



**Audit Report of the  
Comptroller and Auditor General of India  
(Performance and Compliance Audit)  
for the year ended March 2020**



लोकहितार्थ सत्यनिष्ठा  
Dedicated to Truth in Public Interest



**Government of Odisha  
Report No. 3 of the year 2022**



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Comptroller and Auditor General of India  
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## Preface

This Report contains two parts. **Part A** deals with results of audit of Departments and Entities under Economic Sector of Government of Odisha. **Part B** deals with results of audit of state Public Sector Enterprises, namely, Government Companies, Statutory Corporations and other companies owned or controlled, directly or indirectly by Government of Odisha for the year ended March 2020.

This Report of the Comptroller and Auditor General of India for the year ended 31 March 2020 has been prepared for submission to the Governor of Odisha under Article 151 of the Constitution of India and under provisions of Section 19A of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, as amended from time to time, for being laid before the Legislature of the State.

### **PART - A: ECONOMIC SECTOR**

**Part A** of the Report contains significant results of the performance audit and compliance audit of the Forest, Environment and Climate Change Department, Works Department and Department of Water Resources, Government of Odisha under the Economic Sector.

### **PART – B : STATE PUBLIC SECTOR ENTERPRISES**

**Part-B** of the Report deals with the results of audit of State Public Sector Enterprises, namely, Government Companies, Statutory Corporations and other companies owned or controlled, directly or indirectly by Government of Odisha for the year ended March 2020. Audit of the accounts of Government Companies is conducted by the Comptroller and Auditor General of India under the provisions of Section 139 and 143 of the Companies Act, 2013. The audit arrangements of Statutory Corporations are prescribed under the respective acts through which the corporations are established. This part of the Report deals with the performance of 82 State Public Sector Enterprises (SPSEs) in the State of Odisha, the audit of which has been entrusted to the Comptroller and Auditor General of India.

The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2019-20 as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports. Matters relating to the period subsequent to 2019-20 have also been included, wherever pertinent.

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



# **OVERVIEW**



## Overview

This Report of the Comptroller and Auditor General of India (CAG) on observations arising from audit of Departments of Economic sector and State Public Sector Enterprises (SPSEs) of Government of Odisha covers the year ending 31 March 2020. The observations included in this report relates to Performance Audit on Assessment of Plantation Activities undertaken by the Forest, Environment and Climate Change Department of Odisha and outcome of Compliance Audit.

The primary purpose of the Report was to bring to the notice of the State Legislature significant results of Audit. The Audit findings are expected to enable the executive to take timely corrective action. This would help in framing policies and directives that will lead to improved management of the organisations, thus contributing to better governance.

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

Performance Audit examines the extent to which the objectives of an organization, programme or scheme have been achieved economically, efficiently and effectively.

## Part - A

### Departments and Entities under Economic Sector

#### I. Introduction

The Chapter I provides the audited entity's profile, the planning and extent of audit and a synopsis of the significant audit observations. Chapter II deals with the findings of Performance Audit and Chapter III deals with Compliance Audit of various departments.

#### II. Significant Observations of Performance Audits

This Report contains one Performance Audit on "Assessment of Plantation Activities" undertaken by the Forest, Environment and Climate Change Department of Odisha. It includes suitable recommendations with the intention to assist the Executive in taking corrective action and improving service delivery to the citizens. Significant audit observations are discussed below.

#### ***Performance Audit on Assessment of Plantation Activities undertaken by the Forest, Environment and Climate Change Department of Odisha***

The State of Odisha follows the National Forest Policy, 1988 and is mandated to manage, conserve and protect forest and wildlife resources in the State through afforestation and regeneration of degraded forest lands. The forest cover in the State is assessed as 51,619 sq. km, which is 33.15 *per cent* of State's geographical area as per India State of Forest Report 2019.

This Performance Audit of “Assessment of Plantation Activities” covering the period from 2013-14 to 2017-18 revealed that;

The acute shortfall in achievement of plantation targets during the period indicated fixation of unrealistic targets. Due to non-availability of data regarding degraded forest land and vacant revenue land, the planning procedure for plantations was limited to only instant data provided by field staff on a piece-meal manner. The long term planning and fixation of annual target could not be achieved due to lack of coordinated planning among Ranges, Divisions and Forest Headquarters. Required data relating to various plantation schemes, such as scheme wise annual target and achievement, allotment and expenditure, survival percentage were neither maintained at Government nor at PCCF (O&HoFF) level.

It was necessary for the State to formulate their own State Forest Policy (SFP), in line with National Forest Policy, by considering local geo-climatic conditions. Failure to evolve SFP resulted in inadequate planning in enhancement of green cover in the State. Forest Divisions were working without approved Working Plans/ Working Schemes.

Maintenance of plantation journals lacked due care by the field functionaries as the details of plantations like pre and post planting data, complete year wise expenditure with abstract, Range Officer’s (ROs) quarterly inspections, authentication by the in-charge of plantation (Forester/ Forest Guard) and ROs were not incorporated due to which Audit could not authenticate the execution of plantations.

Sal species is the principal indigenous species of Odisha but Teak was planted as major species, thereby affecting the originality of the vegetation and biodiversity.

There was no coordination at the level of Divisional Forest Officers (DFOs) and District Rural Development Authorities (DRDAs) in planning the plantation projects executed under MGNREGS in a division. Neither the DFOs nor the Department had the information on total job card holders available in a division which affected the plantation execution.

The department incurred unfruitful expenditure worth ₹13.17 crore as 191 out of 485 plantations were not successful. The reasons of failure were improper selection of plantation sites in dense forest and delay in submission of plantation project proposals by Divisional Forest Officers.

Survival of plantations executed under MGNREGS was adversely affected due to non-release of funds from second year onwards for maintenance operations.

Target for Compensatory afforestation programmes under CAMPA was not achieved within the stipulated period of three years and hence, could not compensate the forest cover against the diversion of forest land.

Audit team and forest officers physically verified 41 plantations and found 20 failed plantations and seven partially successful plantations with unfruitful expenditure of ₹2.67 crore.

Aerial survey of the plantation sites using UAVs revealed concentration of plantation activities in easily accessible areas like land along the pathways, leaving the degraded patches in the middle of dense forest unplanted. Even though few Teak species survived, the quality of growth in respect of height attained was not up to the mark. It was observed that soil moisture conservation activity like digging staggered trenches were either not taken up or have been executed inefficiently *i.e.* trenches were not dug perpendicular to the terrain slope. Hence, the plantations were failed plantations with unfruitful expenditure of ₹68.36 lakh.

Irregular release of funds in one instalment during 1st year of bamboo plantation without ensuring the survival percentage in violation of norms of guidelines was noticed.

Although planting of seedlings was actually not taken up in the Aided Natural Regeneration (ANR) without gap plantation but the cost norm provided for watch and ward during the entire regeneration period of four years. This inappropriate provision led to avoidable expenditure of ₹63.19 crore.

Though the various components of plantation works of Block plantations and Urban plantations were similar, the provision of man days for urban plantations was fixed unreasonably higher which led to avoidable extra expenditure of ₹39.80 crore.

Excess expenditure incurred under different components or outside the cost norms led to avoidable/ wasteful expenditure of ₹99 lakh.

Irregular allotment of funds for fencing and 3rd year maintenance under Urban Tree Plantation led to irregular expenditure of ₹14.82 crore.

Financial procedures were not followed as ₹69.12 lakh was spent towards watering charges without inviting tenders.

Avenue plantations were completely damaged due to widening of roads and funds for such damages was not raised against User Agencies (UAs) to compensate the damaged plantations due to lack of coordination and inefficient monitoring.

Bamboo plantations were executed inside forests having canopy cover of more than 40 *per cent*. The growth of clumps was not optimum in such sites because of poor light availability and as a result the sites failed.

The variation in performance of different plantations was attributed to variation in site quality, species taken and level of management. Selection of wrong sites and poor management had resulted in the failure of plantations in 251 sites, as found in Audit.

Inspection and monitoring by field level officers, in particular the Range Officers, was deficient compared to prescribed norms.

Required database relating to various plantation schemes, such as scheme wise annual target and achievement, allotment and expenditure, survival percentage were neither maintained at Government nor at PCCF (O & HoFF) level. The data maintained at PCCF (O & HoFF) and Division level lacked integrity. There were no concurrent evaluation of plantation schemes and undue delay in 3rd party evaluation of plantations.

(Paragraph 2.1)

### III. Significant Audit Observations on Compliance Audit

#### ***Unfruitful expenditure on embankment work***

In a work of raising and strengthening of embankment at a cost of ₹17.40 crore without construction of sluice over Sapuanallah left with a gap between the embankments deprived seven villages protection from ingress of flood water and crop damage. The earmarked fund for construction of sluice costing ₹1.91 crore was diverted for widening of the embankment. Thus, the objective of flood protection to the ayacut of seven villages remained unachieved, rendering expenditure of ₹17.40 crore unfruitful including irregular expenditure of ₹1.91 crore on widening of the embankment.

(Paragraph 3.1)

#### ***Inadmissible price escalation payment to contractors***

The Honorable High Court of Odisha quashed the price variation/escalation orders for payment/adjustment of escalation charge on materials, labour and POL. In violation to the above orders, two Executive Engineers paid ₹90.12 crore towards price variation to contractors.

(Paragraph 3.2)

#### ***Undue benefit to a Corporation***

Contrary to the Finance Department order, the department allowed 15 per cent supervision charges of ₹42.15 crore on the value of a work against the admissible rate of 10 per cent (₹23.58 crore) which led to excess payment liability of ₹18.57 crore.

(Paragraph 3.3)

#### ***Unfruitful expenditure***

The Executive Engineer did not ensure the availability of land by proper survey and failed to assess the area of private land to be acquired during preparation of Detailed Project Report. As the private land owners opposed the construction of embankment in their own land the work was abandoned midway and the flood protection to the nearby villages could not be ensured despite expenditure of ₹9.87 crore. Thus, the above expenditure remained unfruitful.

(Paragraph 3.4)



***Inflated estimate led to undue benefit to contractor***

Adoption of higher capacity of crane of 80 tons instead of the actual requirement of 35 tons capacity crane for lifting of armoury stone boulders of not less than one MT inflated the estimated cost of 10 works resulting in undue benefit to the contractors of ₹7.72 crore

*(Paragraph 3.5)*

***Avoidable extra expenditure due to laying excess thickness pavement***

Adoption of higher vehicle damage factor than prescribed in Indian Roads Congress specifications increased the provision of unwarranted excess pavement layers such as Granular Sub-base, Wet Mix Macadam, Bituminous Macadam and Semi Dense Bituminous Concrete on the road surface. This resulted an avoidable extra expenditure of ₹8.11 crore by laying of excess thickness in the pavement.

*(Paragraph 3.6)*

***Wasteful Expenditure***

Identification of the site for toll plaza within 2.5 km from the Sorada Notified Area Council (Urban area) was contrary to the provisions of NH Fee (Determination of Rates and collection) Rules, 2008. As the toll Plaza was within the vicinity of Urban area, no fee had been collected (March 2020) rendering the entire expenditure of ₹2.98 crore on the toll plaza wasteful. Besides, there was also a loss of ₹2.89 crore towards Annual Potential Collection from September 2018 to July 2021 at the rate of ₹99.10 lakh per year as estimated by the Project Director.

*(Paragraph 3.7)*

***Utilisation of GSB material instead of slag in the sub-base led to extra expenditure***

IRC-37 specifies the use of slag as sub-base of the road which was cheaper compared to the stone products. Slag was available free of cost at Rourkela Steel Plant site and the Executive Engineer, Rourkela (R&B) division utilised such slag in execution of similar works earlier. Despite availability and economical costs of slag, the EE did not consider slag for sub-base in the estimates and instead opted for GSB material (stone product), for three road works, deviating from the OPWD code and IRC-37. This resulted in extra expenditure of ₹2.12 crore.

*(Paragraph 3.8)*

***Failure of internal control mechanism led to non-recovery of advance***

The Executive Engineer had sanctioned and paid an advance of ₹8.22 crore in four instalments between June 2014 and June 2015 to the contractor for mobilising equipment. The principal along with interest up to January 2021 amounting to ₹11.21 crore was to be recovered from the contractor. Of the total advance paid and interest accrued, though the EE effected the recovery of ₹9.05 crore, yet, the balance advance along with the interest for delay in

recovery amounting to ₹2.16 crore had not yet been recovered from the corresponding Running Account (RA) bills.

*(Paragraph 3.9)*

## **PART-B**

### **IV. Summary of Financial Performance of State Public Sector Enterprises**

#### ***Mandate***

Audit of Government companies and Government controlled other companies is conducted by the CAG under the provisions of Section 143(5) to 143(7) of the Companies Act, 2013 read with Section 19 of the CAG's (Duties, Powers and Conditions of Service) Act, 1971 and the Regulations made there under. Under the Companies Act, 2013, the CAG appoints the Chartered Accountants as Statutory Auditors for companies and gives directions on the manner in which the accounts are to be audited. In addition, CAG has the right to conduct a supplementary audit.

*(Paragraph 4.1.1)*

#### ***Number of SPSEs***

As on 31 March 2020, there were 82 State Public Sector Enterprises (SPSEs) under the audit jurisdiction of the CAG consisting of 63 Government Companies, three Statutory Corporations and 16 Government Controlled Other Companies. Of these, summary of financial performance of 46 SPSEs is covered in this report.

*(Paragraph 4.1.3)*

#### ***Contribution to Economy of the State***

The 46 SPSEs registered a turnover of ₹24850.36 crore in 2019-20. The turnover relative to the Gross State Domestic Product (GSDP) of Odisha was 4.66 per cent.

*(Paragraph 4.1.4)*

#### ***Investment in Government Companies, Corporations and Government Controlled Other Companies***

As on 31 March 2020, the investment (Equity and Long Term Loans) in 33 SPSEs was ₹18,702.36 crore. During 2019-20, the total equity holding at face value in these 33 SPSEs registered a net increase of ₹72.03 crore due to conversion of state government dues to equity share capital of ₹72.03 crore in one SPSE. The total long term loans outstanding in 10 SPSEs out of 33 Government Companies and Corporations as on 31 March 2020 was ₹13,182.57 crore. As on 31 March 2020, equity in 13 government controlled other companies was ₹887.09 crore.

*(Paragraphs 4.2, 4.2.1, 4.2.2.1 and 4.2.3)*

### ***Return from the Government Companies and Corporations***

The profit earned by 24 Government Companies and Corporations increased to ₹1,686.08 crore in 2019-20 from ₹1,174.30 crore by 22 Government Companies and Corporations in 2018-19. The Return on Equity (ROE) of the 24 SPSEs was 12.51 *per cent* in 2019-20 as compared to 9.77 *per cent* in 22 SPSEs in 2018-19. Seven Government companies and Corporations incurred loss of ₹304.52 crore in 2019-20. Out of 13 Government controlled other companies, eight companies earned profit of ₹4.65 crore and three companies incurred losses of ₹24.41 crore during the year 2019-20.

As on 31 March 2020, out of 33 there were 11 Government companies and corporations with accumulated losses of ₹5,778.34 crore. Net worth of seven out of 11 SPSEs had been completely eroded by accumulated loss and their net worth was negative. The net worth of these seven SPSEs was (-) ₹4,301.47 crore against total equity investment of ₹1,216.11 crore in these SPSEs as on 31 March 2020.

*(Paragraphs 4.3.1, 4.3.2 and 4.3.3)*

## **V. Oversight role of CAG**

### ***Audit of State Public Sector Enterprises***

Comptroller & Auditor General of India (CAG) appoints the statutory auditors of a Government Company and Government Controlled Other Company under Section 139 (5) and (7) of the Companies Act, 2013. CAG has a right to conduct a supplementary audit and issue comments upon or supplement the Audit Report of the statutory auditor. Statutes governing some corporations require that their accounts be audited by the CAG and a report be submitted to the State Legislature.

The CAG plays an oversight role by monitoring the performance of the statutory auditors in audit of public sector undertakings with the overall objective that the statutory auditors discharge the functions assigned to them properly and effectively. This function is discharged by exercising the power:

- to issue directions to the statutory auditors under Section 143 (5) of the Companies Act, 2013 and
- to supplement or comment upon the statutory auditor's report under Section 143 (6) of the Companies Act, 2013.

*(Paragraphs 5.1 and 5.4.2)*

### ***Timeliness in preparation of accounts by Government SPSEs and Government controlled other SPSEs***

Accounts for the year 2019-20 were due from 66 Government SPSEs and 16 Government Controlled Other SPSEs. A total of 7 Government SPSEs and 4 Government Controlled Other SPSEs submitted their accounts for audit by CAG on or before 30 September 2020. Accounts of 59 Government SPSEs and 12 Government Controlled Other SPSEs were in arrears.

Accounts of one Statutory Corporation i.e. Odisha State Warehousing Corporation for the years 2018-19 and 2019-20 and the other i.e. Odisha State Financial Corporation for the year 2019-20 were awaited as on 30 September 2020.

*(Paragraph 5.3.2)*

## **VI. Compliance Audit Observations**

Compliance audit observations included in this chapter highlight deficiencies in management of SPSEs with financial implications. The irregularities pointed out are as briefed below:

- Odisha Mining Corporation Limited estimated cost of production of bauxite on lower side for which the company sustained loss of revenue of ₹61.07 crore.

*(Paragraph 6.1)*

- Odisha Mining Corporation Limited in violation of provisions of gratuity act paid excess wages of ₹5.31 crore in lieu of gratuity and leave salary towards engagement of security agencies.

*(Paragraph 6.2)*

- Odisha Construction Corporation Limited under estimated the annual income for advance income tax payment which resulted in avoidable payment of penal interest of ₹3.57 crore.

*(Paragraph 6.3)*

- Undue favour to the Contractor by reimbursement of ₹2.45 crore towards fictitious supply of cement by Odisha Construction Corporation Limited.

*(Paragraph 6.4)*

# **PART - A**

## **Departments and Entities under Economic Sector**



# **CHAPTER I**

## **Introduction**





## CHAPTER I Introduction

### 1.1 About this Report

This Report of the Comptroller and Auditor General of India (CAG) on Economic sector of Government of Odisha relates to observations arising from Performance Audit on Assessment of Plantation Activities undertaken by the Forest, Environment and Climate Change Department of Odisha and Compliance Audit of Government Departments.

The primary purpose of the Report was to bring to the notice of the State Legislature significant results of audit. The audit findings are expected to enable the executive to take timely corrective action. This would help in framing policies and directives that will lead to improved management of the organisations, thus contributing to better governance.

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

Performance Audit examines the extent to which the objectives of an organization, programme or scheme have been achieved economically, efficiently and effectively.

This chapter provides the audited entity's profile, the planning and extent of audit and a synopsis of the significant audit observations. Chapter II deals with the findings of Performance Audit and Chapter III deals with Compliance Audit of various departments.

### 1.2 Audited Entity's Profile

There are 39 departments in the State at the Secretariat level headed by Additional Chief Secretaries/ Principal Secretaries/ Commissioner-cum-Secretaries. They are assisted by Directors and Subordinate Officers. Out of 39, 12 departments are dealt with in Economic Sector. This Report includes the results of audit of three departments.

### 1.3 Profile of Economic Sector

The expenditure of the Departments of Government of Odisha under Economic Sector in 2019-20 was ₹25,693.84 crore and constituted 22.44 *per cent* of the total expenditure of ₹1,14,491 crore incurred during the year. The expenditure incurred during last five years by the Departments of Government of Odisha falling within Economic Sector is given below:

**Table No. 1: Details of expenditure of the departments**

(₹ in crore)

| Sl. No | Name of the Department   | 2015-16          | 2016-17          | 2017-18          | 2018-19            | 2019-20            | Total              |
|--------|--|------------------|------------------|------------------|--------------------|--------------------|--------------------|
| 1      | Water Resources  | 6,043.53         | 7,726.87         | 8,814.73         | 7,448.05           | 6,112.26           | 36,145.44          |
| 2      | Works  | 5,305.33         | 4,517.08         | 4,564.14         | 4,352.76           | 5,620.88           | 24,360.19          |
| 3      | Agriculture & Farmers' Empowerment   | 3,139.48         | 2,977.66         | 3,129.27         | 4,228.96           | 6,938.17           | 20,413.54          |
| 4      | Cooperation  | 854.61           | 1,646.25         | 878.36           | 1,433.67           | 1,565.84           | 6,378.73           |
| 5      | Forest, Environment and Climate Change                                     | 579.31           | 585.12           | 615.48           | 779.52             | 822.96             | 3,382.39           |
| 6      | Skill Development and Technical Education Department                       | 710.30           | 548.98           | 617.32           | 590.91             | 702.94             | 3,170.45           |
| 7      | Energy   | 1,544.89         | 2,288.10         | 2,306.43         | 2,146.36           | 2,431.76           | 10,717.54          |
| 8      | Fisheries and Animal Resources Development                                 | 546.27           | 549.99           | 591.47           | 737.65             | 744.61             | 3,169.99           |
| 9      | Industries   | 104.72           | 97.14            | 257.36           | 295.39             | 250.04             | 1,004.65           |
| 10     | Tourism  | 212.36           | 209.06           | 273.00           | 191.79             | 205.26             | 1,091.47           |
| 11     | Handlooms, Textiles & Handicrafts  | 132.18           | 139.72           | 137.10           | 155.82             | 147.70             | 712.52             |
| 12     | MSME   | 85.72            | 102.24           | 149.11           | 157.09             | 151.42             | 645.58             |
|        | <b>Total</b>   | <b>19,258.70</b> | <b>21,388.21</b> | <b>22,333.77</b> | <b>22,517.97</b>   | <b>25,693.84</b>   | <b>1,11,192.49</b> |
|        | <b>Total Expenditure of GoO</b>  | <b>72,794.00</b> | <b>79,618.43</b> | <b>88,325.00</b> | <b>1,04,097.94</b> | <b>1,14,491.00</b> | <b>4,59,326.37</b> |
|        | <b>Expenditure of Economic Sector as a percentage of total expenditure</b> | <b>26.46</b>     | <b>26.86</b>     | <b>25.29</b>     | <b>21.63</b>       | <b>22.44</b>       | <b>24.21</b>       |

#### 1.4 Authority for Audit

The authority for audit by the CAG is derived from Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Services) Act (CAG's DPC Act), 1971. The CAG conducts audit of expenditure of the departments of Government of Odisha under section 13<sup>1</sup> of the CAG's DPC Act, 1971. In addition, the CAG conducts audit of Autonomous Bodies substantially funded by the State Government. Principles and methodologies for various audits are prescribed in the Auditing Standards and the Regulations on Audit and Accounts 2020 issued by the CAG.

#### 1.5 Planning and Conduct of Audit

Audit process starts with the risk assessment of the Department / Organisation as a whole and that of each unit. The assessment was based on expenditure incurred, criticality/complexity of activities and level of delegated financial powers and assessment of internal controls. Previous audit findings were also considered in this exercise wherever necessary. Based on this risk assessment, the frequency and extent of audit were decided. An Annual Audit Plan was formulated to conduct audit on the basis of such risk assessment.

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

After completion of audit of each unit, Inspection Report (IR) containing audit findings are issued to the Heads of the entities. The entities are requested to furnish replies to the audit findings within one month of receipt of the Inspection Reports. Whenever replies were received, audit findings were either settled or further action for compliance was advised. The important audit observations made in the Inspection Reports/ Performance Audit were processed for inclusion in the Audit Reports. These are submitted to the Governor of Odisha under Article 151 of the Constitution of India.

## **1.6 Response to Audit**

A review of IRs issued up to March 2020 pertaining to 12 departments showed that 12,530 paragraphs relating to 3,473 IRs were outstanding at the end of June 2020. Of these, 1,328 IRs containing 3,050 paragraphs are outstanding for more than 10 years. Even first replies from the Heads of Offices, which was to be furnished within one month, have not been received in respect of 1,222 IRs issued up to March 2020, though it was pursued through Apex Committee meetings and the Departmental monitoring committee meetings.



# **CHAPTER II**

## **Performance Audit**



## CHAPTER II Performance Audit

### FOREST, ENVIRONMENT AND CLIMATE CHANGE DEPARTMENT

#### 2.1 Performance Audit on Assessment of Plantation Activities undertaken by the Forest Department of Odisha

##### Executive summary

*The State of Odisha follows the National Forest Policy, 1988 and is mandated to manage, conserve and protect forest and wildlife resources in the State through afforestation and regeneration of degraded forest lands. The forest cover in the State is assessed as 51,619 sq. km., which is 33.15 per cent of State's geographical area as per India State of Forest Report 2019.*

*This Performance Audit of "Assessment of Plantation Activities" covering the period from 2013-14 to 2017-18 revealed that;*

- *Achievement of plantation targets during the period ended with unreasonable shortfall, which indicated unrealistic fixation of targets. Due to non-availability of data regarding degraded forest land and vacant revenue land, the planning procedure for plantations was limited to only instant data provided by field staff on a piece-meal manner. The long term planning and fixation of annual target could not be achieved due to lack of coordinated planning among Ranges, Divisions and Forest Headquarters. Required data relating to various plantation schemes, such as scheme wise annual target and achievement, allotment and expenditure, survival percentage were neither maintained at Government nor at PCCF (O&HoFF) level.*
- *It was necessary for the State to formulate their own State Forest Policy (SFP), in line with National Forest Policy, by considering local geo-climatic conditions. Failure to evolve SFP resulted in inadequate planning in enhancement of green cover in the State. Forest Divisions were working without approved Working Plans/ Working Schemes.*
- *Maintenance of plantation journals lacked due care by the field functionaries as the details of plantations like pre and post planting data, complete year-wise expenditure with abstract, Range Officers (ROs) quarterly inspections, authentication by the in-charge of plantation (Forester/ Forest Guard) and ROs were not incorporated due to which Audit could not authenticate the execution of plantations.*
- *Sal species is the principal indigenous species of Odisha but Teak was planted as major species, thereby affecting the originality of the vegetation and biodiversity.*
- *There was no coordination at the level of Divisional Forest Officers (DFOs) and District Rural Development Agencies (DRDAs) in planning the plantation projects executed under MGNREGS in a division. Neither the DFOs nor the Department had the information on total job card holders available in a division which affected the plantation execution.*

- The department incurred unfruitful expenditure worth ₹13.17 crore as 191 out of 485 plantations were not successful. The reasons of failure were improper selection of plantation sites in dense forest and delay in submission of plantation project proposals by Divisional Forest Officers.
- Survival of plantations remained uncertain in plantations executed under MGNREGS due to non-release of funds from second year onwards for maintenance operations.
- Target for Compensatory afforestation programmes under CAMPA was not achieved within the stipulated period of three years and hence, could not compensate the forest cover against the diversion of forest land.
- Audit team and forest officers physically verified 41 plantations and found 20 failed plantations and seven partially successful plantations with unfruitful expenditure of ₹2.67 crore.
- Audit analysis of plantation sites using UAV revealed that many trees were planted in easily accessible areas i.e. along the footpath. Even though few Teak species survived, the quality of growth in respect of height attained was not up to the mark. It was observed that soil moisture conservation activity like digging staggered trenches were either not taken up or have been executed inefficiently i.e. trenches were not dug perpendicular to the terrain slope. Hence, the plantations were failed plantations with unfruitful expenditure of ₹68.36 lakh.
- Irregular release of funds in one instalment during 1st year of bamboo plantation without ensuring the survival percentage in violation of norms of guidelines was noticed.
- Although planting of seedlings was actually not taken up in the Aided Natural Regeneration (ANR) without gap plantation but the cost norm provided for watch and ward during the entire regeneration period of four years. This inappropriate provision led to avoidable expenditure of ₹63.19 crore.
- Though the various components of plantation works of Block plantations and Urban plantations were similar, the provision of man days for urban plantations was fixed unreasonably higher which led to avoidable extra expenditure of ₹39.80 crore.
- Excess expenditure incurred under different components or outside the cost norms led to avoidable/wasteful expenditure of ₹99 lakh.
- Irregular allotment of funds for fencing and 3rd year maintenance under Urban Tree Plantation led to irregular expenditure of ₹14.82 crore.
- Financial procedures were not followed as ₹69.12 lakh was spent towards watering charges without inviting tenders.
- Avenue plantations were completely damaged due to widening of roads and funds for such damages was not raised against User Agencies (UAs) to compensate the damaged plantations due to lack of coordination and inefficient monitoring.



- *Bamboo plantations were executed inside forests having canopy cover of more than 40 per cent. The growth of clumps was not optimum in such sites because of poor light availability and as a result the sites failed.*
- *The variation in performance of different plantations was attributed to variation in site quality, species taken and level of management. Selection of wrong sites and poor management had resulted in the failure of plantations in 251 sites, as found in audit.*
- *Inspection and monitoring by field level officers, in particular the Range Officers, was deficient compared to prescribed norms.*
- *Required database relating to various plantation schemes, such as scheme wise annual target and achievement, allotment and expenditure, survival percentage were neither maintained at Government nor at PCCF (O & HoFF) level. The data maintained at PCCF (O & HoFF) and Division level lacked integrity. There were no concurrent evaluation of plantation schemes and undue delay in 3rd party evaluation of plantations.*

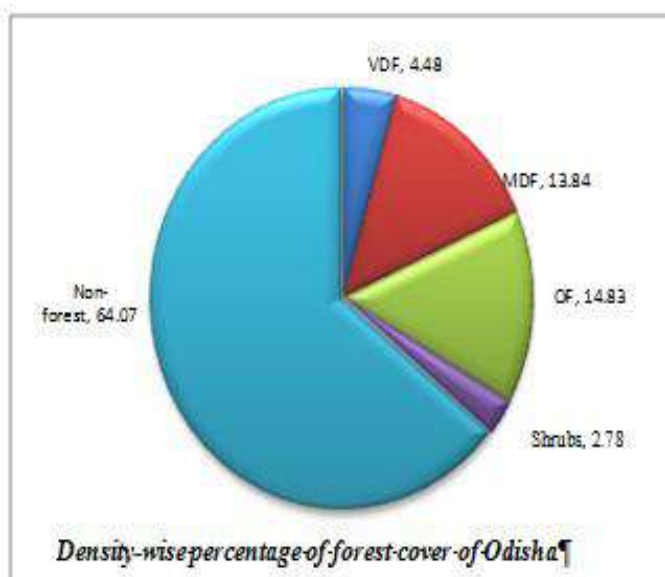
## 2.1.1 Introduction

### 2.1.1.1 Odisha forests and afforestation mandate

The Forest Department is mandated to manage, conserve and protect forest and wildlife resources in the State through afforestation and regeneration of degraded forest lands, forest protection as well as socio-economic upliftment of people in the fringe areas and sustainable management of forests and wildlife. One of the basic objectives of National Forest Policy (NFP), 1988 was to substantially increase forest/ tree cover in the country through massive afforestation and social forestry programmes, especially on denuded, degraded and unproductive lands.

Based on the India State of Forest Report (ISFR) 2019, the forest cover in the State is 51,619 sq. km., which is 33.15 per cent of State's geographical area. In terms of forest canopy density classes, the State has 6,970 sq. km. under very dense forest (VDF), 21,552 sq. km. under moderately dense forest (MDF), 23,097 sq. km. under open forest (OF) and 4,327 sq. km. under shrubs.

Chart No.1



The plantation activities in the State of Odisha is funded through various Central and State Government schemes such as State Plan (SP), Compensatory Afforestation Fund Management and Planning Authority (CAMPA), Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS), National Afforestation Programme (NAP), District Mineral Foundation Fund (DMF), National Bamboo Mission (NBM), Odisha Environment Management Fund (OEMF), Odisha Forestry Sector Development Project (OFSDP), Corporate Social Responsibility (CSR), Odisha Mineral Bearing Areas Development Corporation (OMBADC), Odisha Bamboo Development Project (OBDP) and Integrated Coastal Zone Management Project (ICZMP). Odisha Forestry Sector Development Projects (OFSDP) and ICZMP are externally aided projects (EAP), taking care of farm forestry and coastal zone plantations respectively.

### 2.1.1.2 Classification of Plantations

Plantations<sup>2</sup> carried out by the Forest Department in Odisha can be classified in to three broad types, viz. reforestation, afforestation and enrichment plantation as below.

- **Reforestation:-** This plantation is over an area which had recently supported forest growth. This is usually done to replace a forest crop of low value by valuable species or to re-clothe an area which has recently lost its forest cover, mainly due to biotic reasons such as illicit felling, grazing and forest fire.
- **Afforestation:-** This plantation is undertaken in areas which have not contained any forest growth at any time (*e.g.* Coastal sand dunes) or in the recent past. This operation is usually much more difficult than reforestation as it strives to reverse in a few years the ecological degradation which has taken place over ages. Artificial Regeneration (AR) is one such method of afforestation where artificial means to develop the plantation are involved.
- **Enrichment Plantations:-** These are usually carried out to increase the proportion of valuable species in the existing crop. Such species are introduced either in strips cleared for the purpose or in groups, in gaps, recently created. The latter operation is also carried out while rehabilitating degraded forests. Aided Natural Regeneration (ANR) is one method of enrichment plantation where plantations are aided to grow in the degraded gaps of forest naturally. These are also called as Gap Plantations as this is carried out in degraded gaps of forest area.

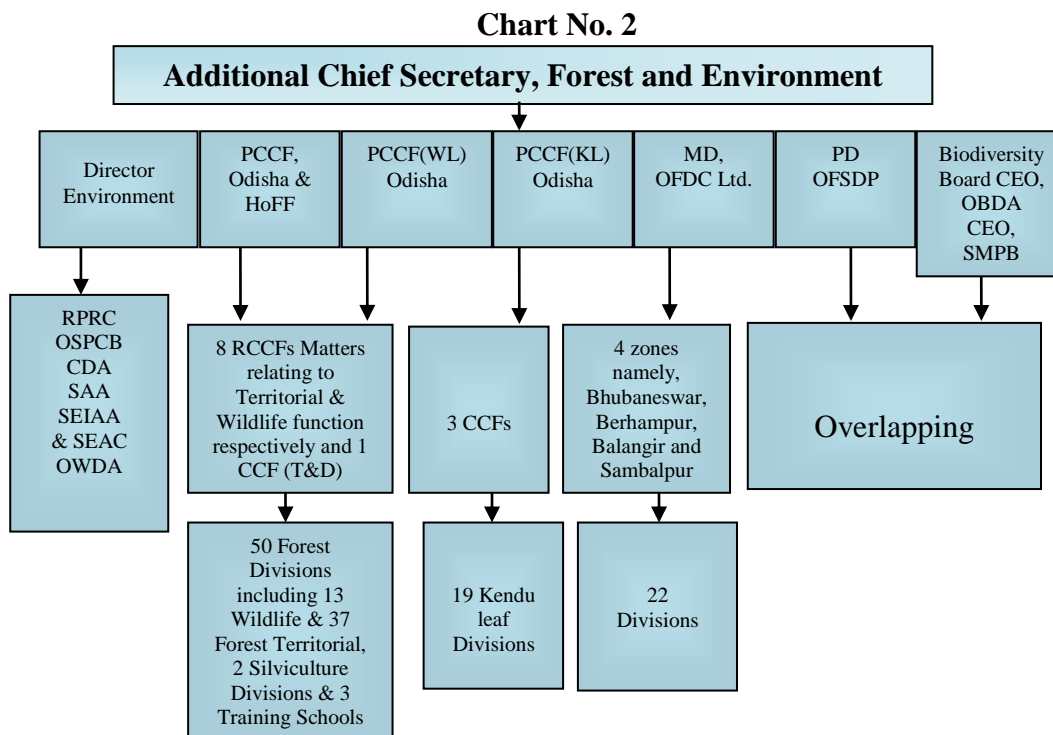
Based on the above classification of plantations, Avenue Plantation, Bald Hill Plantation, Mangrove Plantation, Bamboo Plantation and Urban Plantation are few types of plantations carried out in Odisha.

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<sup>2</sup> Source: Para 3 to 6 of the Odisha Forest Plantation Manual, 1977

### 2.1.1.3 Organisational Set up

The organogram of the Forest Department is as follows:



The field formations under the Forestry set up are organised under three wings, namely Territorial, Wildlife and Kendu Leaf, apart from few projects and Odisha Forest Development Corporation (OFDC). Each wing is headed by one Principal Chief Conservator of Forest (PCCF) namely PCCF, Odisha & Head of Forest Force, PCCF (Wild Life), Odisha and PCCF (Kendu Leaf), Odisha. The Department comprises of 12 circles, 82 forest divisions *i.e.* 37 Territorial divisions, 12 Wildlife divisions (including 03 Mangrove divisions), Similipal Tiger Reserve (STR), Baripada<sup>3</sup>, 19 Kendu leaf divisions, 03 training & development divisions, 02 Silviculture divisions and 08 working plan divisions. There are 3,683 beats under 1,674 Sections in 436 Ranges to execute field level works.

### 2.1.1.4 Audit Objective

Audit was conducted with the objectives to assess whether;

- Plantation activities were planned according to approved Forest Policies and executed efficiently, economically and in an effective manner;
- The provision of funds and manpower were sufficient for timely implementation of the plantation activities; and
- System of monitoring and evaluation of the plantations were sufficient, effective and efficient.

<sup>3</sup> Source: Information furnished by FE & CC Department

### 2.1.1.5 Scope of Audit and Methodology

The Performance Audit (PA) was conducted during May 2019 to February 2021 through test check of plantation records and journals, cash accounts, monitoring and evaluation of plantations, evaluation of plantations through use of Unmanned Aerial Vehicles (UAV) and external experts. Joint Physical Verification (JPV) of plantation sites were conducted by the Audit team including external experts and forest officers of concerned forest divisions for tree counting, tree height measurement, species determination, canopy and tree density and surface moisture conservation measures.

The PA was conducted in 13<sup>4</sup> out of 49 forest divisions (as plantation programmes are carried out in these divisions) selected through stratified random sampling method basing on the expenditure incurred for the period from 2013-14 to 2017-18. As there are no plantations in STR, Baripada, the division was not included in sample.

Similarly, sampling was adopted to select six<sup>5</sup> out of eleven<sup>6</sup> schemes that implement the plantation activities in the State based on expenditure for audit. Besides, mangrove plantation under ICZMP scheme was selected under Wildlife division. Audit excluded all the plantation sites below 50 ha area for ANR plantations, below 20 ha for AR plantations, below 5 running kilometre (rkm) for Avenue plantations<sup>7</sup> and 10,000 seedlings for Urban Plantation under all the schemes, as these sites had less materiality. Out of the remaining plantation sites in each division under all selected schemes, 50 per cent of the sites were selected by random sampling method. Besides, Audit also test checked records of FE & CC Department, PCCF (O & HoFF), PCCF (WL), Project Director (OFSDP), PD (OBDA) and Forest Resources Survey (FRS) Division, Cuttack.

Before commencement of the PA, an entry conference was held on 22 May 2019 with the Additional Chief Secretary of the department in which the audit objectives, criteria and methodology were discussed. The audit findings were discussed in the Exit conference held on 22 October 2021 and replies of the Government have been suitably incorporated in the report.

Audit acknowledges the co-operation of the Department in providing necessary information and records to Audit for furnishing compliance to the Audit observation.

### 2.1.2 Audit Criteria

The Audit findings are benchmarked against the following Acts, Rules, and Policies:

<sup>4</sup> Bamra (Wild Life), Balangir, Boudh, Kalahandi (South), Keonjhar, Keonjhar (Wild Life), Koraput, Malkangiri, Rairakhol, Mangrove Forest Division (MFD) Rajnagar. Rayagada, Rourkela and Sundargarh

<sup>5</sup> State plan, CAMPA, MGNREGS, NBM, DMF and NAP

<sup>6</sup> SP, CAMPA, MGNREGS, NBM, OEMF, DMF, NAP, OBDA, CSR, OMBADC and AJY

<sup>7</sup> Planting trees along the roadsides, highways and pathway is known as Avenue Plantation, coverage of which is measured in running kilometre (rkm)

- Odisha Forest Department (OFD) Code, 1979, Forest Plantation Manual (FPM), 1977, Code of Management Plan Procedures (CMPP), 1990 and National Forest Policy (NFP), 1988;
- Provisions of Odisha General Financial Rules (OGFR), Odisha Treasury Code (OTC), Procurement Guidelines and Finance Department (FD) Notifications;
- Indian State of Forest Reports (ISFRs) by the Forest Survey of India (FSI), Scheme guidelines and plantation cost norms prescribed by Forest Department;
- Working Plans (WPs)/ Scheme(s) and CAMPA Annual Plan of Operation(s) (APOs); and
- Physical/ financial targets/ norms fixed by the Government/ PCCF/ Sanctioning Authority.

## Audit findings

### 2.1.3 Forest policy and planning

#### 2.1.3.1 Status of plantations in the State during 2013-14 to 2017-18

The physical and financial status of plantation activities in the State, except for plantation activities undertaken under CAMPA, for the period of audit from 2013-14 to 2017-18 are detailed in the **Table 2.1**.

**Table 2.1: Physical and financial status of plantations**

| <i>Year</i>  | <i>AR<br/>Plantation<br/>(Ha)</i> | <i>ANR<br/>Plantation<br/>(Ha)</i> | <i>Avenue<br/>Plantation<br/>(rkm)</i> | <i>Urban<br/>Plantation<br/>(Saplings in<br/>lakh)</i> | <i>Expenditure<br/>on<br/>Plantations<br/>(₹in crore)</i> |
|--------------|-----------------------------------|------------------------------------|--|--|---|
| 2013-14      | 25,086                            | 38,050                             | 4,506                                  | 10.57  | 196.63  |
| 2014-15      | 24,600                            | 60,253                             | 4,755                                  | 14.90  | 226.75  |
| 2015-16      | 16,576                            | 98,540                             | 4,607                                  | 15.65  | 298.87  |
| 2016-17      | 15,322                            | 1,27,973                           | 5,588                                  | 13.90  | 349.75  |
| 2017-18      | 5,776                             | 20,367                             | 3,235                                  | 11.15  | 104.14  |
| <b>Total</b> | <b>87,360</b>                     | <b>3,45,183</b>                    | <b>22,691</b>                          | <b>66.17</b>   | <b>1,176.14</b>   |

*AR: Artificial Regeneration, ANR: Aided Natural Regeneration (refer to para 2.1.1.2 - Classification of plantations, of this report)*

*Sources: Annual Activity Reports of the F&E Department and the PCCF (O)/DFOs*

As above, the AR plantations had shown a steady decrease over the years, but ANR and Avenue plantations increased substantially from 2013-14 to 2016-17. Reduction in expenditure on plantations during 2017-18 in comparison to previous years indicates slowing down of plantation activities.

#### 2.1.3.2 Status of plantations in selected divisions

Out of the plantations during five years in the State, the status of 13 selected forest divisions is detailed in **Table 2.2**.

**Table 2.2: Status of plantations in selected Forest Divisions**

| Year         | AR Plantation (Ha) | ANR Plantation (Ha) | Avenue Plantation (rkm) | Urban Plantation (Saplings in lakh) | Expenditure on Plantations (₹ in crore) |
|--------------|--------------------|---------------------|-------------------------|-------------------------------------|---|
| 2013-14      | 6,752              | 11,965              | 1,040                   | 2.03                                | 60.55                                   |
| 2014-15      | 6,068              | 18,835              | 1,292                   | 3.89                                | 81.06                                   |
| 2015-16      | 7,580              | 31,082              | 1,389                   | 4.36                                | 107.39                                  |
| 2016-17      | 5,738              | 46,684              | 1,916                   | 2.78                                | 150.21                                  |
| 2017-18      | 2,842              | 8,582               | 1,262                   | 1.41                                | 41.49                                   |
| <b>Total</b> | <b>28,980</b>      | <b>1,17,148</b>     | <b>6,899</b>            | <b>14.47</b>                        | <b>440.70</b>                           |

Source: Data extracted from Divisional information

### 2.1.3.3 Scheme-wise achievement of plantations in selected divisions

All Scheme-wise annual targets fixed and achieved, both physical and financial, were not provided to Audit inspite of repeated requests to Forest, Environment and Climate Change (FE & CC) Department. The physical achievements in respect of the selected schemes during 2013-18 were extracted through data analysis as detailed in **Table 2.3**.

