issue administrative instructions, for effective implementation of the Rules.

The provisions in the Rules were intended to serve as crucial internal controls, to prevent leakage of Government revenue, but had not been invoked for the purpose.

(Paragraph 2.1)

1.3.2 Implementation of Mukhya Mantri Sadak Yojana

Rural Development Department in Government of Odisha launched the “Mukhya Mantri Sadak Yojana” (MMSY) in the State, in FY 2015-16, with the objective of providing all-weather road connectivity to those habitations in rural areas, which had not been covered under Pradhan Mantri Gram Sadak Yojana, or other similar schemes. A detailed Compliance Audit of Implementation of Mukhya Mantri Sadak Yojana was conducted, covering a

five-year period from FYs 2017-18 to 2021-22 and the significant audit findings are as follows:

- For the financial years from 2017-18 to 2021-22, against budgetary provision of ₹ 1,888.74 crore for MMSY, the utilisation was ₹ 1,573.03 crore (83 *per cent*), indicating sub-optimal utilisation of funds. During the same period, while 808 road projects were approved, 359 road projects could only be completed.
- The District Level Committees of all the districts of the State had identified 3,295 unconnected rural habitations, for providing road connectivity, against which only 1,238 habitations were covered up to FYs 2018-19. The Rural Development Department had neither prepared any action plan, nor taken up any new road project, during four financial years (2017-18, 2019-20, 2020-21 and 2021-22). As such, the remaining 2,057 habitations (62.43 *per cent*) had not been covered with all-weather connectivity under the Scheme.
- Selection of road projects was not fully transparent, as was evident from the fact that, in five sampled divisions, out of 103 road projects taken up during FYs 2017-18 to 2021-22, 16 road projects (16 *per cent*) had neither been identified, nor recommended, by the concerned DLCs. Similarly, in three sampled Divisions, seven road projects had been taken up for seven habitations, even though these habitations already had connectivity to existing road networks.
- Deficiencies in survey and investigation, resulting in preparation of faulty DPRs, were noticed. Availability of Government land or requirement of private land, had not been spelled out at the DPR stage, in case of 14 road projects. Of these, five road projects could not be completed, due to requirement of private land and nine road projects were dropped midway, after incurring expenditure of ₹6.40 crore, due to land disputes and non-availability of forest clearances. Besides, the estimation of required length was not proper. In 43 road projects, 237.20 km of road was constructed for giving connectivity to 53 habitations, against requirement of 157.02 km. Thus, construction of 80.18 km, towards which a sum of ₹ 28.89 crore had been expended, was avoidable.
- Estimates were found to not have been prepared to secure optimum level of economy, in execution of works. In case of 34 road works, in four sampled Divisions, the estimates of works provided for sourcing of steel from places that were farther away from the work sites, instead of nearby locations, resulting in extra expenditure of ₹ 0.24 crore.
- The specifications of the roads were found not to be in conformity with the specifications provided in the IRC Code, in case of 25 road projects. In these cases, the thickness of the cement concrete ranged from 180 to 190 mm, against the requirement of 150 mm, which had resulted in extra expenditure of ₹ 1.82 crore.
- Excavated earth of 2.16 lakh cum. was not utilised in the same works; instead, earth was transported from distant places, resulting in additional expenditure of ₹1.92 crore. Similarly, 0.97 lakh cum. of

stone, costing ₹1.83 crore, excavated from the work sites, were not utilised in the same work and the requirement of stones was met by procuring from outside.

- In case of four road works, despite recession of the agreements with the contractors, due to submission of fraudulent term deposit receipts or slow progress of works by them, penalty amounting to ₹1.75 crore, had not been recovered from the defaulting contractors.
- In regard to maintenance of completed roads, Audit found that 110 out of 253 completed roads, had not been maintained on an annual basis, although this was mandatory, in terms of the contracts. Joint Physical Inspection of the roads revealed these roads in damaged conditions.
- Against the mandatory 294 inspections by Third Party Quality Monitors, only 184 inspections (63 *per cent*) had been done and no inspection had been done against seven works. The Superintending Engineers or Chief Construction Engineers, had been designated as State Quality Monitors, who had conducted only four inspections against the 405 inspections due.

(Paragraph 2.13)

1.3.3 Implementation of the Post Matric Scholarship scheme for ST and SC students in Khurda District

The Post Matric Scholarship (PMS) scheme for Scheduled Tribes (ST)/ Scheduled Castes (SC) students intends to provide financial assistance to pursue +2 (11th and 12th standard equivalent) courses, vocational courses in Industrial Training Institutes, +3 (B.Sc, B.Com, B.A, *etc.*) courses and professional and technical (MBA, BE, *etc.*) courses. The objective of Audit was to examine whether scholarships being disbursed annually, to the students who were pursuing Diploma and Engineering courses in the Khurda district, were in compliance with eligibility norms and disbursed to the genuine beneficiaries, during the period from FY 2017-18 to FY 2020-21. The significant audit observations are:

- The authenticity of the Caste Certificates and Income Certificates furnished by the applicants, had neither been verified by the educational institutions, nor by the District Welfare Officer (DWO). In the absence of such oversights, PMS amounting to ₹ 97.32 lakh had been disbursed to 256 applications of 119 students, pertaining to 11 institutions, on the basis of fabricated Caste Certificates. Similarly, PMS amounting to ₹ 40.51 lakh was disbursed against 85 applications of 48 students, on the basis of fabricated Income Certificates.
- Apart from lapses in verifying authenticity of documents attached to the applications, availability of required documents with the applications, had also not been ensured, either by the educational institutions, or by the DWO. In case of 1,823 scholarship applications, pertaining to 25 institutions, either Caste Certificate or Income Certificate or Educational Certificate had not been attached or the concerned applicants had not signed the application forms or absence of bank account particulars. Despite these deficiencies, PMS

amounting to ₹ 7.40 crore, had been disbursed against these applications.

- Significant non-compliance with the guidelines for the first and second levels of verification of applications, could be indicative of wilful intent to make payments to ineligible beneficiaries, by the Institutions concerned and the officials at the Office of the DWO, Khurda. In view of the lack of assurance on the identity of bank account holders, to whom the scholarship amounts had been transferred on the DBT mode and the lack of eligibility of beneficiaries, there was a material risk that the applications had been aggregated by Institutions and irregularly accepted by the DWO, with the intention of misappropriating scheme funds.
- Audit also came across instances of availing PMS by suspected fraudulent means by the institutions and with suspected connivance of the DWO, in the names of the bogus students.
 - In M/s Techno School, Bhubaneswar, names of the eight students, who had been paid ₹ 4.44 lakh as PMS, during FY 2020-21, did not appear in the Admission Register.
 - In Subash Academy of Management and Technology, 940 students enrolled during FYs 2017-18 to 2020-21, had been paid ₹ 3.38 crore towards PMS. The Institution ceased to function from FY 2022-23. The Admission Register, as well other related documents relevant to establish genuineness of enrollment of such students, were not shared with Audit. Audit, however, ascertained from the Utkal University, *i.e.* the affiliating University that the Institution had not been granted affiliation to any of the courses for any of the academic sessions. Audit concluded that there was a material risk that this Institution had deliberately ceased to function from 2022-23 onwards, in order to evade detection and fixing of responsibility for the suspected fraudulent payment of ₹ 3.38 crore to ineligible beneficiaries, reported to be its students.
- Instances of disbursements of PMS to ineligible students were noticed in audit, which are:
 - As many as 5,660 students, pertaining to 38 institutions, had been irregularly paid PMS of ₹ 18.03 crore, for the period from FYs 2016-17 to 2020-21, even though their names had not been included in the results of the semester examination, conducted during the said period.
 - Another 115 students, pertaining to 10 institutions, had been paid PMS of ₹ 1.06 crore, for the complete course duration of three years, even though they had appeared for only one semester examination, during the period from FYs 2016-17 to 2020-21.
 - In four test-checked Institutions, 3,328 students had been paid PMS of ₹ 26.58 crore, for the period from FYs 2017-18 to

- 2020-21, without having been registered to appear for the semester examinations.
- 262 recipients of PMS, who had been paid ₹ 3.15 crore towards scholarships, had been enrolled in Diploma courses from different Institutions, simultaneously, during FYs 2016-17 to 2020-21. Out of these 262 recipients, 230 recipients had failed to clear their examinations but had been paid PMS.
 - 167 students, pertaining to 65 institutions had been irregularly paid PMS twice in the same academic year. Such irregular double payments amounted to ₹ 74.66 lakh.
- There was major control failure, due to non-maintenance of proper records by Institutions, coupled with inadequate/ absence of inspection by the Departmental officials.
 - Four sampled institutions had not maintained their Admission Registers in proper form. Primary details, such as dates of admission, caste, names of guardians, occupations of guardians, telephone/ mobile numbers, permanent addresses, *etc.*, were not available in the Admission Registers.
 - The Admission Registers had also not been verified at periodic intervals by the Welfare Extension Officer, the Assistant DWO or by the DWO.
 - The DWO was not able to furnish evidence of constitution of the District Level Committee, meant for inspection of the Institutions. None of the 13 sampled institutions had been inspected, during the period from FYs 2018-19 to 2020-21.

(Paragraph 2.14)

1.3.4 Other Compliance Audit observations

- The Scheduled Tribe and Scheduled Caste Development, Minorities and Backward Classes Welfare (SSD) Department, had sanctioned ₹ 17.61 crore, during FYs 2017-18 to 2021-22, in favour of the Integrated Tribal Development Agency (ITDA), Phulbani, for construction of 30 water supply projects. The irregularities committed by the ITDA in execution of the works, were as follows:
 - In violation of the provisions in the Odisha Public Works Department Code and conditions of the sanction orders, the PA, ITDA split 29 works into 336 parts. Of the 336 parts, 273 parts (aggregate cost: ₹ 11.03 crore) were split into parts, costing ₹ 5 lakh or less. The absence of any specific reason for splitting up works, indicated that the splitting of works, to values less than ₹ 5 lakh, had been resorted to, for the purpose of avoiding the tender process. For award of all these split-up works, no notice or advertisement, *etc.*, had been published and in all the cases, quotations had been received from the same three individuals.

- The ITDA, without conducting any survey and without preparing cost estimates, in regard to materials like GI pipes, fittings, cement, steel, *etc.*, relied on the quotations received from the same three individuals for preparing cost estimates of the projects. As such, determination of the project cost was not with reference to the project-requirement based on the site survey and economical price, rather the quotations of the selected individuals.
- Regarding actual usage of materials, against usage claimed by the contractors, for which payments had been made, on joint physical inspection of 18 out of 31 works, it was found that materials worth ₹ 17.17 lakh, had actually not been utilised.
- Two works had purportedly been executed at a cost of ₹ 19.90 lakh and photographic evidences in support of the works done, were kept on record. However, the photographs for both the works were found to be the same, which raised doubt on veracity of claim of execution of works.

(Paragraph 2.15)

- The Executive Engineer, Drainage Division, Bhadrak, under the Department of Water Resources had acquired 71.81 acres of private land without following the legal procedures nor making payments towards compensation amounting to ₹ 4.82 crore. Such acquisition of private land amounted to disregard to the property rights of the concerned land owners as well as violation of provisions of the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013.

(Paragraph 2.2)

- In the acquisition of 799.91 acres of private land for two projects, the land valuing authorities in Government had neither fixed market value of land fairly, nor computed the additional market value and solatium correctly. Resultantly, there was excess payment of compensation of ₹ 76.51 crore.

(Paragraph 2.3)

- Government land, intended for industrial purposes, was leased out to Odisha Industrial and Infrastructure Development Corporation, at concessional rates, without identifying and verifying the end user details, for eventual transfer, for establishment of a stand-alone educational institution, which was not eligible for availing of such a concession. As a result, Government sustained revenue loss of ₹ 8.47 crore.

(Paragraph 2.4)

- Three Special Land Acquisition Offices, *viz.*, Special Land Acquisition Office (SLAO), NALCO, Angul; SLAO, NTPC, Angul and SLAO, MCL, Angul had been established exclusively for the purpose of acquiring land for three Central Public Sector Undertakings. During the last 12 years (*i.e.* FY 2009-10 to FY 2020-21), only five LA cases

had been initiated by SLAO, NTPC, Angul and no case had been initiated by the other two SLAOs. Thus, there was no requirement for keeping these establishments operational. Despite this, continuance of SLAOs, without any substantial work, resulted in idle expenditure of ₹ 17.58 crore, during FYs 2009-10 to 2020-21. The idle expenditure would continue to be incurred till the SLAO establishments are rationalised, by engaging the staff therein, in gainful purposes.

(Paragraph 2.5)

- In three stone quarries viz., Mundhabani Stone Quarry, Mundhabani Stone Quarry-II and Kumbharmundhakata Stone Quarry-II under Bangiriposi Tahasil of Mayurbhanj district, Government dues, amounting to ₹ 10.35 crore towards royalty and other dues, had not been realised from the leaseholders, even after expiry of the lease period. On this being pointed out in audit, a sum of ₹ 3.47 crore had been recovered from the leaseholder of Mundhabani Stone Quarry.

(Paragraph 2.6)

- During auction of two stone quarries viz., Kharabhuin Jungle - 1 and Kharabhuin Jungle - 3 by the Office of the Tahasildar, Harbhanga, Boudh district, a bidder had submitted bids in the capacity of Managing Partner of a partnership firm, as well as in his individual capacity. For both the quarries, the bid values in the capacity of Managing Partner were highest and that in the individual capacity, were second highest. The lease offers made to the Managing Partner, being the highest bidder, were not accepted by him and consequently, offers were made to the second highest bidder, who happened to be the same individual, which were accepted. As a result, the bidder could get the leases at a lesser value of ₹ 1.49 crore. The bidding conditions were deficient, since there was no prohibition against submission of multiple bids on the ground of conflict of interest, which was exploited by the bidder.

(Paragraph 2.7)

- For auction of two quarries, viz. Kharabhuin-I Stone Quarry and Dianghat Sand Quarry, the Tahasildar, Harbhanga, rejected lease applications of an applicant offering the highest prices, on the ground that the bank draft towards EMD, had been issued in the trade name of the applicant, whereas the lease application had been submitted in her own name. However, in the GST registration certificate, furnished by the applicant along with the lease application, the name of the applicant, as well as the trade name, had been mentioned. As such, the trade name and the name of the applicant were proved to be of the same entity and rejection of the highest bid was, therefore not justified. Such injudicious act of the Tahasildar, led to award of lease to bidders offering lesser price, resulting in loss of revenue of ₹ 3.15 crore to Government.

(Paragraph 2.8)

- Erroneous computation of dues to be paid by lessees of Tutursinga Sand Quarry and the Udbilika Stone Quarry, resulted in short realisation of public revenue of ₹ 1.28 crore, on which interest, amounting to ₹ 42.68 lakh, was recoverable from the lessees.

(Paragraph 2.9)

- Due to non-compliance of the provisions of the Odisha Minor Mineral Concession Rules, 2016, which provide, *inter alia*, for imposition of fine up to five lakh rupees on any person, found extracting or transporting any minor mineral or on whose behalf, such extraction or transportation is being made, there was short levy of penalty, amounting to ₹15.63 crore. In five Tahasil offices, Audit found that, in 322 test-checked cases of illegal extraction/ transporting/ stacking of sand, *etc.*, maximum fine of ₹ 5 lakh had not been imposed. The rate of fine imposed, ranged between ₹300 and ₹99,880 per case only.

(Paragraph 2.10)

- In test-checked six District Sub-Registrar and Sub-Registrar offices, it was found that in 25 registered lease agreements, the Goods and Service Tax and amount of securities deposits, had not been taken into account for computing Stamp Duty and Registration Fees. Thus, due to erroneous assessment of Stamp Duty and Registration fees by the Registering authorities, there was short realisation of government revenue, amounting to ₹ 74.43 lakh.

(Paragraph 2.11)

- A tender floated for procurement of 1,625 MT of polythene rolls through GeM, for maintaining State Level buffer stock of polythene rolls, was cancelled on unreasonable grounds and the polythene rolls were procured later through a separate tender at higher price, which resulted in extra expenditure of ₹ 3.90 crore.

(Paragraph 2.12)

- Integrated Tribal Development Agency, Rairangpur, had undertaken rubber plantations in an area of 401.47 acres, through community participation, between FY 2013-14 and FY 2017-18, incurring expenditure of ₹ 3.20 crore. As of July 2020, the percentages of survival of saplings were between 0 and 58 *per cent*. The reasons for poor survival of saplings were improper maintenance, which was due to non-payment of wages to beneficiaries in time, as well as non-extension of handholding support to the growers. As a result, the expenditure of ₹3.20 crore, incurred for the purpose, turned out to be infructuous.

(Paragraph 2.16)

- The Co-operation Department in Government of Odisha, launched 'Bank on Wheels' through the Odisha State Co-operative Bank (OSCB) Limited in FY 2013-14. OSCB incurred expenditure of ₹ 8.69

crore on procurement of 20 mobile Automated Teller Machine (ATM) vans and allied items, as well as annual maintenance cost for the period from April 2016 to March 2020. All the 20 ATM vans were found to be non-functional, as of March 2021. While two ATM vans had not functioned for a day, 17 ATM vans did function only for 18 to 60 days and the operational period of one ATM van, could not be ascertained in audit. The reasons for non-functioning of the mobile ATM vans, were absence of proper maintenance, non-engagement of operating staff and lack of internet connectivity. As a result, a sum of ₹ 8.69 crore, spent on launching 'Bank on Wheels', turned out to be a wasteful expenditure.

(Paragraph 2.17)

- Government of Odisha imposed Consent Fee, on transfer of leasehold plots, in the Bhubaneswar Municipal area, by way of sale or gift. Audit noticed that, ownership of a plot measuring 3,520 sq.ft., in the Kalpana Cinema area, Bhubaneswar, had been transferred thrice, *i.e.* in November 1976, February 1977 and May 2021, since the grant of lease in August 1960. However, in none of the instances, Consent Fee had been imposed. On this being pointed out in Audit (August 2021), the Department had raised a demand of ₹ 1.03 crore, which had not been realised, as of June 2023.

(Paragraph 2.18)

- The Odisha State Co-operative Milk Producers' Federation Limited (OMFED) had floated a tender for procurement of three-layer polythene film, with a thickness of 48-52 microns, for the period from 1 August 2015 to 31 July 2016. However, the tender was cancelled on the proposal of its Marketing Division to purchase black and white polythene film instead, on the ground that black and white polythene film preserves milk products for a longer time. The Purchase Committee of OMFED recommended for constitution of a technical committee, to decide upon the technical specifications. However, no technical committee was constituted and quotations were called from the two existing suppliers, *viz.* M/s Indu Packaging and M/s IDMC Ltd. Though the price offered by M/s Indu Packaging was cheaper, OMFED procured 571.88 MT (89 *per cent*), out of total procurement of 640.79 MT, during October 2015 to March 2016 from M/s IDMC. Thus, the decision of OMFED, to procure polythene rolls from a costly source, was not in its financial interest, which resulted in extra expenditure of ₹ 3.38 crore.

(Paragraph 2.19)

Chapter 2

Compliance Audit Observations

Revenue and Disaster Management Department

2.1 Revision of Market Value Guidelines for urban plots and buildings

EXECUTIVE SUMMARY

Market Value Guidelines (MVG) were introduced through the Odisha Stamp (Amendment) Rules, 2001, for immovable properties (land and buildings) in the State of Odisha, to initially fix and periodically revise the minimum values of properties, for the purpose of registration at the time of sale. Fixation and periodic revision of such minimum values is a vital control, to prevent under-valuation of documents, registered for sale with the Registration Offices in Odisha. In the absence of periodic revision of MVG or incorrect revision of MVG, a significant difference may arise between the fair market value of properties and the values at which, the properties are actually registered for sale. Such circumstances entail material risk of revenue leakage for the State Government, since Stamp Duty and Registration Fee are levied on the registered value of the properties.

Audit reviewed the status of compliance with the Rules, related to the process of revision of MVG for urban plots and buildings in Odisha, located in the jurisdiction of 14 Sub-Registrar (SR)/ District Sub-Registrar (DSR) Offices, covering the period from FYs 2018-19 to 2021-22, and noticed the following instances of non-compliance with the Rules and/ or deficiencies in the provisions of the Rules:

- The Rules provided that preferably an Expert Valuer may be nominated as a member of the Valuation Committees. However, unlike the provisions in the Rules of other States, there was no provision in Odisha to prescribe the technical qualifications or eligibility criteria for the Expert member. As a result, the Valuation Committees were constituted, without an Expert member with formal credentials and recognition.
- The Valuation Committees had not ensured collection and compilation of relevant data in the Forms prescribed by the Rules. The relevant data included the following:
 - Average value of sales of properties registered in the preceding two years.
 - Value of sales of Government land on auction basis.
 - Values of properties in layouts and areas developed by Development Authorities in urban areas.
 - List of ‘commercial’ category plots under the jurisdiction of each SR/ DSR office had been prepared. However, factors like significant economic growth and presence of commercial establishments in urban areas, had not been taken into consideration while preparing the list. The entire district of Puri

did not have any official 'commercial' plots listed, despite the presence of hotels and restaurants along the beach-front.

- Project values and property trends from the Odisha Real Estate Regulatory Authority, online real estate portals and market value quotations from real estate property developers and brokers
- Instead of the above varied sources to identify properties with potential for high market value, the Valuation Committees relied on the only source of data, *i.e.*, the proposed MVG received from the Revenue Inspectors (RI) in the Tahasildar Offices in the State. These inputs for the value of properties, submitted by the RIs were based on the documented land records, instead of the basis of actual end use, as seen during joint physical inspection. Audit noticed non-compliance with the provisions of the Odisha Land Reforms Act, for conversion of agricultural land for non-agricultural purposes, which had resulted in plots having functional restaurants and branded stores on them, being incorrectly categorised in the Registration Offices as 'agricultural', 'irrigated', 'orchard' plots, having less value for the purpose of revising MVG.
- The Rules and executive instructions for valuation of buildings did not have provisions to take into account amenities, such as modern interiors, modular kitchens, wall fittings and fixtures, *etc.*, which would have a significant impact on the market value of the individual apartments/ dwelling units in the buildings.

On review of the oversight and control mechanism for the revision of MVG, Audit noticed that:

- None of the District Collectors in the State had ordered Special Revision of MVG, by invoking the enabling provisions of the Rules, even in cases, such as establishment of a new greenfield airport at Puri, which had resulted in sudden and significant land appreciation around the proposed site.
- None of the Valuation Committees had summoned any Officer of the State or Union Government or called for any official records or recorded the statement of any Officer, whose inputs may have been relevant for the purpose of revision of MVG, by invoking the enabling provisions of the Rules.
- The Inspection General of Registration, Odisha had not invoked the enabling provisions of the Rules to issue administrative instructions, for effective implementation of the Rules.

These provisions in the Rules were intended to serve as crucial internal controls, to prevent leakage of Government revenue, but had not been invoked for the purpose.

It is recommended that:

- 1. The RDM Department may amend the Rules 38 and 39 of the Odisha Stamp (Amendment) Rules, 2001, by specifying technical***

qualifications and eligibility norms for Expert Valuers, to be nominated as members of the SDVCs/DVCs.

- 2. In addition to the already existing Committees, the State Government may constitute a Central Valuation Committee, which may be entrusted with the responsibility of identifying priority areas in the State, which are witnessing high economic growth and development, and carrying out Special Revisions of MVGs, for immovable properties located in such areas. The Central Valuation Committee may be constituted with members drawn from Inspector General of Registration, Odisha, the Directorate of Town Planning, Directorate of Survey and Settlement, Bhubaneswar Municipal Corporation, Bhubaneswar Development Authority, Odisha Real Estate Regulatory Authority, Odisha Industrial Infrastructure Development Corporation, Income Tax Department, Commercial Tax and Goods and Service Tax Commissioner, Works Department, Water Resources Department, as well as Expert Valuers from the Institution of Valuers, and Utkal Chamber of Commerce and Industries.*
- 3. The RDM Department may instruct Tahasildars to strictly monitor the status of actual end use of the plots of land in their jurisdictions, and ensure detailed inputs, required to be placed before the Valuation Committees.*
- 4. The RDM Department may instruct SR/ DSR Offices to update the list of all plots in their jurisdiction, by categorising them as Residential, Commercial and Other Lands, in compliance with Rules 38 and 39 of the Odisha Stamp (Amendment) Rules, 2001, on the basis of information received from Tahasildars, on the actual end use of land.*
- 5. The RDM Department may issue detailed executive instructions to amend Odisha Stamp (Amendment) Rules, 2001, as amended in 2018, to incorporate provisions for taking into account items of construction related to interiors of modern high value residential and commercial buildings, for the purpose of accurate valuation.*
- 6. The RDM Department may monitor the status of compliance with its instructions to Tahasildars, Sub-Collectors, Additional District Magistrates and District Collectors, to carry out sample-based physical inspections in their respective jurisdictions.*
- 7. The Valuation Committees both at district and sub-district levels, may revise the MVG bi-annually considering all prescribed inputs given by the respective Tahasil offices, in strict adherence to the Odisha Stamp (Amendment) Rules, 2001.*
- 8. The RDM Department may fix accountability for improper valuation of land and buildings during registration and take steps to recover the revenue loss.*

2.1.1 Introduction

Market Value Guidelines³ (MVG) were introduced through the Odisha Stamp (Amendment) Rules, 2001⁴, for immovable properties (land and buildings) in the State of Odisha, in order to prevent the under-valuation of documents registered (for sale) with the Registration Offices in Odisha. Since Stamp Duty (SD) and Registration Fee (RF), in the State, are collected on the basis of valuation of registered documents, under-valuation of such registered documents entails material risk of revenue leakage for the State Government.

Under Rule 37 of the above Rules, District and Sub-District Valuation Committees, were to be constituted, to collect and compile data, pertaining to property values in their jurisdictions. These Committees were required to adopt the procedure prescribed in Rules 38 and 39 *ibid*, for determination of the MVG through proper collection of data on property values in the prescribed forms; carry out data analysis; and recommend the MVG, for approval by the State Government. As per Rule 40, the MVG is to be revised, every two years, on the 1st of April. Further, Rule 44 provides for special revision of MVG, outside the biennial cycle, in cases of development, such as setting up of industries, large scale housing projects or other special circumstances, which may have an impact on the values of immovable properties in that District.

The Inspector General of Registration (IGR), Odisha, Cuttack, who heads the Registration organisation for the State, functions under the Revenue and Disaster Management (RDM) Department, Government of Odisha. IGR exercises overall supervision and control over the functions of 30 District Sub-Registrars (DSRs) and 161 Sub-Registrars (SRs) in Odisha, who function as the Registering Authorities (RA), for collection of SD and RF, in their defined jurisdictions.

A detailed compliance audit of the Revision of Market Value Guidelines for urban plots and buildings, was conducted during April to September 2022, covering the period from FYs 2018-19 to 2021-22, with the objectives of assessing, whether:

- The District Level and Sub-District Level Valuation Committees, for revision of MVGs had been constituted, in compliance with Rule 37 of the Odisha Stamp (Amendment) Rules, 2001.
- The Valuation Committees had been provided the information and data, required for revision of MVGs, for urban plots and buildings, as specified in Forms 5 and 7 of the Rules *ibid*.
- The Valuation Committees had analysed and revised the MVGs for urban plots and buildings, in compliance with Rules 38 and 39 of the Rules *ibid*.

³ The value of an individual immovable property fixed/ revised by the Valuation Committees is termed as its 'Bench Mark Value'. The set of Bench Mark Values, for immovable properties in the revenue villages in the State, prescribed under Rule 40, is termed as 'Market Value Guidelines'.

⁴ Inserted at Chapter VI of the Odisha Stamp Rules, 1952. The Odisha Stamp (Amendment) Rules, 2001 were amended in 2018. However, the amendment of 2018 was not implemented, due to out-break of Covid-19.

- Special Revision of Market Value Guidelines had been carried out, in compliance with Rule 44 of the Odisha Stamp (Amendment) Rules, 2001, in cases of sudden changes in the values of urban properties.

Audit analysed data from the e-Registration software application used by the IGR organisation and examined the process of revision of MVG for immovable properties - Commercial and Residential Plots and RCC Buildings - in urban revenue villages, located in 14 test-checked SR/ DSR Offices⁵. Audit also conducted Joint Physical Inspections (JPI), with the Revenue Inspectors (RI) and officials of the DSR/SR Offices concerned, of 3,186 selected immovable properties, in the jurisdiction of these 14 test-checked SR/ DSR Offices and collected photographic evidences. In addition, the services of a professional Expert Valuer (EV) of immovable properties were utilised for the valuation of 100 selected immovable properties, in the jurisdiction of the 14 test-checked SR/ DSR Offices, in order to compare the MVG notified for these immovable properties, with their prevalent Fair Market Values (FMV), as determined by the EV.

The findings of Audit are discussed in the subsequent paragraphs. The RDM Department, Government of Odisha endorsed the responses furnished by the Office of the IGR Odisha, which have been suitably incorporated in the Report.

2.1.2 Deficiencies in functioning and constitution of DVCs and SDVCs

As per Rule 37 of the Odisha Stamp (Amendment) Rules, 2001, amended in October 2018, District Valuation Committees (DVCs) and Sub-District (Tahasil Level) Valuation Committees (SDVCs) were to be constituted for revision of MVG. The DVCs were to consist of the District Collector as the Chairman and other members⁶. The SDVCs were to consist of the Sub-Collector as the Chairman and other members⁷. Rule 37 provided that preferably an expert valuer may be nominated as a member of the DVC, to provide expert inputs on the principles of valuation for immovable properties, during revision of MVG. As per Rule 37A (amended in May 2013) of the Odisha Stamp (Amendment) Rules, 2001, the DVC could utilise the services of professional experts like Chartered Valuers, for assisting in revision of MVG. As per Rule 41A, the State Government could engage a reputed professional agency to examine the procedure for fixation of MVG, under such terms and conditions, as considered proper, for being taken into consideration by the Committee.

⁵ DSR, Puri; SR, Pipili; SR, Gop; SR, Kujang; DSR, Cuttack; SR, Jagatpur; DSR, Ganjam; SR, Berhampur; DSR, Sambalpur; SR, Panposh; SR, Khurda; SR, Jatni; DSR, Khurda; and SR, Khandagiri.

⁶ Additional District Magistrate; all sub-Collectors of the District; all Sub-Registrars of the District; all Tahasildars of the District; Executive Engineer (Rural Development); Executive Engineer (Roads and Buildings); Representative of Municipality/ Corporation; Representative of Development Authority or Town Planning; and two public persons, to be nominated by the Chairman, with one of them preferably being an Expert Valuer.

⁷ Sub-Registrar; Tahasildar; Assistant Executive Engineer (Roads & Buildings); Nominee of NAC/ Municipality/ Panchayat Samiti; two public persons, to be nominated by the Chairman; Assistant Executive Engineer (Rural Development) and Assistant Executive Engineer (Panchayat Samiti). (The amendment of 2018 was, however, not implemented till 2021-22, due to non-conduct of biannual revision and Covid-19).

Thus, the objective of these amendments was to ensure nomination of a Chartered Valuer or any reputed professional agency, to the Committees, to provide expert inputs on principles of valuation for immovable properties, during revision of MVG.

As per Rule 40 of the Odisha Stamp (Amendment) Rules, 2001, the MVG was to be revised every two years on the 1st of April. Hence, the Committees would need to be reconstituted every two years, in case the members of the previously constituted Committees, were not available, due to events such as transfers, retirements, deaths, etc.

Table 2.1.1 illustrates the status of compliance with Rules, with regard to the constitution of DVCs and SDVCs, in the 14 test-checked DSRs/ SRs.

Table 2.1.1: Status of constitution of DVCs and SDVCs, during FYs 2016-17 to 2021-22

Sl. No.	Name of DSR/SR	Dates of reconstitution (if done during FYs 2016-17 to 2021-22)	Whether any office order was issued	No. of meetings held during FYs 2016-17 to 2021-22	Whether members from ULB/ DA/ Town Planning were present during the meetings	Whether two public persons were nominated
1	DSR, Puri	Not reconstituted	No	1	No	No
2	SR, Pipli	Not reconstituted	No	2	No	No
3	SR, Gop	Not reconstituted	No	2	No	No
4	SR, Kujang	Not reconstituted	No	1	Yes	Yes
5	DSR, Cuttack	Not reconstituted	No	1	No	No
6	SR, Jagatpur	19 February 2018	No	1	Yes	Yes
7	DSR, Ganjam	16 December 2016	Yes	2	No	Yes
8	SR, Berhampur	16 December 2016	Yes	1	Yes	Yes
9	DSR, Sambalpur	Not reconstituted	No	2	No	No
10	SR, Panposh	Not reconstituted	No	2	No	Yes
11	SR, Khurda	Not reconstituted	No	1	Yes	Yes
12	SR, Jatni	Not reconstituted	No	0	NA	No
13	DSR, Khurda	26 October 2017	No	2	No	Yes
14	SR, Khandagiri	Not reconstituted	No	0	NA	No

(Source: Information collected from the test-checked DSRs/SRs)

Audit noticed that:

- Only two DVCs and two SDVCs had been reconstituted, even though such reconstitution had been necessitated across all the committees, due to events such as transfers, retirements and other causes of change in incumbency. SR, Berhampur, did not furnish documentary evidence of any SDVC meeting having been held after March 2016. The remaining 10 Committees had continued to function without being reconstituted periodically, based on the availability of members from the Municipality, Municipal Corporation, Development Authority and Town Planning, as well as Engineers from the Roads and Bridges Divisions. No minimum quorum had been prescribed for the meetings of the Committees.
- No meetings had been held by the SDVCs, for SR, Jatni, and SR, Khandagiri, whose jurisdictions included the urban areas of the

Khurda District, including Bhubaneswar City, which had witnessed high economic growth during the above period.

- In seven DSRs/SRs, the Chairpersons had not nominated the required two public persons to the Committees.
- No specific technical qualifications or eligibility norms, for the EVs to be nominated, had been specified in the Rules.
- The Chairpersons of the DVCs/ SDVCs had neither discussed the technical qualifications/ eligibility norms for the EV, in the Committee meetings, nor recorded details of the same. The justification for nomination of individuals, as EVs to the Committees, had not been recorded.
- In seven out of the 14 test-checked DSRs/SRs⁸, one of the two public persons nominated was stated to be an EV. However, once nominated, the formal and specific inputs provided by member, stated to be the EV, to the DVC/ SDVC, were not found available on records, in any of the meetings of the Committees.

For the purpose of functioning as EV, on matters related to immovable properties, for the purpose of levy of SD and RF, the Companies (Registered Valuers and Valuation) Rules, 2017, have prescribed certain criteria. In States, like Karnataka and West Bengal, criteria, such as membership of Institution of Valuers or registration with the Central Board of Direct Taxes had been prescribed for EVs nominated to Valuation Committee/ Board. Similarly, for the purpose of sanctioning home loans to individuals and commercial loans to businesses, for purchase of residential or commercial immovable properties, Public Sector Banks, such as the State Bank of India, have prescribed the following technical qualifications for empanelment of expert valuation professionals, for assessment of the values of the properties under consideration:

- i. Member of Institution of Valuers, Institution of Estate Managers and Appraisers, Institute of Chartered Accountants of India or other bodies registered as Registered Valuation Organisations with the Insolvency and Bankruptcy Board of India.
- ii. Valuer registered with the Income Tax Department, under Section 34 AB of the Wealth Tax Act, 1957.

Due to non-compliance with Rule 37 of the Odisha Stamp (Amendment) Rules, the Committees did not have access to different sources of inputs that could have been available from the diverse membership of the DVCs and SDVCs, as had been contemplated for revision of MVG at periodic intervals. Due to the absence of EVs, the Committees also did not have inputs from experts involved in the valuation of immovable properties at the time of revision of MVG, as intended in the Rules.

The Office of the IGR, Odisha, accepted (February 2023) the audit observation and stated that a Standard Operating Procedure would be issued, to regulate the functioning of the Valuation Committees; amendment of Rules

⁸ SRs of Kujang, Jagatpur and Khurda and DSRs of Ganjam, Sambalpur and Khurda

would be considered, for specifying the eligibility norms for nominating EVs to the Committees; and the Rules would be adhered to, in future.

Recommendation 2.1.1:

The RDM Department may amend the Rules 38 and 39 of the Odisha Stamp (Amendment) Rules, 2001 by specifying technical qualifications and eligibility norms for Expert Valuers, to be nominated as members of the SDVCs/DVCs.

Recommendation 2.1.2:

In addition to the already existing Committees, the State Government may constitute a Central Valuation Committee, which may be entrusted with the responsibility of identifying priority areas in the State, which are witnessing high economic growth and development, and carrying out Special Revisions of MVGs, for immovable properties located in such areas. The Central Valuation Committee may be constituted with members drawn from IGR, Odisha, the Directorate of Town Planning, Directorate of Survey and Settlement, Bhubaneswar Municipal Corporation, Bhubaneswar Development Authority, Odisha Real Estate Regulatory Authority, Odisha Industrial Infrastructure Development Corporation, Income Tax Department, Commercial Tax and Goods and Service Tax Commissioner, Works Department, Water Resources Department, as well as Expert Valuers from the Institution of Valuers, and Utkal Chamber of Commerce and Industries.

2.1.3 Non-compliance with Rules 38 and 39, due to lack of complete set of inputs, required to be collected and analysed by the DVCs/SDVCs

As per Rules 38 and 39 of the Odisha Stamp (Amendment) Rules, 2001, the SDVCs and DVCs were to collect information on, and compile and analyse the market values for, residential and commercial plots in urban areas, as per the prescribed Form 5. This Form provided for detailed compilation of the hierarchy of City-wise, Ward-wise and Locality-wise values, for residential and commercial plots in urban areas.

The SDVCs were to collect and compile data on average sale values for residential and commercial plots in urban areas, as per Form 5, from the concerned SRs. In the absence of sale values for individual plots, sale instances of comparable/ adjacent land, were to be taken into consideration. Information on the prevalent market value of the plots, was to be provided by the concerned RIs, through the Tahasildars, who were members of the SDVCs. Other information, such as the cost of construction, official sale of Government land in the vicinity, auction sale of land by the Development Authority in the vicinity, was to be called for, by the SDVCs, from the concerned authorities, for compilation of City-wise, Ward-wise and Locality-wise valuation of residential and commercial plots.

Audit examined records maintained by the DSR/ SR Offices and the inputs considered by the SDVCs/ DVCs, and noticed gross non-compliance with the provisions of Rules 38 and 39 of the Odisha Stamp (Amendment) Rules, 2001, in regard to maintenance of data on the values of residential and commercial plots in Urban Villages, as per Form 5, as mentioned below:

- The data of average value of sales, in the preceding two years, on the basis of documents registered in the SR offices, was not being provided to the SDVCs, by the concerned SRs, in Form 5.
- In addition to the absence of data on actual sale transactions, sale instances of comparable land/ adjacent land, were also not being taken into account, as a basis for the valuation of land.
- Data on the official sale of Government land and auction sale of plots by the Development Authorities, was not being collected by the SDVCs, from the concerned authorities.
- Commercial plots had not been identified and listed, in six⁹ out of the 14 test-checked SR/ DSR Offices, despite the fact that there had been significant economic growth and presence of commercial establishments in urban revenue villages in their jurisdictions, including urban areas in Cuttack and Puri. The entire district of Puri did not have any official commercial plots listed, despite the significant tourism-led property development that had taken place in the district.
- Instead of data being maintained as per Form 5, the test-checked SDVCs had been provided data on the values for plots¹⁰ as per different *kisams*¹¹ of land (for which there was no provision in the Rules), by the concerned RIs, through the respective Tahasildars. The RIs had irregularly provided values for plots, categorised as per the documented land records (such as irrigated land, plantation land, *etc.*), even in cases where the actual end use of the plots was clearly commercial, with hotels and branded store outlets operating on those plots.
- This set of values had been furnished by the RIs, without providing any justification or reasoning for the values proposed (such as vicinity to educational and healthcare institutions, ease of access to main roads, public transport facilities and marketplaces) or with reference to any valuation principles or standards. The RIs had not collected any other inputs from other public authorities, prior to compiling the plot-wise data and forwarding the same to the SDVCs, through the Tahasildars. These inputs from the RIs were qualitatively incomplete/ inaccurate, since they had not been prepared with due diligence, to truly reflect the prevailing market rates for the individual plots concerned. Instead, in a

⁹ DSR, Puri; DSR, Ganjam; SR, Pipli; SR, Gop; SR, Kujang; SR, Jagatpur

¹⁰ Name of Tahasil, Name of Registration office, Name of city/town, Ward No., Name of locality/street, value per sq. ft. and per Decimal (Residential/Commercial) and all other projects per Decimal.

¹¹ *Kisam* is an Odia term, the meaning of which, in so far as the Revenue Department is concerned, is 'variety of land'.

majority of cases, the RIs had only proposed increase in valuation by 10 *per cent* over the prevailing market value guidelines for plots, without any accompanying reasoning.

- The RIs had not fixed values for by-plots¹² of a plot, due to which either the BMV of the main plot was taken as the BMV of the by-plots, or it differed without any reason. For example, at Jagamara, Bhubaneswar (SR, Khandagiri), the BMV for Plot No. 417 was ₹ 8.28 crore (category-residential), while the BMV for Plot No.417/3478 had not been separately fixed. There was a retail liquor shop functioning on the main plot, and the by-plot was being used for residential purpose. Similarly, at Dumduma, Bhubaneswar (SR, Khandagiri), the main Plot No. 18 had a number of commercial establishments functioning on it, but the BMV of its by-plot No.18/1181, on which a commercial tuition centre was functioning, had not been fixed.
- The DVCs had neither commented on the absence of data, nor had they commented on compilation of the missing data, as per the prescribed Form 5, when the proposed plot-wise values had been forwarded by the SDVCs.
- The DVCs had not collected information relating to property values, in areas coming under the jurisdiction of the respective planning authorities, as notified under the Orissa Development Authorities Act, 1982 and Orissa Town Planning and Improvement Trust Act, 1956. Project values and property trends had not been collected and compiled, in terms of primary data, along with existing data, prior to revision of the MVG.
- The MVG was, therefore, revised with the sole inputs provided by the RIs for values of plots (incorrectly and irregularly categorised into various *kisams*, as per the documented land records, instead of being correctly categorised into residential/ commercial/ others, in compliance with Form 5, as per actual end use, as seen during physical inspection), without any cross-verification of the values proposed by the RIs, with reference to other sources of information on valuation of the plots.

Non-compliance with Rules 38 and 39, resulted in a major internal control failure, as the Committees were fully dependent on only one source for revision of MVG, *i.e.* the values for various categories/ *kisams* of plots, as submitted by the RIs, through the concerned Tahasildars.

Despite being aware of the gross non-compliance with the Rules and the above major internal control failure, the Committees had not sought any inputs, related to potential high-value residential and commercial plots in their jurisdictions, which were available with other Government Departments/entities. **Table 2.1.2** shows details of the Government entities and the information available with them, which could have mitigated the risk of under-valuation of residential and commercial plots in their jurisdictions. Audit

¹² When a plot is divided into multiple plots, due to sale or lease or distribution of property, the new plots that have originated from the main plot, are called the by-plots of the main plot. For example, if the main plot is A and by-plots are X and Y, then the by-plot numbers will be A/X and A/Y.

noticed non-compliance with the provisions of the Odisha Land Reforms Act, for conversion of agricultural land for non-agricultural purposes.

Table 2.1.2: Government entities and available data on potential high-value residential/ commercial plots

Sl. No.	Government entity	Availability of data on potential high-value residential/ commercial plots
1	Directorate of Town Planning, Housing & Urban Development Department	Approved Master Plans for urban areas in the State, with details of zones and categorisation of plots.
2	Development Authority	Plot-wise details of new layouts under development; Plot-wise details of approved building plans for residential and commercial purposes.
3	Odisha Real Estate Regulatory Authority	Plans and layouts of real estate projects, common amenities and interiors of flats to be advertised for sale to the public, details of cost of construction, status of the projects, <i>etc.</i>
4	Registrar of Companies	Plot-wise details of Companies registered.
5	Municipal Corporation/ Municipality	Plot-wise details of trade licenses, issued to commercial shops/ showrooms, hotels, restaurants and malls/ market complexes.
6	Commissioner of Commercial Taxes and GST (State) Chief Commissioner of GST (Central)	Plot-wise details of businesses registered with GSTN, for commercial operations.
7	Excise Commissioner	Plot-wise details of retail liquor licenses, issued to liquor shops, bars and restaurants.
8	Odisha Industrial Infrastructural Development Corporation	Plot-wise land leased for industrial purpose, for commercial office space and shops/ showrooms; social infrastructure, such as educational institutions and hospitals.
9	Energy Department and Power Distribution Companies	Plot-wise details of electricity consumers, who had taken Commercial category electricity connections.
10	Food Safety Officer	Plot-wise list of restaurants.
11	Public Health Engineering Department/ Water Corporation of Odisha	Plot-wise details of customers, who had taken Commercial category water supply/ sanitation connections.
12	Chief District Medical Officer	Plot-wise details of Clinical Establishments- hospitals, physician clinics, nursing homes, dentist clinics.
13	Regional Transport Officer	Plot-wise details of vehicle showrooms, sales and service centres.
14	Utkal Chamber of Commerce and Industry	Plot-wise details of their members, for identification of commercial plots.

(Source: Rules governing the concerned authorities and their websites)

Though the above mentioned Government entities maintained important data on potential high-value residential/ commercial plots, no inputs had been sought from them, by the DVCs and SDVCs. In addition, newly developed residential and commercial plots, in each SR/ DSR jurisdiction, had not been specifically identified and listed. Changes to the prevailing valuation of plots, due to the emergence of public amenities, having positive economic network effects, such as educational institutions, hospitals, malls and market complexes, bank branches, widening of existing roads, *etc.*, had not been considered, after inspection of the vicinity of the plots. Instead, in a significant

number of cases, the RIs had proposed increase in valuation by 10 *per cent*, over the prevailing market values for plots, without any accompanying reasons or justification stating that the respective committees had failed to revise the valuation on certain grounds (as required under Rule 40 of the Odisha Stamp (Amendment) Rules, 2001. Such increase by 10 *per cent* had become a regular phenomenon in most cases and the same had been accepted and approved by the SDVC, DVC, IGR and the RDM Department, for the purpose of revision of MVG.

Since, in the absence of valuation experts, the SDVCs and DVCs did not collect and analyse the complete set of inputs, including from other sources of Government data, which could have assisted them in determining and recommending accurate valuation, Audit observed that there was material risk of significant undervaluation of plots in urban areas. Such undervaluation of plots in urban areas, in turn, resulted in the material risk of loss of SD and RF.

The Office of the IGR, Odisha, accepted (February 2023) the audit observation and stated that, since collection of the complete set of inputs, required to be placed before the Valuation Committees, was the responsibility of the Tahasildars and RIs, the District Collectors and Sub-Collectors would be intimated to ensure compliance with the Rules in future.

Recommendation 2.1.3:

The RDM Department may instruct Tahasildars to strictly monitor the status of actual end use of the plots of land in their jurisdictions, and ensure detailed inputs, required to be placed before the Valuation Committees.

Recommendation 2.1.4:

The RDM Department may instruct SR/ DSR Offices to update the list of all plots in their jurisdiction, by categorising them as Residential, Commercial and Other Lands, in compliance with Rules 38 and 39 of the Odisha Stamp (Amendment) Rules, 2001, on the basis of information received from Tahasildars, on the actual end use of land.

2.1.4 Non-compliance with Rule 41 of the Odisha Stamp (Amendment) Rules, and ineffective internal controls for accurate valuation of buildings

As per Rule 41 of the Odisha Stamp (Amendment) Rules, 2001, the DVCs and SDVCs were to consider principles of valuation of buildings, as listed in Appendix II of the Rules and other instructions, issued by the RDM Department, from time to time. Data on the average value of Reinforced Cement Concrete (RCC) buildings, on the basis of the documents registered in the SR Offices, was to be provided by the concerned SRs, in Form 7, to the Committees, as per Rule 39.

In December 2003, the RDM Department instructed the IGR, Odisha, to follow the detailed statement on per square feet valuation of different buildings, furnished by the Chief Engineer (Buildings). Rule 39 (f) of the Odisha Stamp (Amendment) Rules, 2018, envisaged that, for the valuation of buildings and structures with RCC, the value per square feet, was to be calculated, as per the rate provided by the Chief Engineer (Buildings), and as

approved by the Government, from time to time. Since December 2003, the Department had been prescribing guidelines on the valuation of buildings and superstructures, issued by the Chief Engineer (Buildings). As a result, the SR/DSR Offices had followed a uniform market value, with per square feet rate for buildings, having up to seven floors (with 15 items¹³ of extra cost), for all the urban areas/ cities in the State, when the instruments were presented for registration.

Audit noticed that:

- Detailed data on the buildings in each urban revenue village, viz. value per square feet, for RCC buildings, asbestos, tin sheet and other types of buildings, which was required to be maintained, as per Form 7, had not been maintained.
- The list of 15 items, for which extra cost was to be levied, was not exhaustive, as it did not include items such as modern interiors, modular kitchens, wall fittings and fixtures, etc., which had a significant impact on the market value of the individual apartments/ dwelling units in buildings.
- For high-rise buildings, with more than seven floors, no MVG rate had been specified and valuations were being carried out on case-to-case basis, without justification or reasoning for the values proposed. During JPI with RIs and officials of DSR/SR Offices concerned, Audit covered 14 such high-rise buildings, with more than seven floors, for which separate rates had not been fixed by the Chief Engineer (Buildings), Odisha.

Picture 2.1.1



Non-compliance with these Rules, resulted in internal control failure in the valuation of buildings, at the time of registration, since the above process of valuation did not distinguish between buildings constructed for different end users with different purchasing power.

For example, with the above valuation process, there was no way to distinguish between an apartment building with individual flats, meant for middle class families, with simple interiors (mosaic flooring, plywood cupboards), fewer amenities, such as attached toilets and balconies, fewer common facilities and normal infrastructure elements, and an apartment building, with luxury flats meant for high net worth families, with superior interiors (Italian marble flooring, teak wood cupboards), more attached toilets

¹³ (1) Marble stone flooring, (2) Marble stone dado, (3) Chequered tile flooring, (4) Kota Stone flooring, (5) Kota stone dado, (6) Granite stone flooring, (7) Ceramic tile flooring, (8) Glazed tile dado, (9) Vitrified tile flooring, (10) Vitrified tile dado, (11) Mosaic flooring, (12) Mosaic dado, (13), Brick compound wall with width 10" and height 5', (14) Brick compound wall with width 5" and height 5' and (15) Portico

and balconies, extensive common facilities and high quality infrastructure elements.

The purpose of accurate valuation was to ensure that SD and RF, due to the State Government, was levied accurately. However, this internal control failure resulted in the under-valuation of high-value buildings and created avoidable scope for the reported registered values for such high-value buildings, being lower than the true and fair market values. This, in turn, resulted in material risk of loss of SD and RF.

The Office of the IGR, Odisha, accepted (February 2023) the audit observation and stated that since the District Collectors and Sub-Collectors were Chairpersons of the Valuation Committees, they would be intimated to ensure compliance with the Rules, in future.

Recommendation 2.1.5:

The RDM Department may issue detailed executive instructions to amend Odisha Stamp (Amendment) Rules, 2001, as amended in 2018, to incorporate provisions for taking into account items of construction related to interiors of modern high value residential and commercial buildings, for the purpose of accurate valuation.

Recommendation 2.1.6:

The RDM Department may monitor the status of compliance with its instructions to Tahasildars, Sub-Collectors, Additional District Magistrates and District Collectors, to carry out sample-based physical inspections in their respective jurisdictions.

2.1.5 Impact of non-compliance with the Odisha Stamp (Amendment) Rules, 2001

In regard to non-compliance with Rules 38, 39 and 41 of the Odisha Stamp (Amendment) Rules, 2001, Audit examined the impact of such non-compliance, through four types of analysis:

- i. Comparison of the revised Bench Mark Values (BMV) and the average sale values for urban plots, over the preceding two years, in the 14 selected SR/ DSR Offices.
- ii. Verification of the categories of the plots, recorded in the lease deeds registered for commercial letting purposes, with reference to the categories of those plots, as per BMV.
- iii. Comparison of the recorded categorisation of urban plots and categorisation of plots, as per the actual end use (determined through JPIs), in case of 3,184 plots, in the jurisdiction of the selected 14 SR/ DSR Offices.
- iv. Comparison of the revised BMV and the Fair Market Values (FMVs), as determined by an EV, for immovable properties.

2.1.5.1 Significant differences between the revised BMV and the average sale values for urban plots, during the previous two years

Audit analysed data from the e-Registration Data Centre of the IGR, Odisha, and examined the sale details of all 513 Urban Villages of the 14 selected SR/ DSR Offices and calculated the average sale value of plots, over the preceding two years, prior to the revision of MVG.

Audit noticed that:

- In six¹⁴ out of the 14 selected SR/ DSR Offices, commercial plots had not been identified at all. In the remaining eight SR/ DSR Offices, although commercial plots had been identified in case of 457 villages, this had not been done in 50 Urban Villages of three DSR/SRs¹⁵.
- Instead of collecting and compiling BMV for urban plots under three specific categories, *i.e.* Residential, Commercial and all other projects, as per Rules 38 and 39 and Form 5, the SR/ DSR Offices had proposed BMV under 1 to 66 categories or *kisams* of land. Even in the sale/ lease database of IGR, lands had been categorised into 9 to 96 *kisams*, instead of being categorised under the three categories (Commercial, Residential and Other projects) prescribed for urban plots, under the Rules.
- A comparison of the average sale value of plots over the preceding two years, prior to revision of the MVG, and the revised MVG, is given in **Table 2.1.3**.