**Table 2.3: Scheme-wise achievement of plantations in selected Divisions**

| Plantation              | State Plan | CAMPA  | MGNREGS | NBM   | DMF  | NAP | ICZMP (Mangrove) | Total    |
|-------------------------|------------|--------|---------|-------|------|-----|------------------|----------|
| AR (ha)                 | 10,158     | 4,296  | 8,029   | 1,596 | 47   | 494 | 240              | 24,860   |
| ANR (ha)                | 8,485      | 63,166 | 39,888  | 50    | 0    | 645 | 0                | 1,12,234 |
| Avenue (rkm)            | 871        | 50     | 5,488   | 0     | 0    | 0   | 0                | 6,409    |
| Urban (Sapling in lakh) | 12.85      | 0      | 0       | 0     | 0.48 | 0   | 0                | 13.33    |

Sources: Data extracted from Divisional information

### 2.1.3.4 Deficiency in planning of annual targets

Para 4.14 of the NFP, 1988, stipulates that periodical collection, collation and publication of reliable data on relevant aspects of forest management needs to be improved with recourse to modern technology and equipment. Rule 21 of the Odisha Forest Department Code, 1979 stipulates that the DFO shall be held responsible for the correctness of all technical operations carried out in his division subject to any instruction that he may receive in the matter from his superior officers.

The physical target set for plantation activities for the entire State during 2013-14 to 2017-18 is given in **Table 2.4**.

**Table 2.4: Physical targets of plantation activities**

| Year                    | AR Plantation   |                  | ANR Plantation  |                  | Total Target (Ha) | Total Achievement (Ha) | Shortfall (+)/ Excess (-) (Ha) | Avenue Plantation |                   | Shortfall (+)/Excess (-) (In rkm) |
|-------------------------|-----------------|------------------|-----------------|------------------|-------------------|------------------------|--------------------------------|-------------------|-------------------|-----------------------------------|
|                         | Target (Ha)     | Achievement (Ha) | Target (Ha)     | Achievement (Ha) |                   |                        |                                | Target (rkm)      | Achievement (rkm) |                                   |
| 2013-14                 | 40,000          | 25,086           | 40,000          | 38,050           | 80,000            | 63,136                 | 16,864                         | 4,000             | 4,506             | -506                              |
| 2014-15                 | 27,252          | 24,600           | 49,196          | 60,253           | 76,448            | 84,853                 | -8,405                         | 5,015             | 4,755             | 260                               |
| 2015-16                 | 24,002          | 16,576           | 1,95,584        | 98,540           | 2,19,586          | 1,15,116               | 1,04,470                       | 5,440             | 4,607             | 833                               |
| 2016-17                 | 25,417          | 15,322           | 2,12,529        | 1,27,973         | 2,37,946          | 1,43,295               | 94,651                         | 5,941             | 5,588             | 353                               |
| 2017-18                 | 19,683          | 5,776            | 2,47,042        | 20,367           | 2,66,725          | 26,143                 | 2,40,582                       | 5,383             | 3,235             | 2,148                             |
| <b>Total</b>            | <b>1,36,354</b> | <b>87,360</b>    | <b>7,44,351</b> | <b>3,45,183</b>  | <b>8,80,705</b>   | <b>4,32,543</b>        | <b>4,48,162</b>                | <b>25,779</b>     | <b>22,691</b>     | <b>3,088</b>                      |
| Percentage of shortfall |                 |                  |                 |                  |                   |                        | <b>50.89</b>                   |                   |                   | <b>11.98</b>                      |

Sources: Annual Activity Report of Department

The shortfall in achievement of plantation targets during the period 2013-14 to 2017-18 ranged from 11.98 per cent to 50.89 per cent under various types of plantations. The main reasons for huge shortfall in achieving plantations were as below:

- There was no detailed database regarding degraded forest land and vacant revenue land in the State for plantation purpose at all levels *i.e.* Ranges, Divisions and Forest HQs. The planning procedure was limited to only instant data provided by field staff in a *piece-meal* manner.
- Annual targets on plantations were not compiled at Range and Division level. The targets were set by the PCCF and communicated to respective divisions. This indicated lack of coordinated planning by the Ranges, Divisions and Forest HQs.
- Also, the shortfall in achieving the targets is mainly under Centrally Sponsored Schemes (CSP). For example, plantation programs are carried out under MGNRGES where shortfall in achieving target ranged from 23 to 68 percentage, as discussed in *para 2.1.5.1*. The reasons were attributed to various constraints such as delay in approval of projects, non-availability of job card holders, untimely release of funds and lower wage rate.

Hence, the data crucial for any long term planning and fixation of annual targets for plantation activities were not available with the forest department.

Accepting the Audit observation, the Government stated (October 2021) that the proposals of plantation targets were received from the divisions according to availability of degraded land in line with prescriptions in the Working Plan and vacant land and the same were approved and communicated to all the divisions. Though, all the proposals of annual targets were received from the divisions, no such records in this regard were produced to Audit, both by the divisions and PCCF (O & HoFF).

#### **2.1.3.5 Absence of State Forest Policy for management of forest resources**

The National Forest Commission recommended (March 2006) framing of State Forest Policy (SFP) in line with NFP, 1988 for sustainable management of forests and wildlife resources.

Audit observed that the Department was yet to frame an SFP. Failure to evolve SFP resulted in inadequate planning in enhancement of green cover in the State.

In reply, the Government stated (October 2021) that though there was no SFP in place, the State followed NFP instead. The reply was not acceptable as the NFP is a guiding document for all the States. It is necessary by the State to formulate their own SFP, in line with NFP, by considering local geo-climatic conditions.

#### **2.1.3.6 Delay in preparation of working plans and working without such plans**

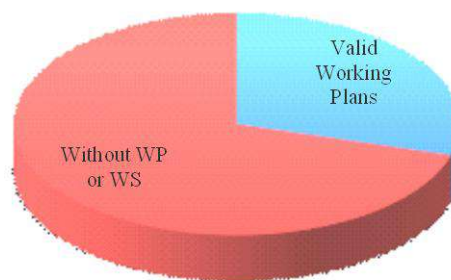
As per Para 3 of Chapter I of the National Working Plan (NWP) Code, 2014 issued by Ministry of Environment & Forests, Govt. of India, all forests are to



be sustainably managed under the prescriptions of a working plan/ scheme. Further, the NFP, 1988 clearly states that no forest should be permitted to be worked without an approved working plan by the competent authority. It is the duty of the manager or owner of the forest area to ensure the preparation of the working plan (WP)/ scheme. Every WP must include the

area specific prescriptions for proper management of forests of a particular forest division and it is revised once in every ten years. The working schemes (WSs) are prepared for smaller areas for a specific purpose or for forest areas under the control/ ownership of such bodies as private, village etc.

Chart No.3  
Working Plans in Odisha Forest Divisions



As per the information furnished to Audit, 44 Divisions *i.e.* 37 Territorial and 7 Wildlife Divisions were to work as per valid WP. However, it was noticed that out of 44 divisions, only 13 divisions were working under approved WPs, 27 divisions were working under approved WSs and 4 divisions were working without any approved WPs/ WSs. It was also observed that the WSs of 27 divisions had expired as of March 2021. Hence, 31 divisions were working without approved WPs/ WSs (June 2021) as detailed in **Appendix- I**. Working of forests divisions without valid WPs/ WSs violates the basic principle of NWP Code, 2014 and hindered sustainable management of forests and biodiversity in the region.

Accepting the audit observation, the Government stated (October 2021) that 10 WPs were approved during 2020-21 and 20 WPs had been submitted for approval during 2021-22. Similarly, 10 WSs were submitted for approval during 2021-22.

### 2.1.3.7 Non-assessment of forest resources by survey division

As per para 76 of Chapter VI of the NWP Code, 2014, an up-to-date and reliable knowledge of plantations is necessary. It envisages survey of plantations for its assessment and the results of the survey are to be recorded in the plantation journals. In accordance with Rule 227 of OFD Code, 1979, the Forest Resources Survey (FRS) division was created (1970) in the State for survey of forest resources, assessing supply and demand of forest raw materials. As per Rule 228 and Rule 233 of the OFD Code, a five-year programme and Annual Survey Plan (ASP) respectively for resources survey should be drawn up by the DFO in charge of resources survey in consultation with his Conservator. An Annual Survey of Forest Resources Report (ASFR) shall be submitted by the division for incorporation in the Annual Administration (AA) report.



Audit scrutinised the records of the survey division and observed the following irregularities:

- ❖ The FRS division was not assigned with the above mandated works. The ASP had not been prepared after 2009-10. Instead of the mandated work, the division was assigned to revise the WP of Keonjhar Wildlife division in 2015-16 by the department, although preparation of WP needs to be done by the Working Plan Officers (WPOs) of the WP division.
- ❖ There was no allotment of funds for work expenditure during 2013-16. The men-in-position of the division ranged from 22 to 31 against staff strength from 38 to 42 and incurred an expenditure of ₹4.89 crore towards establishment cost during 2013-18 and ₹11.56 lakh towards work expenditure during 2016-18. Hence, the expenditure does not justify the functioning of the division as per the above provisions.

The main reason for non-performance of this division was assignment of non-mandated work and non-provision of budget for work expenditure.

In reply, the Government stated (October 2021) that the division was assigned for preparation of WP of Keonjhar Wildlife Division. The reply was not acceptable as the core function of the division was not accomplished. The preparation and revision of WP, as assigned by Government, are additional functions over and above their core function of forest resource survey and assessment.

### **Recommendations (Forest policy and planning)**

- *Government may formulate State Forest Policy for sustainable management of forest and wildlife resources to enhance green cover in the State.*
- *Government may consider to create detailed data base on degraded forest land and vacant revenue land in the State for plantation purpose at all levels i.e. Ranges, Divisions and Forest Headquarters.*
- *Coordinated planning at all levels may be ensured before fixing annual targets for plantation activities in the forest department.*
- *Forest department may prepare valid working plans and working schemes for working of divisions for sustainable management of forests and biodiversity in the State.*

## **2.1.4 Execution of plantation activities**

### **2.1.4.1 Irregular selection of species**

Forest plantation programmes are primarily meant to cover the area with trees, without significantly affecting the originality of the vegetation in the landscape. The Working Plans/ Schemes prescribe that priority shall be given to indigenous species as they are better adapted to local environment. Further,

scrutiny of the WPs/ WSs of the audited divisions revealed that *Sal* tree is the principal species of Odisha. This fact was substantiated by the PCCF circular (October 2018) wherein Teak, Acacia and Eucalyptus shall not be planted in forest areas as such species significantly reduce biodiversity.

- Audit scrutinised the plantation records like Plantation Journals, WPs/WSs and information furnished by the selected Divisions. It was observed that Teak was planted as major species over *Sal* species in 926 plantations covering 73,692.46 ha of Aided Natural Regeneration (ANR) undertaken during 2013-18 in 12 out of 13 selected divisions. Out of total 173.81 lakh seedlings, 67.53 lakh Teaks (36 per cent) were planted while only 3,000 *Sal* (0.02 per cent) were planted in Rairakhol Division. Balance 106.25 lakh seedlings belonged to *Amla*, *Simaruba*, *Gambhari*, *Karanja*, *Sisoo*, *Kaju*, Bamboo. However, ANR plantation was not executed under Rajnagar (MFDWL) Division. This was in violation of the WPs/ WSs of the divisions as it prioritised to plant only indigenous species.
- One plantation of 10 ha at Kambunathpur was executed under NAP in Boudh Forest Division during 2013-14 under Purunakatak Range. Audit observed that the physical features of the site, *i.e.* rainfall/ temperature data, soil analysis were not recorded in the plantation journal. The RO's quarterly inspection regarding status of the plantation, growth and survival percentage as required under Rule 207 of the FPM was also not available. Seedlings of 4,000 Teak, 4,000 *Sisoo* and 3,000 Bamboo in total 11,000 plants were planted as per the journal. During Joint Physical Verification (JPV) of the site, it was observed that teak plants survived well in two patches at average of 80 per cent survival with average height of 12 to 15 feet after six years of plantation. As only Teak was planted during casualty replacement, both *Sisoo* and Bamboo plants could not be noticed during the JPV. Hence, the average survival of plantation was 37 per cent. From the above, it was evident that the choice of species as per site with pre-planting analysis of required parameters of soil, rainfall, temperature, drainage system was improper.

The Government stated (October 2021) that the basic aim of plantations was to increase the green cover in the State and species for plantation were selected taking into the local climatic conditions and the rate of survival of the species. The replies were not acceptable as the WPs/ WSs of their respective divisions were prepared basing on the geo climatic conditions and priority was given to plant indigenous species to protect the biodiversity of the forest.

#### **2.1.4.2 Improper maintenance of plantation records**

As prescribed under Rule 197 and 201 of the FPM, 1977, plantation register and plantation journal shall be maintained in Appendix - XI & XII respectively of FPM at division as well as Range level. All the copies of these journals shall be kept updated at all times and invariably be produced before the higher authorities during inspection. Condition of the plantations on maximum/ average height, survival percentage, cause of mortality for

three consecutive years, beginning with year of formation, shall be invariably incorporated in all plantation journals at division as well as Range level.

Audit scrutinised records in 13 selected Forest Divisions and observed that total of 4,586 plantations were executed under different schemes. Out of which, 312 numbers (07 per cent) of journals pertaining to the period from 2013-14 to 2017-18 were not even opened for each corresponding plantation site as the same could not be produced to audit for verification. Out of 4,586 plantation journals, 2,373 journals were selected for audit as per sampling method. Based on sampling, 50 per cent of selected journals i.e. 1,187 were scrutinised in detail and it was revealed that 148 plantation journals (12.47 per cent) were not maintained properly as detailed in the **Appendix- 2**. The details of plantations like pre and post-planting data, complete year wise expenditure with abstract, RO's quarterly inspections, authentication by the in-charge of plantation (Forester/ Forest Guard) and ROs were not incorporated in the plantation journals. As the plantation journals were not maintained properly by recording the details of works executed in a plantation site, Audit could not authenticate the actual execution of plantations.

Accepting the audit observation, the Government stated (October 2021) that since plantation work was time bound and the field staff were short in number, preparation of plantation records was compromised in the field units. Therefore, the journals were not maintained properly.

## **Plantation activities under various Schemes and programmes**

### **2.1.5 Plantations under MGNREGS**

The MGNREGS aims at enhancing the livelihood security of people in rural areas by guaranteeing hundred days of wage-employment in a financial year, to a rural household whose adult members volunteer to do unskilled manual work. In Odisha, the scheme is being implemented from the year 2006 onwards. The works are carried out to address problems like deforestation, soil erosion among others.

The roadmap on convergence of MGNREGS with other schemes had been developed in 2014-15 following series of discussions with Panchayati Raj (PR) Department and among the line Departments. FE & CC Department is a line Department and implements plantations and trench digging, among other projects under MGNREGS. The Collector releases MGNREGS funds directly to the implementing agencies through District Rural Development Authority (DRDA).

#### **2.1.5.1 Under performance in achieving targets and fund utilisation**

As per the information furnished by the PCCF (O & HoFF) and Annual Activity Reports of the department published for 2013-14 to 2016-17, the utilisation of sanctioned funds and plantation activities undertaken under MGNREGS are detailed in **Table 2.5**. However, information on plantations under the scheme taken up during 2017-18 were neither published nor furnished to Audit by the Department.

**Table 2.5: Utilisation of sanctioned funds and achievement of plantation targets**

| Plantation Year                | Funds (₹ in lakh) |                  | AR Plantation (Ha) |               | ANR Plantation (Ha) |                 | Avenue Plantation (rkm) |               |
|--------------------------------|-------------------|------------------|--------------------|---------------|---------------------|-----------------|-------------------------|---------------|
|                                | Sanctioned        | Utilised         | Sanctioned         | Utilised      | Sanctioned          | Utilised        | Sanctioned              | Utilised      |
| 2013-14                        | 13,557.09         | 6,661.12         | 25,782             | 8,313         | 30,757              | 29,774          | 3,000                   | 3,506         |
| 2014-15                        | 18,181.25         | 6,749.54         | 4,195              | 3,596         | 31,745              | 36,308          | 4,015                   | 3,755         |
| 2015-16                        | 14,134.99         | 8,056.32         | 10,117             | 2,109         | 29,330              | 26,245          | 4,138                   | 3,340         |
| 2016-17                        | 14,646.88         | 8,838.92         | 3,000              | 913           | 25,000              | 16,893          | 4,000                   | 3,714         |
| <b>Total</b>                   | <b>60,520.21</b>  | <b>30,305.90</b> | <b>46,094</b>      | <b>14,931</b> | <b>1,41,832</b>     | <b>1,09,220</b> | <b>19,153</b>           | <b>14,315</b> |
| <i>Percentage of shortfall</i> | 50                |                  | 68                 |               | 23                  |                 | 25                      |               |

Sources: Information furnished by the PCCF (O) and Annual Activity Report of Department

As can be seen from the above table, 50 per cent funds were not utilised and also the shortfall in plantation activities ranged from 23 to 68 per cent. Further, as per Rule 130 (b) of FPM, 1977, planting shall be completed by July from the start of the regular monsoon rains. Accordingly, the proposals for plantation programmes under the scheme should be submitted and approved well in advance of the plantation season. Audit could analyse the target and achievements of plantations in selected Divisions. Audit analysis revealed the following:

- ❖ It was observed that 527 project proposals for plantations were submitted by five DFOs<sup>8</sup> belatedly *i.e.* between May to July for approval and the projects were also approved by District Rural Development Authorities (DRDAs) during July/ August of the same year. However, three DFOs<sup>9</sup> submitted 95 projects in time *i.e.* before plantation seasons during 2013-14, 2015-16 and 2017-18 which were also approved in time by the DRDAs. The reasons for shortfall were lack of coordination between DFOs and DRDAs as well as at the level of Departments and non-assessment of availability of job card holders by the DFOs at each Division to execute plantation programmes during the above period, for which the targets of the plantation programmes could not be achieved.
- ❖ Although funds were timely sanctioned and available through PFMS to the Divisions on the approved projects by the DRDAs, the DFOs could not utilise the funds fully to achieve the plantation targets.
- ❖ It was also noticed that the Division-wise information on availability of job card holders was not available with the PCCF (O & HoFF) to monitor the plantations under the scheme.
- ❖ The DFOs did not utilise the total man-days sanctioned by DRDAs to execute various forest works under MGNREGS although job card holders and funds were available. This adversely affected the planning and implementation of plantation works under this scheme. The observation on utilisation of man-days is briefed in *para 2.1.5.2*.

<sup>8</sup> DFO, Bamra (WL) (92), Boudh (61), Keonjhar (100), Rayagada (215) and Sundargarh (159)

<sup>9</sup> Boudh (2015-16 = 12 and 2017-18 = 10), Keonjhar (2013-14 = 20) and Rayagada 2017-18 = 53)

The Government stated (October 2021) that the under-performance in achieving targets under the scheme was due to delay in approval of proposals by the DRDAs, non-availability of job card holders inside forest areas and low wage rate for which the labourers were unwilling to work. The reply was not acceptable, as it could be seen from above, the divisions did not utilise the sanctioned mandays fully although job card holders were available. Also, as the DFOs submitted project proposals belatedly, approval of DRDAs were also delayed. As funds were available according to the sanctioned projects and the payments were made on actual expenditure basis through PFMS, the delay in allocation of funds does not seem to be correct. Further, the wage rate under the scheme was approved by Central Government and it is applicable to all other line departments of the State.

### 2.1.5.2 Shortfall in utilisation of mandays

Audit analysed the status<sup>10</sup> of sanction and utilisation of mandays with respect to implementation of plantation activities under MGNREGS in selected Divisions. Audit obtained the relevant mandays sanction and utilisation data from concerned DRDAs. Audit observed that a total of 98.93 lakh mandays were sanctioned to 13 selected Divisions to execute various works, including plantations, during 2013-18, out of which only 51.04 lakh mandays (51.58 per cent) were utilised for 5,100 forest projects which included 2,013 plantations activities. The Division-wise percentage of utilisation of mandays ranged from 15 to 96.

The allocation and utilisation of funds were also analysed as per the information available in seven out of 13 Forest Divisions as detailed in **Table 2.6**.

**Table 2.6: Division-wise utilisation of funds and man-days**

| Sl. No. | Name of Divisions | Physical achievement |              | Amount (₹ in lakh) |                 | Percentage of shortfall in utilisation of fund $\{(5-6)/5 \times 100\}$ | Mandays (in numbers) |                                 |  |
|---------|-------------------|----------------------|--------------|--------------------|-----------------|---|----------------------|---------------------------------|--|
|         |                   | Ha                   | rkm          | Allocated          | Utilised        |   | Generated            | Shortfall $\{(8/10) \times 7\}$ | Percentage of mandays utilised $\{100 - (7)\}$ |
| 1       | 2                 | 3                    | 4            | 5                  | 6               | 7   | 8                    | 9                               | 10   |
| 1       | Bamra WL          | 1,100                | 271          | 483.76             | 305.82          | 36.78   | 1,13,345             | 65,949                          | 63.22  |
| 2       | Koraput           | 3,290                | 263          | 1,210.13           | 673.07          | 44.38   | 2,29,453             | 1,83,086                        | 55.62  |
| 3       | Keonjhar          | 4,883                | 472          | 1,936.96           | 950.30          | 50.94   | 2,90,053             | 3,01,151                        | 49.06  |
| 4       | Boudh             | 1,941                | 302          | 994.79             | 443.34          | 55.43   | 1,54,385             | 1,92,032                        | 45.47  |
| 5       | Sundargarh        | 5,838                | 455          | 2,186.24           | 1,120.47        | 48.75   | 2,69,254             | 2,56,109                        | 51.25  |
| 6       | Malkangiri        | 2,020                | 195          | 799.76             | 435.15          | 45.59   | 2,05,249             | 1,71,977                        | 54.41  |
| 7       | Rourkela          | 7,030                | 613          | 2,446.43           | 1,905.56        | 22.11   | 8,05,183             | 2,28,541                        | 77.89  |
|         | <b>Total</b>      | <b>26,105</b>        | <b>2,575</b> | <b>10,063.07</b>   | <b>5,839.71</b> |   | <b>20,66,930</b>     | <b>13,98,854</b>                |  |

Source: Information submitted by the concerned DFOs

It can be seen from the above that the shortfall in financial utilisation ranged between 22.11 to 55.43 per cent during 2013-18. Despite sanction of 48,47,471 mandays in the divisions for all activities including plantation programmes, the DFOs failed to utilise the mandays as per their requirement and could utilise mandays ranging between 45.47 to 77.89 per cent of the total sanctioned mandays. This indicated lack of planning in execution of the plantation activities under the scheme by the DFOs. DFOs also did not coordinate with DRDAs to

<sup>10</sup> Information furnished to audit by the PCCF, (O&Hoff)

ascertain the availability of job card holders and mandays for efficient execution of plantation programmes.

In reply, the Government stated (October 2021) that the shortfall of mandays was due to non-availability of job card holders, low wage rate and delay in approval of projects. The replies were not acceptable as the information furnished by the DRDAs that the job card holders were available under the divisions, but the divisions could not utilise the mandays as per their requirement. The DFOs had not also coordinated with the respective DRDAs for timely approval of projects. Lack of coordination among DFOs and DRDAs was the main reasons for not achieving the targets.

### **2.1.5.3 Unsuccessful plantations due to non-maintenance**

Rule-35 of the Forest Plantation Manual, 1977 under “Plantation Timetable” stated that all operations in connection with plantations are time bound. If any one of the operations concerned is delayed, the success of the whole plantation is jeopardised. A late start is almost certain to have serious consequences. It is therefore, necessary to work out a detailed time-table for all items of work in connection with plantation and to adhere to it strictly. As per Rule 30, the soil profile of the plantation site must be examined and the treatments to be applied at different patches should be carefully planned. Further, as per Rule 130 (b), planting shall be completed by July from start of the regular monsoon rains. Plantations were undertaken either solely under MGNREGS or brought under convergence from State Plan to MGNREGS<sup>11</sup>. As per the condition of convergence, the subsequent maintenance of plantations was to be borne by funds other than MGNREGS.

Similarly, as per Rule 2.98 of the Code of Management Plan Procedure (CMPP), 1990, plantations with survival of 60 *per cent* and above may be termed as successful in good quality sites for long rotation crops. Survival between 40 to 60 *per cent* as partially successful and less than 40 *per cent* survival may be termed as failed plantation.

As per Annual Activity Reports of the Department, 2,013 plantations were carried out in 1,24,151 ha during 2013-17 apart from 14,315 rkm of avenue plantations under MGNREGS. It was revealed that ₹18.43 crore was spent during 1st year for 485 out of 2,013 plantations covering 11,296 ha and 1,035 rkm during the period. Information on plantations under the scheme taken up during 2017-18 were neither published nor furnished to Audit by the Department. However, no expenditure was incurred from second year onwards for these plantations on maintenance works like casualty replacement, complete weeding and pruning, soil working and manuring, soil conservation measures, fertilizer and insecticides, fire line tracing and inspection path, watering and watch and ward due to lack of release of funds under the scheme as well as from other schemes as per the condition of the convergence. Thus, maintenance operations were not taken up in these plantations and their survival remained uncertain as detailed in **Appendix- 3**.

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<sup>11</sup> Source: PCCF (O) letter No. 8781 dated 03.5.2016

Similarly, as per the information furnished by the selected Divisions, 35 plantations in 925 ha and 160 rkm with an expenditure of ₹2.78 crore in five Divisions<sup>12</sup> were failed plantations as the survival percentage of plants was below 40. Also, 146 plantations in 4,585 ha and 207 rkm with an expenditure of ₹9.13 crore in 10 Divisions<sup>13</sup> were partially failed plantations as the survival percentage of plants was between 40 and 60. In total, the expenditure of ₹11.91 crore was unfruitful due to low survival percentage as the physical activities of plantation sites could not be taken up due to non-availability of funds on time. Hence, the desired objectives of the scheme could not be achieved in these Divisions.

To ascertain the status of such plantations, JPVs of the following MGNREGS plantation sites were undertaken during field audit as detailed in **Table 2.7**.

**Table 2.7: Results of Joint Physical Verifications of two plantation sites**

| Sl. N | Division   | Range                 | Year of plantation | Type | Area  | Survival percentage as per journals | Survival per cent as per JPV |
|-------|------------|-----------------------|--------------------|------|-------|-------------------------------------|------------------------------|
| 1.    | Bamra WL   | Bamra (Bandhabar RF)  | 2013-14            | ANR  | 50 ha | Not recorded in journal             | 50                           |
| 2.    | Malkangiri | Malkangiri (Daduguda) | 2013-14            | ANR  | 50 ha | Not recorded in journal             | 32                           |

As observed in Bamra WL division, only Teak plants survived and other species like *Gambhari*, *Jamun*, *Acacia* perished. The height of the plants was ranging from 3 to 18 feet after six years of plantation. As observed in Malkangiri division, few Teak, Cashew and *Chakunda* species survived and height of plants was 3 to 8 feet only even after six years of plantation. The Divisions did not conduct soil test before execution of plantation to assess the soil health. Also, no soil moisture conservation (SMC) measures were undertaken in site.

The reasons of non-maintenance from second year onwards were non-allocation of funds either from MGNREGS or from any other scheme. Hence, necessary maintenance operations like weeding out, silviculture, SMC were not carried out after 1st year of plantation. This resulted in scattered growth and average survival for which the plantations were unsuccessful.

Accepting the Audit observation, the Government stated (October 2021) that the maintenance of plantations from second year onwards could not be carried out due to non-allocation of funds under the scheme which resulted in low survival percentage.

#### **2.1.5.4 Unsuccessful plantations due to irregular selection of site**

Artificial Regeneration (AR) is taken up on barren, open areas, waste lands, blanks and laterite patches<sup>14</sup> and forest areas where canopy density or root stock is less than 10 per cent.

<sup>12</sup> Balangir (18), Keonjhar (WL) (01), Keonjhar (02), Bamra (WL) (03), Boudh (11)

<sup>13</sup> Balangir (18), Rourkela (48), Rayagada (37), Malkangiri (7), Keonjhar (WL) (03), Keonjhar (7), Kalahandi (South) (02), Bamra (WL) (8), Boudh (10) and Koraput (6)

<sup>14</sup> Soil layer that is rich in iron oxide and derived from a wide variety of rocks



- Scrutiny of records in Bisra Range under Rourkela Forest Division revealed that nine plantation programmes<sup>15</sup> were undertaken under the scheme during 2013-16 covering 710 ha and 10 rkm. Plantation expenditure details on the work done were not recorded in the plantation journals in prescribed manner till the date of audit (August 2019). Expenditure towards the plantations amounting to ₹1.11 crore was incurred as per the information furnished to Audit, but the required muster rolls of labourers engaged in execution of the work were not maintained.

Photograph No.1

Out of the above nine plantations, one ANR plantation site at North Chirobeda was selected for JPV. As per journal, the species like Teak, *Karanja*, Neem, Acacia, *Simaruba* were planted. But survival percentage along with heights of the plants were not recorded. Regular works like pillar posting, sign board, SMC were not noticed. After six years



of plantation, the survival percentage of Teak, Neam and Acacia plants was only 15 per cent with average heights of two to six feet only which indicated that it was a failed plantation effort. Further, as per the information furnished to Audit, the survival percentage of other eight plantations was below 60. Thus, one plantation failed and other eight plantations were partially successful as detailed in the **Appendix – 4**. Hence, total expenditure incurred in these nine plantation sites amounting to ₹1.11 crore was unfruitful.

- Similarly, test check of plantation journals in Keonjhar Division revealed that one 50 ha block (AR) plantation (1600 saplings/ ha) was undertaken during 2015-16 inside Talapada Khesari forest in Telkoi Range at a cost of ₹14.98 lakh. During JPV of the plantation site, it was noticed that the site was situated inside dense forest having 50 per cent of canopy density and *Sal* as the predominant species. This plantation was in its fourth year. Most of the minor species like *jamun*, bamboo, mango as mentioned in journal were not noticed. The average survival percentage of species was 35 with average height of 10 to 20 feet. Thus, it was a failed plantation in terms of Rule 2.98 of CMPP, 1990.

(Photograph No.2)



<sup>15</sup> AR-1, ANR- 7 and Avenue -1



From the above, it was evident that the selection of site was improper against the above cited AR principle as the area was dense forest instead of a barren area having canopy density less than 10 per cent.

Accepting the Audit observation, the Government stated (October 2021) that the discrepancies noticed in the plantation sites had been noted and action as deemed proper would be taken against the staff responsible.

### 2.1.6 Plantations under Compensatory Afforestation Fund Management and Planning Authority

As per Para 9 (i) of MoEF Guidelines on State CAMPA 2009, the functions of State Compensatory Afforestation Fund Management and Planning Authority (CAMPA) shall include funding, overseeing and promoting compensatory afforestation (CA) done in lieu of diversion of forest land for non-forestry use under the Forest Conservation (FC) Act, 1980. It would administer the amount received from the *ad-hoc* CAMPA and utilise the monies collected for undertaking compensatory afforestation, assisted natural regeneration, conservation and protection of forests, infrastructure development, wildlife conservation and protection and other related activities.

Further, one of the conditions in Stage-II (Final) approval of Central Government stipulates that CA over identified non-forest land or degraded forest land shall be raised by the State Forest Department within a period of three years with effect from the date of issue of Stage-II clearance and maintained thereafter in accordance with the approved plan from the funds deposited in State CAMPA account by the User Agency (UA).

#### 2.1.6.1 Target vis-à-vis achievement under implementation of Compensatory Afforestation

Audit scrutinised the records of diversion of forest land and implementation of CA. It was revealed that the targets of CA under normal and backlog plantations fixed during 2013-18 were not achieved fully as detailed in **Table 2.8**.

**Table 2.8: Target and achievement under Compensatory Afforestation**

| Category of CA | Target (In ha)    | Achievement (In ha) | Shortfall (In ha)     |
|----------------|-------------------|---------------------|-----------------------|
| Normal         | 10,403.116        | 7,106.220           | 3,296.896             |
| Backlog        | 11,525.316        | 10,825.678          | 699.638 <sup>16</sup> |
| <b>Total</b>   | <b>21,928.432</b> | <b>17,931.898</b>   | <b>3,996.534</b>      |

It can be seen from the above table that the normal (31.69 per cent) and backlog (6.07 per cent) CA were not completed within the stipulated period of three and five years respectively. Due to lack of co-ordination with District administration, information on degraded forest land and non-forest land were not available with the Department. Non-clearance of target of CA could not

<sup>16</sup> Keonjhar (WL) - 259.178 ha for 2015-16, Keonjhar – 3 ha for 2015-16, Cuttack (T) - 377.244 ha for 2017-18, Ghumusur (South) – 11.966 ha for 2017-18, Kalahandi (South) – 48.25 for 2017-18

ensure the afforestation on degraded land against the diversion land. It was also a violation of the FC Act and CAMPA Guidelines.

Accepting the Audit observation, the Government stated (October 2021) that most of the targets for CA had been achieved within the stipulated period of three years except few cases and steps were being taken to complete the balance CAs in the coming years.

#### 2.1.6.2 Joint physical verification of plantations under CAMPA

As per Rule 2.98 of the CMPP, 1990, plantations with survival of 60 *per cent* and above may be termed as successful in good quality sites for long rotation crops. Similarly, survival between 40 to 60 *per cent* as partially successful and less than 40 *per cent* survival may be termed as failed plantation. Further, as per Rule 2.97 of the above Code, for plantation survey, the plantations of more than three years need to be covered.

Out of total 1,187 plantation journals selected for audit, 491 journals were scrutinised under CAMPA. It was revealed that three plantations in 820 ha with expenditure of ₹1.78 crore partially failed as the survival of plants was within 40 to 60 *per cent*. The survival percentage of remaining 488 plantations were shown as more than 60. However, to verify the above claims of the Divisions, JPV was conducted in three CAMPA plantation sites as detailed in **Table 2.9**.

**Table 2.9: Results of Joint Physical Verifications of three plantation sites**

| Sl. No. | Name of the plantation site | Percentage of survival as per journal (In percentage) | Percentage of survival as per JPV (In percentage) |
|---------|-----------------------------|---|---|
| 1       | Rajpur 1 (Regular)          | 85  | 38  |
| 2       | Rajpur 2(Additional)        | 85  | 21  |
| 3       | Sagarpali                   | 55  | 29  |

It could be seen from the above table that as per the JPV, the percentage of survival of the above plantations were from 21 to 38, whereas the DFOs had over projected the survival percentage from 55 to 85.

The Government stated (October 2021) that wherever high mortality had been reported in plantations, the department would evaluate and appropriate action would be taken against the concerned staff.

There were many constraints in JPV and the results were not always accurate. Hence, in order to accurately assess the plantations, Audit used remote sensing technology *i.e.* Satellite images and UAVs, the details of which are mentioned in the subsequent paragraphs.

#### 2.1.6.3 Assessment of plantations by using UAVs/ Drones

Audit conducted JPVs by randomly selecting 5-6 quadrats of 20 m<sup>2</sup> each. Audit observed that calculation of survival percentage by this JPV was not 100 *per cent* accurate. Also in many cases, JPV team could not completely access the entire site due to heavy vegetation, threat of wild life. Considering size of each site, justice could not be done by JPV team in covering the entire site.

Hence, in order to overcome above issues, Audit used remote sensing technologies *i.e.* satellite imageries and UAV/ Drone to assess the plantations accurately.

In order to assess plantations through Satellite images, Google Earth (GE) software was used. The GPS coordinates of the site was plotted on GE and the site was analysed with Historical Imagery tool available in GE to check for changes in the site. If forest/ green cover change was not visible, then the particular plantation site was selected for further detailed study through UAVs. The detailed analysis using Satellite images was not possible due to lack of good spatial resolution and cloud cover in the images. Due to these reasons, micro level analysis was not possible. Hence, UAV was chosen for detailed accurate assessment of plantations.

Photograph No.3



Satellite Imagery No.1 date – 14/11/2015

Photograph No.4



Satellite Imagery No.2 date – 15/11/2018

In this study, the UAVs were deployed (February 2021) in three ANR sites and one Mangrove plantation site covering 265 ha to evaluate the plantation growth in various aspects *i.e.* tree count, tree species identification, tree height, spacing, assessment of soil moisture conservation measures. The UAV images of the plantation areas were processed, analysed and compared with details registered in the respective plantation journals. The deviations are reported to improve the evaluation and monitoring of plantation activity in a better way.

Four plantation sites were selected for Drone study as detailed in **Table 2.10**.

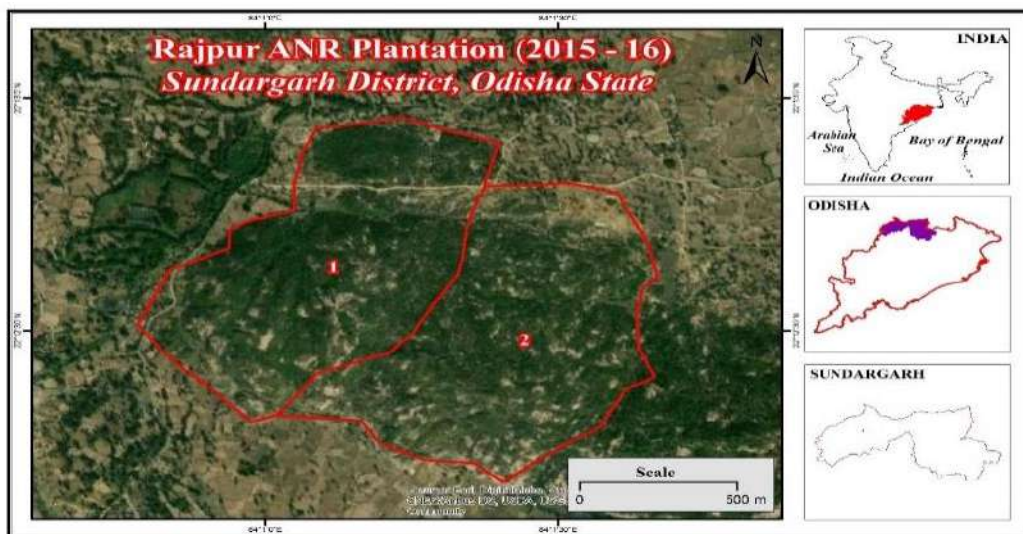
**Table 2.10: Results of Unmanned Aerial Vehicle evaluation of plantations**

| Sl. No.      | Name of plantation      | Total plantation Area (In ha) | Plantation area covered under Drone study (In ha) | Scheme | Year of execution | Expenditure incurred (In ₹) |
|--------------|-------------------------|-------------------------------|---|--------|-------------------|-----------------------------|
| 1            | Rajpur – 1 (Regular)    | 50                            | 50  | CAMPA  | 2015-16           | 10,49,825                   |
| 2            | Rajpur – 2 (Additional) | 50                            | 50  | CAMPA  | 2015-16           | 10,49,825                   |
| 3            | Sagarpali               | 100                           | 100   | CAMPA  | 2015-16           | 23,37,800                   |
| 4            | Santubi                 | 65                            | 65  | ICZMP  | 2014-15           | 23,98,500                   |
| <b>Total</b> |                         | <b>265</b>                    | <b>265</b>  |        |                   | <b>68,35,950</b>            |

The site-wise analyses of plantations are detailed below:

- The plantation sites of Rajpur 1 and 2 (regular and additional) under Sundargarh Forest Division were selected and its map, as plotted in Google Earth software, is shown below:

Photograph No.5



**Rajpur - 1 (Regular)** plantation site: Number/ type of species counted are detailed in **Table 2.11**.

**Table 2.11: Results of Unmanned Aerial Vehicle evaluation of plantations at Rajpur -1**

| Forest Division | Range/ Plantation site   | Scheme / year of plantation/ area in ha | Type of trees | Trees planted during 2015-16 as per plantation journal | Trees as per UAV study conducted in February 2021 | Survival percentage | Total expenditure (in ₹) |
|-----------------|--------------------------|---|---------------|--|---|---------------------|--------------------------|
| Sundargarh      | Ujalpur/Rajpur (regular) | CAMP/ 2015-16/ 50                       | Teak          | 4,000  | 1,835   |                     | 10,49,825                |
|                 |                          |   | Karanj        | 2,000  | 0   |                     |                          |
|                 |                          |   | Sisoo         | 1,000  | 0   |                     |                          |
|                 |                          |   | Simaruba      | 1,000  | 2   |                     |                          |
|                 |                          |   | Neam          | 2,000  | 0   |                     |                          |
| <b>Total</b>    |                          |   |               | <b>10,000</b>  | <b>1,837</b>                                      | <b>18.37</b>        | <b>10,49,825</b>         |

It was observed that as per plantation journal, 10,000 plants of five species were planted but as per the UAV evaluation, only 1,837 plants survived. Hence, the survival was 18.37 per cent which can be treated as a failed plantation. Also, as can be seen from the height chart of Teak plants, out of the survived 1,835 Teak plants, 1,329 Teak plants (73 per cent) were within 5 feet height even after five years of plantation.

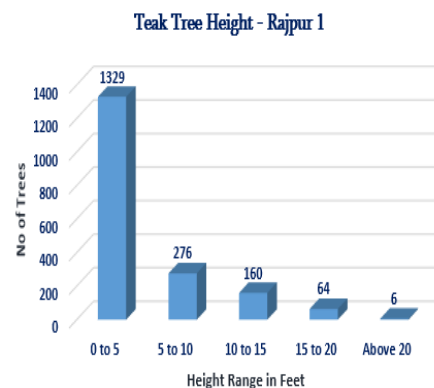


Photograph No.6



Plantation site at Rajpur - 1 (regular)

Chart No.4



**Rajpur - 2** (Additional) plantation site: The number/ type of species counted through UAV are detailed in **Table 2.12**.

**Table 2.12: Results of Unmanned Aerial Vehicle evaluation of plantations at Rajpur - 2**

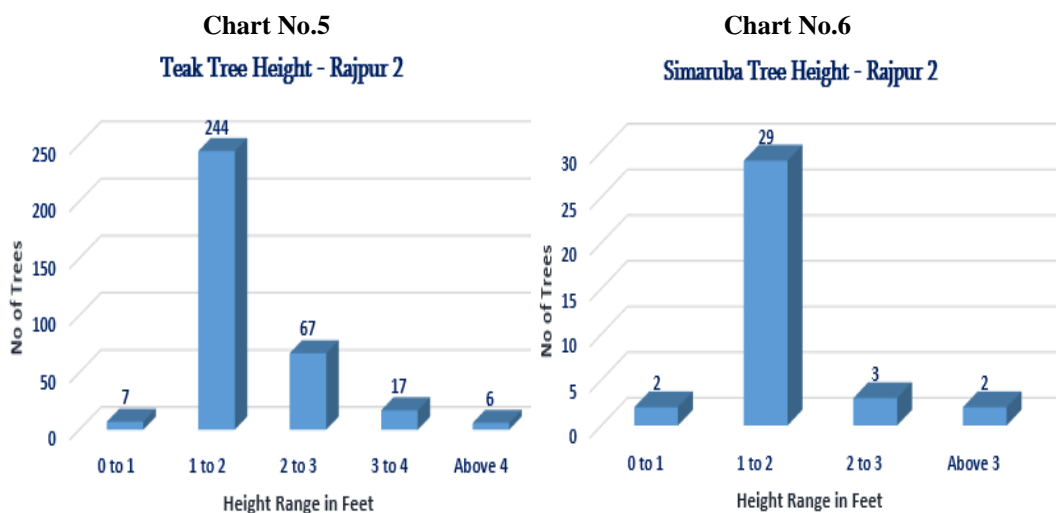
| Name of Forest Division | Range/ Plantation site       | Scheme/ year of plantation / area in ha | Type of Trees | Trees as per Plantation | Trees as per UAV | Overall Survival percentage | Total Expenditure (in ₹) |
|-------------------------|------------------------------|---|---------------|-------------------------|------------------|-----------------------------|--------------------------|
| Sundargarh              | Ujalpur/ Rajpur (additional) | CAMPA/2015-16/ 50                       | Teak          | 4,000                   | 341              |                             | 10,49,825                |
|                         |                              |   | Karanj        | 500                     | 0                |                             |                          |
|                         |                              |   | Sisoo         | 1,000                   | 3                |                             |                          |
|                         |                              |   | Bamboo        | 1,500                   | 0                |                             |                          |
|                         |                              |   | Simaruba      | 1,000                   | 36               |                             |                          |
|                         |                              |   | Gambhari      | 1,000                   | 0                |                             |                          |
|                         |                              |   | Siris         | 500                     | 8                |                             |                          |
|                         |                              |   | Neam          | 500                     | 2                |                             |                          |
|                         |                              |   | <b>10,000</b> | <b>390</b>              | <b>3.9</b>       | <b>10,49,825</b>            |                          |

As can be seen above, the survival percentage was only 3.9 per cent. Also, heights of 311 out of 341 surviving Teak plants were between the ranges of one to three feet only. Similarly, heights of 36 surviving *Simaruba* plants were up to three feet only.