Table 2.1.3: Comparison of the average sale values of plots

Sl. No.	DSR/SR	No. of Urban Villages, where sale occurred during pre-revision period		No. of Urban Villages, in which MVG revised for plots, was lesser than the average value of sale		No. of Urban Villages, where the difference between average value of sale and revised BMV, was more than ₹ 1 crore, per acre	
		Residential	Other Lands	Residential	Other Lands	Residential	Other Lands
1	DSR, Puri	8	21	8	4	5	3
2	SR, Pipli	59	58	17	12	3	0
3	SR, Gop	24	36	19	29	2	0
4	SR, Kujang	4	4	0	0	0	0
5	DSR, Cuttack	55	41	44	35	34	20
6	SR, Jagatpur	5	5	5	4	0	0
7	DSR, Ganjam at Chhatrapur	42	49	15	2	1	0
8	SR, Berhampur	28	21	27	13	22	6
9	DSR, Sambalpur	26	24	20	23	12	9
10	SR, Panposh	23	13	7	1	3	0
11	SR, Khurda	11	11	8	3	0	0
12	SR, Jatni	8	9	6	5	3	0
13	DSR, Khurda	77	64	55	29	36	7
14	SR, Khandagiri	11	11	9	8	8	6
Total		381	367	240	168	129	51

(Source: Information collected from the test-checked DSRs/SRs)

¹⁴ DSR, Puri; SR, Gop and SR, Pipili (Puri district); SR, Kujang (Jagatsinghpur district); SR, Jagatpur (Cuttack district) and DSR, Chhatrapur (Ganjam district).

¹⁵ DSR, Khurda -35 Urban Villages; SR, Khurda - 7 Urban Villages; SR, Panposh - 8 Urban Villages.

- In case of Residential plots:
 - Out of 381 Urban Villages of the test-checked SR/ DSR Offices, where sales had taken place prior to revision of the MVG, in 240 Urban Villages (62.99 *per cent*), the BMV, revised by the DVC, was lesser than the average sale value of plots over the preceding two years, with the range of difference being ₹ 0.001 crore (Bama Barada, SR, Gop) to ₹ 21.60 crore (Macchua Bazar, DSR, Cuttack) per acre.
 - DSR, Khurda, had the highest number of Urban Villages (36), where the difference between the average value of sale and the revised BMV, was more than ₹ 1 crore per acre, followed by DSR, Cuttack (34) and SR, Berhampur (22).
- In case of Other projects (all other *kisams* of plots listed):
 - Out of 367 Urban Villages of the test-checked SR/ DSR Offices, where sales had been taken place during the pre-revision period, in 168 Urban Villages (45.78 *per cent*), the MVG revised by the DVC was lesser than the average sale value of plots over the preceding two years, the range of difference being ₹ 0.0001 crore (Beruhan, SR, Gop) to ₹ 13.11 crore (Madhusudan Nagar, DSR, Khurda) per acre.
 - DSR, Cuttack, had the highest number of Urban Villages, with the differences between the average value of sale and the revised MVG being more than ₹ 1 crore per acre, followed by DSR, Sambalpur (9 Urban Villages), DSR, Khurda (7 Urban Villages) and SR, Khandagiri (6 Urban Villages).

The above analysis indicates that non-compliance with provisions of Rules 38 and 39 had resulted in undervaluation in the revision of BMV of residential plots, in at least 240 out of the 381 test-checked Urban Villages, and in undervaluation in the revision of BMV of plots categorised as Other Lands (including all the various *kisams* of plots listed), in at least 168 out of the 367 test-checked Urban Villages.

The Office of the IGR, Odisha, accepted (February 2023) the audit observation and stated that Registering Officers would ensure compliance with the Rules, during special revision/biennial revision, in future.

2.1.5.2 Non-categorisation of plots, on which lease deeds had been registered for commercial letting purposes, as 'commercial' category plots

Keeping in view the non-compliance with Rules 38 and 39 observed, Audit conducted an analysis of the plot numbers, under which the lease deeds had been registered for commercial letting purposes, at the SR Offices, and the categories of such plots, as per the MVG, maintained by them.

Audit verified 2,355 Lease Deeds, out of 3,735 Lease Deeds, executed for the FYs 2015-16 to 2017-18, in 14 DSRs/ SRs, and found that, out of 1,372 plots, which had been used for commercial letting purposes, only 334 plots (24 *per*

cent) had been categorised as ‘commercial’ plots, in the MVG, as shown in Table 2.1.4.

Table 2.1.4: Plots categorised as ‘commercial’ in the MVG

Sl. No.	DSR/SR	No. of Lease Deeds executed	Period of execution	No. of Lease Deeds verified by Audit	No. of plots used for commercial purposes (w.r.t Col.5)	No. of plots taken as commercial in MVG (w.r.t Col.6)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	DSR, Puri	65	2015-17	65	64	0
2	SR, Pipli	66	2015-17	66	25	0
3	SR, Gop	46	2015-17	46	42	0
4	SR, Kujang	80	2016-18	80	13	0
5	DSR, Cuttack	1,088	2016-18	121	120	49
6	SR, Jagatpur	128	2016-18	128	69	0
7	DSR, Chhatrapur	159	2016-18	159	116	0
8	SR, Berhampur	141	2015-17	141	114	2
9	DSR, Sambalpur	187	2015-17	187	168	47
10	SR, Panposh	430	2016-18	430	95	57
11	SR, Khurda	137	2016-18	137	70	3
12	SR, Jatni	102	2016-18	102	102	19
13	DSR, Khurda	543	2015-17	543	273	136
14	SR, Khandagiri	563	2016-18	150	101	21
Total		3,735		2,355	1,372	334

(Source: Database of the Office of the IGR and JPI, conducted in the test-checked DSRs/SRs)

Audit noticed that all the required inputs, for correct categorisation of these plots as ‘commercial’, were available at the concerned SR offices, without the need to seek inputs from any other public authority or the requirement of physical inspections by the concerned RIs/ Tahasildars. Also, from the consideration value of the lease deeds and the rent amounts, the underlying value of the property could have been estimated accurately and taken into account (based on the future income streams to be generated by the underlying asset) at the time of revision of MVG, but had not been carried out by the SRs concerned.

From the above analysis, it was observed that non-compliance with the provisions of Rules 38 and 39 had resulted in incorrect categorisation of plots having commercial operations, as non-commercial plots, in the MVG, thus creating significant risk of undervaluation in the revision of MVG of commercial plots, in the 14 test-checked SR/ DSR Offices.

The Office of the IGR, Odisha, accepted (February 2023) the audit observation and stated that Registering Officers would ensure compliance with the Rules, during special revision/ biennial revision, in future.

2.1.5.3 Incorrect categorisation of plots, having high-value residential and commercial buildings functioning on them

In view of the non-compliance with Rules 38 and 39 observed, and undervaluation in the revision of MVG of urban plots, compared to the average sale values of plots over the preceding two years, Audit conducted JPIs with RIs and officials of DSR/ SR Offices concerned, in 174 Urban and

sub-Urban Villages, under the selected 14 SR/ DSR Offices and covered 3,184 plots. An abstract of these JPIs is given in *Appendix 2.1.1*.

The observations of Audit, in regard to the recorded categorisation of urban plots, and the categorisation of plots as per their actual end use, as noticed during JPI, are as follows:

- Out of the 3,186 test-checked plots, 2,884 plots (90.52 *per cent*) had buildings constructed on them, which had commercial activities/ operations. The remaining 302 plots (9.48 *per cent*) had buildings constructed on them, which were being used for ‘Residential purposes’, as found in the JPI.
 - Out of the 2,884 plots which had buildings with commercial activities, only 585 plots (20.30 *per cent*) had been categorised and listed as ‘Commercial plots’, in the MVGs of the DSRs/ SRs concerned. The remaining 2,299 plots had been incorrectly categorised as ‘Residential’ (1,473) and ‘Other Lands’ (826).
 - In regard to the 826 ‘Other Lands’ category plots, with commercial buildings constructed on them, the plots had been categorised as Irrigated Land (248), *Bagayat*¹⁶ (69), *Patita*¹⁷ (154) and Miscellaneous (286). In 69 cases, the categories/ *kisams* were not recorded in the MVG.
 - Out of the 302 plots on which buildings for residential purpose had been constructed, only 118 plots (39.07 *per cent*) had actually been categorised as ‘Residential plots’ in the MVGs of the SR/ DSR Offices concerned. The remaining 184 plots had been incorrectly categorised as ‘Other Lands’ in the MVGs.
 - Out of the 184 ‘Other Lands’ category plots, with residential buildings constructed on them, plots had been categorised as Irrigated Land (2), *Bagayat* (2), *Patita* (1) and Miscellaneous (160). The remaining 19 plots had been categorised as ‘commercial’.
 - Out of the 3,186 plots, in case of 268 (8.41 *per cent*) plots, MVG had not been fixed or revised at all, despite having active commercial or residential buildings constructed and functional on them. Thus, there was material risk of incorrect categorisation, as well as potential undervaluation of these plots. Further, the *kisams* of plots on which buildings were constructed, but whose market values had not been fixed or revised, had been categorised in Record of Rights as Irrigated Land (23), *Bagayat* (13), *Patita* (53), Jungle (1) and Miscellaneous (30). The remaining 148 plots were under the ‘Residential’ category.
- During JPI of plots along with RIs and officials of DSR/ SR Offices concerned, Audit came across many properties, which were

¹⁶ Fruit orchards with: (i) profitable fruit bearing trees, are *Bagayat*-1 (ii) country-fruit bearing trees, like mango and jackfruit trees, are *Bagayat*-2 and (iii) cheap fruit bearing trees, along with firewood trees, are *Bagayat*-3

¹⁷ Individual plot, on which no farming has been done since long

commercial in nature, but had been recorded as ‘Residential’ or ‘Other Lands’ in the MVG.

District-wise photographs of commercial properties, with details are given below.

1. In Puri District, 101 plots were covered in eight *Mouzas* during JPIs, conducted with RIs and officials of the SR Offices. Photographs of 12 plots are given below:

Picture 2.1.2

	
<p>Hotel Golden Palace, Plot No.114/391, Area 0.9000 Acres, Kisam-Gharabari, CT Road, Banki Muhana, Puri</p>	<p>Hotel Jamindar Palace, Plot No.117, Area 3.000 Acres, Kisam-Gharabari, CT Road, Banki Muhana, Puri</p>
	
<p>Hotel Mayfair Waves and Mayfair Heritage, Plot No.122, 124, 125 & 145, Area 1.955 Acres, Kisam-Gharabari-1, CT Road, Banki Muhana, Puri</p>	
	
<p>Konark Adhikari Bishram Griha, Plot No.189, 190 & 192, Area 0.757 Acres, Kisam-Patita, CT Road, Banki Muhana, Puri</p>	<p>Hotel Pramod Resorts, Plot No.280, Area 0.966 Acres, Kisam-Patita, CT Road, Banki Muhana, Puri</p>
	
<p>Hotel Prabhupada and Beach Resort, Plot No.95, Area-12.000 Acres, Kisam-Patita, Unit-05, Balia Panda, Puri</p>	<p>Hotel LARICA & other hotels, Plot No.95, Area 12.000 Acres, Kisam- Patita, Unit-05, Balia Panda, Puri</p>



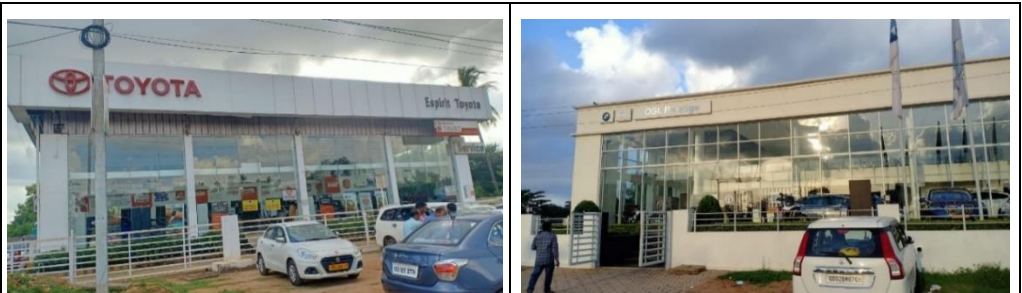
Hotels Golden Dust, Balaji International and Neeladri Premium, Plot No.1566, Area 0.5000 Acres, Kisam-Sharad 2, Golden Beach, Sipasarubali, Puri



Hotel Victoria Palace and Sanjeev Hero Showroom, Plot No.30 & 30/238, Area-0.376 Acres, Kisam-Gharabari, Chandan Hazuri Road, Gandhighat, Puri
Utkal Tantuj Bhawan, Plot No.1386, Area 0.0790 Acres, Kisam-Gharabari-II, Marine Drive Road, Balisahi-I, Puri

2. In Cuttack District, 190 plots were covered in 15 Mouzas during JPIs, conducted with RIs and officials of the SR Offices. Photographs of four plots are given below:

Picture 2.1.3



Espirit Toyota (Sales & Service), Plot No. 2514, Area-0.8100 Acres, Kisam-Gharabari, Pratap Nagari, Cuttack
OSL Prestige (BMW Showroom), Plot No. 2693, Area-1.060 Acres, Kisam-Biali Do Fasali, Bhanpur, Cuttack



Hotel Akbari Continental, Plot Nos. 196, 196/2603, 1602, 1602/2313, 1604/2326, 1600/2325 and 1602/2324, Haripur Road, Samanta Sahi, Cuttack
Laxmi Mandap (Commercial complex), Plot No. 368, Area-0.4530 Acres, Kisam-Road/Nayanjori, Badambadi, Cuttack

3. In Ganjam District, 363 plots were covered in 23 Mouzas, during JPIs, conducted with RIs and officials of the SR Offices. Photographs of six plots are given below:

Picture 2.1.4



4. In Sambalpur District, 230 plots were covered in 12 *Mouzas* during JPIs, conducted with RIs and officials of the SR Offices. Photographs of six plots are given below:

Picture 2.1.5





5. In Khurda District, 1,804 plots were covered in 77 Mouzas during JPIs, conducted with RIs and officials of the SR Offices. Photographs of a few plots are given below:

Picture 2.1.6





Patra Electronics & GIET University, Plot No. 36/2099, Area-12.480 Acres, KISAM-Jungle II, NH Side, Baramunda-37, Bhubaneswar

Raj Electronics, Plot No.36, Area-11.1130 Acres, KISAM-Jungle II, NH Side, Baramunda-37, Bhubaneswar



Ketuka Complex-2, Plot Nos. 529 & 531, Area-0.0120 Acres, KISAM-Sharad I, Jagamara-38, Bhubaneswar

Market Complex, Plot No. 2149, Area-0.1250 Acres, KISAM-Jungle, Patharagadia, Bhubaneswar



All the above structures are in Plot No. 326, Area-85.5432 Acres, KISAM-Unnata Yojana Yogya (eligible for improved planning), District Centre, Chandrasekharpur, Bhubaneswar



Number of Commercial holdings in Plot No. 300, Area-2.0040 Acres, KISAM-Patita, Patrapada-8, Bhubaneswar

6. In Sundargarh District, 281 plots were covered in 10 Mouzas during JPIs, conducted with RIs and officials of the SR Offices. Photographs of two plots are given below:

Picture 2.1.7



Thus, Audit observed that non-compliance with the provisions of Rules 38 and 39, had resulted in incorrect categorisation of high-value residential and commercial plots and non-fixation/ non-revision of MVG of a substantial number of plots, even though only a limited number of plots had been test-checked in Audit.

The Office of the IGR, Odisha, accepted (February 2023) the audit observation and stated that Registering Officers would ensure compliance with the Rules, during special revision/ biennial revision, in future.

Recommendation 2.1.7:

The Valuation Committees, both at district and sub-district levels, may revise the MVG bi-annually considering all prescribed inputs given by the respective Tahasil offices, in strict adherence to the Odisha Stamp (Amendment) Rules, 2001.

2.1.5.4 Significant differences between revised BMV and the FMV, as determined by the Expert Valuer

In view of the non-compliance with the Odisha Stamp (Amendment) Rules, 2001, the undervaluation in revision of MVG of urban plots, compared to the average sale value of plots over the preceding two years, and incorrect categorisation of plots, as noticed during JPIs with the departmental officials, Audit engaged the services of an EV, registered with the Income Tax Department under the Wealth Tax Act and empanelled with the State Bank of India, for expert market valuation of 100 selected immovable properties, under the jurisdiction of the 14 selected SR/ DSR Offices.

The EV reported the FMV (lands and buildings separately, for each immovable property), based on reasoned consideration and criteria, such as:

- i. Prominent location in the urban area.
- ii. Ease of access to the property and width of approach road.
- iii. Proximity to educational institutions, healthcare institutions, market areas and parks/ open spaces for recreation.
- iv. Proximity to public transport infrastructure and ease of access to railway station/ airport.

- v. Functional aspects, such as the availability of parking and storage space, for the residents of the property.
- vi. Availability of utilities, such as water supply, electricity, sewerage drains and storm water drains, for the property.
- vii. Potential letting value for owner, from tenants.
- viii. Presence or absence of detriments to the property value, such as nearby slums/ encroached land and pollution, due to industries/ traffic.
- ix. Prevailing FMV, as ascertained from real estate portals, such as Magicbricks.com, 99acres.com, etc., wherever available.

The FMVs (land component of the plot), for the selected 10 immovable properties, as of October 2022, and the revised BMVs (in 2017 and 2019), for the concerned plots, are listed in *Appendix 2.1.2*.

Table 2.1.5 (A) lists the top 10 properties, with highest multiple of FMVs, as reported by the EV, compared to the BMV.

Table 2.1.5 (A): Comparison of FMV and BMV of top 10 properties, covered under JPI

<i>(in ₹ crore per acre)</i>					
Sl. No.	Description of immovable property	Revised BMV for land	FMV of land, reported by EV	FMV, as multiple of BMV	Absolute difference in value
1	Hotel Retreat, Plot No. 360/428, Sipasarubali, Brahmagiri, Puri	0.04	8.75	218.75	8.71
2	Pride Ananya Residency, Plot No. 268, Sipasarubali, Brahmagiri, Puri	0.04	6.25	156.25	6.21
3	Chandan's Sweets & Snacks, Plot No. 2491/6582 & 2492/6581, Khata No. 559/6471, Mouza-Unit 15, Ainthapali, Sambalpur	2.55	32.5	12.75	29.95
4	DN Fairy Tale (DN Homes Pvt. Ltd.), Plot No.379, 378, 370, 375, 372, 621, 376, 382, 381, 374, 373, 619, 618, Khata No.188/86, Plot No.375/669, Khata No. 188/617, Plot No.377/796, Khata No. 188/138, Plot No.371, Khata No.188/87, Mouza-Durgapur, Jatni	0.65	7.62	11.72	6.97
5	Style Bazar, Plot No.528, Khata No.741, Mouza-Abhimanyupur, Chhatarpur	2.91	32.67	11.23	29.76
6	Trends Mall, Plot No.733, Khata No. 915, Mouza-Baidyanathpur, Berhampur	6.5	54.45	8.38	47.95
7	Kalinga Dental Clinic, Plot No.549/ 3043, Kapaleswar, Choudwar, Cuttack	0.95	7.84	8.25	6.89
8	Shahroz Garments, Plot No.3094, Puri-Konark Road, Gop	0.35	2.75	7.86	2.4
9	Residency & Tarini Motors, Plot No.2658, Puri-Konark Road, Gop	0.35	2.75	7.86	2.4
10	Lal Chand Jewellers, Plot No.2149/ 2880, Khata No.729/1649, Mouza-Raghunathpur	2.1	15.5	7.38	13.4

(Source: Report of the Expert Valuer)

Table 2.1.5 (B) lists the top 10 properties, with highest difference between the FMV), as reported by the EV, compared to the BMV.

Table 2.1.5 (B): Statement showing list of top 10 properties covered under JPI, based on absolute difference between FMV and BMV

(in ₹ crore per acre)

Sl. No.	Description of immovable property	Revised BMV for land	FMV of land, reported by EV	FMV, as multiple of BMV	Absolute difference in value
1	Janata City Centre (MAX Mall), Plot No.521, 521/652 & 521/653, Khata No. 364 & 364/10, Mouza-Alkapur, Berhampur	15	87.12	5.81	72.12
2	Mayuree Tower (Commercial complex), Plot No.705, Khata No. 30, Mouza-Satyanarayanpur, Berhampur	16.27	87.12	5.35	70.85
3	Hotel Nandan International, Plot No.500, Khata No.313, Mouza-Alkapur, Berhampur	16.5	87.12	5.28	70.62
4	Newly sold shops on Plot No.588 & 589, Khata No.89/362, Mouza-Satyanarayanpur, Berhampur	16.27	76.23	4.69	59.96
5	Hotel Spectrum Premier, Plot No.708/3168, Khata No. D-I-1559/12, Mouza-Baidyanathpur, Berhampur	15	69.7	4.65	54.7
6	Trends Mall, Plot No.733, Khata No. 915, Mouza-Baidyanathpur, Berhampur	6.5	54.45	8.38	47.95
7	Mayfair Hotel, Plot No. 182, Khata No.9, Mouza RTU-42, Rourkela	17.5	65	3.71	47.5
8	Market Complex, Plot No.554, Khata No.4, Mouza-RTU-43, Rourkela	18	65	3.61	47
9	City Kart Mall, Plot No.1178, Khata No. 672, Mouza-Bhapur, Berhampur	15.57	60.99	3.92	45.42
10	Easybuy Mart, Plot No. 1172, Khata No.257/465, Mouza-Bhapur, Berhampur	10.02	54.45	5.43	44.43

(Source: Report of the Expert Valuer)

Audit noticed that:

- There was significant undervaluation in the revised MVG, compared to the FMVs reported by the EV, across all SR/ DSR Offices (**Appendix 2.1.2**).
- The highest multiple of FMV, to the revised MVG, was 219, in case of M/s Hotel Retreat at Puri (Sl. No. 1 of **Table 2.1.5 (A)**).
- The highest absolute difference in the value of a plot was ₹ 72.12 crore, in case of Janata City Centre (MAX Mall) at Alkapur, Berhampur (Sl. No. 1 of **Table 2.1.5 (B)**).
- Out of the 100 plots examined by the EV, the multiple of FMV to MVG, was higher than five, in case of 21 plots (21 per cent).
- Out of the 100 plots examined by the EV, the absolute difference, between the FMV and MVG was higher than ₹ 10 crore, in case of 59 plots (59 per cent).
- The revenue implication (SD and RF) of the difference between the FMV and MVG, in case of these 100 plots (land component alone, without considering the valuation of the buildings constructed on them), was ₹ 125.99 crore.

Five case studies, in terms of high multiples of FMV to BMV, and five case studies in terms of high absolute differences between FMV and the FMV, are given below:

Case Study-1

**Hotel Retreat, Plot No.360/428,
Mouza-Sipasarubali, Brahmagiri, Puri**

Picture 2.1.8

The hotel is situated in close proximity to the Puri Sea Beach, under Brahmagiri Tahasil. The proposed Greenfield Airport will be located in the same revenue village as this plot, *i.e.*, Sipasarubali, in Brahmagiri Tahasil. The village had neither been classified by DSR, Puri, as an Urban Village, nor had the Tahasildar concerned proposed revision of the MVG, despite the land rate appreciating, due to the Airport proposal. Special Revision under Rule 44 had not been initiated by the District Collector. The plot had also not been classified as 'Commercial' category, despite operation of the hotel on the plot.



Hotel Retreat, Near Sea Beach, Puri

Area: 0.5000 Acres, *Kisam: Patita*

BMV, as per SR's office: ₹ 0.04 crore (A)

FMV, as per EV: ₹ 8.75 crore (B)

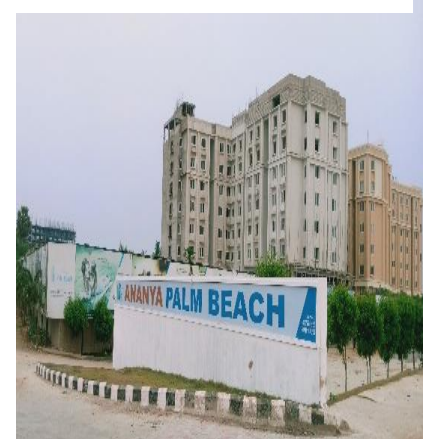
'B' is 218.75 times of 'A'.

Case Study-2

Ananya Palm Beach Residency, Plot No. 268, Mouza- Sipasarubali, Brahmagiri, Puri:

The residency is situated in close proximity to the Puri Sea Beach, under Brahmagiri Tahasil. The proposed Greenfield Airport will be located in the same revenue village as this plot, *i.e.*, Sipasarubali, in Brahmagiri Tahasil. The village had neither been classified by DSR, Puri, as an Urban Village, nor has the Tahasildar concerned proposed revision of the MVG, despite the land rate appreciating, due to the Airport proposal. Special Revision under Rule 44 had not been initiated by the District Collector. The plot had also not been classified as 'Residential' category, despite construction of the apartments on the plot.

Picture 2.1.9



Ananya Palm Beach Residency, Sipa Surubuli, Puri

Area: 1.3800 Acres, *Kisam: Gochar*

BMV, as per SR's office: ₹ 0.04 crore (A)

FMV, as per EV: ₹ 6.25 crore (B)

'B' is 156.25 times of 'A'.

Case Study-3

Chandan's Sweets & Snacks, Plot Nos.2491/6582 and 2492/6581, Mouza-Ainthapali, Sambalpur: The property is

Picture 2.1.10

located in one of most developed areas of the city. Many hotels, malls and marts are situated on the Ainthapali-Danipali Road. The plot is at a prime location, due to its proximity to Railway station, Bus-stand, colleges, market area and hospital.



View of Chandan's Sweets & Snacks, Ainthapali

Area: 0.0300 Acres, *Kisam: Gharabari I BMV, as per SR's office: ₹ 2.55 crore (A) FMV, as per EV: ₹ 32.50 crore (B) 'B' is 12.75 times of 'A'.*

Case Study-4

DN Fairy Tale (DN Homes Pvt. Ltd.), 16 Plots, Mouza-Durgapur, Jatni: These plots are at a distance of 3.5 km from NH-16. The land value of the area is high, due to its proximity to Infosys, multiple educational institutions, Swami Vivekanand Hospital and Global Index. Moreover, the DN Group has several residential apartments in the city.

Picture 2.1.11



View of DN Fairy Tale Apartments, Durgapur

Area: 6.065 Acres, *Kisam: Gharabari BMV, as per SR's office: ₹ 0.65 crore (A) FMV, as per EV: ₹ 7.62 crore (B) 'B' is 11.72 times of 'A'.*

Case Study-5

Style Baazar, Plot No.528, Khata No.741, Mouza-Abhimanyupur, Chatrapur: The property is situated in the main market area of Chatrapur and the value of land is high here due to proximity of the locality to Bus-stand, RTO Office, Bank and Railway Station. The MVG had, however, not been revised, taking the land's commercial potentiality into account.

Picture 2.1.12

Area: 0.089 Acres, *Kisam: Gharabari BMV, as per SR's office: ₹ 2.91 crore (A) FMV, as per EV: ₹ 32.67 crore (B) 'B' is 11.23 times of 'A'.*



View of Style Baazar, Chatrapur

Case Study-6

Picture 2.1.13

Janata City Centre (MAX Mall), Plot Nos. 521, 521/652 and 521/653, Mouza-Alkapur, Berhampur: The Mall is situated in the high-value area of the city, which is the main market area and very close to the Old Bus Stand and Stadium.

Area: 1.0650 Acres,

Kisam: Gharabari I.

BMV, as per SR's office: ₹ 15 crore (A)

FMV, as per EV: ₹ 87.12 crore (B)

The difference between 'A' and 'B' is ₹ 72.12 crore.



View of Max Mall in Alkapur, Berhampur

Case Study-7

Mayuree Tower (Commercial complex), Plot No.705, Khata No. 30, Mouza- Satyanarayanpur, Berhampur:

The property is situated in the heart of Berhampur City, with close proximity to Ramlingeswar Park, Gautam Cinema Hall, Annapurna Market, Railway Station and MKCG Medical College & Hospital. The complex has branded showrooms and offices.

Area: 0.0530 Acres,

Kisam: Gharabari I

BMV, as per SR's office: ₹ 16.27 crore (A)

FMV, as per EV: ₹ 87.12 crore (B)

The difference between 'A' and 'B' is ₹ 70.85 crore.

Picture 2.1.14



View of Mayuree Tower at Satyanarayanpur

Case Study-8

Picture 2.1.15

Mayfair Hotel, Plot No.182, Khata No.9, Mouza- RTU-42, Rourkela: The area is one of the key locations of the city and is preferred by a significant number of stakeholders for utilising their establishments for the hotel and hospitality industry. The locality has great commercial potentiality and land values therein always remain high, due to huge demand of land in the vicinity.

The area is surrounded by other hotels and residencies.

Area: 1.000 Acres, Kisam: Gharabari

BMV, as per SR's office: ₹ 17.50 crore (A)

FMV, as per EV: ₹ 65.00 crore (B)

The difference between 'A' and 'B' is ₹ 47.50 crore.



View of Mayfair Hotel at Rourkela

Case Study-9

Market Complex, Plot No.554, Khata No.4, Mouza – RTU-43, Rourkela: It is a commercial area and has great potentiality for business activities. The area is nearer to Railway Station and Bus-stand. The land value is very high here, due to concentration of hotels industries and businesses.

Picture 2.1.16



Area: 0.1094 Acres, *Kisam: Gharabari*
BMV, as per SR's office- ₹ 18.00 crore (A)
FMV, as per EV- ₹ 65 crore (B)

View of market complex at Plot No.554, RTU-43, Rourkela

The difference between 'A' and 'B' is ₹ 47 crore.

Case Study-10

Trends Mall, Plot Nos.240/2266 & 240/2270, Saheed Nagar, Bhubaneswar: The property is situated in a strategic

location, viz. by the side of Janpath, in front of IDCO Tower, near Ramadevi University, Utkal University and Railway Station. Moreover, Saheed Nagar is one of oldest market areas of the city and is commercially very potential. Land is seldom available for sale here.

Picture 2.1.17



View of Trends Mall at Saheed Nagar, Bhubaneswar

Area: 0.3410 Acres, *Kisam: Gharabari*
BMV, as per SR's office: ₹ 22.00 crore (A)
FMV, as per EV- ₹ 54.45 crore (B)

The difference between 'A' and 'B' is ₹ 32.45 crore.

The above analysis covered the undervaluation of only land component of the immovable properties. In order to analyse and compare the total value (land and building components) of the immovable properties which had been registered for sale, during the previous two years, Audit requisitioned the building plans from the concerned Development Authorities/ Urban Local Bodies concerned.

Audit noticed that:

- In 30 out of 100 selected immovable properties, the Development Authorities (DAs)/ Urban Local Bodies (ULBs) stated that there were no building plans for the construction and these properties were, therefore unauthorised. In 33 out of 100 selected immovable properties, the DAs/ ULBs either stated that the approved building plans were not traceable, or did not respond to the Audit requisitions.
- Out of the remaining 37 immovable properties (details at **Appendix 2.1.2**), registrations for sale had taken place in case of 14 immovable properties, during the previous two years.

- The FMVs (land and building components of the immovable properties) for these 14 immovable properties and the registered values for these 14 immovable properties, are listed below:

Table 2.1.6: FMV and actual registration value, for selected immovable properties
(₹ in crore)

Sl. No.	DSR/ SR	Description of immovable property	Registration value	FMV, reported by EV	Multiple (FMV/ MVG)	Absolute difference in value
1	DSR, Puri	Hotel Sagar Taranga, Plot No.202/421, Bankimuhan, Puri	3.42	5.33	1.56	1.91
2	DSR, Puri	VIP Prestige Apartment & Commercial Complex, Plot No.175, 175/330, 175/358 & 175/331, Gandhighat, Puri	0.50	0.81	1.62	0.31
3	DSR, Puri	M/s Swastik Builder Developers Pvt. Ltd., Plot No.195, Gandhighat, Puri	2.04	3.61	1.77	1.57
4	DSR, Puri	Pabitra Royal Regency, Plot No. 1135/7889, Balukhanda, Puri Sadar	14.28	16.91	1.18	2.63
5	SR, Khandagiri	Priya Restaurant, Plot No.830/1495, Khata No.224/4, Mouza-Shampur, Bhubaneswar	0.59	1.13	1.92	0.54
6	SR, Khandagiri	Blue Hill Apartment, Plot No.283/1861 & 283/1883, Khata No.703/569 & 703/ 758, Mouza-Patrapada, Bhubaneswar	9.26	17.38	1.87	8.12
7	DSR, Khurda	Trends, Plot No.240/2266, 240/2270 Khata No.2/517, Saheed Nagar, Bhubaneswar	8.92	31.82	3.57	22.90
8	DSR, Khurda	Royal Lagoon Luxury Apartment, Plot No.2104, 2107, 2114 & 2115, Khata No.729/1466, Mouza-Raghunathpur, Khurda	1.13	2.55	2.26	1.42
9	DSR, Khurda	Inox, Smart Bazar, Trends and Pantaloons, Plot No.149, Khata No.596, Mouza-Rudrapur, Baliana, Khurda	1.74	5.85	3.37	4.11
10	SR, Berhampur	Hotel Spectrum Premier, Plot No.708/ 3168, Khata No.D-I-1559/12, Mouza-Baidyanathpur, Berhampur	0.26	1.12	4.30	0.86
11	SR, Khurda	Business Centre, Plot No.2417, Khata No.648/3781, Mouza-Jajarsingh, Khurda	0.07	0.21	3.00	0.14
12	SR, Panposh	Market Complex, Plot No.554, Khata No.4, Mouza-RTU-43, Rourkela	0.16	2.51	15.69	2.35
13	DSR, Sambalpur	Apartment with shop rooms, Plot No. 521, Khata No.1088/212, Mouza-Unit 6, Gole Bazaar, Sambalpur	0.29	1.12	3.86	0.83
14	DSR, Sambalpur	Hotel Dolphin, Plot Nos.264/2157, 269/2158 & 269/2158/5175, Khata No.733/4590, Mouza-Unit 14, Danipalli, Sambalpur	3.14	12.42	3.96	9.28

(Source: Sale Deeds and Lease Deeds of the properties and report of the Expert Valuer)

Audit noticed that:

- There was significant undervaluation of the immovable properties, compared to the FMVs, as reported by the EV, in case of the above 14 immovable properties.
- The highest multiple of FMV to the registration value, was 15.69, in case of Market Complex at Plot No. 554 (Sl. No.12 in the **Table 2.1.6**) at SR, Panposh.
- The highest absolute difference, between the FMV and the registration value, was ₹ 22.90 crore, in case of Trends market complex, Plot No. 240/2266, Saheed Nagar, Bhubaneswar (Sl. No. 7 in the **Table 2.1.6**) at DSR, Khurda.
- Out of the 14 immovable properties analysed, the multiple of FMV to registration value was higher than 1.5, in case of 13 immovable properties (93 per cent).
- Out of the 14 immovable properties analysed, the absolute difference between the FMV and registration value, was higher than ₹ 1 crore, in case of nine immovable properties (64 per cent).
- The FMV, reported by the EV, was on a very conservative basis, as it had been carried out on the basis of available and approved building plans, in order to respect the privacy of the occupants of these buildings. If a thorough inspection of the interiors, the quality of finishing and the fixtures and amenities in the immovable properties, had been carried out, there was a high probability that the quantum of under-valuation, as reported by the EV, would be significantly higher.

Audit, thus, observed that non-compliance with provisions of Rules 38, 39 and 41, had resulted in undervaluation of these immovable properties, during registration, and had, in turn, resulted in loss of SD and RF to the Government.

The Office of the IGR, Odisha, accepted (February 2023) the audit observation and stated that Registering Officers would ensure compliance with the Rules, during special revision/ biennial revision, in future.

Recommendation 2.1.8:

The RDM Department may fix accountability for improper valuation of land and buildings, during registration and take steps to recover the revenue loss.

2.1.6 Other irregularities in the revision of MVG, by the SDVCs/ DVCs

Audit noticed the following serious individual irregularities in the process of revision of MVG under the following DSR/ SR Offices:

- The DSR of Puri district had not identified commercial plots in the entire district, despite the facts that: (i) there had been significant economic growth in the city of Puri and its suburbs, (ii) Puri has the highest tourist inflow among all districts in Odisha and (iii) it has a large number of commercial establishments spread over the city.

- In the SR, Gop, in the area around the Sun Temple, Konark, the *Sabik*¹⁸ status was still continuing and, due to non-settlement¹⁹ of lands, the by-plot numbers and sub-plot numbers, could not be ascertained, at the Tahasil level. Audit conducted JPI with the RIs concerned and officials of the SR, Gop, of three such plots (1604/1721, 1604 and 1659, with areas of 94.5, 65 and 43 acres, respectively), which surround the Sun Temple at Konark and had a number of establishments running therein, with commercial operations (including hotels, restaurants and markets) and found that their MVG had not been revised by the SR.
- In SR, Berhampur, Audit observed that the MVG had been revised with inconsistencies, as evidenced from the following two examples:
 - i) In Alkapur, the BMVs of all roadside plots inspected by Audit, had been revised to ₹11.30 crore per acre, except the BMVs of three roadside plots (521, 521/652 and 521/653), which were on the same road, but had been revised to ₹10.15 crore per acre. A Mall was operating on these three plots and no reasons were found on record, for revision of BMVs of these three plots to a lower value, than the other plots on the same road.
 - ii) In Baidyanathpur, for Plot Nos. 846 to 835, the BMV had been revised to ₹8.70 crore per acre. The BMVs for the adjoining plots (Plot No.733, 733/3251 and 735/2714) had been revised to ₹4.50 crore per acre. A Mall, a bank and a hotel were operating on these adjoining plots and no reasons were found on record for revision of BMVs for these three plots to a lower value, than the other plots numbered from 846 to 835.

2.1.7 Lack of due diligence in monitoring the process of revision of MVG

As per Rule 44 of the Odisha Stamp (Amendment) Rules, 2001, the District Collectors, as the Chairperson of the DVCs, were empowered to order Special Revision of MVG, in the concerned Districts, under the following circumstances:

- Setting up of any industry or group of industries or infrastructure projects.
- Setting up of large-scale housing projects.
- Any other special circumstances, having an impact on the values of immovable properties in specified areas, in the jurisdiction of the DVC.

As per Rule 45 of the Odisha Stamp (Amendment) Rules, 2001, the SDVCs and DVCs were empowered to summon any Officers of the State or Union Government or any Statutory Body, whose inputs could be relevant for revision of MVG, and also to call for any official records, which were deemed

¹⁸ 'Previous' or 'pertaining to pre-vesting records' (Pre-1950 to 1965)

¹⁹ Non-settled land is the one in which status of the land owner has not been decided and rent has not been fixed due to operation of law, *i.e.* after commencement of Odisha Merged States Act, 1950 and Odisha Estate Abolition Act, 1951

to be relevant, from such Officers, and to record their statements, as required by the Committees.

The District Collectors, as Chairpersons of the DVCs, and all the other members of SDVCs and DVCs, did not, however, ensure compliance with Rules 37, 38 and 41 of the Odisha Stamp (Amendment) Rules, by taking into account all the statutory inputs required for accurate revision of MVG, while approving proposals of revision of MVG, in SDVCs and DVCs.

Further:

- i. None of the District Collectors in the State had ordered Special Revision of MVG, by invoking the enabling provisions of Rule 44 of the Odisha Stamp (Amendment) Rules, 2001.
- ii. None of the SDVCs or DVCs had summoned any Officer of the State or Union Government or called for any official records or recorded the statement of any Officer, whose inputs may have been relevant for the purpose of revision of MVG, by invoking the enabling provisions of Rule 45 of the Odisha Stamp (Amendment) Rules, 2001.

As per Rule 47 of the Odisha Stamp (Amendment) Rules, 2001, the IGR, Odisha, was empowered to issue administrative instructions, for effective implementation of the Rules. However, no such instructions had been issued by the IGR, Odisha, to the SDVCs or DVCs, during 2018-2022, insisting on compliance with these Rules, which were intended to serve as crucial internal controls, to prevent leakage of Government revenue.

The Office of the IGR, Odisha, accepted (February 2023) the audit observation and stated that compliance with the Rules would be ensured, during special revision/ biennial revision, in future.

2.1.8 Inordinate delay in revision of the Market Value Guidelines

The Market Value Guidelines are required to be issued, as soon as they are prepared and are required to be revised biennially, from 1st April, as per Rule 40 of the Odisha Stamp (Amendment) Rules, 2001. In case the Committees fail to revise the MVG, the Collectors as Chairpersons, are required to enhance the market values, by 10 *per cent*.

Audit observed that biennial revisions of MVGs had not been done within the due periods and, hence, could not be implemented from the 1st April of every alternate year. **Appendix 2.1.3** provides details of the revisions of MVGs.

There were delays, ranging between 12 days (DSR, Cuttack) and 397 days (DSR, Puri), in the revision of MVGs, during 2013-21. In the intermediary periods, 10 *per cent* enhancement was made by the respective DSRs. DSR, Puri, could make only two biennial revisions, as against the four revisions due, during 2013-21. Reasons for delays in the meetings of DVCs were not recorded in the DSRs.

The Office of the IGR, Odisha, accepted (February 2023) the audit observation and stated that delay in revision of MVG was mainly due to ongoing litigation and objections at different levels, and that compliance with the Rules would be ensured, during special revision/ biennial revision, in future.

2.1.9 Lack of adequate review in collection of the actual market values of properties, for finalisation of Market Value Guidelines

The RDM Department prescribed (March 2015) the number of cases of proposed market values of immovable properties that field functionaries should check, as per the following table:

Table 2.1.7: Level of revenue field functionaries and number of cases to be checked by them

Reporting Officers	Checking Officers	Percentage of cases to be checked (on random basis)
RIs, SRs and Executive Officers of Urban Local Bodies	Tahasildars/ Additional Tahasildars	10
	Sub-Collectors	5
SDVCs	Additional District Magistrates	2
	District Magistrates	1

The concerned officers were required to furnish a certificate to the effect that the valuations had been correctly reported, after taking into account the existing market prices and by adopting all procedures. Every report was to be accompanied with a memorandum of enquiry. While examining compliance to the above executive instructions, Audit observed that, except for SR, Berhampur, none of the test-checked DSRs/SRs, had exercised such checks. In Berhampur, only the Sub-Collector had followed the directions and had duly furnished the required certificate.

The Office of the IGR, Odisha, accepted (February 2023) the audit observation and stated that, while the Registering Officers had very little role in the above review, which was to be carried out by the Revenue Officers, compliance with the Rules would be ensured, during special revision/ biennial revision, in future.

2.2 Acquisition of private land without payment of compensation

Private land, measuring 71.81 acres, was acquired for construction of a drainage channel, in violation of provisions of the Land Acquisition Act and in disregard of the property rights of the concerned land owners.

Article 300A of the Constitution of India envisages that no citizen shall be deprived of his property except under authority of law. Matters relating to acquisition of private land by Government are governed by the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement (RFCTLAR&R) Act, 2013. The administration of land resources in the State is the responsibility of the Revenue & Disaster Management (RDM) Department.

Preliminary notifications for acquisition of land are issued under Section 11 of the Act. A declaration under Section 19 of the Act is made, after approval of the rehabilitation and resettlement plan and sanction of the estimate by the concerned Administrative Department²⁰. On receipt of the sanction, the concerned Collector is required to pass an award of compensation, under Section 23 of the Act. If no award is made within 12 months from the date of publication of the declaration, the entire land acquisition (LA) proceedings shall lapse. As per Section 38 of the Act, the Collector has to make payment of compensation within three months from the date of award. This Section also authorises the Collector to take possession of the acquired land, after ensuring full payment of compensation.

Audit noticed (October 2021) that the Executive Engineer (EE), Drainage Division, Bhadrak, under the Department of Water Resources (DoWR), filed (during 2014 to 2016) requisition for acquisition of 120.81 acres of land, in 21 villages of four Tahasils²¹ of the Bhadrak district, for renovation of the Rebo Kapali Drainage Channel.

The Land Acquisition Officer (LAO) initiated LA cases and preliminary notifications, under Section 11 were issued in June 2019, for acquisition of 120.81 acres of land in 21 villages. A declaration for the entire 120.81 acres of land was made, under Section 19, during March to May 2020, despite the fact that no sanction, for the acquisition cost of 71.81 acres, had been accorded by the concerned Administrative Department, *i.e.*, DoWR. In spite of having no administrative sanction for 71.81 acres, the Collector passed (during August to September 2020) compensation awards of ₹ 8.80 crore, under Section 23 of the Act, for the entire 120.81 acres of private land. Thus, the Collector overstepped its authority by passing compensation awards for 49 acres of land, for which sanction from the competent authority did not exist.

Audit observed that payment of compensation was in progress in respect of only 12 villages, as the sanction of estimate had been provided for only 49 acres, out of 120.81 acres. In the absence of sanction of estimate of the Administrative Department, payment of compensation of ₹ 4.82 crore, in regard to the remaining nine villages, involving acquisition of 71.81 acres of land, was not initiated (October 2021), as detailed in *Appendix 2.2.1*. Despite repeated requests (March 2020, June 2020, October 2020 and March 2021) by

²⁰ *i.e.*, the Department which placed the requisition for the land

²¹ Bhadrak, Dhamnagar, Bhandaripokhari and Chandabali

the LAO, sanction of estimate had not been received (October 2021) from DoWR. Though the LAO had not handed over any land in these villages, the EE, Drainage Division, Bhadrak, had unauthorisedly utilised the land for construction of the drainage channel.

Despite non-sanction of estimates in regard to nine villages and without payment of compensation to the landowners, the EE, Drainage Division, constructed the Rebo Kapali Drainage Channel, on the land notified for acquisition, in violation of the provisions of the RFCTLAR&R Act and, in disregard of the property rights of the concerned land owners. The villagers of one of the affected villages, *viz.*, Korua, had represented (March 2021) to the Collector, alleging non-payment of compensation, despite taking possession of their land.

The Secretary, Board of Revenue, admitting (May 2022) the lapse of land acquisition proceedings, stated that action, for extension of duration of the land acquisition proceedings, was being taken. The reply was silent on the taking over of the land, before award of compensation, violating the provisions of the RFCTLAR&R Act, 2013.

The matter was reported (April 2022) to the Government; their reply had not been received (January 2024).

2.3 Excess award of compensation of ₹ 76.51 crore

Improper fixation of market value of land, in conjunction with erroneous computation of additional market value and solatium, resulted in excess payment of compensation of ₹ 76.51 crore, in the acquisition of 799.91 acres of private land.

The Second Schedule of Section 30 (I) of the RFCTLAR&R Act, 2013, outlines the entitlements towards compensation for land, to be given to the land owners, as well as the methodology for computation of the amount. The compensation amount broadly comprises the market value of the land; the value of assets attached to the land and solatium. Solatium constitutes 100 *per cent* of the sum of the market value of the land and the value of the attached assets. Sections 26 (a) and (b) of the Act envisage the criteria for assessment and determination of the market value of land, *viz.* (a) as specified in the Indian Stamp Act, 1899, for the registration of sale deeds or agreements to sell, in the area where the land is situated and (b) the average sale price for similar type of land, situated in the nearest village or nearest vicinity area, whichever is higher.

Apart from the above, a land owner is also entitled to additional market value, under Section 30(3) of the Act, which is calculated at the rate of 12 *per cent* per annum, on the market value of the land, for the period from the date of publication of notification for acquisition of land under Section 4 (2), to the date of award of compensation. Additional market value is, however, not paid on the value of assets attached to the land, nor is it considered for the calculation of solatium {Section 30 (3)}.

Scrutiny of two land acquisition cases, in villages under Tahasil, Dhenkanal, revealed (October 2021) that the market value, determined for computing the compensation amount, as well as the methodology for computation of

solatium, were erroneous, which resulted in excess award of compensation of ₹ 76.51 crore, as discussed below:

(i) Acquisition of land for the National Thermal Power Corporation Limited

The General Manager, National Thermal Power Corporation (NTPC) Limited, Gajamara, a Government of India undertaking, filed (May 2012) a requisition before the Tahasildar-cum-Land Acquisition Officer (LAO), Dhenkanal, for acquisition of 795.85 acres of private land, in four villages²², for construction of Super Thermal Power Project. Audit noted that:

- The Compensation Advisory Committee (CAC) of the Dhenkanal district arrived at (31 July 2014) the market value of land²³ (₹ 3.76 lakh per acre), based on the sale statistics of the three preceding years (*i.e.*, 2011, 2012 and 2013). The CAC, however, fixed the market value at ₹ 6.25 lakh per acre, which exceeded the market value by ₹ 2.49 lakh per acre. The reason for fixation of the market value at a higher rate, was that the CAC, in an earlier occasion in 2012, had fixed the market value of the same land at ₹ 12.10 lakh per acre. Audit, however, observed that the CAC had fixed the market value in 2014, without following the procedure stipulated in Sections 26 (a) and (b) of the Act and, therefore, the rate so fixed, was not correct. Thus, the rate so fixed in 2012, could not have served as the basis for fixation of the market rate in a subsequent period. Due to the irregular fixation of the market rate, there was excess payment of compensation, amounting to ₹ 19.82 crore, in the acquisition of 795.85 acres of land.
- Consequent upon the irregular increase in the market value of land, the solatium and the additional market value of the land were increased by ₹ 19.82 crore and ₹ 10.41 crore²⁴, respectively.
- Further, the amount of solatium to be paid had been calculated on the additional market value of the land, even though the same was to be restricted to 100 *per cent* of the sum of the market value of the land and the value of the assets attached thereto only, in terms of Section 30 (1) of the Act. However, solatium was also paid irregularly, on the additional market value of ₹ 26.13 crore²⁵. As such, there was excess payment of solatium, amounting to ₹ 26.13 crore.

Thus, irregular fixation of the market value of the land, coupled with erroneous computation of solatium, resulted in the excess payment of ₹ 76.19 crore, in acquisition of 795.85 acres of land for NTPC.

²² Talabarkote: 440.23 acres, Siaria: 61.55 acres, Manipur: 99.46 acres and Patrabhag: 194.61 acres

²³ Class I, Class II and all other *kisam* (*i.e.*, category of land)

²⁴ Additional compensation at the rate of 12 *per cent* per annum for 52½ months (from 9 August 2012 to 22 December 2016) on excess market value of land of ₹19.82 crore

²⁵ Additional Compensation at the rate of 12 *per cent* per annum on market value of land (₹ 49.77 crore) for 52½ months = ₹ 26.13 crore

(ii) Acquisition of land for Railway Over Bridge

In the acquisition of 4.06 acres of private land in two villages²⁶, for construction of a Railway Over Bridge, Audit noted the following:

- The Tahasildar-cum-LAO, Dhenkanal, computed (14 January 2015) the additional market value of land, considering the value of assets attached to the land, even though this is not allowed in terms of Section 30 (3) of the Act. This resulted in excess payment of ₹ 12.56 lakh.
- Further, solatium was irregularly computed on the additional market value, resulting in excess payment of ₹ 19.13 lakh.

Accordingly, there was excess payment of compensation of ₹ 31.69 lakh, in acquisition of 4.06 acres of private land.

Thus, the Tahasildar-cum-LAO, Dhenkanal, as well as the CAC of the district, had neither fixed the market value of the land fairly, nor computed the additional market value and solatium correctly, in the acquisition of 799.91 acres of private land. As a result, there was excess payment of compensation, amounting to ₹ 76.51 crore.

The Secretary, Board of Revenue stated (May 2022) that the payments towards compensation for acquisition of land, had been made as per the value recommended by the CAC. The reply did not address the fact that the recommendation of the CAC was not in conformity with the provisions of Sections 26 and 30 of the RFCTLAR&R Act, 2013, resulting in excess payment to the land owners.

The above matter was reported (May 2022) to the Government; their reply had not been received (January 2024).

2.4 Irregular grant of lease of land at a concessional rate

Irregular sanction of lease of Government land, at a concessional rate of premium, for eventual transfer to an institution not eligible for lease at concessional rates, by the Collector, Puri, led to loss of revenue, amounting to ₹ 8.47 crore.

Government of Odisha (GoO) allots land to the Odisha Industrial and Infrastructure Development Corporation (IDCO), for creation of land bank. The prospective industrial investors in the State are allotted land for setting up of industries, from the land bank, at a concessional rate, as notified by the GoO, under its Industrial Policy Resolutions (IPRs). The RDM Department, responsible for management of land resources in the State, had clarified (July 2008) that the concessional rates of premium under IPRs, would not be applicable to stand-alone projects of social infrastructure, such as schools/ colleges/ hospitals, where such social infrastructure projects are not a part of an industrial project.

The RDM Department, in its Resolution dated 13 November 2015, had resolved, *inter alia*, that, while Government land was to be leased out by District Collectors to the IDCO, for creation of land bank, in cases where land

²⁶ Bebartakateni: 2.100 acres and Kasipada: 1.960 acres

was required immediately for industrial purpose, the said land would be put in Category A of the Land Bank, while other land would be put in Category B. In case of land under Category A, IDCO was to assess the actual requirement of land for the industry, keeping in view the land use plan and optimum utilisation of space, including vertical use and scarcity of land, through an Expert Committee/ Agency, and to share the same with the Collector and the RDM Department.

The IPR, 2015, issued (24 August 2015) by the GoO, provided for allotment of land, in favour of IDCO, for industrial and infrastructural development projects, at concessional rates, ranging from ₹ 1 lakh to ₹ 125 lakh per acre.