Photograph No.7



Plantation site at Rajpur - 2 (additional)

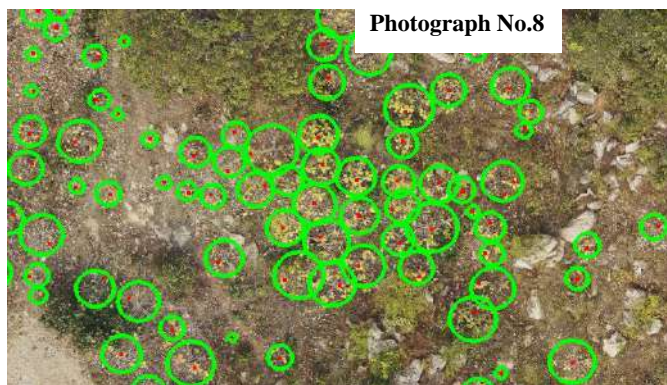


It was found from the above bar diagrams of plantation sites at Rajpur – 1 and 2 that the heights of the different species were ranging from 0.5 and more than 20 feet.

- **Tree canopy coverage calculation**

The canopy coverage varies for every tree and it depends on the tree species, as they have different crown sizes, shapes, and heights.

Canopy coverage measurement is more important for various reasons. If a tree is affected by nutrition, water access, disease, pest infestations and stress, the same would reflect on the canopy cover. It can also be used



Tree diameter proximity buffer of Rajpur plantation sites

to evaluate the impact of forest use in terms of deforestation, degradation, thinning, or afforestation. In this project, a semi-automated proximity process was adopted to find the canopy coverage of a tree to find the tree diameter. The tree diameter proximity buffer of the Rajpur area is shown in the image above.

Chart No 7

Tree Canopy - Rajpur 1

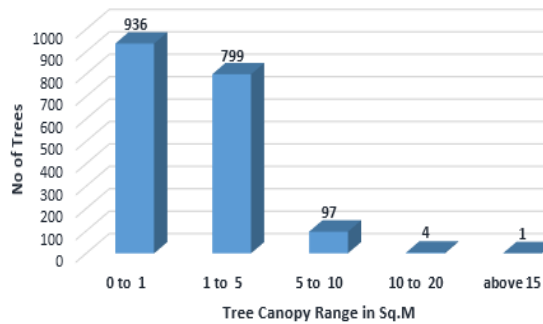
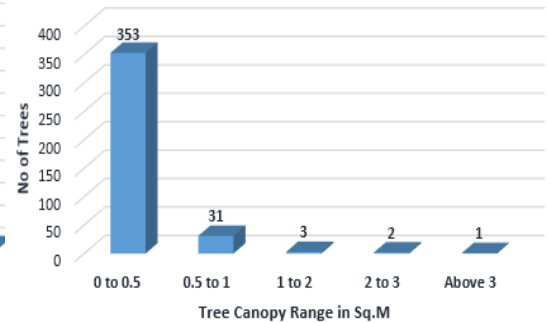


Chart No 8

Tree Canopy - Rajpur 2



As can be seen from the above bar charts, in Rajpur – 1 (Regular) site, 1,735 plants were having a canopy cover in the range between one to five sqm and 102 plants were having a canopy cover ranging between five to 15 sqm. Similarly, in Rajpur – 2 (Additional), 384 plants were having canopy cover in the range of 0.5 to 1 sqm only and six plants had canopy cover in the range from one to three sqm. This indicated that, though the trees survived, the quality of the survival was not satisfactory.

- **Soil Moisture Conservation measures - Water Trenches**

As per Rule 123 (b) of FPM, 1977, when the slope is steep, plantation shall be carried out along contour trenches that are 45 inches wide at the base and 45 inches deep on the downhill side. The trenches shall be seven metre long each interrupted by unworked lengths of three metre. Contour and drainage networks were used for identifying and validating the created water embankment/ staggered trenches to check whether it was created perpendicular to the drainage network or along the slope area. As per assessment of plantation site using UAV, it was found that 215 and 703 Staggered Trenches were created in the Rajpur – 1 and Rajpur – 2 plantation areas respectively. Out of these, 70 and 211 Trenches were not perpendicular to the slope. This defeated the very purpose of creating trenches *i.e.* to conserve and capture rainwater from running off so as to improve the survivability of the planted trees. The sample of a staggered trench inside the plantation area is shown below.

Photograph No.9 – Staggered trench inside the plantation area





**Table 2.13: Trenches non perpendicular to drainage at two plantation sites**

| Sl. No. | Area                | Total no. of trenches | Not perpendicular to drainage | Out of plantation area |
|---------|---------------------|-----------------------|-------------------------------|------------------------|
| 1       | Rajpur (Regular)    | 215                   | 70                            | 55                     |
| 2       | Rajpur (Additional) | 703                   | 211                           | 55                     |

Also, Audit found out that some of the water trenches in the Rajpur (Additional) plantation area was created after December 2018. Hence, it could be concluded that proper maintenance in the form of soil moisture conservation measures through digging of trenches were not done during the plantation period (April 2015 to March 2019). The same was found out using historical imagery tool of Google Earth as below:

**Photograph No.10**

No Water Trenches in Rajpur 2 (December, 2018)



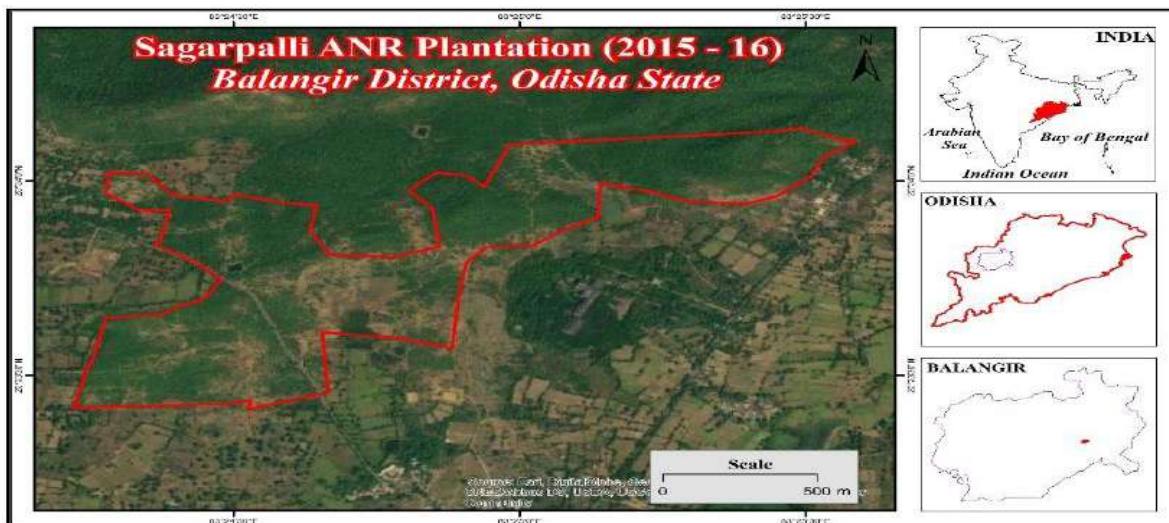
**Photograph No.11**

Water Trenches in Rajpur 2 (May, 2020)



- The plantation area map of Sagarpali plantation site under Balangir Forest Division is shown below.

**Photograph No.12**



Sagarpali plantation site- the number/ type of species counted through UAV are detailed in **Table 2.14**.



**Table 2.14: Results of Unmanned Aerial Vehicle evaluation of plantation at Sagarpali**

| Name of the Division | Range/ plantation site | Scheme/ year / area in ha | Type of trees | Trees as per plantation journal | Trees as per UAV | Survival percentage | Total expenditure (in ₹) |
|----------------------|------------------------|---------------------------|---------------|---------------------------------|------------------|---------------------|--------------------------|
| Balangir             | Degaon/ Sagarpali      | CAMPA/ 2015-16/ 100       | Siris         | 2,000                           | 0                |                     | 23,37,800                |
|                      |                        |                           | Teak          | 9,300                           | 1,196            |                     |                          |
|                      |                        |                           | Chakunda      | 1,500                           | 0                |                     |                          |
|                      |                        |                           | Bada Chakunda | 1,200                           | 0                |                     |                          |
|                      |                        |                           | Khair         | 2,000                           | 3                |                     |                          |
|                      |                        |                           | Bamboo        | 2,000                           | 19               |                     |                          |
|                      |                        |                           | Sisoo         | 1,000                           | 0                |                     |                          |
|                      |                        |                           | Khir          | 1,000                           | 0                |                     |                          |
| <b>Total</b>         |                        |                           |               | <b>20,000</b>                   | <b>1,218</b>     | <b>6.09</b>         | <b>23,37,800</b>         |

The following were noted:

It could be observed from the above table that as per plantation journal, 20,000 trees of eight species were planted but as per the UAV evaluation, only 1,218 plants survived. Hence, the site is a failed plantation site with a survival rate of 6.09 per cent.



Plantation site at Sagarpali

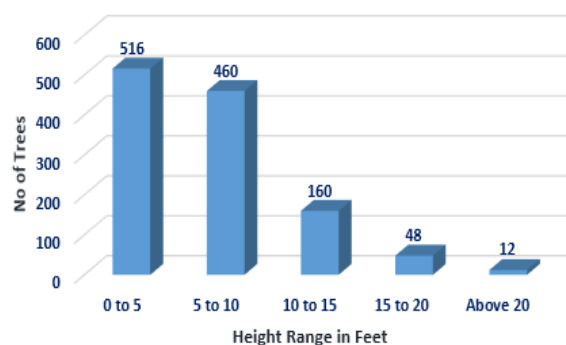


Image of Sagarapali plantation site captured by Drone

Audit plotted the vacant degraded patch within the plantation site area (Turquoise polygon) and compared it with the actual planted area (Green dots). It was noticed that maximum number of trees were planted in areas with easy access *i.e.* along pathways (Blue line), whereas the degraded patches inside the forest area (red polygon) which was inaccessible, were not taken for plantation activity. Hence, proper assessment of degraded forest land within the identified plantation site area was not done due to which the objectives and aims of ANR plantations could not be achieved.

Chart No.9

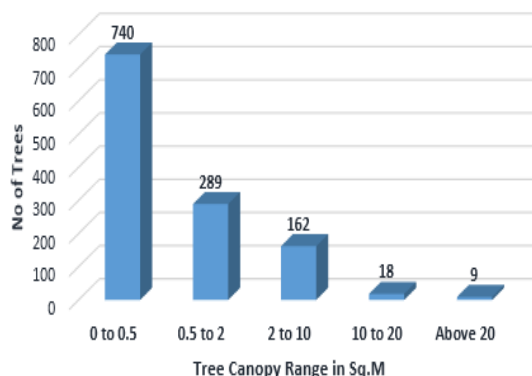
Teak Tree Height - Sagarpalli



Also, as could be seen from the bar chart, 976 out of 1,218 trees (80 per cent) were below 10 feet height even after five years. This indicates that due to non-maintenance of the site, improper SMC measures and silviculture operations, the quality of the surviving trees could not be ensured.

**Chart No.10**

Tree Canopy - Sagarpalli



As could be seen from the bar chart, in Sagarpalli site, 1,029 plants were having a canopy cover in the range between zero to two sqm and 162 plants were having a canopy cover ranging between two to 10 sqm. Similarly, 27 plants were having canopy cover in the range of 10 to above 20 sqm only. This indicated that, though the trees survived, the quality of the survival was not satisfactory.

- **Soil Moisture Conservation measures - Water Trenches**

As per assessment of plantation site using UAV, it was found that only 121 Staggered Trenches were created. Out of these, 34 and 2 trenches were not perpendicular to the slope and outside the plantation site area, respectively. This defeated the very purpose of creating trenches *i.e.* to conserve and capture rain water from running off so as to improve the survivability of the planted trees. Hence, the three plantations involving 200 ha were failed plantations and the expenditure of ₹44.37 lakh was unfruitful.

In reply, the Government stated (October 2021) that the ANR plantations of Sundergarh and Balangir divisions were taken up during 2015-16 and these districts receive less rainfall comparison to average rainfall of the State. However, after verification of the plantation sites by the flying squad, appropriate action would be taken against the concerned staff.

### 2.1.7 National Bamboo Mission

The Government of India (GoI) have introduced several policies to support the bamboo sector in India. These policies include promoting bamboo plantation, strengthening bamboo based handicrafts and developing bamboo based technology applications. Bamboo sector development is considered as livelihood project for poor weaker sections, artisans, growers and farmers especially Scheduled Castes (SCs) and Scheduled Tribes (STs). With these objectives, GoI has launched the National Bamboo Mission (NBM) with central assistance from the year 2006-07 onwards. Funds were sanctioned by GoI as 100 *per cent* Grant-in-aid (GIA) up to 2014-15 and from 2015-16, the funding pattern was changed to 60:40 share basis from GoI and State respectively.

#### 2.1.7.1 Plantations executed under National Bamboo Mission

As per Rule 2.98 of the CMPP, 1990, plantations with survival of 60 *per cent* and above may be termed as successful in good quality sites for long rotation crops. Similarly, survival between 40 to 60 *per cent* as partially successful and less than 40 *per cent* survival may be termed as failed plantation. Further, as per Rule 2.97 of the above Code, for plantation survey, the plantations of more than three years' age need to be covered.

Out of total 1,187 plantation journals selected for audit, 41 journals were scrutinised under NBM. It was revealed that three plantations in 40 ha with expenditure of ₹8.38 lakh failed as the survival percentage of plants was recorded as below 40 *per cent*. Similarly, 10 plantations in 116 ha with expenditure of ₹26.37 lakh partially failed as the survival of plants was recorded within 40 to 60 *per cent*. However, the survival of plants in balance 28 plantation sites were shown as successful with more than 60 *per cent*. To verify the above claims of the Divisions, JPV was conducted in five out of 38 bamboo plantation sites as detailed in **Table 2.15**.

**Table 2.15: Results of Joint Physical Verifications of bamboo plantations**

| Sl. No. | Name of the plantation site | Percentage of survival as per journal (In percentage) | Percentage of survival as per JPV (In percentage) |
|---------|-----------------------------|---|---|
| 1       | Beredabari                  | 55  | 52  |
| 2       | Banamahuladiha              | 82  | 35  |
| 3       | Kalapat RF                  | 90  | 94  |
| 4       | Jogidanger                  | Not mentioned in journal                              | 65  |
| 5       | Saparangiguda               | Not mentioned in journal                              | 12  |

It can be seen from the above table (as per the JPV), the actual percentage of survival in the above plantations were 12 to 94 whereas in three plantations, the DFOs had projected the survival percentage from 55 to 90. Hence, expenditure made in this regard was unfruitful in three plantations. However, in three plantations, the DFOs had not mentioned the survival percentage in journals.

### 2.1.7.2 Scientific Assessment of Bamboo Plantations

A joint assessment of six plantation sites located in Boudh, Keonjhar and Koraput Forest Divisions was made by the team comprising Bamboo expert from Odisha University of Agriculture & Technology (OUAT), Audit team and field level officers of concerned forest division through field visit as sample assessment during March 2020 to February 2021.

**Map No.1**



• **Methodology and equipment used for site selection**

Out of 13 forest divisions, three were chosen such as Boudh, Keonjhar and Koraput as samples. These three divisions were chosen as the agro-climatic conditions that were nearly representative among the agro-climatic conditions of the State. The observations were recorded on survival *per cent* of clumps, number of culms developed per clump, height and diameter of dominating culm in the clump. The site condition was recorded in terms of soil physico-chemical characteristics, upper canopy vegetation and rainfall received in the locality during the establishment period. For soil characteristics, the soil samples were collected from 0 - 30 cm depth from each site and tested in the Soil Science laboratory of OUAT.

• **Findings of the assessment**

Bamboo is highly subjected to browsing and grazing, particularly in the first three years of plantation. In the first three years, every clump needs protection for whole period. The performance of bamboo plantations of the three forest divisions assessed as detailed in the **Table 2.16**.

**Table 2.16: Results of Joint Physical Verification of bamboo plantations**

| Sl. No. | Name of the Forest Division | Name of the plantation site     | Year of Plantation | Scheme/ area in ha | Name of species   | Expenditure incurred (in ₹) | Survival percent as per JPV |
|---------|-----------------------------|---------------------------------|--------------------|--------------------|---|-----------------------------|-----------------------------|
| 1       | 2                           | 3                               | 4                  | 5                  | 6   | 7                           | 8                           |
| 1       | Boudh                       | Beredabari (Boudh Range)        | 2014-15            | NBM/ 25            | <i>Bambusa bambos</i> and <i>Dendrocalamus strictus</i> | 5,60,234                    | 52 (partially successful)   |
| 2       |                             | Mundeswar (Madhapur Range)      | 2015-16            | NBM/10             | -do-  | 1,33,180                    | 58 (partially successful)   |
| 3       | Keonjhar                    | Banamahuldiha (Patna Range)     | 2013-14            | NBM/ 20            | -do-  | 4,60,754                    | 35 (failure)                |
| 4       |                             | Kalapat R.F (Telkoi Range)      | 2016-17            | NBM/ 60            | <i>Bambusa bambos</i> and <i>banbusa vulgaris</i>       | 13,10,100                   | 94 (good)                   |
| 5       | Koraput                     | Jogidanger (Semiluguda Range)   | 2013-14            | NBM/ 20            | <i>Bambusa bambos</i>                                   | 4,07,260                    | 65 (good)                   |
| 6       |                             | Saparangiguda (Lamptapur Range) | 2014-15            | OBDDP/ 25          | <i>Dendrocalamus strictus</i>                           | 5,13,926                    | 12 (failure)                |

| Soil condition          | Average Rainfall | Canopy area in percent | Total no. of culms/ clump | Height of dominating culm (m) | Collar diameter of dominating culm (cm) | Remark of the Expert                 |
|-------------------------|------------------|------------------------|---------------------------|-------------------------------|---|--------------------------------------|
| 9                       | 10               | 11                     | 12                        | 13                            | 14                                      | 15                                   |
| Soil is little degraded | Good             | 40 to 50               | 6.6                       | 6.6                           | 2.1                                     | Growth of plants is poor             |
| Good                    | Good             | 50 to 60               | 5.9                       | 5.5                           | 1.9                                     | Growth is below optimum              |
| Moderately degraded     | Good             | 45 to 55               | 3.9                       | 4.0                           | 1.8                                     | Performance of the plantation is bad |
| Good                    | Good             | 0 to 40                | 6.6                       | 7.8                           | 3.1                                     | Good                                 |
| Degraded, murrum, rocky | Good             | 0 to 10                | 8.4                       | 8.6                           | 3.9                                     | Good                                 |
| Degrade and rocky       | Good             | 0 to 5                 | 2                         | 0.3                           | 0.5                                     | No visibility of bamboo plants       |



Photograph No.15



Photograph No.16



Bamboo plantation at Banamahuldiha under Patna Range

- It was observed that out of six plantation sites, two plantation sites were partially successful, two sites were completely failure and two sites were fairly successful. The survival *per cent* varied from 12 *per cent* at Saparangiguda (Lamataput range, Koraput Division) to 94 *per cent* at Panga- Batakhaman (Telkoi Range, Keonjhar Division).
- The variation in performance of different plantations was attributed to variation in site quality, species taken and level of management. Selection of wrong site and poor level of management had resulted in the failure of plantation at Saprarangiguda. The plantation at Banamahuldiha, Patna Range had also failed nearly having 35 *per cent* survival rate which was due to poor level of management.
- Out of six plantations, four were undertaken inside existing forests having canopy cover of more than 40 *per cent*. The growth of clumps was not optimum in such sites because of poor light availability.
- Plantation Journals were not maintained for the desired periods. This indicated that the concerned forest officials were not involved with the plantation sites during the recommended period and abandoned the maintenance activities quite before time.
- Adequate protection in the form of watch and ward was not given to clumps in most of sites, atleast for initial three years, although provision was there for all the years, till 5th year of the plantation.

Hence, the four sites were failed plantations. Selection of bamboo species for particular sites should have been done correctly. In areas with heavy biotic interference, the resistant/ thorny species like *Bambusa bambos* should have been preferred. The expenditure incurred amounting of ₹16.68 lakh was unfruitful. Responsibility should be fixed on the persons responsible for not monitoring the plantations to ensure their survival.

The Government did not furnish any specific compliance to the above observation of audit.

### **2.1.8 Plantations under Increasing Green Cover/ State Plan schemes**

The Forest department received funds for various schemes under State Plan (SP) for different types of plantations such as AR, ANR, Avenue Plantation, Block Plantation, Urban Plantation, Bamboo Plantation, Bald Hill Plantation. The Increasing Green Cover (IGC) scheme was introduced in 2013-14 by subsuming 11 continuing plan schemes<sup>17</sup> for afforestation activities.

#### **2.1.8.1 Non-existence of bamboo plantations**

Rule 28(i) of the OFD Code, 1979, stipulates the duties of Range Officers (RO) that he must know the nature, value and extent of forest property committed to his charge and must know the plan prescribed for protection and management of that property, which not only consists of natural forests and wildlife but also plantations, roads, buildings, wells. Further, as per Rule 26 of FPM, 1977, a species which can be subjected to grazing and browsing shall not be planted unless browsing can be eliminated and measures to ensure that are contemplated.

- Check of plantation records (journals) in Koraput division revealed that one 40 ha bamboo plantation was executed in 2013-14 at Baghdangar Protected Reserve Forest (PRF) measuring 566.65 ha without recording the actual site coordinates in Lamtaput Range with an expenditure of ₹5.51 lakh. In this regard, the following were observed during audit:
  - Except for some entries on the expenditure incurred, no other information like survey details, site location details, climate data, details on pre planting operations were recorded. The expenditure was also not completely recorded as out of total expenditure of ₹5.51 lakh, expenditure of ₹4.18 lakh only was recorded in the journal.
  - A JPV including representative team from forest division was conducted to confirm its existence and to assess survival of the bamboo plantation. As the plantation site Global Positioning System (GPS) coordinates were not recorded in plantation journal, it could not trace the whereabouts of the site inside PRF area. The officials of the division also could not identify even a single planted bamboo to Audit. Hence, the entire expenditure of ₹5.51 lakh was doubtful and the site was a failed plantation. Also, the chances of misappropriation of expenditure shown in this regard cannot be ruled out.

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<sup>17</sup> Urban Plantation, Plantation of Medicinal Plant, Economic Plantation, Odisha Bamboo Development Programme, Bald Hill Plantation, Avenue Plantation, Popularisation of Fuel Efficient Chullahs, Agro-Forestry, Permanent Nursery, Ama Jungle Yojana and Conservation of Sacred Groves

The Government stated (October 2021) that appropriate action would be taken against the staff for low survival percentage of plantation.

- Audit test checked the plantation records of Keonjhar (Wildlife) division and observed that one Bamboo plantation of 10 ha was executed inside the Hadagarh Sanctuary in 2013-14 with an expenditure of ₹2.02 lakh. Out of total expenditure, ₹0.68 lakh was



spent towards watch and ward function. The JPV team visited the site and found that the plantation site was in a very dense forest and there was no sign board and pillar posting. Though the plantation site matched with the GPS co-ordinates as recorded in the journal, JPV could not identify a single bamboo plant in the plantation site. The selection of site for bamboo plantation was incorrect as the same was executed inside a very dense forest. This resulted in doubtful expenditure of ₹2.02 lakh.

The Government stated (October 2021) that appropriate action would be taken against the staff for low survival percentage of plantation.

### 2.1.9 Mangrove Plantations

Mangrove forests<sup>18</sup> are extremely productive ecosystems that provide numerous goods and services both to the marine environment and people.



<sup>18</sup> Source: [www.mangroveplantations](http://www.mangroveplantations)



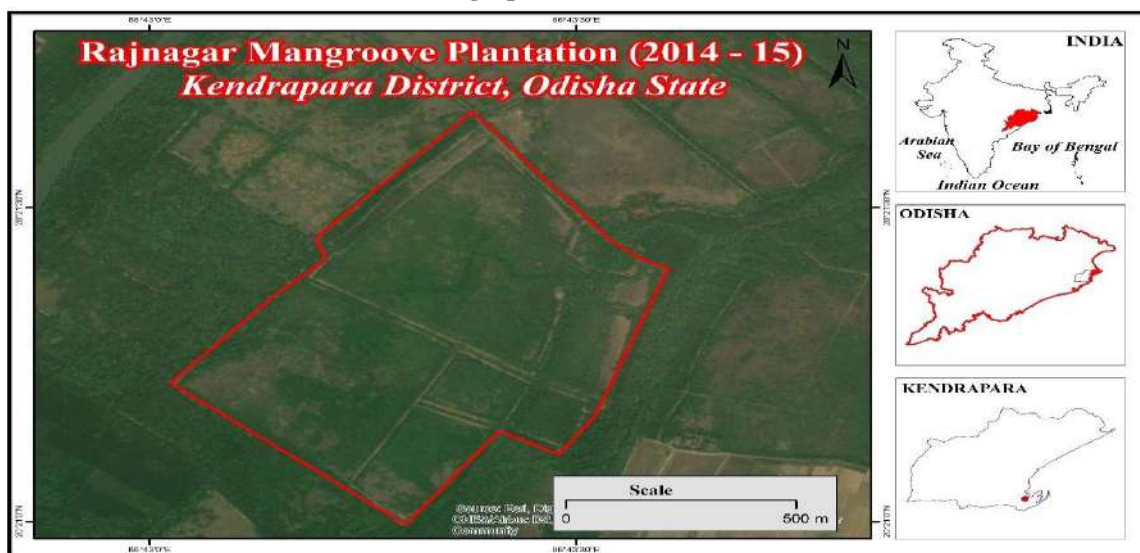
Mangrove forests are home to a large variety of fish, crab, shrimp and mollusc species. These fisheries form an essential source of food for thousands of coastal communities around the world. These forests also serve as nurseries for many fish species, including coral reef fish. This helps stabilize the coastline and prevents erosion from waves and storms. The mangrove plantations were carried out under Integrated Coastal Zone Management Project (ICZMP), CA and the central assistance received towards implementation of Management Action Plan (MAP) for conservation and Management of Mangroves in Bhitarkanika.

### 2.1.9.1 Evaluation of mangrove plantation

During JPV of mangrove plantation site under Rajnagar Mangrove Forest Division, the JPV team could not enter into the mangrove plantation site due to deep muddy terrain and heavy inundation. The only way to analyse mangrove plantations was through remote sensing method. Satellite images and UAVs were used to analyse the Mangrove plantations at Santubi and results are detailed below:

The plantation area map of Santubi plantation site under Rajnagar Mangrove Forest Division is as shown below.

Photograph No.19



Mangrove plantation at Santubi under Mahakalapada Forest Range

The evaluation of the site was done using UAV as detailed in Table 2.17.

Table 2.17: Results of evaluation of mangrove plantation by UAV

| Forest Division | Range/ plantation site | Scheme/ year of plantation/ area in ha | Type of trees    | Tree as per Plantation journal | Trees as per UAV | Plantation expenditure (in ₹) | Survival percentage |
|-----------------|------------------------|--|------------------|--------------------------------|------------------|-------------------------------|---------------------|
| Rajnagar        | Mahakalapada/ Santubi  | ICZMP/ 2014-15/ 65                     | Sindhuca and Rai | 2,88,925                       | 1,05,333         | 23,98,500                     | 36.46               |
| <b>Total</b>    |                        |  |                  | <b>2,88,925</b>                | <b>1,05,333</b>  | <b>23,98,500</b>              | <b>36.46</b>        |

The survival percentage of the plantation was 36.46 at Santubi, which should be treated as a failed plantation.



### 2.1.9.2 Non-renovation of creeks and channels

Creeks are the lifeline of mangrove forests. They carry fresh and tidal water to the adjoining area and supply the vital nutrients. It also recharges the soil with fresh dose of sediments. But due to several factors like change of course of rivers, biotic interference and diversion of water channel, creeks are silted up in the upper reaches. It is necessary to renovate the creeks from time to time. The renovation of creeks includes maintenance of adequate depth of the creeks. The renovation was to be taken up in a five-year cycle. Further, the planting technique is different for mangrove plantations. There are two types of methods of mangrove plantations *i.e* seedling and hypocotyle. In the areas that do not get inundated, fish bone channels are to be dug out. In areas, where mangrove vegetations came up afresh, new fish bone channels were recommended. This was to be decided by the DFO. Thus, the management interventions aim at creek renovations and maintenance of adequate salinity.

In this regard, the information pertaining to number of important creeks and channels existing in the division and length thereof, year of last assessment, five year planning document for renovations of these creeks and channels during the period from 2013-18 were not furnished to audit. Further, the extent of renovations in creeks, tidal channels and fishbone channels during the period was also not available with the Division.

Hence, it was evident that the creeks and channels were not renovated from time to time as required although the central assistance was received towards implementation of Management Action Plan (MAP) for conservation and management of mangroves in Bhitarkanika.

In reply, the Government stated (October 2021) that during 2013-18, 70.94 ha of channels were dug with expenditure of ₹72.56 lakh under MAPs and 21 km of creeks and channels were renovated with expenditure of ₹16.40 lakh under APOs. However, no documents in support of renovation of creeks and channels could be furnished to Audit.

### 2.1.10 Evaluation of plantations sites through joint physical visits

During field audit, JPV consisting of Audit team and forest officers was conducted to assess the survival of plantation in 35 plantation sites covering all the selected schemes in selected divisions. It was found that mainly teak plants survived and the survival of other species like *amla*, *bamboo*, *neem*, *chakhunda* and *cashew* were poor. Out of 35 plantations, 18 plantations of 985 ha were completely failed, six plantations of 305 ha were partially successful and 11 plantations were successful as per the provision of the Code. Out of the 24 sites (including the failed and partially successful ones), five sites under SP, eight sites under CAMPA, nine sites under MGNREGS, one site each under NBM and NAP had been executed. However, the JPV evaluation result of survival percentage of these plantations ranged from zero to 53 *per cent* compared with the survival data furnished by the DFOs, which was ranging from 10 to 95 *per cent*. Hence, the expenditure of ₹2.51 crore incurred on these 24 plantations was unfruitful as detailed in the **Appendix - 5**.

The Government accepted (October 2021) the above observation of Audit.

## Recommendations (Implementation of various plantation programmes)

- *The department may give priority to plantation of indigenous native species. The selection of species for plantations should be as per the site with pre-planting analysis of required parameters of soil, rainfall, temperature and drainage system.*
- *There may be Department level coordination and local level coordination of DFOs and their respective DRDAs for timely approval of plantation projects through MGNREGS and release of funds along with utilisation of available job card holders for successful plantations.*
- *The department may ensure proper planning before taking up a plantation project under any scheme i.e., selection of suitable sites having canopy density less than 10 per cent.*
- *The department may utilise the services of remote sensing technologies like satellite imageries and UAVs/ DRONES for effective and efficient monitoring and evaluation of plantations.*

## Financial management

### 2.1.11 Financial irregularities in implementation of plantations

#### 2.1.11.1 Avoidable expenditure due to inappropriate provision of watch and ward

Aided natural regeneration (ANR) without gap module<sup>19</sup> was introduced in the cost norm of 2016. In this module, only regeneration works are undertaken without any actual planting of saplings. As per the cost norm, regeneration works include works like survey, demarcation, site preparation, silvicultural operation, soil conservation measures, fire line tracing, watch and ward during 0<sup>th</sup> to 4<sup>th</sup> year. As per Rule 29 and 30 of OFD code, 1979, a forester is required for proper protection of forest in his charge and Government properties entrusted to him. Similarly, the forest guard is responsible for maintenance of fence in good conditions and tending of area under regeneration and weeding young plants whenever necessary. Further, as per Rule 179 of FPM, 1977, provision of watch and ward may be provided for each 25 ha of new plantations.

Scrutiny of different components of this cost norm module revealed that though planting of seedlings was actually not executed, the cost norm provides for watch and ward for 21 mandays<sup>20</sup> (₹4,200 at the rate of ₹200 per day) per ha during the entire regeneration period of four years. In the absence of new plants, the provision of watch and ward was unnecessary and avoidable although the foresters and forest guards are responsible for protection and

<sup>19</sup> ANR without gap modules means that there is wider variety of local native species in forest and the area is to be maintained/ protected only. No further new plantations are executed in the module and the existing trees would be maintained

<sup>20</sup> Five man days in 1<sup>st</sup> year, 7 mandays in 2<sup>nd</sup> year, 7 man days in 3<sup>rd</sup> year and 2 man days in 4<sup>th</sup> year

fencing of regeneration of forest. During 2016-18, total 4,06,640 ha<sup>21</sup> of ANR without gap plantations was executed in the State with expenditure of ₹63.19 crore which was avoidable.

In reply, the Government stated (October 2021) that it was necessary to engage watchers to protect the natural regeneration from biotic interference and incidence of fire in the forest area which were cause of degradation. However, the reply was not acceptable as actual plantations were not executed and no forest asset was created to engage separate provision for watch and ward. Only silvicultural operations as well as soil moisture conservation works were taken up as per the cost norm module. Besides, separate provisions for inspection path and fire line tracing were included in the cost norm.

#### **2.1.11.2 Avoidable extra expenditure due to inconsistency in plantation cost norm**

In case of areas which have sparse vegetation or bare soil and the natural regeneration was out of question there and the only method of covering the area with vegetation was through Artificial Regeneration (AR). This method was adopted by the department as Block Plantation. Urban forestry is the care and management of single trees and tree populations in urban environment. The Department implemented this method as Urban Plantation with an aim to create green pool in the crowded urban areas. Plantation activities were undertaken as per cost norms of 2016 during the period 2016-18. The cost norm 2016 was modified as per the prevailing wage rate *i.e.* ₹150 to ₹200 besides all other components remaining the same.

Scrutiny of components of the cost norms for both block and urban plantations revealed that in block plantation, 1,600 plants of six months old seedling were planted in one ha with a gap of 2.5 m x 2.5 m. But in urban plantation, 1,000 plants of six months old seedling were planted in an area of 0.625 ha with a gap of 2.5 m x 2.5 m. Audit noticed wide inconsistencies between the costs of similar components like 1st and 2nd weeding, soil working and watch and ward. The comparison of four similar components under both the plantation cost norms of 2016 are as detailed in **Table 2.18**.

<sup>21</sup> Source: Annual Activity Report 2016-17-160,880 ha, 2017-18-245,760 ha

**Table 2.18: Comparison of cost norm of Block and Urban plantations**

| Item of work  | Provision of mandays<br>(In number) |                                     | Excess provision in Urban Plantation for 1600 plants | Excess cost involved for 1600 plants (col.4 x ₹200) | Cost per plant (col.5/1600) (in ₹) | Excess cost for 1000 plants under Urban Plantation (in ₹) |
|---|-------------------------------------|-------------------------------------|--|---|------------------------------------|---|
|   | Block Plantation (1600 Plants)      | Urban Plantation (for 1600 Plants*) |  |   |                                    |   |
| 1   | 2                                   | 3                                   | 4  | 5   | 6                                  | 7   |
| 1 <sup>st</sup> year-1 <sup>st</sup> & 2 <sup>nd</sup> weeding, soil working and watch & ward | 26                                  | 347                                 | 321  | 64,200  | 40.13                              | 40,130  |
| Second year -do-  | 28                                  | 394                                 | 366  | 73,200  | 45.75                              | 45,750  |
| 3 <sup>rd</sup> year -weeding with fertilizer application and watch & ward                    | 29                                  | 330                                 | 301  | 60,200  | 37.63                              | 37,630  |
| 4 <sup>th</sup> year-watch & ward   | 15                                  | 298                                 | 283  | 56,600  | 35.38                              | 35,380  |
| <b>Total</b>  | <b>98</b>                           | <b>1,369</b>                        | <b>1,271</b>   | <b>2,54,200</b>                                     | <b>158.89</b>                      | <b>1,58,890</b>   |

Source: Plantation cost norm 2016. \* 1600 plants are taken against 1000 plants in urban plantation for comparison.

It can be seen in the above table that the labour component provided in the cost norms of urban plantation was very high (14 times) in comparison to block plantation involving avoidable extra cost of ₹1.59 lakh for 1,000 saplings under urban plantation. Specifically, provision of labour component on watch and ward was inappropriate in spite of gabion/ fencing in the cost norm. During the period 2016-18, 25.05 lakh saplings were planted in urban areas in the State and incurred an avoidable extra expenditure of ₹39.80 crore at the rate of ₹158.89 per plant.

The Government stated (September 2021) that the cost norm for different plantation modules were prepared by the cost norm committee. Realising the importance of Urban plantations in city areas and intense management, the cost norm for the same was prepared to provide more care and protection against biotic pressure. Despite furnishing all the above mentioned reasons, the Department could not explain how 14 times of labour requirement as in urban plantation was arrived at. Neither it was recorded nor was any scientific analysis done to assess the same.

### 2.1.11.3 Avoidable/ wasteful expenditure in plantation components exceeding cost norm

Rule 187 of the FPM, 1977 stipulates that the DFOs shall prepare a detailed item-wise estimate of cost for the plantation of his division and submit it to his Conservator of Forests (CoF), who in turn shall examine these estimates in detail and approve the details and the total cost per unit for each of his divisions, provided that the total estimate for his circle shall not exceed the amount arrived at as per the cost approved by the Government.

- Audit test checked the records of plantations and cash accounts and noticed in 12 selected divisions that irregular excess expenditure of ₹93.60 lakh was incurred in 112 plantations in 47 Ranges under different components or outside the cost norms as detailed in **Appendix- 6**. These expenditures were made to utilise savings after altering the fixed components' costs which were completely avoidable.

The Government stated (October 2021) that the expenditures were incurred as per the field requirements and within the overall cost norm of the plantation. The replies are not acceptable as each item of work with labour and material cost and its period of activity were clearly stipulated in the approved cost norm to be duly followed by the field functionaries.

- Scrutiny of plantation journals and cash accounts in one division<sup>22</sup> revealed that ANR with Gap Plantation was to be executed at Chirobeda RF in Panposh Range over 800 ha (200 plants/ ha) during 2014-15. An amount of ₹10.80 lakh was spent in pre-planting operation such as survey, demarcation, site preparation except pitting during January to March 2014. Subsequently, the ANR plantation was converted to 400 ha resulting in wasteful expenditure of ₹5.40 lakh.

The Government stated (October 2021) that 16,000 seedlings were planted over 400 ha instead of 800 ha. The reply was not acceptable as the expenditure incurred on pre-planting operation over 400 ha was wasteful.

#### **2.1.11.4 Irregular excess expenditure on silvicultural operations under CAMPA plantation**

As per plantation cost norm 2016, the pre-planting (0th Year) silvicultural operation (SO) in ANR plantation (200 plants/ ha) shall be carried out after site preparation in the month of January – February at the rate of ₹1,000 per ha *i.e.* five mandays at the rate of ₹200. The 1st year SO shall be carried out in September – October at the rate ₹3,000 per ha (15 mandays) after the plantation during July/ August. These SOs include clearance of weeds, climber cutting, high stump cutting and singling of shoots.

Audit scrutinised plantation journals and cash books, report returns in Balangir division. It was revealed in audit that 6,000 ha ANR plantations (200 plants/ ha) were executed under CAMPA APO 2015-16 in 11 Ranges. The pre-planting SO in January -February before plantation were not done as no such expenditures were incurred and shown in respective journals. Planting in all sites were completed during July-August. Expenditure for post planting SO (1<sup>st</sup> Year) amounting to ₹2.40 crore was booked at the rate of ₹4,000 per ha in place of ₹3,000 between December 2016 and March 2017. The pre planting expenditure has been included along with post planting expenditure which resulted in irregular excess expenditure of ₹60 lakh in violation of the cost norm.

In reply, the Government stated (October 2021) that pre-plantation works were carried out in due time for plantation. After release of funds, the expenditure had been booked for both pre and post planting expenditure. The reply was not acceptable as these SO works were to be executed separately before and after the planting as per periodicity prescribed in cost norm.

<sup>22</sup> DFO, Rourkela

### **2.1.11.5 Non-raising of compensatory fund against damage of Avenue Plantation**

As per the circular issued (June 2018) by the Government of Odisha (GoO), plantation of two times the number of trees likely to be felled will have to be carried out by way of CA in widening of roads irrespective of forest or non-forest land. This stipulation is aimed at conserving and protecting the environment from the harmful impacts of deforestation.

Scrutiny of the plantation records in four Forest divisions<sup>23</sup> revealed that 13 avenue plantations with 32,750 seedlings at the expenditure of ₹1.29 crore were planted in 131 rkm during 2013-18 as detailed in *Appendix - 7*. These were completely damaged due to widening of roads during 2017-18 by the Public Works department (PWD)/ National Highways Authority of India (NHAI). No communication between the DFOs and user departments was made to compensate the damaged plantations. The DFOs neither took any action for assessing and raising demand to compensate the cost of damage plantations nor did the user agencies (UAs) (PWD/NHAI) propose any plantation scheme for approval of the concerned DFOs. This resulted in non-raising of compensatory fund of ₹3.92 crore as per the prescribed cost norm in violation of the above provision.

In reply, the Government noted (October 2021) the above observation of Audit.

### **2.1.11.6 Irregular diversion of CAMPA funds to State Plan scheme**

As per Sub-rule-5 and Explanation 2 of CA Fund Rules, 2018, the monies received towards net present value (NPV) deposited in the State fund shall be used in the manner provided in sub-rule (2) and sub-rule (3) and the mixing of the monies received towards NPV shall not be allowed with any other State Schemes under implementation from any other budget. Further, Ama JangalaYojana (AJY) is a flagship programme of Government of Odisha, implemented through Odisha Forestry Sector Development Society (OFSDS) in 30 Territorial and Wildlife Divisions of the State through 7,000 Vana Surakshya Samitis (VSSs) and Eco Development Committees.

Scrutiny of records of AJY and information of PCCF (O) revealed that an amount of ₹225.84<sup>24</sup> crore was diverted from CAMPA APO 2014-18 in violation of CAMPA rules and utilised in the above State scheme. The reasons for this diversion were not on record.

In reply, the Government stated (October 2021) that the Empowered Finance Committee had approved the components of AJY to be funded under CAMPA. The same had also been approved by the State Level Steering Committee. However, it was a violation of CAMPA Rules by utilising the funds towards AJY which is a flagship programme of the Government of Odisha instead of CAMPA plantations.

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<sup>23</sup> Balangir, Keonjhar WL, Rairakhol and Rourkela

<sup>24</sup> APOs - 2014-15 (₹18.62 crore), 2015-16 (₹22.41 crore), 2016-17 (₹117.10 crore) and 2017-18 (₹67.71 crore)

### 2.1.11.7 Irregular payment of committed liability for plantation maintenance

As per Rule 35 of the Forest Plantation Manual, 1977, all operations in connection with plantations are time bound. If any one of the operations concerned is delayed, the success of the whole plantation is jeopardised. A late start is almost certain to have serious consequences. In this regard, the plantation cost norm, 2016 notified by PCCF (O&HoFF) prescribes the preferable period of activity for 3rd year maintenance for various plantations is August to November, covering soil working, manuring, weeding including SMC/ watch and ward for whole year.

Audit scrutinised the records of budget for the year 2017-18, allotment and disbursement of funds for “Increasing Green Cover (IGC)” under Programme Expenditure (State Plan). It was revealed that no fund was released during the year 2017-18 for 3rd year maintenance of 2015-16 plantations of 4,300 ha under economic plantation, bald hill plantation and OBDP and 1,000 rkm under avenue plantation. The same was included in 2018-19 demand for ₹6.15 crore and disbursed as “committed liabilities of 2017-18” as funds were not released under CAMPA interest fund during 2017-18.

As there was no such provision to incur expenditure on credit basis for any plantation/ maintenance work, the release of the said funds as committed liabilities to DFOs was irregular. Further, to execute the maintenance of plantation works on credit basis, approval of appropriate authorities was also not obtained by the DFOs.

In reply, the Government stated (October 2021) that funds were released towards 3rd year maintenance work during 2018-19 to DFOs as committed liabilities of 2017-18. The reply of the Government was not acceptable as there is no such provision to execute works on credit basis.

### 2.1.11.8 Irregular expenditure in urban tree plantation without provision in cost norm

The cost norm, 2014 does not provide any expenditure for fencing and 3rd year maintenance for Urban Tree Plantation (block module) of 1,000 saplings with eight months old seedlings.

Scrutiny of records revealed that funds for fencing [barbed wire with Reinforced Concrete and Cement (RCC) pillar] and 3rd year maintenance were irregularly allotted by the PCCF (O&HoFF) for implementation of above Urban Tree plantations during 2014-15 to 2017-18. A total of ₹14.82 crore was allotted and spent for fencing and 3rd year maintenance (₹6.32 crore and ₹8.50 crore respectively during above period) in 29 sites under 13 divisions in violation of applicable cost norm as detailed in *Appendix - 8*.

In reply, the Government stated (October 2021) that the cost norm for 3rd year maintenance work of urban plantation was prepared for cost norm 2014, but it was omitted by mistake in the final set of cost norm for printing. Further, it was stated that the fencing work was taken up during the 1<sup>st</sup> year plantation as

per the gabion cost norm prescribed. The reply was not acceptable as both the cost norms for fencing as well as 3<sup>rd</sup> year maintenance were not prescribed in the approved plantation cost norm, 2014.

#### **2.1.11.9 Irregular submission of utilisation certificate without incurring expenditure**

As per para 2 (b) of the sanction order issued (October 2013) by the GoI, the implementing agency shall submit the utilisation certificates (UCs) to the Department as soon as possible after close of the financial year. Further, sub-para (h) stipulates that any unspent balance of grant which is not spent for the purpose for which it is sanctioned during the financial year shall be refunded to the GoI after the end of the financial year. The payment shall be made to the concerned implementing agency.

Audit scrutinised the records pertaining to allotment and expenditure in Odisha Bamboo Development Agency (OBDA). Audit observed that all the UCs were submitted to GoI after disbursing the funds to the divisions, though the money was not actually utilised in the same year as per the approved Annual Action Plan (AAP).

It was revealed that out of total allotment/ release of ₹25.84 crore during 2013-18, ₹18.14 crore were spent towards plantation programmes leaving unspent balance of ₹7.70 crore. Utilisation certificates for total allotted amount were furnished to GoI. Thus, submission of UCs for the total amount including unspent balance was improper. This amount should have been refunded to the GoI as per conditions of sanctions. Further, as discussed in the 1st State Level Executive Committee (SLEC) meeting held during October 2018, there was an unspent balance of ₹12.12 crore (since inception) including the above unspent balance also available with OBDA although UC has been submitted to GoI for the entire amount. The saving was largely due to non-utilisation of funds against failed plantations for 3<sup>rd</sup> and 4<sup>th</sup> year maintenance respectively.

In reply, The Government stated (October 2021) that the funds were released after approval of Annual Action Plan (AAP) of OBDA. After releasing funds to different implementing agencies, the UCs were submitted to GoI. The reply was not acceptable as the funds were not utilised fully for the plantations for which it was sanctioned and not also shown as unspent balance to be included in the next AAP.

#### **2.1.11.10 Irregular release of funds without ensuring survival percentage**

As per Para 6.4.5 of NBM operational guidelines 2006, the estimated cost for area expansion of *bamboo* in forest area was ₹25,000 per ha up to 2013-14 which was to be released in two equal instalments. From 2014-15, the cost norm per ha was revised to ₹42,000, which would be released in three annual instalments in the ratio of 50:25:25. Further, as stipulated in the guidelines, the assistance for second year would be released subject to 90 *per cent* of survival of plants.



Audit scrutinised plantation records and information furnished for audit and observed that total 1,580 ha plantations were executed in 73 sites under ten<sup>25</sup> forest divisions out of 13 selected divisions and plantations were started during 2013-17. The allotted funds of ₹5.25 crore was released to the concerned DFOs in one instalment in the 1st year of plantation which resulted in irregular release of funds without ensuring the first year survival percentage in violation of the above provision.

Accepting the Audit observation, the Government stated (October 2021) that the funds had been released to the DFOs for 2013-17 phase wise soon after receipt from the GoI and also as per operational guideline of NBM. But the survival percentage of the 1<sup>st</sup> year plantation could not be monitored due to acute scarcity of field officials at Division level. The reply was not tenable as the DFOs are implementing agencies and OBDA was to ensure the fulfilment of mandatory condition before release of second instalment.

#### **2.1.11.11 Engagement of vehicles for watering of plantations without tender**

As per Para 5(b) of Circular issued by GoO (September 2011), for estimated value of the work or service above rupees two lakh, the competent authority should issue a brief tender enquiry in one local daily asking for the offers by a specified date and time and the details be made available in the website of competent authority. In case the estimated value of work/ service exceeds rupees ten lakh the under enquiry should be advertised in at least one largely circulated National Newspaper. The cost norm for Urban Plantation includes provision of watering, which includes cost of water, labour and transportation through tractor/ tanker.

Scrutiny of cash accounts in Rourkela forest division revealed that ₹69.12 lakh was paid irregularly to individuals/ firms towards watering charges without invitation of tender in Urban Tree Plantation during November 2015 to March 2016 in three Ranges viz. Panposh, Kuarmunda, Rajgangpur as detailed in the *Appendix-9*.

In reply, the Government stated (October 2021) that the watering cost had been included in the cost norm. The watering in urban tree plantation by engaging vehicles was being done in *piecemeal* contract basis. The vehicle was engaged through contract in the Range level. However, the compliance was silent about non invitation of the tender for watering of plantations although the vehicles were engaged in contract basis.

<sup>25</sup> Balangir, Boudh, Kalahandi(S), Koraput, Keonjhar, Malkangiri, Rairakhol, Rayagada, Rourkela and Sundargarh

## Recommendations (Financial management in implementation of plantations)

- *The department may consider not to include provision of watch and ward under ANR without gap in cost norms as regeneration works are undertaken without any plantation.*
- *The department may consider reviewing the cost norms for similar components like labour etc. in two kinds of plantations.*
- *The department may not divert CAMPA funds for utilisation in other State plan schemes in contravention to CA Fund Rules, 2018.*
- *The department may ensure compliance to the provisions regarding release and utilization of funds as per the cost norms, and rules/ guidelines governing other Schemes like MGNREGS, CAMPA, AJY, NBM etc.*
- *The department may consider not to release funds to the DFOs in one instalment in the 1st year of plantation without ensuring the first year survival percentage in violation of the provisions under NBM.*

## Monitoring and evaluation

### 2.1.12 Monitoring of Plantation sites

#### 2.1.12.1 Insufficient inspection and monitoring of plantations

Rule 207 of FPM, 1977 stipulates that each plantation shall be visited by the Range Officer (RO) once in October, then in January and again in June for three consecutive years beginning with the year of formation. After each inspection, the RO shall submit a report on the 5th November, 5th February and 5th July every year on the condition of the plantation on the points (a) maximum height, (b) average height, (c) total number of plants surviving (d) survival percentage, (e) cause of mortality and (f) condition of weed growth. A separate report shall be submitted in respect of each individual plantation to the DFO.

Scrutiny of plantation Journals in all selected divisions revealed that, in 148 out of 1,187 plantations, neither quarterly inspections were done by the ROs nor was insisted upon by DFOs for submission of required reports. Thereby the year-wise growth and survival percentages could not be confirmed, which was the sole factor for assessing the success of the plantations. Further, inspection reports of higher officials were not incorporated in most of the journals. This indicated deficiency in monitoring and evaluation of plantations.

In reply, the Government stated (October 2021) that the observation of the Audit had been noted for future guidance.

#### 2.1.12.2 Deficiency in management information system

As per Para 4.14 of the NFP, 1988, inadequacy of data regarding forest resources is a matter of concern because this creates a false sense of complacency. Priority needs to be accorded to completing the survey of forest resources in the country on scientific lines and updating information. For this

purpose, periodical collection, collation and publication of reliable data on relevant aspects of forest management needs to be improved with recourse to modern technology and equipment.

Scrutiny of records, as furnished to Audit, revealed the following discrepancies:

- ***Non-maintenance of records/ data for plantation programmes***

The basic information relating to plantation activities, plantation index number, extent of available degraded forest and vacant revenue land were not maintained properly as no such information could be made available to Audit by the PCCF (O&HoFF) as well as all selected DFOs. However, some information on physical/ financial targets and achievements were furnished by the PCCF (O&HoFF) after obtaining from divisions. Hence, no centralised data/ information was maintained by the department.

Maintenance of information on plantation programmes was crucial for planning long term plantation activities and its concurrent monitoring. Absence of such valid information hampers the process of planning, decision-making, control and coordination by the higher management in achieving the objectives of NFP.

- ***Lack of data integrity in plantation information***

Scrutiny of divisional plantation information for the period 2013-18 containing achievement of physical/ financial targets and generation of mandays revealed that uniformity in maintenance of above information or data was absent. Records like plantation registers containing year-wise, scheme-wise and plantation-wise expenditure with survival percentage were not maintained uniformly at both division and Department level.

Thus, the available data lacked integrity and extraction of year-wise, Range-wise and scheme-wise data was difficult for audit analysis.

- ***Inaccuracy in Odisha web based monitoring portal e-Green Watch***

With an objective to collect and present information to monitor and track how well CAMPA funds are being utilised, e-Green Watch was developed as an integrated online system to present the data in real time for monitoring and accessible to all stakeholders and public at large.

Audit observed that the data were not in real time on forest activity in the FSI link as out of 503 CA plantations, data of only 288 CA sites (57 per cent) were uploaded with polygons<sup>26</sup> and data of balance 215 sites were still pending for uploading since 2010.

In this regard, the *Ad-hoc* CAMPA while releasing funds (January 2017) observed that the reports of the State against most of the monitoring

<sup>26</sup> A polygon is a plane figure that is described by a finite number of straight line segments connected to form a closed polygonal chain. The co-ordinates of plantation site boundaries are plotted in Google Earth software to form a polygon

parameters were far from satisfactory. The levels of inaccuracy in e-Green Watch was 11.09 per cent with 12.79 per cent polygons being incorrect and 76.12 per cent being unascertainable. There was no report on central screening of polygons before loading on the e-Green Watch portal.

In reply, the Government accepted (October 2021) the above observation of Audit.

### **2.1.12.3 Non-evaluation of plantations executed under IGC**

As per para 12 of the scheme guidelines of IGC, internal and third party evaluation were to be taken up. Evaluation were to be made based on survivability of saplings planted, growth of saplings, preparation of maps and maintenance of records, involvement of local people and other line departments and district administration. Sixty per cent survivability of sapling planted after a period of four years should be considered as successful plantation. Performance of the field staff was to be adjudged based on the evaluation report.

Scrutiny of the third party evaluation records revealed that the department initiated tender process for evaluation of IGC Programme in 2018 after nearly one year of closure of the programme. Indian Institute of Forest Management (IIFM), Bhopal, an autonomous institute of MoEF&CC was duly selected through tender process and work order was issued (Mar 2018) to undertake the assignment at a cost of ₹76.12 lakh. But the proposal was cancelled (April 2018) due to disagreement on time and payment schedule. However, the request of IIFM seeking six months' time in place of earlier two months at no extra cost and 50 per cent advance payment was accepted by the Department. Finally, the agreement to this effect was signed during March 2019. Though advance payment of ₹38 lakh was made (March 2019), field work of evaluation by IIFM was yet to commence. Thus, concurrent evaluation of plantations had been delayed by nearly 48 months.

The Government stated (October 2021) that IIFM had submitted the final report to the PCCF (O&HoFF) office. However, no such copy of evaluation report of the IIFM furnished with the compliance.

### **2.1.12.4 Shortage of field staff**

Review of sanction strength and men in position in PCCF office as well as in 13 selected divisions along with FRS division revealed that the overall vacancy in sanctioned strength was ranged from 16 to 38 per cent as on 31 March 2018 as detailed in the **Appendix - 10**.

Most importantly, vacancy in non-gazetted field staff responsible for implementation of base level plantation activities varied in similar range between 15 to 38 per cent. This vacancy position prevailed in similar pattern during 2013-18.

In reply, the Government stated (October 2021) that plantations raised under IGC could not be inspected as well as evaluated as per the prescribed provision due to want of man power in the field.

### Recommendation (Monitoring and evaluation of plantations)

- *The department may ensure that quarterly inspections of plantations are done by the ROs and supervised by DFOs for proper maintenance of plantations.*
- *The department may maintain database on plantation programmes which is crucial for planning long term plantation activities and its concurrent monitoring.*
- *The department may consider to maintain a database of GPS tagged images of each plantation sites for better management of forest resources.*

#### 2.1.13 Conclusion

- Audit noticed that the achievement of plantation targets during the period ended with unreasonable shortfall, which indicated unrealistic fixation of targets. Due to non-availability of data regarding degraded forest land and vacant revenue land, the planning procedure for plantations was limited to only instant data provided by field staff on a *piecemeal* manner. The long term planning and fixation of annual target could not be achieved due to lack of coordinated planning among Ranges, Divisions and Forest Headquarters. Required data relating to various plantation schemes, such as scheme wise annual target and achievement, allotment and expenditure, survival percentage were neither maintained at Government nor at PCCF (O&HoFF) level.

It was necessary for the State to formulate their own SFP, in line with NFP, by considering local geo-climatic conditions. Failure to evolve SFP resulted in inadequate planning in enhancement of green cover in the State. Forest Divisions were working without approved WPs/ WSs. The plantation works executed by the Department lacked proper planning. The sites were not properly selected and prepared before plantation activities.

- As the database of degraded forest and non-forest land was not available with the Department, target for Compensatory afforestation programmes under CAMPA was not achieved within the stipulated period of three years and hence, could not compensate the forest cover against the diversion of forest land.
- The execution of the plantation work was also poor as the Department failed to plant the indigenous species and instead planted Teak as the major species. The heights and canopy cover attained by the individual species were not commensurate to the age of plantation. No effective and efficient soil moisture conservation activities were taken up by the department as the staggered trenches were either dug outside the plantation area or were not executed at all. The executed trenches were

also not perpendicular to the terrain slope which further reduced the water retention capacity of the trench. The degraded patches inside the plantation sites were not assessed properly and the trees were planted in easily accessible areas. Hence, an expenditure of ₹3.36 crore became unfruitful.

- The plantation programmes carried out under MGNREGS remained unfruitful and failed due to improper selection of plantation sites in dense forest. There was no coordination at the level of DFOs and DRDAs in planning the plantation projects in a division. The DFOs and the Department did not have information on total skilled labourers available in a division and the project proposals were sent to DRDAs in a delayed manner which affected the plantation execution. Also, funds were not released from second year onwards for maintenance operations. All these reasons led to failed plantations executed under MGNREGS with unfruitful expenditure of ₹13.17 crore.
- The Department could achieve only 51.74 *per cent* of total target of bamboo plantations under NBM. The survival percentage of executed bamboo plantations was poor due to poor selection and poor management of the sites. The sites were selected inside dense forests having a canopy density of more than 40 *per cent* which resulted in very less growth of clumps due to poor light availability.

Irregular release of entire sanctioned funds worth ₹5.25 crore by OBDA in one single instalment during first year of bamboo plantation without ensuring the survival percentage violated the scheme guidelines.

- As there was no actual forest asset created *i.e.*, no actual trees were planted in the Aided Natural Regeneration (ANR) without gap plantations, provision for watch and ward during the entire regeneration period of four years in the cost norm led to avoidable expenditure of ₹63.19 crore. Also, the provision of mandays for urban plantations was fixed unreasonably higher without any scientific analysis led to avoidable extra expenditure of ₹39.80 crore. Hence, the Department failed to frame the cost norm scientifically and reasonably.

Excess expenditure was incurred under different components or outside the cost norms led to avoidable/ wasteful expenditure of ₹99 lakh. Funds of ₹14.82 crore for fencing and 3rd year maintenance were irregularly allotted and spent under Urban Tree Plantation which led to violation of the applicable cost norm. Avenue plantations were completely damaged due to widening of roads and funds for such damages was not raised against UAs to compensate the damaged plantations due to lack of coordination and inefficient monitoring. Hence, the Department failed to adhere to the relevant cost norms and financial rules.

- The plantation journals were not maintained properly and inspection/ monitoring by field level officers, Range Officers in particular, was

deficient. The year-wise growth and survival percentages could not be confirmed which led to failure in assessing the prime objectives of department in creation and maintenance of forestry assets.

- Thus, the plantation activities undertaken by the State of Odisha did not result in improvement of degraded forest area and increase in forest cover to its full potential.





# **CHAPTER III**

## **Compliance Audit**



## CHAPTER III

### Compliance Audit

Compliance audit of Departments of Government and their field formations brought out several instances of lapses in management of resources. These have been discussed in the succeeding paragraphs.

#### DEPARTMENT OF WATER RESOURCES

##### 3.1 Unfruitful expenditure on embankment work

**Inappropriate planning for construction of river sluice gates deprived seven villages of protection from ingress of flood water and crop damage. The embankment work costing ₹17.40 crore therefore rendered unfruitful including unplanned expenditure of ₹1.91 crore on widening of the embankment by diversion of funds.**

The objective of Baitarani Right embankment from Khaparakhai to Panchupali was to protect seven villages from flood fury and loss of crop damage. A drainage sluice over Sapuanallah, a tributary of river Baitarani at RD 13,500 m of the embankment was partly constructed in the year 1987 up to barrel wall with height of 1.60 metres. The partly constructed sluice was situated between the end points of Baitarani right embankment and the left



Rivers Baitarani and Kusei



Barrel wall of partly constructed (1987) sluice

embankment of river Kusei without connecting both the embankments. As such a gap remained between both the embankments since 34 years which allowed the flood water to pass through the gap to the villages and cultivable land. The local people as well as people's representatives had also demanded construction of the sluice gates to prevent entry of flood water into the ayacut.

Accordingly, the Chief Construction Engineer (CCE), Anandpur Barrage Project (ABP), Salapada conducted a survey and investigation of the site and sanctioned (September 2015) estimate for ₹16.35 crore for the work of "Bank protection including raising and strengthening of right side of river Baitarani from Khaparakhai to Panchupalli". The estimate included construction of sluice

by dismantling the existing sluice up to sill level<sup>27</sup> at an estimated cost of ₹1.91 crore. The work was awarded (June 2016) for ₹15.79 crore for completion by December 2017. The work was under progress with an expenditure of ₹17.40 crore as of March 2021.

During the course of execution of work, the CCE, ABP inspected (December 2017) the work site and opined that the old sluice executed based on earlier approved (1987) drawings had been completely damaged and required fresh approval of Chief Engineer (Design). Hence, the construction of new sluice over the dismantled portion of old sluice above sill level need not be executed. He directed to exclude execution of sluice from the work. In the meantime, the Executive Engineer (EE), Baitarani Division, Salapada, proposed (January 2017) widening of the top width of the embankment from the estimated 5.5 m to 6.5 m citing the demand of local people on account of heavy traffic on the embankment. The CCE approved the proposal on January 2017 diverting the earmarked fund for executing the work of sluice costing ₹1.91 crore.

In this context, Audit observed that:

- Since there was no allocation of fund for execution of widening of the top width of the embankment from the estimated 5.5 m to 6.5 m, diverting the fund, allocated for construction of sluice, was irregular.
- The CCE had the data on year of construction of earlier sluice. Prior to sanction of estimate, proper survey should have been made to ascertain the feasibility of construction of new sluice over the dismantled portion of old sluice above sill level. But, it transpired that non-execution of new sluice during execution of work was because, the CCE approved estimate was not based on workable design and drawings.
- The construction of new sluice was planned for execution in order to fill the gap between both the embankments by which flood water would not be allowed to pass through the gap to the villages and cultivable land. Since, the construction of new sluice was not executed, the gap remained the same. As such, there was every possibility of passing the flood water through the gap to the villages and cultivable land.

Thus, the objective of flood protection to the ayacut of seven villages remained unachieved, rendering expenditure of ₹17.40 crore unfruitful including irregular expenditure of ₹1.91 crore on widening of the embankment.

Government stated (September 2021) that as the drainage sluice was constructed 30 years back and the structure was found completely damaged it was not technically appropriate for construction of the sluice basing on fresh hydraulic data another drawing has been approved and the work of the sluice would be taken up at the earliest. Reply itself is indicative of deficient planning as these factors i.e. age of the drainage sluice, fresh hydraulic data etc. were not considered while preparation of estimates and sanction of ₹1.91

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<sup>27</sup> Sill level refers to the bottom of canal sluice(s) and represents the level up to which water stored can be emptied by flow through gravity. The storage above sill level is called live storage and of that below is called dead storage.

crore for construction of sluice. This inappropriate planning resulted in unnecessary expenditure on widening of embankment.

### 3.2 Inadmissible price escalation payment to contractors

**The Honorable High Court of Odisha quashed the price variation/escalation orders for payment/adjustment of escalation charge on materials, labour and POL. In violation to the above orders, two Executive Engineers paid ₹90.12 crore towards price escalation**

Government of Odisha (GoO) issues orders for price adjustment from time to time which form a part of Codal/Contractual Provisions in the contract to compensate the contractors during price escalation or a rebate to the Government during increase/ decrease in prices of various inputs such as rates of minimum wages, materials, Petrol, Oil, lubricants (POL) *etc.*

The Works Department, Government of Odisha, issued a circular in April 2007 for payment/recovery on account of price variations of cement, steel, and bitumen component to works contracts which inter-alia provided that recovery in case of decrease in price shall be made by the concerned Executive engineer (EE) from the contractor, immediately and prior approval of Government and approval of Engineer-in-Chief/ Chief Engineer should be obtained for payments above ₹50,000 and payments below ₹50,000 respectively.

All Odisha contractors' association appealed in the Honorable High Court of Odisha against the above price variation circular. The honorable High Court quashed (July 2012) the circular of April 2007 on the ground that it was discriminatory and unreasonable in the matter of granting differential price to the contractors/ executing agencies on account of price hike in steel, cement, bitumen, labour and POL. It was also held that as a result of this price variation circular, the contractors sustained a loss in the course of execution of work. Thereafter, the GoO issued another Office Memorandum (OM) in December 2012 on similar lines for payment/ recovery of differential cost on account of price variation with instructions to incorporate such clauses in the Detailed Tender Call Notice (DTCN)/ conditions of contract.

The OM of December 2012 was challenged (September 2016) in the Honorable High Court. The Honorable High Court in its verdict in May 2018, quashed the OM of December 2012 also, stating that this was only an amendment to the earlier circular of April 2007, which had already been quashed. The Honorable High Court also directed to issue a fresh circular with instructions to incorporate that any deduction made from the bills of the contractors or any payments made to the contractors in pursuance of the OM issued in December 2012 shall be refunded/ adjusted by the Department or contractors, as the case may be. Accordingly, the Works Department issued a fresh OM in November 2019.

The EEs of Mega lift Project Division awarded 48 Mega Lift Projects under four clusters at ₹1,631.65 crore during the period from December 2015 to December 2016 for completion between June 2018 and June 2019. The works were in progress and the contractors had been paid ₹1,431.88 crore till January 2020. The tenders of the above works were scrutinised in Audit. It was noticed that out of the above four clusters, the Mega Lift Projects of two clusters were awarded in December 2016 i.e. after the OM of December 2012

was challenged in the Honorable High Court in September 2016. Despite that being under challenge, the price variation clauses were included in the tenders/agreements by the Department.

Audit scrutiny revealed that a sum of ₹90.12 crore had been paid to the contractors towards price variation on the basis of OM of December 2012. Since all the works were executed prior to issue of fresh OM of November 2019, payment of ₹90.12 crore towards escalation as per OM of December 2012 which had been quashed by the Honorable High Court in May 2018 was in contravention of the Court orders and needed recovery.

Government stated (August 2021) in reply that the Department had paid price escalation as per condition of contract before pronouncement of verdict of Honorable High Court on 7 May 2018. Reply of the Government is not based on facts as out of the sum of ₹ 90.12 crore paid to contractors, ₹ 13.37 crore was paid towards price variation before May 2018 while the OM of December 2012 was under challenge and ₹ 76.75 crore was paid after the Honorable High Court judgement (May 2018) in violation of the Honorable High Court order. However, Audit noticed that Government issued an OM on 19.11.2019 for incorporating price adjustment claims in DTCN/ Agreement from the date of issue of this OM, which was further amended on 07.06.2021 to give effect retrospectively for the period from 07.07.2012 to 18.11.2019, which is in contravention of the Court orders of May 2018.

### 3.3 Undue benefit to a Corporation

**Excess payment of ₹18.57 crore to the Corporation due to provision of supervision charges at the rate of 15 per cent against the permissible rate of 10 per cent.**

The Works Department, Government of Odisha issued (September 2012 and May 2016) the working procedure which *inter alia* stipulated that for execution of works through Public Sector Undertakings (PSU), the estimates should be prepared by the PSU for all Government projects on the basis of prevailing Schedule of Rates (SoR) of Public Works Department (PWD). Finance Department, Government of Odisha also instructed (February 2011) to limit supervision charges to 10 per cent in respect of State Government works allotted to the PSU.

The Managing Director of Odisha Construction Corporation Limited (OCCL), a State PSU, technically sanctioned (February 2016) an estimate for ₹256.94 crore for the work of “Removal of shoals in the upstream of Mahanadi Barrage”. The work was allotted (July 2016) to OCCL at ₹298.44 crore with execution of provisional MoU including 15 per cent supervision charges (₹38.93 crore) and contingency charges (one per cent) of ₹2.57 crore. The stipulated date of completion was January 2019. Consequent upon implementation of GST from July 2017 on all works contract, the Works Department revised the SoR by which the original estimate was revised to ₹235.75 crore. OCCL revised the estimate for ₹323.12 crore which included GST for ₹42.86 crore, supervision charges of ₹42.15 crore at 15 per cent and contingency charges of ₹2.36 crore. The work was in progress with up to date expenditure of ₹271.31 crore as of November 2020.

Scrutiny in Audit revealed that contrary to the Finance Department order, the department allowed 15 per cent supervision charges of ₹42.15 crore on the



value of the above work against the admissible rate of 10 *per cent* (₹23.58 crore) which led to excess payment liability of ₹18.57 crore. Of the above, an amount of ₹4.28 crore had already been passed on to the corporation as noticed from the utilisation certificate of the corporation.

On this being pointed out by Audit (September 2020), the Government accepted the fact and stated (October 2020), that the extra payment made to the corporation would be adjusted at the time of payment of subsequent bills.

### 3.4 Unfruitful expenditure

**Execution of improvement of river embankment work without ensuring availability of land resulted in abandonment of work midway with unfruitful expenditure of ₹ 9.87 crore.**

Para 3.7.4 of OPWD Code stipulates that no work should be commenced on land which has not been duly made over by a responsible Officer. Further, for sanction of projects under National Bank for Agriculture and Rural Development (NABARD) Assistance, the department should submit a Detail Project Report (DPR) after a detailed survey in respect of the project.

Since there was no embankment for a length of 8.50 kms on Mahanadi Left, from Baliput to Odasingha, the flood water rushes immediately to nearby villages and agricultural lands during almost all the floods. To protect those villages from the ordeal of flood in Mahanadi Basin, NABARD had sanctioned loan assistance for this work. Accordingly, the Chief Engineer, Flood Control & Basin Manager, Lower Mahanadi Basin, technically sanctioned (July 2015) the estimate for the work of “Improvement to Mahanadi Left embankment from Baliput to Odasingha including protection to scoured bank” for ₹ 20.28 crore. The work was awarded (November 2016) for ₹17.07 crore with stipulated date of completion as November 2018.

While preparing the estimate the Divisional Officer had certified that Government land was available for execution of the work and no land acquisition was required. Scrutiny of records, however, revealed that the contractor could not execute the work from RD 3626m to 5490m and from 7270m to 8100m due to non-availability of Government land. Besides, the private land owners were also opposing the construction of embankment in their own land. Therefore, the State Government, decided (February 2019) to close the contract after execution of work valuing of ₹9.87 crore leaving a length of 2.69 Kms unexecuted.

Since the EE did not ensure the availability of land by proper survey and failed to assess the area of private land to be acquired during preparation of DPR, the work was abandoned midway and the flood protection to the nearby villages could not be ensured despite expenditure of ₹9.87 crore. Thus, the above expenditure remained unfruitful.

On this being pointed out by Audit, Government stated (July 2021) that during course of work, Forest and Environment Department took up Eco-Tourism

Retreat Project at Baliput for which demand of land in the area drastically changed and people started demanding compensation for land for embankment work, thereby non-cooperating and not sparing their land.

The reply is not acceptable as the Divisional Officer provided false certification prior to construction of embankment that no private land was required to be acquired for this project, the Government did not initiate any step for acquisition process. But during execution when the project was executed on the private land, the land owners opposed the project, which led to abandonment of the said project rendering the expenditure incurred unfruitful. As such, the responsibility may be fixed against the errant officials, as deemed fit, for this falsification.

### 3.5 Inflated estimate led to undue benefit to the contractors

**Adoption of higher capacity of crane of 80 tons instead of the actual requirement of 35 tons capacity crane for lifting of armory stone boulders inflated the estimated cost of 10 works resulting in undue benefit to the contractors of ₹7.72 crore**

Para 3.4.10 of Odisha Public Works Department (OPWD) Code stipulates that the estimate should be prepared on most economical manner and also on the basis of Schedule of Rates (SoR) and Analysis of Rates (AoR). In case the item rate was not available in SoR/AoR, the Divisional Officers should ensure that the estimates were prepared using the market rate.

In two<sup>28</sup> Irrigation divisions, the Executive Engineers (EEs) awarded (between December 2016 and July 2018) 10 works for restoration and protection of different banks of rivers for ₹85.16 crore for completion between September 2017 and January 2020. The works were in progress with payment of ₹75.63 crore as of March 2020. The works *inter-alia* provided for transportation and dumping of 3.24 lakh cum of armory stone boulders weighing not less than one MT in rip-raps, spurs and slope protection works. The said item of works was not included in the state SoR.

Audit noticed that the Engineer-in-Chief (EIC) recommended (July 2018) to the Code Provision Committee to adopt hire charges of 35 MT capacity crane for transportation and dumping of armory stone weighing more than 2.5MT. Therefore, for arriving the rate for such item, the divisional officers should have considered hire charges of capacity of crane of 35MT which included cost of POL food charges of driver.

The SoR 2014 provided hire charges of ₹550 per hour for 35-ton capacity crane and ₹825 per hour for 80-ton capacity crane for the work of loading, transportation and dumping of armory stone boulders, which included cost of POL, food charges of driver. Test check of estimates of the works revealed that, for loading/re-handling and for unloading of armory stone weighing not less than one MT, the EEs of all 10 works adopted 80-ton capacity crane with hire charges of ₹825 per hour plus the cost of POL and food charges of drivers, instead of 35-ton crane with hire charges of ₹550 per hour inclusive of

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<sup>28</sup> Balasore Irrigation Division and Aul Embankment Division

cost of POL, food allowances of driver. Accordingly, the rate for the item was arrived at in the estimates of these 10 works ranging from ₹1,779.75 per cum to ₹2,405.10 per cum.

Audit worked out the rate for the item of loading, transportation, unloading of armory stone of not less than one MT considering the hire charges of ₹550 per hour for 35 MT crane and the admissible rate ranged from ₹1,566.44 per cum to ₹2,021.13 per cum. Thus, adoption of higher capacity of cranes for loading/unloading of armory stones inflated the estimate of these 10 works by ₹7.72 crore. As of March 2020, the contractors had executed 3.24 lakh cum of armory stone and had been paid in excess of ₹6.99 crore as detailed in the *Appendix-11* resulting undue benefits to contractors.

The State Government replied (September 2020) that equipment and machineries including various capacities cranes were needed to be used for different locations being site specific requirement as per varying design and ground locations. The reply is not acceptable since EIC had recommended adoption of hire charges of 35MT capacity crane for similar item of work with armory stone boulders weighing even more than 2.5 MT. Besides, the estimates added cost of POL, food charges of driver which had already been included in the rate for hire charges of cranes thereby inflating the estimated rate.

## WORKS DEPARTMENT

### 3.6 Avoidable extra expenditure by laying excess thickness of pavement

**Adoption of higher vehicle damage factor than prescribed in Indian Road Congress specifications increased the million standard axle of the road which led to avoidable extra expenditure of ₹ 8.11 crore**

Para 3.4.10 of Odisha Public Works Department (OPWD) code stipulates that the estimate should be prepared in most economical manner. Indian Road Congress (IRC-37:2012) specifies the thickness of pavement depending on the strength of sub grade soil, expressed in terms of California Bearing Ratio (CBR)<sup>29</sup> and on the basis of projected number of commercial vehicles which would ply on the road calculated as Million Standard Axles (msa). The thickness of pavement of road is designed to ensure sufficiency of load bearing capacity of the road in accordance with expected traffic. As such, the thickness of the pavement will increase if the msa increases. Calculation of msa depends on Vehicle Damaged Factor (VDF) and the number of Commercial Vehicles per Day (CVPD) plying on the road. Para 4.4.6 of IRC: 37-2012 provided VDF as 1.5 for CVPD from 150 to 1500 for hilly terrain and from 0-150 for plain terrain.

<sup>29</sup> The CBR test is a penetration test used to evaluate the subgrade strength of roads and pavements. The results of these tests are used with the curves to determine the thickness of pavement and its component layers. This is the most widely used method for the design of flexible pavement

The Chief Engineer (DPI & Roads) sanctioned estimates of three road projects<sup>30</sup> for ₹44.07 crore and awarded such works through tender to three contractors for ₹38.38 crore during January 2018 and January 2019 with stipulation to complete between January 2019 and November 2019. All the works were in progress and ₹29.28 crore had been paid to the contractors as of March 2020. The msa considered for all these road projects was two and CBR ranged from six to seven.

On scrutiny of the pavement design calculation it was observed that out of these three roads, one was passing through hilly terrain and the other two roads were in plain terrain. The traffic survey which was conducted during December 2015 and July 2017 revealed that the CVPD of the road passing in hilly terrain was 204 and the CVPD of other two roads passing in plain terrain ranged between 89 and 115. As per IRC: 37-2012, the VDF of all these projects should have been taken as 1.5. But, the Executive Engineer (EE) of concerned road projects adopted VDF as 3.5. Due to adoption of higher VDF, the msa of such roads was taken as two against the actual msa of one. Accordingly, the EEs designed the pavement of all three roads with excess thickness of 60 mm to 205 mm for which 0.21 lakh cubic meters of unwarranted excess pavement layers such as Granular Sub-base, Wet Mix Macadam, Bituminous Macadam and Semi Dense Bituminous Concrete was laid on the road surface. This resulted in an avoidable extra expenditure of ₹8.11 crore as detailed in the *Appendix-12* enclosed.

On this being pointed out in audit, Government stated (August 2020) that the road from Sankarakhola–Kainjhar–Paburia–Mandakia runs partially through plain and partially through rolling terrains and accordingly msa was arrived at. In respect of other two road works, it was stated that those roads were important roads connecting National Highways and msa of these roads were considered as two. The reply is not acceptable since the EE had shown the road as hilly terrain in the checklist of the estimate after detailed survey and investigation. Besides no supporting documents such as asset management data showing the road history that the road runs through plain terrain/rolling terrain were furnished. Besides, the msa was arrived at keeping in view of the traffic growth projected for the next 15 years considering CVPD. So there was no need for adoption of higher VDF and incurring avoidable expenditure of ₹8.11 crore which was extra burden to the government exchequer.

### 3.7 Wasteful expenditure

**Identification of site for construction of a Toll Plaza contrary to the guidelines of National Highways led to wasteful expenditure of ₹2.98 crore with recurring loss of ₹0.99 crore towards Annual Potential collection**

Para 8 (1) of the National Highways (NH) Fee (Determination of Rates and collection) Rules 2008 prescribed that a toll/fee plaza may be established beyond a distance of 10 kilometers from the Municipal or Local town area

<sup>30</sup> (i) Widening and strengthening (W/s) of Sankarakhola- Kainjhar-Papunia-Mandakia road from 20/000 to 29/700 km, (ii) W/s of Lad-Phasimal-Seadpathar road from RD.0/0 to 19 km, and (iii) Improvement to Jhinkira-Bentakar-Chanduli Road from 0/0 to 15/820 km

limits except for any recorded reasons by the executing agency. But in no case, the toll/fee plaza shall be established within five kilometers of such municipal or local town area limits. Provided further that where a section of the National highway, permanent bridge, bypass or tunnel, as the case may be, is constructed within the municipal or town area limits or within five kilometers from such limits, primarily for use of the residents of such municipal or town area, the toll plaza may be established within the municipal or town area limits or within a distance of five kilometers from such limits.

The NH works in the State of Odisha are being executed by the State Government (Chief Engineer, NH) with the approval of Government of India (GoI), Ministry of Road Transport and Highways (MoRT&H). The estimates for the works were prepared based on the State Schedule of Rates and also considering MoRT&H Data Book. The payments for such works are made by GoI after checks exercised by the State Authority.

For the work of widening of existing Single Lane/Double Lane with paved shoulder from RD.256.880 to RD.296.515 km of NH-59 (erstwhile road from km 400 to 439.635 km of NH 217 from Pipalpanka to Mundamarei in Ganjam district), Superintendent Engineer (SE) MoRT&H had sanctioned (March 2014) the estimate for ₹132.47 crore. The estimate *inter-alia* provided for construction of a toll plaza (RD. 272/600 km) on the road at a cost of ₹3.27 crore. While submitting the details regarding Toll Plaza infrastructure, the Project Director calculated Annual Potential Collection (APC) on the basis of Traffic Data as ₹99.10 lakh per year.



The work was awarded (September 2014) for ₹120.55 crore with stipulated date of completion as April 2016. The work was actually completed in all respects in August 2018 but the toll plaza had been completed in September 2017. The contractor was paid ₹123.30 crore which included ₹2.98 crore towards construction of the toll plaza.

Test check of records produced to Audit revealed that CE (NH), Government of Odisha identified the site for toll plaza and constructed at RD. 272/600 km of the road *i.e.* only 2.5 km from the Sorada Notified Area Council (Urban area) which deviated the guidelines of NH. As the toll Plaza was within the vicinity of Urban area, no fee could be collected so far (March 2020) by MoRT&H. CE, NH, Odisha intimated (August 2018) the matter to the CE, MoRT&H requesting for relocation of the toll plaza but no action has been taken so far.

Thus, even after the CE, NH, Odisha identified the site for construction of Toll Plaza and recommended the site to MoRT&H without adhering the aforesaid Rule, the very purpose of construction of toll plaza to collect fee was defeated rendering the entire expenditure of ₹2.98 crore wasteful. Besides, there was also a loss of ₹2.89 crore towards APC from September 2018 to July 2021 at the rate of ₹99.10 lakh per year as estimated by the Project Director.



On this being pointed out in audit, the State Government accepting the factual position stated (July 2021) that the site was selected for construction of toll plaza on the available land. The restriction of 5 km or 10 km from urban local body was raised by MoRT&H after completion of the toll gate. Hence a proposal for relocation of the toll plaza at km 283.400 was submitted to MoRT&H in February 2018 which is beyond 10 km distance from nearby town. However, Government land was not available for construction of the toll plaza and land acquisition would be required at the said location. The reply was not acceptable since the CE, NH, PWD, Odisha identified the site for toll plaza contrary to the provisions of NH Fee (Determination of Rates and collection) Rules, 2008 which entailed infructuous expenditure of ₹2.98 crores on unused toll plaza besides foregoing annual toll collection of ₹99 lakh every year.

### **3.8 Utilisation of GSB material instead of slag in the sub-base led to extra expenditure**

**Utilisation of high cost sub-base materials despite availability of low cost slag in the construction of road pavement led to extra expenditure of ₹2.12 crore.**

Para 3.4.10 of OPWD code stipulates that the estimate should be prepared in most economic manner. Para 7.2.1.1 of IRC:37-2012 specifies that the sub-base materials may consist of natural sand, moorum, gravel, laterite, kankar, brick metal, and crushed stone, crushed slag and reclaimed crushed concrete/reclaimed asphalt pavement or combinations thereof meeting the prescribed grading and physical requirements.

The Executive Engineer, Rourkela (R&B) division awarded works of three road projects<sup>31</sup> between December 2016 and February 2019 for ₹20 crore with stipulation to complete the said works during September 2017 and February 2020. The works were in progress and the contractors had been paid for ₹11.76 crore as of March 2020. Of the total amount paid, the payment towards sub-base of all the roads comprised ₹3.79 crore by utilising 19,376 cum of Granular Sub-Base (GSB) materials.

On scrutiny of the estimate, analysis of rate and Running Account (RA) bills of such three works revealed that the estimates were prepared by considering GSB material (stone products) at a lead ranging from 15 to 107 km for which payment was made at the rate ranging between ₹1,404.35 and ₹2,229.09 per cum.

Slag is the glass-like by-product left over after a desired metal has been separated from its raw ore. It was previously observed in audit that slag was available free of cost at Rourkela Steel Plant site and Executive Engineer, Rourkela (R&B) division utilised such slag in execution of similar works earlier by including the slag in the estimate. The lead distance for slag was

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<sup>31</sup> (i) Improvement to Khutgaon-Phuljhar-Keonjhar Boarder Road, (ii) Four lane of SH-10 to end of Vedvyas (ODR) from RD.0/0 to 2 km under ULB and (iii) Improvement to road from SH-10A to Deogaonchowk from 0/0 to 1/600 km

taken ranging from five to 96 km. In analysis of item rate of sub-base using slag, the proportion of slag was 90 *per cent* and quarry dust was 10 *per cent*. Considering the above ratio, the cost of sub-base using slag would have ranged between ₹296.20 and ₹1,167.84 per cum.

Despite availability and economical costs of slag, the EE did not consider slag for sub-base in the estimates and instead opted for GSB material (stone product), deviating from the OPWD code and IRC-37. This resulted in extra expenditure of ₹2.12 crore as detailed in the **Appendix-13** enclosed.

On this being pointed out in audit, the Department stated (July 2021) that in 2012 the Division had provided slag in construction of five roads on experimental basis. NIT, Rourkela was requested to determine the usability of the slag in sub-base in construction of road. As the report of NIT, Rourkela was not received at the time of preparation of estimates of these three works, use of slag as sub-base was not considered. It was further stated that the required grading of slag was also not available. Accordingly, the slag is now being included in road construction works.

The reply of the Department is not acceptable since no feasibility check was required because as per IRC-37, slag was an accepted material for sub-base of the road, which was cheaper compared to the stone products. Also, the NIT Rourkela has since confirmed the suitability of slag in construction of roads. Thus, non-utilisation of slag ignoring provisions of IRC-37 led to an extra expenditure of ₹2.12 crore.

### **3.9 Failure of internal control mechanism led to non-recovery of advance**

#### **Laxity in monitoring recovery of mobilization advance paid to the contractor led to unsettled advance of ₹2.16 crore including interest.**

Para 3.7.21(c) of OPWD code stipulates that the advance to the contractors was to be sanctioned only in exceptional cases when such advances seem indispensable. Necessary precautions are to be taken for securing the Government against loss.

Engineering Procurement Construction (EPC) contract condition 19.2.1 stipulates that the Authority shall make an advance payment to the contractor for a sum equal to an amount of 10 *per cent* of the contract price for mobilization and for acquisition of equipment. Advance payment would be made to the contractor on receipt of an unconditional guarantee from a Nationalised Bank, counter guaranteed by its branch at Bhubaneswar for an amount equivalent to 110 *per cent* of such instalment. Each instalment of advance payment should be repaid by the contractor to the Authority not later than 365 days. In case of failure of the contractor to repay the amount, the Authority may encash the Bank Guarantee (BG) and the contractor shall pay interest to the Authority for each day of delay, such interest to be calculated at the rate of 18 *per cent*<sup>32</sup> per annum.

<sup>32</sup> 10 *per cent* for the first year



Executive Engineer (EE), Roads and Building Division, Jharsuguda awarded (March 2014) the work of construction of High Level Bridge (HLB) over River IB, along with short approaches of 500 meters each on both sides of the bridge, to a contractor on EPC contract for ₹ 117.49 crore with stipulated date of completion as September 2016. The objective of HLB was for establishment of a new link between the MCL Coal field area adjacent to Belpahar in the Jharsuguda district with SH-10 near Rengali to Sambalpur district. The work was completed on 20 December 2017 and the contractor had been paid ₹118.11 crore (March 2019). But the final bill was yet to be paid (December 2020).