IDCO filed (November 2019) a requisition for five acres of Government land²⁷, with the Tahasildar, Puri, for industrial purpose (Category A). However, it did not share the relevant details, such as the identity of the selected industrial project for which the land was intended; assessment of the requirement of land, based on the land use plan; and optimum utilisation of space, including vertical use and scarcity of land, with the Collector, Puri. Despite the missing documentation and details, the Tahasildar, Puri, recommended (March 2020), to the Sub-Collector, Puri, for sanction of lease of the Government land, in favour of IDCO, at a concessional rate of ₹30 lakh per acre, against the benchmark valuation of ₹181.50 lakh per acre. The Sub-Collector further recommended (March 2020) the case, for sanction of lease, to the Collector, Puri. IDCO, however, informed (17 June 2020) the Sub-Collector, Puri, as well as the Collector, Puri, that the requisition for land had been filed for the purpose of establishment of a DAV School. Thus, grant of lease of the requisitioned land, at concessional rates, was not permissible, since stand-alone social infrastructure projects were not eligible for land at concessional rates, as per the clarification issued by the RDM Department in July 2008.

Audit observed that the Collector, Puri, despite being aware (17 June 2020) of the fact that the land had been requisitioned for establishment of an educational institution, which, as per the clarification of the RDM Department of July 2008, did not merit grant of concession, sanctioned (26 June 2020) the lease, in favour of IDCO, at the concessional rate, as recommended by the Tahasildar and Sub-Collector. Subsequently, IDCO allotted (January 2021) the land in favour of the Regional Director, DAV Institution, Odisha Zone I, Bhubaneswar.

Thus, Government land, intended for industrial purposes, was leased out to IDCO, at concessional rates, without identifying and verifying the end user details, for eventual transfer, for establishment of a stand-alone educational institution, which was not eligible for availing of such a concession. As a result, Government sustained revenue loss of ₹ 8.47 crore (**Appendix 2.4.1**).

The matter was reported (July 2022) to the Government; their reply had not been received (January 2024).

²⁷ Village Samanga, Khata No. 3206, Plot No. 1973, Sasan Damodarpur RI Circle under Puri Tahasil; five acres, out of 30.650 acres

2.5 Idle expenditure in continuance of Special Land Acquisition Offices

Continuance of project specific Special Land Acquisition Offices, despite having minimal number of cases of land acquisition, resulted in idle expenditure of ₹ 17.58 crore, during FYs 2009-10 to 2020-21.

As per Section 50 of the Land Acquisition (LA) Act, 1894, read with the executive instruction No.185 contained in the Land Acquisition Manual, issued (August 1985) by the Government of Odisha, when land is acquired at the cost of any fund controlled or managed by a local authority or a company, the charges²⁸ of and to the acquisition, shall be defrayed from such fund or by such company. Such charges must, therefore, be separately estimated in all the land acquisitions, made on behalf of companies or funds, controlled or managed by local authorities. The RDM Department prescribed (October 2002) rate of recovery of land acquisition charges at 20 per cent/ 10 per cent²⁹ of the estimated cost of compensation to be paid to the land losers.

Scrutiny of the records of three Special Land Acquisition Offices (SLAOs) (October and November 2018) and RDM Department (August 2021), showed that these three SLAOs had been established exclusively for the purpose of acquiring land for three Central Public Sector Undertakings (CPSUs). Details of land acquisition cases handled, establishment costs (EC) incurred and recovered by each of the SLAOs, during FY 2009-10 to FY 2020-21 are shown in **Table 2.5.1**.

Table 2.5.1: Scale of operation of the SLAOs and EC recovered, during FY 2009-10 to FY 2020-21

SLAO	No. of officials posted	No. of cases handled during 2009-21	EC incurred during 2009-21	EC recovered during 2009-21	Unrecovered EC
			<i>(Figures are ₹ in lakh)</i>		
SLAO, NALCO, Angul	10	0	421.31	0	421.31
SLAO, NTPC, Angul	13	5 ³⁰	430.37	191.06	239.31
SLAO, MCL, Angul	30	0	1,096.91	0	1,096.91
Total	53	5	1,948.59	191.06	1,757.53

(Source: Records of Special Land Acquisition Offices)

²⁸ 'Charges' comprise of: (i) salaries and travelling allowances of the Land Acquisition Officer and his/ her establishment, (ii) the contribution for leave and pension charges of the pensionable members of the establishment and (iii) contingent charges, including cost of forms and stationery and legal charges.

²⁹ 20 per cent: from government departments, companies, corporations and local bodies, etc., 10 per cent: from organisations/ bodies which bear the expenses of special land acquisition establishment and companies/ organisations acquiring land through the Odisha Industrial Infrastructure Development Corporation.

³⁰ Of these, three cases had been dropped.

As may be seen from the above table, during the last 12 years (*i.e.*, FY 2009-10 to FY 2020-21), only five LA cases had been initiated, in one of the three SLAOs. The amount of EC realised from the CPSUs, fell short of the actual amount incurred by these SLAOs by ₹ 17.58 crore, which was borne by the State Government.

In this context, Audit also noted the following:

- **SLAO, NALCO, Angul:** It had been mutually agreed by the Government of Odisha and NALCO³¹, that NALCO would bear the actual cost of EC. Accordingly, NALCO had deposited ₹ 60 lakh for the period from FY 1981-82 to FY 1992-93, as of 1994. Thereafter, no land acquisition cases had been handled by the SLAO. Thus, continuance of SLAO, despite no work was not justifiable.
- **SLAO, NTPC, Angul:** The EC of the SLAO Office was being borne by the RDM Department, since 1987, *i.e.* since the establishment of the SLAO. The SLAO had recovered EC of ₹ 2.88 crore (up to February 2005) from NTPC, at the prescribed rate of 15 *per cent* of the amount of compensation, which was due for payment to the land loser. Thereafter, no land acquisition cases had been filed, till the end of FY 2012-13. During FYs 2013-14 to 2017-18, only five cases had been initiated, of which three had been dropped. The SLAO had recovered ₹1.91 crore towards EC, during FYs 2009-10 to 2020-21. Considering the minimal number of land acquisition cases handled by the SLAO, there did not appear to be a need for continuing the SLAO, exclusively for acquisition of land for NTPC, as the low number of land acquisition cases could have been handled by the Tahasil offices concerned.
- **SLAO, MCL, Angul:** The SLAO was established in 1983. Records showing the understanding reached with MCL, if any; the amount recovered towards EC; or number of cases handled, *etc.*, were not available with the SLAO. Audit, however, noted that the SLAO had not handled any land acquisition cases from 2007 onwards and therefore, no amount towards EC had been realised since then. In the absence of any work relating to land acquisition cases, continuance of the establishment, incurring idle expenditure, was not justifiable.

It is evident from the above that the project-specific SLAOs are continuing to function, despite no need for acquisition of land and a minimum number of cases of land acquisition. Thus, continuance of SLAOs, without any substantial work, resulted in idle expenditure of ₹ 17.58 crore, during FYs 2009-10 to 2020-21. The idle expenditure would continue to be incurred till the SLAO establishments are rationalised, by engaging the staff therein, for gainful purposes.

The matter was reported (October 2022) to Government; their reply had not been received (January 2024).

³¹ As per the minutes of the meeting held on 8 July 1981, under the Chairmanship of Commissioner-cum-Secretary, Industries Department, Government of Odisha.

2.6 Short realisation of Government dues of ₹ 10.35 crore

Non-adherence of the OMMC Rules, 2016, in realising royalty and other dues, on extraction of stone from quarries, along with interest on the outstanding dues, resulted in short realisation of Government dues, amounting to ₹ 10.35 crore.

Rule 32(3) of the Odisha Minor Mineral Concession (OMMC) Rules, 2016³², provides that, in addition to surface rent, dead rent or royalty, as the case may be, a lessee shall be liable to pay additional charge³³, the amount of contribution payable to the District Mineral Foundation (DMF) and the amount of contribution payable to the Environment Management Fund³⁴ (EMF), in advance, on annual basis, on the minimum guaranteed quantity (MGQ), even if the actual extraction falls short of such quantity. Rule 32 (4) of the Rules provides that, in case the actual extraction exceeds the MGQ, such minerals may be removed from the lease area, only after payment of royalty, additional charge, amount of contribution payable to the DMF and EMF, on *pro-rata* basis. Further, all dues payable to the Government, if remain unpaid, shall be recoverable as an arrear of land revenue, as per Rule 62 of the OMMC Rules. Rule 47 of the Rules envisages that, if the lessee fails to make payment of royalty, rent, fee, or any sum payable by him/ her under these rules, within the due time, simple interest, at the rate of 24 *per cent* per annum on such dues, shall be charged, until payment of such dues is made.

Audit test-checked stone quarry lease cases (December 2021) in, Bangriposi Tahasil, Mayurbhanj district, and observed the following in three cases:

(A) Short realisation of Government dues and Interest: ₹ 5.19 crore

Mundhabani Stone Quarry-II, under Bangriposi Tahasil, was auctioned (February 2015) and settled in favour of the highest bidder, for five years, from FYs 2016-17 to FY 2020-21, with royalty at the rate of ₹137 per cum. The mining plan was approved (August 2015) by the Geologist, Keonjhar, and the lease deed was executed (November 2016), fixing MGQ at 5,27,187.20 cum. Accordingly, the Tahasildar, Banagriposi, raised (November 2016) a demand of ₹ 8.87 crore, on the basis of MGQ. Of this, the lessee made payment (June 2015 to April 2021) of ₹ 5.48 crore, leaving a balance of ₹ 3.39 crore. Subsequently, the Mining Officer, Baripada Circle, revised (March 2020) the mining plan, with MGQ at 4,57,867.675 cum. However, the Tahasildar did not raise a fresh demand, on the basis of the revised MGQ. As against this, the actual extraction quantity was 4,99,228.20 cum and the lease holder was liable to deposit ₹ 8.38 crore³⁵. The lease holder had, however, deposited only ₹ 5.48 crore, leaving an outstanding balance of ₹ 2.90 crore, as of November 2021. The leaseholder was also liable to pay interest on the

³² Framed under the Mines and Minerals (Development and Regulation) Act, 1957 (a Central Act)

³³ Minimum Additional Charge was fixed by the Government at 5 *per cent* of the royalty. Rule 27 (5) of the OMMC Rules, 2016, provides that, subject to the provisions of these Rules, the quarry lease shall be granted in favour of the applicant, who quotes the highest rate of additional charge

³⁴ As per Rule 26 (6), contributions to the DMF and the EMF were at the rates of 10 *per cent* and 5 *per cent*, respectively, of the sum of the royalty and additional charge

³⁵ As intimated by the Collector, Mayurbhanj to Audit

outstanding balance, which worked out to ₹ 2.29 crore (as of November 2021). Thus, non-recovery of outstanding dues and interest thereon, led to short realisation of Government revenue, amounting to ₹ 5.19 crore (outstanding dues: ₹ 2.90 crore and interest: ₹ 2.29 crore).

(B) Excess extraction of minor minerals and non-realisation of Government dues: ₹ 4.02 crore

The Mundhabani Stone Quarry (TMC No.03/2015-16) was put to auction (March 2015) and settled in favour of the highest bidder, with royalty at the rate of at ₹ 137 per cum, for the period from FY 2016-17 to FY 2020-21. The mining plan was finalised, with MGQ at 1,04,824 cum, for the said period. The lessee deposited all the government dues, against the production quantity. However, as per the assessment (July 2021) of a joint team of Mining Officer, Geologist and Tahasildar, Bangriposi, the lessee had extracted 3,17,514.56 cum of stone, during the lease period, which was 2,12,690.56 cum more than the permissible limit of 1,04,824 cum. Accordingly, Tahasildar, Bangriposi, raised a demand (September 2021) of ₹ 3.47 crore, against the lessee, for excess extraction. The dues for the excess extraction were still unrealised, till the date of audit. Besides, the Tahasildar did not raise any demand for payment of interest on the outstanding dues, amounting to ₹55.46 lakh³⁶. Thus, outstanding government dues, along with interest, amounting to ₹ 4.02 crore (outstanding dues: ₹3.47 crore and interest: ₹ 0.55 crore), remained unrealised. The Tahasildar, Bangriposi replied (May 2023) that the outstanding amount of ₹3.47 crore had been recovered and demand notice had been served for recovery of interest, amounting to ₹ 0.55 crore.

(C) Non-deposit of Government dues and interest thereon: ₹ 1.14 crore

The Kumbharmundhakata Stone Quarry-II was auctioned (March 2015) and settled in favour of the highest bidder for five years (FYs 2015-16 to FY 2019-20), with the MGQ of 94,920 cum³⁷, by the Tahsildar, Bangriposi. Accordingly, the mining plan was approved (June 2015) and the lease deed was executed (February 2016). Audit noticed that, against the demand of ₹ 148.15 lakh, the lessee had deposited only ₹ 91.16 lakh (as of February 2019). The Tahasildar, Bangriposi, however, did not raise the interest liability for the outstanding dues of ₹ 56.99 lakh, which worked out to ₹ 36.50 lakh³⁸. Thus, the lessee was liable to pay ₹ 93.49 lakh, towards outstanding demand and interest thereon.

Audit further observed that the officials of Bangriposi Tahasil, along with the Mining Officer, Baripada, made a joint field verification (August 2018) and assessed that the lessee had extracted 67,146 cum. As per the approved mining plan, MGQ for the FYs from 2015-16 to 2017-18, was 55,500 cum. Thus, the actual extraction quantity exceeded the permissible quantity by 11,646 cum. Due to the excess extraction, the lessee was liable to pay royalty and other Government dues, amounting to ₹19.79 lakh.

The Tahasildar, Bangriposi, however, did not, raise any demand for interest on

³⁶ ₹ 3,47,09,933*24%/365*243 days (April to November 2021) = ₹55,45,982

³⁷ FY 2015-16: 18,000 cum; FY 2016-17: 18,480 cum; FY 2017-18: 19,020 cum; FY 2018-19: 19,320 cum; FY 2019-20: 20,100 cum

³⁸ ₹ 56,99,108 *24%/365*974 days (April 2019 to November 2021) = ₹36,49,927

the outstanding dues and for the excess extraction of stone from the quarry, which resulted in short realisation of government dues and interest thereon, amounting to ₹1.14 crore (outstanding dues: ₹ 0.57 crore, non-raising of demand for excess extraction: ₹ 0.20 crore and interest: ₹ 0.37 crore).

Thus, non-recovery of outstanding dues from lessees, non-demand of interest for the outstanding dues and non-raising of demand for excess extraction, in violation of the provisions of the OMMC Rules, in three lease cases, resulted in short-realisation of government revenue, amounting to ₹ 10.35 crore.

The Board of Revenue, Odisha, forwarded (August 2022) the reply of the Collector, Mayurbhanj, in which the Collector, while accepting the audit observation, assured that steps would be taken for realisation of the outstanding dues, along with interest.

The matter was reported to the Government (September 2022); their reply had not been received (January 2024).

2.7 Deficient basis of selection of leaseholder – loss of revenue of ₹ 1.49 crore

Absence of a provision in the conditions of bid, to prohibit individuals/firms with conflict of interest from participating in the bid, led to loss of Government revenue, amounting to ₹ 1.49 crore.

In regard to leasing of quarries of minor minerals, Rule 27 of the Odisha Minor Mineral Concession (OMMC) Rules, 2016, envisaged that the lease of a quarry would be granted in favour of the applicant, who had quoted the highest rate of additional charge. The rule further envisaged that the successful bidder should be intimated within seven days from the opening of the bid, and the successful bidder would be required to convey acceptance within 15 days of such intimation. In the event of non-acceptance, grant of lease could be offered to the next highest bidder. The leaseholder, in addition to additional charge, was required to contribute, to the District Mineral Foundation (DMF) and the Environmental Management Fund (EMF), at a rate of 10 and 5 *per cent* of the sum of royalty and additional charge, respectively.

Government of India (GoI) issued (February 2012) the Manual on Policies and Procedures for Procurement of Goods, which, *inter alia*, prescribed the eligibility criteria of bidders. In this regard, Paragraph 5.1.4 of the Manual stipulated that a bidder shall not have conflict of interest with other bidders, *i.e.* they shall have no controlling partner(s) in common or they shall have no relationship with each other, directly, or through common third parties. In pursuance of the aforesaid Manual of GoI, the Finance Department of Government of Odisha, issued (March 2012) Guidelines for Procurement of Goods. In the Guidelines, though there is no specific stipulation on conflict of interest of bidders, it is envisaged that the Manual issued by the GoI, should be followed in conjunction with the guidelines issued by the Finance Department, Government of Odisha. Thus, provisions in the aforementioned Paragraph 5.1.4 are required to be included, as one of the conditions in the Information to Bidders.

Scrutiny of records of the Office of the Tahasildar, Harbhanga, Boudh district, showed that the Tahasildar had invited (04 September 2020) bids for auction

of the Kharabhuin Jungle - 1 (KJ-1) and Kharabhuin Jungle - 3 (KJ-3) stone quarries, for a lease of five years. The said bids were opened on 22 September 2020. Audit also noted that the bidder, who had quoted the highest price in regard to both quarries, had not accepted the offer of lease, and, consequently, the leases had been granted to the second highest bidder, for five financial years, from FYs 2020-21 to FY 2024-25. Summarised details of bidding, of both the stone quarries, are given in **Table 2.7.1**.

Table 2.7.1: Summarised details of bidding of stone quarries

Particulars	KJ-1	KJ-3	Remarks
(a) No. of bids received	3	6	-
(b) Highest bid price (₹ per cum.)	497	357	By M/s 'X' (bidding as managing partner of a partnership firm).
(c) Status of acceptance of offer of lease	Rejected	Rejected	Tahasildar issued letters of acceptance on 06 October 2020, which were not accepted (12 October 2020).
(d) Second highest bid price (₹ per cum.)	327	237	By M/s 'X' (bidding in individual capacity).
(e) Status of acceptance of offer of lease	Accepted	Accepted	Tahasildar issued letters of acceptance on 12 October 2020, which were accepted.
(d) Difference of bid price between the highest and second highest bids (₹ per cum.) (b-d)	170	120	-
(e) Date of execution of agreement	24 December 2020	Not executed	KJ-3 was operated by the leaseholder, though agreement was not executed.
(f) Annual Minimum Guaranteed Quantity to be extracted (cum.)	8,127	10,080	--
(g) Minimum Guaranteed Quantity (cum.) from FY 2020-21 to FY 2024-25 (f*5)	40,635	50,400	--
(h) Loss of Additional Charges (₹ in lakh) (d*g)	69.08	60.48	Total: ₹ 129.56
(i) Loss of contribution towards DMF (h*10 per cent) (₹ in lakh)	6.91	6.05	Total: ₹ 12.96
(j) Loss of contribution towards EMF (h*5 per cent) (₹ in lakh)	3.45	3.02	Total: ₹ 6.47
Grand Total (₹ in lakh)	79.44	69.55	₹148.99

(Source: Records of Office of the Tahasildar, Harbhanga)

It appears from the above table that the Tahasildar had granted lease of stone quarries, following the provisions of the OMMC Rules. Audit, however, observed that the leaseholder, M/s 'X', had submitted bids for both the quarries, in the capacity of Managing Partner of a partnership firm, as well as in his individual capacity. Thus, both the bids were liable to be rejected on the ground of conflict of interest, as per the stipulations made in the aforementioned Manual on Policies and Procedures for Procurement of Goods. However, this provision had not been included in the bid conditions, for deciding upon the eligibility of bidders. Taking advantage of this deficiency in the bid conditions, the bidder did not accept the offer of the lease against his highest bids, but accepted the same against his other bids *i.e.*, the second highest bids (for both the quarries). As a result, Government sustained revenue loss of ₹ 1.30 crore, in addition to foregoing contribution to the DMF and EMF, amounting to ₹ 12.96 lakh and ₹ 6.47 lakh, respectively, on the minimum guaranteed quantity of stone to be extracted, during FYs 2020-21 to 2024-25. Further, the Tahasildar had not conducted any checks and measurements to ascertain the quantity of stone actually extracted by the leaseholder, from these quarries.

Thus, due to the absence of a provision, in the conditions of bid, to prohibit individuals/ firms with conflict of interest, from participating in the bid, Government suffered revenue loss of ₹ 1.49 crore.

The matter was reported (October 2022) to the Government; their reply had not been received (January 2024).

2.8 Loss of revenue to Government due to injudicious rejection of highest bid

Rejection of lease applications offering the highest prices and treating the applicant and her registered trade name as different entities, led to award of lease to bidders offering lesser price, resulting in loss of revenue of ₹ 3.15 crore to Government.

Leases of minor mineral sources are regulated under the Odisha Minor Mineral Concession (OMMC) Rules, 2016. Rule 27 (2) of these Rules envisages that the auction notice shall specify the minimum guaranteed quantity (MGQ) of the minor mineral to be extracted in a year and the minimum amount of additional charge payable for the same. Rule 27 (5) provides that the quarry lease shall be granted in favour of the applicant who has quoted the highest rate of additional charge. In the event of default by the selected bidder, the competent authority may issue intimation to the next highest bidder, as per provision in Rule 27 (9). Besides the additional charges, the lease holder is to contribute, to the District Mineral Foundation and Environmental Management Fund, sums, at the rate of 10 *per cent* and 5 *per cent*, respectively, of the sum of the royalty and additional charges, as per Rule 26 (6).

Audit noted (December 2021) that the Tahasildar, Harbhanga, invited (February 2021) applications for grant of lease of two minor mineral sources, *viz.* Kharabhuin-I Stone Quarry (KSQ) and Dianghat Sand Quarry (DSQ), for a period of five years, from FY 2020-21 to FY 2024-25. The applications were

opened on 19 March 2021, in the presence of a team of officials, under the chairmanship of the Tahasildar, Harabhanga³⁹.

The highest rates quoted for KSQ and DSQ were ₹ 999 per cum and ₹ 551 per cum, respectively. In both the cases, the highest bidder was the same bidder. The highest bids were, however, rejected citing the reason as “invalid EMD”. The reason cited for rejection of the lease applications was that the name mentioned as ‘payer’, in the bank drafts towards EMD, was different from the name of the applicant. Upon rejection of the highest bids, the next highest bidders were offered the leases. The highest bid prices and the actual prices at which the leases were granted, are summarised in **Table 2.8.1**.

Table 2.8.1: Highest bid vis-à-vis actual price, at which the leases were granted

Name of the quarry	Highest bid price	Actual price at which the lease was granted	Differential price	Production quantity during 2020-25, as per the approved mining plan	Remarks
	(In ₹ per cum)				
KSQ	999.00	563.50	435.50	50,400 cum.	Granted to the third highest bidder, since the second highest bidder did not accept the offer.
DSQ	551.00	414.00	137.00	40,000 cum.	Granted to the second highest bidder

(Source: Records of the Tahasildar, Harabhanga)

Thus, the final award prices were less than the highest bid prices, by ₹ 435.50 per cum and ₹ 137 per cum, respectively.

Audit observed that the highest bidder had submitted the lease applications in her own name, while the bank drafts submitted towards the EMD, bore her trade name, as mentioned in the GST registration certificate, issued by the Government of India. In the GST registration certificate, the name of the applicant, as well as the trade name, had been mentioned. The bidder had furnished the GST registration certification, along with the lease application. The team of officials, under the chairmanship of the Tahasildar, which scrutinised the lease applications and attached documents, had also examined the GST registration certificate. Therefore, rejection of the lease application, on this ground, was devoid of merit.

Due to the injudicious act of the Tahasildar in rejecting the highest bid, the opportunity to optimise revenue, by granting lease to the highest bidder, was lost. As a result, Government sustained revenue loss of ₹3.15 crore, due to grant of lease at a lower price, for the period 2020-25 (**Appendix 2.8.1**).

In reply, the Tahasildar, Harbhanga, stated (December 2021) that the highest bidder had not made any declaration that she was the proprietor of the firm in

³⁹ Besides the Tahasildar, the other officials were Additional Tahasildar, Section Officer and Dealing Assistant, Touzi and Nazir

the name of which the bank drafts towards the EMD had been prepared, due to which her bids were not considered. The reply is not convincing, since the GST registration certificate bore the name of the applicant, as well as the trade name, and, therefore, there was no ambiguity about the depositor of the bank drafts.

The matter was reported (May 2022) to the Government; their reply had not been received (January 2024).

2.9 Short realisation of dues due to issue of erroneous demand notices

Erroneous computation of dues to be paid by lessees, resulted in short realisation of public revenue of ₹ 1.28 crore, on which interest amounting to ₹ 42.68 lakh is recoverable from the lessees.

Rule 32 (2) of the Odisha Minor Minerals Concession (OMMC) Rules, 2016, provides that a lessee is required to pay, to the State Government, every year, dead rent⁴⁰ or royalty, whichever is higher, as well as surface rent⁴¹, at the specified rates. Further, as per Rule 32 (3), in addition to these charges, a lessee is also required to pay additional charges⁴², as well as the amount of contribution payable to the District Mineral Foundation (DMF) and the Environment Management Fund (EMF). The payments have to be made in advance, on an annual basis, on the minimum guaranteed quantity (MGQ) of minerals to be extracted. As per Rule 47 of the OMMC Rules, 2016, if the lessee fails to make payment of royalty, rent, fee or any sum payable by him under these rules, within the due time, simple interest, at the rate of 24 *per cent* per annum, on such dues, is to be charged, until payment of such dues is made. While applying for the grant of lease of a quarry, the applicant has to quote the additional charges per cum, to be paid. Lease is granted to the applicant quoting the highest rate towards additional charges.

Scrutiny of records in audit revealed (December 2021) that the Tahasildar, Boudh, had granted lease of the Tutursinga Sand Quarry (TSQ) and the Udbilika Stone Quarry (USQ), for five financial years, from FYs 2017-18 to FY 2021-22, to the highest bidders. The related agreements had been signed with the bidders of TSQ and UDB on 21 December 2017 and 30 April 2018, respectively. As per the terms of the agreements, the lease period was to be effective from the date of signing of the agreement. The MGQ to be extracted, additional charges, royalty, *etc.*, to be paid during the effective period of lease, *i.e.* from the date of lease to 31 March 2022, as well as the amount actually realised from the lessees, during this period, are shown in **Table 2.9.1**.

⁴⁰ Amount fixed by the Government, payable by the lessee annually, on the minimum guaranteed quantity (sand: ₹ 10,500 per cum and stone: ₹ 18,000 per cum).

⁴¹ Surface rent denotes rent for the area leased for quarrying/ mining.

⁴² Minimum Additional charge has been fixed by the Government at 5 *per cent* of the royalty. Rule 27 (5) of the OMMC Rules, 2016, provides that, subject to the provisions of these rules, the quarry lease shall be granted in favour of the applicant, who has quoted the highest rate of additional charge.

Table 2.9.1: Amount realisable vis-à-vis the amount realised from the lessees of the two quarries, during the effective period of lease

Sl. No.	Particulars	TSQ (21 Dec 2017 to 31 Mar 2022)	USQ (30 Apr 2018 to 31 Mar 2022)
a.	MGQ (<i>cum</i>)	37,648	39,321
b.	Royalty and additional charges (₹ in lakh)	230.41 (Royalty: ₹ 35 per cum + additional charges: ₹ 577 per cum = ₹ 612 per cum)	151.39 (Royalty: ₹ 130 per cum + additional charges: ₹ 255 per cum = ₹ 385 per cum)
c.	Contribution to DMF (₹ in lakh) {10 per cent of (b)}	23.04	15.14
d.	Contribution to EMF (₹ in lakh) {5 per cent of (b)}	11.52	7.57
e.	Income tax (₹ in lakh) {2 per cent of (b)}	4.60	3.03
f.	Total payable (₹ in lakh) (b + c + d + e)	269.57	177.13
g.	Amount paid (₹ in lakh)	200.90	117.39
h.	Short realisation (₹ in lakh) (f-g)	68.67	59.74

(Source: Compiled from the records of the Office of the Tahasildar, Boudh)

As can be seen from the above, the outstanding amount, receivable from the lessees, as of March 2022, stood at ₹ 1.28 crore. However, no action had been taken by the Tahasildar, for realisation of the outstanding dues. In addition to non-payment of dues by the lessees, another reason for the short-realisation was the preparation of erroneous demand notices by the Tahasildar. In the demand notices, the amount payable towards royalty (TSQ: ₹ 35 per cum and USQ: ₹ 130 per cum) had not been included. Resultantly, there was short realisation of royalty, as well as short realisation of contribution towards the DMF and EMF. Further, the amount payable towards income tax, by the lessees, had also been excluded from the demand notices.

Audit also observed that, as per Rule 47 of the OMMC Rules, 2016, the lessees were further liable to pay interest, at the rate of 24 per cent per annum, on the outstanding amount. The interest liability towards the outstanding dues, as worked out in audit, stood at ₹ 42.68 lakh (TSQ: ₹ 22.47 lakh and USQ: ₹ 20.21 lakh), as of October 2021⁴³.

Thus, erroneous computation of dues to be paid by lessees, made by the Tahasildar, resulted in short realisation of public revenue of ₹1.28 crore, on

⁴³ TSQ: the outstanding amount ranged from ₹ 4.02 lakh to ₹ 61.73 lakh, for 61 to 489 days.
USQ: the outstanding amount ranged from ₹ 13.25 lakh to ₹ 43.90 lakh, for 32 to 410 days.

which interest, amounting to ₹ 42.68 lakh, was recoverable from the lessees, as of October 2021.

In reply, the Tahasildar, Boudh, assured (December 2021) that revised demand notices would be issued, for recovering the arrear dues.

The matter was reported (June 2022) to the Government; their reply had not been received (January 2024).

2.10 Short levy of penalty, amounting to ₹ 15.63 crore, on illegal sand quarrying/ mining

Due to non-compliance of the provisions of the OMMC Rules, 2016, there was short levy of penalty, amounting to ₹ 15.63 crore, on illegal sand quarrying.

Rule 51 (1) (i) of the Odisha Minor Mineral Concession (OMMC) Rules, 2016, provides that, whenever any person is found extracting or transporting any minor mineral or on whose behalf, such extraction or transportation is being made, otherwise than in accordance with these rules, that person shall be presumed to be a party to the illegal extraction or removal of such minor minerals and shall be punishable with simple imprisonment for a term, which may extend to two years, or with fine, which may extend to five lakh rupees, or with both.

Sand is an important minor mineral used for various development projects and construction of buildings. Increase in the demand of sand has put immense pressure on sand sources, at times leading to illegal quarrying activities. In order to prevent illegal sand quarrying, the Revenue and Disaster Management (RDM) Department, had instructed (26 April 2019) all Collectors to impose maximum penalty, against those carrying out illegal quarrying activities and transporting sand, without valid 'Y' Form⁴⁴.

Audit test-checked (October 2021 to December 2021 and March 2022) 322 case records, on illegal sand quarrying activities and imposition of penalty thereof, relating to FYs 2019-20 and 2020-21, in the Office of five Tahasildars⁴⁵. As per RDM Department's instruction stated above, in these 322 test-checked cases of illegal extraction/ transporting/ stacking of sand, *etc.*, penalty of ₹1,610 lakh, at the rate of ₹5 lakh per case, was to be levied on the offenders. However, concerned Tahasildars, had imposed penalty of only ₹46.72 lakh⁴⁶ (2.90 *per cent*), ranging between ₹300 and ₹99,880 per case, for illegal extraction/ transportation of 15,561 cubic meters⁴⁷ of sand. As a result, there was short levy of penalty, amounting to ₹15.63 crore⁴⁸.

⁴⁴ The auction holders are required to keep correct monthly accounts of the minor minerals quarried and dispatched and furnish a monthly return, in FORM-Y, to the competent authority, by 15th of the succeeding month (Rule 56-xii)

⁴⁵ Chandbali (5); Dhamnagar (42); Pallahara (33); Talcher (106) and Sadar, Sundargarh (136)

⁴⁶ Chandbali- ₹0.53 lakh; Dhamnagar- ₹1.93 lakh; Pallahara- ₹4.02 lakh; Talcher- ₹26.22 lakh and Sadar, Sundargarh- ₹14.02 lakh

⁴⁷ Chandbali- 33 cum; Dhamnagar- 3,294 cum; Pallahara- 124 cum; Talcher- 2,542 cum and Sadar, Sundargarh- 9,568 cum

⁴⁸ Chandbali- ₹24.46 lakh; Dhamnagar- ₹2.08 crore; Pallahara- ₹1.61 crore; Talcher- ₹5.04 crore and Sadar, Sundargarh- ₹6.66 crore

Thus, the Tahasildars had short levied penalty of ₹15.63 crore, in violation of the provisions of the OMMC Rules, 2016, and instructions of the RDM Department. Consequently, the Tahasildars had failed to prevent the illegal quarrying of sand.

The Tahasildars of Chandbali and Dhamnagar did not furnish any reply. The Tahasildars of Pallahara and Talcher, while noting the Audit observation for future guidance, stated that the offenders were poor farmers and unable to pay the maximum penalty and, considering their financial condition, penalty had not been levied. The Tahasildar, Sundargarh, stated (March 2022) that penalty on illegal lifting/ transportation of minor minerals was being imposed, based on the quantity of minor minerals extracted/ transported illegally, and assured that maximum penalty would be imposed in future. The fact, however, remains that the action of the Tahasildars was deficient, in so far as the measures envisaged in the OMMC Rules, and the instructions of the RDM Department, were concerned.

The matter was reported (April and October 2022) to the Government; their reply had not been received (January 2024).

2.11 Short realisation of Government revenue

Short realisation of Government revenue of ₹ 74.43 lakh, due to erroneous assessment of Stamp Duty and Registration Fees.

Explanation to Article 35 of the Indian Stamp (IS) Act, 1899, Odisha Amendment, states that, when a lessee undertakes to pay any recurring charge, such as Government revenue, the landlords' share of cesses, or the owner's share of municipal rates or taxes, which is, by law, recoverable from the lessor, the amount so agreed to be paid by the lessee, shall be deemed to be a part of the rent. Further, as per Article 35 (a) (iii) to (vi) of the Act, when the lease is for a period varying from five to 100 years, Stamp Duty (SD) is to be imposed, on a consideration equal to one to four times⁴⁹ the value of the Average Annual Rent (AAR) reserved. Further, where the lease is granted for a fine or premium, or money advanced in addition to rent, the SD shall be leviable, as per Article 35 (c) of the IS Act, at the same rate as a conveyance, for a consideration equal to the amount or value of such fine or premium, or advances set forth in the lease, in addition to the SD levied under clause (a) of the said Article. In terms of Article 23 of Schedule I-A of the Act, SD is chargeable at the rate of 5 *per cent* of the amount or value of the consideration. In terms of the notification (January 2001) of the RDM Department, Registration Fee (RF), at the rate of two *per cent* of the value of consideration of the documents, is to be imposed.

Audit test checked (August 2021 to March 2022) lease deeds in six District Sub-Registrar (DSR) and Sub-Registrar (SR) offices⁵⁰ and observed that, in 25 cases, lease agreements had been registered (May 2019 to March 2021), to let or sub-let the concerned properties, for commercial purposes, on monthly

⁴⁹ Lease period for five to 10 years - one time; 10 to 20 years - two times; 20 to 30 years - three times and 30 to 100 years - four times

⁵⁰ DSR Offices: DSR, Khurda; DSR, Cuttack; DSR, Puri; SR, Khandagiri; SR, Panposh; and SR, Jagatpur

rental basis, with escalations of 5 to 15 *per cent*, for periods ranging from seven to 29 years. In terms of the agreements, the lessees were to pay the rent and Goods and Service Tax⁵¹ (GST) on behalf of lessors at the prescribed rate on the rent, which was to be considered for computation of the total consideration, for imposition of SD and RF. It was, however, noticed that the Registering authorities (RA) had not considered the GST amounts, while computing the AARs, for assessment of SD and RF. As per the agreements, the lessees were also required to pay security deposit of ₹ 11.09 crore, and the same was also to be considered for calculation of SD and RF. The total consideration for imposing SD and RF, by taking into account the AAR, GST, multiplication factor according to the lease period (one to four times) and security deposit, worked out to be ₹ 72.01 crore. The SD and RF, on the total consideration, were worked out to ₹ 3.60 crore and ₹ 1.44 crore, respectively. As against this, the RAs had imposed and realised SD and RF of ₹ 3.07 crore and ₹ 1.23 crore respectively, resulting in short imposition and realisation of ₹ 74.43 lakh.

Thus, due to erroneous assessment of SD and RF by the RAs, there was short realisation of government revenue, amounting to ₹ 74.43 lakh.

The matter was reported (October 2022) to the Government; their reply had not been received (January 2024).

2.12 Excess expenditure due to imprudent cancellation of tender

Imprudent decision for cancellation of a valid tender led to excess expenditure of ₹ 3.90 crore, on procurement of polythene rolls.

Rule 173 of the Odisha General Financial Rules, 2017, provides that all government purchases should be made in a transparent, competitive and fair manner, to secure best value for money and to eliminate arbitrariness in the procurement process. The Finance Department, Government of Odisha, instructed (February 2019) all Departments to make maximum procurements through the Government eMarket (GeM) portal. In case any procurement is inevitable through open bidding, a certificate is to be furnished by the officer responsible for the procurement, to the effect that the items procured are either not available on GeM, or the price discovered in open bidding is less than the price available at the GeM portal.

The State Executive Committee (SEC), constituted under the Disaster Management Act, 2005, decided (16 May 2019) to augment the State Level buffer stock of polythene rolls, from 1,500 MT to 3,000 MT, to meet requirements during calamities. Considering the available buffer stock of 1,700 MT, the RDM Department proposed (4 August 2020) purchase of 1,300 MT of polythene rolls, through open tender, which was concurred by the Special Relief Commissioner (SRC). The proposal was approved by the Chief Minister on 14 August 2020. Subsequently, (19 August 2020), the SRC suggested that the possibility of procurement through the GeM portal may be explored. The RDM Department, in consultation with the Finance Department, decided to make procurement through the GeM portal. Accordingly, a tender

⁵¹ The Goods and Service Tax (GST) at the rate of 18 *per cent* shall be payable by the lessee in additions to rent on the property rented for commercial purpose

for procurement of 1,300 MT of polythene was floated (1 September 2020) on the GeM portal. As per the terms of the tender, the lowest price, discovered through the tender, was to be the ruling price. A panel of three bidders, comprising the L₁, L₂, & L₃ bidders, was to be prepared, since the GeM portal permitted splitting among three bidders only, based on the terms of the tender, and the indented quantity was to be split among the three bidders, in the ratio of 43:35:22. Meanwhile, the procurement quantity was increased to 1,625 MT.

The State Level Purchase Committee⁵² (SLPC) accepted (14 October 2020) the L₁ price of ₹ 166 per kg. The SLPC observed that it was not possible, on part of the L₁ bidder alone, to supply the entire quantity of 1,625 MT, within the stipulated period of 30 days. It, therefore, explored the possibility of splitting the ordered quantity among three bidders. The SLPC again found that the three identified bidders, could supply only 505 MT within the stipulated period, against the tendered quantity of 1,625 MT. The SLPC, therefore, sought clarification from the Help Desk of GeM, Government of India, on splitting up of the tendered quantity, among all the 10 technically qualified bidders. The Additional Chief Executive Officer, GeM, while confirming the feasibility of splitting the quantity among more than three bidders, left the matter to the decision of the buyer, if such splitting was in conformity with the terms of conditions of the tender. Since the terms of conditions of the tender provided for splitting among three bidders only, the RDM Department invoked Section 50 of the Disaster Management Act, 2005, which permits procurement deviating from the standard procurement procedure, for emergency procurement. Accordingly, the SLPC recommended (14 October 2020) purchase of 1,625 MT, from 10 technically qualified bidders, at the L₁ price of ₹166 per kg, inclusive of all taxes, levies, duties and pre-delivery inspection charges. The recommendation of the SLPC was approved (11 November 2020) by Government (Chief Minister). However, instead of placing an order for procurement, the SRC submitted (12 November 2020) that, as the “Cyclone Season is over we may not go for emergency procurement”. Further, the SRC stated that six months’ time was available and that, it may, instead, follow the normal GeM procurement process. Accordingly, it proposed that the tender may be allowed to be cancelled and the normal GeM tender process for procurement be initiated. The proposal was approved on the same date by the Chief Secretary. The tender was cancelled on 16 November 2020.

A revised tender was floated (14 December 2020), through the GeM portal, for procurement of 1,775 MT of Polythene rolls. Since only one bid was found to be technically qualified, the tender was cancelled (19 January 2021), owing to there being only a ‘single bid’.

In its third attempt to procure polythene rolls, the RDM Department decided (27 January 2021) to utilise the e-tender portal of the State Government for floating the tender. Accordingly, a tender was floated (4 March 2021) in the e-tender portal, with the stipulation that supply be completed within 70 days.

⁵² Additional Chief Secretary-cum-Special Relief Commissioner (Chairman); Additional Secretary, Finance Department; Joint Secretary, Law Department; FA-cum-Joint Secretary, Special Relief; Establishment Officer, Directorate of EP&M; Assistant Director, GeM and Accounts Officer, GeM

The SLPC approved (30 March 2021) purchase of 1,775 MT of polythene, splitting the quantity among 11 technically qualified firms, at the L₁ price of ₹190 per kg, inclusive of all taxes, levies, duties and pre-delivery inspection charges. Accordingly, the SRC procured 1,774.97 MT of polythene, at ₹ 33.66 crore. Thus, the procurement was finally made at ₹ 190 per kg, as against the price of ₹ 166 per kg discovered in the first tender, *i.e.*, at a price higher by ₹ 24 per kg.

Audit observed that:

- The first tender was cancelled mainly on the ground of deviation from the standard procurement procedure *i.e.*, splitting the tendered quantity among 10 bidders, instead of three bidders, as stipulated in the tender notice. The ground taken for cancellation was not correct, since the deviations, if any, stood regularised upon invocation of Section 50 of the Disaster Management Act, which empowers the procuring agency to deviate from the standard procurement procedure.
- Further, the possibility of splitting the quantity among three bidders, as per the tender condition, was not accepted, as they had offered to supply 505 MT, out of the total quantity of 1,625 MT, within the stipulated period of 30 days. While, on one hand, the SRC decided to defer the procurement on the ground that the cyclone season was over and there was no urgency, at the same time, it expected the bidders to supply the ordered quantity within 30 days, instead of extending the supply period, to secure the full ordered quantity.
- Deferring procurement action for replenishing the State Level Buffer Stock, on the ground of no urgency, was against the objective of maintaining buffer stocks to meet unforeseen emergencies. That the cyclone season was over in the month of November and six months' time was available for procurement is not convincing, as evident from the fact that cyclone Jawad had hit the Odisha coast during 2-4 December 2021.

The SRC, in response, stated (June 2022) that:

- (i) The first tender had been cancelled, since the Indian Metrological Department had forecast no possibility of cyclone in November 2020. Moreover, it had 1,200 MT of polythene rolls in its buffer stocks, due to which, it had been decided that the remaining quantity be procured through the normal GeM procedure, instead of going in for emergency procurement.
- (ii) The three shortlisted bidders (*i.e.*, L₁, L₂ and L₃) had not agreed to supply the required quantity of 1,625 MT during the stipulated period (*i.e.*, 30 days). Hence, they had been technically disqualified.
- (iii) The objective of maintaining the buffer stock, at the State level, was to provide additional support to districts, over and above the stocks available at the district levels. The situations were quite dynamic and the strategy, at the State level, had been planned accordingly. There was no fixed standard in regard to the

procurement pattern, which was normally dependent upon time and requirement.

The reply is not acceptable on the following counts:

- (i) The end users of the polythene rolls are not only the victims of cyclones, as polythene rolls can be used by victims of all natural and unnatural calamities, such as floods, earthquakes, forest fires, landslides, accidental house fires, *etc.* Hence, the cyclone risk alone should not have been factored in shelving off the procurement process, particularly when the State Level Buffer Stocks were less than the required 3,000 MT. Further, invocation of Section 50 of the Disaster Management Act enabled the Government to place purchase orders on all the 10 technically qualified bidders, as against three bidders (L₁, L₂ and L₃), in terms of the tender. Since the first three lowest bidders had agreed to supply only 505 MT out of 1,625 MT, the balance quantity could have been sourced from the remaining bidders, without jeopardising the interest of the three lowest bidders.
- (ii) The aggregate supply quantity of all the 10 technically qualified bidders within the stipulated period was 1,260 MT, against the indented quantity of 1,625 MT, indicating that the supply period of 30 days, stipulated in the tender, was not realistic. Further, the three shortlisted bidders had not been declared technically disqualified in the bid screening process.

Thus, cancellation of the tender for procurement of 1,625 MT of polythene rolls, on unreasonable grounds, despite the tender having been finalised through GeM, resulted in extra expenditure of ₹ 3.90 crore⁵³.

The matter has been reported (May 2022) to Government; reply had not been received (January 2024).

⁵³ Excess price of ₹ 24/ kg (₹ 190 - ₹ 166) on 1,625 MT

Rural Development Department

2.13 Implementation of Mukhya Mantri Sadak Yojana

EXECUTIVE SUMMARY

Government of Odisha (GoO) launched the ‘Mukhya Mantri Sadak Yojana’ (MMSY) in the State, in FY 2015-16, with the objective of providing all-weather road connectivity to those habitations in rural areas, which had not been covered under ‘Pradhan Mantri Gram Sadak Yojana’, or other similar schemes. The Scheme envisaged construction of all-weather roads to these unconnected rural habitations. A detailed Compliance Audit of the implementation of MMSY was conducted, covering the period from FYs 2017-18 to 2021-22, to assess whether the selection of road projects, construction and maintenance thereof, were as per the scheme guidelines and provisions of the Odisha Public Works Department Code, as also whether the quality control, supervision and monitoring mechanism adopted, were adequate and effective.

During the period from FYs 2017-18 to 2021-22, the GoO made a budgetary provision of ₹ 1,888.74 crore for MMSY, of which ₹ 1,573.03 crore was utilised and the remaining ₹ 315.71 crore (17 per cent) was surrendered.

The District Level Committees (DLC) of all the districts of the State had identified 3,295 unconnected rural habitations, for providing road connectivity, against which only 1,238 habitations were covered under the Scheme, during FYs 2015-16 to 2018-19. The Government had neither prepared any action plan, nor taken up any new road project, during four financial years (2017-18, 2019-20, 2020-21 and 2021-22).

The process of selection of road projects was not fully transparent, as was evident from the fact that, in five sampled divisions, 16 road projects had neither been identified, nor recommended, by the concerned DLCs. Taking up new works, without the recommendations of the DLCs, was in contravention of the provisions of the Scheme guidelines, rendering the expenditure on construction of the said roads inadmissible. Similarly, in three sampled Divisions, seven road projects had been taken up for seven habitations, even though these habitations already had connectivity to the existing road networks.

Audit noticed deficiencies in survey and investigation, resulting in preparation of faulty Detailed Project Reports (DPRs). Availability of Government land or requirement of private land, had not been spelled out at the DPR stage, in case of 14 road projects. Of these, five road projects could not be completed, due to requirement of private land. Nine road projects were dropped midway, after incurring expenditure of ₹6.40 crore, due to land disputes and non-availability of forest clearances. Besides, the estimation of required road lengths was not proper. In 43 road projects, 237.20 km of road was constructed for giving connectivity to 53 habitations, against 157.02 km road required

for the purpose. Thus, construction of 80.18 km, towards which a sum of ₹ 28.89 crore had been expended, was avoidable.

The specifications of the roads were found not to be in conformity with the specifications provided in the Indian Road Congress (IRC) Code, in case of 25 road projects. In these roads, thickness of the cement concrete ranged from 180 to 190 mm, against the requirement of 150 mm, which had resulted in extra expenditure of ₹1.82 crore. Excavated earth of 2.16 lakh cum was not utilised in the same works; instead, earth was transported from distant places, resulting in additional expenditure of ₹1.92 crore.

It is recommended that:

- 1. Government may revisit its plan of taking up works of expansion of existing roads, in lieu of taking up road projects for unconnected habitations, in consonance with the objectives of the Scheme.*
- 2. DPRs may be prepared after detailed survey and investigation and the requirements of private land or clearances from statutory authorities, should be spelled out therein, to avoid hindrances during execution.*
- 3. Work Estimates should be prepared with due regard to economy and provisions of the Schedule of Rates with a view to minimise expenditure on works.*
- 4. The specifications of works should be based on the norms provided in the relevant codes, such as IRC, to avoid excess expenditure.*
- 5. Post-maintenance of roads may be ensured, for achieving sustainability of roads up to the design period and avoiding involvement of large amounts of investments for their rehabilitation.*
- 6. The monitoring mechanism for the scheme may be strengthened, to ensure quality assurance and timeliness in the construction of roads.*

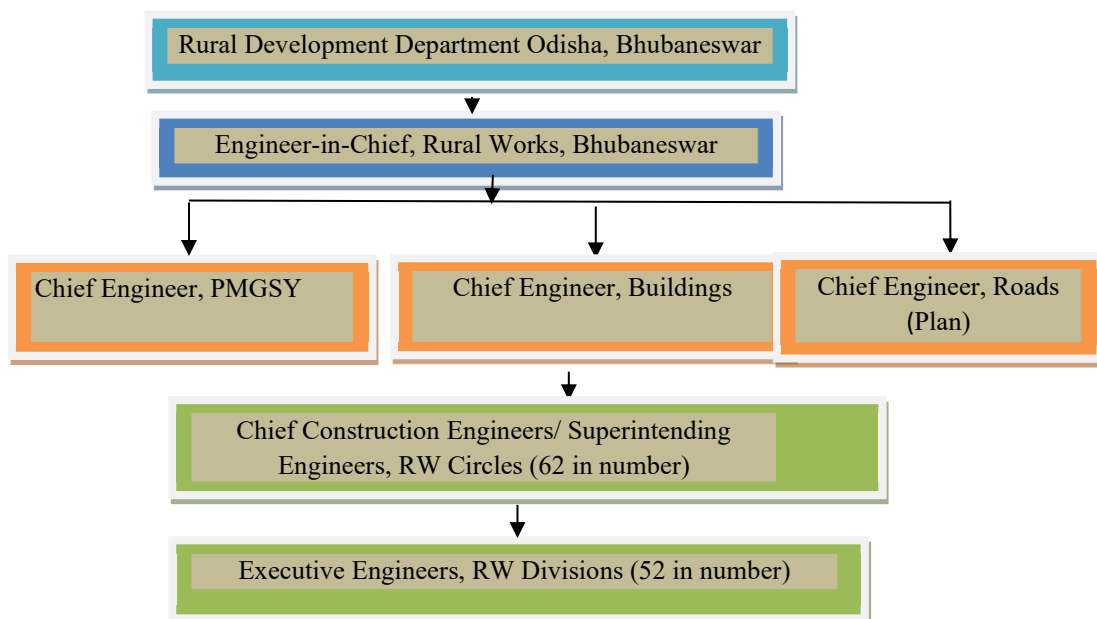
2.13.1 Introduction

The Rural Development (RD) Department, Government of Odisha (GoO), is responsible for the construction and maintenance of rural roads, bridges and Government buildings, in rural areas. The RD Department implements the Centrally Sponsored programme ‘Pradhan Mantri Gram Sadak Yojana’ (PMGSY), as well as State Plan schemes, such as the “Mukhya Mantri Sadak Yojana” (MMSY) and “Biju Setu Yojana”, for providing all weather connectivity in rural areas.

The Rural Works Organisation, headed by the Engineer-in-Chief (EIC), is the implementing agency for the programmes/ schemes of the RD Department. This organisation is primarily responsible for planning; budget preparation and allotment; implementation and monitoring of construction; and maintenance of rural roads and bridges. In addition to these, the responsibility for quality

assurance in execution, also rests with the organisation. Its organisational structure is as follows:

Chart 2.13.1: Organisational Chart



GoO launched MMSY in the State in FY 2015-16, with the objective of meeting the connectivity requirements of the habitations, that are not eligible under PMGSY or any other connectivity programme. The Scheme envisaged construction of new all-weather roads to the unconnected rural habitations, with population ranging from 100 to 499⁵⁴. However, Government subsequently removed the above-mentioned population norm and revised the road selection criteria, in December 2017. As per the revised criteria, road construction under the Scheme was to be taken up in every unconnected habitation, irrespective of the population. However, roadworks would be proposed under this scheme, only when earthworks had been completed under MGNREGS or any other scheme. The scope of the Scheme was further broadened, by including upgradation/ widening of the existing rural roads⁵⁵, in November 2021. The Scheme is scheduled to continue up to the financial year 2023-24.

A detailed Compliance Audit of the implementation of MMSY was conducted between July 2022 and November 2022, covering the period from FY 2017-18 to FY 2021-22, to assess whether the selection of road projects, construction and maintenance thereof, were as per the scheme guidelines and provisions of the Odisha Public Works Department (OPWD) Code, as also whether the quality control, supervision and monitoring mechanism adopted, were adequate and effective.

⁵⁴ Habitations of population of 499 to 100 in descending order in non-Integrated Action Plan (IAP) districts, 249 to 100 in IAP districts and all left-out habitations, with up to 100 population

IAP, launched in November 2010, is an additional central assistance scheme, on 100 per cent grant basis, implemented in the identified backward districts. In Odisha, 18 districts are covered under IAP

⁵⁵ The existing RD roads, as well as the Panchayati Raj roads, that had been transferred to the Rural Development Department

Audit examined records of the Engineer-in Chief, Rural Works (EIC, RW) and 13 sampled Rural Works Divisions⁵⁶ (RW Division). While 11 RW Divisions were selected on the basis of their having incurred the highest expenditure, under the Scheme, during FYs 2017-18 to 2021-22, two RW Divisions (Sambalpur and Sundargarh) were taken up on the request of the RD Department, made during the Entry Conference, held on 20 July 2022. In the sampled Divisions, Audit examined 284 road projects. Apart from this, Audit also examined 10 other road projects in the EIC Office, to examine the mid-way closure of works and imposition of penalty, since these matters were not dealt in the Divisions. The status of the 294 works, scrutinised in Audit, is shown in *Appendix 2.13.1*. The Audit findings are presented in the succeeding paragraphs.

Audit findings

2.13.2 Funds Management

The Scheme was being implemented with funds out of the budget provisions made by the GoO. The EIC, RW, was releasing funds to the RW Divisions, which were executing the projects at the ground level. The budgetary allocations *vis-à-vis* the utilisation of funds, during FYs 2017-18 to 2021-22, are given in the *Table 2.13.1*.