It was noticed in audit that the Executive Engineer had sanctioned and paid an advance of ₹8.22 crore in four instalments between June 2014 and June 2015 to the contractor for mobilising the equipment. The principal along with interest up to January 2021 amount to ₹11.21 crore was to be recovered from the contractor. Of the total advance paid and interest accrued, though the EE effected recovery of ₹9.05 crore, the balance advance alongwith the interest for delay in recovery amounting to ₹2.16 crore had not been recovered from the corresponding Running Account (RA) bills. Details of advance amount paid to the contractor, recoveries effected with interest and balance due to be recovered (October 2020) are given in the Table below

**Table 3.1: Details of advance paid, recovery effected and balance due**

| Sl. No       | Instalment      | date of sanction | Amount sanctioned  | No of days delayed for recovery | Interest due at 10 percent for first year and 18 per cent thereafter up to January 2021 | Total due for recovery | Amount recovered         | Balance to be recovered     |
|--------------|-----------------|------------------|--------------------|---------------------------------|---|------------------------|--------------------------|-----------------------------|
| 1            | 1st             | 18/6/2014        | 2,34,98,000        | 344                             | 22,14,606   | 2,57,12,606            | 2,57,12,606              | 0                           |
| 2            | 2 <sup>nd</sup> | 30/9/2014        | 1,17,49,000        | 365+274                         | 60,21,926   | 4,12,68,926            | 4,12,68,926              | 0                           |
| 3            | 3 <sup>rd</sup> | 14/4/2015        | 2,34,98,000        | 365+78                          |   |                        |                          |                             |
| 4            | 4 <sup>th</sup> | 17/6/2015        | 2,34,98,000        | 365+1,659<br>+16                | 2,15,74,383<br>+35,890  | 4,50,72,383<br>+35,890 | 1,89,49,422<br>45,48,578 | 2,61,22,961<br>(-)45,12,688 |
| <b>Total</b> |                 |                  | <b>8,22,43,000</b> |                                 | <b>2,98,46,805</b>  | <b>11,20,89,805</b>    | <b>9,04,79,532</b>       | <b>2,16,10,273</b>          |

(Source: Compiled by Audit from the records of audited entity)

Audit observed the following internal control failures leading to non-recovery of dues:

- In violation to codal provisions of OPWD, EE did not watch the contractors' ledger for the advances made and recoveries to be effected before payment of Running Account bills to the contractor. As such, the EE sanctioned payment of RA bills for the work done, without deducting the advance paid to the contractor.
- The Divisional Accounts Officer also failed to suggest the EE for deduction of advance prior to passing the RA bills.
- EE refunded (November 2017) the security deposit even before completion of the work and recovery of the mobilisation advance made to the contractor (December 2017).

- The Divisional officer failed to maintain and update the BG register to check renewals and expiry of validity of BGs. As such, the Divisional Officer could not encash the BG towards adjustment of advance paid to the contractors, and
- Contrary to the conditions of agreement, the EE did not ensure that the BG was counter guaranteed by its branch at Bhubaneswar.

As articulated above, the inaction on the part of the EE caused a pecuniary loss to the exchequer to the extent of ₹2.16 crore. Therefore, action should be initiated against the errant official(s) for dereliction in performance of their duties causing pecuniary loss and steps may be taken to recover balance principal and interest from the contractor.

On this being pointed out, Government stated (August 2021) that the mobilization advance paid to the EPC contractor remained un-recovered due to inadvertent calculation mistake and action is being taken to recover interest from the EPC agency.

## FINANCE DEPARTMENT

### 3.10 Response to Audit

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

Principal Accountant General (Audit-II), Odisha conducts periodical inspection of Government departments and their field offices to test check the transactions and verify the maintenance of important accounting and other records as per prescribed rules and procedures. These inspections are followed by Inspection Reports (IRs) sent to the Heads of offices and the next higher authorities. Defects and omissions are expected to be attended promptly and compliance reported to the Principal Accountant General. A half-yearly Report of pending IRs is sent to the Secretary of each department to facilitate monitoring of the audit observations and their compliance by the departments. Apart from the above standing mechanism, Audit Committee Meetings, consisting of representatives of administrative departments, the office of the Principal Accountant General (Audit-II) and representative from Finance Department are also held for settlement of outstanding IRs and paragraphs after detailed deliberation and verification of records.

A review of IRs issued up to March 2020 pertaining to 12 departments showed that 12,530 paragraphs relating to 3,473 IRs were outstanding at the end of June 2020. Of these, 1,328 IRs containing 3,050 paragraphs are outstanding for more than 10 years (*Appendix-14*). Even first replies from the Heads of Offices, which was to be furnished within one month, have not been received in respect of 1,222 IRs issued up to March 2020 though it was pursued through Apex Committee meetings and the Departmental monitoring committee meetings. Year-wise position of the outstanding IRs and paragraphs is detailed in *Appendix-15*.

Serious irregularities commented upon in these IRs have not been settled as of June 2020 (**Appendix-16**). Number of paragraphs and amount involved in these irregularities is categorised in Table below:

**Table - 3.2: Category of irregularities, number of paragraphs and amount  
(₹ in crore)**

| <i>Sl. No.</i> | <i>Category of irregularities</i>                         | <i>Number of paragraphs</i> | <i>Amount</i>  |
|----------------|---|-----------------------------|----------------|
| 1              | Non-compliance with rules and regulations                 | 136                         | 1237.72        |
| 2              | Audit against propriety/expenditure without justification | 29                          | 114.89         |
| 3              | Persistent/pervasive irregularities                       | 11                          | 250.43         |
| 4              | Failure of oversight/governance                           | 4                           | 7              |
|                | <b>Total</b>  | <b>180</b>                  | <b>1610.04</b> |

Audit has objected to recurring issues year on year and conveyed through Audit Reports of the Comptroller and Auditor General of India for initiating remedial measures to prevent its recurrence. Audit observed that in spite of assurance provided by the State Government for remedial measures, the irregularities persist. Few of such persistent irregularities are detailed in **Appendix-17**.

# **PART - B**

## **State Public Sector Enterprises**



# **CHAPTER IV**

## **Summary of Financial Performance of State Public Sector Enterprises**





## CHAPTER IV

### Summary of Financial Performance of State Public Sector Enterprises

#### 4.1 Introduction

This Report presents the summary of financial performance of Government Companies, Statutory Corporations and Government controlled other Companies. In the Report, the term State Public Sector Enterprises (SPSEs) encompasses those Government companies in which the direct holding of the State Government is 51 *per cent* or more and the subsidiaries of such Government companies. The Statutory Corporations set up under Statutes enacted by the Legislature and other companies owned or controlled, directly or indirectly by the State Government have also been categorised as SPSEs.

A Government Company is defined in Section 2 (45) of the Companies Act, 2013 as a Company in which not less than 51 *per cent* of the paid-up share capital is held by Central Government, or by any state government or governments, or partly by the Central Government and partly by one or more State governments and includes a Company which is a subsidiary of a Government.

Besides, any other company owned or controlled, directly or indirectly, by the Central Government, or by any State Government or Governments, or partly by the Central Government and partly by one or more State Governments are referred to in this Report as Government controlled other Companies.

##### 4.1.1 Mandate

Audit of Government companies and Government controlled other companies is conducted by the CAG under the provisions of Section 143(5) to 143(7) of the Companies Act, 2013 read with Section 19 of the CAG's (Duties, Powers and Conditions of Service) Act, 1971 and the Regulations made thereunder. Under the Companies Act, 2013, the CAG appoints the Chartered Accountants as Statutory Auditors for companies and gives directions on the manner in which the accounts are to be audited. In addition, CAG has the right to conduct a supplementary audit. The statutes governing some of the Statutory Corporations require their accounts to be audited only by the CAG.

##### 4.1.2 What this Report contains

This Report gives an overall picture of the financial performance of the State Government companies and Corporations as revealed from their accounts.

Impact on revision of accounts as well as significant comments issued as a result of supplementary audit of the financial statements of the SPSEs conducted by the CAG for the year 2019-20 (or of earlier years which were finalised during the current year) is given in this Report. This Report also contains the impact of comments issued by the CAG on the financial statements of the Statutory Corporations where CAG is the sole auditor.

### 4.1.3 Number of SPSEs

As on 31 March 2020, there were 82 SPSEs under the audit jurisdiction of the CAG as detailed in **Appendix-18**. These include 63 Government Companies<sup>33</sup>, 03 Statutory Corporations and 16 Government Controlled other Companies. Of these, summary of financial performance of 46 SPSEs is covered in this report and the nature of these SPSEs is indicated in the table below:

**Table 4.1: Coverage and nature of SPSEs covered in this report**

| Nature of the SPSE                    | Total number of SPSEs | Number of SPSEs covered in the Report |           |          |           | Number of SPSEs whose accounts were arrear for three years or more, hence not covered |
|---------------------------------------|-----------------------|---------------------------------------|-----------|----------|-----------|---|
|                                       |                       | Accounts up to                        |           |          | Total     |   |
|                                       |                       | 2019-20                               | 2018-19   | 2017-18  |           |   |
| Government Companies                  | 63                    | 7                                     | 20        | 3        | 30        | 33  |
| Statutory Corporations                | 3                     | 0                                     | 2         | 1        | 3         | 0   |
| Government Controlled other Companies | 16                    | 4                                     | 7         | 2        | 13        | 3   |
| <b>Total</b>                          | <b>82</b>             | <b>11</b>                             | <b>29</b> | <b>6</b> | <b>46</b> | <b>36</b>   |

No Government companies/Government controlled other Companies came under/went out from the purview of CAG's audit during 2019-20.

This Report does not include 36 SPSEs (including 03 Government Controlled other Companies) whose accounts were in arrears for three years or more or were defunct/ under liquidation as indicated in **Appendix-19A** and **Appendix-19B**.

### 4.1.4 Contribution to Economy of the State

The table below provides the details of turnover of 33 Government SPSEs and 13 Government Controlled other SPSEs and GSDP of Odisha for a period of three years ending March 2020:

**Table 4.2: Details of turnover of State PSEs vis-a-vis GSDP of Odisha**

| Particulars                                      | ₹ in crore |           |           |
|--|------------|-----------|-----------|
|  | 2017-18    | 2018-19   | 2019-20   |
| Turnover   | 23375.77   | 25561.39  | 24850.36  |
| Percentage change of Turnover over Previous Year | 17.59      | 9.35      | -2.78     |
| GSDP of Odisha                                   | 415981.68  | 486003.80 | 533822.46 |
| Percentage change of GSDP over Previous Year     | 32.32      | 16.83     | 9.84      |
| Percentage of Turnover to GSDP of Odisha         | 5.62       | 5.26      | 4.66      |

In 2019-20, the turnover of the SPSEs relative to GSDP was 4.66 per cent and had decreased from 5.26 per cent in the previous year. The department wise

<sup>33</sup> Government controlled other companies have not been defined in the Companies Act. These are companies which have been entrusted to C&AG for audit, where the government's equity holding is less than 51 per cent

position has been given in **Appendix-20**. The compounded annual growth<sup>34</sup> of GSDP was 19.30 per cent during last three years, while the turnover of Power Public Sector Enterprises and Non-Power Public Sector Enterprises recorded compounded annual growth of 5.35 per cent and 9.44 per cent respectively during the same period. This resulted in decrease in the share of turnover of these State PSEs to the GSDP from 5.62 per cent in 2017-18 to 4.66 per cent in 2019-20.

#### 4.1.5 Budgetary Support to State PSEs

The Government of Odisha (GoO) provides financial support to State PSEs in various forms through annual budget. The summarised details of budgetary outgo towards equity, loans, grants/ subsidies, loans written off and loans converted into equity during the year in respect of 46 State PSEs for the last three years ending March 2020 are as follows:

**Table 4.3: Details regarding budgetary support to State PSEs**

*(Amount ₹ in crore)*

| Particulars <sup>35</sup>          | 2017-18                |                | 2018-19                |                | 2019-20        |                |
|------------------------------------|------------------------|----------------|------------------------|----------------|----------------|----------------|
|                                    | Number of PSUs         | Amount         | Number of PSUs         | Amount         | Number of PSUs | Amount         |
| Equity Capital outgo (i)           | 4                      | 597.69         | 3                      | 272.42         | 2              | 118.70         |
| Loans given (ii)                   | 1                      | 20.00          | 1                      | 45.48          | 1              | 100.05         |
| Grants/Subsidy provided (iii)      | 12                     | 826.43         | 9                      | 1157.05        | 8              | 2460.36        |
| <b>Total Outgo (i+ii+iii)</b>      | <b>16<sup>\$</sup></b> | <b>1444.12</b> | <b>12<sup>\$</sup></b> | <b>1474.95</b> | <b>8*</b>      | <b>2679.11</b> |
| Guarantees issued                  | 0                      | 0              | 1 <sup>@</sup>         | 2350.00        | 1 <sup>@</sup> | 600.00         |
| Guarantee <sup>36</sup> Commitment | 1 <sup>@</sup>         | 2836.00        | 1 <sup>@</sup>         | 4186.00        | 1 <sup>@</sup> | 4913.50        |

<sup>\$</sup> One Government SPSE i.e., Odisha Power Transmission Corporation Limited received both equity and loans in 2017-18 and 2018-19.

<sup>\*</sup> One Government SPSE i.e., Odisha Power Transmission Corporation Limited received equity, loans and grants in 2019-20 and One Government SPSE i.e., Odisha Hydro Power Corporation Limited received both equity and grants in 2019-20.

<sup>@</sup> GRIDCO Limited.

The budgetary assistance of ₹2,679.11 crore given during the year 2019-20 was in the form of equity, loans and grants/subsidy. The State Government provided ₹100.05 crore of loan to Odisha Power Transmission Corporation Limited (OPTCL) during 2019-20, the annual accounts of which for the financial year 2019-20 was not received till 30 September 2020. The grants/subsidy given by the State Government was mostly to provide food security. During the year 2019-20, maximum grants/subsidy was provided to Odisha State Civil Supplies Corporation Limited (₹1,324.33 crore) and Odisha Power Transmission Corporation Limited (₹853.69 crore).

<sup>34</sup> Rate of Compounded Annual Growth  $\left[ \left\{ \frac{\text{Value of 2019-20}}{\text{Value of 2016-17}} \right\}^{(1/3 \text{ years})} - 1 \right] * 100$  where turnover and GSDP for the year 2016-17 was ₹19,879.27 crore and ₹3,14,363.78 crore respectively

<sup>35</sup> Amount represents outgo from State Budget only

<sup>36</sup> Closing balance of Government guarantee in respect of SPSEs at the end of a particular year

GoO provides guarantee in accordance with the criteria and guidelines issued (November 2002) by the Government subject to the limits prescribed by the Constitution of India to seek financial assistance from Banks and financial institutions, for which guarantee commission is being charged. The rate is 0.50 *per cent* on the maximum of the guarantee sanctioned. Outstanding guarantee commitments of GoO increased by 17.38 *per cent* from ₹4,186.00 crore in 2018-19 to ₹4,913.50 crore in 2019-20 as GRIDCO Limited sought additional guarantee commitment from GoO to avail loans from banks/financial institutions. GRIDCO Limited had not paid guarantee commission of ₹32.16 crore during 2019-20.

**Summary of financial performance of SPSEs for 2019-20 covered in this Report  
(Government Companies and Statutory Corporations)**

|   |                  |
|---|------------------|
| Number of SPSEs   | 66               |
| SPSEs covered   | 33               |
| Paid up capital (33 SPSEs)                                    | ₹5,519.79 crore  |
| Long term loans (33 SPSEs)                                    | ₹13,182.57 crore |
| Net profit (24 SPSEs)   | ₹1,686.08 crore  |
| Net loss (07 SPSEs) Zero profit/loss (02 SPSEs) <sup>37</sup> | ₹304.52 crore    |
| Dividend declared (06 SPSEs)                                  | ₹270.00 crore    |
| Total assets (33 SPSEs)                                       | ₹69,681.45 crore |
| Value of production (7 SPSEs)                                 | ₹6,589.81 crore  |
| Net worth (33 CPSEs)  | ₹9,621.32 crore  |

**4.2 Investment in Government Companies and Corporations and Government controlled other Companies**

The amount of equity and loans in 33<sup>38</sup> Government companies and Corporations as at the end of 31 March 2020 is given in the following table.

<sup>37</sup> Odisha Mineral Exploration Corporation Limited and Odisha State Civil Supplies Corporation Limited

<sup>38</sup> 66 SPSEs-33 SPSEs whose accounts were in arrears for three years or more or were defunct/under liquidation.

**Table 4.4: Equity and loans in Government Companies and Corporations***(₹ in crore)*

| Sources of investment   | As on 31.03.2020 |                  |                  | As on 31.03.2019 |                  |                  |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
|   | Equity           | Long term loans  | Total            | Equity           | Long term loans  | Total            |
| 1. State Government   | 3,970.29         | 1,277.21         | 5,247.50         | 3,898.26         | 1,283.70         | 5,181.96         |
| 2. State Government Companies/ Corporations/Autonomous Bodies     | 534.78           | 798.98           | 1,333.76         | 534.78           | 810.13           | 1,344.91         |
| 3. Central Governments/ Central Government Companies/Corporations | 45.70            | 6,882.83         | 6,928.53         | 45.70            | 6,882.83         | 6,928.53         |
| 4. Financial Institutions and Others                              | 969.02           | 4223.55          | 5,192.57         | 969.02           | 4240.85          | 5,209.87         |
| <b>Total</b>  | <b>5,519.79</b>  | <b>13,182.57</b> | <b>18,702.36</b> | <b>5,447.76</b>  | <b>13,217.51</b> | <b>18,665.27</b> |
| Percentage of investment of State Government to total investment  | 71.93            | 9.69             | 28.06            | 71.56            | 9.71             | 27.76            |

The amount of equity and loans in 13 Government controlled other companies as at the end of 31 March 2020 is given in the table below.

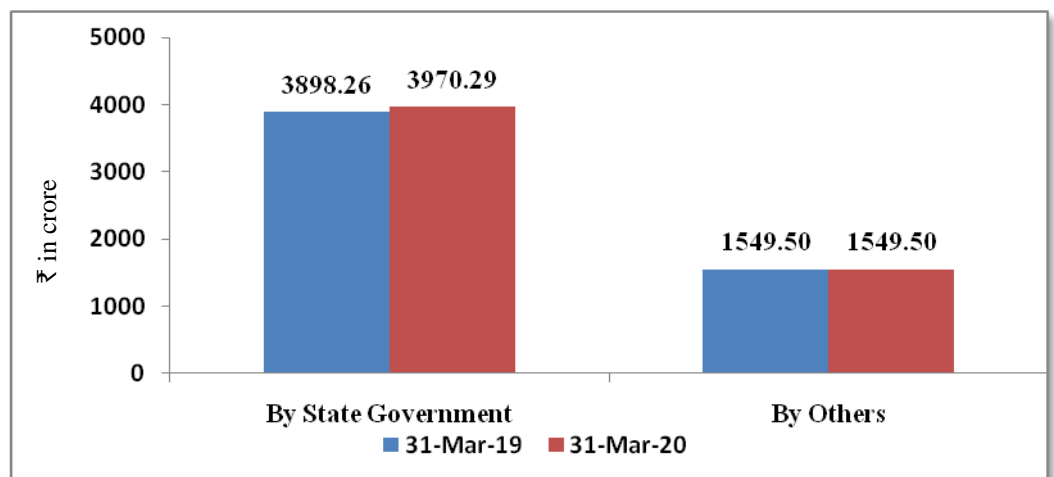
**Table 4.5: Equity and loans in Government controlled other Companies***(₹ in crore)*

| Sources of investment | As on 31.03.2020 |                 |          | As on 31.03.2019 |                 |          |
|-----------------------|------------------|-----------------|----------|------------------|-----------------|----------|
|                       | Equity           | Long term loans | Total    | Equity           | Long term loans | Total    |
| State Government      | 1,774.38         | 46.58           | 1,820.96 | 1,774.17         | 46.58           | 1,820.75 |

#### 4.2.1 Equity holding

During 2019-20, the total equity holding at face value in the 33 SPSEs covered in this Report registered a net increase of ₹72.03 crore due to conversion of state government dues to equity share capital of ₹72.03 crore in one SPSEs named Odisha State Road Transport Corporation.

Holding in equity by State Government and others during two years ended 31 March 2020 in Government Companies and Corporations is depicted in the chart below:

**Chart-I: Holding in equity in Government Companies and Corporations**

Details of significant holding (holding of more than ₹200 crore) of the State Government during 2019-20 in the paid up capital of the SPSEs is given in the table below:

**Table 4.6: Significant holding of the State Government**

(₹ in crore)

| Name of the SPSE                              | Name of the Department           | Amount | Percentage of State Government holding in this individual SPSE with the total holding of the state government |
|---|----------------------------------|--------|---|
| <b>Statutory Corporation</b>                  |                                  |        |   |
| Odisha State Financial Corporation            | Micro, Small & Medium Enterprise | 342.72 | 8.63  |
| Odisha State Road Transport Corporation       | Commerce and Transport           | 278.54 | 7.02  |
| <b>Government Companies</b>                   |                                  |        |   |
| Odisha Power Generation Corporation Limited   | Energy                           | 929.47 | 23.41   |
| Odisha Power Transmission Corporation Limited | Energy                           | 790.07 | 19.90   |
| Odisha Hydro Power Corporation Limited        | Energy                           | 761.65 | 19.18   |
| GRIDCO Limited                                | Energy                           | 576.71 | 14.53   |

## 4.2.2 Loans given to Government Companies and Corporations

### 4.2.2.1 Computation of longterm loans outstanding as on 31 March 2020

Out of the 33 Government Companies and Corporations, covered in this report, 10 SPSEs had outstanding long term loans amounting to ₹13,182.57 crore from all sources as on 31 March 2020. During 2019-20, the long term loans of 10 SPSEs registered a decrease of ₹34.94 crore. Out of the total loans of 10 SPSEs as on 31 March 2020, loans from State Government was ₹1,277.29 crore which includes loan of ₹12.13 crore pertaining to 2019-20 in one SPSE named Konark Jute Limited (KJL).

Long term loans of KJL increased during 2018-19 as well as in 2019-20 due to increase in interest payable on Sale Tax Loan <sup>39</sup>from Government of Odisha.

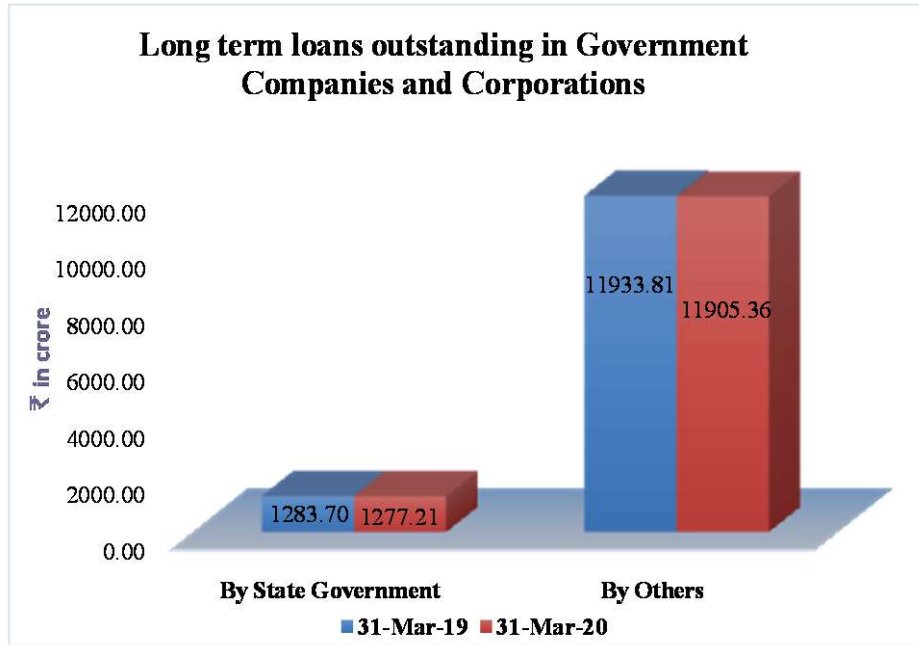
It was noticed from the annual accounts of KJL for the financial year 2019-20 that it has not repaid principal amount of loan/interest on loan during 2019-20.

Out of the 10 SPSEs, in respect of one SPSE *i.e.* KJL, the value of total assets is ₹5.00 crore which was less than the loans outstanding of ₹12.13 crore.

<sup>39</sup> Konark Jute Limited failed to pay its Sales Tax dues for which State Government converted the dues to loan.

Year wise details of outstanding long term loans of Government Companies and Corporations is depicted in the chart below:

**Chart II: Long term loans outstanding in Government Companies and Corporations**



#### 4.2.2.2 Adequacy of assets to meet loan liabilities

Ratio of total debt to total assets is one of the methods used to determine whether a company can stay solvent. To be considered solvent, the value of an entity's assets must be greater than the sum of its loans/debts. The coverage of long term loans by value of total assets in 10 Government SPSEs which had outstanding loans as on 31 March 2020 is given in the table below:

**Table 4.7: Coverage of longterm loans with total assets**

|                        | Positive Coverage |                 |                 |                               | Negative Coverage |                 |             |                               |
|------------------------|-------------------|-----------------|-----------------|-------------------------------|-------------------|-----------------|-------------|-------------------------------|
|                        | No. of SPSEs      | Long term loans | Assets          | Percentage of assets to loans | No. of SPSEs      | Long term loans | Assets      | Percentage of assets to loans |
|                        |                   | (₹ in crore)    |                 |                               |                   | (₹ in crore)    |             |                               |
| Statutory Corporations | 2                 | 99.91           | 250.94          | 251.17                        | -                 | -               | -           | -                             |
| Government Companies   | 7                 | 13070.53        | 30218.93        | 231.20                        | 1*                | 12.13           | 5.00        | 41.22                         |
| <b>Total</b>           | <b>9</b>          | <b>13170.44</b> | <b>30469.87</b> |                               | <b>1</b>          | <b>12.13</b>    | <b>5.00</b> |                               |

\*Konark Jute Limited, the value of total assets was less than the loans outstanding

#### 4.2.2.3 Interest Coverage

Interest coverage ratio (ICR) is used to determine the ability of a company to pay interest on outstanding debt and is calculated by dividing a company's earnings before interest and taxes (EBIT) by interest expenses of the same period. The lower the ratio, the lesser is the ability of the company to pay interest on debt. An ICR below one indicated that the company was not generating sufficient revenues to meet its expenses on interest. The details of



positive and negative interest coverage ratio of SPSEs, which had outstanding loans during the period from 2017-18 to 2019-20 are given in the table below:

**Table 4.8: Interest Coverage Ratio**

| Year                          | Interest<br>(₹ in crore) | Earnings before<br>interest and tax<br>(EBIT)<br>(₹ in crore) | No. of<br>SPSEs | No. of SPSEs<br>having ICR ><br>= 1 | No. of SPSEs<br>having ICR <<br>= 1 |
|-------------------------------|--------------------------|---|-----------------|-------------------------------------|-------------------------------------|
| <b>Statutory Corporations</b> |                          |   |                 |                                     |                                     |
| 2017-18                       | 1.62                     | 6.04  | 2               | 2                                   | -                                   |
| 2018-19                       | 1.58                     | 9.53  | 2               | 2                                   | -                                   |
| 2019-20                       | 0.47                     | 5.73  | 1               | 1                                   | -                                   |
| <b>Government Companies</b>   |                          |   |                 |                                     |                                     |
| 2017-18                       | 648.81                   | 662.52  | 7               | 7                                   | -                                   |
| 2018-19                       | 653.60                   | 625.87  | 6               | 4                                   | 2#                                  |
| 2019-20                       | 662.75                   | 911.48  | 6               | 4                                   | 2#                                  |

#GRIDCO Limited and Industrial Development Corporation of Odisha Limited

As may be observed, the two SPSEs have ICR less than one in both 2018-19 and 2019-20.

#### 4.2.2.4 Age Wise Analysis of interest outstanding on State Government loans

As on 31 March 2020, interest amounting to ₹1,315.73 crore was outstanding on long term loans of three SPSEs provided by State Government. The age wise analysis of interest outstanding on State Government loans in SPSEs is depicted in the table below:

**Table 4.9: Interest outstanding on State Government Loans**

(₹ in crore)

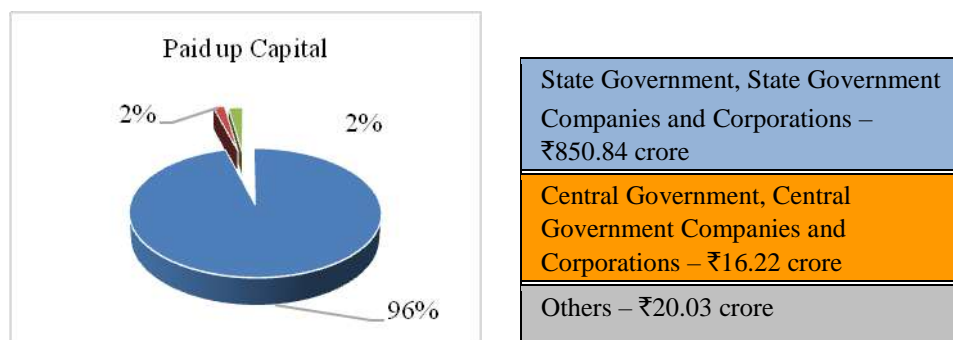
| Sl. No. | Name of the SPSE                                    | Outstanding<br>interest on State<br>Government loans | Interest on State<br>Government<br>loans<br>outstanding for<br>less than 1 year | Interest on State<br>Government<br>loans outstanding<br>for 1 - 3 years | Interest on State<br>Government<br>loans<br>outstanding for<br>more than 3<br>years |
|---------|---|--|---|---|---|
| 1       | Odisha Power<br>Transmission<br>Corporation Limited | 234.00   | 26.00   | 52.00   | 156.00  |
| 2       | GRIDCO Limited                                      | 1079.75  | 106.04  | 212.08  | 761.63  |
| 3       | Odisha State Seeds<br>Corporation Limited           | 1.98   | -   | -   | 1.98  |
|         | <b>Total</b>  | <b>1315.73</b>                                       | <b>132.04</b>   | <b>264.08</b>   | <b>919.61</b>   |

As may be observed from the table, ₹919.61 crore which is outstanding for more than three years constitutes 69.89 per cent of the total outstanding.

#### 4.2.3 Investment in Government Controlled other Companies

The capital invested by the State Government, Central Government and by Companies and Corporations controlled by them in 13<sup>40</sup> Government Controlled other Companies during the year 2019-20 is depicted in the chart below:

<sup>40</sup> 16 Government controlled other companies -3 Government controlled other companies whose accounts were in arrears for three years or more or were defunct/under liquidation

**Chart III: Composition of share capital in Government controlled other Companies**

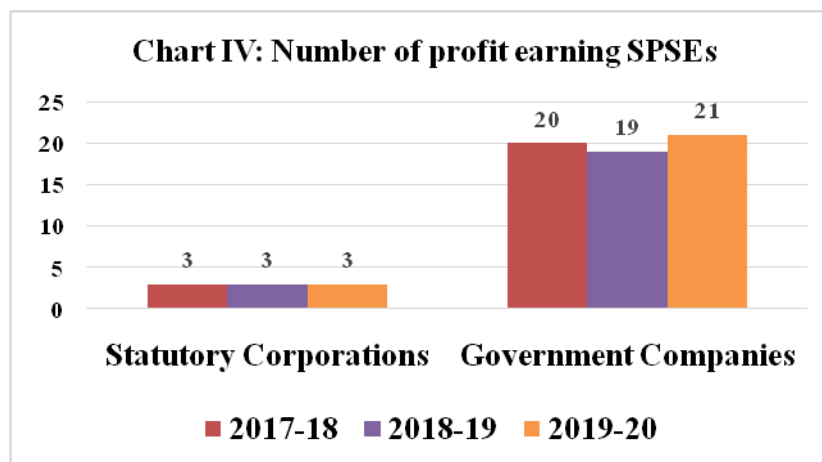
As on 31 March 2020, equity in these government controlled other companies was ₹887.09 crore. The equity in government controlled other companies in 2018-19 was equal to the current year.

### 4.3 Returns from the Government Companies and Corporations

#### 4.3.1 Profit earned by Government companies and Corporations

The number of SPSEs that earned profit was 24 in 2019-20 as compared to 22 in 2018-19 (two SPSEs added *viz.*, Odisha Mineral Bearing Areas Development Corporation (OMBADC) and GEDCOL SAIL Power Corporation Limited (GSPCL)). Out of these two SPSEs, OMBADC reported profit during the period in its annual accounts for 2018-19 due to interest earned on bank deposits and reported no profit or no loss in the previous annual accounts. The other SPSE, GSPCL reported profit in its annual accounts for the year 2019-20 as compared to loss incurred in the previous year. The profit of GSPCL during 2019-20 was mainly due to Interest earned on Bank deposits.

The profit earned by 24 Government Companies and Corporations increased to ₹1,686.08 crore in 2019-20 from ₹1,174.30 crore by 22 Government Companies and Corporations in 2018-19. The Return on Equity (ROE) of the 24 SPSEs was 12.51 *per cent* in 2019-20 as compared to 9.77 *per cent* in 22 SPSEs in 2018-19. Number of SPSEs that earned profit during the period from 2017-18 to 2019-20 is depicted in the chart below:



The details of top three departments, which contributed maximum profit during 2019-20 are summarised in the table below:

**Table 4.10: Top three departments which contributed maximum profit during the years 2018-19 and 2019-20**

| Name of the Department | 2019-20                     |                                |   | 2018-19                     |                                |   |
|------------------------|-----------------------------|--------------------------------|---|-----------------------------|--------------------------------|---|
|                        | No. of profit earning SPSEs | Net profit earned (₹ in crore) | Percentage of profit to total SPSE profit | No. of profit earning SPSEs | Net profit earned (₹ in crore) | Percentage of profit to total SPSE profit |
| <b>Steel and Mines</b> |                             |                                |   |                             |                                |   |
| Government Companies   | 2                           | 1,155.92                       | 68.56                                     | 1                           | 789.88                         | 91.74                                     |
| <b>Energy</b>          |                             |                                |   |                             |                                |   |
| Government Companies   | 5                           | 359.94                         | 21.35                                     | 6                           | -19.51                         | 0   |
| <b>Water Resources</b> |                             |                                |   |                             |                                |   |
| Government Companies   | 2                           | 50.63                          | 3.00                                      | 2                           | 67.04                          | 7.79                                      |
| <b>Total</b>           | <b>9</b>                    | <b>1,566.49</b>                | <b>92.91</b>                              | <b>9</b>                    | <b>837.41</b>                  | <b>97.26</b>                              |

During 2019-20, net profit of ₹1,566.49 crore constituting 92.91 per cent of total profit of 24 Government companies and corporations was contributed by nine SPSEs as compared to 88.36 per cent contributed by seven SPSEs during 2018-19 in these three departments.

The list of Government companies which earned profit of more than ₹50 crore during the year 2019-20 is given in the table below:

**Table 4.11: List of SPSEs which earned profit of more than ₹50 crore**

(₹in crore)

| Sl. No.      | Name of the SPSE                                    | Net Profit     |
|--------------|---|----------------|
| 1            | Odisha Mining Corporation Limited                   | 728.72         |
| 2            | Odisha Mineral Bearing Area Development Corporation | 427.20         |
| 3            | Odisha Power Generation Corporation Limited         | 171.48         |
| 4            | Odisha Hydro Power Corporation Limited              | 144.39         |
| 5            | Odisha Construction Corporation Limited             | 50.13          |
| <b>Total</b> |   | <b>1521.92</b> |

It could be seen that these five SPSEs contributed 90.26 per cent of the total profit earned by 24 SPSEs during 2019-20.

Of the 13 Government Controlled other companies, eight companies earned profit of ₹4.65 crore during the year ended 31 March 2020. ROE in these eight SPSEs was 1.10 per cent in 2019-20. ROE in 13 Government Controlled other companies was (-) 2.19 per cent.

#### 4.3.2 Loss incurred by State Public Sector Enterprises

There were seven SPSEs that incurred losses during the year 2019-20. The losses incurred by these SPSEs decreased to ₹304.52 crore in 2019-20 from ₹313.26 crore during 2018-19 as given in the table below:

**Table 4.12: Number of SPSEs that incurred losses during 2017-18 to 2019-20**

| Year                      | No of SPSEs incurred loss | Net loss for the year (₹ in crore) | Accumulated loss (₹ in crore) | Net worth <sup>41</sup> (₹ in crore) |
|---------------------------|---------------------------|------------------------------------|-------------------------------|--------------------------------------|
| <b>Government Company</b> |                           |                                    |                               |                                      |
| 2017-18                   | 6                         | 666.65                             | 1348.82                       | 1574.14                              |
| 2018-19                   | 8                         | 313.26                             | 4686.92                       | -3576.24                             |
| 2019-20                   | 7                         | 304.52                             | 4982.95                       | -3873.27                             |

Out of total loss of ₹304.52 crore incurred by seven Government SPSEs, loss of ₹281.05 crore was contributed by one SPSE (GRIDCO Limited) which functioned in Energy Sector.

Out of 13 Government controlled other companies, three companies incurred losses of ₹24.41 crore during the year 2019-20.

### 4.3.3 Erosion of capital in Government Companies and Corporations

As on 31 March 2020, out of 33 there were 11 Government companies and corporations with accumulated losses of ₹5,778.34 crore. Of the 11 SPSEs, six SPSEs incurred losses in the year 2019-20 amounting to ₹296.09 crore, five SPSEs had not incurred loss in the year 2019-20, even though they had accumulated loss of ₹785.45 crore.

Net worth of seven out of 11 SPSEs had been completely eroded by accumulated loss and their net worth was negative. The net worth of these seven SPSEs was (-)₹4,301.47 crore against total equity investment of ₹1,216.11 crore in these SPSEs as on 31 March 2020. Out of seven SPSEs, whose capital had been eroded (negative net worth), three SPSEs had earned profit of ₹20.78 crore during 2019-20 (**Appendix-21**).

In three out of seven SPSEs whose capital had been eroded, State Government loans outstanding as on 31 March 2020 amounted to ₹90.69 crore.

Net worth was less than half of their paid up capital in respect of two<sup>42</sup> out of 22 SPSEs whose net worth was positive at the end of 31 March 2020, indicating their potential financial sickness. In the overall, net worth of all the 33 Government companies and corporations was ₹9,621.32 crore against their total paid up capital of ₹5,519.79 crore.

### 4.3.4 Dividend payout by SPSEs

The details of profit earned and dividend declared by Government companies and corporations is given in the table below:

<sup>41</sup> Net worth means the sum total of the paid-up share capital and free reserves and surplus less accumulated loss and deferred revenue expenditure. Free reserves mean all reserves created out of profits and share premium account but do not include reserves created out of revaluation of assets and write back of depreciation provision

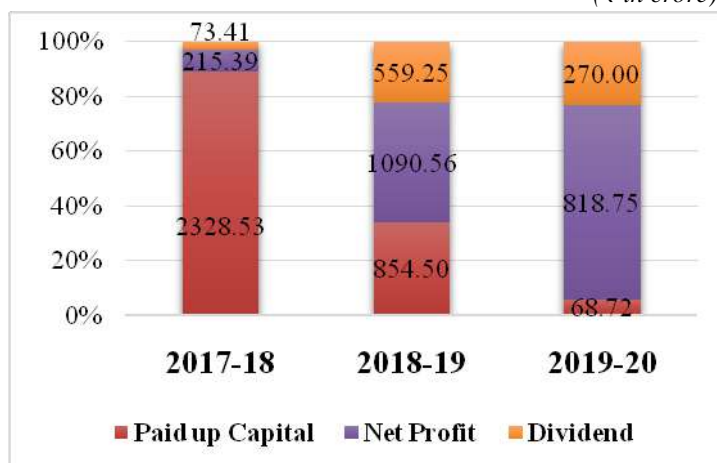
<sup>42</sup> Odisha State Road Transport Corporation and Water Corporation of Odisha Limited

**Table 4.13: Profit earned and dividend declared**

| Category           | No. of SPSEs | Total Paid up capital (₹ in crore) | Net profit (₹ in crore) | Dividend declared (₹ in crore) |
|--------------------|--------------|------------------------------------|-------------------------|--------------------------------|
| Government Company | 6            | 68.72                              | 818.75                  | 270.00                         |

Out of 33 Government companies and Corporations, six SPSEs declared dividend in 2019-20. The dividend declared as a percentage of net profit of these six profit earning SPSEs decreased from 51.28 *per cent* in 2018-19 to 32.98 *per cent* in 2019-20. In absolute terms, the dividend declared by the SPSEs in 2019-20 decreased by ₹289.25 crore compared to previous year. The chart below depicts the dividend declared *vis-a-vis* net profit earned and paid up capital of SPSEs which declared dividend during the last three years.

**Chart V: Dividend declared *vis-a-vis* net profit earned and paid up capital**  
(₹ in crore)



Out of total dividend of ₹270.00 crore declared by six SPSEs for the year 2019-20, dividend received/receivable by State Government was ₹269.45 crore (99.80 *per cent* of total dividend declared) in all the six SPSEs having total equity investment of ₹68.72 crore (State Government equity investment ₹66.92 crore).

The State Government had formulated (December 2011) dividend policy under which all profit making PSUs are required to pay annual dividend of 20 *per cent* of the State government equity or 20 *per cent* of the profit after tax, whichever is higher. The minimum dividend payout in respect of PSUs in power generation sector should be 30 *per cent* of profit after tax. Subsequently, GoO issued revised (February 2016) guidelines for payment of dividend at the rate of 30 *per cent* for all PSUs. However, four SPSEs had not declared dividend prescribed by the Government as given in **Appendix-22**. The total shortfall on this account was ₹8.86 crore in 2019-20.

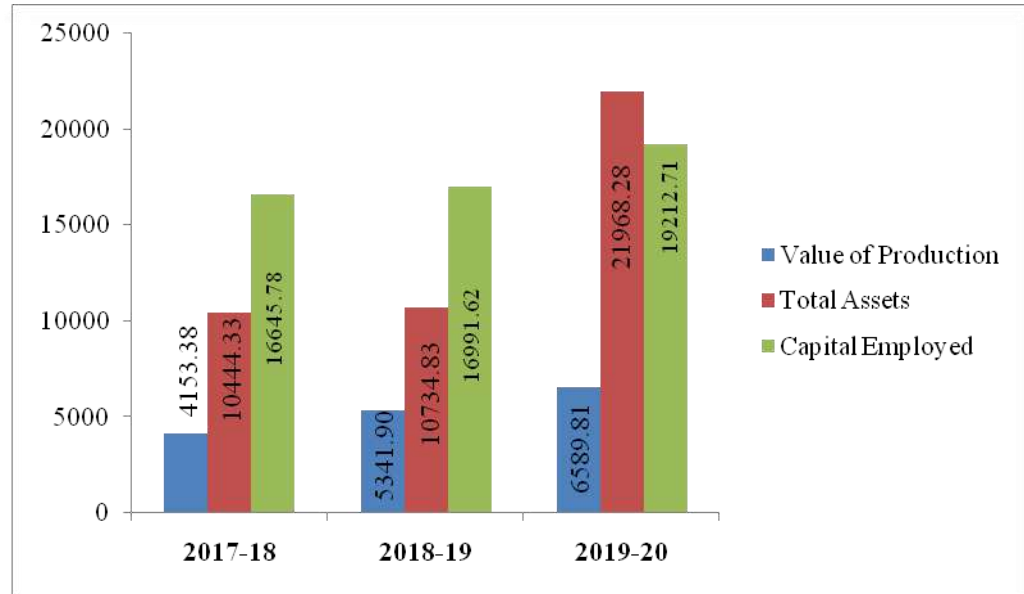
Of the 13 Government Controlled Other Companies, eight companies earned profit of ₹4.65 crore during the year ended 31 March 2020. Out of these eight companies, no company declared dividend during 2019-20.

## 4.4 Operating efficiency of Government Companies and Corporations

### 4.4.1 Value of production

The summary indicating value of production, total assets and capital employed in Government companies and corporations related to seven SPSEs over a period of three years is depicted in the chart below:

**Chart VI: Value of Production, Assets and Capital Employed**  
(₹ in crore)



There was an increase in the value of production, total assets and capital employed in the year 2019-20 compared to the previous year. The SPSE wise details of value of production, total assets and capital employed is given in *Appendix-23*.

### 4.4.2 Return on Capital Employed (ROCE)

ROCE is a ratio that measures a company's profitability and the efficiency with which its capital is employed. ROCE is calculated by dividing a company's earnings before interest and taxes (EBIT) by the capital employed<sup>43</sup>. The SPSE wise details of ROCE are given in *Appendix-24*. The consolidated ROCE of 33 Government companies and corporations during the period from 2017-18 to 2019-20 is given in **Table 4.14**.

**Table 4.14: Return on Capital Employed**

| Year    | EBIT<br>(₹ in crore) | Capital employed(₹ in<br>crore) | ROCE<br>(in percentage) |
|---------|----------------------|---------------------------------|-------------------------|
| 2017-18 | 41.02                | 20257.92                        | 0.20                    |
| 2018-19 | 1889.56              | 20200.17                        | 9.35                    |
| 2019-20 | 2755.75              | 23796.28                        | 11.58                   |

<sup>43</sup> Capital Employed = Paid up Share capital + Free Reserves and surplus + Long term loans – Accumulated losses – Deferred Revenue Expenditure

It was observed that ROCE of 33 Government companies and corporations was higher during the year 2019-20 in comparison to that for the year 2018-19.

#### 4.4.3 Return on Equity (ROE) of SPSEs

ROE<sup>44</sup> is a measure of financial performance of companies calculated by dividing net income by shareholders' equity. The SPSE wise details of ROE are given in *Appendix-25*. The consolidated ROE of 33 Government companies and corporations during the period from 2017-18 to 2019-20 is given in the table below:

**Table 4.15: Return on Equity**

| Year    | Net Profit after Tax and Preference Dividend<br>(₹ in crore) | Equity<br>(₹ in crore) | ROE<br>(in percentage) |
|---------|--|------------------------|------------------------|
| 2017-18 | -343.78  | 7057.33                | -4.87                  |
| 2018-19 | 861.04   | 8453.37                | 10.19                  |
| 2019-20 | 1381.56  | 9621.32                | 14.36                  |

It was observed that ROE of 33 Government companies and corporations was higher during the year 2019-20 in comparison to that for the year 2018-19.

Sector wise ROE of Government companies and corporations where total equity of the sector is more than ₹50 crore during 2018-19 is depicted in the table below:

**Table 4.16: ROE of sectors with total equity of ₹50 crore and more**

(in percentage)

| Sl. No. | Name of the Department   | ROE during 2017-18 | ROE during 2018-19 | ROE during 2019-20 |
|---------|--------------------------|--------------------|--------------------|--------------------|
| 1       | Industries <sup>45</sup> | 5.27               | -66.94             | -15.42             |
| 2       | Commerce and Transport   | 19.67              | 3.97               | 2.57               |
| 3       | Energy                   | -14.25             | -1.26              | 3.64               |
| 4       | Steels and Mines         | -7.45              | 14.05              | 18.00              |
| 5       | Home                     | 16.42              | 13.82              | 13.82              |
| 6       | Water Resources          | 46.94              | 56.89              | 33.30              |
| 7       | Excise                   | 5.17               | 9.37               | 9.37               |
| 8       | Health & Family Welfare  | 16.54              | 15.59              | 15.59              |
| 9       | Cooperation              | 16.34              | 16.34              | 9.75               |

<sup>44</sup> Return on Equity = (Net Profit after Tax and preference Dividend/ Equity) \* 100 where Equity = Paid up Capital + Free Reserves & Surplus – Accumulated Loss – Deferred Revenue Expenditure

<sup>45</sup> The wide fluctuation in the case of Industry Department in the year 2018-19 was mainly due to loss of ₹89.50 crore by Industrial Development Corporation of Odisha Limited against profit of ₹1.55 crore in 2017-18. That was again due to compensation paid for illegal mining and additional interest cost on loan taken for payment of VR dues

#### 4.4.4 Rate of Real Return on Government Investment (RORR)

RORR measures the profitability and efficiency with which equity and similar non-interest bearing capitals have been employed, after adjusting them for their time value, and assumes significance when compared with the conventional Rate of Return (ROR), which is calculated by dividing the PAT by the sum of all such investments counted on historical cost basis.

Out of 46 SPSEs covered in this Report, State Government has direct investment in 28 SPSEs.

The RORR of the Central Government investment in these SPSEs was computed on the basis of following assumptions:

- In addition to actual infusion by the State Government in the SPSEs in the form of equity, interest free loans and grants/subsidy for operational and administrative expenses given by the State Government to the SPSEs have been considered as investment infusion by the State Government.
- In the cases where interest free loans given to the SPSEs were later converted into equity, the amount of loan converted into equity has been deducted from the amount of interest free loans and added to the equity of that year.
- The weighted average interest rate on State Government securities for the concerned financial year<sup>46</sup> was adopted as compounded rate for arriving at Present Value (PV) since they represent the cost incurred by the government towards investment of funds for the year and therefore considered as the minimum expected rate of return on investments made by the government.
- For the purpose of RORR calculation of State Government investment, the period beginning 2000-01 till 2019-20 has been taken considering the investment of State Government in these 28 SPSEs as on 31 March 2000 as PV of State Government investment in the beginning of 2000-01.
- Calculation of RORR has been done in respect of 28 SPSEs which is detailed in *Appendix-26*.

As may be observed from the analysis made vide *Appendix-26*, RORR has shown a fluctuating trend during 2000-01 to 2019-20 which ranged between 7.24 per cent and 23.32 per cent.

<sup>46</sup> The weighted average interest rate on Government borrowings was adopted from the Reports of the C&AG of India on State Finances (Government of Odisha) for the concerned year wherein the average rate of interest paid = Interest payment / [(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities) / 2] \* 100



**Table 4.17: Consolidated RORR on State Government investment for the year 2019-20**

| Total Earnings/Loss in 2019-20 (₹ in crore) | Investment by the State Government since inception till 2019-20 (₹ in crore) | Return on State Government investment on the basis of historical value (in percentage) | Present value of State Government investment at the end of 2019-20 (₹ in crore) | RORR on State Government investment considering the present value of investments (in percentage) |
|---|--|--|---|--|
| A   | B  | C  | D   | E  |
| Value of column M of above table            | Total of the column H above + Govt. investment in the beginning of 2000-01   | $A*100/B$  | Value of column K of above table  | $A*100/D$  |
| 1347.47                                     | 22,150.76 (16,213.95 + 5,936.81)   | 6.08   | 24,445.82   | 5.51   |

#### 4.4.5 Sales and Marketing

During 2019-20, the total sales of 18 out of 33 Government Companies was ₹27,293.56 crore as compared to ₹24,770.49 crore in 2018-19. Out of 18 SPSEs, 10 SPSEs sold goods/rendered services worth ₹2,811.60 crore to Government sector. The overall percentage of sales of these 10 SPSEs to the Government sector with reference to their total sales worked out to 10.30 per cent.

No SPSEs exported or imported goods/services during the period.

The details of total sales, sales to Government sector and others thereon in respect of 18 SPSEs for three years are given in the table below:

**Table 4.18: Sales details of 19 SPSEs**

(₹ in crore)

| Year    | Total Sales | Sales to Government sector | Sales to others |
|---------|-------------|----------------------------|-----------------|
| 2017-18 | 23,062.73   | 2,629.83                   | 20,432.90       |
| 2018-19 | 24,770.49   | 2,804.23                   | 21,966.26       |
| 2019-20 | 27,293.56   | 2,811.60                   | 24,481.96       |

As against the total sales of ₹27,293.56 crore, sales to other sector in 13 Government Companies was ₹24,481.96 crore (89.70 per cent).

# **CHAPTER V**

## **Oversight Role of CAG**



## CHAPTER V

### Oversight Role of CAG

#### 5.1 Audit of State Public Sector Enterprises

Comptroller & Auditor General of India (CAG) appoints the statutory auditors of a Government Company and Government Controlled Other Company under Section 139 (5) and (7) of the Companies Act, 2013. CAG has a right to conduct a supplementary audit and issue comments upon or supplement the Audit Report of the statutory auditor. Statutes governing some corporations require that their accounts be audited by the CAG and a report be submitted to the State Legislature.

#### 5.2. Appointment of statutory auditors of State Public Sector Enterprises by CAG

Sections 139 (5) of the Companies Act, 2013 provides that the statutory auditors in case of a Government Company or Government Controlled Other Company are to be appointed by the CAG within a period of 180 days from the commencement of the financial year.

Statutory auditors of Companies for the year 2019-20 were appointed during August 2020.

The statutory auditors of the SPSEs for the year 2019-20 were appointed by the CAG during August 2020.

#### 5.3 Submission of accounts by SPSEs

##### 5.3.1 Need for timely submission

According to Section 394 of the Companies Act 2013, Annual Report on the working and affairs of a Government Company is to be prepared within three months of its Annual General Meeting (AGM). As soon as may be after such preparation, the Annual Report shall be laid before State Legislature, together with a copy of the Audit Report and comments of the C&AG upon or as supplement to the Audit Report. Almost similar provisions exist in the respective Acts regulating statutory corporations. This mechanism provides the necessary legislative control over the utilisation of public funds invested in the companies from the Consolidated Fund of State.

Section 96 of the Companies Act, 2013 requires every company to hold AGM of the shareholders once in every calendar year. It is also stated that not more than 15 months shall elapse between the date of one AGM and that of the next. Further, Section 129 of the Companies Act, 2013 stipulates that the audited Financial Statement for the financial year has to be placed in the said AGM for their consideration.

Section 129 (7) of the Companies Act, 2013 also provides for levy of penalty like fine and imprisonment on the persons including directors of the company responsible for noncompliance with the provisions of Section 129 of the Companies Act, 2013.

Despite above, annual accounts of various SPSEs were pending as on 30 September 2020, as detailed in the following paragraph.

### 5.3.2 Timeliness in preparation of accounts by Government SPSEs and Government Controlled Other SPSEs

As on 31 March 2020, there were 66 Government SPSEs and 16 Government Controlled Other SPSEs under purview of CAG's audit. Out of these 66 Government SPSEs, three are Statutory Corporations.

Out of 82 SPSEs, accounts of 71 SPSEs were in arrears.

Accounts for the year 2019-20 were due from all 66 Government SPSEs and 16 Government Controlled Other SPSEs. The details of accounts which are in arrear are indicated in **Appendix-19A** and **19B** for government companies and government controlled other companies separately. The number of accounts in arrear for the aforesaid two groups are given below:

**Table 5.1: Details of submission of accounts of Government Companies**

| Particulars   |                                    | Government SPSEs/Government Controlled Other SPSEs |                                   |       |
|---|------------------------------------|--|-----------------------------------|-------|
|   |                                    | Government SPSEs                                   | Government Controlled Other SPSEs | Total |
| Total number of SPSEs under the purview of CAG's audit as on 31.03.2020           |                                    | 66   | 16                                | 82    |
| Unlisted  |                                    | 66   | 16                                | 82    |
| Less: New SPSEs from which accounts for 2019-20 were not due                      |                                    | -  | -                                 | -     |
| Number of SPSEs from which accounts for 2019-20 were due                          |                                    | 66   | 16                                | 82    |
| Number of SPSEs which presented the accounts for CAG's audit by 30 September 2020 |                                    | 7  | 4                                 | 11    |
| Number of SPSEs whose accounts are in arrears                                     |                                    | 59   | 12                                | 71    |
| Break- up of Arrears  | (i) Under Liquidation              | 16   | 1                                 | 17    |
|   | (ii) Defunct                       | 10   | 0                                 | 10    |
|   | (iii) First Accounts not submitted | 0  | 0                                 | 0     |
|   | (iv) Others                        | 33   | 11                                | 44    |
| Number of accounts in arrears   |                                    | 852  | 23                                | 875   |
| Age-wise analysis of arrears  | One year (2019-20)                 | 22*  | 7                                 | 29    |
|   | Two years (2018-19 and 2019-20)    | 8**  | 4                                 | 12    |
|   | Three years and more               | 822  | 12                                | 834   |

\* Includes two Statutory Corporations viz. Odisha State Road Transport Corporation and Odisha State Financial Corporation.

\*\* Includes one Statutory Corporation named Odisha State Warehousing Corporation.

## **5.4 CAG's oversight - Audit of accounts and supplementary audit**

### **5.4.1 Financial reporting framework**

Companies are required to prepare the financial statements in the format laid down in Schedule III to the Companies Act, 2013 and in adherence to the mandatory Accounting Standards prescribed by the Central Government, in consultation with National Advisory Committee on Accounting Standards. The statutory corporations are required to prepare their accounts in the format prescribed under the rules, framed in consultation with the CAG and any other specific provision relating to accounts in the Act governing such corporations.

### **5.4.2 Audit of accounts of SPSEs by Statutory Auditors**

The statutory auditors appointed by the CAG under Section 139 of the Companies Act 2013, conduct audit of accounts of the Government Companies and submit their report thereon in accordance with Section 143 of the Companies Act, 2013.

The CAG plays an oversight role by monitoring the performance of the statutory auditors in audit of public sector undertakings with the overall objective that the statutory auditors discharge the functions assigned to them properly and effectively. This function is discharged by exercising the power:

- to issue directions to the statutory auditors under Section 143 (5) of the Companies Act, 2013; and
- to supplement or comment upon the statutory auditor's report under Section 143 (6) of the Companies Act, 2013.

### **5.4.3 Supplementary Audit of accounts of Government Companies**

The prime responsibility for preparation of financial statements in accordance with the financial reporting framework prescribed under the Companies Act, 2013 or other relevant Act is of the management of an entity.

The statutory auditors appointed by the CAG under section 139 of the Companies Act, 2013 are responsible for expressing an opinion on the financial statements under section 143 of the Companies Act, 2013 based on independent audit in accordance with the Standard Auditing Practices of Institute of Chartered Accountants of India (ICAI) and directions given by the CAG. The statutory auditors are required to submit the Audit Report to the CAG under Section 143 of the Companies Act, 2013.

The certified accounts of selected Government Companies along with the report of the statutory auditors are reviewed by CAG by carrying out a supplementary audit. Based on such review, significant audit observations, if any, are reported under Section 143 (6) of the Companies Act, 2013 to be placed before the Annual General Meeting.

## 5.5 Result of CAG's oversight role

### 5.5.1 Audit of accounts of Government Companies/ Government Controlled Other Companies under Section 143 of the Companies Act, 2013

Financial statements for the year 2019-20 were received from seven Government Companies and four Government Controlled Other Companies by 30 September 2020. Of these, accounts of four Government Companies and three Government Controlled Other Companies were reviewed in audit by the CAG.

CAG reviewed accounts of seven companies for the year 2019-20.

#### 5.5.1.1 Significant comments of the CAG issued as supplement to the statutory auditors' reports on Government Companies/ Government Controlled Other Companies

Subsequent to the audit of the financial statements for the year 2019-20 by statutory auditors, the CAG conducted supplementary audit of the financial statements of the selected Government Companies and Government Controlled Other Companies. The list of SPSEs in respect of whom comments were issued is given in *Appendix-27*. Some of the significant comments issued on financial statements of Government Companies and Government Controlled Other Companies, the financial impact of which on the profitability was ₹7.65 crore, decrease in assets was ₹443.52 crore and increase in liabilities was ₹31.59 crore, have been tabulated below:

**Table 5.2: Significant comments on profitability of Government Companies**

| Sl. No. | Name of the Company                                | Comments   |
|---------|--|--|
| 1       | GRIDCO LIMITED<br>(Standalone Financial Statement) | <p>(i) Revenue from Operations (UI charges) was understated by ₹42.94 crore due to non-accounting of Unscheduled Interchange (UI) charges receivable from Western Electricity Company of Odisha (WESCO) Utility, North Eastern Electricity Supply Company of Odisha (NESCO) Utility and Southern Electricity Supply Company of Odisha (SOUTHCO) Utility for the period 1 April 2012 to 16 February 2019 as agreed in March 2018. This resulted in understatement of Trade Receivables and overstatement of loss for the year to the same extent.</p> <p>(ii) Other Expenses (Rebate and DPS) was understated by ₹4.58 crore due to non-adjustment of rebate allowable to WESCO as per order of Odisha Electricity Regularity Commission (OERC). This also resulted in overstatement of Trade Receivables and understatement of loss for the year to the same extent.</p> |

| Sl. No. | Name of the Company  | Comments   |
|---------|--|--|
|         |  | (iii) Expense(cost of Power) was overstated by ₹2.09 crore due to non-reduction of provision of the amount of reduction in the supplementary energy bill of OPGC for the year 2017-18, revised as per OERC order dated 28 March 2019. This also resulted in overstatement of Current Liabilities and loss for the year by ₹2.09 crore each.  |
| 2       | Odisha Power Generation Corporation Limited (Standalone Financial Statement) | Other Expenses was understated by ₹18.39 crore due to non-accounting of the amount payable towards Water Conservation Fund as per the gazette notification of Department of Water Resources, Government of Odisha on 18 May 2015. This also resulted in overstatement of profit and understatement of current liabilities to the same extent.  |
| 3.      | Odisha State Warehousing Corporation   | “Provision for disallowed by depositors” was understated by ₹1.22 crore due to non-accounting of the amount of misappropriated food grains at two warehouses viz., Durgapalli and Balasore by the employees during the year. This also resulted in understatement of Current Liabilities and overstatement of Profit by ₹1.22 crore each.  |
| 4       | Odisha Construction Corporation Limited                                      | Employee Benefits Expenses did not include an amount of ₹1.12 crore, being the amount payable towards renewal of premium on Group Leave Encashment Scheme (GLES), as per Actuarial Valuation Report of LIC for payment of leave salary of employees of the Company. This resulted in overstatement of “Short Term Loans and Advances” by ₹60 lakh, understatement of “Other Current Liabilities” by ₹52 lakh and overstatement of profit by ₹1.12 crore. |
| 5.      | Odisha Coal and Power Limited  | Expenses (Finance Cost) was understated by ₹14.14 crore due to non-accounting of interest expense on borrowed capital used for acquisition of land after its capitalisation. This also resulted in understatement of loss for the year and overstatement of capital work-in-progress to the same extent.   |
| 6.      | Odisha Mining Corporation Limited  | (i) Other Income was overstated by ₹4.14 crore due to wrong accounting of accrued interest on investment of two term deposits amounting to ₹96.61 crore out of the sales proceeds of 80,000 MT of seized Chrome ore as against the direction of the Hon’ble JFM court, Jajpur Road. This also resulted in overstatement of Profit for the year and Current Assets by ₹4.14 crore each.<br>) During the year 2019-20, the Corporation had made            |



| Sl. No. | Name of the Company                             | Comments  |
|---------|---|---|
|         |   | additional provision of deferred tax of ₹23.19 crore by considering income tax rate of 25.168 per cent and accounted for Deferred Tax Assets (Net) of ₹77 crore under the head Non-Current Assets as at 31 March 2020. However, the opening balance of Deferred Tax Assets (Net) which was accounted for at 34.94 per cent had not been restated at the rate of 25.168 per cent. The restated opening balances of the Deferred Tax Assets (Net) for the year 2019-20 at the rate of 25.168 per cent would be ₹38.76 crore (₹5,380.92 x 25.168 / 34.94) as against the wrong accounting of ₹53.81 crore. This resulted in overstatement of 'Non-current Assets' with corresponding understatement of 'Tax Expenses (Deferred Tax)' by an equal amount along with overstatement of 'Profit/Loss for the period from continuing operation' by an equal amount of ₹15.05 crore. |
| 7.      | Rourkela Smart City Limited                     | Other Income was overstated by ₹1.45 crore due to accounting of interest income out of government fund as other income instead of treating it as current liability in contrary to the GFR 2017 rule 230(8) and generally accepted accounting principle. This had resulted in overstatement of other income and understatement of liability by ₹1.45 crore.  |
| 8.      | Odisha State Civil Supplies Corporation Limited | Procurement Expenses with respect to Mandi Labour Charges (MLC) was understated by ₹1.22 crore due to non-provision towards MLCs payable to Primary Agriculture Cooperative Society (PACS) in Balangir district. This had resulted in understatement of Loss before subsidy by ₹1.22 crore with corresponding understatement of current liabilities (dues to PACS) by the same extent.  |

Table 5.3: Significant comments on Financial Position of Government Companies

| Sl. No. | Name of the Company                  | Comments  |
|---------|--------------------------------------|---|
| 1       | IDCOL Kalinga Iron Works Limited     | Non-Current Asset (Capital Work-in-progress) was overstated by ₹3.58 crore due to non-accounting of impairment loss, as per IndAS-28, of two sheds and other materials lying since 2008 without disposing off. This had also resulted in understatement of loss to the same extent. |
| 2.      | Odisha State Warehousing Corporation | (i) Sundry Debtors (amount deducted by the FCI for differential H&T rates) was overstated by ₹8.78 crore due to non-provision of doubtful   |

| Sl. No. | Name of the Company                                  | Comments  |
|---------|--|---|
|         |  | <p>recovery of the amount deducted by Food Corporation of India (FCI) towards excess Holding and Transportation (H&amp;T) charges for non-finalisation of H&amp;T contract during the extended period of contract 2015-17. This had also resulted in understatement of Handling &amp; Transportation charges and overstatement of profit by ₹8.78crore each.</p> <p>(ii) Other Liabilities was understated by ₹1.57 crore due to non-provision of doubtful recovery of storage loss of 15 depots for the period February 2011 to March 2017 under Private Entrepreneur Guarantee (PEG) Scheme. This had also resulted in understatement of provision for disallowed by depositors and overstatement of profit to the same extent.</p> |
| 3.      | Odisha Mineral Bearing Areas Development Corporation | Current Assets(Accrued interest) was understated by ₹13.05 crore due to non-accounting of interest earned on the unutilised advances paid to three line Departments i.e. Rural water supply & Sanitation Department (RWSS Department), Forest and Environment Department (F&E Department) and Panchayati Raj & Drinking Water Department (P&R Department). This also resulted in understatement of other income, Reserves & Surplus & Income to the extent of ₹13.05 crore each.  |
| 4.      | Odisha Coal and Power Limited                        | Other Non-Current Assets was understated by ₹42.05 crore due to non-capitalisation of borrowing cost on acquisition of land capitalised during the year. This also resulted in overstatement of capital work-in-progress by the same amount. Further, other expenses were understated by ₹1.40 crore with corresponding understatement of loss to the same extent due to non-accounting of amortisation of land on the above amount.  |
| 5.      | Odisha Mining Corporation Limited                    | <p>(i) Current Assets (Trade Receivables) was overstated by ₹103.19 crore due to wrong accounting of differential sale price derived out of the Bauxite lifted by M/s Vedanta Ltd. and the case was under sub-judice due to occurrence of legal dispute with the concerned party. This had also resulted in overstatement of Revenue from Operation to the extent of same amount.</p> <p>(ii) Other Non-Current Assets (Net Ore Stock) was</p>  |

| Sl. No. | Name of the Company                 | Comments   |
|---------|-------------------------------------|--|
|         |                                     | overstated by ₹428.36 crore due to wrong consideration of cumulative sales proceeds of earlier year's seized stock of Gandhamardhan and Kaliapani mines and interests received thereon as against the direction of Hon'ble High court. This should have been shown under contingent liabilities. Improper accounting had resulted in overstatement of above head as well as retained earnings to the extent of ₹428.36 crore.  |
| 6.      | Rourkela Smart City Limited         | <p>(i) Non-current Liabilities was overstated by ₹39.15 crore due to wrong accounting of interest earned on grant received from GoI in violation to GFR 2005/SCM guideline which was subsequently revised to GFR 2017 while releasing the sanction order. This had also resulted in understatement of Current Liabilities to the same extent.</p> <p>(ii) Capital Work In Progress (CWIP) was understated by ₹5.34 crore due to wrong accounting of consultancy charges paid to M/s Tata Consultancy Engineers Limited (TCEL) for Smart Solution Projects towards exclusive project activity like preparation of DPR, survey etc, as revenue expenditure. This had also resulted in overstatement of other expenses and understatement of CWIP by ₹5.34 crore.</p> |
| 7.      | Water Corporation of Odisha Limited | Short Term Borrowings was understated by ₹6.72 crore due to non-accounting of securities deposits deducted (December 2019) by Orissa Water Supply & Sewerage Board (OWSSB) from the contractors and intimated (June 2020) to the Corporation before authentication of accounts. This had also resulted in understatement of Current Assets to the same extent.   |
| 8.      | Bhubaneswar Smart City Limited      | <p>(i) Other Equity was overstated by ₹5.81 crore due to wrong accounting of interest earned on grant received from GoI in violation to the terms &amp; conditions of Provisions of GFR 2017. This had also resulted in understatement of Current Liabilities to the same extent.</p> <p>(ii) Property Plant and Equipment was understated by ₹29.32 crore due to non-accounting of construction of Bus Queue Shelters completed and put to use by the Company. This had also resulted in overstatement of Capital Work-in-</p>  |

| Sl. No. | Name of the Company                             | Comments   |
|---------|---|--|
|         |   | <p>Progress by equal amount with corresponding understatement of depreciation and amortization Expenses by ₹13.21 crore with corresponding understatement of Other Income (Deferred Income-Capital Grant) for the year, by an equal amount.</p> <p>(iii) Capital Work-in-Progress was understated by ₹23.84 crore due to wrong accounting of consultancy charges paid to three Programme Management Consultants (PgMCs) for Smart Solution Projects, Area Based Development Projects and Project Initiation and Conceptualization, Procurement of DPR consultants, contractors, as revenue expenditure. This had also resulted in overstatement of other expenses and loss by ₹23.84 crore (₹5.16 crore relates to 2019-20 and ₹18.68 crore for prior periods).</p>  |
| 9.      | Odisha State Civil Supplies Corporation Limited | <p>(i) Current Liabilities (Trade Payables) did not include ₹2.59 crore of godown rent payable towards hiring of godowns by the Company for the year 2017-18. This resulted in understatement of trade payables (Godown rent) by ₹2.59 crore with corresponding understatement of loss before subsidy to the same extent.</p> <p>(ii) Non-current Assets (Tangible Assets) did not include an amount of ₹4.96 crore towards expenditure on Enterprise Resource Planning (ERP)/SAP. The company had spent ₹7.14 crore for implementation of ERP/SAP software up to 31 March 2018 but it had booked only an amount of ₹2.18 as capital expenditure in the annual accounts of 2017-18. Further, out of the total expenditure of ₹7.14 crore, amounts of ₹0.29 crore, ₹2.43 crore and ₹1.65 crore were booked as revenue expenditure instead of capital expenditure in the annual accounts of 2015-16, 2016-17 and 2017-18 respectively and balance amount of ₹0.59 crore had not been taken into account during 2017-18. As the payment of ERP was for enduring benefit and the benefit would accrue to the company over a period of six years at least beyond a year, so the expenditure on ERP system should have been capitalised instead of charging it as revenue expenditure.</p> |

| Sl. No. | Name of the Company | Comments  |
|---------|---------------------|---|
|         |                     | This had resulted in understatement of Tangible Assets by ₹4.96 crore and consequent overstatement of loss before subsidy by ₹4.96 crore. |

Table 5.4: Significant comments on Disclosure

| Sl. No. | Name of the Company  | Comments   |
|---------|--|--|
| 1       | Odisha Power Generation Corporation Limited  | The Company had accounted for an amount of ₹0.57 crore realised towards sale proceeds of fly ash during the period from 2016-17 to 2018-19. As per Gazette notification dated 3 November 2009, issued by the Ministry of Environment and Forests (MoEF), the amount collected from sale of fly ash by thermal power stations, should have been kept in a separate account head as “Fly Ash Utilisation Reserve Fund Account” and should have been utilised only for the development of infrastructure or facilities, promotion and facilitation activities for use of fly ash until 100 per cent fly ash utilisation was achieved. But the Company had neither created a separate account head i.e. Fly Ash Utilisation Reserve Fund Account of an amount of ₹0.57 crore nor had suitably disclosed the reasons for non-creation of the same in the Notes to Accounts. |
| 2.      | Odisha Mineral Bearing Areas Development Corporation                                   | The Company had adopted the method of computation of depreciation from Straight line to WDV method during this year and the same was also disclosed in its notes on accounts. However, the Company had not disclosed the effect of change in policy in the accounts as required under Accounting Standard-5.   |
| 3.      | Green Energy Development Corporation of Odisha Limited(Standalone Financial Statement) | Capital Work in Progress includes an amount of ₹9.40 crore deposited by the company for acquisition of land with respect to the Phase-I (275 MW) Solar Park Project approved under the Ultra Mega Solar Park Scheme of Ministry of New & Renewable Energy (MNRE), Government of India (GoI). Out of the total 1000 MW Project, Detailed Project Report(DPR) for the Phase-I 275 MW project was approved by MNRE on 28 January 2019 and Phase-II (725 MW) project was cancelled on account of slow  |

| Sl. No. | Name of the Company                 | Comments  |
|---------|-------------------------------------|---|
|         |                                     | <p>progress and non-identification of land. In August 2020, MNRE also cancelled Phase-I (275 MW) project due to delay in acquiring and for the proposed solar park and slow progress in commissioning of the project. As per Clause 3(b) of IndAS-10 events after reporting period which are indicative of conditions that arose after the reporting period were non-adjusting events. Further, as per Clause 21 of IndAS-10, if such non-adjusting events were material and non-disclosure could influence the economic decisions that users make on the basis of the financial statements, then the entity should disclose the same. Thus, installation of renewable energy resources, being the main objective of the Company, cancellation of the project should have been suitably disclosed in accounts as per Ind AS-10.</p> |
| 4       | Rourkela Smart City Limited         | <p>For implementation of Smart City Mission ₹1.91 crore capital expenditure was incurred towards installation of new lighting system, construction of pathway and amphitheatre in case of NSCB park, Uditnagar and Rotary-I &amp; II park coming under Rourkela Municipal Corporation (RMC). The projects were completed during the year 2019-20. The ownership of new assets created should have been confirmed and disclosed in the Note on Accounts forming part of the financial statement for proper accounting. As such the Note on Accounts was deficient to that extent.</p>  |
| 5       | Water Corporation of Odisha Limited | <p>The Sewerage Project of Bhubaneswar City transferred from Orissa Water Supply &amp; Sewerage Board (OWSSB) to the Corporation as per resolution (September 2019) of GoO and novation agreement executed (November 2019) thereafter with transfer of all liabilities and obligation of the Project. As a result, the ownership of the ongoing project lied with the Corporation. So, the Corporation needed to disclose suitably regarding the payment made towards the Project before such transfer in the Notes to Accounts.</p>  |

| Sl. No. | Name of the Company            | Comments  |
|---------|--------------------------------|---|
| 6       | Bhubaneswar Smart City Limited | <p>(i) For implementation of Smart City Mission, some amounts out of the grant received by BSCL was given (or decision to give had been taken to that effect) to other implementing agencies like BMC, CRUT, BDA, PHED, , for creation of facilities or providing services. The ownership of assets to be created by other agencies needs to be confirmed beforehand for appropriate accounting of grant as well as amount given to those agencies. This should have been disclosed in the Notes on Accounts forming part of financial statement. Hence, the Notes on Accounts were deficient to that extent.</p> <p>(ii) In Note no. 3.10.3 of Notes on Accounts forming part of financial statement, wherein it was stated that amount of expenditure incurred in a cluster project having future economic value with exclusive use of co-beneficiaries but without physical control on the assets were capitalised as User Rights. Further, as per 3.10.4, operating software acquired separately were capitalised as intangible assets where they were clearly linked to long term economic benefits for the company.</p> |

**Table 5.5: Significant comments on Auditor's Report**

| Sl. No. | Name of the Company                             | Comments  |
|---------|---|---|
| 1.      | The Odisha Small Industries Corporation Limited | <p>In the Independent Auditors Report on the financial Statements of Odisha Small Industries Corporation Limited for the year ended 31 March 2017 under Auditor's Responsibility, the Statutory Auditor had stated that in making risk assessment, the auditor considers internal financial controls relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on whether the Company had in place an adequate internal financial control system over financial reporting and the operating effectiveness of such controls.</p> <p>This, in contradiction of Section 143 (3) of</p> |



| Sl. No. | Name of the Company                             | Comments   |
|---------|---|--|
|         |   | Company's Act read with Rule 10 (A) of Company's (Audit & Auditor) Rules 2014, requires the report of the Auditors to state about existence of adequate internal financial control system and its operating effectiveness.   |
| 2.      | Odisha Coal and Power Limited                   | As per paragraph 3 of Independent Auditor's Report, Emphasis was given to note no. 8(ii) of Notes to Accounts which stated that "the cost of leasehold land was exclusive of registration cost or any other documentation charges which was liable to be incurred upon registration of lease agreement by IDCO. Pending the execution of lease document, the same would be recognised as and when incurred by the company and would be amortised over the remaining period of useful life," which could alternatively have been capitalised with reasonable estimate. In this regard, it was emphasised that lease deed between OCPL and IDCO regarding land had not been executed yet. The expenditure towards stamp duty and registration charges would accrue only at the time of execution of lease deed. Hence, capitalisation of registration charges and other documentation cost in the accounts of OCPL for the year ended 31 March 2019 did not arise. The comment was deficient to this extent. |
| 3       | Odisha State Civil Supplies Corporation Limited | According to point No. VII(C) of Annexure-B of Independent Auditors Report on the Annual accounts of OSCSCL for the year ending 31 March 2018, an amount of ₹0.33 crore paid by the Company against handholding charges payable by the company for the year ending 31 March 2017 was not provided for. The same had been erroneously Capitalised under Computer Networks, Servers & Software over which depreciation for ₹0.04 crore had been charged in the year 2017-18. In this connection, reference is invited to comment no. 2 of C&AG of India, issued on the accounts of the Company for the year 2016-17, where in it was pointed out that an amount of ₹0.46 crore paid towards ERP/SAP hand holding support for the period from October 2016 to March 2017 should have been capitalised. Accordingly, the company capitalised ₹0.30 crore in the accounts. Hence, the above comments of the Independent Auditor for the year 2017-18 were not correct to that extent.                           |



**Table 5.6: Significant comments on Financial Position of Government Controlled Other Companies**

|   |  |
|---|--|
| Lanjigarh Project Area Development Foundation | Reserve and Surplus (Earmarked Fund) was understated by ₹2.30 Crore due to short accounting of fund amount obtained from the Vedanta Limited (the erstwhile Sterlite India Industries Limited) for scheduled area development in Kalahandi and Rayagada Districts as per Honorable Supreme Court order dated 08 August 2008. This had resulted in overstatement of Reserve & Surplus by the same amount. |
|---|--|

### 5.5.2 Statutory corporations where CAG is the sole auditor

The significant comments issued by the CAG on the accounts of statutory corporations where CAG is the sole auditor are detailed below:

#### Odisha State Road Transport Corporation (OSRTC)

- (i) Employee Benefit Expenses (Gratuity) did not include an amount of ₹0.61 crore being payable to the employees towards Gratuity on retirement/death during the financial year 2018-19. Non-accounting of gratuity payable to employees resulted in understatement of employee benefit expenses and overstatement of profit of ₹0.61 crore with corresponding understatement of current liabilities for the year to the same extent. Further, the Corporation had not made actuarial valuation of retired employee benefits as required under Accounting Standard-15.
- (ii) Other Expenses did not include an amount of ₹35 lakh, being Liquidation Certification Dues for the period 1997 to 2017, demanded by Recovery Officer of the Employees' Provident Fund Organisation (EPFO) before authentication of accounts for the financial year 2018-19. This had resulted in understatement of other expenses and overstatement of profit of ₹35 lakh with corresponding understatement of current liabilities for the year to the same extent.
- (iii) Non-Current Assets (Fixed Assets-Capital Work in Progress) was overstated by ₹1.06 crore due to accounting of the completed works of repair and renovation of Badambadi Bus Stand under the head Capital-Work-in-Progress instead of capitalising the same. This had resulted in understatement of Fixed Assets of ₹2.58 crore, Other Liabilities of ₹1.53 crore & Depreciation by ₹0.01 crore with corresponding overstatement of profit of ₹0.01 crore.
- (iv) The Corporation had not been disclosed ₹25.70 crore towards Motor Accident Claim Tribunal (MACT) dues on 1214 cases till March 2019. Since the cases were pending for negotiation and final settlement, it should have been suitably disclosed as contingent liability (Note-

22.25) in notes forming part of the accounts as per Accounting Standard 29.

- (v) The Government of Odisha (GoO) decided (29 August 2019) to waive out of an amount of ₹28.55 crore towards merger of ORT Co Limited. As both OSRTC and Govt. have agreed to waive out the claim of OSRTC towards loss of merger of ORT amounting to ₹28.55 crore, disclosing the amount as receivable in notes forming part of financial statement (Note-22.19) was not correct.

## 5.6 Non-compliance with provisions of Accounting Standards/Ind AS

In exercise of the powers conferred by Section 469 of the Companies Act, 2013, read with Section 129 (1), Section 132 and Section 133 of the said Act, the Central Government prescribed Accounting Standards 1 to 7 and 9 to 29. Besides these, the Central Government notified 41 Indian Accounting Standards (Ind AS) through Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment) Rules, 2016.

The statutory auditors reported that seven companies as detailed in *Appendix-28* did not comply with mandatory Accounting Standards/ Ind AS.

During the course of supplementary audit, the CAG observed that the following companies had also not complied with the Accounting Standards/ Ind AS which was not reported by their statutory auditors:

**Table 5.7: Non-compliance to Accounting Standards/Ind AS observed during supplementary audit**

| Accounting Standard/Ind AS |   | Name of the Company   | Deviation   |
|----------------------------|---|---|---|
| AS 5                       | Disclosure of Effect of change in Accounting Policies               | Odisha Mineral Bearing Area Development Corporation Limited | The Company had not disclosed the effect of change in the method of computation of depreciation from Straight line to Written Down Value method during the year 2018-19 as required by AS 5.  |
| AS 2                       | Accounting of Inventories   | Odisha State Civil Supplies Corporation Limited             | Wrong accounting of interest as well as distribution cost in valuation of Custom Milled Rice (Inventories).   |
| AS 12                      | Short Accounting of differential amount towards deferred tax assets | Odisha Mining Corporation Limited                           | As per the policies and provisions of the IND AS 12, the Corporation should have accounted for ₹17.52 crore towards deferred tax assets instead of ₹12.67 crore as the differential amount of ₹4.85 crore had already been accounted for in the year 2018-19. |

| Accounting Standard/Ind AS |  | Name of the Company                                    | Deviation  |
|----------------------------|--|--|--|
| IND AS 10                  | Non-Disclosure of non-adjusting events after reporting period of material nature | Green Energy Development Corporation of Odisha Limited | Installation of renewable energy resources in Phase-I of 275 MW Project was cancelled after the reporting period. The same had not been disclosed in the accounts despite being of non-adjusting event and of material nature. |
| AS 15                      | Actuarial valuation of retired employee benefits                                 | Odisha State Road Transport Corporation                | The corporation has not made actuarial valuation of retired employee benefits as required under Accounting Standard-15   |
| AS 29                      | Non-Disclosure of contingent liability   | Odisha State Road Transport Corporation                | The Corporation had not disclosed ₹25.70 crore towards Motor Accident Claim Tribunal (MACT) dues on 1214 cases till March 2019 which were pending for negotiation and final settlement.  |

## 5.7 Management Letters

One of the objectives of financial audit is to establish communication on audit matters arising from the audit of financial statements between the auditor and those charged with the responsibility of governance of the corporate entity.

The material observations on the financial statements of PSEs were reported as comments by the CAG under Section 143 (5) of the Companies Act, 2013. Besides these comments, irregularities or deficiencies observed by CAG in the financial reports or in the reporting process were also communicated to the management through a 'Management Letter' for taking corrective action. These deficiencies generally related to:

- application and interpretation of accounting policies and practices;
- adjustments arising out of audit that could have a significant effect on the financial statements; and
- inadequate or non-disclosure of certain information on which management of the concerned PSE gave assurances that corrective action would be taken in the subsequent year.

During the year, CAG issued 'Management Letters' to 16 SPSEs as listed in *Appendix-29*.

# **CHAPTER VI**

## **Compliance Audit Observations**



## CHAPTER VI

### 6. Compliance Audit Observations

Important audit findings emerging from test check of transactions of the State Public Sector Enterprises are included in this Chapter.

#### Odisha Mining Corporation Limited

##### 6.1 Loss of revenue

**Inappropriate costing of bauxite floor price resulted in loss of ₹61.07 crore.**

Government of Odisha (GoO) allotted mining lease of bauxite block of 428.075 hectares at Kodingamali in the districts of Koraput and Rayagada, Odisha to Odisha Mining Corporation Limited (OMC) for a period of 50 years on execution of lease agreement on January 2017 for raising and sale of bauxite to the aluminium industries. The Indian Bureau of Mines (IBM) approved Mining Plan for the lease area holding approximately 611 lakh tonnes of bauxite reserves. It also approved for mining over a period of 21 years, with 15 lakh tonnes for first year and 30 lakh tonnes per annum for balance period.

For sustained supply of raw-materials through Long-Term Linkage (LTL)<sup>47</sup>, the Steel & Mines Department, GoO laid down (February 2018) the procedure for sale of bauxite ore. As per the procedure, 70 per cent of the saleable stock of bauxite would be made available on LTL to the state based end-users and the remaining 30 per cent would be sold through national e-auction to be conducted once in every six months for price discovery. Floor price for the national e-auction would be fixed at the cost of production plus margin of profit at 50 per cent.

OMC awarded (September 2017) the work for excavation and raising of bauxite to a contractor. The agreement between OMC and the contractor stated that the raising contractor would be paid 61 per cent of the escalated/de-escalated rate per cubic metre of backfilling<sup>48</sup> of mined-out area. Similarly, OMC included 10 per cent of capital employed in the cost estimates for raising of iron ore towards interest on capital employed. OMC also included cost of Sustainable Development Framework, which was 10 per cent of royalty in third tender. Hence, in such a cost plus scenario, the estimate for cost of production must have included all the elements of cost viz., cost of backfilling of the mined out area, interest on capital employed, SDF among others for raising and sale of bauxite to the aluminium industries.

<sup>47</sup> Long Term Linkage means that the requirement of a particular buyer would be made from the produce of a definite mine on a long term basis

<sup>48</sup> Backfilling is defined as filling of the cavities (*i.e.* stopes) created by mining

As per Government notification, OMC determined the floor price of Bauxite for last three e-auctions<sup>49</sup> at ₹462, ₹547.50 and ₹672.65 per tonne. The price finalised after these three e-auctions were ₹465, ₹553 and ₹673 per tonne respectively. OMC sold 31,86,277<sup>50</sup> tonnes of bauxite during April 2018 to July 2019 in three e-auctions.

Audit observed that OMC failed to work out its cost properly leading to under-assessment of cost as detailed below:

- Annual amortisation cost is one of the components of cost of production of bauxite. As per the approved Mining Plan, the life of the mine, considering its mineable reserves, was 21 years. For e-auctions during April 2018 to April 2019, OMC however, had taken the life as 50 years leading to under-valuation of the annual amortisation cost. Similarly, only a part of total civil works cost was considered for calculation of depreciation and the life of various civil works for calculation of depreciation was taken ranging from 30 to 60 years instead of 21 years.
- Further, OMC had not considered the cost of backfilling of mined out area and interest on capital employed while finalising production cost of bauxite, which also led to under-valuation of the floor price of bauxite.
- In addition to above, the cost of SDF was not considered while estimating the price during first and second e-auction, whereas this was considered at the time of finalisation of floor price only for third e-auction and for calculation of iron ore sales price.

Considering the above factors, the floor prices for e-auctions should have been calculated at ₹563.13, ₹778.33 and ₹867.67 per tonne for first, second and third e-auctions against the price determined by OMC at ₹462, ₹547.50 and ₹672.65 per tonne respectively. Thus, due to this inappropriate calculation of bauxite cost price, lower sale prices were finalised. This led to loss of ₹61.07 crore<sup>51</sup> by OMC.

Government replied (September 2021) that the excavated overburden materials were being concurrently backfilled and as the backfilling activities were under the scope of work of the agency, no separate amount was paid to the agency for backfilling. During the first three years and three months, only 7,92,954 Cum. of overburden had been re-handled for backfilling purpose. Government further stated that expenditure on SDF was not mandatory for first three years and cost of financing was not a part of cost of production.