Table 2.13.1: Utilisation of funds under MMSY in the State

(₹ in crore)				
Financial Year	Budget	Utilisation	Surrender	Percentage of utilisation of budgetary provision
2017-18	332.24	292.08	40.16	87.91
2018-19	450.00	298.03	151.97	66.23
2019-20	320.20	319.19	1.01	99.68
2020-21	397.20	333.90	63.3	84.06
2021-22	389.10	329.83	59.27	84.77
Total	1,888.74	1,573.03	315.71	83.28

(Source: Data furnished by the EIC, RW)

Thus, a sum of ₹ 315.71 crore (17 per cent) had been surrendered from the budgetary allocation, during FYs 2017-18 to 2021-22. In case of the sampled RW Divisions, against the budgetary allocation of ₹ 743.41 crore, the utilisation had been ₹ 633.93 crore (85 per cent).

In reply, the RD Department attributed (March 2023) the slow pace of expenditure to occurrences of natural calamities, during FYs 2017-18 to 2020-21 and outbreak of pandemic Covid-19, during FYs 2020-21 to 2021-22.

2.13.3 Physical performance under MMSY

Year-wise details of the roads planned for construction in the State, as well as in the sampled RW divisions, from FY 2017-18 to FY 2021-22 are shown in *Table 2.13.2*.

⁵⁶ RW, Angul; RW-I, Balasore; RW-II, Bhadrak; RW, Bhanjanagar; RW-I, Cuttack; RW-II, Ganjam; RW-I, Jajpur; RW, Jeypore; RW, Kesinga; RW, Baripada; RW, Sambalpur; RW, Sundargarh; and RW, Sunabeda.

Table 2.13.2: Physical performance under MMSY in the State during FYs 2017-18 to 2021-22

Financial Year	Ongoing at the beginning of the FY	Approved	Works taken up	Total on-going works during FY	Completed during the FY	Ongoing at the end of the FY	Habitations for which road projects approved	Length covered
	<i>(Number of roads)</i>						<i>(Number)</i>	<i>Km</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i> <i>(2+4)</i>	<i>(6)</i>	<i>(7)</i> <i>(5-6)</i>	<i>(8)</i>	<i>(9)</i>
2017-18	20	0	0	20	0	20	0	0
2018-19	20	394	394	414	359	55	570	1,237.48
2019-20	55	0	0	55	0	55	0	0
2020-21	55	0	0	55	0	55	0	0
2021-22	55	414*	300	355	0	355	0**	0
Total	--	808	694	--	359	--	570	1,237.48

(Source: Data furnished by EIC, RW)

**Projects for improvement of roads.*

*** Since no new roads had been taken up, no habitations covered*

In the 13 sampled divisions, 385 road works were under execution during FYs 2017-18 to 2021-22, which included 157 road works taken up during FYs 2015-16 and 2016-17. The 385 road works comprising of 284 works of construction of new roads and 101 works of upgradation/ widening of existing roads. Of the total 284 new works taken up, 274 works had been completed, one was closed midway and nine were under execution, as of September 2022. Of the 274 works completed, only 15 works (5.47 per cent) had been completed on-time and the remaining 259 works had been completed with delays, ranging from 2 to 53 months. The reasons for the delay, as found from the records, were non-availability of land, change in design, etc. The 259 road works, completed with delays and reasons thereto, are depicted in **Chart 2.13.1** and **Chart 2.13.2**, respectively. In case of 101 works of upgradation/ widening of existing roads, three works had been completed and 98 works were in progress, as of September 2022.

Chart 2.13.1

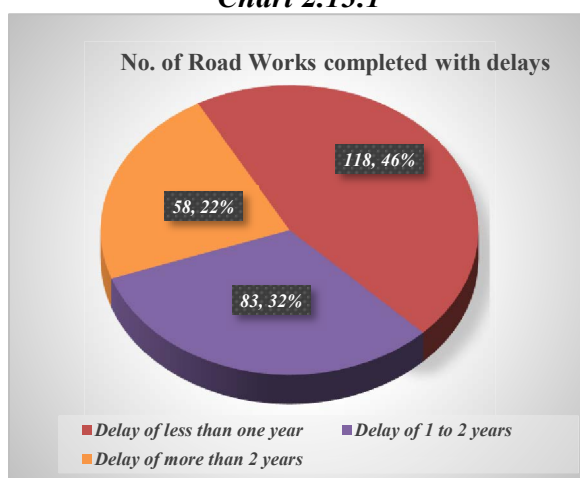
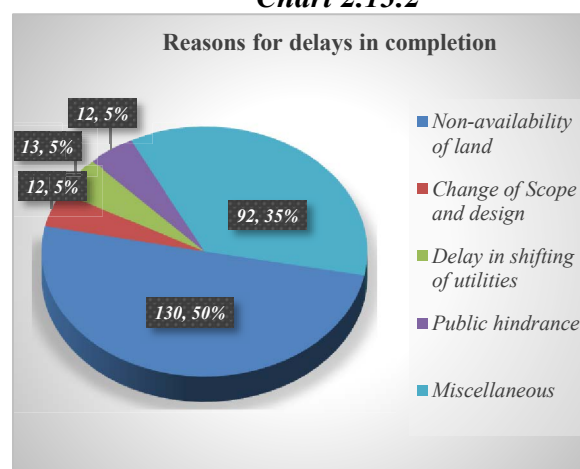


Chart 2.13.2



2.13.4 Deficient Planning

MMSY aims to provide all weather road connectivity to eligible unconnected habitations, but have not been covered under PMGSY, or under any other road connectivity programme. Paragraph 5 of the Scheme guidelines recognised the fact that proper planning was imperative, for achieving the objectives of the programme, in a systematic and cost-effective manner, in terms of cost and utility. Paragraph 7.2 of the MMSY Guidelines stipulates that the District Level Committees (DLCs), under the Chairmanship of the Collector, identify the left out unconnected habitations and recommend taking up such road projects on priority, in order to provide the required connectivity.

The DLCs had identified a total of 3,295 eligible unconnected rural habitations in the State, for providing road connectivity through 3,267 road projects under MMSY. Up to the beginning of the FY 2017-18, 668 habitations had been approved for coverage under the Scheme and another 570 habitations were approved for coverage by taking up 394 road projects, during FY 2018-19. No other habitations were approved for coverage in FYs 2017-18, 2019-20, 2020-21 and 2021-22 since, Government had not prepared any action plan for coverage of the remaining uncovered habitations. Despite 2,057 habitation remaining uncovered, 300 existing roads were approved for improvement during FY 2021-22. As such, the remaining 2,057 habitations out of the total identified 3,295 eligible habitations (62.42 *per cent* of the total number of eligible unconnected rural habitations), had not been covered with all-weather connectivity, as guaranteed under the Scheme, even after lapse of more than seven years of implementation of the Scheme, as of March 2022.

The RD Department instructed (September 2015) all Collectors to finalise and submit the total eligible projects under the Scheme, which were to be prioritised for execution, over the next four years (FY 2016-17 to FY 2019-20).

On test-check of the 13 RW Divisions, it was noticed that:

- To provide all weather connectivity, the DLCs of the respective districts of the sampled divisions had approved/ identified 1,767 unconnected habitations under MMSY, but only 390 habitations⁵⁷ (22 *per cent*) had been covered, leaving 1,377 habitations uncovered, as of March 2022. The uncovered habitations ranged between 33 *per cent* (Baripada Division) and 92 *per cent* (Sambalpur Division) of the total number of habitations in the sampled divisions (*Appendix 2.13.2*).
- Although the Government had instructed (September 2015) all Collectors to prioritise the projects against eligible habitations, for execution over a period of four years from FY 2016-17 onwards, it had not covered all the identified habitations within the stipulated period (from FY 2016-17 to FY 2019-20). Rather, upgradation/ widening of existing rural roads had been taken up, during FY 2021-22, without preparing any action plan for construction of new roads to cover the left out identified unconnected habitations. As such, 1,377 unconnected habitations (78 *per cent*), in the sampled Divisions, had

⁵⁷ 2015-16: 151, 2016-17: 60 and 2018-19: 179.

remained unconnected, as of March 2022, even though they had been identified by the DLCs of the respective districts.

Thus, the planning for the scheme had been unrealistic and deficient in achieving the envisaged connectivity under MMSY, due to the absence of an action plan by the Government.

In reply, the RD Department admitted (March 2023) that no new projects had been sanctioned during three financial years (FYs 2017-18, 2019-20 and 2020-21), without giving any reason therefor. It, however, assured that emphasis would be given on providing road connectivity to the unconnected habitations, in phased manner, during the extended period of implementation (FY 2023-24). The reply established the fact that there had been deviations from the Scheme objectives, and the need for establishing connectivity in the unconnected habitations had been overlooked, while widening and upgradation of the existing roads had been prioritised.

Recommendation 2.13.1:

Government may revisit its plan of taking up works of expansion of existing roads, in lieu of taking up road projects for unconnected habitations, in consonance with the objectives of the Scheme.

2.13.5 Selection of road projects

2.13.5.1 Selection of road projects in deviations from the guidelines

Paragraph 7.2 of the MMSY guidelines stipulated that the DLC should identify the left out unconnected habitations, for provision of all-weather connectivity.

Audit noted that the five sampled divisions had executed 103 road projects during FYs 2017-18 to 2021-22. These road projects included 16 road projects (16 *per cent*), on which approval of the DLC had not been sought for and hence, had not been obtained. As such, the Divisional heads (Executive Engineers/ Superintendent Engineers) had undertaken these road projects on their own, though they were not competent to take such decisions. Of these, 14 works (88 *per cent*) had been completed, after incurring expenditure of ₹ 35.58 crore and two works (12 *per cent*) were under progress, with expenditure of ₹5.99 crore having been incurred thereon, as of September 2022 (*Appendix 2.13.3*). Taking up of new works, without the recommendation of the DLCs, was in contravention of the provisions of the Scheme guidelines, rendering the expenditure of ₹ 41.57 crore, incurred on construction of the said roads, inadmissible.

The RD Department stated (March 2023) that the 16 road projects, being important roads, had been taken up after approval of the EIC, on the recommendations of the local representatives. The reply indicated that the process of identification was flawed, as the 34 unconnected habitations had not been identified by the respective DLCs, for construction of roads under the Scheme. Also, the process of selection of road projects, as laid down in the scheme guidelines, had not been followed, which had created the risk of road projects other than the priority projects, being chosen and taken up for execution.

2.13.5.2 Construction of roads for habitations already having road connectivity

The MMSY guidelines (Paragraphs 4 and 5) required that the roads taken up under the Scheme, should provide single connectivity to the selected unconnected habitations, in an economic and efficient manner, in terms of cost and utility. Further, no work under MMSY was to be taken up, if such habitations were connected to other habitations, or to existing all-weather roads.

Audit found that seven road projects (*Appendix 2.13.4*), in three sampled Divisions⁵⁸, had been completed at a cost of ₹ 21.22 crore, with construction of 23.195 kms of road, as of September 2022. Joint Physical Inspection (JPI) of these seven projects (September/ November 2022) with departmental officials, revealed that all the seven targeted villages already had connectivity to existing road networks⁵⁹, prior to these road projects having been taken up under MMSY. Thus, there was no necessity of covering these villages under the MMSY. Hence, the sum of ₹ 21.22 crore expended for constructing these additional roads, was inadmissible, in terms of the provisions of the Scheme guidelines.

The RD Department replied (March 2023) that such construction had been taken up to provide connectivity to the hamlets and clusters, with the objective of providing shortest way of connectivity. The contention of the Department is not in conformity with the Scheme guidelines, which do not envisage construction of roads for providing multiple connectivity to the existing connected habitations. The funds utilised for creating multiple connectivity should, instead, have been utilised for providing connectivity to the unconnected habitations, in keeping with the Scheme guidelines.

2.13.6 Survey, investigation and design of road projects

The MMSY guidelines (Paragraphs 8.2 and 7.9) envisaged timely completion of projects and prescribe that transect walks⁶⁰ be conducted prior to commencement of work. Further, the provisions of the OPWD Code (Paragraph 3.2.3) envisaged that administrative approval to the estimate of a work be extended in two stages, the first being for preparation of Detailed Project Report (DPR) and the second being after land acquisition, forest clearance, preparation of General Alignment Drawing (GAD) and detailed estimate. Paragraph 3.4.16 of the Code, read with instructions (February 2015) of the EIC, also required preliminary investigation, prior to preparation of the detailed estimate and endorsement of the design/ drawings/ specifications/ mode of execution, in regard to the project proposal submitted for sanction. The OPWD Code also stipulated that no work should be commenced (Paragraph 3.7.4) on land which had not been duly handed over to the executing department.

⁵⁸ RW-I, Cuttack; RW, Bhanjanagar and RW-I, Balasore

⁵⁹ State Highways, Public Works Department roads, Pradhan Mantri Gram Sadak Yojana roads and Rural Development roads

⁶⁰ Transect walk is the process of site survey, conducted by departmental field functionaries, involving local habitats, on the feasibility of a project, before preparation of the DPR

Audit noticed deficiencies in survey and investigation, resulting in preparation of faulty DPRs, which affected timely completion of works, as discussed in the following paragraphs.

2.13.6.1 Non-assessment of requirement of private land, due to deficient survey and investigation

Audit noticed that:

- Six road works, with provision for construction of 44.050 km road, had been awarded at a consolidated cost of ₹ 26.38 crore, to provide all weather connectivity to 12 villages. These works had been targeted for completion between March 2018 and December 2020 (*Appendix 2.13.5*). All of them were, however, lying incomplete, with construction of 33.861 km road, costing ₹19.92 crore, even after a lapse of 22 to 54 months, from the stipulated dates of completion, as of September 2022.

JPI, along with departmental officials (August and September 2022), revealed that the construction of five road projects could not be completed, due to requirement of private land, which had not been forecast at the time of preparation of the DPR. In the one remaining work, the construction had not progressed due to change in the length of road and number of CDs⁶¹, in addition to inclusion of a bridge of six spans⁶², against original provision of three spans. Such changes were required, in view of the site condition. This indicated that the survey and investigation reports, based on which the DPRs had been prepared, had not been prepared based on the actual conditions.

Thus, completion of road projects had been delayed, due to deficient survey and investigation.

Admitting this fact, the RD Department stated (March 2023) that issues relating to land were not foreseeable and DPRs were prepared in anticipation of finalisation of all necessary requirements for completion of the works.

The fact, however, remained that these works had been left incomplete, due to incorrect assessment of land and the technical necessities related to these works, at the time of survey and investigations, which had resulted in idling of the funds, spent so far.

- **Wasteful expenditure, due to closure of works midway:** Nine road projects, with a total provision for construction of 30.895 kms of road, had been undertaken, between October 2015 and February 2019, to provide connectivity to 10 villages. These works had been awarded at a consolidated cost of ₹15.19 crore, with the stipulated completion dates being between July 2016 and November 2019. All these projects had, however, been dropped midway, after execution of only 13.529 kms of road and after incurring expenditure of ₹6.40 crore, due to land dispute and non-availability of forest clearance (*Appendix 2.13.6*). As a result,

⁶¹ CD stands for Cross Drainage. CD works are structures, constructed along the alignment of the road, where flow of water (stream, canal, drain, etc.) intersect the road alignment

⁶² Span is the distance between two intermediate support structures of a bridge

the expenditure of ₹6.40 crore, incurred on these road projects, had been rendered wasteful.

Audit observed that the survey and investigation reports of the works had not disclosed the requirements of private land or forest clearance. This indicated that surveys and investigations were deficient, as the hindrances in execution of the road projects could not be foreseen.

The RD Department stated (March 2023) that the expenditure might not be considered as wasteful, as the land dispute/ forest problem was not foreseeable and there was no option other than to close the contract. The reply is not convincing, as the grant of administrative approval and award of works, without conducting proper survey and investigations, had been injudicious. It was also violative of Codal provisions and had led to the closure of these projects midway, rendering the expenditure of ₹6.40 crore, incurred in their regard, wasteful.

2.13.6.2 *Improper site surveys, resulting in wide variations in the scope of works*

Seventeen roads, awarded at an agreed cost of ₹48.58 crore, had been taken up with the stipulation that the works, be completed, during June 2016 to August 2020. Of these, 15 roads had been completed and two roads were lying incomplete, after incurring a consolidated expenditure of ₹47.81 crore, with delays ranging from 4 to 54 months, due to wide variation in the scope of works. In this regard, Audit noted that:

- The lengths of roads had been increased/ decreased, ranging from 90 to 1,508 meters, as compared to length provided in the approved DPRs.
- Similarly, 6 to 62 CD works had been executed in these roads, against the approved numbers of 3 to 38 CDs.

Due to the above revisions, the actual expenditure, in three completed works became ₹ 17.58 crore, against the agreement cost of ₹ 14.57 crore, *i.e.* there had been an increase of ₹ 3.01 crore. In case of one incomplete work, the agreement cost of ₹ 5.13 crore had been revised to ₹ 6.01 crore, *i.e.*, there had been an increase of ₹ 0.88 crore.

Audit observed that the revisions in the scope of works had been attributed to the requirements as per site, existence of private land, issues relating to forests, existence of ponds along the alignment and public demand. This indicated that the survey and investigation of the sites had not been done properly, at the time of preparation of DPRs and technical specification of works.

The RD Department stated (March 2023) that the DPRs had been finalised in anticipation of finalisation of all necessary requirements, but hindrances faced during execution of works, led to variations in the actual provisions and deviation from original DPRs became unavoidable.

The reply is not tenable, as the modifications had taken place due to non-exercise of due diligence in conducting surveys/ investigations, at the time of preparation of the DPRs.

2.13.6.3 *Avoidable expenditure on construction of roads, beyond the targeted villages*

Paragraph 2.3 of the MMSY guidelines required that the roads taken up under the Scheme should provide single connectivity to the selected unconnected habitations, in an economic and efficient manner, in terms of cost and utility. Further, the EIC, RW, had reiterated (March 2015) that the roads under the scheme should provide connectivity to the targeted villages. However, multi-connectivity⁶³, by extending the length of the roads, was not permitted.

Audit noted that 43, out of 218 road projects, executed in nine⁶⁴ of the 13 sampled divisions, had been awarded at the total agreed cost of ₹120.26 crore, for constructing 241.758 km of roads, for providing connectivity to 53 habitations. These works were scheduled to be completed during August 2016 to July 2020. Construction of all 43 roads, with a combined road length of 237.20 km, had been completed, as of September 2022, after incurring an overall expenditure of ₹116.77 crore.

JPI of the above works, with the departmental officials (August to November 2022), disclosed that the connectivity to the targeted villages, had been given by constructing 237.20 km of road length, against 157.02 km of road length, required for the purpose. Thus, construction of 80.18 km of road length was avoidable, wherein a sum of ₹ 28.89 crore had been expended, as discussed below:

- For giving connectivity to 30 habitations, 24 road works had been awarded for construction of 128.636 km of road length. As against this, the actual construction had been 125.16 km and connectivity was stated to have been achieved. During JPI, it was found that 35.44 km of road lengths had been constructed beyond the targeted habitations, extending towards agricultural land/ jungles/ water bodies, without any habitation. As such, there had been avoidable expenditure of ₹ 13.27 crore, in construction of 35.44 km of road length.
- In order to provide connectivity to 10 habitations, 8 road works, involving construction of 53.75 km, had been awarded. As against this, 56.06 km of road had been constructed, at a cost of ₹ 26.50 crore. During JPI, it was found that the targeted habitations could have been provided connectivity, by constructing only 30.36 km of road. The additional road length of 25.70 km was constructed, over and above the road length approved in the DPR and also beyond the targeted habitations. Thus, there was an avoidable expenditure of ₹ 9.03 crore, in the construction of 25.70 km of road, beyond the targeted habitations.
- Similarly, multi-connectivity to 13 habitations had been provided through the remaining 11 road works. The road works had been awarded for construction of 59.37 km of road length, for giving connectivity to 13 habitations. Against this, the targeted villages had been provided connectivity by constructing 55.98 km of roads. It was,

⁶³ Providing connectivity to a habitation through more than one roadway

⁶⁴ RW, Angul; RW-I, Balasore; RW, Jeypore; RW-II, Ganjam; RW-I, Jajpur; RW-I, Cuttack; RW-II, Bhadrak; RW, Sundargarh; and RW, Bhanjanagar.

however, revealed, during the JPI, that the targeted villages could have been given connectivity by constructing only 36.94 km of roads. The additional road length of 19.04 km connected the existing roads, beyond the targeted habitations, *i.e.* provided multi-connectivity. Thus, construction of 19.04 km of road length was not in consonance with the scheme guidelines and resulted in avoidable expenditure of ₹ 6.59 crore.

Audit observed that construction of excess lengths of roads, in case of 35 road works, was indicative of deficient survey. In case of the other eight road works, construction of roads, in excess of the approved lengths, was indicative of absence of due oversight in expending public money, in deviation from the Scheme guidelines.

Thus, ₹28.89 crore was spent on the construction of these excess lengths of roads of 80.18 kms, contravening the scheme guidelines/ instructions of the EIC. The resources utilised in construction of excess road lengths, could have been utilised for providing connectivity to the left-out identified habitations.

The RD Department stated (March 2023) that, in the course of time, hamlets had developed and habitats had distributed in scattered areas, due to which, it became imperative to provide all-weather connectivity to these spread out areas.

The reply is not acceptable, since the lengths of roads had been extended to jungles and agricultural lands, without habitations. Moreover, the guidelines mandated single connectivity to the targeted habitations and construction of roads, resulting in multi-connectivity, which was not permitted under the scheme guidelines.

Recommendation 2.13.2:

DPRs may be prepared after detailed survey and investigation and the requirements of private land or clearances from statutory authorities, should be spelled out therein, to avoid hindrances during execution.

2.13.7 Preparation of estimates

2.13.7.1 Extra expenditure due to provision for excess carriage for steel

Paragraph 3.4.16 (a) (vii) of the OPWD Code stipulates that the approved quarry lead⁶⁵ is to be provided judiciously for the purpose of the cost estimate. Besides, Paragraph 3.4.10 of the Code stipulates that estimates should be prepared by providing the most economical way for executing the work.

In case of 34 road works, in four⁶⁶ of the sampled Divisions, the estimates of works provided for sourcing of steel from places that were farther away from the work sites, instead of nearby locations. Resultantly, there was extra expenditure of ₹0.24 crore, on utilisation of 1,216.23 MT of steel, in these projects. Further, the concerned Divisions had not maintained any

⁶⁵ Motorable distance from the quarry to the worksite

⁶⁶ RW-I, Cuttack; RW-I, Jajpur; RW, Angul; and RW, Kesinga

documentary evidence in support of the claim that the steel materials had indeed been sourced from these distant locations and not from the nearby ones.

The RD Department replied (March 2023) that the lead had been allowed for procurement of steel of specified brands from primary producers and there had been no irregularity in procuring the same from Bhubaneswar. It was further stated that the lead distance allowed in the estimate had no bearing on the rates quoted by the bidders, as they had every liberty to quote their rates, considering the item description, quantity, estimated rate and all other factors, including quarry distance.

The reply is not tenable, as there was no documentary evidence in support of non-availability of the specified brands of steel material, at the nearby locations. Besides, procurement of steel, in the execution of other road works, under the same Scheme, had been done from the same area.

2.13.7.2 *Inflated estimates, resulting in excess expenditure of ₹0.13 crore*

The MMSY guidelines (Para 7.13), read with the OPWD Code (Paragraph 3.4.10), provide that State Schedule of Rates (SOR)/ analysis, is to be adopted, for preparation of cost estimates. The SOR 2014, considering the applicable Goods and Service Tax (GST), had been revised by the Works Department and the revised rates had been made effective from July 2017.

Audit noticed, in RW Division-I, Balasore, that nine road works, out of the 26 test-checked works, had been awarded at an agreed value of ₹18.28 crore and completed after incurring expenditure of ₹17.03 crore (including GST), during July 2019 to March 2021. It was noticed that 1.27 lakh cum of earth work had been executed in these works and ₹1.61 crore, at the rate of ₹139 per cum, had been paid to the concerned contractors.

Audit observed that, while the rate of earth work, as per post-GST SOR, was ₹127.70 per cum, in the agreement with the contractor, the same had been provided at ₹139 per cum, which was as per the pre-GST SOR. As a result, excess expenditure of ₹11.30 per cum had been incurred. Thus, in the execution of 1.27 lakh cum of earth work, excess expenditure of ₹ 13.05 lakh⁶⁷ had been incurred.

Admitting the fact, the RD Department stated (March 2023) that excess payment of ₹ 12.34 lakh, relating to eight works, had been recovered from the concerned agencies.

The remaining amount of ₹ 0.71 lakh, against one work, was yet to be recovered (April 2023).

⁶⁷ After considering the tender rebate, ranging from 7 to 10.70 per cent of the estimated cost

Recommendation 2.13.3:

Work Estimates should be prepared with due regard to economy and provisions of the Schedule of Rates, with a view to minimise the expenditure on works.

2.13.8 Award of works and signing of agreement

2.13.8.1 Delay in execution of agreements

The OPWD Code (Paragraph 3.5.18) envisages that the order to commence work should be given within 15 days from the date of acceptance of the tender in the Divisional Office, provided the contract agreement, complete in all respects, has been duly executed.

Audit noted that, in 84 of the sampled road projects, the related agreements had been executed between August 2015 and January 2020, with delays ranging from 11 to 120 days, beyond the prescribed period of 15 days. These delays, in the execution of agreements, had led to deferment in commencement of the related works and consequential delays in completion.

Of these 84 sampled road works, there had been delays ranged from 2 to 53 months, in the completion of 78 road works, while six roads were lying incomplete, even after lapse of 15 to 55 months of the stipulated dates of completion, as of September 2022.

Admitting the fact, the RD Department attributed (March 2023) the delay to (i) time consumed on verification of financial instruments, submitted by the bidders, (ii) non-response of bidders on personal grounds and (iii) occurrence of election and natural calamities including outbreak of the pandemic, during the period. The fact, however, remained that the agreements had been signed between August 2015 and January 2020, *i.e.*, pre-pandemic period and the other attributed factors could have been avoided.

2.13.9 Execution of works

2.13.9.1 Extra expenditure due to provision of higher thickness in Cement Concrete (CC) road

The Indian Roads Congress (IRC) Code SP: 62 provides that, for traffic density of less than 50 Commercial Vehicles Per Day (CVPD), only wheel load stress⁶⁸, for a load of 50 Kilo Newton on dual wheel, needs to be considered for thickness estimation, and, for above 50 CVPD, both edge load stress⁶⁹ and temperature stress⁷⁰, are to be considered, for design of the

⁶⁸ Wheel load stress is the pressure due to traffic loads, because of the interaction between the wheel of a vehicle and the road surface, causing stress in the concrete slab and strain in the sub-base

⁶⁹ 'Edge load stress' is the maximum tensile stress (capacity to resist cracking or breaking under tension) in the edge region of the concrete pavement, that will be caused by simultaneous occurrence of wheel loads and temperature differentials

⁷⁰ Temperature stress: There is a tendency of the pavement slabs to curl upwards (top convex) during the day and downwards (top concave) during the night. The restraint offered to this warping tendency, by the self-weight of the pavement, induces stress in the pavement, which is referred to as 'temperature stress'

pavement. The IRC also provided for CC pavement of 150 mm thickness, in case of roads up to 50 CVPD.

Audit noticed, in five of the sampled Divisions⁷¹ that CVPD of 25 roads ranged from 14 to 40. Hence, the thickness of the CC was to be 150 mm, as per the norms fixed in the IRC Code. Audit, however, found that the thickness of the CC of these 25 roads, ranged from 180 to 190 mm. The higher thickness had been arrived at, considering both the edge load stress and temperature stress, applicable for roads with CVPD more than 50, as stated above. As such, the thickness of these roads was more than the thickness that was necessary, in terms of the IRC Code, which had resulted in avoidable expenditure. In these road projects, 3,520.178 cum of CC had been utilised in excess of the specified quantity, which had resulted in extra expenditure of ₹1.82 crore.

The RD Department stated (March 2023) that the thickness provided in IRC was for guidance only, which was determined on actual field parameters, such as increased traffic intensity.

The reply is not convincing, as CVPD of these roads, *i.e.*, 14 to 40, had been derived, considering the increased traffic intensity, while as IRC prescribed 150 mm of cement concrete pavement for the roads up to 50 CVPD. Hence, there was no justification for designing road thickness beyond 150 mm.

Recommendation 2.13.4:

The specifications of works should be based on the norms provided in the relevant codes, such as IRC, to avoid excess expenditure.

2.13.9.2 Non-utilisation of excavated earth

As per the agreements with the contractors, the earth excavated from the foundation and roadway cutting, was to be deposited at sites/ transported to the embankment locations, with all lead and lifts⁷² and the embankments were to be constructed with the excavated earth.

In two of the sampled divisions, the scope of works, in 11 road works, included, *inter alia*, excavation of earth and utilisation thereof, as well as sourcing of earth from borrow areas⁷³ located within five kilometres from the work sites. The cost estimates of the road works provided for utilisation of the excavated earth, in the construction of embankments, in the same works. Details of the quantity of earth excavated and used in the construction of embankments, in these road works, are tabulated in **Table 2.13.3**.

⁷¹ RW-I, Balasore; RW, Jeypore; RW-II, Ganjam; RW-I, Sundargarh; and RW-I, Cuttack

⁷² 'Lead' is the average horizontal distance between the centre of excavation to the centre of deposition of the excavated earth. 'Lift' is the average height, up to which the excavated earth has to be lifted, from the excavation point, to the place of spreading

⁷³ 'Borrow area' means an area from which earth material is excavated and transported to the work site, for construction of embankments, roadways and berms

Table 2.13.3: Quantity of earth excavated and used

(in lakh cum.)

Division	No. of road projects	Quantity of earth excavated	Earth used for formation of embankment	Balance excavated earth not utilised
Sunabeda	9	5.85	3.70	2.15
Jajpur-I	2	0.01	0	0.01
Total	11	5.86	3.70	2.16

(Source: Records of the sampled divisions)

As evident from **Table 2.13.3**, out of the 5.86 lakh cum excavated earth, only 3.70 lakh cum of excavated earth had been used in the construction of embankments. The remaining earth, amounting to 2.16 lakh cum, had not been shown as having been utilised in these works. At the same time, 2.78 lakh cum earth had been sourced from places located within a distance of five kilometres.

Had the excavated earth of 2.16 lakh cum been utilised in the same works, additional expenditure of ₹1.92 crore, towards sourcing of earth from the other places, could have been avoided.

The RD Department stated (March 2023) that some earth, excavated from the slope area, ran down to the low lying area and some earth was washed out, due to heavy rains. It was also stated that the earth excavated from the top six inches to one feet depth from the surface, could not be used in embankment constructions, as it contained plant roots and other un-useful debris.

The reply is not convincing, as the specifications envisaged that excavated earth was to be utilised in the same works and the contractor should take adequate precautions against soil erosion. Further, the quantity of excavated earth, obtained from the top six inch to one feet depth of the land, in case of these works, had been executed in a separate item of work⁷⁴ under the contracts (not been included in this observation). Hence, additional expenditure of ₹1.92 crore, towards utilisation of earth from borrow areas, could have been avoided.

2.13.9.3 Non-recovery of useful stones: ₹1.83 crore

As per the Analysis of Rates, 2006, useful stones, obtained from the item of work ‘excavation in foundation in hard rock’, were to be utilised in the same works, in the respective stone related items. Further, as per the Agreements (Clause 302 of MoRD), executed by the Executive Engineer (EE), RW Division, Sunabeda, with the contractors, during April 2016 to July 2019, material obtained from the excavation of roadways, cross-drainage works, etc., was to be used in the road works.

In case of 11 road projects, out of the 14 test-checked road projects in the RW Division, Sunabeda, Audit noticed, from the measurement books and contractors’ bills, that 2.16 lakh cum of stone, had been excavated in the foundation of structures and roadway cutting. Of this, 1.19 lakh cum (55 per cent) was reported to have been used in the works and the costs thereof recovered from the bills of the concerned contractors. On enquiry about the remaining excavated stone of 0.97 lakh cum, costing ₹1.83 crore, the EE

⁷⁴ Clearing and grubbing of road land for site clearance

stated (September 2022) that the balance quantity had been used in some other ongoing works. The EE, could not, however, produce any documentary evidence, in support of issue of excavated rocks, for use in other works.

The RD Department stated (March 2023) that 30.55 *per cent* of the blasted hard rock had been used, and the remaining hard rock could not be used in these works, as the excavated rocks run down the slopes to low-lying areas and are not of the specific sizes required for reuse in stone packing and pitching of road works.

This reply is not based on facts, as the concerned EE had admitted the reuse of excavated rocks in other ongoing works. Evidential documents, in support of reuse of excavated rocks, as committed (September 2022) by the EE, are awaited, as of June 2023.

2.13.9.4 Non-recovery of penalty of ₹ 1.75 crore

As per clause 2 (b) (i) of the agreements, drawn up by the EEs of the RW Divisions with the concerned contractors, for execution of four road works, 20 *per cent* of the value of left-over work was to be realised from the contractors, as penalty, in case of rescission⁷⁵ of contract.

In case of four road works, the concerned EEs of three⁷⁶ RW Divisions, had entered into agreements with three contractors, between October 2015 and April 2017, with an overall awarded cost of ₹14.65 crore. The rescission proposals against these works had been approved, during July 2018 to October 2019, on grounds of submission of fraudulent term deposit receipts and slow progress of works by the concerned contractors. Works with expenditure of ₹5.90 crore, had been completed up to the rescission of these contracts and the value of the leftover works stood at ₹8.75 crore. Thus, penalty, at the rate of 20 *per cent* of the leftover work of ₹8.75 crore, amounting to ₹1.75 crore, should have been recovered from the defaulting contractors, but the same had not been done, as of September 2022.

The RD Department stated (March 2023) that penalty of ₹0.63 crore had been recovered and concerned SEs/EEs had been instructed to recover the balance penalty amount.

2.13.10 Maintenance of road works

2.13.10.1 Non-maintenance of roads, deviating from contractual obligations

The MMSY guidelines envisage that all MMSY roads are to be covered under three-years' post construction maintenance contracts. Such contracts were required to be entered into, along with the construction contract, with the same contractor. The guidelines also envisage that maintenance works, of all natures, should be undertaken, at least once in a year. In case of non-performance of this contractual obligation, the contractor would be liable to punitive measures, such as termination of the contract, forfeiture of performance security and being debarred from participation in future tenders.

⁷⁵ Closure of contract

⁷⁶ RW, Angul; RW, Kesinga; and RW, Khariar

The frequency of maintenance of roads, which had been completed as of March 2022, is shown in **Table 2.13.4**.

Table 2.13.4: Frequency of maintenance of completed roads

No. of years completed post-completion	No. of roads	No maintenance	Maintained once	Maintained twice	Maintained thrice
3	142	48	24	29	41
2	60	20	20	20	--
1	51	42	9	--	--
Total	253	110	53	49	41

(Source: Records of the sampled divisions)

Audit observed that 110 out of 253 completed roads, had not been maintained on an annual basis, although this was mandatory, in terms of the contracts, executed with the concerned contractors, in consonance with provisions of the MMSY guidelines. The contracts had provided for both original construction, as well as three years’ post-construction maintenance. Only in case of 41 roads, had the frequency of maintenance (*i.e.* once in a year) been maintained, as per the contractual conditions.

JPI of the roads, with the departmental officials, in the sampled divisions, revealed that these roads were in a damaged condition, as can be seen from **Pictures 2.13.1** and **2.13.2**.



Picture 2.13.1: Damaged surface of NH-16, in front of the Golanthara Police Station to Gadakanallah road (RW Division-II, Ganjam), in the absence of three years’ post-construction maintenance



Picture 2.13.2: Guliguda road, RW Division, Jeypore, in the absence of first years’ maintenance

The RD Department stated (March 2023) that some roads had been damaged due to plying of heavy vehicles, which was beyond the control of the contractors. The Department further added that the divisional officers had been instructed to initiate action against the contractors, who had failed to maintain the roads, in terms of the contractual conditions.

The fact remained that the roads were in a damaged condition and the concerned Divisional Officers had not initiated any action against the concerned contractors, who had failed to adhere to the contractual obligations.

Recommendation 2.13.5:

Post-maintenance of roads may be ensured, for achieving sustainability of roads up to the design period and avoiding involvement of large amounts of investment for their rehabilitation.

2.13.11 Quality control, supervision and monitoring mechanism

The MMSY guidelines provide for a two-tier quality assurance system. In the first tier, quality assurance is to be provided by the executing functionaries (JE to EE) and, in the second tier, an independent quality monitor is to be engaged. For the second-tier quality assurance, Government decided (November 2015) that Third Party Quality Monitoring Consultancy (TPQM) (an outsourced agency, engaged for quality monitoring), was to inspect all the road projects under MMSY, irrespective of their values, at least thrice, at different stages, from commencement to completion. The concerned EEs were required to furnish Action Taken Reports (ATRs) on the observations of the TPQM. However, monitoring by TPQM had been discontinued since April 2019.

On test-check of the sampled RW Divisions, Audit found the following deficiencies in monitoring.

2.13.11.1 Deficient inspections by TPQM

Audit noticed the following deficiencies in the inspection by TPQM:

- Out of the 284 new road projects, executed by the sampled divisions, TPQM was required to inspect 98 works, pertaining to the period April 2017 to March 2019 (or till the discontinuance of these works). Against the mandatory 294 inspections⁷⁷, however, only 184 inspections had been carried out (63 *per cent*). No inspections had been carried out against seven works (seven *per cent*).
- Of the 184 inspections done, 32 inspections had been carried out, in regard to 27 works, only after completion of these works. Thus, these inspections had not served the purpose of addressing quality issues, if any, noticed during the construction period.
- In regard to 17 inspections, though the TPQM had submitted observations, no ATRs had been submitted by the EEs concerned.

The RD Department stated (March 2023) that the TPQM could not inspect the works, due to work load of other works. The Department further added that the inspections of the completed works had revealed these works to be as per the required specifications. It also stated that the concerned SEs/ EEs had been reminded to submit the ATRs within one month's time.

2.13.11.2 Inadequate quality monitoring by SQM

The RD Department decided (November 2019) that all Superintending Engineers (SEs), working in the Department, would be assigned with the task of quality control checking of the works of other circles, adjacent to their jurisdictions and that they would function as the State Quality Monitors (SQMs) for that circle. The Department instructed that the SEs were to work, as such, for five days in a month, for inspecting at least three works per day, *i.e.* at least 15 works per month.

Audit noticed that the SEs, assigned with the checking of quality of works, in

⁷⁷ 98 works X 3 inspections

the sampled divisions, had conducted only four⁷⁸ inspections, as of March 2022, against the 405 inspections due⁷⁹ (from January 2020 to March 2022).

Admitting the fact, the RD Department stated (March 2023) that the mandatory number of inspections could not be conducted by the SQMs, due to their own huge workload. The Department further added that the proposal to revamp the quality control mechanism was under consideration.

The fact remained that the quality inspection of road works could not be conducted, as envisaged in the executive instructions.

2.13.11.3 Monitoring by the CCEs

The MMSY guidelines stated that, since effective monitoring of the programme was critical, it was to be ensured that the reports were received from field functionaries promptly, by the concerned officials, as required. At the Circle level, the concerned SEs (redesignated as Chief Construction Engineers or CCEs) were required to monitor the scheme, at least once in a month.

Audit noticed that the implementation of the scheme and progress thereof, in 13 of the sampled divisions, had not been monitored by the concerned CCEs. The absence of monitoring had resulted in delayed completion of road works, closure of works midway, non-completion of road works and deprivation of eligible habitations from getting all-weather connectivity.

In reply, RD Department stated (March 2023) that monitoring of the programme had been done through video conferencing and physical meetings, but now the CCEs have taken steps to submit the decision taken in the meetings, in the shape of minutes/ proceedings, for record.

Thus, deficient monitoring by TPQM, inadequate inspections by the SQMs and absence of monitoring by the CCEs, not only violated the provisions of the guidelines and instructions, but also resulted in belated completion of roads, with the delays in completion ranging between two and 55 months, which, in turn, led to delays in providing all-weather connectivity to the targeted habitations. This also led to execution of road works with compromised quality, as was evident from the damaged roads seen during the JPIs with departmental officials. Some instances of such works are shown in **Pictures 2.13.3 to 2.13.5.**

⁷⁸ RW Division, Jeypore (two inspections of two works), RW Division, Jajpur-I (two inspections of one work)

⁷⁹ 27 months * 15 inspections per month



Picture 2.13.3: Crust failure and damaged surface of the PWD Road at P. Jagannathpur to Sunaripalli, in RW-II Ganjam



Picture 2.13.4: Depressed and damaged portions of BT road surface of BC road to Chhatrapada, in RW-II Bhadrak



Picture 2.13.5: Cracks visible on the surface of the CC road in Barunasingh to Uttarachaka road, of RW-I Balasore

Recommendation 2.13.6:

The monitoring mechanism for the scheme may be strengthened, to ensure quality assurance and timeliness in the construction of roads.

**SCHEDULED TRIBE AND SCHEDULED CASTE DEVELOPMENT,
MINORITIES AND BACKWARD CLASSES WELFARE
DEPARTMENT**

2.14 Implementation of the Post Matric Scholarship scheme for ST and SC students in Khurda District

EXECUTIVE SUMMARY

The Post Matric Scholarship (PMS) scheme for Scheduled Tribes (ST)/ Scheduled Castes (SC) students intends to provide financial assistance to pursue +2 (11th and 12th standard equivalent) courses, vocational courses in Industrial Training Institutes, +3 (B.Sc, B.Com, B.A, *etc.*) courses and professional and technical (MBA, BE, *etc.*) courses. The objective of the Audit was to examine whether scholarship being disbursed annually, to the students who were pursuing Diploma and Engineering courses were in compliance with eligibility norms and disbursed to the genuine beneficiaries during the period from FY 2017-18 to FY 2020-21. Audit, however found that the system of identification of the beneficiaries as well as determination of their eligibility had been severely compromised leading to disbursement of scholarship to the ghost as well as ineligible beneficiaries. Some of the significant audit observations are cited below:

- The authenticity of the Caste Certificates and Income Certificates furnished by the applicants had neither been verified by the educational institutions, nor by the District Welfare Officers (DWOs). In absence of such oversights, PMS amounting to ₹ 1.38 crore were disbursed on the basis of the doubtful caste and income certificates.
- In case of 1,823 scholarship applications either Caste Certificate or Income Certificate or educational certificate had not been attached or the concerned applicants had not signed the application forms or there was absence of bank account particulars. Despite such glaring deficiencies, PMS amounting to ₹ 7.40 crore were disbursed to these applicants.
- Significant non-compliance with the guidelines for the first and second levels of verification of applications, could be indicative of wilful intent to make payments to ineligible beneficiaries, by the Institutions concerned and the officials at the Office of DWO, Khurda.
- Audit also came across availing PMS of ₹ 3.42 crore fraudulently by the institutions and with probable connivance of the DWO in the names of the bogus students.
- There was major control failure, due to non-maintenance of important records like Admission Registers, details of enrolled students, non-verification of the Admission Registers by the Welfare Extension Officer, the Assistant DWOs or by the DWOs, which provided ground for manipulation of process for availing PMS fraudulently.

It is recommended that:

1. *The SSD Department may take up detailed investigations to review all PMS applications, to identify fabricated Caste Certificates and Income Certificates and recover the PMS amounts from ineligible beneficiaries, wherever feasible.*
2. *The SSD Department may ensure that the institutions, forwarding applications for PMS, are recognised institutions and also that maintain Admission Registers properly.*
3. *The SSD Department may identify Institutions, which have aggregated identity papers and applications, in order to irregularly draw PMS against beneficiaries, who are not bonafide students.*
4. *The SSD Department may incorporate provisions in the software to detect duplicate/ multiple applications of the same students for the same years and for the same courses.*
5. *The SSD Department may fix responsibility and impose exemplary penalties on the officials, who have caused significant loss to the exchequer, on this account.*

2.14.1 Introduction

The Post Matric Scholarship (PMS) scheme for Scheduled Tribes (ST)/ Scheduled Castes (SC) students intends to provide financial assistance to pursue +2 (11th and 12th standard equivalent) courses, vocational courses in Industrial Training Institutes, +3 (B.Sc, B.Com, B.A, *etc.*) courses and professional and technical (MBA, BE, *etc.*) courses.

The scholarship amount, under this scheme, covers the admission and tuition fees and also includes reimbursement of other non-refundable compulsory fees, charged by the Educational Institutions. Students also receive maintenance allowance, as per the prescribed rates, to meet the day-to-day expenses related to education.

In Odisha, the scheme is being implemented by the Scheduled Tribes and Scheduled Castes Development, Minorities and Backward Classes Welfare (SSD) Department. The Principal Secretary of the Department is assisted by Director (ST) and Director (SC) at the State level. At the field level, the Scheme is implemented by the District Welfare Officers (DWOs) in districts; Assistant District Welfare Officers (ADWOs) in Sub-divisions; and Welfare Extension Officers (WEOs) in Block.

The PMS scheme for SC and ST students, was identified for implementation under the Direct Benefit Transfer (DBT) mode, by the Government of Odisha. The main objectives of the DBT were payment of scholarship directly into the bank accounts of the beneficiaries for reduction of leakages/ pilferages, in transfer of money to genuine beneficiaries.

The eligibility criteria for SC and ST students, for PMS, included the following:

- The parents’/ guardians’ income was not to exceed ₹ 2,50,000/- per annum.
- The scholarship could be cancelled, if the scholar changed the subject of the course of study, without prior approval of the State Government, or if the scholar discontinued studies. In such cases, the amount already paid, could also be recovered by the State Government.

Every scholarship application was to be supported by the following documents:

- ✓ Caste Certificate, to authenticate the ST/ SC status of the students.
- ✓ Income Certificate, to authenticate that the income of parents/ guardians was below the eligibility criteria.
- ✓ Self-attested copies of certificates, diplomas, degrees, *etc.*, in regard to all previous examinations passed, to authenticate that the applicant was eligible for pursuing the Post Matric course, for which the scholarship was needed.
- ✓ Copy of the first page of bank pass book, showing details of the savings bank account, to authenticate that the bank account belonged to the applicant.

The Government of Odisha had used the Post Matric Scholarship Registration, Release and Network Automation (PRERANA)⁸⁰ portal, to process PMS applications till financial year (FY) 2019-20, and the Odisha State Scholarship Portal (OSSP)⁸¹ from FY 2020-21 onwards.

Once the applicants submitted their online application forms and uploaded soft copies of the required documents, on these portals, they were required to submit system-generated hard copies of the applications, along with the required documents, to their institutions, for verification. The institutions, after first level verification of the details contained in the application forms and other documents, were required to forward the same to the DWO. The DWO was to carry out the second level verification of the applications and documents, along with online verification of eligibility credentials, such as Caste Certificate, Income Certificate, Mark Sheets, *etc.*, and finally sanction the applications, on the portal, to enable disbursement of scholarships in the DBT mode, by the SSD Department.

2.14.2 Audit objective, scope, sample and methodology

Since the amount of scholarship being disbursed annually, to the students who were pursuing Diploma and Engineering courses, was significantly higher than the scholarship amounts for other types of courses, the Audit objective was to examine whether such scholarships had been disbursed in compliance with eligibility norms, to genuine beneficiaries, pursuing these two types of courses in the Khurda district (which included Bhubaneswar City), during the period from FY 2017-18 to FY 2020-21.

⁸⁰ Software developed by NIC, Bhopal, Madhya Pradesh, for processing PMS applications

⁸¹ Common scholarship portal, for processing scholarships awarded by different departments of the Government of Odisha

The Audit methodology included three streams of analysis:

- i. Examination of scholarship applications, received at the Office of the DWO, Khurda, from 25 educational institutions, to derive assurance that the applications had been verified, in compliance with the eligibility conditions. Audit sought to examine 33,199 applications from these 25 institutions, but was provided only 7,704 (23.20 *per cent*) applications. The remaining 25,495 scholarship applications were not furnished by the DWO, despite repeated requests, which resulted in severe limitation for Audit.
- ii. Examination of original records, such as the Admission Registers maintained by 13 educational institutions⁸² (selected on judgmental basis), located in Khurda, to derive assurance that the scholars were bonafide students of these institutions.
- iii. Analysis of the results of examinations, which had been maintained by the State Council of Vocational Training & Technical Education (SCVT&TE), in case of Diploma courses, and by the Biju Patnaik University of Technology (BPUT), in case of Engineering courses, for FYs 2017-18 to 2020-21. This analysis was conducted to derive assurance that the scholars had continued to appear for examinations, conducted during their courses, in compliance with the eligibility conditions.

2.14.3 Audit Observations from examination of scholarship applications

During the period from FYs 2017-18 to 2020-21, a total amount of ₹ 1,047.12 crore had been paid against 2,59,636 applications (fresh and renewal), for PMS, from applicants pursuing Diploma or Engineering courses, in 509 institutions, in Odisha.

During the above period, a total amount of ₹ 383 crore had been paid against 76,250 applications (fresh and renewal), for PMS, from applicants pursuing Diploma or Engineering courses, in 109 institutions, in the Khurda District.

Audit examined 7,704 applications (fresh and renewal), pertaining to 25 institutions⁸³, furnished by the Office of DWO, Khurda, and noticed irregularities in case of 2,164 applications, resulting in a significantly high irregularity incidence rate of 28.33 *per cent*, with an estimated amount of ₹ 8.78 crore, having been paid to ineligible beneficiaries. This estimate is conservative, as it has been computed solely on the basis of scrutiny of applications, without taking into account other irregularities noticed during physical inspections at institutions and during analysis of the examination results of the beneficiaries, as discussed in the succeeding paragraphs.

⁸² (1) Barunei Institute of Engineering and Technology (2) Gurukul Engineering School (3) Gurukul Institute of Technology (4) International Polytechnic, Khurda (5) Maharaja Polytechnic (6) Mahavir Institute of Engineering and Technology (7) Mahavir Engineering College (8) Shibani Institute of Technical Education (9) Sophitorium Engineering College (10) The Techno School (11) Utkal Institute of Engineering & Technology (12) Vedang Institute of Technology and (13) Zenith Institute of Science & Technology

⁸³ Selected on judgmental basis, from analysis of the payments database for PMS

Besides, data analysis and record verification of sampled institutions also revealed suspected fraudulent payment of ₹ 65.39 crore.

2.14.4 Payment of ₹ 1.38 crore against fabricated Caste Certificates and Income Certificates

In Odisha, Caste Certificates, Income Certificates, etc., are being issued through the e-District software application (from January 2014 onwards). The software generates the final certificates with a distinct Barcode, Quick Response (QR) Code and digital signature. The authenticity of the certificates can be verified by any person, by scanning the Barcode or QR Code, with the help of a hand-held device, such as a smart phone, which then generates a link to a portal, where the details of the beneficiary, to whom the certificate has been issued, are listed. The person, carrying out the verification, can, thus, derive assurance that the details of the beneficiary, on the Certificate, match with the details on the online portal. If the details do not match, it would indicate that the Barcode/ QR Code and digital signatures have been photocopied/ digitally copied (using image editing software) from a genuine certificate, to fabricate a certificate in favour of an ineligible beneficiary.

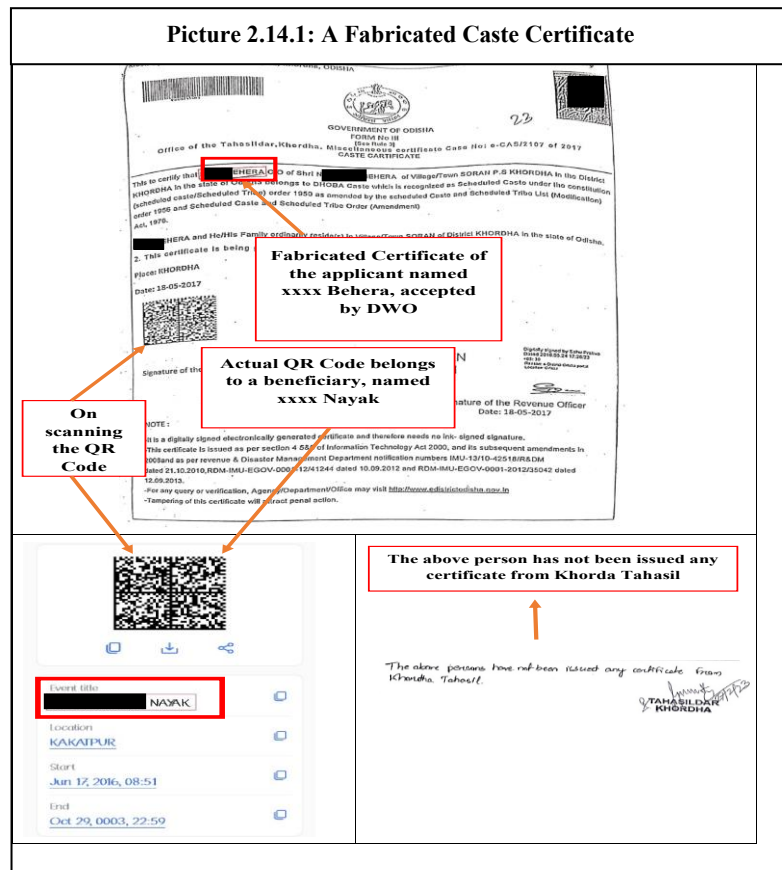
Audit conducted verification of the Barcode/ QR Code on the documents, accompanying the scholarship applications furnished by DWO, Khurda and noticed the following irregularities:

2.14.4.1 Payment of ₹ 97.32 lakh against fabricated Caste Certificates

Audit examined Caste Certificates, accompanying 7,638 scholarship application forms, for the period from FYs 2017-18 to 2020-21, pertaining to 24 institutions of the Khurda district and found that, in 256 applications, pertaining to 119 students, the Caste Certificates had been fabricated, i.e. the QR Codes, (which had been manipulated in the Certificates submitted by these applicants) actually belonged to other persons.

An example of a fabricated Caste Certificate, which had been accepted by the DWO, is shown in **Picture 2.14.1**.

Five educational institutions in Khurda district, through which the maximum



number of fabricated Caste Certificates had been submitted and subsequently accepted by the DWO, are detailed in *Table 2.14.1*.

Table 2.14.1: Five educational institutions of the Khurda district, through which the maximum number of fabricated Caste Certificates had been submitted, and accepted by the DWO

Sl. No.	Educational Institution	No. of applications:			Payment made during FYs 2017-18 to 2020-21 (₹ in crore)
		Examined by Audit	With fabricated Caste Certificates	Not furnished to Audit	
1.	International Polytechnic	165	156	950	3.55
2.	Kruttika Institute of Technical Education	95	41	347	2.26
3.	Shibani Institute of Technical Education	540	38	896	6.45
4.	Barunei Institute of Engineering & Technology	170	6	801	3.08
5.	Bhubaneswar Engineering College	330	4	1,298	9.20

(Source: PMS payment data furnished by the SSD Department, applications furnished by the DWO and verified by Audit)

Audit observed that neither the educational institutions, nor the DWO, had verified the authenticity of the Caste Certificates, resulting in payment of ₹ 97.32 lakh to ineligible persons (*Appendix 2.14.1*).

2.14.4.2 Payment of ₹ 40.51 lakh against fabricated Income Certificates

Audit examined Income Certificates, accompanying 7,704 scholarship application forms, for the period from FYs 2017-18 to 2020-21, pertaining to 25 institutions of the Khurda district and found that, in 85 applications, pertaining to 48 students, the Income Certificates had been fabricated, *i.e.* the QR Codes, (which had been manipulated on the Certificates submitted by the applicants) actually belonged to other candidates.

Neither the Institutions, nor the DWO, had verified the authenticity of these Income Certificates, which was a vital eligibility condition for PMS, for SC and ST students. Five educational institutions in Khurda district, through which the maximum number of fabricated certificates had been submitted and subsequently accepted by the DWO, are mentioned in *Table 2.14.2*.

Table 2.14.2: Five educational institutions of Khurda district, through which the maximum number of fabricated Income Certificates had been submitted, and subsequently accepted by the DWO

Sl. No.	Educational Institution	Number of applications			Payment made during FYs 2017-18 to 2020-21 (₹ in crore)
		Examined by Audit	With fabricated Income Certificates	Not furnished to Audit, despite repeated requests	
1.	Shibani Institute of Technical Education	540	26	896	6.45
2.	Kruttika Institute of Technical Education	95	19	347	2.26
3.	Mahavir Institute of Engineering and Technology	305	10	1,051	8.90
4.	Raajdhani Engineering College	420	7	1,895	13.86
5.	Subash Academy of Management and Technology	66	5	701	2.69

(Source: PMS payment data furnished by the SSD Department, applications furnished by the DWO and verified by Audit)




This major control failure resulted in payment of ₹ 40.51 lakhs, to ineligible persons (Appendix 2.14.2).

Since fabrication of certificates, issued by the State Government, is a criminal offence, Audit referred these cases of fabricated Caste Certificates and Income Certificates, to the 85 Tahasildars, who were supposed to have issued them, for confirmation as to whether they had, indeed, issued them. As of date (June 2023), Audit had received confirmation from 24 Tahasildars that these Certificates had been fabricated and had not been issued by them. Further, seven of the fabricated Certificates were found to contain the names of seven⁸⁴ non-existent Tahasil Offices as the issuing authorities, i.e. no such Tahasil Offices existed in Odisha.

Two examples of fabricated Certificates with names of non-existent Tahasil Offices, as issuing authorities are shown in Pictures 2.14.2 and 2.14.3.

⁸⁴ Aruha (Jajpur), Cuttack Sadar (Cuttack), Faranga (Kalahandi), Guchapapali (Bolangir), Jaguliapada (Kendrapara), Krutibali (Kandhamal) and Nuagan (Jagatsinghpur)

Picture 2.14.2: Fabricated Income Certificate from a non-existent Tahasil Office


GOVERNMENT OF ODISHA
FORM No. III
 [See Rule 3]

Office of the Tahasilidar, Aruha. Miscellaneous Certificate Case No: e-INC/1916 of 2018
INCOME CERTIFICATE

This is to certify that [REDACTED] AL Son of Shri [REDACTED] of Village/Town
HARIDASPUR P.S ANUIIA Tahasil ANUIIA in the district of Jajapur in the state of Odisha has an Annual Income of
Rs. 40000/- (Rupees. FORTY THOUSAND ONLY) from the Sources Specified below

SOURCE	ANNUAL INCOME (in Rs.)
Agricultural Land	Rs. 35000
Salaries	Rs. 0000
Any other Source (s)	
DAILY WAGES	Rs. 5000

2. This certificate is being granted only for the purpose of **HIGHER STUDY OF HIS DAUGHTER**



Signature of the Applicant



**LENKA
BASANTA
KUMAR**
Digitally signed by LENKA
BASANTA KUMAR
Date: 2018.08.29 11:30:07
UTC+5
Country: India + Orissa Period:
LANGANA, Orissa
 Signature of the Revenue Officer
 Date : 29-08-2018

NOTE :

- It is a digitally signed electronically generated certificate and therefore needs no ink-signed signature.
- This certificate is issued as per section 4, 5&6 of Information Technology Act 2000, and its subsequent amendments in 2008 and as per Revenue & Disaster Management Department notification numbers IMU-13/10-42518/R&DM dated 21.10.2010, RDM-IMU-EGOV-0001-12/41244 dated 10.09.2012 and RDM-IMU-EGOV-0001-2012/35042 dated 12.09.2013.
- For any query or verification, Agency/Department/Office may visit <http://www.odistrictodisha.gov.in>.
- Tampering of this certificate will attract penal action.

Picture 2.14.3: Fabricated Income Certificate from a non-existent Tahasil Office

Truck Operator, Name: _____


GOVERNMENT OF ODISHA
FORM No III

Office of the Tahasildar, Guchhapalli. Miscellaneous certificate Case No: s-CAR/1146 of 2017
CASTE CERTIFICATE

This to certify that Shri _____ of Village/Town Mahulapali P.S Guchhapali in the District Bolangir in the state of Odisha belongs to KAIBTRA Caste which is recognized as Scheduled Caste under the constitution (scheduled caste/Scheduled Tribe) order 1950 as amended by the scheduled Caste and Scheduled Tribe List (Modification) order 1950 and Scheduled Caste and Scheduled Tribe Order (Amendment) Act, 1976.

P. _____ and his Family ordinarily residing in Village/Town Mahulapali of Bolangir District in the state of Odisha.

2. This certificate is being granted only for the purpose of STUDY.



Signature of the Applicant

**GHUTA
ALEKH**

Digitally signed by Ghuta Pradya
Date: 2018.06.24 12:30:05
+05:30
Reason: I am the issuer and
Location: Odisha

Signature of the Revenue Officer
Date: 29-11-2017

NOTE :

- It is a digitally signed ELECTRONIC CERTIFICATE and therefore needs no ink- signed signature.
- The certificate is issued as per section 4 5&8 of INFORMATION TECHNOLOGY Act 2000, and its subsequent amendments in 2008 and as per revenue & Deseer Management Department notification numbers RMU-13/10-425/5743DM dated 21.10.2010, RMU-IRU-BGV-004-12/41244 dated 10.08.2012 and RMU-IRU-BGV-001-2012/35042 dated 12.08.2013.
- For any query or verification, Agency/Department/Office may visit <http://www.e-districtodisha.gov.in>
- Tampering of this certificate will attract penal action

Recommendation 2.14.1:

The SSD Department may take up detailed investigations to review all PMS applications, to identify fabricated Caste Certificates and Income Certificates and recover the PMS amounts from ineligible beneficiaries, wherever feasible.

2.14.5 Payment of ₹ 7.40 crore against applications with missing key documents, including proof of bank account number for DBT

Audit examined 7,704 scholarship applications, for the period from FYs 2017-18 to 2020-21, pertaining to 25 institutions of the Khurda district and noticed the following irregularities in 1,823 applications (Fresh: 212 and Renewal: 1,611):

- Caste Certificates had not been attached in 1,124 applications.
- Income Certificates had not been attached in 1,239 applications.
- The required educational certificates, including the immediate last examination passed, had not been attached in 1,321 applications.
- In 728 applications, the concerned applicants had not even signed the application forms.

Audit observed that scholarships of ₹ 7.40 crore had been paid against 1,823 incomplete applications. This indicated significant lack of due diligence, during the first level verification by the institutions and the second level verification, by the Office of the DWO, Khurda. An illustrative list of incomplete applications is given at *Appendix 2.14.3*. Audit further observed that, out of ₹ 7.40 crore, ₹ 5.31 crore had been paid in case of 1,309 applications, where critical documentation, in support of the bank accounts of the applicants, was missing.

Audit analysed the PMS payment database and found that the same bank accounts had been used to make payments to more than one beneficiary, in 1,030 cases. An illustrative list of applications, where the same bank accounts had been used to make payments to multiple beneficiaries, is detailed at *Appendix 2.14.4*. Audit sought to examine the supporting documents in case of these 1,030 bank accounts, linked to two beneficiaries, but the Office of the DWO, Khurda, stated that it did not have them on record.

In two cases, Audit was able to track down the bank passbook details, to which payments had been made and obtained confirmation that the bank account did not belong to the applicant, but, instead, belonged to another individual.

- Account No. xxxxxxxx1066, IFSC Code: PUNB0407700, belonged to an individual named xxxx Malik, but was used to make payment in case of applicant named xxxx Murmu (Application ID STSC9210216427570).
- Account No. xxxxxxxx0997, IFSC Code: PUNB0407700, belonged to an individual named xxxx Malik, but was used to make payment in case of applicant named xxxx Jena (Application ID STSC9210216449647).

Hence, not only had the main objective of DBT for credit of PMS to the correct accounts of the beneficiaries concerned failed, but there were doubts in regard to whether or not the students stated to have been studying in these Institutions, were actually studying therein.

Payment of scholarship of ₹ 5.31 crore against applications, without documents in support of the bank account numbers of the applicants, not only indicated gross negligence and lack of due diligence, during the first level verification by the institutions and second level verification at the Office of DWO, Khurda, but also resulted in non-compliance with the requirements of the DBT mode of implementation of the scheme.

2.14.6 Audit Observations from examination of original records, maintained by the educational institutions

Significant non-compliance with the guidelines for the first and second levels of verification of applications, could be indicative of wilful intent to make payments to ineligible beneficiaries, by the Institutions concerned and the officials at the Office of the DWO, Khurda. In view of the lack of assurance on the identity of bank account holders, to whom the scholarship amounts had been transferred on the DBT mode and the lack of eligibility of beneficiaries, there was a material risk that the applications had been aggregated by Institutions and irregularly accepted by the DWO, with the intention of misappropriating scheme funds.

To derive assurance that the scholarship beneficiaries were indeed genuine students, enrolled at these Institutions, Audit examined original records, such as Admission Registers, Attendance Registers, *etc.*, at 13 test-checked Institutions (selected on judgmental basis). These Institutions, except for the ‘Subash Academy of Management and Technology, Bhubaneswar’, were found to be registered with the All India Council for Technical Education (AICTE), State Council for Vocational Training and Technical Education (SCVT&TE) and/or the Biju Patnaik University of Technology (BPUT). The observations relating to six out of the 13 institutions, are discussed in the succeeding paragraphs.

2.14.6.1 Suspected fraudulent payment to ghost beneficiaries

- i. **M/s Techno School, Bhubaneswar:** Audit cross-verified the payments database of PMS, with the Admission Register maintained at the Institution and noticed that, during the FY 2021-22, payment of ₹ 4.44 lakh had been made to eight beneficiaries, stated to be MBA students, whose names did not appear in the Admission Register. The management of M/s Techno School confirmed that these eight students had not been enrolled in their institution.
- ii. **M/s SAMT:** Audit intended to inspect the Admission Register and other records at The Subash Academy of Management and Technology (SAMT), Bhubaneswar. The receipt of fresh scholarship applications, as well as renewal applications for scholarship, from its students, had stopped from FY 2022-23.

Audit noticed that:

- a. At the declared address of the Institution, as of March 2023, another institution, named M/s Statesman Academy was functioning. Audit contacted the Managing Trustee of SAMT,

who informed that the institution had stopped functioning from 2022-23 onwards.

- b. The Managing Trustee was requested for access to the original records, related to the PMS scheme, since, during 2017-18 to 2020-21, 940 students, stated to be enrolled at SAMT, had been paid a total of ₹ 3.38 crore towards scholarship. However, despite repeated follow-up through the DWO, Khurda, and the SSD Department, original records, maintained by SAMT, were not furnished to Audit, including the Admission Register. Audit also sought (June 2023) information from the Utkal University (UU) about affiliation of the college. In response, the UU stated (June 2023) that the college had applied for affiliation to Bachelor of Business Administration course, in July 2018, for which its Local Enquiry Committee (LEC) was required to conduct inspection. No inspection report of LEC had been received by them, till then. As such, they had not granted affiliation. It was also ascertained from the UU that SAMT had not been granted affiliation to any courses, during the academic years from 2017-18 to 2021-22.
- c. A sample of 66 applications of beneficiaries, stated to have been enrolled at SAMT, were furnished by the DWO, Khurda, to Audit. Audit noticed instances of both fabricated and missing Caste and Income Certificates, as well as missing bank account numbers, even in this limited sample.
- d. On the basis of the contact details provided in the applications, furnished by the DWO, Khurda, Audit contacted five beneficiaries. Of these five beneficiaries, two stated that they had not been students of SAMT, while three others stated that although they had been students of SAMT, they had not submitted applications for scholarships. The Institution had submitted applications in their names and had retained the passbooks and ATM cards, for their bank accounts.
- e. The payments data indicated that, as of March 2022, 95 beneficiaries were studying in the penultimate year of their courses, when the Institution had ceased to function. There were no details of the subsequent status of study for these 95 students, such as details of transfer to other Institutions, available on records.
- f. From the payments data, there were instances of beneficiaries, enrolled at SAMT, also being simultaneously enrolled as students of other institutions. Instances of irrational sequencing of enrolments by beneficiaries, such as BBA course after having completed the Management course at SAMT, were also noticed.

Audit concluded that there was a material risk that this Institution (M/s SAMT), had deliberately ceased to function from 2022-23 onwards, in order

to evade detection and fixing of responsibility for the suspected fraudulent payment of ₹ 3.38 crore to ineligible beneficiaries, reported to be its students.

- iii. **M/s Gurukul Engineering School and M/s Gurukul Institute of Technology:** These two sister institutions, run by the same Management, did not furnish their Admission Registers and other basic records, to Audit. The Management provided formal written responses that these records had been retained by a former staff member, who had been in-charge of admissions and had, subsequently, left the organisation, by drawing the scholarship money of SC and ST students, through fraudulent bank accounts, and that an FIR had been lodged against him at the Chandaka Police Station, Bhubaneswar. However, the Management did not furnish a copy of the said FIR to Audit. On cross-verification with the Inspector in-Charge, Chandaka Police Station, Audit received formal intimation that no FIR had been lodged against the name of the former staff member.

In the absence of Admission Registers, Audit examined the payments data and noticed that:

- a. At these two Gurukul institutions, 314 beneficiaries had been paid a total of ₹ 1.27 crore, during FYs 2017-18 to 2020-21.
- b. In 25 cases, payments had been made to beneficiaries through their bank accounts, which had also been recorded as being the bank accounts of other beneficiaries. Due to non-production of the individual documents of the students by the Institutions and non-submission of the applications by the DWO, Audit was unable to ascertain the identity of the actual bank account holders, in these cases of suspected fraud.
- c. In four cases, payments had been made to beneficiaries, stated to be enrolled as students of the Gurukul Institutions, while they had simultaneously been paid PMS, as students enrolled at other Institutions.

Audit concluded that there was a material risk that these two Gurukul Institutions had falsely reported that their admission records were missing, in order to evade detection and fixing of responsibility, for the suspected fraudulent payment of ₹ 1.27 crore, to the ineligible beneficiaries, reported to be their students.

- iv. **M/s Mahavir Engineering College:** The Institution did not furnish any of its original records, such as Admission Registers, Attendance Registers, Hostel Registers, *etc.* to Audit, despite repeated requests, made through the DWO, Khurda.

In the absence of these basic records, Audit examined the payments data and noticed that:

- a. During FYs 2017-18 to 2020-21, 1,810 beneficiaries, stated to have been enrolled at this Institution, had been paid a total amount of ₹ 6.13 crore.
- b. In 189 cases, payments had been made to beneficiaries' bank accounts, which had also been recorded as being the bank

accounts of other beneficiaries. Due to non-production of the individual documents of the students, by the Institution and non-furnishing of the applications by the DWO, Audit was unable to ascertain the identities of the actual bank account holders, in these cases of suspected fraud.

- c. In 34 cases, payments had been made to beneficiaries, stated to be enrolled as students of the Mahavir Engineering College, while also simultaneously being paid PMS, as students enrolled at other Institutions.

Audit concluded that there was a material risk that M/s Mahavir Engineering College, had deliberately not furnished any of its original records, in order to evade detection and fixing of responsibility for the suspected fraudulent payment of ₹ 6.13 crore, to ineligible beneficiaries, reported to be its students.

- v. ***M/s Mahavir Institute of Engineering and Technology:*** The Institution had not maintained its Admission Register, in complete and proper form. As a result, Audit was unable to derive assurance that the entries made in the Register were accurate.

In the absence of any proper and complete Admission Register, Audit examined the payments data and noticed that:

- a. During FYs 2017-18 to 2020-21, 1,356 beneficiaries had been paid a total amount of ₹ 8.90 crore.
- b. In 75 cases, payments had been made to beneficiaries through their bank accounts, which had also been recorded as being the bank accounts of other beneficiaries. Due to non-production of the individual documents of the students, by the Institution and non-furnishing of the applications by the DWO, Audit was unable to ascertain the identity of the actual bank account holders, in these cases of suspected fraud.
- c. In 19 cases, payments had been made to beneficiaries, stated to be enrolled as students of Mahavir Institute of Engineering and Technology, while also simultaneously being paid PMS, as students enrolled at other institutions.

Audit concluded that there was a material risk that M/s Mahavir Institute of Engineering and Technology, had deliberately not verified the applications and deliberately not maintained its Admission Register in proper form, resulting in suspected fraudulent payments to ineligible beneficiaries.

- vi. ***M/s Shibani Institute of Technical Education:*** Audit found that the Admission Register had not been maintained properly. From the payments data, Audit noticed instances of students, reported as being enrolled at the Institution, who were also simultaneously enrolled in other Degree Colleges. As a result of this finding and with the objective of cross-verifying the genuineness of beneficiaries, Audit conducted telephonic interviews with 20 beneficiaries, whose contact details were available from the application forms, furnished by the

DWO, Khurda. From the interaction with the beneficiaries, Audit noted that they had either not taken admission in the said Institution, or in cases where they had taken admission, the Institution had applied for PMS on their behalf and had retained the passbooks and ATM cards for their Bank Accounts. Audit concluded that there was a material risk that M/s Shibani Institute of Technical Education had deliberately manipulated the applications, submitted by it, to the DWO, Khurda, resulting in suspected fraudulent payment of ₹ 10.91 lakh.

Recommendation 2.14.2:

The SSD Department may ensure that the institutions, forwarding applications for PMS, are recognized institutions and also that maintain Admission Registers properly.

2.14.7 Audit observations from analysis of the database of examination results of SCVT&TE and BPUT, for the beneficiaries of the PMS scheme

Audit sought examination results of all students of Diploma Institutions and Engineering Institutions, located in the Khurda district, from the State Council for Vocational Training and Technical Education (SCVT&TE) and the Biju Patnaik University of Technology⁸⁵ (BPUT), respectively. The objective was to derive assurance that beneficiaries had been paid PMS, in compliance with the scheme guidelines, which required the beneficiaries to register themselves for periodic exams and to pass them, in order to be eligible for continued payment of the scholarship. Further, in view of the significant control lapses, in terms of verification of key documents and lack of assurance in regard to the genuineness of the beneficiaries, who were reported to be bona-fide students by the concerned Institutions, Audit was of the view that cross-verification, with the examination results database, was necessary.

2.14.7.1 Irregular payment of PMS to beneficiaries, who had not even registered themselves for examinations or whose examination results showed them as having been 'absent'

(A) Irregular payments to beneficiaries pursuing Diploma Courses

Audit analysed the Diploma examination results database, maintained by the SCVT&TE, pertaining to the period from FYs 2016-17 to 2020-21 and cross-verified the same with the PMS payment data, maintained by the SSD Department.

Audit noticed that:

- A total of 5,660 students, pertaining to 38 institutions, had been irregularly paid PMS of ₹ 18.03 crore, for the period from FYs 2016-17 to 2020-21, even though their names had not been included in the

⁸⁵ Biju Patnaik University of Technology, Rourkela is the affiliating University for all engineering colleges in the State, and is responsible for conducting examinations and publishing results for the students of the engineering colleges.

results of the semester examination, conducted during the said period. An illustrative list of such beneficiaries is detailed at *Appendix 2.14.5*.

- Another 115 students, pertaining to 10 institutions, had been paid PMS of ₹ 1.06 crore, for the complete course duration of three years, even though they had appeared for only one semester examination, during the period from FYs 2016-17 to 2020-21. This indicated that these beneficiaries had not even registered themselves to appear for the periodic examinations, which they had to pass, in order to continue receiving the PMS. An illustrative list of such beneficiaries is detailed at *Appendix 2.14.6*.

Out of the 13 institutions inspected by Audit, 10 institutions offered Diploma courses. Out of these 10, seven institutions had not maintained the Admission Registers and other credentials of all the enrolled students, who had been paid PMS.

Audit further noticed that 2,737 students, pertaining to the aforesaid 10 test-checked Institutions, had been paid PMS of ₹ 9 crore, for the academic years from FYs 2017-18 to 2020-21, without having been registered to appear for semester examinations. The Institutions were unable to furnish documents in support of their registrations for the examinations (Admit Card number, *etc.*) or their examination results (Marks Sheet, *etc.*). Reasons for the non-maintenance of such basic original records by the Institutions, were not found available on records. Maintenance of such basic records was necessary, especially when the Institutions were aware that these records were required, in order to derive assurance that the PMS scheme guidelines had been complied with.

(B) Irregular payments to beneficiaries pursuing Engineering courses

Audit requested BPUT for grant of access to the examination results of all engineering Institutions in the Khurda district, for the period from FYs 2016-17 to 2020-21. However, BPUT furnished the semester-wise examination results of the students in incomplete shape, without providing key details, such as names of their parents and the dates of birth. In the absence of these key details, Audit was unable to uniquely identify each student and then match the same against the beneficiary details in the PMS payments database, maintained by the SSD Department.

Out of the 13 Institutions inspected by Audit, four Institutions offered Engineering courses. Out of these four, while three institutions had maintained the Admission Registers, one Institution, namely the Mahavir Institute of Engineering and Technology, had not maintained the Admission Register in complete/ proper form and other credentials of all the enrolled students, who had been paid PMS.

Audit noticed that 3,328 students, pertaining to these aforesaid four test-checked Institutions, had been paid PMS of ₹ 26.58 crore, for the period from FYs 2017-18 to 2020-21, without having been registered to appear for the semester examinations. The Institutions were unable to furnish documents in support of the examination registration (Admit Card number, *etc.*) or the examination results, (Marks Sheet, *etc.*) of these students. Reasons for the

non-maintenance of such basic original records, by the concerned Institutions, were not found available on records. Maintenance of such basic records was necessary, especially when the Institutions were aware that these records were required in order to derive assurance that there had been compliance with the PMS scheme guidelines.

2.14.7.2 Irregular payment of PMS to beneficiaries, who had enrolled for Diploma courses in different Institutions more than once in different years: ₹ 3.15 crore

Audit analysed the Diploma examination results database, maintained by the SCVT&TE, pertaining to the period from FYs 2016-17 to 2020-21 and cross-verified the same with the PMS payment data, maintained by the SSD Department.

Audit identified 262 beneficiaries, who had been paid ₹ 3.15 crore towards scholarships, during FYs 2016-17 to 2020-21, but had been reported to have been enrolled for Diploma courses, from different Institutions, in different years. Audit also noticed that, out of these 262 beneficiaries, 76 had failed to clear their examinations at one or more of the Institutions, in which they had been reportedly enrolled as students. An illustrative list of such beneficiaries is detailed at **Appendix 2.14.7**.

Audit observed that the application forms for beneficiaries, who had previously been paid PMS, had been forwarded by 36 institutions, Khurda district, to the DWO, and that the DWO had irregularly sanctioned PMS to such beneficiaries, even though there was provision in the PRERANA software to verify the status of previous scholarship payments. This provision had, apparently, not been exercised, prior to sanction of these applications, and, as a result, PMS of ₹ 3.15 crore had been irregularly paid to 262 beneficiaries.

2.14.7.3 Irregular double payment of PMS to beneficiaries for the same years: ₹ 74.66 lakh

Audit analysed the PRERANA and OSSP databases and cross-verified the data contained therein with the payments database, maintained by the SSD Department, on the parameters of 'academic year', 'student's name', 'caste', 'roll number of matriculation', 'Institute's name'. Thereby, it identified 167 students, pertaining to 65 institutions of the Khurda district, who had been irregularly paid PMS more than once in an academic year, from 2017-18 to 2019-20. Such irregular double payments amounted to ₹ 74.66 lakh. A detailed statement, showing multiple payments to the beneficiaries, in the same academic years, is at **Appendix 2.14.8**.

Audit observed that the Institutions had forwarded the duplicate applications for sanction, without conducting proper first level verification and that the DWO had also sanctioned the duplicate applications in these cases, without exercising necessary due diligence.

2.14.8 Major control failure, due to non-maintenance of Admission Registers by Institutions

The Admission Register is one of the primary records of an Educational Institution and is required⁸⁶ to be maintained permanently, for reference by various authorities. Audit sought to examine the Admission Registers of 13 selected Institutions, and noticed that four institutions (M/s Gurukul Engineering School, M/s Gurukul Institute of Technology, M/s Mahavir Engineering College and M/s Subash Academy of Management and Technology) had not maintained/ did not furnish their Admission Registers, while four institutions (M/s Techno School, M/s Mahavir Institute of Engineering and Technology, M/s Maharaja Polytechnic and M/s Shibani Institute of Technical Education) had not maintained their Admission Registers in proper form.

Primary details, such as the dates of admission, caste, names of guardians, occupations of guardians, telephone numbers, mobile numbers, permanent addresses, last schools/ colleges attended (10th class and Plus 2 details), transfer certificate numbers and details, photographs of the students and signature of the concerned Principals, against the entries made, were not available in the Admission Registers.

The Admission Registers had also not been verified at periodic intervals by the Welfare Extension Officer, the Assistant DWO or the DWO.

Non-maintenance of Admission Registers was a major and significant control failure, especially from the perspective of implementing the PMS scheme. In the absence of a clearly defined set of SC and ST students, enrolled at each Institution, which could be cross-verified with the number of applications forwarded by that Institution, there was avoidable scope for forwarding of applications of ghost beneficiaries, who were not genuine or bonafide students of the Institution. This state of ambiguity facilitated the fabrication of Caste Certificates, and Income Certificates, which were forwarded by these Institutions, as also their highly irregular acceptance by the DWO.

Recommendation 2.14.3:

The SSD Department may identify Institutions, which have aggregated identity papers and applications, in order to irregularly draw PMS against beneficiaries, who are not bonafide students.

Recommendation 2.14.4:

The SSD Department may incorporate provisions in the software to detect duplicate/ multiple applications of the same students for the same years and for the same courses.

⁸⁶ Requirement of maintenance of Admission Register as a general condition, is specified at Affiliation bylaw 4.1 (xiii) of SCVT&TE Odisha. Requirement for maintenance of Admission Register, as an essential condition, is specified at Statute 44 of the BPUT

2.14.9 Major control failure - absence of regular inspections of the institutions by the DWO and District Level Committees

PMS scheme guidelines provide that the State Government, or the District Collector, would nominate Group 'A' officers, to inspect all private institutes during the year, preferably by the time of closure of admission. The Ministry of Social Justice and Empowerment, Government of India, communicated (May 2018) the revised guidelines to the State Governments, wherein the District Collector was to nominate Officers to inspect all private educational institutions. It also directed the formation of District Level Committee (DLC), to conduct inspections of all the private institutions, to verify the genuineness of the scholarship applicants, prior to sanction of PMS. In pursuance of this, the SSD Department issued (August 2018) guidelines for constitution of DLCs, for the purpose of such inspections.

As per the guidelines, the DLC would comprise of the DWO, Special Officer, WEO of the concerned Block, Principal, Government Engineering College/ Diploma College/ ITI/ Plus Two College/ Degree College/ Representative of the Chief District Medical Officer and any other Officer nominated by District Collector. The DLC was to inspect all the private institutions and admission/ hostel/ attendance registers, in order to verify the genuineness of the applicants. The inspection reports were to be placed before the Collector and were to be maintained in the office of the DWO, for reference, prior to sanction of the online applications.

The DWO was not able to furnish evidence of constitution of the DLC for Khurda district. The DWO had maintained inspection reports of only 63 institutes (12 *per cent*), pertaining to the FY 2018-19, out of the 545 private institutes in the district.

Audit noticed that around 482 (88 *per cent*) Institutions had not been inspected by the officials of DWO, Khurda, pertaining to the FY 2018-19, and 100 *per cent* of the Institutions had not been inspected for the FYs 2019-20 and 2020-21. None of the 13 institutions, selected on judgemental basis, by Audit, had been inspected, during the period from FYs 2018-19 to 2020-21.

The severe and grave irregularities listed above, such as payments to ghost beneficiaries; double payments to beneficiaries; payments to multiple beneficiaries against the same bank account numbers; payments to beneficiaries who had not registered themselves for periodic examinations; payments to beneficiaries for the full-course duration, despite them not attending classes *etc.*, could have been detected, if regular and effective inspections of these Institutions had been conducted.

2.14.10 Absence of effective verification of applications at the Office of the DWO, Khurda

The allocation of duties, in regard to the scrutiny and verification of applications, forwarded by the Institutions, at the Office of the DWO, Khurda, during the years 2017 to 2022, is shown in **Table 2.14.3**.

Table 2.14.3: Allocation of duties for scrutiny of PMS applications at DWO, Khurda

Period	Designation	Specific work done by DWO/ staff
July 2017 to January 2023	DWO	Responsible for scrutiny and sanction of PMS applications.
June 2013 to June 2022	Senior Revenue Assistant	Responsible for receipt and scrutiny of hard copies of PMS applications from Institutions, for final sanction.
November 2018 to present (June 2023)	District Coordinator (contractual personnel)	Responsible for initial scrutiny of PMS applications, provided by the Senior Revenue Assistant. Final scrutiny of the PMS applications to be done by the Senior Revenue Assistant and the DWO.
March 2017 to present (June 2023)	Data Entry Operator (contractual personnel)	Responsible for initial scrutiny of PMS applications, provided by the Senior Revenue Assistant. Final scrutiny of the PMS applications to be done by the Senior Revenue Assistant and the DWO.

(Source: Information furnished by DWO, Khurda)

The incumbent Government servant, in the post of Senior Revenue Assistant, was responsible for the final verification and proposal of sanction of applications, during the years 2013 to 2022.

The incumbent Government servant, in the post of DWO, was responsible for scrutiny and according sanction for applications, during the years 2017 to 2023.

These two Government servants had supervised the work of the two contractual personnel, who were assisting them with the scrutiny and processing of PMS applications, during the above period.

In view of:

- the egregious and pervasive nature of irregularities noticed in the processing of applications;
- the significant extent of non-compliance with key provisions, such as verification of the authenticity of Caste Certificates, in a scheme intended for SC and ST beneficiaries and verification of bank account details in a scheme, intended to be implemented on the DBT mode;
- the material amounts of suspected fraudulent payments; and
- the high number of such suspected fraudulent payments, noticed even from a limited sample of applications examined.

Audit is of the view that the roles of the two incumbents, during the period stated above, should be investigated by the State Government, as their complicity with the private institutions in irregular approval of applications for PMS, cannot be ruled out. Even in the absence of proof of *malafide* intent, the sheer scale and nature of the irregularities are such, that Audit is of the view that responsibility should be fixed on the concerned Government servants.

The matter was reported (December 2022) to the Government; their reply had not been received (January 2024).

Recommendation 2.14.5:

The SSD Department may fix responsibility and impose exemplary penalties on the officials, who have caused significant loss to the exchequer, on this account.

2.15 Irregularities in execution of water supply projects in ITDA, Phulbani

The Project Administrator, Integrated Tribal Development Agency, Phulbani, as also the engineering officials therein, overlooked codal provisions in the execution of works and irregularly split up works, to avoid the tender process. In addition, they approved: (i) excess payment to contractors, on the basis of fraudulent bills and (ii) fraudulent claims in regard to execution of works.

Scrutiny (November and December 2021) of records of the Project Administrator (PA), Integrated Tribal Development Agency (ITDA), Phulbani, showed that the Scheduled Tribe and Scheduled Caste Development, Minorities and Backward Classes Welfare (SSD) Department, had sanctioned ₹ 17.61 crore, during FYs 2017-18 to 2021-22, for construction of 30 water supply projects, for providing piped drinking water, to the schools functioning under the Department. The PA, ITDA, Phulbani, had undertaken the execution of water supply projects.

Paragraph 3.5.24 of the Odisha Public Works Department (OPWD) Code provides that a work, with the prior approval of the authority who is competent to accept the tender for the whole work, may be split into several parts or reaches, for facility of execution of the work. The paragraph further reads that the splitting up of a work, at the time of calling for tenders, is a measure which should be justified by circumstances and must be in the interest of the work. It must not be resorted to with a view to evade the operation of any prescribed limit. The Works Department, Government of Odisha, however, put a stipulation (May 2007) that the works may be split up to ₹ 5 lakh, after approval by the concerned Superintending Engineer. Paragraph 3.5.9 of the OPWD Code further provides that tenders should invariably be invited publicly, for all works costing more than ₹ 5 lakh. For water supply projects, the Code provides that the nature and quantity of the existing water supply, the reasons necessitating an improved supply, the possible sources of additional supply, *etc.*, are to be reported in the detailed estimate, with an index map showing the piping lines of the main and distributaries, along with plans of all the works.

Audit examined records of the 30 water supply projects, and noted that, while nine projects had been completed, 15 were under execution and the remaining six had not been taken up, as of November 2021. Audit observed violation of codal provisions, procedures, *etc.*, in the execution of projects, as discussed in the following paragraphs:

(a) Splitting up of works

The PA, ITDA, Phulbani, in violation of the extant codal provisions and conditions of the sanction orders, split 29 works (out of the 30 test-checked works), into 336 parts. Of these 336 parts, 273 parts (aggregate cost: ₹ 11.37 crore) were split into parts, costing ₹ 5 lakh⁸⁷ or less (**Appendix 2.15.1**). The records maintained at ITDA, Phulbani, however, did not indicate that the works had been split up for facilitating their smooth execution. Audit also

⁸⁷ Cost of each part ranged from ₹ 0.80 lakh to ₹ 5 lakh

noted that, in none of the split up cases, had the approval of the Superintending Engineer concerned been obtained. Instead, the Assistant Executive Engineer (AEE) of the ITDA had split up the works, which was irregular. Although the AEE had the authority to accord technical sanction to the works with an estimated cost up to ₹ 10 lakh, Audit noted that the AEE had accorded technical sanction to 16 works, where the estimated cost of each work was above ₹ 10 lakh. Thus, the AEE had exceeded his authority, by splitting up the works, as well as by according technical sanction. The absence of any specific reason for splitting up works, indicated that the splitting of works, to values less than ₹ 5 lakh, had been resorted to, for the purpose of avoiding the tender process. It was further noted that, for award of all these split up works, no notice or advertisement, *etc.*, had been published by the AEE or PA, ITDA. However, in all cases, quotations had been received from the same three individuals. Splitting up high value works, to many parts with smaller values, to avoid the tender process, along with the absence of transparency in selection of the contractors, as well as the involvement of a particular group of three individuals in the execution of works, indicates tender-fixing, with the involvement of the AEE and PA, ITDA, Phulbani, which merits investigation by the State Government.

(b) Survey and award of works

The Sub-Divisional Officer, *i.e.* AEE/ Junior Engineer (JE) was to conduct survey, for preparing plans and estimates of the works, as per Paragraphs 2.2.62 and 2.2.66 of the OPWD Code (Vol. I). Audit, however, could not trace any survey reports or plans, drawings and designs, index maps, *etc.*, from the records. This indicated that the JE/ AEE of the ITDA had not made any survey for the works. Without conducting any survey and without preparing cost estimates, quotations were invited from contractors, for award of works. Upon receipt of the quotations, cost estimates, in respect of materials like GI pipes, fittings, cement, steel, *etc.*, were settled, based on the quoted price. Determination of rates, based on quotations, was not competitive and needed to be deemed as award of contracts without calling for tenders, in terms of the provisions of the OPWD Code. Further, the quotations were in identical formats, without details like specifications, brand/ make of the materials, applicability of GST rates, *etc.* The quotations were received from three particular persons/ agencies, who were subsequently awarded with the works as well.

(c) Excess payments made to contractors on the basis of fraudulent bills

Audit examined the Running Account (RA) bills of contractors, in regard to 31 works, to assess the payments made against each item of fittings, claimed to have been used in the works. The quantities of items, claimed through RA bills, were verified physically, through joint physical inspection (JPI), along with the officials of the ITDA. The JPI revealed that, in 18 out of 31 works (58 *per cent*), items worth ₹ 17.17 lakh, had actually not been utilised, but payments had been made to the contractors, as detailed in **Appendix 2.15.2**.

Table 2.15.1: Quantity of material, for which payments had been made, vis-à-vis the quantity actually used

Fittings	No. of works	Quantity of fittings used as per		Excess claimed	Unit cost (₹)	Excess payment (₹)
		RA bill	JPI			
GI pipe-63 mm dia (in metres)	5	3,637	2,100	1,537	920	14,14,040
Bends (No.)	18	153	0	153	1,350	2,06,550
Tee (No.)	18	44	0	44	2,200	9,68,00
Total	--	--	--	--	--	17,17,390

(Source: Records of ITDA, Phulbani and findings during JPI)

Audit observed that the quantities of items, actually used in the works, were much lesser than the quantities for which claims had been preferred and payments made, in as many as 58 per cent of the works physically inspected jointly. This indicated that the engineering officials of the ITDA, Phulbani, had not conducted checks and measurements of the works claimed to have been executed, before approving the bills of the contractors. Further, completion of works, with use of quantities of fittings lesser than those incorporated in the cost estimates of the respective works, indicated that the cost estimations had not been made on the basis of survey and design.

(d) Fraudulent claim on execution of works

Besides fraudulent payments for fittings which were not actually used, Audit came across two instances, where new works had purportedly been executed, but the photographic evidence, in support of such execution, nullified these claims, as discussed below:

- The check dam for external water supply project, for the Bandhagada High School, had been completed in May 2019, at a cost of ₹17 lakh. Subsequently, in November 2019, a sum of ₹15 lakh was purportedly utilised for construction of retaining wall/ check dam, to functionalise the intake well. The photograph used in support of evidence for construction of retaining wall/ check dam, was found to be the same for both these works. Thus, expenditure of ₹15 lakh, for construction of the water retaining wall, seemed to be doubtful, indicating possible misappropriation of government money.

Picture 2.15.1

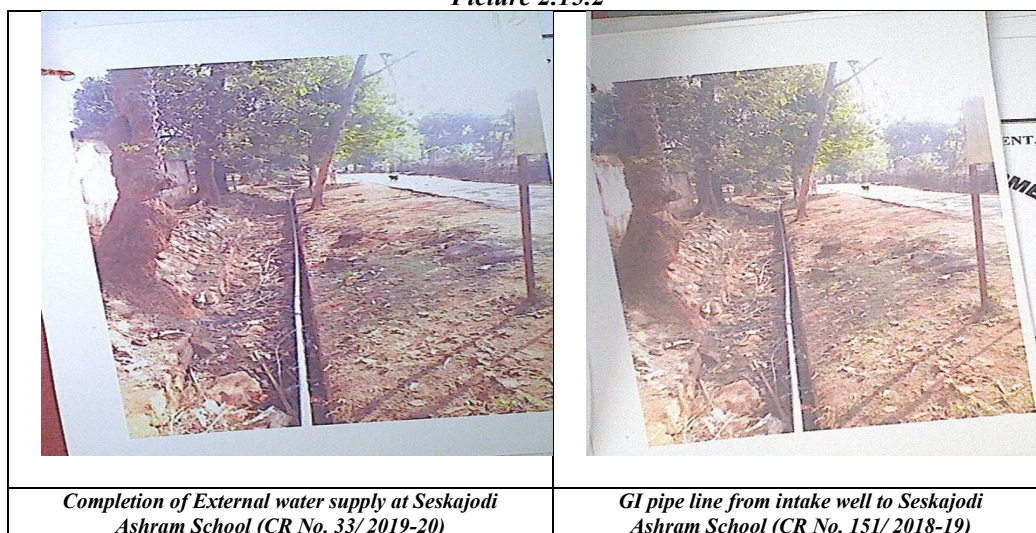


Additional work for completion of intake well at Bandhagada (CR No. 45/ 2019-20)

Construction of check dam at Bandhagada for intake well (CR No. 153/ 2018-19)

- A sum of ₹4.90 lakh was claimed to have been spent for laying of 418 metres of GI pipes, as part of external water supply at the Seskajodi Ashram school project. The funding was made from the Central grant for Tribal areas, released under Article 275. Audit, however, found that the same work had been completed under the State scheme in FY 2018-19. The photographic evidence used for both the works (*i.e.*, under the Central scheme as well as the State scheme) was found to be the same.

Picture 2.15.2



The above instances raised doubt on veracity of claim of execution of works. Misappropriation of ₹ 19.90 lakh, claimed to have been utilised in the above two works, cannot be ruled out.

The SSD Department stated (November 2022) that, in view of the urgency of addressing water scarcity of SSD schools, water supply projects had been taken up and *post facto* approval was accorded for departmental execution. It also assured that, splitting of works by executing agencies, would be discouraged in future. The reply is not convincing, as non-adherence to the codal provisions led to serious irregularities. The Department did not furnish any reply on excess payments on the basis of fraudulent bills, use of lesser quantities of fittings and fraudulent claims on execution of works.

2.16 Infertuous expenditure in Rubber plantation

Improper maintenance, non-payment of wages to beneficiaries in time and non-extension of handholding support, for Rubber plantations, resulted in poor plant survival, rendering expenditure of ₹ 3.20 crore, infertuous.

As per the Guidelines (August 2013) for development of Rubber plantations, through convergence of MGNREGA and schemes⁸⁸ of the Rubber Board, around 1,500 mandays are required for raising one hectare of rubber plantation, in the initial six to seven years. Activities like clearing, pitting, refilling of land, planting, terracing, fertiliser application, plant protection,

⁸⁸ Government of India schemes, named as “Rubber Plantation Development” and “Rubber Development in North East”

pruning, branch induction and boundary protection, are to be carried out under MGNREGA, while harvesting and post-harvest processing support, till marketing of the produce, are to be carried out through the schemes of the Rubber Board. For each Integrated Tribal Development Agency (ITDA), one Facilitating Non-Government Organisation (FNGO) is to be engaged, for extending handholding support, community mobilisation, participatory formulation for implementation of projects.

Scrutiny of records (December 2021) of ITDA, Rairangpur, revealed that rubber plantation had been taken up during FYs 2013-14 to 2017-18, in 19 patches, covering a total area of 491.86 acres, involving 360 beneficiaries. A sum of ₹ 4.19 crore (nursery raising: ₹1.16 crore⁸⁹; annual maintenance: ₹2.94 crore⁹⁰; installation of pump sets: ₹9 lakh⁹¹), was spent during the period from FYs 2013-14 to FY 2020-21, under convergence of MGNREGA and the Special Central Assistance to Tribal Sub Plan (SCA to TSP) Scheme (Rubber plantation scheme).

Audit noted that the plantations taken up in 401.47 acres, in 18 patches⁹², with an expenditure of ₹ 3.20 crore, had been abandoned/ discontinued, due to poor survival of plants (the percentage of survival was between 0 and 58 *per cent*, as of July 2020). This included eight patches, where the survival percentage was zero, while, in the remaining 10 patches, the same was between 30 and 58 *per cent*. The reason for poor survival of plants was stated to be non-payment of wages to the beneficiaries, due to non-availability of funds, as stated by the PA, ITDA. Besides this, other reasons for non-survival of plants were non-provision of drip irrigation and delay in provision of electricity to plantation sites, as noticed in Audit. Audit observed that the ITDA, Rairangpur, had not engaged any FNGO, for providing handholding support for community mobilisation and participatory formulation for successful raising of the plantations. Besides, in the Mangalpur village, although the survival percentage was 60 *per cent*, no maintenance had been undertaken from April 2021, as the approval for estimate of expenditure for the same, was pending with the Collector, Mayurbhanj. Also, due to delay in payment of wages to beneficiaries and labourers, by six to seven months, they had not undertaken maintenance and watch and ward activities. The reason for non-payment of wages was non-availability of funds under MGNREGS, as stated by the PA, ITDA.

Audit conducted (December 2021) JPI of 10 patches, in four villages⁹³, along with the officials of ITDA, Rairangpur and noticed that, in one patch (Mangalpur village), the survival rate was 60 *per cent*. In the remaining nine patches, the survival rate ranged between 0 and 20 *per cent*. It was also noticed that three pump houses, commissioned in three villages (Musamari, Badhunia and Brahamanposi), at a total cost of ₹9 lakh, during FY 2018-19, for watering the plantations, were lying idle. There was also absence of proper fencing to prevent animals from damaging the plantations, due to which the

⁸⁹ Under 'SCA to TSP' Scheme

⁹⁰ Under 'MGNREGS' Scheme

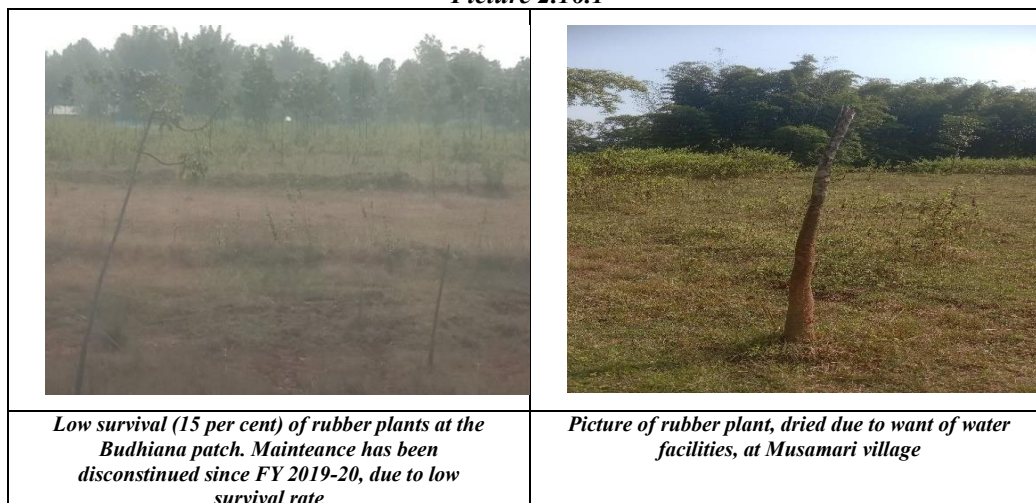
⁹¹ Under 'SCA to TSP' Scheme

⁹² Out of 19 plantations, plantation on Mangalpur patch was in progress

⁹³ Mangalpur:1, Badhunia:3, Musamari:3 and Brahamanposi:3

plantations had not come to the harvesting level, for being handed over to the concerned beneficiaries.

Picture 2.16.1



Thus, due to improper maintenance, delayed payment of wages to beneficiaries and non-extension of handholding support, plantations, in 18 out of 19 patches, had been abandoned/ discontinued, resulting in infructuous expenditure of ₹ 3.20 crore. Thus, the objective of the programme, to provide livelihood opportunities to 360 tribal beneficiaries, could not be achieved.

The Commissioner-cum-Secretary, SSD Department endorsed (December 2022) the reply of the PA, ITDA, Rairangpur, which confirmed the facts and stated that the Rubber plantation activities in one village (Mangalpur) were in progress. The fact, however, remains that plantation in 18 patches had been discontinued/ abandoned, due to non-receipt of wages by the beneficiaries and non-engagement of FNGO for providing handholding support.

CO-OPERATION DEPARTMENT

2.17 Wasteful expenditure of ₹ 8.69 crore in the procurement of mobile ATM vans

Procurement and deployment of mobile ATM vans, without conducting any feasibility study, led to idling of the ATM vans, rendering wasteful the sum of ₹ 8.69 crore spent on their procurement and maintenance.

The Government of Odisha implemented (FY 2013-14) mobile banking services, under the name 'Bank on Wheels' (BoW), in identified pockets of 20 Blocks of the State, where no banking services were available. These services were launched with the financial assistance available under the Rashtriya Krishi Vikas Yojana (RKVY). The objective was to extend banking services, primarily to the farming community, to enable them to avail of various forms of agricultural assistance, such as interest incentive on Kisan Credit Cards, Agricultural Inputs, etc.

Audit noted (between February 2021 and March 2021), from the records of the Registrar, Co-operative Societies (RCS), Bhubaneswar, that a sum of ₹ 6 crore had been sanctioned, under RKVY, during FY 2013-14, for introducing the

BoW services. The Agriculture and Farmers' Empowerment Department, Government of Odisha, which was implementing RKVY in the State, released ₹ 6 crore, between February 2014 and June 2016, to the RCS, for this purpose. RCS implemented the programme through the Odisha State Co-operative Bank (OSCB) Limited. OSCB selected a firm, through open competitive bidding (June 2014), for supply of 20 mobile Automated Teller Machine (ATM) vans and allied items, for ₹ 5.50 crore (at the rate of ₹ 27.50 lakh per ATM van and allied items) and taxes thereon, amounting to ₹ 1.06 crore. The ATM vans were received by August 2015 and ₹ 6.56 crore was paid to the firm, between October 2014 and November 2015. OSCB also incurred ₹ 2.13 crore towards the Annual Maintenance Contract (AMC) of the ATMs, for the period from April 2016 to March 2020. Thus, a sum of ₹ 8.69 crore was expended for procurement and upkeep of the mobile ATM vans. OSCB deployed the mobile ATM vans in the identified blocks, through the concerned District Central Co-operative Banks (DCCBs). The operational status and volume of transactions, of each mobile ATM van, as of November 2022, as furnished by the RCS, to Audit, is shown in **Table 2.17.1**.

Table 2.17.1: Operational status and volume of transactions of mobile ATM vans, as of November 2022

Sl. No.	DCCB	ATM Id	Transaction start date	Non-functional since (date)	Value of transactions (₹ in lakh)	Duration of operation
No operation						
1	Aska	ASKAMV07	No transaction	25-Feb-18	0	0
2	Mayurbhanj	MAYUMV06	No transaction	21-May-18	0	0
Transactions for 'Less than one month'						
3	Angul	ANGLMV07	NA	19-Feb-2016	NA	NA
4	Sambalpur	SMBP0016	13-May-19	03-Jun-19	36.52	21 days
Transactions for 'One to two years'						
5	Boudh	BODHMOV01	15-May-19	30-Oct-20	71.02	18 months
6	Sundargarh	SUNDMV01	22-Feb-16	14-Nov-17	0.01	21 months
Transactions for 'Above two years'						
7	Sundargarh	SUNDMV02	23-Dec-15	16-Feb-18	0.22	26 months
8	Angul	ANGLMV17	1-Jul-17	12-Nov-19	45.27	28 months
9	Nayagarh	NAYAMV10	14-Nov-19	01-Jun-22	6.89	31 months
10	Mayurbhanj	MAYUMV01	9-May-19	25-May-22	173.23	37 months
11	Koraput	KRPTMV15	13-Jun-16	17-July-19	242.24	38 months
12	Koraput	KRPTMV09	14-Dec-15	13-Feb-19	21.04	39 months
13	Angul	ANGLMV09	13-Jan-16	14-May-19	0.01	40 months
14	Boudh	BODHMOV07	3-Jan-17	12-May-20	99.50	40 months
15	Keonjhar	KEONMV06	7-Dec-15	15-Jun-19	186.12	43 months
16	Berhampur	BERHMOV20	22-Jun-16	12-Jun-20	362.72	47 months
17	Bhawanipatna	BHWAMV01	14-Jun-17	02-Nov-21	82.81	53 months
18	Koraput	KRPTMV05	4-Apr-16	01-Dec-20	61.11	57 months
19	Koraput	KRPTMV08	4-Feb-16	08-Jan-21	1.95	60 months
20	Keonjhar	KEONMV01	5-Dec-15	23-May-20	419.98	54 months
Total					1,810.64	

(Source: Information furnished by the RCS and OSCB)

Audit found that the two ATM vans, deployed in Aska and Mayurbhanj, had not been used at all. While the van at Aska was not in a working condition, the van in Mayurbhanj could not be used due to non-engagement of the required staff, as well as non-availability of internet connectivity. Non-availability of proper internet connectivity, ATM machine problems and vehicle issues, were among the main reasons for non-operation of the ATM vans. Audit, along with the officers of the OSCB Limited and DCCB, Angul, conducted (March 2021) JPI of two ATM Vans (Athmallik and Pallahara branches, under the DCCB, Angul) and noticed that the vehicles had been parked and were lying idle (at the Thakurgad Primary Agricultural Credit Society and the premises of DCCB, Angul). The concerned official of DCCB, Angul, attributed the non-use of the mobile ATM vans, to the non-availability of stable network.