The reply of government regarding no separate payment admissible to contractor for backfilling was not correct as the agreement condition exclusively stipulated for payment at the rate of 61 *per cent* of the

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<sup>49</sup> First e-auction was on 04 April 2018, second e-auction was on 03 October 2018 and third e-auction was on 03 April 2019 having interval of six months

<sup>50</sup> 5,48,795 tonnes in first e-auction, 11,41,037 tonnes in second e-auction and 14,96,445 tonnes in third e-auction

<sup>51</sup> ₹5.55 crore in first e-auction, ₹26.34 crore in second e-auction and ₹29.18 crore in third e-auction sale

escalated/de-escalated rate per cubic metre of backfilling. Further, their contention that backfilling during the period from December 2017 to March 2021 would be done with excavated overburden of 7,92,954 Cum. was also not acceptable as the corresponding mined out area for production of 87,52,500 tonnes would be 43,76,250 Cum. during that period. SDF was one of the parameters for achieving at least three star rating for mines without which Indian Bureau of Mines would suspend mining operation. OMC considered SDF for calculation of cost of production at the time of finalisation of floor price for third e-auction. Cost of financing was very much part of cost of production as the fund utilised had an opportunity of getting a fixed income if invested otherwise. As such, OMC should have prepared cost estimates prudently considering all these components which were relevant including the cost of investment, particularly in a scenario where price was to be fixed at cost plus 50 *per cent* margin.

Thus, due to inappropriate costing and downward fixation of floor price of bauxite, OMC failed to safeguard its financial interests and lost ₹61.07 crore and consequently failed to make the supply of bauxite sustainable as envisaged by the Government.

## 6.2 Extra Expenditure

### **Improper calculation of gratuity, leave salary and payment of wages for weekly rest led to extra expenditure of ₹5.31 crore**

Odisha Mining Corporation Limited (OMC) invited (September 2015) open tender from security agencies for engagement of security personnel at its mines/offices. In response to the tender, 13 private security agencies submitted their bids. Bombay Intelligence Security (BIS) India Ltd became lowest (L1) tenderer. In terms of clause 16 of tender conditions, negotiations were held (16 January 2016) with 12 technically qualified bidders for probable reduction in the price offered by L1 so that work could be distributed to various agencies. Two other agencies i.e., Security Solution Services (SSS) and Kalinga Warriors Security Services (KWSS) agreed to take up the work at the L1 rate. Hence, the OMC distributed (January 2016) the quantum of work among three agencies<sup>52</sup>. However, since SSS failed to deploy the security personnel, BIS India Ltd was asked (11 March 2016) to deploy security personnel at the region entrusted to SSS. OMC initially awarded the service contracts for one year from 1 February 2016, which was extended up to 31 August 2017.

Clause D (24) of the tender document provided that the security agencies had to specifically ensure compliance with various related laws and not limited to the Payment of Gratuity Act 1972, The Payment of Wages Act 1936, Minimum Wages Act 1948 for such payments. On scrutiny, following irregularities were noticed: -

<sup>52</sup> BIS for Daitary, Koira, J.K. Road, Bangur and Gandhamardan region; M/s KWSS for Rayagada, Paradip, Angul and Bhubaneswar areas and M/s SSS for Barbil region



As per section 23(4) of the Minimum Wages Rule 1950, the minimum daily wages notified by Central Government under minimum wages Act from time to time is worked out by dividing the minimum monthly wages by 26 days considering a day of rest every week. No wages shall be payable for the rest days. But on scrutiny it was noticed that OMC

- incorporated the tender conditions (Clause D-2) in violation of the aforesaid Act and had paid monthly wages by multiplying such notified daily wage rate by 30.42 (365/12) instead of 26 during the period from February 2016 to August 2017. This resulted an excess payment of ₹3.39 crore.
- Section 2(s) of the Gratuity Act 1972 states that the wages do not include any bonus, commission, HRA, overtime and includes only dearness allowance. In violation to the aforesaid authority, the OMC incorporated clause D(2) in the tender document which depicted that the security personnel shall be paid leave salary and gratuity at the rate of 17.81 *per cent* of total monthly<sup>53</sup> wages. Further, the computation of wages for payment of leave salary and gratuity considered elements like bonus, ESI, EPF Actual payments of gratuity and leave salary were also made, considering such wage as the basis. Thus, due to such consideration of ESI, EPF and Bonus into the total wages while calculating the gratuity and leave salary, the Company made an excess payment of ₹1.92 crore for the period from 01 February 2016 to 31 August 2017.

Thus, improper calculation of gratuity, leave salary and payment of wages for weekly off days had resulted in extra expenditure of ₹5.31 crore towards payment of security charges.

Government stated (August 2021) that security personnel were paid wages as per the rate mentioned in the contract agreement i.e., Clause-D(2) of the contract. Government further stated that a good number of ex-servicemen were engaged by the security agencies and they were also paid as per the above terms of contract which was lower than the wages rate payable under DGR Security Agency. Reply of government was not acceptable because the instant security contracts were not guided the DGR Security Agreement. Further, in respect of excess payment of gratuity/leave salary, government did not furnish reply against specific non-compliance with the related laws as pointed out in the paragraph above.

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<sup>53</sup> Basic + Variable Dearness Allowance (VDA) + Employees State Insurance (ESI) + Employees Provident Fund (EPF) + Employees Deposit Linked Insurance (EDLI) + Admin charges + Bonus

## Odisha Construction Corporation Limited

### 6.3 Wasteful expenditure

**Improper assessment of annual income for advance income tax payment resulted in avoidable payment of penal interest of ₹3.57 crore**

As per Section 207 of Income Tax Act, 1961 (Act), every assessee is required to pay advance tax on the estimated current income for a financial year (FY) in accordance with the provisions of Section 208 to 219 of the Act. Such advance tax is payable in four advance instalments<sup>54</sup> at the prescribed rates (Section 211), in case the amount of income tax payable is ₹10,000 or more (Section 208). Failure to deposit 90 *per cent* of the tax in advance as well as shortfall in depositing tax as per the prescribed slab attract interest at the rate of one *per cent* per month separately as prescribed under Section 234B and 234C of the Act. This calls for proper estimation of taxable income to ensure deposit of advance tax as required to avoid the incidence of interest payment.

Odisha Construction Corporation Limited (OCCL) estimated its current income for the year 2017-18 and 2018-19 through preparation of budgeted estimate/ revised<sup>55</sup> estimate for assessment of its tax liability based on which advance tax was to be paid by the company.

On scrutiny of budget estimate/ revised estimate and other related documents, it was observed that OCCL had considered interest income from fixed deposit at ₹25 crore against actual income of ₹37 crore in 2017-18 and ₹22 crore against actual income of ₹45 crore in 2018-19. Hence, OCCL had not judiciously estimated the advance income tax payable for both the years by substantially ignoring such known sources of income. Against the 90 *per cent* of total income tax payable as advance tax, amounting to ₹56.97 crore, OCCL had paid (advance tax+TDS) only ₹30.28 crore. An amount of ₹3.57 crore had been paid as penal interest on less payment of advance tax as given in the table below: -

**Table 6.1: showing penal interest paid due to less payment of advance income tax**

(₹ in crore)

| Year         | Total tax liability | 90 <i>per cent</i> advance tax payable | Advance tax paid |                 | TDS          | Total tax paid | Balance tax paid after wards | Shortfall <i>per cent</i> | Penal interest paid |
|--------------|---------------------|--|------------------|-----------------|--------------|----------------|------------------------------|---------------------------|---------------------|
|              |                     |  | Amount           | <i>Per cent</i> |              |                |                              |                           |                     |
| 2017-18      | 36.17               | 32.55                                  | 5.00             | 13.82           | 15.02        | 20.02          | 16.15                        | 44.65                     | 1.68                |
| 2018-19      | 27.13               | 24.42                                  | 0.71             | 2.62            | 9.55         | 10.26          | 16.87                        | 62.18                     | 1.89                |
| <b>Total</b> | <b>63.3</b>         | <b>56.97</b>                           | <b>5.71</b>      |                 | <b>24.57</b> | <b>30.28</b>   | <b>33.02</b>                 | <b>52.16</b>              | <b>3.57</b>         |

<sup>54</sup> On or before 15 June (not less than 15 *per cent* of such advance tax), 15 September (not less than 45 *per cent* of such advance tax as reduced by the amount paid in the earlier instalment), 15 December (not less than 75 *per cent* of such advance tax as reduced by the amounts paid in the earlier instalments) and 15 March of the financial year (the whole amount of such advance tax as reduced by the amounts paid in the earlier instalments)

<sup>55</sup> Revised estimate was prepared generally in February/ March of the Financial Year

From the above table, it was noticed that OCCL deposited only ₹30.28 crore as TDS and advance income tax for the FY 2017-18 and 2018-19 against ₹56.97 crore advance tax payable. Since, the total tax amount deposited by OCCL fell short by 52.16 *per cent* in 2017-18 and 2018-19 and advance tax instalments were less than prescribed rate, OCCL had to pay ₹3.57 crore towards penal interest on shortfall of payment of advance tax during August 2018 to October 2018 and September 2019 to October 2019 respectively.

The improper assessment of advance tax which led to avoidable payment of penal interest occurred since OCCL had not properly estimated the interest income of ₹82.24 crore (₹37.55 crore and ₹44.69 crore) from fixed deposits during the FY 2017-18 and FY 2018-19 which were 50 and 103 *per cent* higher than the revised estimates respectively. The estimates for surplus were also prepared considering the revenue on account of price escalations.

Thus, due to improper estimation of total income and income tax liability by the Finance wing of the Management, OCCL had to pay avoidable interest of ₹3.57 crore.

Government stated (August 2021) that the unascertainable/ unexpected increase in actual income was detected at the time of finalisation of accounts. The unascertainable/ unexpected increase was due to receipt of price escalation on civil works, mechanical works and other income including interest on deposits. As per significant accounting policies of the Corporation, price escalations on works were accounted for on the basis of acceptance by the clients, actual receipt and certainty of realisation. Price escalation received at the fag end of the financial year led to increase in profit. The reply also stated that the interest was estimated downside due to decreasing trend of bank interest rate. But actual interest realisation was more due to increase in deposits and continuation of deposits at older rates. OCCL had not considered the enhanced profit for which proportionate quarterly advance tax had not been deposited.

The contention of the management describing receipts on account of price escalation and interest on fixed deposits as unascertainable was not acceptable as both could be well estimated as per specific terms and conditions of relevant contracts/agreements. The interest amount could have been estimated accurately by consulting banks concerned. Further, the profit enhanced mainly due to interest on fixed deposits which was under estimated during both the years. Hence, the management was negligent in learning from its mistakes in the first year and continued to ignore the income from fixed deposits and contractual claims while depositing advance income tax.

#### 6.4 Undue favour

##### Undue favour to the Contractor by reimbursement of ₹2.45 crore towards fictitious supply of cement

Odisha Construction Corporation Ltd (OCCL) awarded (May 2015) the work for construction of Spillway, Left Head Regulator and Earth Dam portion of Deo Irrigation Project, Karanjia to M/s DD Builders (contractor) at a cost of ₹27.94 crore. As per the terms<sup>56</sup> of the contract, OCCL had to supply cement and steel required for the work. However, at the request (March 2017) of the contractor, OCCL allowed (August 2017) the contractor to supply cement on reimbursement basis. As per the supply invoices, the contractor purchased 88,700 bags of cement from four different suppliers<sup>57</sup> during the period from November 2017 to July 2018 for the said work and was reimbursed ₹3.14 crore, which included ₹0.69 crore GST.

As per GST invoices furnished by the contractor, OCCL filed GST return to avail Input Tax Credit (ITC) of ₹0.69 crore. In the meantime, Commissioner of GST & Central Excise (CE), Rourkela issued (Oct/Nov 2018) three 'Alert Notices' indicating names of fraudulent entities which were physically non-existent and they were registered under GST with sole intention of passing on ITC in fraudulent manner by issuing fake invoices without actual supply of goods. The above notices included the names of four entities from which the Contractor had obtained the invoices and submitted to OCCL. Subsequently, GST Authorities cancelled GST registrations of those suppliers.

The Joint Commissioner of GST & CE, Bhubaneswar rejected (November 2019) the ITC availed by OCCL on the strength of the fake invoices and asked OCCL to reverse/pay the inadmissible ITC availed along with penalty<sup>58</sup>. After this fact came to the knowledge of the contractor, he requested (December 2019) OCCL to deduct the amount from its RA bill for regularization of the GST deposit. Subsequently, the contractor made (February 2020) the reversal deposit of ITC to the GST Authorities on behalf of OCCL.

Audit observed that:

- Based on the investigations by the GST and Central Excise department, the above entities fraudulently passed ITC by supplying fake invoices without actual supply of goods. Even though the fact was known to the management (Nov 2019), no detailed enquiry was made to find out the veracity of supply of cement by the contractor. OCCL management ordered internal vigilance enquiry only in April 2020 after the issue was pointed out by Audit. However, the result of investigation has not been communicated to audit so far.

<sup>56</sup> Clause no. 5 of the agreement

<sup>57</sup> Pamesh Traders, Ankit Enterprisers, Ganapati ores & Ispat, Kshipra consumer mkt

<sup>58</sup> Penalty as per section 50 and section 74 of the of CGST Act, 2017

- Refund of ITC amount by the company to GST Authorities substantiated the fact that the supplies were fictitious for which OCCL could not prove anything to the contrary.
- Moreover, to corroborate the issue, vehicle numbers used for transportation of cement, as mentioned in the invoices, were cross checked in the 'VAHAN' database of Government of Odisha and it was found that in respect of 10 invoices, 3920 bags of cement amounting ₹11.03 lakh were transported through two wheelers/auto rickshaws, which were not feasible.

Hence, the cost of cement reimbursed to the contractor i.e., ₹2.45 crore (₹3.14 – ₹0.69) should have been recovered from the contractor. Non-recovery of ₹2.45 crore thus resulted in extension of undue benefit to the contractor for payment made against fake/fictitious supply of cement.

Government stated (August 2021) that due to short supply of cement by manufacturers, the contractor was allowed to supply cement for the work and claim reimbursement. Reply of government was not acceptable because, during the period 2016-17 and 2017-18, 96 *per cent* of the order quantity<sup>59</sup> was supplied by the manufacturers to OCCL. Hence there was no short supply of cement by manufactures as claimed by OCCL. It was further stated by government that GST authorities have dropped the show cause notice in November 2020. The reply was not relevant as the GST authorities had dropped the charge only because OCCL refunded the ITC amount.

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<sup>59</sup> Out of 2,66,000 bags of cement ordered by OCCL, 2,54,347 bags were supplied by manufacturers

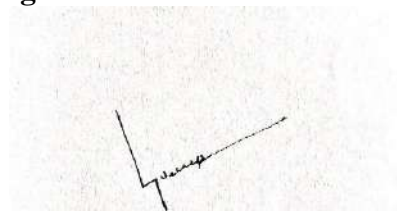
Government further stated that authenticity of vehicle could not be verified at the time of procurement as VAHAN data base was not available at that time and the above four agencies had valid GSTN at the time of payment (1 November 2017 to 31 July 2018). Hence there was no scope for OCCL to know that the entities were not paying GST. The reply was not tenable as the vehicle details were available on public domain and with Transport Department. Hence, they should have recovered the amount of ₹2.45 crore fraudulently claimed by the contractor at least after audit brought the matter to their notice. Since, the contractor could not defend the case and refunded the amount, continuing business as usual with a fraudulent party led to extension of undue favour by the company. It is also a matter of investigation whether the quality of work suffered on account of non-utilisation of 88,700 bags of cement.



Bhubaneswar  
The 08 APRIL 2022

**(ANANTA KISHORE BEHERA)**  
**Pr. Accountant General (Audit-II), Odisha**

**Countersigned**



New Delhi  
The 11 APRIL 2022

**(GIRISH CHANDRA MURMU)**  
**Comptroller and Auditor General of India**



# **Appendices**





### Appendix – 1

(Refer paragraph 2.1.3.6 at page 13-14)

#### Statement showing irregular working of divisions without working plans or approved working schemes

| Sl. No. | Name of the Division | Validity of Working Plan |          | Period of approved Annual Working Scheme |
|---------|----------------------|--------------------------|----------|--|
|         |                      | Start Year               | End Year |  |
| 1       | Khariar              | 2008-09                  | 2017-18  | 2020-21                                  |
| 2       | Angul                | 2007-08                  | 2016-17  | 2020-21                                  |
| 3       | Athagarh             | 2007-08                  | 2016-17  | 2020-21                                  |
| 4       | Cuttack              | 2007-08                  | 2016-17  | 2020-21                                  |
| 5       | Keonjhar (WL)        | 2007-08                  | 2016-17  | 2020-21                                  |
| 6       | Keonjhar             | 2007-08                  | 2016-17  | 2020-21                                  |
| 7       | Baliguda             | 2007-08                  | 2016-17  | 2020-21                                  |
| 8       | Phulbani             | 2007-08                  | 2016-17  | 2020-21                                  |
| 9       | Balangir             | 2007-08                  | 2016-17  | 2020-21                                  |
| 10      | Kalahandi (N)        | 2007-08                  | 2016-17  | 2020-21                                  |
| 11      | Kalahandi (S)        | 2007-08                  | 2016-17  | 2020-21                                  |
| 12      | Subarnapur           | 2007-08                  | 2016-17  | 2020-21                                  |
| 13      | Khordha              | 2007-08                  | 2016-17  | 2020-21                                  |
| 14      | Jeypore              | 2007-08                  | 2016-17  | 2020-21                                  |
| 15      | Malkangiri           | 2007-08                  | 2016-17  | 2020-21                                  |
| 16      | Bonai                | 2007-08                  | 2016-17  | 2020-21                                  |
| 17      | Jharsuguda           | 2007-08                  | 2016-17  | 2020-21                                  |
| 18      | Rairakhol            | 2007-08                  | 2016-17  | 2020-21                                  |
| 19      | Sambalpur            | 2007-08                  | 2016-17  | 2020-21                                  |
| 20      | Athamalik            | 2006-07                  | 2015-16  | 2020-21                                  |
| 21      | Balasore (WL)        | 2006-07                  | 2015-16  | 2020-21                                  |
| 22      | Baripada             | 2006-07                  | 2015-16  | 2020-21                                  |
| 23      | Karanjia             | 2006-07                  | 2015-16  | 2020-21                                  |
| 24      | Parlakhemundi        | 2006-07                  | 2015-16  | 2020-21                                  |
| 25      | Bhadrak (WL)         | 2006-07                  | 2015-16  | 2020-21                                  |
| 26      | Koraput              | 2006-07                  | 2015-16  | 2020-21                                  |
| 27      | Raygada              | 2006-07                  | 2015-16  | 2020-21                                  |
| 28      | Sundargarh           | 2010-11                  | 2019-20  |  |
| 29      | City Forest          | 2007-08                  | 2016-17  |  |
| 30      | Nayagarh             | 2007-08                  | 2016-17  |  |
| 31      | Rajnagar (WL)        | 2007-08                  | 2016-17  |  |

**Appendix – 2**

(Refer paragraph 2.1.4.2 at page 16-17)

**Statement showing improper maintenance and non-production of plantation journals**

| Sl. No.      | Name of Division | Total no. of plantation journals | Journals selected and produced to Audit | No. of Journals audited (50 per cent) | No. of Journals maintained in complete | No. of Journals partially maintained | No. of Journals not produced |
|--------------|------------------|----------------------------------|---|---------------------------------------|--|--------------------------------------|------------------------------|
| 1            | Keonjhar         | 316                              | 160                                     | 80                                    | 65                                     | 15                                   | 0                            |
| 2            | Koraput          | 407                              | 205                                     | 103                                   | 82                                     | 21                                   | 0                            |
| 3            | Kalahandi (s)    | 461                              | 298                                     | 149                                   | 138                                    | 11                                   | 0                            |
| 4            | Bamra (WL)       | 139                              | 56                                      | 28                                    | 17                                     | 11                                   | 0                            |
| 5            | Boudh            | 276                              | 138                                     | 69                                    | 59                                     | 10                                   | 0                            |
| 6            | Sundargarh       | 370                              | 285                                     | 143                                   | 133                                    | 10                                   | 0                            |
| 7            | Rajnagar         | 132                              | 52                                      | 26                                    | 12                                     | 14                                   | 0                            |
| 8            | Rairakhol        | 195                              | 102                                     | 51                                    | 44                                     | 7                                    | 9                            |
| 9            | Keonjhar(WL)     | 166                              | 63                                      | 32                                    | 18                                     | 14                                   | 16                           |
| 10           | Rourkela         | 652                              | 233                                     | 117                                   | 93                                     | 24                                   | 196                          |
| 11           | Rayagada         | 581                              | 230                                     | 115                                   | 115                                    | 0                                    | 0                            |
| 12           | Balangir         | 530                              | 431                                     | 216                                   | 211                                    | 5                                    | 0                            |
| 13           | Malkangiri       | 361                              | 120                                     | 60                                    | 54                                     | 6                                    | 91                           |
| <b>Total</b> |                  | <b>4,586</b>                     | <b>2373</b>                             | <b>1,187</b>                          | <b>1,039</b>                           | <b>148</b>                           | <b>312</b>                   |

**Appendix- 3**  
**(Refer Paragraph 2.1.5.3 at page 20-21)**

**Statement showing non-utilisation of funds for second year maintenance onwards under MGNREGS in 12 Divisions during 2013-14 to 2017-18**

| Sl. No. | Name of the Division | Year    | Name of the Range | Location of plantation      | Type of plantation | Area (Ha.) | Area (rkm) | Total scheme cost (In ₹) | Expenditure incurred (In ₹) |          |          |          |         |
|---------|----------------------|---------|-------------------|-----------------------------|--------------------|------------|------------|--------------------------|-----------------------------|----------|----------|----------|---------|
|         |                      |         |                   |                             |                    |            |            |                          | 0th year                    | 1st year | 2nd year | 3rd year | Total   |
| 1       | 2                    | 3       | 4                 | 5                           | 6                  | 7          | 8          | 9                        | 10                          | 11       | 12       | 13       | 14      |
| 1       | Bamra WL             | 2013-14 | Bamra WL          | Turei Niktimal              | AR                 | 5          | 0          | 1,23,000                 |                             | 123000   | 0        | 0        | 123000  |
| 2       | Bamra WL             | 2013-14 | Jamankira WL      | Ainalposi                   | AR                 | 20         | 0          | 7,26,000                 |                             | 492000   | 0        | 0        | 492000  |
| 3       | Bamra WL             | 2013-14 | Jamankira WL      | Barhamundi                  | AR                 | 40         | 0          | 17,28,000                |                             | 984000   | 0        | 0        | 984000  |
| 4       | Bamra WL             | 2013-14 | Kuchinda WL       | Madanmohanpur               | AR                 | 5          | 0          | 1,99,000                 |                             | 123000   | 0        | 0        | 123000  |
| 5       | Bamra WL             | 2013-14 | Bamra WL          | Baghiaberni                 | AR                 | 15         | 0          | 5,50,000                 |                             | 369000   | 0        | 0        | 369000  |
| 6       | Bamra WL             | 2013-14 | Bamra WL          | Bandhabar RF                | ANR                | 50         | 0          | 6,70,000                 |                             | 406500   | 0        | 0        | 406500  |
| 7       | Bamra WL             | 2013-14 | Jamankira WL      | Tikilipada PRF              | ANR                | 50         | 0          | 6,70,000                 |                             | 406500   | 0        | 0        | 406500  |
| 8       | Bamra WL             | 2013-14 | Jamankira WL      | Koilarijore to Sirid NH-200 | Avenue             | 0          | 8          | 7,65,000                 |                             | 355616   | 0        | 0        | 355616  |
| 9       | Bamra WL             | 2013-14 | Jamankira WL      | Kuagola to Sandhpathar      | Avenue             | 0          | 8          | 15,06,000                |                             | 1021340  | 0        | 0        | 1021340 |
| 10      | Bamra WL             | 2013-14 | Bamra WL          | Bamra to Garposh            | Avenue             | 0          | 20         | 18,76,000                |                             | 520000   | 0        | 0        | 520000  |
| 11      | Bamra WL             | 2013-14 | Bamra WL          | Balimal to Babunikimal      | Avenue             | 0          | 6          | 5,79,000                 |                             | 280390   | 0        | 0        | 280390  |
| 12      | Bamra WL             | 2013-14 | Kuchinda WL       | Laigura to Guchhra          | Avenue             | 0          | 10         | 9,50,000                 |                             | 467310   | 0        | 0        | 467310  |
| 13      | Bamra WL             | 2013-14 | Kuchinda WL       | Chandinimal to Subampali    | Avenue             | 0          | 10         | 9,50,000                 |                             | 467310   | 0        | 0        | 467310  |
| 14      | Bamra WL             | 2014-15 | Bamra WL          | Parimunda – Nikitimal DPF   | ANR                | 80         | 0          | 16,68,000                |                             | 240906   | 0        | 0        | 240906  |
| 15      | Bamra WL             | 2014-15 | Kuchinda WL       | Sanjatiapali KF             | ANR                | 10         | 0          | 3,40,000                 |                             | 140011   | 0        | 0        | 140011  |
| 16      | Bamra WL             | 2014-15 | Bamra WL          | Bamra to Garposh            | Avenue             | 0          | 10         | 941000                   |                             | 941000   | 0        | 0        | 941000  |
| 17      | Bamra WL             | 2014-15 | Bamra WL          | Kechhupani to Bileighati    | Avenue             | 0          | 4          | 391000                   |                             | 391000   | 0        | 0        | 391000  |
| 18      | Bamra WL             | 2014-15 | Bamra WL          | Kutarimal to Burbuda        | Avenue             | 0          | 9          | 850000                   |                             | 850000   | 0        | 0        | 850000  |
| 19      | Bamra WL             | 2014-15 | Bamra WL          | Kutarimal to Firingibahal   | Avenue             | 0          | 4          | 391000                   |                             | 190992   | 0        | 0        | 190992  |
| 20      | Bamra WL             | 2014-15 | Kuchinda WL       | Tainsar to Athagaon         | Avenue             | 0          | 5          | 483000                   |                             | 380931   | 0        | 0        | 380931  |
| 21      | Bamra WL             | 2014-15 | Jamankira WL      | Dhudipali to Monapali       | Avenue             | 0          | 5          | 483000                   |                             | 97439    | 0        | 0        | 97439   |
| 22      | Bamra WL             | 2014-15 | Jamankira WL      | Mendhabahal to Ranchi Road  | Avenue             | 0          | 5          | 483000                   |                             | 28875    | 0        | 0        | 28875   |
| 23      | Bamra WL             | 2015-16 | Bamra WL          | Bandhabar RF (Dumerbahal)   | ANR Plnt           | 50         | 0          | 725550                   |                             | 98262    | 0        | 0        | 98262   |
| 24      | Bamra WL             | 2015-16 | Bamra WL          | Bandhabar RF (Sankobahal)   | ANR                | 30         | 0          | 445900                   |                             | 226926   | 0        | 0        | 226926  |
| 25      | Bamra WL             | 2015-16 | Bamra WL          | Bandhabar RF (Rabga)        | ANR                | 20         | 0          | 305950                   |                             | 61422    | 0        | 0        | 61422   |
| 26      | Bamra WL             | 2015-16 | Kuchinda WL       | Tamangoda DPF               | ANR                | 50         | 0          | 10000                    |                             | 149466   | 0        | 0        | 149466  |
| 27      | Bamra WL             | 2015-16 | Kuchinda WL       | Baliturei DPF               | ANR                | 50         | 0          | 10000                    |                             | 92722    | 0        | 0        | 92722   |
| 28      | Bamra WL             | 2015-16 | Jamankira WL      | Sauntimal PRF               | ANR                | 10         | 0          | 166030                   |                             | 74820    | 0        | 0        | 74820   |
| 29      | Bamra WL             | 2015-16 | Jamankira WL      | Mahalimkudar KF             | ANR                | 10         | 0          | 166030                   |                             | 72186    | 0        | 0        | 72186   |
| 30      | Bamra WL             | 2015-16 | Jamankira WL      | Gariabahal KF               | ANR                | 5          | 0          | 96100                    |                             | 35124    | 0        | 0        | 35124   |
| 31      | Bamra WL             | 2015-16 | Jamankira WL      | Bhoipali PRF                | ANR                | 10         | 0          | 166030                   |                             | 82284    | 0        | 0        | 82284   |
| 32      | Bamra WL             | 2015-16 | Jamankira WL      | Tulsidihi KF                | ANR                | 10         | 0          | 166030                   |                             | 52200    | 0        | 0        | 52200   |
| 33      | Bamra WL             | 2015-16 | Jamankira WL      | Badbalimal KF               | ANR                | 20         | 0          | 305950                   |                             | 149640   | 0        | 0        | 149640  |
| 34      | Bamra WL             | 2015-16 | Jamankira WL      | Bandhapali KF               | ANR                | 5          | 0          | 96100                    |                             | 72948    | 0        | 0        | 72948   |
| 35      | Bamra WL             | 2015-16 | Jamankira WL      | Katarkela KF                | ANR                | 5          | 0          | 96100                    |                             | 54810    | 0        | 0        | 54810   |
| 36      | Bamra WL             | 2015-16 | Jamankira WL      | Kalopada KF                 | ANR                | 10         | 0          | 166030                   |                             | 123756   | 0        | 0        | 123756  |
| 37      | Bamra WL             | 2015-16 | Jamankira WL      | Khajuria RF                 | ANR                | 15         | 0          | 236000                   |                             | 78300    | 0        | 0        | 78300   |
| 38      | Bamra WL             | 2016-17 | Bamra WL          | Sanfiringibahal KF          | ANR                | 10         | 0          | 155000                   | 36400                       | 62112    | 0        | 0        | 98512   |

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|---------|----------------------|---------|-------------------|---------------------------|--------------------|------------|------------|--------------------------|-----------------------------|----------|----------|----------|---------|
|         |                      |         |                   |                           |                    |            |            |                          | 0th year                    | 1st year | 2nd year | 3rd year | Total   |
| 39      | Bamra WL             | 2016-17 | Jamankira WL      | Bhoidera KF               | ANR                | 15         | 0          | 217450                   | 54600                       | 41070    | 0        | 0        | 95670   |
| 40      | Bamra WL             | 2016-17 | Jamankira WL      | Fulkusum KF               | ANR                | 15         | 0          | 217450                   | 54600                       | 26106    | 0        | 0        | 80706   |
| 41      | Bamra WL             | 2016-17 | Jamankira WL      | Badmal KF                 | ANR                | 10         | 0          | 155000                   | 36400                       | 16360    | 0        | 0        | 52760   |
| 42      | Bamra WL             | 2016-17 | Jamankira WL      | Sauntimal PRF             | ANR                | 30         | 0          | 516040                   |                             | 121116   | 0        | 0        | 121116  |
| 43      | Bamra WL             | 2016-17 | Kuchinda WL       | Gainmunda to Kurmimunda   | Avenue             | 0          | 3          | 334200                   |                             | 534024   | 0        | 0        | 534024  |
| 44      | Bamra WL             | 2016-17 | Jamankira WL      | Jamankira to Mukteswar    | Avenue             | 0          | 5          | 534800                   |                             | 349772   | 0        | 0        | 349772  |
| 45      | Boudh                | 2013-14 | Manamunda         | Jogindrapur               | AR                 | 45         | 0          | 2012850                  | 81648                       | 195652   | 0        | 0        | 277300  |
| 46      | Boudh                | 2013-14 | Madhapur          | Satakhanda                | AR                 | 25         | 0          | 1269130                  | 416110                      | 0        | 0        | 0        | 416110  |
| 47      | Boudh                | 2013-14 | Purunakatak       | Tabhapadar                | AR                 | 14         | 0          | 1522950                  | 0                           | 468500   | 0        | 0        | 468500  |
| 48      | Boudh                | 2013-14 | Purunakatak       | Karanjakata               | AR                 | 15         | 0          | 1522950                  | 0                           | 442540   | 0        | 0        | 442540  |
| 49      | Boudh                | 2013-14 | Purunakatak       | Lokapada                  | AR                 | 26         | 0          | 1522950                  | 0                           | 618250   | 0        | 0        | 618250  |
| 50      | Boudh                | 2013-14 | Purunakatak       | Dharmanagar               | AR                 | 25         | 0          | 1522950                  | 0                           | 688360   | 0        | 0        | 688360  |
| 51      | Boudh                | 2013-14 | Madhapur          | Satakhanda                | ANR                | 30         | 0          | 540540                   | 190090                      | 0        | 0        | 0        | 190090  |
| 52      | Boudh                | 2013-14 | Madhapur          | Sanabhurta                | ANR                | 50         | 0          | 900900                   | 455410                      | 0        | 0        | 0        | 455410  |
| 53      | Boudh                | 2013-14 | Purunakatak       | Tabhapadar                | ANR                | 40         | 0          | 803512                   | 0                           | 307160   | 0        | 0        | 307160  |
| 54      | Boudh                | 2013-14 | Purunakatak       | Dharmanagar               | ANR                | 40         | 0          | 803512                   | 0                           | 197900   | 0        | 0        | 197900  |
| 55      | Boudh                | 2014-15 | Purunakatak       | Laigaon                   | AR                 | 10         | 0          | 577200                   | 0                           | 208670   | 0        | 0        | 208670  |
| 56      | Boudh                | 2014-15 | Purunakatak       | Bruhaspatipur             | AR                 | 10         | 0          | 577200                   | 0                           | 156460   | 0        | 0        | 156460  |
| 57      | Boudh                | 2014-15 | Madhapur          | Podhal R.F                | ANR                | 70         | 0          | 1503880                  | 649370                      | 0        | 0        | 0        | 649370  |
| 58      | Boudh                | 2014-15 | Purunakatak       | Bruhaspatipur             | ANR                | 50         | 0          | 1074200                  | 0                           | 221790   | 0        | 0        | 221790  |
| 59      | Boudh                | 2014-15 | Purunakatak       | Talapadar                 | ANR                | 50         | 0          | 1074200                  | 0                           | 267990   | 0        | 0        | 267990  |
| 60      | Boudh                | 2014-15 | Kantamal          | Sulia R.F.                | ANR                | 25         | 0          | 634600                   | 0                           | 145290   | 0        | 0        | 145290  |
| 61      | Boudh                | 2014-15 | Kantamal          | Padhel R.F                | ANR                | 25         | 0          | 634600                   | 0                           | 153500   | 0        | 0        | 153500  |
| 62      | Boudh                | 2014-15 | Purunakatak       | Chhatranga to Bhaliagora  | Avenue             | 0          | 2          | 332560                   | 0                           | 33140    | 0        | 0        | 33140   |
| 63      | Boudh                | 2014-15 | Purunakatak       | Krushnapali to Ramagarh   | Avenue             | 0          | 10         | 1662810                  | 0                           | 895480   | 0        | 0        | 895480  |
| 64      | Boudh                | 2014-15 | Purunakatak       | Ajoydhaya to Kusanga      | Avenue             | 0          | 4          | 665120                   | 0                           | 215525   | 0        | 0        | 215525  |
| 65      | Boudh                | 2014-15 | Purunakatak       | Dhalpur to Sakusinga      | Avenue             | 0          | 4          | 665120                   | 0                           | 263510   | 0        | 0        | 263510  |
| 66      | Boudh                | 2015-16 | Boudh             | Dambarugarh               | AR                 | 5          | 0          | 339820                   | 0                           | 149830   | 0        | 0        | 149830  |
| 67      | Boudh                | 2015-16 | Purunakatak       | Birapratapur              | AR                 | 5          | 0          | 339820                   | 0                           | 80390    | 0        | 0        | 80390   |
| 68      | Boudh                | 2015-16 | Madhapur          | Podhal                    | AR                 | 5          | 0          | 339820                   | 0                           | 129280   | 0        | 0        | 129280  |
| 69      | Boudh                | 2015-16 | Kantamal          | Putputigarh RF            | AR                 | 5          | 0          | 339820                   | 0                           | 339820   | 0        | 0        | 339820  |
| 70      | Boudh                | 2015-16 | Boudh             | Putuna                    | ANR                | 50         | 0          | 1071400                  | 0                           | 812111   | 0        | 0        | 812111  |
| 71      | Boudh                | 2015-16 | Purunakatak       | Parapit R.F               | ANR                | 50         | 0          | 1071400                  | 0                           | 375960   | 0        | 0        | 375960  |
| 72      | Boudh                | 2015-16 | Purunakatak       | Arakhapadar R.F           | ANR                | 50         | 0          | 1071400                  | 0                           | 425380   | 0        | 0        | 425380  |
| 73      | Boudh                | 2015-16 | Madhapur          | Mundeswar R.F             | ANR                | 50         | 0          | 1071400                  | 0                           | 772860   | 0        | 0        | 772860  |
| 74      | Boudh                | 2015-16 | Madhapur          | Podhal R.F                | ANR                | 50         | 0          | 1071400                  | 0                           | 466300   | 0        | 0        | 466300  |
| 75      | Boudh                | 2015-16 | Kantamal          | Puputigarh R.F            | ANR                | 50         | 0          | 1071400                  | 0                           | 1071400  | 0        | 0        | 1071400 |
| 76      | Boudh                | 2016-17 | Kantamal          | Tubuda                    | AR                 | 20         | 0          | 507400                   | 286706                      | 220694   | 0        | 0        | 507400  |
| 77      | Boudh                | 2016-17 | Boudh             | Suryalata                 | AR                 | 10         | 0          | 270320                   | 221390                      | 48930    | 0        | 0        | 270320  |
| 78      | Boudh                | 2016-17 | Boudh             | Nagarjuna R.F C/1         | AR                 | 15         | 0          | 405480                   | 332085                      | 73395    | 0        | 0        | 405480  |
| 79      | Boudh                | 2016-17 | Boudh             | Jamkhol R.F C/6           | AR                 | 5          | 0          | 141057                   | 57897                       | 83160    | 0        | 0        | 141057  |
| 80      | Boudh                | 2016-17 | Boudh             | Sahajpal to Bahira School | Avenue             | 0          | 10         | 916830                   | 0                           | 543220   | 0        | 0        | 543220  |
| 81      | Boudh                | 2016-17 | Manamunda         | Putana R.F C/2            | ANR                | 50         | 0          | 1035300                  | 118900                      | 469220   | 0        | 0        | 588120  |
| 82      | Boudh                | 2016-17 | Kantamal          | Khajurisukha PRF          | ANR                | 50         | 0          | 1061300                  | 0                           | 308250   | 0        | 0        | 308250  |
| 83      | Boudh                | 2016-17 | Kantamal          | Padhel R.F C/11           | ANR                | 50         | 0          | 1061300                  | 0                           | 348770   | 0        | 0        | 348770  |

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|---------|----------------------|---------|-------------------|---------------------------------------|--------------------|------------|------------|--------------------------|-----------------------------|----------|----------|----------|---------|
|         |                      |         |                   |                                       |                    |            |            |                          | 0th year                    | 1st year | 2nd year | 3rd year | Total   |
| 84      | Boudh                | 2016-17 | Madhapur          | Podhal R.F C/3                        | ANR                | 50         | 0          | 1059600                  | 329650                      | 0        | 0        | 0        | 329650  |
| 85      | Boudh                | 2016-17 | Kantamal          | N.Prasad to Khemundigarh              | Avenue             | 0          | 25         | 4284470                  | 0                           | 2242730  | 0        | 0        | 2242730 |
| 86      | Boudh                | 2016-17 | Kantamal          | Khemundigarh to Bhatagora             | Avenue             | 0          | 25         | 4284470                  | 0                           | 2136725  | 0        | 0        | 2136725 |
| 87      | Malkangiri           | 2013-14 | Chittrakonda      | Anjariaguda-Badapadar                 | Avenue             | 0          | 10         | 908000                   | 0                           | 349901   | 0        | 0        | 349901  |
| 88      | Malkangiri           | 2013-14 | Balimela          | Balimela Barrage to Karkatpalli (I&P) | Avenue             | 0          | 15         | 1362000                  | 0                           | 76246    | 0        | 0        | 76246   |
| 89      | Malkangiri           | 2013-14 | Malkangiri        | Pandripani-Matiguda                   | Avenue             | 0          | 5          | 454000                   | 0                           | 150916   | 0        | 0        | 150916  |
| 90      | Malkangiri           | 2013-14 | Malkangiri        | Challanguda-Tandiki                   | Avenue             | 0          | 10         | 908000                   | 0                           | 358838   | 0        | 0        | 358838  |
| 91      | Malkangiri           | 2013-14 | Mathili           | Dhungiaput-Bimanpalli                 | Avenue             | 0          | 5          | 454000                   | 0                           | 27208    | 0        | 0        | 27208   |
| 92      | Malkangiri           | 2013-14 | Mathili           | Saunliguda-Bhejaguda                  | Avenue             | 0          | 5          | 454000                   | 0                           | 167971   | 0        | 0        | 167971  |
| 93      | Malkangiri           | 2013-14 | Motu              | MV-79 to Phulkonkonda                 | Avenue             | 0          | 8          | 727000                   | 0                           | 81242    | 0        | 0        | 81242   |
| 94      | Malkangiri           | 2013-14 | Motu              | MV-79 to Bhubanpalli                  | Avenue             | 0          | 4          | 364000                   | 0                           | 46626    | 0        | 0        | 46626   |
| 95      | Malkangiri           | 2013-14 | Motu              | MV-79 to Lachhipeta                   | Avenue             | 0          | 3          | 272000                   | 0                           | 34383    | 0        | 0        | 34383   |
| 96      | Malkangiri           | 2013-14 | Chittrakonda      | Bandhamamudi                          | AR                 | 10         | 0          | 986000                   | 0                           | 263295   | 0        | 0        | 263295  |
| 97      | Malkangiri           | 2013-14 | Balimela          | Kanangi                               | AR                 | 40         | 0          | 1972000                  | 0                           | 702064   | 0        | 0        | 702064  |
| 98      | Malkangiri           | 2013-14 | Balimela          | Dyke - 3                              | AR                 | 30         | 0          | 1479000                  | 0                           | 449619   | 0        | 0        | 449619  |
| 99      | Malkangiri           | 2013-14 | Balimela          | Tarlakota                             | AR                 | 20         | 0          | 986000                   | 0                           | 307431   | 0        | 0        | 307431  |
| 100     | Malkangiri           | 2013-14 | Balimela          | Mundiguda                             | AR                 | 30         | 0          | 1479000                  | 0                           | 663731   | 0        | 0        | 663731  |
| 101     | Malkangiri           | 2013-14 | Motu              | Kunanpalli                            | AR                 | 10         | 0          | 494000                   | 0                           | 297950   | 0        | 0        | 297950  |
| 102     | Malkangiri           | 2013-14 | Motu              | MV-55                                 | AR                 | 20         | 0          | 986000                   | 0                           | 501144   | 0        | 0        | 501144  |
| 103     | Malkangiri           | 2013-14 | Motu              | Bhubanpalli                           | AR                 | 10         | 0          | 494000                   | 0                           | 204000   | 0        | 0        | 204000  |
| 104     | Malkangiri           | 2013-14 | Motu              | Padampur                              | AR                 | 10         | 0          | 494000                   | 0                           | 236405   | 0        | 0        | 236405  |
| 105     | Malkangiri           | 2013-14 | Motu              | Motu                                  | AR                 | 15         | 0          | 740000                   | 0                           | 328715   | 0        | 0        | 328715  |
| 106     | Malkangiri           | 2013-14 | Motu              | Lachhipuram                           | AR                 | 15         | 0          | 740000                   | 0                           | 349947   | 0        | 0        | 349947  |
| 107     | Malkangiri           | 2013-14 | Motu              | Kotaguda                              | AR                 | 10         | 0          | 493000                   | 0                           | 270490   | 0        | 0        | 270490  |
| 108     | Malkangiri           | 2013-14 | Motu              | MV-88                                 | AR                 | 10         | 0          | 494000                   | 0                           | 241367   | 0        | 0        | 241367  |
| 109     | Malkangiri           | 2013-14 | Mathili           | Naikguda                              | AR                 | 10         | 0          | 493000                   | 0                           | 271407   | 0        | 0        | 271407  |
| 110     | Malkangiri           | 2013-14 | Mathili           | Pulapali                              | AR                 | 20         | 0          | 986000                   | 0                           | 565523   | 0        | 0        | 565523  |
| 111     | Malkangiri           | 2013-14 | Mathili           | Chaulmendi                            | AR                 | 20         | 0          | 986000                   | 0                           | 610455   | 0        | 0        | 610455  |
| 112     | Malkangiri           | 2013-14 | Mathili           | Dhungiaput                            | AR                 | 20         | 0          | 986000                   | 0                           | 282076   | 0        | 0        | 282076  |
| 113     | Malkangiri           | 2013-14 | Malkangiri        | Tumsapalli                            | AR                 | 15         | 0          | 740000                   | 0                           | 389579   | 0        | 0        | 389579  |
| 114     | Malkangiri           | 2013-14 | Malkangiri        | Cheruguda                             | AR                 | 15         | 0          | 740000                   | 0                           | 389502   | 0        | 0        | 389502  |
| 115     | Malkangiri           | 2013-14 | Malkangiri        | Dugali                                | AR                 | 15         | 0          | 740000                   | 0                           | 392715   | 0        | 0        | 392715  |
| 116     | Malkangiri           | 2013-14 | Malkangiri        | Pedabeda                              | AR                 | 15         | 0          | 740000                   | 0                           | 393008   | 0        | 0        | 393008  |
| 117     | Malkangiri           | 2013-14 | Malkangiri        | Kanjeli                               | AR                 | 10         | 0          | 493000                   | 0                           | 241355   | 0        | 0        | 241355  |
| 118     | Malkangiri           | 2013-14 | Malkangiri        | Jaduguda                              | AR                 | 15         | 0          | 740000                   | 0                           | 423290   | 0        | 0        | 423290  |
| 119     | Malkangiri           | 2013-14 | Malkangiri        | Simagudi                              | AR                 | 15         | 0          | 740000                   | 0                           | 414841   | 0        | 0        | 414841  |
| 120     | Malkangiri           | 2013-14 | Malkangiri        | Pahadguda                             | AR                 | 15         | 0          | 740000                   | 0                           | 441103   | 0        | 0        | 441103  |
| 121     | Malkangiri           | 2013-14 | Malkangiri        | Dangaskhal                            | AR                 | 15         | 0          | 740000                   | 0                           | 380372   | 0        | 0        | 380372  |
| 122     | Malkangiri           | 2013-14 | Chittrakonda      | Rajulkonda                            | ANR                | 50         | 0          | 829000                   | 0                           | 198175   | 0        | 0        | 198175  |
| 123     | Malkangiri           | 2013-14 | Balimela          | Dyke-2                                | ANR                | 30         | 0          | 498000                   | 0                           | 180093   | 0        | 0        | 180093  |
| 124     | Malkangiri           | 2013-14 | Balimela          | Hatimaba                              | ANR                | 20         | 0          | 332000                   | 0                           | 73498    | 0        | 0        | 73498   |
| 125     | Malkangiri           | 2013-14 | Balimela          | Dasanguda                             | ANR                | 30         | 0          | 491000                   | 0                           | 175157   | 0        | 0        | 175157  |
| 126     | Malkangiri           | 2013-14 | Malkangiri        | Kadamguda                             | ANR                | 50         | 0          | 829000                   | 0                           | 361194   | 0        | 0        | 361194  |
| 127     | Malkangiri           | 2013-14 | Malkangiri        | Daduguda                              | ANR                | 50         | 0          | 829000                   | 0                           | 371137   | 0        | 0        | 371137  |