Audit observed that the OSCB had not conducted any feasibility study, for deployment of mobile ATM vans. Even after encountering internet connectivity issues, defects in ATM machines, vehicle problems and very few transactions, it had not prepared any alternative plans, for optimal utilisation of the ATM vans. The Agriculture and Farmers' Empowerment Department, which had released the funds, as a part of farmers' welfare measures, had not monitored the extent of achievement of the objectives of the investment.

Thus, procurement and deployment of mobile ATM vans, without conducting any feasibility study, led to idling of the ATM vans, rendering wasteful the sum of ₹ 8.69 crore spent on their procurement and maintenance.

The RCS, while confirming the facts, stated (December 2022) that all the 20 ATM vans are lying non-functional and steps are being taken to cover the ATMs, UPSs, *etc.*, under AMC. The reply confirmed the fact that no feasibility study had been conducted before deploying the ATM vans, which had resulted in wasteful expenditure of ₹ 8.69 crore.

The matter was reported (December 2022) to the Government; their reply had not been received (January 2024).

GENERAL ADMINISTRATION & PUBLIC GRIEVANCE DEPARTMENT

2.18 Non-imposition of consent fee amounting to ₹ 1.03 crore

Laxity of the GA&PG Department, in imposing Consent Fee on transfer of leasehold land, led to loss of Government revenue, amounting to ₹ 1.03 crore.

Government of Odisha imposed⁹⁴ (March 1970) Consent Fee, on transfer of leasehold plots, in the Bhubaneswar Municipal area, by way of sale or gift. In April 2006, the General Administration & Public Grievance (GA&PG) Department notified the revised rate of Consent Fee, as indicated in **Table 2.18.1**.

⁹⁴ Decision of the State Cabinet dated 11 March 1970

Table 2.18.1: Rate of Consent Fee on transfer of lease land

Sl. No.	Manner of land use	Rate of Consent fee
1	Residential	25 per cent of the prevailing premium, in case of buildings constructed as per the approved plans
2	Residential	35 per cent of the prevailing premium, in case of vacant plots or buildings, constructed in deviation of the approved plans
3	Industrial/ Commercial	75 per cent of the prevailing premium, in case of buildings constructed as per the approved plans
4	Industrial/ Commercial	100 per cent of the prevailing premium, in case of vacant plots or buildings, constructed in deviation of the approved plans

(Source: Records of the GA&PG Department)

Further, as per the order of the GA&PG Department (July 2018), in the event of non-realisation of Consent Fee, from the lessee, at the time of transfer of leasehold plots, by way of gift or sale, the transferee is liable to pay the Consent Fee, as per the rate and Bench Mark Valuation (BMV) of land, in force at the time of realisation of such dues.

Audit test-checked (August 2021) 24 transfer cases and found, in one case⁹⁵, that a plot measuring 3,520 sq.ft., in the Kalpana Cinema area, under Laxmisagar-1 mouza, Unit No. 30, Bhubaneswar, had originally been allotted to an individual. The lease deed had been executed in August 1960. After the death of the lessee, the Department had allowed (November 1976) mutation of the land, in the name of his legal heirs. Thereafter, the Department had accorded (February 1977) permission, for transfer of the said land, by the legal heirs, in favour of another individual, for a consideration of ₹ 35,000. A lease had, accordingly, been executed in February 1977, to give effect to the said transfer.

Audit further noticed that, after the death of the lessee, the said land had been mutated (May 2021) in the name of his legal heirs (wife, two daughters and one son), but, in none of the transfer/ sale instances, had the Consent Fee been imposed and realised. Before sanction of the mutation, the concerned Revenue Inspector of the Department, after inspection of the plot, reported (December 2020) that a double storied building had been constructed over the leasehold plot, in deviation from the approved building plan. The Department then decided (May 2021) to impose Consent Fee, amounting to ₹ 1.03 crore⁹⁶, on the then owners of the plot, but no demand letter, to that effect, was issued to the owners of the plot. On this being pointed out in Audit (August 2021), the Department issued (August 2021) a demand letter to the owners of the plot, for Consent Fee, amounting to ₹ 1.03 crore.

Audit observed that, though the land had been transferred/ sold in February 1977, the Department had not imposed Consent Fee. Non-imposition of Consent Fee, not only resulted in loss to the public exchequer but also indicated the laxity of the Department in following the rule of law.

⁹⁵ Allotment of Plot No. 63, measuring an area of 32'x110'

⁹⁶ BMV per acre (43,560 sqft) was ₹ 12.70 crore. Consent fee = 100 per cent of ₹ 12.70 crore /43,560 sqft*3,520 sq.ft = ₹ 1.03 crore

The GA&PG Department, while admitting the fact, stated (September 2022) that the lessee had been intimated (August 2021) to deposit the Consent Fee and subsequent reminder had also been issued (April 2022) for the same. The Department further stated that steps had been taken for filing Certificate proceedings, under the provisions of the Odisha Public Demands Recovery Act, for recovery of the Government dues. The fact, however, remains that the Consent Fee is yet to be realised (October 2023).

**FISHERIES AND ANIMAL RESOURCES DEVELOPMENT
DEPARTMENT**

2.19 Extra expenditure in procurement of polythene rolls

Injudicious decision of the management of OMFED, to procure 60-65 micron polythene rolls, ignoring an offer of lesser priced 50-55 micron polythene rolls, resulted in extra expenditure of ₹ 3.38 crore.

The Odisha State Co-operative Milk Producers' Federation Limited⁹⁷ (OMFED) functions under the administrative control of the Fisheries and Animal Resources Development Department, Government of Odisha. Its main activities include production, procurement, processing and marketing of milk and milk products. It uses polythene films for packaging of pasteurised liquid milk and other milk products. As per the Indian Standards (IS 11805-2007), the recommended thickness of polyethylene films, used for milk packaging, should not be less than 50 microns for one litre pouch and not less than 40 microns for half litre pouch.

Audit noted, from the records of OMFED, that it had floated a tender, on 01 July 2015, for procurement of three layer polythene film⁹⁸, with a thickness of 48-52 microns, for the period from 1 August 2015 to 31 July 2016. A day before floating the tender, its Marketing Division placed a proposal (30 June 2015) to purchase black and white polythene film instead, on the ground that black and white polythene film preserves milk products for a longer time. Accordingly, a corrigendum to the tender was issued on 2 July 2015. The Purchase Committee of OMFED deliberated over the proposal of the Marketing Division on 07 July 2015 and recommended for constitution of a technical committee, to decide upon the technical specifications, colour, thickness and yield, as well as the suitability of the proposed polythene films, in OMFED's milk packaging machines. Pending finalisation of the same, the Purchase Committee also recommended cancellation of the tender. Accepting the recommendation of the Purchase Committee, the Managing Director (MD), OMFED, cancelled (July 2015) the tender.

Audit, however, noted that the MD did not constitute a technical committee to determine the specifications for the black and white polythene films, proposed for procurement. Pending determination of the technical specifications, no tender was floated for purchase of polythene film rolls. Instead, the Purchase Committee resorted to procurement on 'trial run' basis, inviting (October 2015) quotations for black and white polythene films only, without specifying

⁹⁷ A co-operative society, registered under the Co-operative Society Act, 1962

⁹⁸ Natural/ pigmented in one colour/ two colours/ three colours/ four colours/ printed film rolls, made out of food grade granules

the required thickness, from the two existing suppliers, viz., M/s Indu Packaging and M/s IDMC Ltd. While the former quoted a price of ₹ 160.13 per kg, for polythene film of 50-55 microns thickness, the latter quoted the price at ₹ 219.34 per kg, for polythene film of 60-65 microns thickness⁹⁹. While the specifications of the polythene films, offered by both suppliers, were in conformity with the specification of 50 micron polythene rolls, the price offered by M/s Indu Packaging was cheaper by ₹ 59.21 per kg. In addition to the lesser price quoted by M/s Indu Packaging, the yield per kg (*i.e.*, number of packets per kg), from its offered specification, was 380, while the yield per kg, in case of M/s IDMC Ltd. was only 305. Thus, the offer of M/s Indu Packaging was more economical, in terms of price and yield. The Purchase Committee, however, decided (03 October 2015) to procure 42 MT of polythene rolls, with thickness of 60-65 microns, from M/s IDMC, on trial basis, due to non-finalisation of the tender.

Audit noted that, during October 2015 to March 2016, OMFED had procured 640.79 MT of polythene rolls, out of which it had procured 571.88 MT (89 *per cent*) of polythene rolls, with thickness of 60-65 microns, from M/s IDMC, at ₹ 219.34 per kg, and the remaining 68.91 MT of polythene rolls, with thickness of 50-55 microns, from M/s Indu Packaging and two other suppliers, at ₹ 160.13 per kg.

Audit observed that the decision of OMFED, to procure polythene rolls from a costly source, both in terms of price and yield, was not in its financial interest and OMFED had incurred extra expenditure of ₹ 3.38 crore¹⁰⁰ due to this decision.

Audit further observed that, though the tender floated in July 2015 had been shelved on the plea that a technical committee would determine the specifications of the black and white polythene rolls, after which procurement through tender would be made, there was no evidence of a technical committee having been constituted for this purpose. Thus, the entire quantity of 640.79 MT of polythene rolls, worth ₹ 14.38 crore, had been procured, during October 2015 to March 2016, without any tender, which was irregular. OMFED had, however, placed purchase orders for 3,509.50 MT of polythene rolls, with a thickness of 53 and 55 microns, in the subsequent periods, from July 2016 to June 2021, through open tenders, at prices ranging from ₹ 131.99 per kg to 161.95 per kg, which were much lower than the price (₹ 230.13 per kg) at which procurement had been made from M/s IDMC, during August 2015 to July 2016.

Government, in the Fisheries and Animal Resources Development Department endorsed (August 2022) the reply, as received from OMFED. It was stated in the reply that OMFED had preferred polythene rolls with a thickness of 60-65 microns, over polythene rolls with a thickness of 50-55 microns, since, in the former, the white pigmented and black inner lining was capable of providing better protection from the ultraviolet rays entering into the pouch, thereby ensuring that the milk products remained safer, for a longer time. The reply was not convincing, as polythene rolls with a thickness of 50-55 microns also had white pigmented and black inner lining, which could have provided the

⁹⁹ The quoted prices were inclusive of taxes

¹⁰⁰ ₹ 59.21*571.88 MT

same level of protection. This is further vindicated by the fact that OMFED had subsequently been procuring polythene film with a thickness of 53 microns, since July 2016, by means of open tender.

Bhubaneswar
The 3 JUN 2024

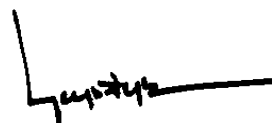


(RAJ KUMAR)

**Principal Accountant General (Audit-I)
Odisha**

Countersigned

New Delhi
The 7 JUN 2024



(GIRISH CHANDRA MURMU)

Comptroller and Auditor General of India

Appendices

Appendix 1.1
(Refer Paragraph 1.1.1)
Audit jurisdiction of Principal Accountant General (Audit-I), Odisha during 2021-22

Sl. No.	Names of the Departments	Sl. No.	Public Sector Undertakings ¹⁰¹ (PSU) <i>Under Section 19(1)</i>
1.	Agriculture and Farmers Empowerment	1.	Odisha Pisciculture Development Corporation Limited
2.	Co-operation	2.	Odisha State Civil Supplies Corporation Limited
3.	Electronics and Information Technology	3.	Odisha State Medical Corporation Limited
4.	Excise	4.	Agricultural Promotion and Investment Corporation of Odisha Limited
5.	Finance	5.	Orissa Agro Industries Corporation Limited
6.	Fisheries and Animal Resources Development	6.	Orissa State Cashew Development Corporation Limited
7.	Food Supplies and Consumer Welfare	7.	Orissa State Seeds Corporation Limited
8.	General Administration and Public Grievance	8.	Odisha Sports Development Promotion Company
9.	Health and Family Welfare	9.	Odisha State Beverages Corporation Limited
10.	Higher Education	10.	Orissa Construction Corporation Limited
11.	Information and Public Relations	11.	Odisha Lift Irrigation Corporation Limited
12.	Labour & Employees' State Insurance	12.	World Skill Centre, Odisha
13.	Panchayati Raj and Drinking Water		PSUs under Section 19 (2)
14.	Planning and Convergence	1.	Odisha State Warehousing Corporation
15.	Revenue and Disaster Management		Autonomous Bodies under Section 19 (1)
16.	Rural Development	1.	Odisha Building and Other Construction Workers Welfare Board
17.	School and Mass Education		Autonomous Bodies under Section 19 (2)
18.	Skill Development and Technical Education	1.	Lokayukta, Odisha
19.	Social Security and Empowerment of Persons with Disabilities		
20.	Sports and Youth Services		
21.	Scheduled Tribes and Scheduled Caste Development, Minorities & Backward Classes Welfare		
22.	Water Resources		
23.	Women and Child Development		
24.	Mission Shakti		
25.	Parliamentary Affairs		

¹⁰¹ Excluding 99 bodies/ authorities substantially financed by the State Government and audited under Section 14.

Appendix 1.2
(Refer Paragraph 1.2.2)

Department-wise and year-wise break-up of the outstanding Inspection Reports (IRs) and Paragraphs up to June 2022

Sl. No.	Department	Up to 2018-19		2019-20		2020-21		2021-22		Total	
		No. of IRs	No. of Paras	No. of IRs	No. of Paras	No. of IRs	No. of Paras	No. of IRs	No. of Paras	No. of IRs	No. of Paras
1.	Agriculture and Farmers' Empowerment	395	1,257	57	299	5	40	3	30	460	1,626
2.	Co-operation	84	301	13	118	5	42	4	33	106	494
3.	Electronics and Information Technology	10	95	1	6	1	10	2	21	14	132
4.	Excise	212	583	19	99	0	0	5	24	236	706
5.	Finance	683	1,459	33	117	17	40	31	77	764	1,693
6.	Food Supplies and Consumer Welfare	110	262	8	50	3	35	1	7	122	354
7.	Fisheries and Animal Resources Development	486	1,767	43	224	4	34	7	72	540	2,097
8.	General Administration and Public Grievance	22	116	1	2	2	13	1	7	26	138
9.	Health and Family Welfare	492	1,761	7	109	0	0	0	0	499	1,870
10.	Higher Education	424	2,297	0	0	1	13	7	85	432	2,395
11.	Information and Public Relations	66	122	0	0	0	0	0	0	66	122
12.	Labour and Employees' State Insurance	63	349	0	0	0	0	0	0	63	349
13.	Panchayati Raj and Drinking Water	2,798	9,516	150	1,211	16	156	12	154	2,976	11,037

Sl. No.	Department	Up to 2018-19		2019-20		2020-21		2021-22		Total	
		No. of IRs	No. of Paras	No. of IRs	No. of Paras	No. of IRs	No. of Paras	No. of IRs	No. of Paras	No. of IRs	No. of Paras
14.	Planning and Convergence	27	99	1	5	4	20	7	52	39	176
15.	Revenue and Disaster Management	2,196	6,795	62	411	5	34	28	362	2,291	7,602
16.	Rural Development	213	531	8	78	7	108	9	115	237	832
17.	Parliamentary Affairs	15	36	2	6	0	0	1	2	18	44
18.	School and Mass Education	885	3,398	10	107	3	30	8	59	906	3,594
19.	Social Security and Empowerment of Persons with Disabilities	24	200	10	92	4	45	5	46	43	383
20.	Skill Development and Technical Education	175	734	24	130	6	39	0	0	205	903
21.	ST and SC Development, Minorities and Backward Classes Welfare	272	1,315	18	161	4	32	17	182	311	1,690
22.	Sports and Youth Services	31	122	0	0	0	0	1	22	32	144
23.	Water Resources	334	724	87	492	3	31	2	16	426	1,263
24.	Women and Child Development and Mission Shakti	703	3,632	18	139	0	0	2	15	723	3,786
Total		10,720	37,471	572	3,856	90	722	153	1,381	11,535	43,430

Appendix 1.3
(Refer Paragraph 1.2.2)
Outstanding paragraphs on serious irregularities, up to June 2022

(₹ in lakh)

Sl. No.	Name of the Department	Cases of theft/ defalcation/ misappropriation		Loss of revenue		Shortage/ losses neither recovered nor written off		Total	
		No. of Para	Amount	No. of Para	Amount	No. of Para	Amount	No. of Para	Amount
1.	Panchayati Raj and Drinking Water	418	1,56,79.00	2	167.48	0	0	420	15,846.48
2.	Women and Child Development and Mission Shakti	4	676.47	10	7.25	0	0	14	683.72
3.	Scheduled Tribes and Scheduled Castes Development, Minorities and Backward Classes Welfare	3	2.96	5	66.83	4	390.73	12	460.52
4.	Rural Development	0	0	39	4,987.33	16	558.98	55	5,546.31
5.	Social Security and Empowerment of Persons with Disabilities	4	1.96	9	9.03	2	2.82	15	13.81
6.	Higher Education	10	127.19	4	580.51	14	5,411.60	28	6,119.30
7.	School and Mass Education	22	377.98	12	839.42	33	2,001.20	67	3,218.60
8.	Health and Family Welfare	15	73.96	3	85.23	4	5.49	22	164.68
9.	Electronics and Information Technology	0	0	2	1,185.00	3	1,354.27	5	2,539.27
10.	General Administration and Public Grievance	1	3.55	13	8,341.10	9	885.03	23	9,229.68
11.	Information and Public Relations	0	0	1	783.00	0	0	1	783.00
12.	Water Resources	0	0	35	1,24,201.00	3	1,126.45	38	1,25,327.45
13.	Planning and Convergence	0	0	1	138.00	0	0	1	138.00
14.	Revenue and Disaster Management	23	674.82	146	30,468.29	129	20,396.15	298	51,539.26
15.	Skill Development and Technical Education	1	0.11	0	0	1	0.72	2	0.83
16.	Parliamentary Affairs	0	0	0	0	2	12.62	2	12.62
17.	Food Supplies and Consumer Welfare	0	0	0	0	7	5,173.68	7	5,173.68
18.	Fisheries and Animal Resources Development	0	0	0	0	3	3,558.02	3	3,558.02
19.	Co-operation	0	0	0	0	1	174.00	1	174.00
	Total	501	17,618.00	282	1,71,859.47	231	41,051.76	1,014	2,30,529.23

Appendix 1.4

(Refer Paragraph 1.2.4)

Departments, which did not submit *suo-motu* replies with number of paragraphs/ reviews involved

Sl. No.	Name of the Department	No. of Paragraphs/ Reviews involved in the Report for the financial years			
		2017-18	2018-19	2019-20	Total
1.	Agriculture and Farmers' Empowerment	0	1	0	1
2.	Labour and Employees' State Insurance	0	1	0	1
3.	Panchayati Raj and Drinking Water	3	1	3	7
4.	School and Mass Education	0	0	1	1
5.	Water Resources	0	0	7	7
	Total	3	3	11	17

Appendix 1.5
(Refer Paragraph 1.2.4)

Significant recommendations of Public Accounts Committee (PAC), against which Action Taken Notes were outstanding from Departments, as of September 2022

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

(Source: Reports of the Public Accounts Committee)

Appendix 2.1.1
(Refer Paragraph 2.1.5.3)

A. Abstract of plots covered under JPI, plots sold out, plots in which MVG were not fixed and plots assessed by Expert Valuer

Sl. No.	DSR/SR	No. of villages covered	No. of plots visited		No. of plots sold out during FYs 2018-19 to 2020-21	No. of plots, in which MVG was not fixed	No. of plots, assessed by EV
			Commercial	Residential			
1	DSR, Puri	8	93	8	18	20	8
2	SR, Pipli	15	98	0	5	10	2
3	SR, Gop	9	65	6	8	10	2
4	SR, Kujang	5	48	0	6	8	4
5	DSR, Cuttack	10	134	21	22	11	12
6	SR, Jagatpur	5	35	0	4	7	8
7	DSR, Chatrapur	12	200	0	6	23	4
8	SR, Berhampur	11	137	26	47	3	9
9	DSR, Sambalpur	12	211	19	40	27	8
10	SR, Panposh	10	281	0	8	96	8
11	SR, Khurda	9	75	0	5	9	3
12	SR, Jatni	17	328	148	62	20	5
13	DSR, Khurda	35	664	4	41	1	15
14	SR, Khandagiri	16	515	70	539	23	12
Total		174	2,884	302	811	268	100

B. Status of plots covered under the JPI

Sl. No.	DSR/ SR	Total no. of plots inspected	No. of inspected plots, which were having commercial activities	No. of plots treated as 'Commercial', as per MVG (w.r.t Col.4)	No. of plots treated as 'Gharabari' (w.r.t Col.4)	No. of plots treated as 'Other Lands' (w.r.t Col.4)	No. of plots inspected, which were used for 'Residential purposes'	No. of plots found in 'Gharabari' kisas (w.r.t Col.8)	No. of plots found under 'Other Land' kisas (w.r.t Col.8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	DSR, Puri	101	93	0	61	32	8	5	3
2	SR, Pipli	98	98	0	71	27	0	0	0
3	SR, Gop	71	65	0	20	45	6	2	4

Sl. No.	DSR/ SR	Total no. of plots inspected	No. of inspected plots, which were having commercial activities	No. of plots treated as 'Commercial', as per MVG (w.r.t Col.4)	No. of plots treated as 'Gharabari' (w.r.t Col.4)	No. of plots treated as 'Other Lands' (w.r.t Col.4)	No. of plots inspected, which were used for 'Residential purposes'	No. of plots found in 'Gharabari' kisas (w.r.t Col.8)	No. of plots found under 'Other Land' kisas (w.r.t Col.8)
4	SR, Kujang	48	48	0	21	27	0	0	0
5	DSR, Cuttack	155	134	80	40	14	21	12	9 (6 commercial & 3 others)
6	SR, Jagatpur	35	35	0	29	6	0	0	0
7	DSR, Chatrapur	200	200	0	174	26	0	0	0
8	SR, Berhampur	163	137	37	95	5	26	17	9 (1 commercial & 8 others)
9	DSR, Sambalpur	230	211	123	68	20	19	16	3 (commercial)
10	SR, Panposh	281	281	19	198	64	0	0	0
11	SR, Khurda	75	75	9	22	44	0	0	0
12	SR, Jatni	476	328	64	22	242	148	8	140 (3 commercial & 137 others)
13	DSR, Khurda	668	664	210	219	235	4	4	0
14	SR, Khandagiri	585	515	43	433	39	70	54	16 (6 commercial & 10 others)
Total		3,186	2,884	585	1,473	826	302	118	184

(Source: Database of Sub-Registrar office concerned)

Appendix 2.1.2
(Refer Paragraph 2.1.5.4)

Comparison of Fair Market Value with Bench Mark Value of land of the 100 selected properties

(in ₹ crore per acre)

Sl. No.	DSR/SR	Description of immovable property	Revised BMV of land	FMV of land, reported by Expert Valuer	FMV, as multiple of BMV	Absolute difference in value	Status of building plan
1	DSR, Puri	Hotel Golden Palace, Plot No. 114/391, Bankimuhan, Puri	10	32.5	3.25	22.5	Approved
2		Hotel Mayfair, Plot Nos. 122, 124, 125 & 145, Bankimuhan, Puri	10	32.5	3.25	22.5	Approved
3		Hotel Sagar Taranga, Plot No. 202/421, Bankimuhan, Puri	10	32.5	3.25	22.5	Approved and sold
4		VIP Prestige Apartment & Commercial Complex, Plot Nos. 175, 175/330, 175/358 & 175/331, Gandhighat, Puri	10	24	2.4	14	Approved and sold
5		M/s Swastik Builder Developers Pvt. Ltd., Plot No. 195, Gandhighat, Puri	10	24	2.4	14	Approved and sold
6		Hotel Retreat, Plot No. 360/428, Sipasarubali, Brahmagiri, Puri	0.04	8.75	218.75	8.71	Approved
7		Pabitra Royal Regency, Plot No. 1135/7889, Balukhanda, Puri Sadar	3.5	6.5	1.86	3	Approved and sold
8		Pride Ananya Residency, Plot No. 268, Sipasarubali, Brahmagiri, Puri	0.04	6.25	156.25	6.21	Approved
9	SR, Gop	Shahroz Garments, Plot No. 3094, Puri-Konark Road, Gop	0.35	2.75	7.86	2.4	Not Approved
10		Residency & Tarini Motors, Plot No. 2658, Puri-Konark Road	0.35	2.75	7.86	2.4	Not Approved
11	DSR, Cuttack	Venus Steel Furniture & Colors Make Up Studio, Plot Nos. 393/4849 & 393/3291, Unit-23, Samanta Sahi, Cuttack	9	13.07	1.45	4.07	Not Approved
12		Hotel Akbari Continental, Plot Nos. 1602, 1602/2313, 1604/2326, 1600/ 2325 and 1602/2324, Samanta Sahi, Cuttack	9	25.05	2.78	16.05	Not Approved
13		Empreo Prestige (Land Rover, Range Rover & Jaguar) and Trinity Skoda, Plot No. 747, Pratap Nagari-43, Cuttack	3.85	8.5	2.21	4.65	Not Approved
14		Rudra Hospital, Plot No. 2952/8297, Bhanpur-42, Cuttack	5.5	9.5	1.73	4	Not Approved
15		Cuttack Nursing Home, Plot Nos. 1015/3029, 1015/3031, 1015/3132 & 1015/3133, Unit 22, Mirkamal Patna, Mangalabag, Cuttack	7	7.62	1.09	0.62	Not Approved

Compliance Audit Report for the year ended March 2022

Sl. No.	DSR/SR	Description of immovable property	Revised BMV of land	FMV of land, reported by Expert Valuer	FMV, as multiple of BMV	Absolute difference in value	Status of building plan
16		Dr. Agarwal's Eye Hospital, Plot Nos. 366 & 368, Unit 32, Madhupatna, Cuttack	9	34	3.78	25	Not Approved
17		OSL-Prestige BMW Show Room, Plot No. 2696, Bhanpur-42, Cuttack	5.5	9.94	1.81	4.44	Not Approved
18		MAX Mall, Plot Nos. 588. 588/977, 588/978, 588/979 & 588/980, Unit 32, Madhupatna, Cuttack	9	34	3.78	25	Not Approved
19		Brundaban Cinema Hall, Plot No. 1087, Unit-23, Samanta Sahi, Cuttack	9	24.39	2.71	15.39	Not Approved
20		Hotel Dwarika, Plot Nos. 1087/2364, 1089 & 1090, Unit-23, Samanta Sahi, Cuttack	9	26.13	2.9	17.13	Not Approved
21		Residence of Dr. Shakti Prasad Sahoo, Plot No. 808/1550, Unit 26, Mahanadi Vihar, Sikharpur, Cuttack	12	22.5	1.88	10.5	Not Approved but sold
22		Sangita Electricals & Funai Electronics Plot No. 1612, Unit-23, Samanta Sahi, Cuttack	9	13.07	1.45	4.07	Not Approved
23		SR, Jagatpur	Mainadevi Jain commercial complex, Plot No. 1035/1160, Khaira, Tangi-Choudwar, Cuttack	1.9	11	5.79	9.1
24	Adishi Lodge & Restaurant, Plot Nos. 1424, 1425 & 1426, Tarola, Tangi-Choudwar, Cuttack		3.1	11.5	3.71	8.4	Not Approved
25	Dev Palace (Lodge & Restaurant), Plot Nos. 1445/2491 & 1444, Tarola, Tangi-Choudwar, Cuttack		3.1	15.5	5	12.4	Not Approved
26	Mini Market Complex, Plot No. 2335/3838/5077, Nimpur, Tangi-Choudwar, Cuttack		2.6	12.25	4.71	9.65	Not Approved but sold
27	Mini Market Complex, Plot No. 50/ 2101, Choudwar, Cuttack		1.4	4.75	3.39	3.35	Not Approved but sold
28	Commercial complex, Plot Nos. 518/ 6026 & 518/6285, Kapaleswar, Choudwar, Cuttack		2.6	6.25	2.4	3.65	Not Approved
29	Kalinga Dental Clinic, Plot No. 549/ 3043, Kapaleswar, Choudwar, Cuttack		0.95	7.84	8.25	6.89	Not Approved but sold
30	Commercial complex, Plot No. 2335/ 7619, Nimpur, Tangi-Choudwar, Cuttack		2.6	12.25	4.71	9.65	Not Approved
31	SR, Pipili	Hotel Annapurna, Plot No. 891, Khata No.336, Pipili, District-Puri	3.6	5.88	1.63	2.28	Not Traceable but sold
32		Aditya Hyundai Showroom, Plot No. 697, Khata No.366/57, Mouza-Ekchalia, Pipili, District-Puri	3.07	7.19	2.34	4.12	Not Traceable

Sl. No.	DSR/SR	Description of immovable property	Revised BMV of land	FMV of land, reported by Expert Valuer	FMV, as multiple of BMV	Absolute difference in value	Status of building plan
33	SR, Kujang	Truck Owner's Association Building, Plot No. 1289, Khata No.881/944, Udayabata, Paradeep	2	3	1.5	1	Not Furnished but sold
34		Banking & Hotel Business, Plot No.46, Khata No. 102, Mouza- Nimidihi, Paradeep	1.51	6.25	4.14	4.74	Not Furnished
35		School & Tutorial Business, Plot No. 1079, Khata No.271, Paradeep Garh, Paradeep	1.45	2.75	1.9	1.3	Not Furnished but sold
36		Bhaskar Commercial Complex, Owner- Dhobei Swain, Sudhakar Swain and Others, Plot No. 447, Khata No.29, Bijaychandrapur, Paradeep	1.65	6.5	3.94	4.85	Not Furnished
37	SR, Khandagiri	Hotel Welcome, Plot No. 442, Khata No. 519, Mouza-Dumduma, Khandagiri	8	19.5	2.44	11.5	Approved
38		Byju's Tuition Centre, Plot No. 18/1181, Khata No.432/1222, Mouza-Dumduma, Khandagiri	8	19.5	2.44	11.5	Not Traceable
39		SS The Mart & Sabooz, Plot No. 366, Khata No.1133/7050, Mouza-Jagamara	9.11	23	2.52	13.89	Not Traceable
40		Liquid (Foreign Liquor Store), Plot Nos. 8 & 8/3473, Khata No.703/793, Mouza-Patrapada, Bhubaneswar	8	12	1.5	4	Not Traceable
41		Rehabas, Plot No. 456, Khata No. 2118 & 2050, Mouza-Ghatikia, Bhubaneswar	3.12	11.98	3.84	8.86	Approved
42		Apartment adjoining DN Regalia, Plot No. 683, Khata No.83, Mouza-Bhagabanpur, Khurda	4.24	23.96	5.65	19.72	Approved
43		Priya Restaurant, Plot No.830/1495, Khata No. 224/4, Mouza-Shampur, Bhubaneswar	3.6	11.98	3.33	8.28	Approved and sold
44		Sri Jagannath Royal Heights and Little Grain mart, Plot No. 12/7076, Khata No. 611/2479, Mouza-Chandrasekharpur, Damana, Bhubaneswar	10.12	19.6	1.93	9.48	Approved
45		Narula Sweets & Hangout Restaurant, Plot No. 1523/6182, Khata No. 813/ 2244, Mouza-Baramunda-37, Bhubaneswar	10.63	26.13	2.46	15.5	Not Traceable
46		Nanda Devi Apartment, Owner-Prana Ballava Das & Others, Plot Nos. 329/ 2003, 329/2004, 329/2008, 329/2009, Khata No. 287, 262, 576, 539 & 451, Mouza-Chandrasekharpur	10.12	25	2.47	14.88	Not Traceable but sold
47		Blue Hill Apartment, Plot No. 283/1861 & 283/1883, Khata No.703/569 & 703/ 758, Mouza-Patrapada, Bhubaneswar	8	19.6	2.45	11.6	Approved and sold

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Sl. No.	DSR/SR	Description of immovable property	Revised BMV of land	FMV of land, reported by Expert Valuer	FMV, as multiple of BMV	Absolute difference in value	Status of building plan
48	DSR, Khurda	Hyundai Showroom (Utkal Auto-mobiles Pvt. Ltd.) Plot No. 517, Khata No.606/381, Mouza-Nakhara, PS-Balianta, Bhubaneswar	4.2	12	2.86	7.8	Not Traceable
49		MG Motors, Plot No. 41, Khata No. 456/110, Mouza-Johal, Ps-Balianta	2.7	12	4.44	9.3	Not Traceable
50		Esplanade Mall, Plot Nos. 6/3925, 7, 29 & 30, Mouza-Gobinda Prasad, New Capital, Bhubaneswar	15	39.5	2.63	24.5	Approved
51		Utkal Galeria, Plot No. 364, Khata No. 2146, Mouza-Goutam Nagar, Bhubaneswar	15	39.5	2.63	24.5	Approved
52		Lal Chand Jewellers, Plot No. 2149/ 2880, Khata No. 729/1649, Mouza-Raghunathpur	2.1	15.5	7.38	13.4	Approved
53		Swosti Plaza, Plot Nos. 46/596, 47/597, 48/598, Khata No.91/4, Mouza-Unit-15, Bhubaneswar	15	30	2	15	Approved
54		Trends, Plot No. 240/2266, Khata No. 2/517, Saheed Nagar, Bhubaneswar	22	54.45	2.475	32.45	Approved and sold
55		Royal Lagoon Luxury Apartment, Plot No. 2104, 2107, 2114 & 2115, Khata No. 729/1466, Mouza-Raghunathpur	2.1	15.5	7.38	13.4	Approved and sold
56		Hotel Empires, Plot Nos. 948/2413 & 180/2414, Khata No.1032/487, Saheed Nagar, Bhubaneswar	22	50.11	2.28	28.11	Not Traceable
57		Bharati Tower, Plot No.879 & 880, Khata No.648, Bhimpur, Bhubaneswar	7.7	37.02	4.81	29.32	Not Traceable
58		Chancellor Grand, Plot No.303, 9 and 3/398, Khata No. 21, Mouza-Baddhanpur, Bhubaneswar	3	13.07	4.36	10.07	Not Traceable
59		Market complex at Plot No. 2991, 2992, 2107, 2110, 2930 & 2947, Khata No.508, Mouza-Pandara, Bhubaneswar	8.8	19.6	2.23	10.8	Not Traceable
60		Solid Health Gym, Owner-Dharma Rout, Plot No. 720, Mouza-Raghu-nathpurjoli, Bhubaneswar, Khurda	2.1	15.5	7.38	13.4	Not Traceable
61		Hospital, Plot No. 675, Khata No. 159, Mouza-Palla, Khurda	1.2	5.44	4.53	4.24	Not Traceable
62		Bazar/V-Mart, Plot No. 516/1757/321, Kalarahanga, Patia, Bhubaneswar	15.18	27.5	1.81	12.32	Approved
63		SR, Berhampur	Mayuree Tower (Commercial complex), Plot No.705, Khata No.30, Mouza- Satyanarayanpur, Berhampur	16.27	87.12	5.35	70.85
64	Meenakshi Sarees, Plot No. 1989 (newly sold) & 2158, Khata No. 367/961, Mouza- Badabazar, Berhampur		15.57	56.63	3.64	41.06	Not Traceable but sold

Sl. No.	DSR/SR	Description of immovable property	Revised BMV of land	FMV of land, reported by Expert Valuer	FMV, as multiple of BMV	Absolute difference in value	Status of building plan
65		Easybuy Mart, Plot No. 1172, Khata No. 257/465, Mouza-Bhapur, Berhampur	10.02	54.45	5.43	44.43	Approved
66		City Kart Mall, Plot No. 1178, Khata No. 672, Mouza-Bhapur, Ps-Berhampur	15.57	60.99	3.92	45.42	Approved
67		Hotel Nandan International, Plot No. 500, Khata No. 313, Mouza-Alkapur, Berhampur	16.5	87.12	5.28	70.62	Approved
68		Janata City Centre (MAX Mall), Plot No. 521, 521/652 & 521/653, Khata No. 364 & 364/10, Mouza-Alkapur, Berhampur	15	87.12	5.81	72.12	Approved
69		Hotel Spectrum Premier, Plot No. 708/ 3168, Khata No. D-I-1559/12, Mouza-Baidyanathpur, Ps-Berhampur	15	69.7	5.58	57.2	Approved and sold
70		Trends Mall, Plot No. 733, Khata No. 915, Mouza-Baidyanathpur, Berhampur	6.5	54.45	8.38	47.95	Not Traceable
71		Newly sold shops on Plot Nos. 588 & 589, Khata No. 89/362, Mouza-Satynarayanpur, Berhampur	16.27	76.23	4.69	59.96	Not Traceable but sold
72	DSR, Ganjam	Style Bazar, Plot No. 528, Khata No. 741, Mouza-Abhimanyupur, Chatrapur	2.91	32.67	11.23	29.76	Not Traceable
73		Grocery Shop, Internet café and Beauty parlour, Plot No. 110, Khata No. 74/ 1603, Mouza- Chanakyapuri, Chatrapur	3.14	15.25	4.86	12.11	Not Traceable but sold
74		ASM Sai School of Nursing, Plot No. 987, Khata No. 649/19, Mouza-Gopalpur, Chatrapur	1.38	8.28	6	6.9	Not Traceable
75		May Fair Hotel & Resorts Limited, Plot No. 158, Khata No. 23/263, Mouza-Udaypur, Chatrapur	1.53	7.18	4.7	5.65	Approved
76	SR, Jatni	DN Fairy Tale (DN Homes Pvt. Ltd.), Plot Nos. 379, 378, 370, 375, 372, 621, 376, 382, 381, 374, 373, 619, 618, Khata No. 188/86, Plot No. 375/669, Khata No. 188/617, Plot No. 377/796, Khata No. 188/138, Plot No. 371, Khata No. 188/87, Mouza-Durgapur, Jatni	0.65	7.62	11.72	6.97	Approved
77		Bank of Baroda, SM Fitness Club & Sanskriti Dance Studio, Plot No. 551/662, Khata No. 209, Mouza-Ramachandrapur, Jatni	1.4	5.44	3.89	4.04	Approved
78		Rukmani Plaza & Seiyenshi Hotel, Plot Nos. 571, 577, 602 & 656, Plot No. 518/753, 572, 574, 575 & 576, Khata No. 208/56, Mouza-Badaraghu-nathpur, Jatni	2.5	5	2	2.5	Not Traceable but sold

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Sl. No.	DSR/SR	Description of immovable property	Revised BMV of land	FMV of land, reported by Expert Valuer	FMV, as multiple of BMV	Absolute difference in value	Status of building plan
79		Sri Krishna Market Complex, Plot No.970, Khata No.683/274, Mouza-Gothapatna, Khurda	3	11.98	3.99	8.98	Not Traceable
80		Balaji Stationary, LIC & market complex, Plot Nos. 272, 273, 274 & 272/476, Khata No. 199, 23, 51 & 234, Mouza-Jatni Khasmahal, Jatni	2.8	10.89	3.89	8.09	Not Traceable
81		The Kanchan Plaza, Plot No. 373, Khata No. 592, Mouza-Ogalapada, Jatni	1.72	3.75	2.18	2.03	Not Traceable
82	SR, Khurda	Business Centre, Plot No. 2417, Khata No. 648/3781, Mouza-Jajarsingh, Khurda	3.76	10.89	2.9	7.13	Approved and sold
83		Inox, Smart Bazar, Trends and Pantaloons, Plot No. 149, Khata No. 596, Mouza-Rudrapur, Baliana, Khurda	4.85	16.21	3.34	11.36	Approved and sold
84		Hotel Business, Plot No. 542, Khata No. 252, Mouza-Mukunda Prasad, Khurda	3.16	9.8	3.1	6.74	Not Traceable
85	SR, Panposh	Bombay Bazaar, Plot No. 220, Khata No. 76, Mouza RTU-41, Rourkela	20	42.5	2.125	22.5	Approved
86		Big Bazar, Plot No. 480, Khata No. 471, Mouza-RTU-35, Rourkela	20.62	65	3.15	44.38	Not Approved
87		Pluto Plaza, Plot No. 104/255, Khata No. 3/1, Mouza-RTU-4, Rourkela	8.47	22.5	2.66	14.03	Not Approved
88		Market Area Plot No. 126, Khata No. 178, Mouza-RTU-36, Rourkela	20.62	65	3.15	44.38	Not Approved but sold
89		Market Complex, Plot No. 554, Khata No. 4, Mouza-RTU-43, Rourkela	18	65	3.61	47	Approved and sold
90		Hospital & Market, Plot No. 308, Khata No. 365/505, Mouza RTU-43, Rourkela	18	55	3.05	37	Not Approved
91		Mayfair Hotel, Plot No. 182, Khata No. 9, Mouza RTU-42, Rourkela	17.5	65	3.71	47.5	Approved
92		Market Complex, Plot No. 60, Khata No. 365/617, Mouza RTU-43, Rourkela	18	55	3.05	37	Not Approved but sold
93	DSR, Sambalpur	Apartment with shop rooms, Plot No. 521, Khata No.1088/212, Mouza-Unit 6, Gole Bazaar, Sambalpur	5.81	22.5	3.87	16.69	Approved and sold
94		City Centre Mall, Plot Nos. 740, 740/ 2931 & 742, Khata No. 257/503 & 257/ 313, Mouza-Unit 8, Badabazar, Sambalpur	5.8	22.5	3.88	16.7	Not Approved

Sl. No.	DSR/SR	Description of immovable property	Revised BMV of land	FMV of land, reported by Expert Valuer	FMV, as multiple of BMV	Absolute difference in value	Status of building plan
95		Chandan's Sweets & Snacks, Plot No. 2491/6582 & 2492/6581, Khata No. 559/6471, Mouza-Unit 15, Ainthapali, Sambalpur	2.55	32.5	12.75	29.95	Not Traceable but sold
96		Blue Moon Restaurant, Plot No. 26, Khata No. 1088/615, Kantiapada, Mouza-Unit 6, Gole Bazaar, Sambalpur	5.81	22.5	3.87	16.69	Not Approved
97		Varun Plaza, Plot No. 274 & 275, Khata No. 733/2493, Mouza-Unit 14, Danipalli, Sambalpur	7.39	32.5	4.4	25.11	Not Traceable
98		Anand Hyper Market, Plot Nos. 1925/3871, 1922/3870, 1922/3868 & 1925/3869, Khata No. 559/215 & 559/ 214, Mouza- Unit 15, Ainthapali, Sambalpur	7.39	37.5	5.07	30.11	Approved
99		Jalan Automobiles (Ashok Leyland) & its workshops, Plot No. 3, 4, 5, 2/2203, 4/2241 & 25/2204, Khata No. 257/471, Mouza-Unit 1, Khetraipur, Sambalpur	4.56	17.5	3.84	12.94	Not Approved
100		Hotel Dolphin, Plot Nos. 264/2157, 269/2158 & 269/2158/5175, Khata No. 733/4590, Mouza Unit 14, Danipalli, Sambalpur	7.39	37.5	5.07	30.11	Approved and sold

(Source: Report of the Expert Valuer and information collected from the respective Development Authorities / Urban Local Bodies)

Out of the 100 cases listed above,

- in 30 cases, building plans were not approved.
- only 37 building plans were approved.
- four building plans were not furnished to Audit.
- 29 building plans were not traceable.

Out of total sale of 29 buildings:

- in 14 cases, buildings were sold (out of 37 approved plans).
- in 6 cases, buildings were sold without approved plans.
- in 9 cases, plans of buildings sold were either not traceable or not furnished to Audit.

Stamp Duty-5 per cent and Registration Fee-2 per cent

Total 7 per cent of ₹ 751.09 crore = ₹ 52.5723 crore

7 per cent of ₹ 2,550.89 crore = ₹ 178.56 crore

Difference = ₹ 178.5623 - 52.5723 crore = ₹ 125.99 crore

Appendix 2.1.3
(Refer paragraph 2.1.8)

Delays in revision of Market Value Guidelines, during FYs 2013-14 to 2020-21

Sl. No.	DSR	Due date of revision of MVGs	Actual date of revision	Delay in revision (in days)	Date of enhancement by 10 per cent, in case biennial revision was not made	No. of biennial revisions made
1	DSR, Puri	01.04.2015	10.12.2015	253 days	01.04.2015 to 09.12.2015	2
		01.04.2017	03.05.2018	397 days	01.04.2017 to 02.05.2018	
		01.04.2019	Not revised	-	16.04.2019	
		01.04.2021	Not revised (Due to Covid-19)		01.04.2021	
2	DSR, Cuttack	01.04.2014	26.04.2014	25 days	01.04.2014 to 25.04.2014	3
		01.04.2016	12.04.2016	12 days	01.04.2016 to 11.04.2016	
		01.04.2018	01.09.2018	153 days	01.04.2018 to 30.08.2018	
		01.04.2020	Not revised (Due to Covid-19)		01.04.2020	
3	DSR, Chatrapur	01.04.2013	05.02.2014	311	01.04.2013 to 04.02.2014	4
		01.04.2015	05.02.2016	311	01.04.2015 to 04.02.2016	
		01.04.2017	20.09.2017	143	01.04.2017 to 19.09.2017	
		01.04.2019	01.04.2022	Could not be revised due to Covid-19		
4	DSR, Sambalpur	01.04.2013	17.07.2013	107 days	01.04.2013 to 16.07.2013	3
		01.04.2015	16.05.2015	45 days	01.04.2015 to 15.05.2015	
		01.04.2017	01.08.2017	122 days	01.04.2017 to 31.07.2017	
		01.04.2019	Not revised		01.04.2019	
		01.04.2021	Not revised (Due to Covid-19)		01.04.2021	
5	DSR, Khurda	01.04.2014	20.10.2014	203	01.04.2014 to 19.10.2014	4
		01.04.2016	10.05.2016	40	01.04.2016 to 09.05.2016	
		01.04.2018	18.02.2019	324	01.04.2018 to 17.02.2019	
		01.04.2020	01.04.2022	Not revised (Due to Covid-19)		

(Source: Information collected from the test-checked DSRs)

Appendix 2.2.1
(Refer Paragraph 2.2)

Details in regard to the nine villages, where awards were passed without sanction of estimate, resulting in non-payment of compensation

LA Case No.	Name of the Village	Area acquired (in acres)	4(I) Notification No. & Date for SIA study	Notification No. & Date of issue under Section 11	Declaration No. & Date under Section 19	Date of award	Amount of compensation (₹ in lakh)
1/19	Korua	27.42	14871/25.04.2018	3259/ 06.06.2019	7021/30.05.2020	15.09.2020	205.77
2/19	Tankuni	1.32	14871/25.04.2018	3268/ 06.06.2019	6983/30.05.2020	08.09.2020	7.63
3/19	Nalanga	1.7	14871/25.04.2018	3277/ 06.06. 2019	7046/30.05.2020	27.08.2020	32.72
5/19	Kalei	2.74	14871/25.04.2018	3304/ 06.06. 2019	7003/30.05.2020	08.09.2020	16.53
6/19	Kasoti	4.82	14871/25.04. 2018	3313/ 06.06. 2019	6991/30.05.2020	09.09.2020	18.31
7/19	Dilo	0.92	14871/25.04. 2018	3322/ 06.06. 2019	7029/30.05.2020	02.09.2020	11.66
9/19	Kakudigadia	28.94	14871/25.04. 2018	3340/ 06.06. 2019	7059/30.05.2020	02.09.2020	168.16
17/19	Padinarayanpur	1.28	14871/25.04. 2018	3412/ 06.06. 2019	7038/30.05.2020	24.08.2020	7.50
21/19	Sarifpur	2.67	14871/25.04. 2018	3448/ 06.06. 2019	7011/30.05.2020	24.08.2020	13.56
	Total	71.81					481.84

(Source: Compiled from the records of the test-checked Tahasils)

Appendix 2.4.1
(Refer Paragraph 2.4)

Loss of differential revenue on five acres of land, allotted for non-industrial purposes

(₹ in lakh)

Particulars	Basis	At concessional rate		At Benchmark value		Concession conceded	
		Per acre	Total	Per acre	Total	Per acre	Total
Land premium	As notified	30.00	150.00	181.50	907.50	151.50	757.50
Ground rent	1 per cent of premium	0.30	1.50	1.82	9.08	1.52	7.58
Cess	75 per cent of ground rent	0.23	1.13	1.36	6.81	1.14	5.68
Incidental charges	10 per cent of premium	3.00	15.00	18.15	90.75	15.15	75.75
Total		33.53	167.63	202.83	1,014.14	169.31	846.51

(Source: Calculated by Audit)

Appendix 2.8.1

(Refer Paragraph 2.8)

Loss of revenue due to rejection of the highest bids

Sl. No.	Particulars	KSQ	DSQ
(i)	Difference in price at which the lease was granted (₹ per cum)	435.50	137.00
(ii)	Production quantity during 2020-25 (cum)	50,400	40,000
(iii)	Loss of Additional Charge (i*ii) (₹ in lakh)	219.49	54.80
(iv)	Loss of contribution to the District Mineral Fund {10 per cent of (iii)} (₹ in lakh)	21.95	5.48
(v)	Loss of contribution towards the Environmental Management Fund {5 per cent of (iii)} (₹ in lakh)	10.97	2.74
(vi)	Total loss (iii+iv+v) (₹ in lakh)	252.41	63.02
(vii)	Grand Total (vi- KSQ+DSQ) (₹ in lakh)	₹ 315.43	

(Source: Compiled from the records of the Harabhanga Tahasil)

Appendix 2.13.1

(Refer Paragraph 2.13.1)

Road works test-checked in the sampled divisions

Sl. No.	Division	No. of spill-over road works	No. of road works taken up during the audit period	Total no. of road works test-checked in Audit	Completed road works	Incomplete road works	Road works closed midway
1	Angul	5	16	21	20	1	0
2	Balasore-I	12	14	26	26	0	0
3	Baripada	18	11	29	29	0	0
4	Bhadrak-II	11	14	25	24	1	0
5	Cuttack-I	17	17	34	33	1	0
6	Ganjam-II	15	19	34	32	2	0
7	Jajpur-I	7	21	28	27	0	1
8	Jeypore	5	8	13	12	1	0
9	Kesinga	3	6	9	7	2	0
10	Sambalpur	6	8	14	14	0	0
11	Sunabeda	4	10	14	13	1	0
12	Sundargarh	5	11	16	16	0	0
13	Bhanjanagar	11	10	21	21	0	0
14	Engineer-in-Chief	0	10	10	2	0	8
	Total	119	175	294	276	9	9

(Source: MPRs/ information furnished by EIC and the sampled divisions)

Appendix 2.13.2

(Refer Paragraph. 2.13.4)

Habitations identified by the DLCs and their coverage

Sl. No.	Division	No. of habitations approved/ identified	No. of roads Approved	No. of habitations covered	No. of roads taken up	No. of habitations not covered	Percentage of habitations not covered
1	Angul	260	260	35	35	225	87
2.	Jeypore	166	166	27	13	139	84
3.	Balasore-I	208	208	26	26	182	88
4.	Jajpur-I	170	113	53	33	117	75
5.	Ganjam -II	198	148	45	38	153	79
6.	Cuttack-I	140	140	34	34	106	76
7	Kesinga	74	74	10	9	64	86
8	Sambalpur	191	183	16	14	175	92
9	Bhadrak-II	55	55	25	25	30	55
10	Sunabeda	76	76	40	14	36	47
11	Baripada	43	43	29	29	14	33
12	Sundargarh	87	76	11	11	76	87
13	Bhanjanagar	99	63	39	21	60	61
	Total	1,767	1,605	390	302	1,377	

(Source: Records of the sampled divisions)

Appendix 2.13.3
(Refer Paragraph 2.13.5.1)
Selection of road projects in deviation of guidelines

Sl. No.	Division	No. of works test-checked	Name of the Road	Stipulated date of completion	Length of the road, as per scope (Km)	Awarded cost (₹ in lakh)	Length of the road, as executed (Km)	Expenditure incurred, as of March 2022 (₹ in lakh)
Completed Roads								
1	Jeypore	13	P.W.D. Road to Haradaput	04.10.2016	2.300	83.54	2.3	79.31
2	Jeypore		Jiraguda to Dangarpaunsi	25.10.2016	6.500	309.47	6.2	293.82
3	Jeypore		Kumuli to Semala	27.09.2016	5.500	306.88	5.11	272.55
4	Jeypore		Kotpad to Sadarnga-Sutipadar	31.12.2016	14.500	631.82	13.73	535.21
5	Jajpur-I	28	RD road to Dhobalipathar Road	08.08.2019	2.000	98.05	2.2	97.99
6	Sundargarh	16	ODR road at Kiralaga to Tedikaha	18.9.2016	6.050	394.52	5.57	380.76
7	Sundargarh		RD road to Darupisa	18.7.2016	3.300	174.35	3.73	164.53
8	Sundargarh		Musabaria to Surulata via Budapahar	20.12.2016	7.650	411.77	7.54	390.42
9	Sundargarh		RD road to Churichauka	31.7.2016	4.900	334.39	4.70	319.93
10	Sundargarh		RD road to Bhuyanpada	1.5.2016	1.350	88.82	1.30	86.70
11	Bhanjanagar	21	NH-59 to Hirakhandi road	27.08.2016	1.900	80.92	1.78	82.04
12	Bhanjanagar		RD road to Hukumra road	18.08.2016	2.500	176.64	2.40	158.40
13	Bhanjanagar		Kullada Chakka NH-59 Via Bhagabanpur - Padarsuni - Maniakathi & Gobindapur Village Road	31.12.2017	10.000	485.41	8.97	463.93
14	Bhanjanagar		PWD Road to Bankaladi via Sanaborasingi Road	16.08.2016	3.000	243.98	3.43	232.29
Total		78			71.45	3,820.56	68.96	3,557.88

Sl. No.	Division	No. of works test-checked	Name of the Road	Stipulated date of completion	Length of the road, as per scope (Km)	Awarded cost (₹ in lakh)	Length of the road, as executed (Km)	Expenditure incurred, as of March 2022 (₹ in lakh)
<i>Incomplete roads</i>								
15	Bhadrak-II	25	Goripur to Saintha via Bhuinbruti Badadiha road	16.8.2020	7.00	459.00	4.21	282.00
16	Bhadrak-II		L-58 to Jenapur via Kaliapatna	05.02.2020	6.00	344.00	5.3	317.00
Total		25			13.00	803.00	9.51	599.00
Grand Total	5 sampled Divisions	103	16 works	05/2016 to 08/2020	84.45	4,623.56	78.47	4,156.88

(Source: Records of the sampled divisions)

Appendix 2.13.4
(Refer Paragraph 2.13.5.2)

Road works executed to provide connectivity to villages already connected to existing road networks

Sl. No.	Name of the Project	Division	Agreement Cost (₹ in lakh)	Date of commencement/ Stipulated Date of completion/ Actual Date of completion	Length of road, as per scope (Km)	Length of road executed (Km)	Expenditure incurred (₹ in lakh)	Targeted village, as per DPR
1	Pattamundai Canal Embankment to Mukundpur Road	Cuttack-I	186.14	07.11.2015/ 06.08.2016/ 31.05.2018	3.500	3.419	175.11	Mukundpur
2	Karujanga to Mangalpur	Cuttack-I	294.64	26.04.2017/ 25.01.2018/ 31.3.2022	5.500	5.203	229.36	Mangalpur
3	Uillar to Raipur	Cuttack-I	142.93	01.06.2019/ 29.02.2020/ 29.12.2021	2.350	2.200	136.88	Raipur
4	RD road to Binjhpur village	Balasore-I	74.16	05.12.2018/ 04.06.2019/ 02.12.2019	1.400	1.506	80.03	Binjhpur
5	NH-60 to Ramchandrapur village via Barunipada	Balasore-I	132.38	28.09.2018/ 27.03.2019/ 26.02.2020	2.50	2.029	133.18	Ramchandrapur
6	Sanakhudi to Paikadiha village under MMSY	Balasore-I	848.66	22.10.2018/ 21.10.2019/ 31.12.2021	7.00	7.030	1202.56	Paikadiha
7	Maguraipalli-Nabaratanpur road	Bhanjanagar	169.42	11.07.2019/ 10.01.2020/ 31.08.2020	2.956	1.808	164.92	Nabaratanpur
	Total		1,848.33	Nov. 2015/ March 2022	25.206	23.195	2,122.04	

(Source: Records of the sampled divisions)

Appendix 2.13.5
(Refer Paragraph 2.13.6.1)

Idle expenditure on incomplete road works under MMSY

Sl. No.	Division	Road	Targeted habitation	Award value (₹ in lakh)	Date of commencement / stipulated date of completion	Physical Target	Physical progress	Expenditure (₹ in lakh)	Delay (in months)
						Total length (Km)	Total length (Km)		
1	Ganjam -II	Baghalati PWD road to Boulia via Tinigharia Belapada Puhundi road	Tingharia, Puhundi, Baulia and Belapada.	512.79	31.05.2017/ 30.08.2018	8.350	6.843	490.15	49
2	Ganjam -II	Improvement and maintenance of SitalapalliLuhajhari to BadagumulaBadakus astali road	Sitalapali, Luhajhari, Badakusasthali and Palligumula.	415.96	17.09.2019/ 16.08.2020	7.000	6.795	282.03	25
3	Cuttack-I	Isaniberhampur Gopi Rout Chhaka to ChauraPadia RD Road, Isaniberhampur	Isaniberhampur	153.20	12.06.2017/ 11.03.2018	2.900	2.513	94.79	54
4	Jeypore	RD road to Lathikatar 02P1/2019-20	Lathikatar	752.76	11-09-2019/ 10.12.2020	12.8	8.2	525.7	22
5	Bhadrak-II	Goripur to Santa via BhuinbrutiBadadiha road	Santa	459	17.09.2019/ 16.08.2020	7	4.21	282	25
6	Bhadrak-II	L-58 to Jenapur via Kaliapatna	Jenapur	344.06	06.03.2019/ 05.02.2020	6	5.3	317.3	31
	Total		12	2,637.77	11/03/2018 and 10/12/2020	44.050	33.861	1,991.97	22-54

(Source: Records of the sampled divisions)

Appendix 2.13.6
(Refer Paragraph 2.13.6.1)
Incomplete Road Works/ closed midway

Sl. No.	Division	Road	Agreement value (₹ in lakh)	Length of road, as per scope (Km)	Length of road executed (Km)	Date of commencement/ stipulated date of completion	Targeted habitations	Expenditure (₹ in lakh)	Reasons for closure
1.	Kamakhya nagar	NH-200 to Jautukapasi	160.73	3.65	0	11.12.2015 10.09.2016	Jautukapasi	10.57	Closure proposal approved due to land problem.
2.	Jajpur-I	RD road to Giridharidahi	119.21	2.4	0	6.11.2015/ 05.08.2016	Giridharidahi	0.35	Work closed due to forest problem.
3	Jajpur-II	Utarapratap to Rakhapatana road	79.66	1.2	0.4	29.10.2015/ 28.07.2016	Rakhapatna	27.84	Agreement closed due to land problem.
4	Jajpur-II	RD Road to Satamana road	76.42	1.5	1.5	06.11.2015 05.08.2016	Sataman	41.04	Agreement closed due to land problem
5	Jajpur-II	RD Road to Totakana road	173.64	3	0	09.11.2015 08.08.2016	Totasingh	0.45	Agreement closed due to land problem
6	Jajpur-II	Purusottampur to Mangarajpur via Radhadeipur, Bidyadharpur	341.55	7.73	6.516	16.05.2017 15.04.2018	Mangarajpur	293.05	Closure proposal approved due to private land dispute.
7	Titlagarh	L-58 to Sagunamunda	80.37	1.6	0.1	29.10.2015 28.07.2016	Sagunamunda	42.68	Work stopped due to land problem.
8	Padampur	RD road to Bhaludunguri	194.43	3.8	1.89	12.10.2018 11.04.2019	Bhaludunguri	81.28	Closed due to 'private land'
9	Jajpur-II	PWD road to Kumbei-Upula via Mulijhar Solar	293.41	6.015	3.123	25.02.2019 24.11.2019	Kumbei and Bidyadharpur	142.95	Closure proposal approved
	Total	9 roads	1,519.42	30.895	13.529	10/2015 to 02/2019 and 07/2016 to 11/2019	10	640.21	Land disputes: 08 works, Forest issues: 01 work

(Source: Information furnished by EIC and MPR/ MMSY - March 2022)

Appendix 2.14.1

(Refer Paragraph 2.14.4.1)

List of students who had submitted fabricated Caste Certificates

Sl. No.	Academic Year	Stated Category	Application ID	Institute	Amount (₹)
1.	2018-19	SC	3056283	Kruttika Institute of Technical Education	50,800
	2019-20	SC	3056283	Kruttika Institute of Technical Education	52,000
	2018-19	SC	3056283	Kruttika Institute of Technical Education	50,800
2.	2019-20	SC	NULL	Subas Institute of Technology	60,400
3.	2018-19	SC	3146753	Shibani Institute of Technical Education	50,500
4.	2018-19	SC	3143800	Shibani Institute of Technical Education	27,640
5.	2017-18	SC	2040434	International Polytechnic, Khurda	28,340
	2018-19	SC	2040434	International Polytechnic, Khurda	35,800
	2019-20	SC	2040434	International Polytechnic, Khurda	28,100
6.	2018-19	SC	3043592	Kruttika Institute of Technical Education	52,000
	2019-20	SC	3043592	Kruttika Institute of Technical Education	52,000
7.	2017-18	SC	2164559	International Polytechnic, Khurda	34,500
	2018-19	SC	2164559	International Polytechnic, Khurda	35,800
	2019-20	SC	2164559	International Polytechnic, Khurda	28,100
8.	2019-20	ST	3056555	Kruttika Institute of Technical Education	52,000
	2018-19	ST	3056555	Kruttika Institute of Technical Education	50,800
9.	2018-19	ST	2055286	International Polytechnic, Khurda	28,100
	2017-18	ST	2055286	International Polytechnic, Khurda	34,500
	2019-20	ST	2055286	International Polytechnic, Khurda	35,800
10.	2018-19	SC	3055902	Kruttika Institute of Technical Education	50,800
11.	2018-19	SC	3055448	Kruttika Institute of Technical Education	50,800
12.	2018-19	SC	2251376	International Polytechnic, Khurda	35,800
	2017-18	SC	2251376	International Polytechnic, Khurda	28,340
	2019-20	SC	2251376	International Polytechnic, Khurda	28,100
13.	2018-19	SC	3055525	Kruttika Institute of Technical Education	50,800
14.	2017-18	SC	2039056	International Polytechnic, Khurda	28,340
	2019-20	SC	2039056	International Polytechnic, Khurda	28,100
15.	2018-19	SC	3055945	Kruttika Institute of Technical Education	52,000
	2019-20	SC	3055945	Kruttika Institute of Technical Education	52,000
16.	2018-19	SC	3025090	Shibani Institute of Technical Education	49,400
17.	2017-18	SC	2164453	Shibani Institute of Technical Education	65,000
	2018-19	SC	2164453	Shibani Institute of Technical Education	50,500
18.	2018-19	SC	3062942	Shibani Institute of Technical Education	48,850
19.	2019-20	ST	924929	Bhubaneswar Engineering College	64,400
	2020-21	ST	STSC921022 3443896	Bhubaneswar Engineering College	65,500
20.	2020-21	ST	STSC921011 3224940	Bhubaneswar Engineering College	65,500
	2019-20	ST	3347434	Bhubaneswar Engineering College	64,400
21.	2019-20	SC	NULL	International Institute of Management & Technology Bhubaneswar	40,000
	2020-21	SC	STSC921010 8175107	International Institute of Management & Technology Bhubaneswar	35,300
22.	2018-19	SC	2975690	Kruttika Institute of Technical Education	52,000
	2019-20	SC	2975690	Kruttika Institute of Technical Education	52,000
23.	2017-18	SC	2049386	International Polytechnic, Khurda	28,340
	2018-19	SC	2049386	International Polytechnic, Khurda	28,100
	2019-20	SC	2049386	International Polytechnic, Khurda	27,640
24.	2018-19	ST	3030687	Kruttika Institute of Technical Education	50,800
	2019-20	ST	3030687	Kruttika Institute of Technical Education	52,000

Sl. No.	Academic Year	Stated Category	Application ID	Institute	Amount (₹)
	2020-21	ST	STSC920122 9107094	Kruttika Institute of Technical Education	45,500
25.	2019-20	SC	3399108	Kruttika Institute of Technical Education	50,800
	2020-21	SC	STSC920112 7015388	Kruttika Institute of Technical Education	45,500
26.	2017-18	SC	2253019	International Polytechnic, Khurda	34,500
	2018-19	SC	2253019	International Polytechnic, Khurda	28,100
	2019-20	SC	2253019	International Polytechnic, Khurda	28,100
27.	2018-19	SC	3021651	Kruttika Institute of Technical Education	52,000
	2019-20	SC	3021651	Kruttika Institute of Technical Education	52,000
28.	2018-19	SC	3043558	Kruttika Institute of Technical Education	52,000
	2019-20	SC	3043558	Kruttika Institute of Technical Education	45,500
29.	2019-20	SC	2253449	International Polytechnic, Khurda	28,100
	2017-18	SC	2253449	International Polytechnic, Khurda	34,500
	2018-19	SC	2253449	International Polytechnic, Khurda	28,100
30.	2018-19	ST	2996181	Kruttika Institute of Technical Education	50,800
31.	2017-18	SC	2253418	International Polytechnic, Khurda	34,500
	2018-19	SC	2253418	International Polytechnic, Khurda	28,100
32.	2017-18	SC	2050020	International Polytechnic, Khurda	28,340
	2018-19	SC	2050020	International Polytechnic, Khurda	35,800
	2019-20	SC	2050020	International Polytechnic, Khurda	28,100
33.	2017-18	SC	2252728	International Polytechnic, Khurda	28,340
	2018-19	SC	2252728	International Polytechnic, Khurda	28,100
	2019-20	SC	2252728	International Polytechnic, Khurda	28,100
34.	2018-19	SC	3041348	Kruttika Institute of Technical Education	50,800
	2019-20	SC	3041348	Kruttika Institute of Technical Education	52,000
35.	2018-19	SC	3048218	Kruttika Institute of Technical Education	44,950
36.	2018-19	SC	2049773	International Polytechnic, Khurda	28,100
	2019-20	SC	2049773	International Polytechnic, Khurda	28,100
37.	2017-18	SC	2054484	International Polytechnic, Khurda	28,340
	2018-19	SC	2054484	International Polytechnic, Khurda	28,100
	2019-20	SC	2054484	International Polytechnic, Khurda	27,640
38.	2018-19	ST	3048278	Kruttika Institute of Technical Education	50,800
39.	2018-19	SC	2705798	Shibani Institute of Technical Education	49,400
40.	2017-18	SC	2253549	International Polytechnic, Khurda	34,500
	2017-18	SC	2253131	International Polytechnic, Khurda	34,500
41.	2017-18	SC	2251712	International Polytechnic, Khurda	28,340
	2018-19	SC	2251712	International Polytechnic, Khurda	28,100
	2019-20	SC	2251712	International Polytechnic, Khurda	28,100
42.	2017-18	SC	2038085	International Polytechnic, Khurda	34,500
	2018-19	SC	2038085	International Polytechnic, Khurda	35,800
	2019-20	SC	2038085	International Polytechnic, Khurda	28,100
43.	2018-19	SC	3075476	Shibani Institute of Technical Education	49,950
	2019-20	SC	3075476	Shibani Institute of Technical Education	50,500
44.	2018-19	SC	2977934	Shibani Institute of Technical Education	49,400
45.	2017-18	SC	2252830	International Polytechnic, Khurda	28,340
	2018-19	SC	2252830	International Polytechnic, Khurda	28,100
	2019-20	SC	2252830	International Polytechnic, Khurda	28,100
46.	2018-19	SC	3028217	Shibani Institute of Technical Education	49,400
	2019-20	SC	3028217	Shibani Institute of Technical Education	50,500
	2020-21	SC	STSC921020 8433889	Shibani Institute of Technical Education	50,500
47.	2017-18	SC	2251193	International Polytechnic, Khurda	34,500
48.	2018-19	ST	2150438	International Polytechnic, Khurda	28,100
	2017-18	ST	2150438	International Polytechnic, Khurda	34,500
49.	2018-19	SC	3054402	Kruttika Institute of Technical Education	45,500

Sl. No.	Academic Year	Stated Category	Application ID	Institute	Amount (₹)
	2019-20	SC	3054402	Kruttika Institute of Technical Education	45,500
50.	2018-19	SC	2921821	Shibani Institute of Technical Education	49,400
51.	2017-18	SC	2147794	International Polytechnic, Khurda	34,500
	2018-19	SC	2147794	International Polytechnic, Khurda	35,800
	2019-20	SC	2147794	International Polytechnic, Khurda	35,800
52.	2018-19	SC	3133260	Shibani Institute of Technical Education	49,400
53.	2017-18	SC	2251327	International Polytechnic, Khurda	28,340
	2018-19	SC	2251327	International Polytechnic, Khurda	35,800
	2019-20	SC	2251327	International Polytechnic, Khurda	28,100
54.	2017-18	SC	2252808	International Polytechnic, Khurda	34,500
	2018-19	SC	2252808	International Polytechnic, Khurda	28,100
	2019-20	SC	2252808	International Polytechnic, Khurda	35,800
55.	2017-18	SC	2100158	Shibani Institute of Technical Education	65,000
	2018-19	SC	2100158	Shibani Institute of Technical Education	50,500
56.	2017-18	SC	2253360	International Polytechnic Khurda	34,500
	2018-19	SC	2253360	International Polytechnic Khurda	28,100
	2019-20	SC	2253360	International Polytechnic Khurda	28,100
57.	2019-20	SC	2252234	International Polytechnic Khurda	28,100
58.	2018-19	SC	2706196	Shibani Institute of Technical Education	49,950
59.	2017-18	SC	2160523	International Polytechnic, Khurda	34,500
	2018-19	SC	2160523	International Polytechnic, Khurda	35,800
60.	2017-18	SC	2251655	International Polytechnic, Khurda	34,500
	2018-19	SC	2251655	International Polytechnic, Khurda	28,100
	2019-20	SC	2251656	International Polytechnic, Khurda	28,100
61.	2018-19	SC	2946461	Shibani Institute of Technical Education	49,400
62.	2017-18	ST	2049150	International Polytechnic Khurda	28,340
	2019-20	ST	2049150	International Polytechnic Khurda	28,100
63.	2017-18	SC	2100069	Shibani Institute of Technical Education	65,000
	2018-19	SC	2100069	Shibani Institute of Technical Education	50,500
	2019-20	SC	2100069	Shibani Institute of Technical Education	50,500
64.	2017-18	SC	2251624	International Polytechnic, Khurda	34,500
	2018-19	SC	2251624	International Polytechnic, Khurda	28,100
	2019-20	SC	2251624	International Polytechnic, Khurda	28,100
65.	2017-18	SC	2251604	International Polytechnic, Khurda	34,500
	2018-19	SC	2251604	International Polytechnic, Khurda	35,800
	2019-20	SC	2251604	International Polytechnic, Khurda	28,100
66.	2017-18	SC	2251583	International Polytechnic, Khurda	34,500
	2018-19	SC	2251583	International Polytechnic, Khurda	35,800
67.	2017-18	ST	2253084	International Polytechnic, Khurda	28,340
	2019-20	ST	2253084	International Polytechnic, Khurda	28,100
68.	2017-18	SC	2251545	International Polytechnic, Khurda	28,340
	2018-19	SC	2251545	International Polytechnic, Khurda	28,100
69.	2017-18	SC	2251514	International Polytechnic, Khurda	34,500
	2018-19	SC	2251514	International Polytechnic, Khurda	28,100
	2019-20	SC	2251514	International Polytechnic, Khurda	35,800
70.	2017-18	SC	2252026	International Polytechnic, Khurda	34,500
	2018-19	SC	2252026	International Polytechnic, Khurda	28,100
	2019-20	SC	2252026	International Polytechnic, Khurda	35,800
71.	2017-18	SC	2251483	International Polytechnic, Khurda	34,500
	2018-19	SC	2251483	International Polytechnic, Khurda	35,800
72.	2017-18	SC	2252210	International Polytechnic, Khurda	34,500
	2018-19	SC	2252210	International Polytechnic, Khurda	28,100
	2019-20	SC	2252210	International Polytechnic, Khurda	35,800
73.	2017-18	SC	2159438	International Polytechnic, Khurda	28,340
	2018-19	SC	2159438	International Polytechnic, Khurda	28,100
74.	2018-19	SC	3130360	Kruttika Institute of Technical Education	52,000

Sl. No.	Academic Year	Stated Category	Application ID	Institute	Amount (₹)
75.	2018-19	ST	3056404	Kruttika Institute of Technical Education	50,800
	2019-20	ST	3056404	Kruttika Institute of Technical Education	52,000
76.	2017-18	SC	2149587	International Polytechnic, Khurda	28,340
	2018-19	SC	2149587	International Polytechnic, Khurda	28,100
77.	2018-19	SC	2706686	Shibani Institute of Technical Education	49,950
	2019-20	SC	2706686	Shibani Institute of Technical Education	49,400
78.	2018-19	SC	2253104	International Polytechnic, Khurda	28,100
	2019-20	SC	2253104	International Polytechnic, Khurda	28,100
	2017-18	SC	2253104	International Polytechnic Khurda	28,340
79.	2017-18	SC	2146766	International Polytechnic,, Khurda	28,340
	2018-19	SC	2146766	International Polytechnic, Khurda	28,100
80.	2018-19	SC	2705238	Shibani Institute of Technical Education	49,950
	2019-20	SC	2705238	Shibani Institute of Technical Education	50,500
81.	2017-18	SC	2039369	International Polytechnic, Khurda	34,500
	2018-19	SC	2039369	International Polytechnic, Khurda	35,800
	2019-20	SC	2039369	International Polytechnic, Khurda	28,100
82.	2019-20	SC	2252276	International Polytechnic, Khurda	27,640
83.	2018-19	SC	2705318	Shibani Institute of Technical Education	49,950
	2019-20	SC	2705318	Shibani Institute of Technical Education	49,400
84.	2017-18	SC	2251763	International Polytechnic, Khurda	34,500
	2018-19	SC	2251763	International Polytechnic, Khurda	28,100
	2019-20	SC	2251763	International Polytechnic, Khurda	28,100
85.	2017-18	SC	2253269	International Polytechnic, Khurda	28,340
	2018-19	SC	2253269	International Polytechnic, Khurda	28,100
	2019-20	SC	2253269	International Polytechnic, Khurda	28,100
86.	2017-18	SC	2251831	International Polytechnic, Khurda	28,340
	2018-19	SC	2251831	International Polytechnic, Khurda	28,100
	2019-20	SC	2251831	International Polytechnic Khurda	28,100
87.	2017-18	SC	2253746	International Polytechnic,, Khurda	28,340
	2018-19	SC	2253746	International Polytechnic, Khurda	28,100
	2019-20	SC	2253746	International Polytechnic, Khurda	28,100
88.	2017-18	SC	2037722	International Polytechnic, Khurda	34,500
	2018-19	SC	2037722	International Polytechnic, Khurda	35,800
	2019-20	SC	2037722	International Polytechnic, Khurda	27,640
89.	2018-19	SC	552618	The Techno School	54,400
	2019-20	SC	552618	The Techno School	55,500
	2020-21	SC	STSC921010 7166570	The Techno School	55,500
90.	2018-19	SC	2706561	Shibani Institute of Technical Education	49,950
91.	2017-18	SC	2239143	International Polytechnic, Khurda	34,500
	2018-19	SC	2239143	International Polytechnic, Khurda	35,800
92.	2019-20	SC	2253779	International Polytechnic, Khurda	28,100
	2018-19	SC	2253779	International Polytechnic, Khurda	28,100
93.	2017-18	SC	2148277	International Polytechnic, Khurda	34,500
	2018-19	SC	2148277	International Polytechnic, Khurda	35,800
	2019-20	SC	2148277	International Polytechnic, Khurda	27,640
94.	2017-18	SC	2205579	International Polytechnic, Khurda	34,500
	2018-19	SC	2205579	International Polytechnic, Khurda	35,800
95.	2017-18	SC	2252651	International Polytechnic, Khurda	34,500
	2018-19	SC	2252651	International Polytechnic, Khurda	28,100
	2019-20	SC	2252651	International Polytechnic, Khurda	28,100
96.	2018-19	SC	2946755	Shibani Institute of Technical Education	49,400
97.	2019-20	ST	3056537	Kruttika Institute of Technical Education	45,500
	2018-19	ST	3056537	Kruttika Institute of Technical Education	50,800
98.	2017-18	SC	2205748	International Polytechnic, Khurda	28,340
	2018-19	SC	2205748	International Polytechnic, Khurda	28,100

Sl. No.	Academic Year	Stated Category	Application ID	Institute	Amount (₹)
	2019-20	SC	2205748	International Polytechnic, Khurda	28,100
99.	2018-19	SC	3054276	Kruttika Institute of Technical Education	52,000
100.	2017-18	SC	2104779	Shibani Institute of Technical Education	34,500
	2018-19	SC	2104779	Shibani Institute of Technical Education	27,870
	2019-20	SC	2104779	Shibani Institute of Technical Education	28,100
101.	2018-19	SC	3119915	Shibani Institute of Technical Education	49,400
102.	2018-19	SC	2705120	Shibani Institute of Technical Education	49,950
	2019-20	SC	2705120	Shibani Institute of Technical Education	50,500
103.	2017-18	SC	2252298	International Polytechnic, Khurda	34,500
	2018-19	SC	2252298	International Polytechnic, Khurda	28,100
	2019-20	SC	2252298	International Polytechnic, Khurda	33,800
104.	2017-18	SC	2252540	International Polytechnic, Khurda	34,500
	2018-19	SC	2252540	International Polytechnic, Khurda	28,100
	2019-20	SC	2252540	International Polytechnic, Khurda	28,100
105.	2018-19	SC	3082097	International Polytechnic, Khurda	28,100
	2018-19	SC	2049904	International Polytechnic, Khurda	28,100
106.	2019-20	SC	2252419	International Polytechnic, Khurda	27,640
107.	2017-18	SC	2252084	International Polytechnic, Khurda	34,500
	2018-19	SC	2252084	International Polytechnic, Khurda	28,100
108.	2017-18	SC	2252357	International Polytechnic, Khurda	28,340
	2018-19	SC	2252357	International Polytechnic, Khurda	28,100
	2019-20	SC	2252357	International Polytechnic, Khurda	27,640
109.	2020-21	SC	STSC921021 0444866	Capital Institute of Management and Science	70,500
110.	2018-19	SC	87370	Subas Academy of Management and Technology	21,520
	2019-20	SC	87370	Subas Academy of Management and Technology	40,000
111.	2018-19	SC	2402791	Mahavir Institute of Engineering and Technology	64,400
	2019-20	SC	2402791	Mahavir Institute of Engineering and Technology	65,500
112.	2018-19	ST	2005472	Barunei Institute of Engineering and Technology	35,800
	2017-18	ST	2005472	Barunei Institute of Engineering and Technology	34,500
	2019-20	ST	2005472	Barunei Institute of Engineering and Technology	35,800
113.	2018-19	ST	2005757	Barunei Institute of Engineering and Technology	28,100
	2017-18	ST	2005757	Barunei Institute of Engineering and Technology	28,340
	2019-20	ST	2005757	Barunei Institute of Engineering and Technology	35,800
114.	2018-19	SC	3056516	Kruttika Institute of Technical Education	45,500
115.	2019-20	SC	3039634	Kruttika Institute of Technical Education	45,500
	2018-19	SC	3039634	Kruttika Institute of Technical Education	52,000
116.	2018-19	ST	3016321	Kruttika Institute of Technical Education	52,000
	2019-20	ST	3016321	Kruttika Institute of Technical Education	52,000
117.	2018-19	SC	2706309	Shibani Institute of Technical Education	49,950
	2019-20	SC	2706309	Shibani Institute of Technical Education	49,400
118.	2018-19	ST	2155473	International Polytechnic, Khurda	28,100
	2017-18	ST	2155473	International Polytechnic, Khurda	34,500
	2019-20	ST	2155473	International Polytechnic, Khurda	35,800

Sl. No.	Academic Year	Stated Category	Application ID	Institute	Amount (₹)
119.	2017-18	SC	2251462	International Polytechnic, Khurda	34,500
	2018-19	SC	2251462	International Polytechnic, Khurda	35,800
	2019-20	SC	2251462	International Polytechnic, Khurda	28,100
	Total				97,31,630

(Source: Scrutiny of applications and payment files, furnished by DWO, Khurda and ST&SC Development Department)

Appendix 2.14.2

(Refer Paragraph 2.14.4.2)

List of students, who had submitted fabricated Income Certificates

Sl. No.	Academic Year	Stated Category	Application ID	Institute	Amount (₹)
1.	2018-19	ST	2724195	Shibani Institute of Technical Education	27,870
	2019-20	SC	3350201	Shibani Institute of Technical Education	27,640
	2020-21	ST	STSC921021647 3878	Shibani Institute of Technical Education	28,100
2.	2018-19	SC	2893194	Shibani Institute of Technical Education	49,400
3.	2018-19	ST	3030581	Kruttika Institute of Technical Education	52,000
	2019-20	ST	3030581	Kruttika Institute of Technical Education	45,500
4.	2019-20	ST	3418128	Bhubaneswar Engineering College	64,400
5.	2018-19	ST	3020849	Kruttika Institute of Technical Education	49,600
6.	2017-18	SC	2096939	Shibani Institute of Technical Education	34,500
	2018-19	SC	2096939	Shibani Institute of Technical Education	28,100
7.	2018-19	SC	3082567	Kruttika Institute of Technical Education	52,000
8.	2018-19	ST	3056390	Kruttika Institute of Technical Education	52,000
9.	2018-19	SC	2954157	Shibani Institute of Technical Education	49,950
10.	2018-19	SC	2801511	Mahavir Engineering College, Bhubaneswar	33,800
	2019-20	SC	2801511	Mahavir Engineering College, Bhubaneswar	35,800
11.	2019-20	ST	3364462	The Techno School	54,400
12.	2018-19	SC	2672312	Sophitorium Engineering College	59,600
	2019-20	SC	2672312	Sophitorium Engineering College	62,000
	2020-21	SC	STSC920121424 6545	Sophitorium Engineering College, Khurda	62,000
13.	2018-19	SC	2269063	Vedang Institute of Technology	33,800
	2019-20	SC	2269063	Vedang Institute of Technology	35,800
14.	2018-19	SC	2960486	Kruttika Institute of Technical Education	44,950
	2019-20	SC	2960486	Kruttika Institute of Technical Education	45,500
15.	2018-19	SC	3083014	Shibani Institute of Technical Education	49,400
16.	2020-21	SC	STSC921030201 3472	Sophitorium Engineering College	55,500
	2018-19	SC	1314903	Sophitorium Engineering College	54,400
	2019-20	SC	NULL	Sophitorium Engineering College	55,500
	2017-18	SC	1314903	International Polytechnic Khurda	36,300
17.	2018-19	SC	3100807	Sophitorium Engineering College	55,500
	2019-20	SC	3100810	Sophitorium Engineering College	55,500
18.	2018-19	ST	2723719	Shibani Institute of Technical Education	27,870
19.	2018-19	ST	2962686	Kruttika Institute of Technical Education	52,000
	2019-20	ST	2962686	Kruttika Institute of Technical Education	52,000
20.	2019-20	SC	NULL	The Techno School	54,400
21.	2019-20	SC	NULL	Shibani Institute of Technical Education	27,640
22.	2018-19	SC	3090496	Shibani Institute of Technical Education	50,500
23.	2018-19	SC	3040054	Kruttika Institute of Technical Education	44,950
	2019-20	SC	3040054	Kruttika Institute of Technical Education	52,000
24.	2018-19	ST	2891125	Shibani Institute of Technical Education	50,500
	2019-20	ST	2891125	Shibani Institute of Technical Education	50,500
	2020-21	ST	STSC920122809 8583	Shibani Institute of Technical Education, Bhubaneswar	50,500
25.	2018-19	SC	2966013	Shibani Institute of Technical Education	49,950
26.	2018-19	SC	2888164	Mahavir Engineering College Bhubaneswar	33,800

Sl. No.	Academic Year	Stated Category	Application ID	Institute	Amount (₹)
	2019-20	SC	2888164	Mahavir Engineering College Bhubaneswar	35,800
27.	2018-19	SC	3077492	Shibani Institute of Technical Education	49,400
28.	2019-20	ST	NULL	Shibani Institute of Technical Education	27,640
29.	2017-18	SC	2224213	Shibani Institute of Technical Education	28,340
	2018-19	SC	2224213	Shibani Institute of Technical Education	28,100
30.	2017-18	SC	2221231	Shibani Institute of Technical Education	28,340
	2018-19	SC	2221231	Shibani Institute of Technical Education	28,100
31.	2018-19	ST	3052013	Kruttika Institute of Technical Education	52,000
32.	2018-19	SC	3039470	Kruttika Institute of Technical Education	50,800
	2019-20	SC	3039470	Kruttika Institute of Technical Education	52,000
33.	2018-19	SC	3056178	Kruttika Institute of Technical Education	52,000
34.	2017-18	SC	2233396	Mahavir Institute of Engineering and Technology	65,500
	2018-19	SC	1089066	Raajdhani Engineering College	65,500
	2019-20	SC	1089066	Raajdhani Engineering College	65,500
	2020-21	SC	STSC9210109184445	Raajdhani Engineering College	65,500
35.	2017-18	SC	2124223	Raajdhani Engineering College	64,600
	2018-19	SC	2124223	Raajdhani Engineering College	72,000
	2019-20	SC	2124223	Raajdhani Engineering College	72,000
	2020-21	SC	STSC9210213025765	Raajdhani Engineering College	65,500
36.	2018-19	SC	2930665	Shibani Institute of Technical Education	49,400
37.	2019-20	SC	2621863	Subas Academy of Management and Technology	22,200
	2018-19	SC	2621863	Subas Academy of Management and Technology	21,520
38.	2018-19	SC	3061655	Subas Academy of Management and Technology	21,520
	2019-20	SC	3061655	Subas Academy of Management and Technology	22,200
	2020-21	SC	STSC9201229105748	Subas Academy of Management and Technology	35,300
39.	2018-19	SC	2402487	Mahavir Institute of Engineering and Technology	64,400
	2019-20	SC	2402487	Mahavir Institute of Engineering and Technology	65,500
40.	2018-19	SC	2618311	Mahavir Institute of Engineering and Technology	64,400
	2019-20	SC	2618311	Mahavir Institute of Engineering and Technology	65,500
41.	2018-19	SC	2436066	Mahavir Institute of Engineering and Technology	64,400
42.	2018-19	SC	2618332	Mahavir Institute of Engineering and Technology	64,400
43.	2018-19	SC	2640440	Mahavir Institute of Engineering and Technology	64,400
	2019-20	SC	2640440	Mahavir Institute of Engineering and Technology	65,500
44.	2018-19	SC	2435418	Mahavir Institute of Engineering and Technology	64,400
45.	2018-19	SC	2967408	Kruttika Institute of Technical Education	50,800
	2019-20	SC	2967408	Kruttika Institute of Technical Education	52,000
46.	2018-19	SC	3043571	Kruttika Institute of Technical Education	50,800
	2019-20	SC	3043571	Kruttika Institute of Technical Education	52,000

Sl. No.	Academic Year	Stated Category	Application ID	Institute	Amount (₹)
47.	2019-20	SC	1946891	Shibani Institute of Technical Education	49,400
	2017-18	SC	1946891	Shibani Institute of Technical Education	28,800
	2018-19	SC	1946891	Shibani Institute of Technical Education	28,100
48.	2019-20	SC	3302330	Shibani Institute of Technical Education	27,640
		Total			40,50,620

(Source: Scrutiny of applications and payment files furnished by DWO, Khurda and ST&SC Development Department)

Appendix 2.14.3

(Refer Paragraph 2.14.5)

Illustrative cases of one institution, viz., Sophitorium Engineering College, where essential documents had not been attached to the application forms

Sl. No.	Academic Year	Category	Application ID	Fresh/Renewal	Whether last Educational Certificate attached	Whether Residence Certificate attached	Whether Caste Certificate attached	Whether Income Certificate attached	Whether Bank details available	Whether signed or not	Payment made (₹)
1	2018-19	SC	2030718	Renewal	No	No	No	No	Yes	No	55,000
2	2018-19	SC	2036508	Renewal	No	No	No	No	Yes	No	55,000
3	2018-19	SC	2037060	Renewal	No	No	No	No	Yes	No	55,000
4	2018-19	SC	2039113	Renewal	No	No	No	No	Yes	No	55,000
5	2018-19	SC	2039293	Renewal	No	No	No	No	Yes	No	55,000
6	2018-19	SC	2040407	Renewal	No	No	No	No	Yes	No	55,000
7	2018-19	SC	2068979	Renewal	No	No	No	No	Yes	No	55,000
8	2018-19	SC	2066398	Renewal	No	No	No	No	Yes	No	55,000
9	2018-19	SC	2071644	Renewal	No	No	No	No	Yes	No	55,000
10	2018-19	SC	2040689	Renewal	No	No	No	No	Yes	No	55,000
11	2018-19	SC	2041133	Renewal	No	No	No	No	Yes	No	55,000
12	2018-19	SC	2070424	Renewal	No	No	No	No	Yes	No	55,000
13	2018-19	SC	2042343	Renewal	No	No	No	No	Yes	No	55,000
14	2018-19	SC	2070147	Renewal	No	No	No	No	No	No	55,000
15	2018-19	SC	2042188	Renewal	No	No	No	No	No	No	55,000
16	2018-19	SC	1952281	Renewal	No	No	No	No	Yes	No	40,000
17	2018-19	SC	1978721	Renewal	No	No	No	No	Yes	No	40,000
18	2018-19	SC	2065864	Renewal	No	No	No	No	Yes	No	40,000
19	2018-19	SC	1982133	Renewal	No	No	No	No	Yes	No	40,000
20	2018-19	SC	1992134	Renewal	No	No	No	No	Yes	No	40,000

Source: *(Scrutiny of application forms at DWO, Khurda)*

Appendix 2.14.4

(Refer Paragraph 2.14.5)

Illustrative list of payments made to different beneficiaries with same bank account numbers

Sl. No.	Academic Year	Application ID	Institution	Course	IFSC Code	Bank Account No.	Amount paid (in ₹ ₹)
1.	2019-20	3433857	Institute of Management and Application	Bachelor of Computer Application/BCA/1yr/Day Scholar	IBKL0000042	B0042104000504591	34,240
2.	2018-19	1413917	The Techno School	Engineering/Civil Engineering/2yr/Day Scholar		B0042104000504591	55,500
3.	2019-20	3333281	Institute of Management and Application	Bachelor of Computer Application/B. C. A./1yr/Day Scholar		B0042104000507820	34,240
4.	2018-19	2720651	The Techno School	Engineering/Computer Science & Engineering/1yr/Day Scholar		B0042104000507820	54,400
5.	2018-19	1943949	The Techno School	Management/Master In Business Administration (MBA)/1yr/Day Scholar		B0042104000507851	55,500
6.	2019-20	3274209	Institute of Management and Application	Bachelor of Computer Application/B. C. A./1yr/Day Scholar		B0042104000507851	34,240
7.	2018-19	2596582	V.S.S. Medical College	Medical/M.B.B.S./5yr/Hosteller	UCBA000012 2	B01220110024393	32,385
8.	2017-18	2188468	College of Engineering and Technology	Engineering/Computer Science & Engineering/4yr/Hosteller		B01220110024393	72,000
9.	2020-21	Stsc9201221 070055	Dhenkanal Academy of Management and Technology	Bachelor of Business Administration (Bba)/Bachelor Of Business Administration (BBA)/2/Day Scholar	IBKL0000217	B0217104000144223	35,300
10.	2019-20	Null	Subas Academy of Management and Technology	Bachelor of Business Administration/B. B. A./1yr/Day Scholar		B0217104000144223	35,300
11.	2018-19	3076771	International Polytechnic Khurda	Diploma/Mechanical/2yr/Day Scholar	KARB000010 8	B1082500101777001	28,100
12.	2017-18	2252026	International Polytechnic Khurda	Diploma/Mining Engineering/1yr/Hosteller		B1082500101777001	34,500
13.	2019-20	Null	Swami Nigamananda Itc	I.T.I./Electrician/1yr/Day Scholar		B1082500101777001	7,300
14.	2019-20	Null	Bhubaneswar Institute of Technology	Engineering/Mechanical Engineering/1yr/Hosteller	IBKL0001160	B1160104000053978	66,000
15.	2017-18	1992748	Vedang Institute of Technology	Engineering/Mechanical Engineering/1yr/Hosteller		B1160104000053978	69,000

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Sl. No.	Academic Year	Application ID	Institution	Course	IFSC Code	Bank Account No.	Amount paid (in ₹ ₹)
16.	2018-19	3144525	Bhubaneswar Institute of Technology	Engineering/Electrical & Electronics Engineering/1yr/Hosteller		B1160104000053996	66,000
17.	2017-18	382168	Vedang Institute of Technology	Engineering/Civil Engineering/1yr/Hosteller		B1160104000053996	69,000
18.	2018-19	2095712	Bpit Phulbani	Diploma/Civil/2yr/Hosteller		B1160104000054108	35,800
19.	2017-18	2080505	Vedang Institute of Technology	Engineering/Civil Engineering/1yr/Hosteller		B1160104000054108	69,000

(Source: Scrutiny of payment files furnished by ST&SC Development Department)

Appendix 2.14.5

(Refer Paragraph 2.14.7.1(A))

Illustrative examples of diploma students, who had been paid scholarships, even though their names had not been included in the semester results

Sl. No.	Academic Year	Application ID	Category	Institute	Branch	Amount (₹)
1.	2017-18	1178372	SC	Einstein Academy of Technology and Management	Mechanical	36,500
2.	2017-18	2170111	SC	Einstein Academy of Technology and Management	Mechanical	28,340
3.	2017-18	2170078	SC	Einstein Academy of Technology and Management	Civil	36,500
4.	2018-19	2170078	SC	Einstein Academy of Technology and Management	Mechanical	28,100
5.	2018-19	3106198	SC	Einstein Academy of Technology and Management	Mechanical	27,640
6.	2019-20	NULL	ST	Gandhi Institute For Technology	Mechanical	27,410
7.	2019-20	NULL	SC	Gandhi Institute For Technology	Mechanical	27,640
8.	2019-20	NULL	ST	Gandhi Institute For Technology	Mechanical	33,800
9.	2017-18	2004365	SC	Gandhi Institute of Technology and Management	Electrical	28,340
10.	2017-18	2004690	SC	Gandhi Institute of Technology and Management	Mechanical	28,340
11.	2017-18	1934327	SC	Gurukul Engineering School	Electrical	28,800
12.	2017-18	1389310	SC	Gurukul Engineering School	Civil	28,800
13.	2018-19	1819646	SC	Gurukul Engineering School	Civil	35,800
14.	2019-20	3373376	SC	Gurukul Engineering School	Mechanical	33,800
15.	2017-18	2229894	SC	Gurukul Engineering School	Electrical	34,500
16.	2018-19	3021826	SC	Mahavir Engineering College Bhubaneswar	Electrical	34,800
17.	2017-18	1780972	SC	Mahavir Engineering College Bhubaneswar	Mechanical	36,500
18.	2017-18	1494065	SC	Mahavir Engineering College Bhubaneswar	Electrical	36,500
19.	2018-19	3056255	ST	Mahavir Engineering College Bhubaneswar	Mechanical	33,800
20.	2018-19	NULL	ST	Mahavir Engineering College Bhubaneswar	Mechanical	27,870

(Source: Analysis of Diploma results and payment data, furnished by SCTE&VT and ST&SC Development Department)

Appendix 2.14.6

(Refer Paragraph 2.14.7.1(A))

Illustrative list of students, who had received scholarships for the complete courses, but had appeared in only one semester

Year	Application ID	Category	Institute	Course	Stream	Amount (₹)
2017-18	2000124	SC	Asian School of Technology, Khurda	Diploma	Mechanical Engineering	34,500
2018-19	2000124			Diploma		35,800
2019-20	Null			Diploma		28,100
2017-18	1998991	SC	Asian School of Technology, Khurda	Diploma	Mechanical Engineering	34,500
2018-19	1998991			Diploma		35,800
2019-20	Null			Diploma		28,100
2017-18	1975983	SC	Asian School of Technology, Khurda	Diploma	Electrical Engineering	34,500
2018-19	1975983			Diploma		28,100
2019-20	Null			Diploma		28,100
2017-18	1976341	SC	Asian School of Technology, Khurda	Diploma	Civil Engineering	28,340
2018-19	1976341			Diploma		28,100
2019-20	Null			Diploma		28,100
2017-18	2000255	SC	Asian School of Technology, Khurda	Diploma	Mechanical Engineering	28,340
2018-19	2000255			Diploma		28,100
2019-20	Null			Diploma		28,100
2017-18	2041225	SC	Asian School of Technology, Khurda	Diploma	Electronics & Telecommunication Engg	34,500
2018-19	2041225			Diploma		35,800
2019-20	Null			Diploma		28,100
2017-18	2008609	ST	Asian School of Technology, Khurda	Diploma	Civil Engineering	34,500
2018-19	2008609			Diploma		28,100
2019-20	Null			Diploma		28,100
2017-18	1975564	ST	Asian School of Technology, Khurda	Diploma	Electrical Engineering	34,500
2018-19	1975564			Diploma		28,100
2019-20	Null			Diploma		28,100
2017-18	1976216	ST	Asian School of Technology, Khurda	Diploma	Civil Engineering	28,340
2018-19	1976216			Diploma		28,100
2019-20	Null			Diploma		28,100
2017-18	1973212	SC	Asian School of Technology, Khurda	Diploma	Electrical Engineering	34,500
2018-19	1973212			Diploma		35,800
2019-20	Null			Diploma		28,100

Year	Application ID	Category	Institute	Course	Stream	Amount (₹)
2017-18	2000323	SC	Asian School of Technology, Khurda	Diploma	Mechanical Engineering	28,340
2018-19	2000323			Diploma		28,100
2019-20	Null			Diploma		28,100
2017-18	2024803	ST	Asian School of Technology, Khurda	Diploma	Electrical Engineering	34,500
2018-19	2024803			Diploma		35,800
2019-20	Null			Diploma		28,100
2017-18	2030589	ST	Asian School of Technology, Khurda	Diploma	Electronics & Telecommunication Engg	34,500
2018-19	2030589			Diploma		28,100
2019-20	Null			Diploma		28,100
2017-18	1975437	SC	Asian School of Technology, Khurda	Diploma	Electrical Engineering	34,500
2018-19	1975437			Diploma		35,800
2019-20	Null			Diploma		28,100
2017-18	1976651	SC	Asian School of Technology, Khurda	Diploma	Civil Engineering	34,500
2018-19	1976651			Diploma		28,100
2019-20	Null			Diploma		28,100
2017-18	1973141	SC	Asian School of Technology, Khurda	Diploma	Civil Engineering	34,500
2018-19	1973141			Diploma		28,100
2019-20	Null			Diploma		28,100
2017-18	1972220	SC	Asian School of Technology, Khurda	Diploma	Civil Engineering	28,340
2018-19	1972220			Diploma		28,100
2019-20	Null			Diploma		28,100
2017-18	2241117	SC	Barunei Institute of Engineering & Technology, Khurda	Diploma	Mechanical Engineering	34,500
2018-19	2241117			Diploma		28,100
2019-20	Null			Diploma		28,100
2017-18	2252537	SC	Barunei Institute of Engineering & Technology, Khurda	Diploma	Electrical Engineering	34,500
2018-19	2252537			Diploma		28,100
2019-20	Null			Diploma		28,100
2018-19	2972336	ST	Ideal School of Engineering, Retang, Khurda	Diploma	Electronics & Telecommunication Engg	32,800
2020-21	STSC9210310505276			Diploma		28,100
2019-20	2972336			Diploma		28,100

(Source: Analysis of diploma results and payments file, furnished by SCTE&VT and SSD Department)

Appendix 2.14.7

(Refer Paragraph 2.14.7.2)

Illustrative list of students, who had enrolled for Diploma courses in different Institutes, more than once

Academic Year	Application ID	Category	Institute	Course	Branch	Course Year	Total payment amount (₹ ₹)
2018-19	2800715	ST	Zenith Institute of Science and Technology	Diploma	Civil	1Yr	34,500
2018-19	2152107	ST	Barunei Institute of Engineering and Technology	Diploma	Electronics and Telecommunication Engg.	2Yr	35,800
2019-20	NULL	ST	Barunei Institute of Engineering and Technology	Diploma	Electronics and Telecommunication Engg.	3Yr	35,800
2018-19	3049490	ST	Spintronic Technology and Advance Research	Diploma	Mechanical	1Yr	27,870
2019-20	NULL	SC	Barunei Institute of Engineering and Technology	Diploma	Mechanical	1Yr	33,800
2017-18	1971194	SC	Barunei Institute of Engineering and Technology	Diploma	Electronics and Telecommunication Engg.	1Yr	28,340
2018-19	1971194	SC	Barunei Institute of Engineering and Technology	Diploma	Electronics and Telecommunication Engg.	2Yr	28,100
2018-19	3037279	SC	Sri Polytechnic	Diploma	E.T.C.	1Yr	35,800
2017-18	2241165	SC	Barunei Institute of Engineering and Technology	Diploma	Mechanical	1Yr	34,500
2018-19	3047542	SC	Asian School of Technology, Bantala	Diploma	Electrical	1Yr	27,640
2018-19	952528	ST	Eastern Academy of Science and Technology	Engineering	Mechanical Engineering	2Yr	64,400
2019-20	952528	ST	Bhubaneswar Engineering College	Engineering	Mechanical Engineering	1Yr	64,400
2017-18	1630823	SC	Bhubaneswar Engineering College	Engineering	Mechanical Engineering	3Yr	69,600
2018-19	2865677	SC	Krupajal Engineering College Bhubaneswar	Engineering	Mechanical Engineering	1Yr	63,850
2017-18	1862959	ST	The Techno School	Engineering	Mechanical Engineering	3Yr	55,500
2018-19	1862959	ST	The Techno School	Engineering	Mechanical Engineering	4Yr	62,000
2019-20	NULL	ST	Bhubaneswar Engineering College	Engineering	Mechanical Engineering	2Yr	72,000
2017-18	2103129	SC	Bhubaneswar Engineering College	Engineering	Civil Engineering	1Yr	69,600
2018-19	3095123	SC	Orissa Engineering College	Engineering	Civil Engineering	2Yr	64,400
2018-19	3149194	SC	Eastern Academy of Science Technology	Engineering	Mechanical Engineering	1Yr	64,400
2019-20	3149194	SC	Bhubaneswar Engineering College	Engineering	Electrical & Electronics Engineering	1Yr	64,400

Academic Year	Application ID	Category	Institute	Course	Branch	Course Year	Total payment amount (₹ ₹)
2017-18	1411483	SC	Hi-Tech Institute of Technology	Engineering	Mechanical Engineering	3Yr	65,500
2018-19	2886345	SC	Mahavir Institute of Engineering And Technology	Engineering	Computer Science & Engineering	1Yr	64,400
2019-20	NULL	SC	Mahavir Institute of Engineering And Technology	Engineering	Computer Science & Engineering	2Yr	65,500

(Source: Analysis of diploma results and payments file furnished by SCTE&VT and SSD Department)

Appendix 2.14.8
(Refer Paragraph 2.14.7.3)

(A) Cases of payment of PMS to same student more than once for the same academic year

Sl. No.	Academic Year	Matriculation Roll No.	Category	Date of Birth	Institute Name	Course	Branch	Course duration (Year)	Payments made (₹)	Excess payment made for same academic year (₹)
1	2017-18	ABG016009	SC	05-01-1997	B.J.B Autonomous College	M. A.	Anthropology	1	19882	
	2017-18	ABG016009	SC	05-01-1997	B.J.B Autonomous College	M. A.	Anthropology	1	18000	18000
2	2017-18	RE05029	SC	15-10-1992	Vani Vihar University	Management	M.Com.	2	16068	
	2017-18	RE05029	SC	15-10-1992	Vani Vihar University	Management	M.Com.	2	47052	47052
3	2017-18	22TA012	SC	26-05-1995	Vani Vihar University	Management	M.Com.	2	16068	
	2017-18	22TA012	SC	26-05-1995	Vani Vihar University	Management	M.Com.	2	47052	47052
4	2017-18	BBM016043	ST	03-09-1996	B.J.B Autonomous College	M. A.	Anthropology	1	19882	
	2017-18	BBM016043	ST	03-09-1996	B.J.B Autonomous College	M. A.	Anthropology	1	18000	18000
5	2017-18	45RG035	SC	04-07-1995	B.J.B Autonomous College	M. A.	Anthropology	2	20942	
	2017-18	45RG035	SC	04-07-1995	B.J.B Autonomous College	M. A.	Anthropology	2	18000	18000
6	2017-18	044BB187	ST	02-12-1998	Rajdhani College BBSR	Plus 3	Science	3	822	
	2017-18	044BB187	ST	02-12-1998	Rajdhani College BBSR	Plus 3	Science	3	10000	10000
7	2017-18	05PF172	ST	06-02-1991	Kalinga Institute of Social Sciences	M. A.	Social Works	2	10000	
	2017-18	05PF172	ST	06-02-1991	Kalinga Institute of Social Sciences	M. A.	Social Works	2	10000	10000
8	2017-18	PB14138	ST	20-07-1993	B.J.B Autonomous College	M. A.	Anthropology	2	24582	
	2017-18	PB14138	ST	20-07-1993	B.J.B Autonomous College	M. A.	Anthropology	2	18000	18000
9	2017-18	96TC100	SC	05-12-1996	B.J.B Autonomous College	M. A.	Anthropology	1	19882	
	2017-18	96TC100	SC	05-12-1996	B.J.B Autonomous College	M. A.	Anthropology	1	18000	18000
10	2017-18	25SC034	SC	17-02-1995	Vani Vihar University	M. Phill Arts	Pol. Science	1	12336	
	2017-18	25SC034	SC	17-02-1995	Vani Vihar University	M. Phill Arts	Pol. Science	1	10784	10784
11	2017-18	3AK004048	SC	03-11-1997	Academy of Management and Information Technology	Management	MBA	1	38500	
	2017-18	3AK004048	SC	03-11-1997	Academy of Management and Information Technology	Management	MBA	1	36100	36100
12	2017-18	50RD013	SC	28-05-1995	Central Institute of Plastic Engineering and Technology	M. Sc.	Material ScienceEngineering	2	14350	
	2017-18	50RD013	SC	28-05-1995	Central Institute of Plastic Engineering and Technology	M. Sc.	Material Science Engineering	2	35650	35650

Sl. No.	Academic Year	Matriculation Roll No.	Category	Date of Birth	Institute Name	Course	Branch	Course duration (Year)	Payments made (₹)	Excess payment made for same academic year (₹)
13	2017-18	ACF001095	SC	05-10-1996	B.J.B Autonomous College	M. A.	Anthropology	1	19882	
	2017-18	ACF001095	SC	05-10-1996	B.J.B Autonomous College	M. A.	Anthropology	1	18000	18000
14	2017-18	25RA113	SC	06-01-1990	Shibani Institute of Technical Education	Engineering	Mechanical Engineering	2	57000	
	2017-18	25RA113	SC	06-01-1990	Shibani Institute of Technical Education	Engineering	Not available	Not available	57000	57000
15	2017-18	059BB168	ST	18-06-1998	Gandhi Institute of Technology and Management	Diploma	Electrical	1	28340	
	2017-18	059BB168	ST	18-06-1998	Gandhi Institute of Technology and Management	Diploma	Electrical	1	28340	28340
16	2017-18	CDB012054	ST	10-05-1996	Shibani Institute of Technical Education	Engineering	Mechanical Engineering	3	58500	
	2017-18	CDB012054	ST	10-05-1996	Shibani Institute of Technical Education	Engineering	Civil Engineering	2	58500	58500
17	2017-18	EKL010108	SC	15-06-1997	Academy of Management and Information Technology	Management	MBA	1	38500	
	2017-18	EKL010108	SC	15-06-1997	Academy of Management and Information Technology	Management	MBA	1	36100	36100
18	2017-18	ABG016080	SC	23-04-1997	B.J.B Autonomous College	M. A.	Anthropology	1	24582	
	2017-18	ABG016080	SC	23-04-1997	B.J.B Autonomous College	M. A.	Anthropology	1	18000	18000
19	2017-18	051AA108	SC	05-10-1996	College of Engineering and Technology	Engineering	CSE	3	65500	
	2017-18	051AA108	SC	05-10-1996	College of Engineering and Technology	Engineering	CSE	3	3880	3880
20	2017-18	15TC162	ST	14-04-1996	Raajdhani Engineering College	Engineering	Mechanical Engineering	2	60500	
	2017-18	15TC162	ST	14-04-1996	Raajdhani Engineering College	Engineering	Mechanical Engineering	3	60500	60500
21	2017-18	13PA059	SC	04-01-1993	Vani Vihar University	M. A.	Public Administration	2	29120	
	2017-18	13PA059	SC	04-01-1993	Vani Vihar University	M. A.	Public Administration	2	6000	6000
22	2017-18	BBR014058	ST	15-05-1997	Central Institute of Plastic Engineering and Technology	M. Sc.	Material Science Engineering	2	14350	
	2017-18	BBR014058	ST	15-05-1997	Central Institute of Plastic Engineering and Technology	M. Sc.	Material Science Engineering	2	35650	35650

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Sl. No.	Academic Year	Matriculation Roll No.	Category	Date of Birth	Institute Name	Course	Branch	Course duration (Year)	Payments made (₹)	Excess payment made for same academic year (₹)
23	2018-19	124AD001	SC	03-03-1998	Kruttika Institute of Technical Education	Engineering	Not available	Not available	50800	
	2018-19	124AD001	SC	03-03-1998	Kruttika Institute of Technical Education	Engineering	Mechanical Engineering	2	50800	50800
24	2018-19	BBA011001	SC	Not available	Nirmana Institute of Management and Technology	BCA	BCA	1	34770	
	2018-19	BBA011001	SC	01-10-1997	Nirmana Institute of Management and Technology	BCA	BCA	1	34770	34770
25	2018-19	6370759	SC	20-04-2001	Silicon Institute of Technology	Engineering	CSE	1	69600	
	2018-19	6370759	SC	Not available	Silicon Institute of Technology	Engineering	CSE	1	69600	69600
26	2018-19	187aa001	SC	12-05-2000	PJ College of Management and Technology	BBA	BBA	1	38000	
	2018-19	187aa001	SC	12-05-2000	PJ College of Management and Technology	BBA	Not available	Not available	38000	38000
27	2018-19	170EC003	SC	Not available	PJ College of Management and Technology	BCA	BCA	1	38000	
	2018-19	170EC003	SC	17-06-2000	PJ College of Management and Technology	BCA	BCA	1	38000	38000
28	2018-19	43TA170	SC	28-06-1994	Global Institute of Engineering Management	Hotel Management	Not available	Not available	49950	
	2018-19	43TA170	SC	28-06-1994	Global Institute of Engineering Management	Hotel Management	BTM	1	49950	49950
29	2018-19	07TC001	SC	Not available	Nirmana Institute of Management and Technology	BBA	BBA	1	34240	
	2018-19	07TC001	SC	02-01-1996	Nirmana Institute of Management and Technology	BBA	BBA	1	34240	34240
30	2018-19	048ac006	SC	03-10-2000	Nousis ITC	I.T.I.	Not available	Not available	13000	
	2018-19	048ac006	SC	03-10-2000	Nousis ITC	I.T.I.	Fitter	1	13000	13000
31	2018-19	46TA001	SC	22-05-1995	Nirmana Institute of Management and Technology	BBA	BBA	1	35300	
	2018-19	46TA001	SC	22-05-1995	Nirmana Institute of Management and Technology	BBA	BBA	1	35300	35300
32	2018-19	106BB004	SC	05-04-1999	ORTEC ITC	I.T.I.	Fitter	2	15000	

Sl. No.	Academic Year	Matriculation Roll No.	Category	Date of Birth	Institute Name	Course	Branch	Course duration (Year)	Payments made (₹)	Excess payment made for same academic year (₹)
	2018-19	106BB004	SC	Not available	ORTEC ITC	I.T.I.	Fitter	2	15000	15000
33	2018-19	173ek009	ST	04-07-2001	Gandhi Institute for EducationTechnology	Engineering	ECE	1	69600	
	2018-19	173ek009	ST	04-07-2001	Gandhi Institute for EducationTechnology	Engineering	ECE	1	69600	69600
34	2018-19	231CB005	SC	Not available	Gandhi Institute of Technology and Management	Engineering	CSE	1	65600	
	2018-19	231CB005	SC	03-04-2001	Gandhi Institute of Technology and Management	Engineering	CSE	1	65600	65600
35	2018-19	301ac006	SC	02-06-2001	Nousis ITC	I.T.I.	Electrician	1	13000	
	2018-19	301ac006	SC	02-06-2001	Nousis ITC	I.T.I.	Not available	Not available	13000	13000
36	2018-19	27RH003	SC	05-09-1993	Modern Institute of TechnologyMGT	Engineering	ECE	2	60400	
	2018-19	27RH003	SC	05-09-1993	Modern Institute of Technologyand Management	Engineering	ECE	2	60400	60400
37	2018-19	008EA149	SC	04-01-1996	Gitanjali School of Nursing	Nursing	GNM	2	46000	
	2018-19	008EA149	SC	Not available	Gitanjali School of Nursing	Nursing	GNM	2	46000	46000
38	2018-19	057BA015	SC	Not available	Gandhi Institute of Technology and Management	Engineering	Civil Engineering	1	65600	
	2018-19	057BA015	SC	02-10-2001	Gandhi Institute of Technology and Management	Engineering	Civil Engineering	1	65600	65600
39	2018-19	267bb2001	SC	04-04-1999	Banamalipur College	Plus 2	Arts	1	3363	
	2018-19	267BB2001	SC	02-06-2000	Banamalipur College	Plus 2	Arts	2	3363	3363
40	2018-19	51MK329	SC	19-05-1996	Gandhi Institute of Excellent Technocrats	Engineering	Not available	Not available	63400	
	2018-19	51MK329	SC	19-05-1996	Gandhi Institute of Excellent Technocrats	Engineering	E&EE	1	63400	63400
41	2018-19	31MG009	SC	07-07-1992	International Polytechnic	Diploma	Mechanical	2	28100	
	2018-19	31MG009	SC	06-07-1992	International Polytechnic	Diploma	Mechanical	2	28100	28100
42	2018-19	EKH005136	ST	22-03-1995	Indian Institute of Tourism Travel Management	Management	MBA	1	70500	
	2018-19	EKH005136	ST	22-03-1995	Indian Institute of Tourism Travel Management	Management	MBA	1	107000	107000

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Sl. No.	Academic Year	Matriculation Roll No.	Category	Date of Birth	Institute Name	Course	Branch	Course duration (Year)	Payments made (₹)	Excess payment made for same academic year (₹)
43	2018-19	479CA003	ST	13-04-1998	Academy of Management and Information Technology	B. Sc.	Biotechnology	2	55000	
	2018-19	479ca003	ST	13-04-1998	Academy of Management and Information Technology	BCA	BCA	1	40000	40000
44	2018-19	AB02008	SC	<i>Not available</i>	Subas Academy of Management and Technology	BBA	BBA	2	40000	
	2018-19	AB02008	SC	07-05-1978	Subas Academy of Management and Technology	BBA	BBA	2	40000	40000
45	2018-19	153AD006	SC	03-04-2000	Aryan Institute of EngineeringTechnology	Engineering	Mechanical Engineering	2	72000	
	2018-19	153AD006	SC	<i>Not available</i>	Aryan Institute of EngineeringTechnology	Engineering	Mechanical Engineering	2	72000	72000
46	2018-19	PB22173	SC	27-11-1992	NIIS Institute of Information Science and Management	Management	<i>Not available</i>	<i>Not available</i>	39600	
	2018-19	PB22173	SC	27-11-1992	NIIS Institute of Information Science and Management	Management	M.Com.	1	39600	39600
47	2018-19	048ac023	SC	29-10-2000	College of Engineering	Engineering	<i>Not available</i>	<i>Not available</i>	72000	
	2018-19	048ac023	SC	29-10-2000	College of Engineering	Engineering	Civil Engineering	1	72000	72000
48	2018-19	050AB007	SC	26-01-1998	Vani Vihar University	M. A.	PMIR	1	15186	
	2018-19	050AB007	SC	26-01-1998	Vani Vihar University	M. A.	PMIR	1	13350	13350
49	2018-19	049AB021	SC	05-09-1998	Maharaja Institute of Technology	Engineering	Mechanical Engineering	2	57500	
	2018-19	049AB021	SC	06-09-1998	Maharaja Institute of Technology	Engineering	Mechanical Engineering	2	57500	57500
50	2018-19	025bc044	SC	15-04-2001	Gandhi Institute for Technology	Engineering	Civil Engineering	1	64400	
	2018-19	025bc044	SC	<i>Not available</i>	Gandhi Institute for Technology	Engineering	Civil Engineering	1	64400	64400
51	2018-19	009df034	SC	16-01-2001	Einstein Academy of Technology and Management	Engineering	Mechanical Engineering	1	64600	
	2018-19	009df034	SC	16-01-2001	Einstein Academy of Technology and Management	Engineering	<i>Not available</i>	<i>Not available</i>	64600	64600
52	2018-19	090AE033	SC	17-11-2000	Einstein Academy of Technology and Management	Diploma	<i>Not available</i>	<i>Not available</i>	35800	
	2018-19	090AE033	SC	17-11-2000	Einstein Academy of Technology and Management	Diploma	Civil	3	35800	35800

Sl. No.	Academic Year	Matriculation Roll No.	Category	Date of Birth	Institute Name	Course	Branch	Course duration (Year)	Payments made (₹)	Excess payment made for same academic year (₹)
53	2018-19	008BB021	SC	<i>Not available</i>	ORTEC ITC	I.T.I.	Electrician	2	15000	
	2018-19	008BB021	SC	15-05-1998	ORTEC ITC	I.T.I.	Electrician	2	15000	15000
54	2018-19	64TA009	SC	14-06-1994	National Institute of Hotel Management Tourism	Hotel Management(PG)	<i>Not available</i>	<i>Not available</i>	57000	
	2018-19	64TA009	SC	14-06-1994	National Institute of Hotel Management Tourism	Hotel Management(PG)	Master in Hotel Management	1	57000	57000
55	2018-19	156bc008	SC	03-11-2001	Gandhi Institute for Technology	Engineering	E&EE	1	70800	
	2018-19	156bc008	SC	<i>Not available</i>	Gandhi Institute for Technology	Engineering	E&EE	1	70800	70800
56	2018-19	22SA052	SC	06-10-1988	Bhubaneswar Institute of Industrial Technology	Engineering	<i>Not available</i>	<i>Not available</i>	54400	
	2018-19	22SA052	SC	06-10-1988	Bhubaneswar Institute of Industrial Technology	Engineering	Metallurgical Engineering	2	54400	54400
57	2018-19	285ab015	SC	03-04-2001	Sai Saburi Nursing Health Science College	Para-Medical	B. Sc. Nursing	1	50000	
	2018-19	285ab015	SC	03-04-2001	Sai Saburi Nursing Health Science College	Para-Medical	B. Sc. Nursing	1	50000	50000
58	2018-19	113bb024	SC	08-11-2001	Bhubaneswar Engineering College	Engineering	<i>Not available</i>	<i>Not available</i>	69600	
	2018-19	113bb024	SC	08-11-2001	Bhubaneswar Engineering College	Engineering	Mechanical Engineering	1	69600	69600
59	2018-19	050EG016	ST	01-01-2001	Prativa Devi College of Nursing	Para-Medical	B. Sc. Nursing	1	50000	
	2018-19	050EG016	ST	01-01-2001	Prativa Devi College of Nursing	Para-Medical	B. Sc. Nursing	1	50000	50000
60	2018-19	002CB020	SC	<i>Not available</i>	Aryan Institute of Engineering Technology	Engineering	Civil Engineering	1	72000	
	2018-19	002CB020	SC	03-07-2000	Aryan Institute of Engineering Technology	Engineering	Civil Engineering	1	72000	72000
61	2018-19	123dh019	SC	19-02-2001	Aryan Institute of Engineering Technology	Engineering	Civil Engineering	1	69600	
	2018-19	123DH019	SC	19-02-2001	Aryan Institute of Engineering Technology	Engineering	Civil Engineering	1	72000	72000
62	2018-19	07RG065	SC	06-10-1988	Bhubaneswar Institute of Industrial Technology	Engineering	Mechanical Engineering	2	54400	
	2018-19	07RG065	SC	06-10-1988	Bhubaneswar Institute of Industrial Technology	Engineering	Mechanical Engineering	2	54400	54400

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Sl. No.	Academic Year	Matriculation Roll No.	Category	Date of Birth	Institute Name	Course	Branch	Course duration (Year)	Payments made (₹)	Excess payment made for same academic year (₹)
63	2018-19	192EC027	SC	04-06-2000	Gandhi Institute for Technology	Engineering	E&EE	2	65500	
	2018-19	192EC027	SC	<i>Not available</i>	Gandhi Institute for Technology	Engineering	E&EE	2	65500	65500
64	2018-19	170ba0017	SC	02-05-2002	Utkal Sangeet Mahavidyalaya	Plus 2	Vocational	2	11342	
	2018-19	170BA0017	SC	02-05-2002	Utkal Sangeet Mahavidyalaya	Plus 2	Vocational	2	11342	11342
65	2018-19	141ab0018	SC	05-08-2002	B.J.B Junior College	Plus 2	<i>Not available</i>	<i>Not available</i>	10119	
	2018-19	141ab0018	SC	05-08-2002	B.J.B Junior College	Plus 2	Science	1	10119	10119
66	2018-19	BBG039039	SC	17-05-1997	Kalinga Nursing School	Nursing	GNM	1	41300	
	2018-19	BBG039039	SC	17-05-1997	Kalinga Nursing School	Nursing	GNM	1	41300	41300
67	2018-19	TC01037	SC	<i>Not available</i>	ORTEC ITC	I.T.I.	Electrician	2	15000	
	2018-19	TC01037	SC	03-11-1992	ORTEC ITC	I.T.I.	Electrician	2	15000	15000
68	2018-19	168BA605	SC	24-02-2000	Nirman Institute of Management and Technology	BBA	BBA	1	34240	
	2018-19	168BA605	SC	24-02-2000	Nirman Institute of Management and Technology	BBA	BBA	1	34240	34240
69	2018-19	005BA153	SC	<i>Not available</i>	Nirman Institute of Management and Technology	BCA	BCA	1	34770	
	2018-19	005BA153	SC	04-05-1998	Nirman Institute of Management and Technology	BCA	BCA	1	34770	34770
70	2018-19	CAS061010	SC	15-04-1997	Vani Vihar University	M. A.	PMIR	1	13350	
	2018-19	CAS061010	SC	15-04-1997	Vani Vihar University	M. A.	PMIR	1	15186	15186
71	2018-19	37RD035	SC	<i>Not available</i>	Gurukula Institute of Technology	Management	MBA	2	45500	
	2018-19	37RD035	SC	19-07-1995	Gurukula Institute of Technology	Management	MBA	2	45500	45500
72	2018-19	32TC092	ST	25-05-1991	Sophitorium Management College	Management	PGDM	1	70800	
	2018-19	32TC092	ST	24-05-1991	Sophitorium Management College	Management	PGDM	2	72000	72000
73	2018-19	129da029	SC	10-10-1999	Sophitorium Management College	Engineering	CSE	2	72000	
	2018-19	129da029	SC	10-10-1999	Sophitorium Management College	Engineering	Textiles Engineering/ Tech.	2	31900	31900
74	2018-19	012ca025	SC	19-05-2001	Gandhi Institute for Technology	Agriculture (Professional Degree Courses)	Degree in Agriculture	1	70800	

Sl. No.	Academic Year	Matriculation Roll No.	Category	Date of Birth	Institute Name	Course	Branch	Course duration (Year)	Payments made (₹)	Excess payment made for same academic year (₹)
	2018-19	012ca025	SC	19-05-2001	Gandhi Institute for Technology	Agriculture (Professional Degree Courses)	Not available	Not available	70800	70800
75	2018-19	21RH128	SC	31-01-1995	Kruttika Institute of Technical Education	Engineering	Not available	Not available	44950	
	2018-19	21RH128	SC	31-01-1995	Kruttika Institute of Technical Education	Engineering	Mechanical Engineering	1	44950	44950
76	2018-19	002BB133	SC	Not available	ORTEC ITC	I.T.I.	Fitter	2	15000	
	2018-19	002BB133	SC	03-03-1998	ORTEC ITC	I.T.I.	Fitter	2	15000	15000
77	2018-19	031af029	SC	04-05-2000	College of Engineering and Technology	Engineering	Electrical Engineering	1	41000	
	2018-19	031af029	SC	04-05-2000	College of Engineering and Technology	Engineering	Not available	Not available	41000	41000
78	2018-19	281BB0011	SC	11-12-1999	Prananath Junior College	Plus 2	Arts	2	3363	
	2018-19	281BB0011	SC	11-12-1999	Prananath Junior College	Plus 2	Arts	2	3363	3363
79	2018-19	EA001239	SC	07-12-1996	Kruttika Institute of Technical Education	Engineering	Mechanical Engineering	2	52000	
	2018-19	EA001239	SC	07-12-1996	Kruttika Institute of Technical Education	Engineering	Mechanical Engineering	2	52000	52000
80	2018-19	016eh070	SC	24-03-2001	Modern Institute of Technology and Management	Engineering	Civil Engineering	1	60400	
	2018-19	016eh070	SC	24-03-2001	Modern Institute of Technology and Management	Engineering	Civil Engineering	1	60400	60400
81	2018-19	63RD014	SC	22-02-1994	Biju Patanaik College of Hotel Management	M. A.	Social Works	1	40000	
	2018-19	63RD014	SC	22-02-1994	Biju Patanaik College of Hotel Management	M. A.	Social Works	1	40000	40000
82	2018-19	28TC035	SC	06-12-1986	Nirmana Institute of Management and Technology	BBA	BBA	3	35300	
	2018-19	28TC035	SC	Not available	Nirmana Institute of Management and Technology	BBA	BBA	3	35300	35300
83	2018-19	11MC062	SC	06-03-1990	Nirmana Institute of Management and Technology	BBA	BBA	1	34240	
	2018-19	11MC062	SC	06-03-1990	Nirmana Institute of Management and Technology	BBA	BBA	1	34240	34240

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Sl. No.	Academic Year	Matriculation Roll No.	Category	Date of Birth	Institute Name	Course	Branch	Course duration (Year)	Payments made (₹)	Excess payment made for same academic year (₹)
84	2018-19	333DB066	SC	17-02-2000	Einstein Academy of Technology and Management	Engineering	Not available	Not available	67000	
	2018-19	333DB066	SC	17-02-2000	Einstein Academy of Technology and Management	Engineering	Civil Engineering	2	67000	67000
85	2018-19	BA005008	SC	04-06-1995	Nirmana Institute of Management and Technology	BBA	BBA	1	34240	
	2018-19	BA005008	SC	04-06-1995	Nirmana Institute of Management and Technology	BBA	BBA	1	34240	34240
86	2018-19	BB007009	SC	03-09-1996	Asian School of Technology Bantala	Diploma	Mechanical	3	28100	
	2018-19	BB007009	SC	Not available	Asian School of Technology Bantala	Diploma	Mechanical	3	28100	28100
87	2018-19	170BC039	SC	Not available	Gandhi Institute for Technological Advancement	Engineering	Civil Engineering	2	69600	
	2018-19	170BC039	SC	02-02-2000	Gandhi Institute for Technological Advancement	Engineering	Civil Engineering	2	69600	69600
88	2018-19	004BB071	SC	07-12-1997	Nirmana Institute of Management and Technology	BBA	BBA	1	35300	
	2018-19	004BB071	SC	Not available	Nirmana Institute of Management and Technology	BBA	BBA	1	35300	35300
89	2018-19	222CA020	SC	14-06-1997	Prativa Devi School of Nursing	Nursing	GNM	2	46000	
	2018-19	222CA020	SC	Not available	Prativa Devi School of Nursing	Nursing	GNM	2	46000	46000
90	2018-19	170BB807	SC	Not available	ORTEC ITC	I.T.I.	Fitter	2	15000	
	2018-19	170BB807	SC	06-08-1999	ORTEC ITC	I.T.I.	Fitter	2	15000	15000
91	2018-19	127DE036	ST	05-11-1999	Modern Institute of Technology and Management	Engineering	Civil Engineering	1	58750	
	2018-19	127DE036	ST	05-11-1999	Modern Institute of Technology and Management	Engineering	Civil Engineering	1	58750	58750
92	2018-19	106BB061	SC	07-05-1997	Hi-Tech Institute of Technology	Engineering	Mechanical Engineering	4	65500	
	2018-19	106BB061	SC	Not available	Hi-Tech Institute of Technology	Engineering	Mechanical Engineering	4	65500	65500
93	2018-19	210AE028	SC	24-03-2001	Aryan Institute of Engineering Technology	Engineering	Civil Engineering	1	69600	

Sl. No.	Academic Year	Matriculation Roll No.	Category	Date of Birth	Institute Name	Course	Branch	Course duration (Year)	Payments made (₹)	Excess payment made for same academic year (₹)
	2018-19	210ae028	SC	24-03-2001	Aryan Institute of Engineering Technology	Engineering	Civil Engineering	1	69600	69600
94	2018-19	088BA070	SC	17-05-2001	Nirmana Institute of Management and Technology	BBA	BBA	1	34240	
	2018-19	088BA070	SC	17-05-2001	Nirmana Institute of Management and Technology	BBA	BBA	1	34240	34240
95	2018-19	07TC029	SC	<i>Not available</i>	ORTEC ITC	I.T.I.	Electrician	2	15000	
	2018-19	07TC029	SC	05-04-1993	ORTEC ITC	I.T.I.	Electrician	2	15000	15000
96	2018-19	68SC020	SC	31-03-1988	Global Institute of Management	Management	MBA	1	74600	
	2018-19	68SC020	SC	31-03-1980	Global Institute of Management	Management	MBA	1	74600	74600
97	2018-19	009DD051	ST	03-06-2000	Maharaja Institute of Technology	Engineering	Civil Engineering	1	64000	
	2018-19	009DD051	ST	03-06-2000	Maharaja Institute of Technology	Engineering	Civil Engineering	1	64000	64000
98	2018-19	032BB083	SC	17-04-1999	Einstein Academy of Technology and Management	Engineering	<i>Not available</i>	<i>Not available</i>	60500	
	2018-19	032BB083	SC	17-04-1999	Einstein Academy of Technology and Management	Engineering	Civil Engineering	2	60500	60500
99	2018-19	127AC069	SC	03-02-2001	Gandhi Institute for Technology	Engineering	CSE	1	69600	
	2018-19	127AC069	SC	<i>Not available</i>	Gandhi Institute for Technology	Engineering	CSE	1	69600	69600
100	2018-19	60SB168	SC	19-05-1992	Sophitorium Management College	Management	PGDM	2	72000	
	2018-19	60SB168	SC	05-02-1992	Sophitorium Management College	Management	PGDM	1	70800	70800
101	2018-19	28TB076	SC	06-11-1995	Shibani Institute of Technical Education	Engineering	Electrical Engineering	4	19200	
	2018-19	28TB076	SC	06-11-1995	Shibani Institute of Technical Education	Engineering	Electrical Engineering	4	31300	31300
102	2018-19	T/4618/006	ST	26-09-1991	Indian Institute of Tourism Travel Management	BBA	BBA	3	40000	
	2018-19	T/4618/006	ST	26-09-1991	Indian Institute of Tourism Travel Management	BBA	BBA	3	78500	78500
103	2018-19	013DH158	SC	03-10-1998	NIIS Institute of Information Science and Management	BBA	BBA	3	40000	
	2018-19	013DH158	SC	03-10-1998	NIIS Institute of Information Science and Management	BBA	BBA	3	40000	40000
104	2018-19	MK06111	SC	21-05-1993	Einstein Academy of Technology and Management	Engineering	<i>Not available</i>	<i>Not available</i>	60500	

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Sl. No.	Academic Year	Matriculation Roll No.	Category	Date of Birth	Institute Name	Course	Branch	Course duration (Year)	Payments made (₹)	Excess payment made for same academic year (₹)
	2018-19	MK06111	SC	21-05-1993	Einstein Academy of Technology and Management	Engineering	CSE	2	60500	60500
105	2018-19	25rb020	ST	27-10-1993	Academy of Management and Information Technology	BBA	BBA	3	40000	
	2018-19	25rb020	ST	27-10-1993	Academy of Management and Information Technology	BBA	BBA	3	40000	40000
106	2018-19	057CB096	SC	03-05-2001	Gandhi Institute for Technology	Engineering	Mechanical Engineering	1	69600	
	2018-19	057CB096	SC	Not available	Gandhi Institute for Technology	Engineering	Mechanical Engineering	1	69600	69600
107	2018-19	6109717	SC	26-04-2000	B.J.B Autonomous College	Plus 3	Not available	Not available	12166	
	2018-19	6109717	SC	26-04-2000	B.J.B Autonomous College	Plus 3	Arts	1	12166	12166
108	2018-19	308EG036	SC	05-05-2001	Maharaja Institute of Technology	Engineering	CSE	1	61600	
	2018-19	308EG036	SC	05-05-2001	Maharaja Institute of Technology	Engineering	Not available	Not available	61600	61600
109	2018-19	070bb3066	SC	20-03-2001	Utkal Sangeet Mahavidyalaya	Plus 2	Vocational	2	11342	
	2018-19	070bb3066	SC	20-03-2001	Utkal Sangeet Mahavidyalaya	Plus 2	Vocational	2	11342	11342
110	2018-19	32PB092	SC	01-02-1995	Hi-Tech Institute of Technology	Engineering	Not available	Not available	64400	
	2018-19	32PB092	SC	01-02-1995	Hi-Tech Institute of Technology	Engineering	CSE	1	64400	64400
111	2018-19	156cc118	SC	23-02-2001	Gandhi Institute for Technology	Engineering	Mechanical Engineering	1	69600	
	2018-19	156cc118	SC	Not available	Gandhi Institute for Technology	Engineering	Mechanical Engineering	1	69600	69600
112	2018-19	001DB063	SC	03-03-1999	Aryan Institute of Engineering Technology	Engineering	Mechanical Engineering	1	65500	
	2018-19	001DB063	SC	Not available	Aryan Institute of Engineering Technology	Engineering	Mechanical Engineering	1	65500	65500
113	2018-19	161BA059	SC	09-03-2000	KMBB College of Engineering Technology	Engineering	Not available	Not available	56800	
	2018-19	161BA059	SC	09-03-2000	KMBB College of Engineering Technology	Engineering	Mechanical Engineering	1	56800	56800
114	2018-19	008bb075	SC	29-09-1998	Nirmana Institute of Management and Technology	BCA	BCA	1	34240	

Sl. No.	Academic Year	Matriculation Roll No.	Category	Date of Birth	Institute Name	Course	Branch	Course duration (Year)	Payments made (₹)	Excess payment made for same academic year (₹)
	2018-19	008bb075	SC	29-09-1998	Nirmana Institute of Management and Technology	BCA	BCA	1	34240	34240
115	2018-19	26PB168	SC	21-05-1992	Indus College of Engineering	Management	MBA	1	61600	
	2018-19	26PB168	SC	<i>Not available</i>	Indus College of Engineering	Management	MBA	1	61600	61600
116	2018-19	10RD004	SC	16-07-1995	Oxford College of Engineering Management	Engineering	Electrical Engineering	4	5500	
	2018-19	10RD004	SC	16-07-1995	Oxford College of Engineering Management	Engineering	Electrical Engineering	4	45000	45000
117	2018-19	6102350	ST	30-01-2001	College of Agriculture	Agriculture (Professional Degree Courses)	Degree in Agriculture	1	67600	
	2018-19	6102350	ST	30-01-2001	College of Agriculture	Agriculture (Professional Degree Courses)	Degree in Agriculture	1	67600	67600
118	2018-19	129DG052	SC	28-03-1999	Gitanjali School of Nursing	Nursing	GNM	2	46000	
	2018-19	129DG052	SC	28-03-1999	Gitanjali School of Nursing	Nursing	<i>Not available</i>	<i>Not available</i>	46000	46000
119	2018-19	293EK052	ST	07-04-2001	Gandhi Institute for Education Technology	Engineering	E&EE	1	69600	
	2018-19	293EK052	ST	07-04-2001	Gandhi Institute for Education Technology	Engineering	E&EE	1	69600	69600
120	2018-19	04TC008	SC	<i>Not available</i>	Prativa Devi School of Nursing	Nursing	GNM	1	45000	
	2018-19	04TC008	SC	04-02-1995	Prativa Devi School of Nursing	Nursing	GNM	1	45000	45000
121	2018-19	081ab099	SC	20-03-2001	Radhakrishna Institute of Engineering and Technology	Engineering	<i>Not available</i>	<i>Not available</i>	69600	
	2018-19	081ab099	SC	20-03-2001	Radhakrishna Institute of Engineering and Technology	Engineering	Mechanical Engineering	1	69600	69600
122	2018-19	056BA133	SC	04-03-1998	Krupajal Engineering School	Diploma	Civil	1	27640	
	2018-19	056BA133	SC	04-03-1998	Krupajal Engineering School	Diploma	Civil	1	27640	27640
123	2018-19	23TA298	SC	09-09-1996	Raajdhani Engineering College	Engineering	CSE	2	65500	
	2018-19	23TA298	SC	06-09-1996	Raajdhani Engineering College	Engineering	CSE	4	65500	65500
124	2018-19	34RC345	SC	<i>Not available</i>	KMBB College of Engineering Technology	Engineering	Mechanical Engineering	4	58000	

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Sl. No.	Academic Year	Matriculation Roll No.	Category	Date of Birth	Institute Name	Course	Branch	Course duration (Year)	Payments made (₹)	Excess payment made for same academic year (₹)
	2018-19	34RC345	SC	02-06-1997	KMBB College of Engineering Technology	Engineering	Mechanical Engineering	4	58000	58000
125	2018-19	325D099	SC	06-09-1993	Kruttika Institute of Technical Education	Engineering	Electrical Engineering	1	50800	
	2018-19	325D099	SC	06-09-1993	Kruttika Institute of Technical Education	Engineering	Not available	Not available	50800	50800
126	2018-19	041bb171	ST	28-05-1999	Kalinga Institute of Social Sciences	Plus 3	Arts	1	7000	
	2018-19	041BB171	ST	28-05-1999	Kalinga Institute of Social Sciences	Plus 3	Arts	1	10000	10000
127	2018-19	03RA124	SC	16-05-1995	Shibani Institute of Technical Education	Engineering	Mechanical Engineering	3	31300	
	2018-19	03RA124	SC	16-05-1995	Shibani Institute of Technical Education	Engineering	Mechanical Engineering	3	19200	19200
128	2018-19	005BB049	SC	Not available	ORTEC ITC	I.T.I.	Fitter	2	15000	
	2018-19	005BB049	SC	31-01-1998	ORTEC ITC	I.T.I.	Fitter	2	15000	15000
129	2018-19	027EA071	SC	Not available	Gandhi Institute for Technological Advancement	Engineering	CSE	2	69600	
	2018-19	027EA071	SC	05-09-1998	Gandhi Institute for Technological Advancement	Engineering	CSE	2	69600	69600
130	2018-19	245	SC	15-08-1992	International Polytechnic	Diploma	Mining Engineering	3	28100	
	2018-19	245	SC	15-08-1992	International Polytechnic	Diploma	Mining Engineering	3	28100	28100
131	2018-19	EKG024057	SC	23-05-1997	Nirmana Institute of Management and Technology	BCA	BCA	1	34240	
	2018-19	EKG024057	SC	23-05-1997	Nirmana Institute of Management and Technology	BCA	BCA	1	34240	34240
132	2018-19	205bb024	SC	05-10-2001	Capital Academy of Nursing	Para-Medical	B. Sc. Nursing	1	47000	
	2018-19	205bb024	SC	05-10-2001	Capital Academy of Nursing	Para-Medical	B. Sc. Nursing	1	47000	47000
133	2018-19	076AB017	SC	20-05-1998	Swami Vivekananda School of Engineering and Technology	Diploma	Mechanical	3	28100	
	2018-19	076ab017	SC	11-03-2001	Swami Vivekananda School of Engineering and Technology	Diploma	Electrical	3	28100	28100

Sl. No.	Academic Year	Matriculation Roll No.	Category	Date of Birth	Institute Name	Course	Branch	Course duration (Year)	Payments made (₹)	Excess payment made for same academic year (₹)
134	2018-19	217AF088	SC	15-02-2001	Gandhi Institute of Technology and Management	Engineering	Mechanical Engineering	1	60400	
	2018-19	217AF088	SC	Not available	Gandhi Institute of Technology and Management	Engineering	Mechanical Engineering	1	60400	60400
135	2018-19	164BB088	SC	Not available	ORTEC ITC	I.T.I.	Fitter	2	15000	
	2018-19	164BB088	SC	14-09-1999	ORTEC ITC	I.T.I.	Fitter	2	15000	15000
136	2018-19	egs010031	ST	03-07-1995	Biswanath Institute of Medical Technology	Nursing	Auxiliary Nursing and Midwifery (ANM)	2	44200	
	2018-19	egs010031	ST	03-07-1995	Biswanath Institute of Medical Technology	Nursing	ANM	2	44200	44200
137	2018-19	464AA254	SC	16-08-2001	Synergy Institute of Technology	Engineering	Mechanical Engineering	1	69600	
	2018-19	464AA254	SC	16-08-2001	Synergy Institute of Technology	Engineering	Mechanical Engineering	1	69600	69600
138	2018-19	295ad037	SC	04-03-2000	KMBB College of Engineering Technology	Engineering	Electrical Engineering	2	58000	
	2018-19	295ad037	SC	04-03-2000	KMBB College of Engineering Technology	Engineering	Not available	Not available	58000	58000
139	2018-19	098AA134	SC	Not available	Synergy Institute of Technology	Engineering	Civil Engineering	2	64400	
	2018-19	098AA134	SC	05-12-1999	Synergy Institute of Technology	Engineering	Civil Engineering	2	64400	64400
140	2018-19	006BB610	SC	29-05-1999	Spintronic Tech. and Advance Research	Diploma	Mechanical	3	28100	
	2018-19	006bb610	SC	06-05-1994	Spintronic Tech. and Advance Research	Diploma	Civil	3	28100	28100
141	2018-19	ABS019062	SC	18-04-1997	Nirman Institute of Management and Technology	BBA	BBA	1	34240	
	2018-19	ABS019062	SC	18-04-1997	Nirman Institute of Management and Technology	BBA	BBA	1	34240	34240
142	2018-19	40RB112	SC	22-05-1995	KMBB College of Engineering Technology	Engineering	Civil Engineering	4	58000	
	2018-19	40RB112	SC	22-05-1995	KMBB College of Engineering Technology	Engineering	Not available	Not available	58000	58000

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Sl. No.	Academic Year	Matriculation Roll No.	Category	Date of Birth	Institute Name	Course	Branch	Course duration (Year)	Payments made (₹)	Excess payment made for same academic year (₹)
143	2018-19	T/OR036/05 3/13	ST	02-03-1997	Indian Institute of Tourism Travel Management	BBA	BBA	2	35300	
	2018-19	T/OR036/05 3/13	ST	02-03-1997	Indian Institute of Tourism Travel Management	BBA	BBA	2	78500	78500
144	2018-19	35TA114	SC	06-02-1995	Indus School of Engineering	Diploma	E.T.C.	2	33800	
	2018-19	35TA114	SC	06-02-1995	Indus School of Engineering	Diploma	E.T.C.	2	33800	33800
145	2018-19	282CD105	SC	<i>Not available</i>	Gandhi Institute for Technology	Engineering	Civil Engineering	2	72000	
	2018-19	282CD105	SC	02-03-2000	Gandhi Institute for Technology	Engineering	Civil Engineering	2	72000	72000
146	2018-19	27MH042	ST	28-05-1990	Sophitorium Management College	Management	PGDM	2	72000	
	2018-19	27MH042	SC	29-05-1990	Sophitorium Management College	Management	PGDM	1	69600	69600
147	2018-19	019BA016	SC	27-06-1999	Gandhi Institute for Technology	Engineering	Civil Engineering	3	72000	
	2018-19	019BA016	SC	<i>Not available</i>	Gandhi Institute for Technology	Engineering	Civil Engineering	3	72000	72000
148	2018-19	067EE036	SC	24-04-2001	Eastern Academy of Science Technology	Engineering	Civil Engineering	1	64400	
	2018-19	067EE036	SC	24-04-2001	Eastern Academy of Science Technology	Engineering	Civil Engineering	1	64400	64400
149	2018-19	006BA039	SC	22-07-1998	National Institute of Hotel Management Tourism	Hotel Management	<i>Not available</i>	<i>Not available</i>	57000	
	2018-19	006BA039	SC	22-07-1998	National Institute of Hotel Management Tourism	Hotel Management	Hospitality and Hotel Administration	1	57000	57000
150	2018-19	AC006187	SC	06-03-1996	Maharaja Institute of Technology	Engineering	<i>Not available</i>	<i>Not available</i>	57500	
	2018-19	AC006187	SC	06-03-1996	Maharaja Institute of Technology	Engineering	Civil Engineering	4	57500	57500
151	2018-19	077ab188	SC	04-03-1996	Gandhi Institute of Excellent Technocrats	Engineering	<i>Not available</i>	<i>Not available</i>	63400	
	2018-19	077ab188	SC	04-03-1996	Gandhi Institute of Excellent Technocrats	Engineering	Electrical Engineering	2	63400	63400
152	2018-19	314DB091	SC	29-07-1999	Gandhi Institute for Technology	Engineering	E&EE	1	70800	
	2018-19	314DB091	SC	29-07-1999	Gandhi Institute for Technology	Engineering	<i>Not available</i>	<i>Not available</i>	70800	70800
153	2018-19	203ab063	SC	01-10-2001	Swami Vivekananda School of Engineering and Technology	Diploma	Electrical	3	28100	

Sl. No.	Academic Year	Matriculation Roll No.	Category	Date of Birth	Institute Name	Course	Branch	Course duration (Year)	Payments made (₹)	Excess payment made for same academic year (₹)
	2018-19	203ab063	SC	07-06-1993	Swami Vivekananda School of Engineering and Technology	Diploma	Electrical	3	28100	28100
154	2018-19	007cc002	SC	<i>Not available</i>	Gandhi Institute of Technology and Management	Diploma	Electrical	2	35800	
	2018-19	007cc002	SC	19-06-1999	Gandhi Institute of Technology and Management	Diploma	Electrical	2	35800	35800
155	2018-19	BAG016128	SC	28-03-1997	Nirmana Institute of Management and Technology	BCA	BCA	1	34240	
	2018-19	BAG016128	SC	28-03-1997	Nirmana Institute of Management and Technology	BCA	BCA	1	34240	34240
156	2019-20	6104917	SC	04-02-1999	College of Home Science	B. Sc Home Science	Home Science	4	22979	
	2019-20	6104917	SC	04-02-1999	College of Home Science	B. Sc Home Science	Home Science	4	11476	11476
157	2019-20	004ef038	SC	04-03-2001	College of Home Science	B. Sc Home Science	Home Science	1	38816	
	2019-20	004ef038	SC	04-03-2001	College of Home Science	B. Sc Home Science	Home Science	1	11470	11470
158	2019-20	006EH260	SC	05-02-1999	Radhakrishna Institute of Engineering and Technology	Engineering	Civil Engineering	3	72000	
	2019-20	006EH260	SC	05-02-1999	Radhakrishna Institute of Engineering and Technology	Engineering	Civil Engineering	3rd	141600	141600
159	2019-20	6115051	ST	26-01-1999	College of Home Science	B. Sc Home Science	Home Science	3	11476	
	2019-20	6115051	ST	26-01-1999	College of Home Science	B. Sc Home Science	Home Science	3	22979	22979
160	2019-20	6121339	ST	08-03-2000	College of Home Science	B. Sc Home Science	Home Science	2	23699	
	2019-20	6121339	ST	08-03-2000	College of Home Science	B. Sc Home Science	Home Science	2	11476	11476
161	2019-20	165CB007	ST	17-04-2001	College of Home Science	B. Sc Home Science	Home Science	2	23699	
	2019-20	165CB007	ST	17-04-2001	College of Home Science	B. Sc Home Science	Home Science	2	11476	11476
162	2019-20	6116006	ST	19-05-1999	College of Home Science	B. Sc Home Science	Home Science	3	23979	

Sl. No.	Academic Year	Matriculation Roll No.	Category	Date of Birth	Institute Name	Course	Branch	Course duration (Year)	Payments made (₹)	Excess payment made for same academic year (₹)
	2019-20	6116006	ST	19-05-1999	College of Home Science	B. Sc Home Science	Home Science	3	11476	11476
163	2019-20	6115727	ST	02-05-2000	College of Home Science	B. Sc Home Science	Home Science	3	23979	
	2019-20	6115727	ST	02-05-2000	College of Home Science	B. Sc Home Science	Home Science	3	11476	11476
164	2019-20	059AB003	SC	07-07-1998	College of Home Science	B. Sc Home Science	Home Science	4	11476	
	2019-20	059AB003	SC	07-07-1998	College of Home Science	B. Sc Home Science	Home Science	4	22979	22979
Total									14849189	7204137

(B) Statement showing payment of PMS to same student more than twice for the same academic year

Sl. No.	Academic Year	Matriculation Roll No.	Category	Date of Birth	Institute Name	Course	Branch	Course duration (Year)	Payments made (₹)	Excess payment made for the same academic year (₹)
165	2017-18	6104937	ST	24-05-1998	Indian Institute of Tourism Travel Management	BBA	BBA	2	40000	
	2017-18	6104937	ST	24-05-1998	Indian Institute of Tourism Travel Management	BBA	BBA	2	78500	78500
	2018-19	6104937	ST	24-05-1998	Indian Institute of Tourism Travel Management	BBA	BBA	3	40000	
	2018-19	6104937	ST	24-05-1998	Indian Institute of Tourism Travel Management	BBA	BBA	3	78500	78500
166	2018-19	007BA071	SC	12-01-1996	Maharaja Institute of Technology	Engineering	Mechanical Engineering	2	57500	
	2018-19	007BA071	SC	12-01-1996	Maharaja Institute of Technology	Engineering	Not available	Not available	28800	
	2018-19	007BA071	SC	12-01-1996	Maharaja Institute of Technology	Engineering	Not available	Not available	57500	86300
167	2018-19	135eb0001	ST	23-03-2000	Kalinga Institute of Social Sciences	Plus 2	Science	1	8000	

Sl. No.	Academic Year	Matriculation Roll No.	Category	Date of Birth	Institute Name	Course	Branch	Course duration (Year)	Payments made (₹)	Excess payment made for the same academic year (₹)
	2018-19	135eb0001	ST	23-03-2000	Kalinga Institute of Social Sciences	Plus 2	Science	1	9000	9000
	2019-20	135eb0001	ST	23-03-2000	Kalinga Institute of Social Sciences	Plus 2	Science	2	10000	
	2019-20	135eb0001	ST	23-03-2000	Kalinga Institute of Social Sciences	Plus 2	Science	2	10000	10000
		TOTAL							417800	262300
		GRAND TOTAL(A + B)							15266989	7466437

(Source: Payment database submitted by SSD Department)

Appendix 2.15.1
(Refer Paragraph 2.15)
Splitting of water supply works into parts, costing ₹ 5 lakh or less

Sl. No.	Work	Cost of the project (₹ in lakh)	Number of parts split into	Number of splits with value less than ₹ 5 lakh (Range of value of each split- ₹ in lakh)	Expenditure incurred, as of November 2021 (₹ in lakh)
1	Piped water supply to Jhadapadar Secondary School, Khajuriapada	43.76	6	3 (1.90 to 3.30)	38.86
2	Water supply to Boida High School, Phulbani	56.20	9	5 (1.20 to 5)	51.20
3	Piped water supply to Darisuga Seva Shrama, Phiringia	75.90	10	4 (1.20 to 3.30)	56.90
4	Piped water supply to Pudunisuga Ashrama School, Phiringia	86.75	14	9 (0.80 to 5)	57.30
5	Water supply project at Dimiriguda PUPS, Phiringia	53.60	7	1 (1.20)	50.54
6	Water supply project at Bandhagada High School, Phiringia	98.60	14	8 (1.80 to 5)	95.80
7	Water Supply Project at Sadingia High School, Phiringia	60.80	7	2 (3.10 to 3.50)	57.70
8	Water supply project at Damingia Residential School, Phiringia	41.68	8	4 (1.20-4.62)	35.18
9	Water supply project at Seskajodi Ashrama School, Phiringia	50.90	5	3 (4.90 to 5)	50.90
10	Water supply project at 100 seated ST Girls Hostel Barikumpa, Khajuriapada	70.00	16	16 (1.20 to 5)	0.00
11	Water supply Project at Billabadi High School, Khajuripada	68.80	16	16 (1.20 to 5)	0.00
12	Water supply project at Dutipada Girls High School, Khajuripada	67.15	16	16 (1.20 to 5)	62.15
13	Water supply project at Gadiapada Seva Shrama, Khajuripada	52.96	9	6 (1.90 to 3.80)	46.16
14	Water supply Projects at Kaladi High School Girls Hostel, Khajuripada	34.20	8	7 (1.20 to 5)	0.00
15	Water supply project at Kambapada Ashram School, Phiringia	49.00	7	3 (1.20 to 4.90)	19.79

Sl. No.	Work	Cost of the project (₹ in lakh)	Number of parts split into	Number of splits with value less than ₹ 5 lakh (Range of value of each split- ₹ in lakh)	Expenditure incurred, as of November 2021 (₹ in lakh)
16	Water supply project at Kudipunja Sevashrama, Phulbani	68.50	16	16 (1.20 to 5)	0.00
17	Water supply Project at Mallikapada Sevashrama, Phulbani Block	62.60	15	15 (1.80 to 5)	62.60
18	Water supply Project at Muselipanga RS , Phiringia	60.30	15	15 (1.20 to 5)	60.30
19	Water supply Project at Nuapadar HS Girls hostel, Phiringia	51.70	12	12 (1.20 to 5)	48.20
20	Water supply Project at Phiringia HS	41.38	7	2 (1 to 4.50)	26.28
21	Water supply Projecjt at Pipalapada Sevashrama, Phiringia	73.50	17	17 (1.20 to 5)	0.00
22	Water supply Project at Sudreju High School, Khajuripada	62.80	15	15 (2 to 5)	62.80
23	Water supply project at Sundhigam UPS under .Phiringia	67.60	16	16 (2 to 5)	67.60
24	Water supply project at Telapada Sevashrama, Phirinjia	65.00	15	15 (1.20 to 5)	0.00
25	Construction of water supply projects at Pisupadar Sevashrama	51.80	13	13 (1.80 to 5)	51.80
26	Construction of water supply projects at Sartaguda Ashrama School, Phulbani Block	68.60	15	15 (2 to 5)	60.10
27	Construction of water supply project to Tellapali Ashram School, Phirinjia Block	29.66	5	2 (1.20 to 3)	29.66
28	External water supply projects to upgraded Boida High school, Boida	63.29	10	4 (1.20 to 3.30)	7.00
29	External water supply projects to Luising School, Luising	59.20	13	13 (1.20 to 5)	38.00
	Total	1,736.23	336	273 (0.80 to 5)	1,136.82

(Source: Records of ITDA, Phulbani)

Appendix 2.15.2
(Refer Paragraph 2.15)

Number of fittings for which payments had been made, vis-à-vis the actual number of fittings used in the test-checked works, as seen during joint physical inspection

Sl. No.	Project	Number of fittings, as per the RA bill			Number of fittings found during JPI		
		63 mm dia GI pipe	Bends	Tee	63 mm dia GI pipe	Bends	Tee
1	GI piping from intake well to Diversion Road at Pisupadar Sevashram	JPI Not Done (JND)	8	0	JND	0	0
2	GI piping from Diversion Road to overhead tank at Pisupadar Sevashram	JND	6	0	JND	0	0
3	Laying of G.I. distribution system in Pisupadar campus	JND	2	1	JND	0	0
4	GI piping from intake well to CC road at Luising school	506	8	0	650	0	0
5	GI piping from CC road to School boundary at Luising school	510	6	0		0	0
6	GI piping from School boundary to overhead tank at Luising school	JND	10	10	JND	0	0
7	GI piping from intake well to Flyash factory at Pirikudi school	JND	8	0	JND	0	0
8	GI piping from School boundary to overhead tank at Pirikudi school	JND	10	10	JND	0	0
9	GI piping from Fly ash factory to Village Chouk at Pirikudi school	JND	8	0	JND	0	0
10	GI piping from Village Chouk to School boundary at Pirikudi school	JND	8	0	JND	0	0
11	Laying of GI pipe from intake well to Seskajodi Ashram school	JND	24	1	JND	0	0
12	Completion of water supply project at Seskajodi Ashram school	JND	0	0	JND	0	0
13	Laying of GI pipe from intake well to Boida High school	JND	5	3	JND	0	0
14	Laying of GI pipe from intake well to Darisuga Ashram School	1,601	22	3	1,350	0	0
15	Completion of additional work and functional of intake well at Upgraded high school, Boida	JND	6	6	JND	0	0
16	Laying of GI pipe from intake well to concrete road for Muselipanga residential school	510	6	0	100	0	0
17	Laying of GI pipe from village end to overhead tank for Muselipanga residential school	510	6	0		0	0
18	Laying of distribution system in school and girls hostel campus of Muselipanga residential school	JND	10	10	JND	0	0
	Total	3,637	153	44	2,100	0	0

(Source: Records of ITDA, Phulbani)

GLOSSARY

Glossary of abbreviations

AAR	Average Annual Rent
AEE	Assistant Executive Engineer
AMC	Annual Maintenance Contract
ATM	Automated Teller Machine
BMV	Bench Mark Value
BoW	Bank on Wheels
CAC	Compensation Advisory Committee
CD	Cross Drainage
CE	Chief Engineer
CPSU	Central Public Sector Undertaking
CVPD	Commercial Vehicles Per Day
DA	Development Authorities
DCCBs	District Central Co-operative Banks
DLC	District Level Committee
DMF	District Mineral Foundation
DoWR	Department of Water Resources
DPR	Detailed Project Report
DSQ	Dianghat Sand Quarry
DSR	District Sub-Registrar
DVC	District Valuation Committee
EC	Establishment Cost
EE	Executive Engineer
EIC	Engineer-in-Chief
EMD	Earnest Money Deposit
EMF	Environment Management Fund
EV	Expert Valuer
FMV	Fair Market Value
FNGO	Facilitating Non-Government Organisation
GA&PG	General Administration & Public Grievance
GAD	General Alignment Drawing
GeM	Government e-Market
GoI	Government of India
GoO	Government of Odisha
GST	Goods and Services Tax
IDCO	Odisha Industrial and Infrastructure Development Corporation
IGR	Inspector General of Registration
IPR	Industrial Policy Resolution
IRC	Indian Roads Congress
IS	Indian Stamp
ITDA	Integrated Tribal Development Agency
JE	Junior Engineer
JPI	Joint Physical Inspection
KSQ	Kharabhuin Stone Quarry
LA	Land Acquisition
LAO	Land Acquisition Officer

MD	Managing Director
MGNREGA	Mahatma Gandhi National Rural Employment Guarantee Act
MGQ	Minimum Guaranteed Quantity
MMSY	Mukhya Mantri Sadak yojana
MT	Metric Ton
MVG	Market Value Guidelines
NALCO	National Aluminium Company Limited
NTPC	National Thermal Power Corporation
OMFED	Odisha State Co-operative Milk Producers' Federation Limited
OMMC	Odisha Minor Minerals Concession
OPWD	Odisha Public Works Department
OSCB	Odisha State Co-operative Bank Limited
PA	Project Administrator
PMGSY	Pradhan Mantri Gram Sadak Yojana
PWD	Public Works Division
RDM	Revenue and Disaster Management
RA	Registering Authorities
RCC	Reinforced Cement Concrete
RCS	Registrar, Co-operative Societies
RD	Rural Development
RF	Registration Fee
RFCTLAR&R	Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation & Resettlement
RI	Revenue Inspector
RKVY	Rashtriya Krishi Vikas Yojana
RW	Rural Works
SCA	Special Central Assistance
SD	Stamp Duty
SDVC	Sub-District Valuation Committee
SEs	Superintending Engineers
SLAO	Special Land Acquisition Officer
SLPC	State Level Purchase Committee
SOR	Schedule of Rates
SQM	State Quality Monitor
SR	Sub-Registrar
SSD	Scheduled Tribe and Scheduled Caste Development, Minorities and Backward Classes Welfare
TPQM	Third Party Quality Monitoring Consultancy
TSP	Tribal Sub Plan
TSQ	Tutursinga Sand Quarry
ULB	Urban Local Body
USQ	Udbilika Stone Quarry

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