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|---------|----------------------|---------|-------------------|--------------------------|--------------------|------------|------------|--------------------------|-----------------------------|----------|----------|----------|---------|
|         |                      |         |                   |                          |                    |            |            |                          | 0th year                    | 1st year | 2nd year | 3rd year | Total   |
| 128     | Malkangiri           | 2013-14 | Mathili           | Dalpatiguda              | ANR                | 50         | 0          | 829000                   | 0                           | 110896   | 0        | 0        | 110896  |
| 129     | Malkangiri           | 2013-14 | Mathili           | Chaulmendi               | ANR                | 25         | 0          | 415000                   | 0                           | 110155   | 0        | 0        | 110155  |
| 130     | Malkangiri           | 2013-14 | Balimela          | Dyke-III                 | ANR                | 20         | 0          | 332000                   | 0                           | 96548    | 0        | 0        | 96548   |
| 131     | Malkangiri           | 2013-14 | Motu              | Bhubanpalli              | ANR                | 40         | 0          | 664000                   | 0                           | 265449   | 0        | 0        | 265449  |
| 132     | Malkangiri           | 2013-14 | Motu              | Kunanpalli               | ANR                | 40         | 0          | 664000                   | 0                           | 262446   | 0        | 0        | 262446  |
| 133     | Malkangiri           | 2013-14 | Motu              | Padampur                 | ANR                | 40         | 0          | 664000                   | 0                           | 275287   | 0        | 0        | 275287  |
| 134     | Malkangiri           | 2013-14 | Motu              | M.V.-55                  | ANR                | 20         | 0          | 332000                   | 0                           | 96517    | 0        | 0        | 96517   |
| 135     | Malkangiri           | 2013-14 | Motu              | Kotaguda                 | ANR                | 50         | 0          | 829000                   | 0                           | 198863   | 0        | 0        | 198863  |
| 136     | Malkangiri           | 2013-14 | Motu              | Lachipuram               | ANR                | 25         | 0          | 478000                   | 0                           | 167016   | 0        | 0        | 167016  |
| 137     | Malkangiri           | 2013-14 | Malkangiri        | Cheruguda                | ANR                | 50         | 0          | 829000                   | 0                           | 427495   | 0        | 0        | 427495  |
| 138     | Malkangiri           | 2014-15 | Chittrakonda      | RSC-5 to RSC-9           | Avenue             | 0          | 5          | 308000                   | 0                           | 219752   | 0        | 0        | 219752  |
| 139     | Malkangiri           | 2014-15 | Chittrakonda      | Banaguru to Rekhapalli   | Avenue             | 0          | 5          | 308000                   | 0                           | 175444   | 0        | 0        | 175444  |
| 140     | Malkangiri           | 2014-15 | Chittrakonda      | Mantriput to RSC-1       | Avenue             | 0          | 5          | 308000                   | 0                           | 206168   | 0        | 0        | 206168  |
| 141     | Malkangiri           | 2014-15 | Mathili           | Salapadar to Purunaguda  | Avenue             | 0          | 5          | 308000                   | 0                           | 164820   | 0        | 0        | 164820  |
| 142     | Malkangiri           | 2014-15 | Mathili           | Dhungiaput to Patraput   | Avenue             | 0          | 5          | 308000                   | 0                           | 17712    | 0        | 0        | 17712   |
| 143     | Malkangiri           | 2014-15 | Mathili           | Bhejaguda to palapalli   | Avenue             | 0          | 5          | 308000                   | 0                           | 32144    | 0        | 0        | 32144   |
| 144     | Malkangiri           | 2014-15 | Kalimela          | Kalimela to Venketapalam | Avenue             | 0          | 5          | 308000                   | 0                           | 177500   | 0        | 0        | 177500  |
| 145     | Malkangiri           | 2014-15 | Malkangiri        | Markapalli to Butiguda   | Avenue             | 0          | 5          | 308000                   | 0                           | 1594085  | 0        | 0        | 1594085 |
| 146     | Malkangiri           | 2014-15 | Malkangiri        | Tentuliguda to Kambeda   | Avenue             | 0          | 10         | 611000                   | 0                           | 340808   | 0        | 0        | 340808  |
| 147     | Malkangiri           | 2014-15 | Motu              | MV-55 to Malavaram       | Avenue             | 0          | 7          | 445000                   | 0                           | 120140   | 0        | 0        | 120140  |
| 148     | Malkangiri           | 2014-15 | Motu              | MV-53 to Phulkonkonda    | Avenue             | 0          | 8          | 508000                   | 0                           | 289952   | 0        | 0        | 289952  |
| 149     | Malkangiri           | 2014-15 | Balimela          | Tunal Camp to Dyke       | Avenue             | 0          | 5          | 308000                   | 0                           | 27916    | 0        | 0        | 27916   |
| 150     | Malkangiri           | 2014-15 | Balimela          | K.gumma to Kottameta     | Avenue             | 0          | 5          | 308000                   | 0                           | 25748    | 0        | 0        | 25748   |
| 151     | Malkangiri           | 2014-15 | Balimela          | Pilakusumi to Hatiamba   | Avenue             | 0          | 5          | 308000                   | 0                           | 36736    | 0        | 0        | 36736   |
| 152     | Malkangiri           | 2014-15 | Mathili           | Katrimajhiguda           | AR                 | 20         | 0          | 502000                   | 0                           | 245508   | 0        | 0        | 245508  |
| 153     | Malkangiri           | 2014-15 | Mathili           | Dharmaguda               | AR                 | 20         | 0          | 502000                   | 0                           | 297168   | 0        | 0        | 297168  |
| 154     | Malkangiri           | 2014-15 | Chittrakonda      | Godiput (Badaput)        | AR                 | 20         | 0          | 502000                   | 0                           | 270512   | 0        | 0        | 270512  |
| 155     | Malkangiri           | 2014-15 | Balimela          | Gundriguda               | AR                 | 20         | 0          | 502000                   | 0                           | 145401   | 0        | 0        | 145401  |
| 156     | Malkangiri           | 2014-15 | Balimela          | Dyke-II                  | ANR                | 30         | 0          | 501000                   | 0                           | 77900    | 0        | 0        | 77900   |
| 157     | Malkangiri           | 2014-15 | Chittrakonda      | Gunthawada               | ANR                | 40         | 0          | 678000                   | 0                           | 389336   | 0        | 0        | 389336  |
| 158     | Malkangiri           | 2014-15 | Mathili           | Jhadiaguda               | ANR                | 20         | 0          | 678000                   | 0                           | 32472    | 0        | 0        | 32472   |
| 159     | Malkangiri           | 2014-15 | Malkangiri        | Kamabeda                 | ANR                | 50         | 0          | 847000                   | 0                           | 184336   | 0        | 0        | 184336  |
| 160     | Malkangiri           | 2015-16 | Balimela          | M.V-37 to Tarlakota      | Avenue             | 0          | 5          | 321445                   | 0                           | 41586    | 0        | 0        | 41586   |
| 161     | Malkangiri           | 2015-16 | Balimela          | Chedenga to Oringi       | Avenue             | 0          | 5          | 321445                   | 0                           | 26100    | 0        | 0        | 26100   |
| 162     | Malkangiri           | 2015-16 | Chittrakonda      | Baliaguda to RSC         | Avenue             | 0          | 5          | 321445                   | 0                           | 206364   | 0        | 0        | 206364  |
| 163     | Malkangiri           | 2015-16 | Chittrakonda      | RSC-11 to RSC-13         | Avenue             | 0          | 5          | 321445                   | 0                           | 152400   | 0        | 0        | 152400  |
| 164     | Malkangiri           | 2015-16 | Chittrakonda      | Janbai to Jantapai       | Avenue             | 0          | 10         | 642890                   | 0                           | 387338   | 0        | 0        | 387338  |
| 165     | Malkangiri           | 2015-16 | Mathili           | Kamlapadar to G.Palli    | Avenue             | 0          | 7          | 450023                   | 0                           | 70300    | 0        | 0        | 70300   |
| 166     | Malkangiri           | 2015-16 | Mathili           | Mathili to Dalapatiguda  | Avenue             | 0          | 8          | 525000                   | 0                           | 288340   | 0        | 0        | 288340  |
| 167     | Malkangiri           | 2015-16 | Kalimela          | Undrukonda               | ANR                | 30         | 0          | 544000                   | 0                           | 175218   | 0        | 0        | 175218  |
| 168     | Malkangiri           | 2015-16 | Kalimela          | Gompakonda               | ANR                | 30         | 0          | 544000                   | 0                           | 335080   | 0        | 0        | 335080  |
| 169     | Malkangiri           | 2015-16 | Balimela          | Kalapally                | ANR                | 30         | 0          | 544000                   | 0                           | 99702    | 0        | 0        | 99702   |
| 170     | Malkangiri           | 2015-16 | Mathili           | Dambeda /Dharmagada RL   | ANR                | 30         | 0          | 544000                   | 0                           | 172226   | 0        | 0        | 172226  |
| 171     | Malkangiri           | 2015-16 | Chittrakonda      | Rajulkonda               | ANR                | 50         | 0          | 906667                   | 0                           | 373442   | 0        | 0        | 373442  |

| Sl. No. | Name of the Division | Year    | Name of the Range | Location of plantation    | Type of plantation | Area (Ha.) | Area (rkm) | Total scheme cost (In ₹) | Expenditure incurred (In ₹) |          |          |          |         |
|---------|----------------------|---------|-------------------|---------------------------|--------------------|------------|------------|--------------------------|-----------------------------|----------|----------|----------|---------|
|         |                      |         |                   |                           |                    |            |            |                          | 0th year                    | 1st year | 2nd year | 3rd year | Total   |
| 172     | Malkangiri           | 2016-17 | Kalimela          | Mangipalli RF             | ANR                | 25         | 0          | 429000                   | 0                           | 296154   | 0        | 0        | 296154  |
| 173     | Malkangiri           | 2016-17 |                   | Singrajkhunta/Rev Forest  | ANR                | 20         | 0          | 296000                   | 0                           | 97092    | 0        | 0        | 97092   |
| 174     | Malkangiri           | 2016-17 | Balimela          | Dasanguda/UDPF            | ANR                | 25         | 0          | 429000                   | 0                           | 70644    | 0        | 0        | 70644   |
| 175     | Malkangiri           | 2016-17 | Balimela          | Nakamamudi/Bali           | ANR                | 50         | 0          | 805000                   | 0                           | 263610   | 0        | 0        | 263610  |
| 176     | Malkangiri           | 2016-17 | Chitrakonda       | Rekhapalli                | AR                 | 20         | 0          | 573000                   | 0                           | 358094   | 0        | 0        | 358094  |
| 177     | Malkangiri           | 2016-17 | Balimela          | Challanguda to Butiguda   | Avenue             | 0          | 5          | 462000                   | 0                           | 116182   | 0        | 0        | 116182  |
| 178     | Malkangiri           | 2016-17 | Balimela          | Pilakusumi to Puspally    | Avenue             | 0          | 5          | 462000                   | 0                           | 146806   | 0        | 0        | 146806  |
| 179     | Malkangiri           | 2016-17 | Kalimela          | Mandapally                | AR                 | 25         | 0          | 238353                   | 0                           | 93600    | 0        | 0        | 93600   |
| 180     | Malkangiri           | 2016-17 | Mathili           | Govindapally to Khemaguru | Avenue             | 0          | 6          | 554400                   | 0                           | 166698   | 0        | 0        | 166698  |
| 181     | Malkangiri           | 2016-17 | Mathili           | Siroli/Siroli RF          | AR                 | 30         | 0          | 1357414                  | 0                           | 24012    | 0        | 0        | 24012   |
| 182     | Malkangiri           | 2016-17 | Chitrakonda       | Banaguru RF               | AR                 | 60         | 0          | 2422872                  | 0                           | 716358   | 0        | 0        | 716358  |
| 183     | Malkangiri           | 2016-17 | Kalimela          | Kaldapalli Teak RF        | AR                 | 20         | 0          | 7243701                  | 0                           | 217500   | 0        | 0        | 217500  |
| 184     | Kalahandi South      | 2013-14 | T.Rampur N        | Goelkhoj RF               | ANR                | 50         | 0          | 1076900                  | 143900                      | 609900   | 0        | 0        | 753800  |
| 185     | Kalahandi South      | 2013-14 | T.Rampur N        | Kaniguma VF               | AR                 | 10         | 0          | 545220                   | 47967                       | 203300   | 0        | 0        | 251267  |
| 186     | Kalahandi South      | 2013-14 | T.Rampur N        | Jabang VF                 | AR                 | 30         | 0          | 1635660                  | 560490                      | 540330   | 0        | 0        | 1100820 |
| 187     | Kalahandi South      | 2013-14 | T.Rampur N        | Pustiguda                 | AR                 | 30         | 0          | 1635660                  | 560490                      | 540330   | 0        | 0        | 1100820 |
| 188     | Kalahandi South      | 2013-14 | T.Rampur S        | Muthachuan                | ANR                | 50         | 0          | 830500                   | 58900                       | 343842   | 0        | 0        | 402742  |
| 189     | Kalahandi South      | 2013-14 | T.Rampur S        | Badchhatrang              | AR                 | 10         | 0          | 725400                   | 0                           | 214395   | 0        | 0        | 214395  |
| 190     | Kalahandi South      | 2013-14 | T.Rampur S        | Jamguda                   | AR                 | 10         | 0          | 725400                   | 0                           | 207301   | 0        | 0        | 207301  |
| 191     | Kalahandi South      | 2013-14 | T.Rampur S        | Bagdiani                  | AR                 | 10         | 0          | 725400                   | 0                           | 197194   | 0        | 0        | 197194  |
| 192     | Kalahandi South      | 2013-14 | T.Rampur S        | Kathkura                  | AR                 | 10         | 0          | 725400                   | 0                           | 217932   | 0        | 0        | 217932  |
| 193     | Kalahandi South      | 2014-15 | Dharmagarh        | Sankundamal to Bandakutra | Avenue             | 0          | 12         | 2321800                  | 0                           | 1297109  | 0        | 0        | 1297109 |
| 194     | Kalahandi South      | 2014-15 | Dharmagarh        | Ampani to Supad           | Avenue             | 0          | 8          | 1618500                  | 0                           | 78622    | 0        | 0        | 78622   |
| 195     | Kalahandi South      | 2014-15 | Jaipatna          | ANR                       | ANR                | 55         | 0          | 695050                   | 347525                      | 80000    | 0        | 0        | 427525  |
| 196     | Kalahandi South      | 2014-15 | T.Rampur N        | Balisara VF               | AR                 | 30         | 0          | 1635660                  | 560490                      | 540330   | 0        | 0        | 1100820 |
| 197     | Kalahandi South      | 2014-15 | T.Rampur N        | Melghara                  | AR                 | 30         | 0          | 1635660                  | 560490                      | 540330   | 0        | 0        | 1100820 |
| 198     | Kalahandi South      | 2014-15 | T.Rampur N        | Mardiguda                 | AR                 | 40         | 0          | 2043180                  | 747320                      | 582740   | 0        | 0        | 1330060 |
| 199     | Kalahandi South      | 2015-16 | T.Rampur N        | Odiguna                   | ANR                | 5          | 0          | 107690                   | 14390                       | 60990    | 0        | 0        | 75380   |
| 200     | Kalahandi South      | 2015-16 | T.Rampur N        | Amjhola                   | ANR                | 50         | 0          | 1076900                  | 143900                      | 609900   | 0        | 0        | 753800  |



*Audit Report of the Comptroller and Auditor General of India  
(Performance and Compliance Audit) for the year ended March 2020*

| Sl. No. | Name of the Division | Year    | Name of the Range | Location of plantation       | Type of plantation | Area (Ha.) | Area (rkm) | Total scheme cost (In ₹) | Expenditure incurred (In ₹) |          |          |          |         |
|---------|----------------------|---------|-------------------|------------------------------|--------------------|------------|------------|--------------------------|-----------------------------|----------|----------|----------|---------|
|         |                      |         |                   |                              |                    |            |            |                          | 0th year                    | 1st year | 2nd year | 3rd year | Total   |
| 201     | Kalahandi South      | 2015-16 | T.Rampur N        | Odiguna                      | ANR                | 100        | 0          | 2153800                  | 287800                      | 1219800  | 0        | 0        | 1507600 |
| 202     | Kalahandi South      | 2015-16 | T.Rampur N        | Ampadar                      | ANR                | 100        | 0          | 2153800                  | 287800                      | 1219800  | 0        | 0        | 1507600 |
| 203     | Kalahandi South      | 2016-17 | Dharmagarh        | Ampani to Balipada           | Avenue             | 0          | 4          | 639416                   | 0                           | 70032    | 0        | 0        | 70032   |
| 204     | Kalahandi South      | 2016-17 | Jaipatna          | AR at Kaliamunda             | AR                 | 15         | 0          | 1012760                  | 184450                      | 184450   | 0        | 0        | 368900  |
| 205     | Kalahandi South      | 2016-17 | Karlapat Sanctu.  | Fodder Plantation, Rachuguda | AR                 | 20         | 0          |                          | 0                           | 207250   | 0        | 0        | 207250  |
| 206     | Kalahandi South      | 2016-17 | T.Rampur N        | Simelpadar                   | ANR                | 100        | 0          | 3811465                  | 2591065                     | 902300   | 0        | 0        | 3493365 |
| 207     | Kalahandi South      | 2016-17 | T.Rampur N        | Amthaguda                    | ANR                | 100        | 0          | 4173400                  | 2953000                     | 902300   | 0        | 0        | 3855300 |
| 208     | Kalahandi South      | 2016-17 | T.Rampur N        | Lathiaguda                   | ANR                | 100        | 0          | 4173400                  | 2953000                     | 902300   | 0        | 0        | 3855300 |
| 209     | Kalahandi South      | 2016-17 | T.Rampur N        | Lathiaguda                   | AR                 | 20         | 0          | 776390                   | 308440                      | 243700   | 0        | 0        | 552140  |
| 210     | Kalahandi South      | 2016-17 | T.Rampur N        | Dhuliguda                    | AR                 | 20         | 0          | 776390                   | 308440                      | 243700   | 0        | 0        | 552140  |
| 211     | Kalahandi South      | 2016-17 | T.Rampur N        | Singni                       | AR                 | 20         | 0          | 2436886                  | 1371526                     | 547940   | 0        | 0        | 1919466 |
| 212     | Kalahandi South      | 2016-17 | T.Rampur N        | Bhitarguma                   | AR                 | 25         | 0          | 470843                   | 195093                      | 152100   | 0        | 0        | 347193  |
| 213     | Kalahandi South      | 2016-17 | T.Rampur N        | Anikona                      | AR                 | 50         | 0          | 1926800                  | 779500                      | 583900   | 0        | 0        | 1363400 |
| 214     | Keonjhar WL          | 2013-14 | Anandapur         | Budhikud                     | ANR                | 50         | 0          | 318321                   | 0                           | 318321   | 0        | 0        | 318321  |
| 215     | Keonjhar WL          | 2013-14 | Hadagarh          | Haradabadi                   | ANR                | 50         | 0          | 115028                   | 0                           | 115028   | 0        | 0        | 115028  |
| 216     | Keonjhar WL          | 2013-14 | Hadagarh          | Sadha                        | ANR                | 50         | 0          | 33462                    | 0                           | 33462    | 0        | 0        | 33462   |
| 217     | Keonjhar WL          | 2013-14 | Brahmanipal       | Sanajime                     | ANR                | 50         | 0          | 547191                   | 0                           | 547191   | 0        | 0        | 547191  |
| 218     | Keonjhar WL          | 2013-14 | Brahmanipal       | Chhutung                     | ANR                | 50         | 0          | 422358                   | 0                           | 422358   | 0        | 0        | 422358  |
| 219     | Keonjhar WL          | 2013-14 | Anandapur         | Barigaon to Purunia          | Avenue             | 0          | 5          | 430817                   | 0                           | 430817   | 0        | 0        | 430817  |
| 220     | Keonjhar WL          | 2013-14 | Hadagarh          | Chhenapadi to Hadagarh       | Avenue             | 0          | 10         | 360326                   | 0                           | 360326   | 0        | 0        | 360326  |
| 221     | Keonjhar             | 2013-14 | BJP               | Sidhamatha DPF               | ANR                | 200        | 0          | 2923200                  | 0                           | 663778   | 0        | 0        | 663778  |
| 222     | Keonjhar             | 2013-14 | BJP               | PWD Road to Kalanda Kha      | Avenue             | 0          | 11         | 1405000                  | 0                           | 798812   | 0        | 0        | 798812  |
| 223     | Keonjhar             | 2013-14 | BJP               | PWD Road to Adhala           | Avenue             | 0          | 3          | 394200                   | 0                           | 214705   | 0        | 0        | 214705  |
| 224     | Keonjhar             | 2013-14 | Champua           | Kalikaprasad RF              | ANR                | 50         | 0          | 730800                   | 0                           | 405134   | 0        | 0        | 405134  |
| 225     | Keonjhar             | 2013-14 | Champua           | Kalikaprasad RF - Sunaposi   | ANR                | 50         | 0          | 730800                   | 0                           | 251905   | 0        | 0        | 251905  |
| 226     | Keonjhar             | 2013-14 | Champua           | Jyotipur RF                  | ANR                | 50         | 0          | 730800                   | 0                           | 417114   | 0        | 0        | 417114  |
| 227     | Keonjhar             | 2013-14 | Champua           | Bardhana RF                  | ANR                | 50         | 0          | 730800                   | 0                           | 480269   | 0        | 0        | 480269  |
| 228     | Keonjhar             | 2013-14 | Champua           | Jayantanapur to Sarei        | Avenue             | 0          | 9          | 1182600                  | 0                           | 702469   | 0        | 0        | 702469  |
| 229     | Keonjhar             | 2013-14 | Champua           | Sarei to Kesarikunda         | Avenue             | 0          | 6          | 788400                   | 0                           | 825033   | 0        | 0        | 825033  |
| 230     | Keonjhar             | 2013-14 | Keonjhar          | Maidankel RF                 | ANR                | 125        | 0          | 1827000                  | 0                           | 412686   | 0        | 0        | 412686  |
| 231     | Keonjhar             | 2013-14 | Keonjhar          | Nayagarh RF                  | ANR                | 125        | 0          | 1827000                  | 0                           | 275589   | 0        | 0        | 275589  |
| 232     | Keonjhar             | 2013-14 | Keonjhar          | Jadipada - Sunariposi Road   | Avenue             | 0          | 6          | 788400                   | 0                           | 651818   | 0        | 0        | 651818  |
| 233     | Keonjhar             | 2013-14 | Keonjhar          | Handibhanga - Sariaposi      | Avenue             | 0          | 5          | 657000                   | 0                           | 599412   | 0        | 0        | 599412  |

| Sl. No. | Name of the Division | Year    | Name of the Range | Location of plantation     | Type of plantation | Area (Ha.) | Area (rkm) | Total scheme cost (In ₹) | Expenditure incurred (In ₹) |          |          |          |         |
|---------|----------------------|---------|-------------------|----------------------------|--------------------|------------|------------|--------------------------|-----------------------------|----------|----------|----------|---------|
|         |                      |         |                   |                            |                    |            |            |                          | 0th year                    | 1st year | 2nd year | 3rd year | Total   |
| 234     | Keonjhar             | 2013-14 | Ghatgaon          | Atei RF                    | ANR                | 100        | 0          | 1461600                  | 0                           | 709632   | 0        | 0        | 709632  |
| 235     | Keonjhar             | 2014-15 | BJP               | Mundula RF                 | ANR                | 128        | 0          | 4629450                  | 0                           | 597075   | 0        | 0        | 597075  |
| 236     | Keonjhar             | 2014-15 | Champua           | Sanajoda KF                | ANR                | 71         | 0          | 1647058                  | 0                           | 126608   | 0        | 0        | 126608  |
| 237     | Keonjhar             | 2014-15 | Keonjhar          | Mahadejioda - Kusumita     | Avenue             | 0          | 5          | 1038360                  | 0                           | 392814   | 0        | 0        | 392814  |
| 238     | Keonjhar             | 2014-15 | Patna             | Jumei                      | AR                 | 10         | 0          | 422800                   | 0                           | 253605   | 0        | 0        | 253605  |
| 239     | Keonjhar             | 2015-16 | Keonjhar          | Sankarpur to Gamharia      | Avenue             | 0          | 6          | 611040                   | 0                           | 419025   | 0        | 0        | 419025  |
| 240     | Keonjhar             | 2016-17 | Keonjhar          | Chandposi Chhak to Sarupat | Avenue             | 0          | 14         | 1443134                  | 0                           | 794691   | 0        | 0        | 794691  |
| 241     | Keonjhar             | 2016-17 | Patna             | Billa to Duaghat           | Avenue             | 0          | 10         | 1030810                  | 0                           | 732380   | 0        | 0        | 732380  |
| 242     | Koraput              | 2013-14 | Koraput           | Bada Kerenga               | AR                 | 20         | 0          | 763000                   | 0                           | 493645   | 0        | 0        | 493645  |
| 243     | Koraput              | 2013-14 | Koraput           | Bada Kerenga               | AR                 | 20         | 0          | 763000                   | 0                           | 503176   | 0        | 0        | 503176  |
| 244     | Koraput              | 2013-14 | Koraput           | Bogeipadar                 | ANR                | 30         | 0          | 360000                   | 0                           | 160192   | 0        | 0        | 160192  |
| 245     | Koraput              | 2013-14 | Koraput           | Kenduguda                  | ANR                | 30         | 0          | 360000                   | 0                           | 116677   | 0        | 0        | 116677  |
| 246     | Koraput              | 2013-14 | Lamtaput          | Gonjaipadar                | AR                 | 31.25      | 0          | 1262000                  | 0                           | 287716   | 0        | 0        | 287716  |
| 247     | Koraput              | 2013-14 | Lamtaput          | B.Petta                    | AR                 | 50         | 0          | 1262000                  | 0                           | 61756    | 0        | 0        | 61756   |
| 248     | Koraput              | 2013-14 | Lamtaput          | Parting                    | AR                 | 25         | 0          | 638000                   | 0                           | 392989   | 0        | 0        | 392989  |
| 249     | Koraput              | 2013-14 | Lamtaput          | Pipalput                   | AR                 | 25         | 0          | 638000                   | 0                           | 320774   | 0        | 0        | 320774  |
| 250     | Koraput              | 2013-14 | Lamtaput          | Dengasimili                | ANR                | 50         | 0          | 591000                   | 0                           | 93368    | 0        | 0        | 93368   |
| 251     | Koraput              | 2013-14 | Lamtaput          | Poibeda                    | ANR                | 50         | 0          | 591000                   | 0                           | 177012   | 0        | 0        | 177012  |
| 252     | Koraput              | 2013-14 | Lamtaput          | Chileba - Mahada           | Avenue             | 0          | 8          | 1448800                  | 0                           | 296728   | 0        | 0        | 296728  |
| 253     | Koraput              | 2013-14 | Lamtaput          | Kodri - Dabuguda           | Avenue             | 0          | 4          | 724400                   | 0                           | 109252   | 0        | 0        | 109252  |
| 254     | Koraput              | 2013-14 | Laxmipur          | Phatakakudi                | AR                 | 20         | 0          | 638000                   | 0                           | 624035   | 0        | 0        | 624035  |
| 255     | Koraput              | 2013-14 | Laxmipur          | Narasinghuda               | AR                 | 25         | 0          | 638000                   | 0                           | 346250   | 0        | 0        | 346250  |
| 256     | Koraput              | 2013-14 | Laxmipur          | Bisampur                   | AR                 | 15         | 0          | 1262000                  | 0                           | 368405   | 0        | 0        | 368405  |
| 257     | Koraput              | 2013-14 | Laxmipur          | Raising                    | ANR                | 10         | 0          | 130000                   | 0                           | 115264   | 0        | 0        | 115264  |
| 258     | Koraput              | 2013-14 | Laxmipur          | Raisili                    | ANR                | 10         | 0          | 130000                   | 0                           | 115274   | 0        | 0        | 115274  |
| 259     | Koraput              | 2013-14 | Laxmipur          | Timajhola                  | ANR                | 10         | 0          | 130000                   | 0                           | 115274   | 0        | 0        | 115274  |
| 260     | Koraput              | 2013-14 | Laxmipur          | Damangonda                 | ANR                | 10         | 0          | 130000                   | 0                           | 115274   | 0        | 0        | 115274  |
| 261     | Koraput              | 2013-14 | Laxmipur          | Goudakankadaput            | ANR                | 10         | 0          | 130000                   | 0                           | 115274   | 0        | 0        | 115274  |
| 262     | Koraput              | 2013-14 | Laxmipur          | Lataput                    | ANR                | 10         | 0          | 130000                   | 0                           | 101960   | 0        | 0        | 101960  |
| 263     | Koraput              | 2013-14 | Laxmipur          | Karaguda                   | ANR                | 100        | 0          | 1153000                  | 0                           | 1095000  | 0        | 0        | 1095000 |
| 264     | Koraput              | 2013-14 | Laxmipur          | Kemili to Bedapadar        | Avenue             | 0          | 6          | 1086600                  | 0                           | 221143   | 0        | 0        | 221143  |
| 265     | Koraput              | 2013-14 | Laxmipur          | PWD road to Tunpar         | Avenue             | 0          | 10         | 1811000                  | 0                           | 612142   | 0        | 0        | 612142  |
| 266     | Koraput              | 2013-14 | Laxmipur          | Toyaput to Champi          | Avenue             | 0          | 8          | 1448800                  | 0                           | 473974   | 0        | 0        | 473974  |
| 267     | Koraput              | 2013-14 | Narayanpatna      | Mundiguda to T.Pilkur      | Avenue             | 0          | 6          | 1086600                  | 0                           | 385000   | 0        | 0        | 385000  |
| 268     | Koraput              | 2013-14 | Narayanpatna      | Rajuguda - Chandaka        | Avenue             | 0          | 8          | 1448800                  | 0                           | 218014   | 0        | 0        | 218014  |
| 269     | Koraput              | 2013-14 | Narayanpatna      | Pitaguda - Kandra          | Avenue             | 0          | 8          | 1448800                  | 0                           | 346857   | 0        | 0        | 346857  |
| 270     | Koraput              | 2013-14 | Narayanpatna      | Subai Hatapada - Kulab     | Avenue             | 0          | 8          | 1448800                  | 0                           | 351605   | 0        | 0        | 351605  |
| 271     | Koraput              | 2013-14 | Semiliguda        | Marla                      | AR                 | 10         | 0          | 264000                   | 0                           | 142031   | 0        | 0        | 142031  |
| 272     | Koraput              | 2013-14 | Semiliguda        | Lower Geruput              | AR                 | 10         | 0          | 264000                   | 0                           | 170419   | 0        | 0        | 170419  |
| 273     | Koraput              | 2013-14 | Semiliguda        | Simla                      | ANR                | 30         | 0          | 360000                   | 0                           | 118371   | 0        | 0        | 118371  |
| 274     | Koraput              | 2013-14 | Semiliguda        | Rallegeda                  | ANR                | 20         | 0          | 245000                   | 0                           | 80775    | 0        | 0        | 80775   |
| 275     | Koraput              | 2013-14 | Semiliguda        | Marla                      | ANR                | 20         | 0          | 245000                   | 0                           | 92449    | 0        | 0        | 92449   |
| 276     | Koraput              | 2013-14 | Semiliguda        | Chingudichuan              | ANR                | 60         | 0          | 706000                   | 0                           | 221800   | 0        | 0        | 221800  |
| 277     | Koraput              | 2014-15 | Balda             | Paraja Bhimdol             | AR                 | 15         | 0          | 476180                   | 0                           | 380088   | 0        | 0        | 380088  |
| 278     | Koraput              | 2014-15 | Balda             | Lenjiguda                  | AR                 | 20         | 0          | 629240                   | 0                           | 534420   | 0        | 0        | 534420  |

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|---------|----------------------|---------|-------------------|--------------------------|--------------------|------------|------------|--------------------------|-----------------------------|----------|----------|----------|---------|
|         |                      |         |                   |                          |                    |            |            |                          | 0th year                    | 1st year | 2nd year | 3rd year | Total   |
| 279     | Koraput              | 2014-15 | Balda             | Jogibari                 | AR                 | 20         | 0          | 629240                   | 0                           | 263836   | 0        | 0        | 263836  |
| 280     | Koraput              | 2014-15 | Balda             | Sudubu                   | AR                 | 15         | 0          | 476180                   | 0                           | 416040   | 0        | 0        | 416040  |
| 281     | Koraput              | 2014-15 | Balda             | Andreguda                | AR                 | 20         | 0          | 629240                   | 0                           | 512980   | 0        | 0        | 512980  |
| 282     | Koraput              | 2014-15 | Balda             | Ranginiguda              | AR                 | 10         | 0          | 323120                   | 0                           | 304208   | 0        | 0        | 304208  |
| 283     | Koraput              | 2014-15 | Balda             | Galaganda                | AR                 | 15         | 0          | 476180                   | 0                           | 362836   | 0        | 0        | 362836  |
| 284     | Koraput              | 2014-15 | Balda             | Gumaguda                 | AR                 | 25         | 0          | 769800                   | 0                           | 620416   | 0        | 0        | 620416  |
| 285     | Koraput              | 2014-15 | Balda             | Tankel                   | AR                 | 10         | 0          | 323120                   | 0                           | 233800   | 0        | 0        | 233800  |
| 286     | Koraput              | 2014-15 | Balda             | Taintor                  | ANR                | 50         | 0          | 703300                   |                             | 554816   | 0        | 0        | 554816  |
| 287     | Koraput              | 2014-15 | Balda             | Champaput to Jogibari    | Avenue             | 0          | 4          | 724400                   |                             | 213332   | 0        | 0        | 213332  |
| 288     | Koraput              | 2015-16 | Koraput           | Chappar                  | ANR                | 25         | 0          | 645000                   | 0                           | 63858    | 0        | 0        | 63858   |
| 289     | Koraput              | 2015-16 | Koraput           | Padeiguda                | Avenue             | 0          | 2          | 362200                   | 0                           | 62284    | 0        | 0        | 62284   |
| 290     | Koraput              | 2015-16 | Lamtaput          | Badapara                 | AR                 | 10         | 0          | 532000                   |                             | 277733   | 0        | 0        | 277733  |
| 291     | Koraput              | 2015-16 | Lamtaput          | Jayantgiri               | AR                 | 20         | 0          | 1064000                  |                             | 412276   | 0        | 0        | 412276  |
| 292     | Koraput              | 2015-16 | Lamtaput          | Mishingput               | AR                 | 10         | 0          | 532000                   |                             | 277780   | 0        | 0        | 277780  |
| 293     | Koraput              | 2015-16 | Lamtaput          | Bandraguda               | AR                 | 20         | 0          | 1064000                  |                             | 375992   | 0        | 0        | 375992  |
| 294     | Koraput              | 2015-16 | Lamtaput          | Limaput                  | ANR                | 20         | 0          | 516000                   | 0                           | 356057   | 0        | 0        | 356057  |
| 295     | Koraput              | 2015-16 | Lamtaput          | Raipoda                  | ANR                | 20         | 0          | 516000                   | 0                           | 361451   | 0        | 0        | 361451  |
| 296     | Koraput              | 2015-16 | Lamtaput          | Doliguda                 | ANR                | 20         | 0          | 516000                   | 0                           | 148475   | 0        | 0        | 148475  |
| 297     | Koraput              | 2015-16 | Lamtaput          | Muchempt                 | ANR                | 20         | 0          | 516000                   | 0                           | 355709   | 0        | 0        | 355709  |
| 298     | Koraput              | 2015-16 | Lamtaput          | Litiput                  | ANR                | 20         | 0          | 516000                   | 0                           | 355883   | 0        | 0        | 355883  |
| 299     | Koraput              | 2015-16 | Lamtaput          | Chandua                  | ANR                | 20         | 0          | 516000                   | 0                           | 356927   | 0        | 0        | 356927  |
| 300     | Koraput              | 2015-16 | Lamtaput          | Badel to Sagar           | Avenue             | 0          | 10         | 1811000                  | 0                           | 601912   | 0        | 0        | 601912  |
| 301     | Koraput              | 2015-16 | Lamtaput          | Badapara to Orabir       | Avenue             | 0          | 15         | 2716500                  | 0                           | 1010763  | 0        | 0        | 1010763 |
| 302     | Koraput              | 2015-16 | Narayanpatna      | Kendumunda               | ANR                | 50         | 0          | 1290000                  | 0                           | 844728   | 0        | 0        | 844728  |
| 303     | Koraput              | 2015-16 | Semiliguda        | Kutugaon                 | AR                 | 10         | 0          | 532000                   |                             | 232464   | 0        | 0        | 232464  |
| 304     | Koraput              | 2015-16 | Semiliguda        | Maliguda                 | AR                 | 10         | 0          | 532000                   |                             | 192270   | 0        | 0        | 192270  |
| 305     | Koraput              | 2015-16 | Semiliguda        | Geruput RF               | AR                 | 5          | 0          | 266000                   |                             | 137982   | 0        | 0        | 137982  |
| 306     | Koraput              | 2015-16 | Semiliguda        | Kutugaon                 | ANR                | 20         | 0          | 516000                   | 0                           | 144072   | 0        | 0        | 144072  |
| 307     | Koraput              | 2015-16 | Semiliguda        | Maliguda                 | ANR                | 20         | 0          | 516000                   | 0                           | 167040   | 0        | 0        | 167040  |
| 308     | Koraput              | 2015-16 | Semiliguda        | Kutugaon                 | Avenue             | 0          | 6          | 1086600                  | 0                           | 290232   | 0        | 0        | 290232  |
| 309     | Koraput              | 2016-17 | Balda             | Darliput                 | AR                 | 15         | 0          | 155370                   | 155370                      |          | 0        | 0        | 155370  |
| 310     | Koraput              | 2016-17 | Balda             | Subular to Padwa IB      | Avenue             | 0          | 5          | 905500                   | 0                           | 412512   | 0        | 0        | 412512  |
| 311     | Koraput              | 2016-17 | Balda             | Taintor                  | AR                 | 10         | 0          | 532000                   | 0                           | 98904    | 0        | 0        | 98904   |
| 312     | Koraput              | 2016-17 | Balda             | Modaiguda                | ANR                | 100        | 0          | 2580000                  | 0                           | 1118030  | 0        | 0        | 1118030 |
| 313     | Koraput              | 2016-17 | Balda             | Mendhaholla              | ANR                | 100        | 0          | 2580000                  | 0                           | 980132   | 0        | 0        | 980132  |
| 314     | Koraput              | 2016-17 | Balda             | Baliguda to Sindhiput    | Avenue             | 0          | 5          | 905500                   | 0                           | 513684   | 0        | 0        | 513684  |
| 315     | Koraput              | 2016-17 | Koraput           | Intek road to Khalpadi   | Avenue             | 0          | 10         | 1811000                  | 0                           | 593052   | 0        | 0        | 593052  |
| 316     | Koraput              | 2016-17 | Koraput           | Lukumari                 | AR                 | 10         | 0          | 9338000                  | 0                           | 112388   | 0        | 0        | 112388  |
| 317     | Koraput              | 2016-17 | Koraput           | Malimunda                | AR                 | 50         | 0          | 2660000                  | 0                           | 678698   | 0        | 0        | 678698  |
| 318     | Koraput              | 2016-17 | Koraput           | Panasput (Belaguda)      | AR                 | 15         | 0          | 798000                   | 0                           | 319944   | 0        | 0        | 319944  |
| 319     | Koraput              | 2016-17 | Koraput           | Dumuripadar              | ANR                | 60         | 0          | 1548000                  | 0                           | 419184   | 0        | 0        | 419184  |
| 320     | Koraput              | 2016-17 | Koraput           | Bagra to A.Malkangiri    | Avenue             | 0          | 10         | 1811000                  | 0                           | 462224   | 0        | 0        | 462224  |
| 321     | Koraput              | 2016-17 | Koraput           | Dumuripadar to Dengaguda | Avenue             | 0          | 10         | 1811000                  | 0                           | 872698   | 0        | 0        | 872698  |
| 322     | Koraput              | 2016-17 | Lamtaput          | Bilaput                  | AR                 | 20         | 0          | 1064000                  | 0                           | 180524   | 0        | 0        | 180524  |
| 323     | Koraput              | 2016-17 | Lamtaput          | Sankichab                | AR                 | 20         | 0          | 1064000                  |                             | 682776   | 0        | 0        | 682776  |

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|---------|----------------------|---------|-------------------|-------------------------------|--------------------|------------|------------|--------------------------|-----------------------------|----------|----------|----------|--------|
|         |                      |         |                   |                               |                    |            |            |                          | 0th year                    | 1st year | 2nd year | 3rd year |        |
| 324     | Koraput              | 2016-17 | Lamtaput          | Badakichab                    | ANR                | 40         | 0          | 1032000                  | 0                           | 418286   | 0        | 0        | 418286 |
| 325     | Koraput              | 2016-17 | Lamtaput          | Godihanjar                    | ANR                | 40         | 0          | 1032000                  | 0                           | 466478   | 0        | 0        | 466478 |
| 326     | Koraput              | 2016-17 | Lamtaput          | Lugum                         | ANR                | 40         | 0          | 1032000                  | 0                           | 480686   | 0        | 0        | 480686 |
| 327     | Koraput              | 2016-17 | Lamtaput          | Deulpoda to Lamtaput          | Avenue             | 0          | 10         | 1811000                  | 0                           | 722782   | 0        | 0        | 722782 |
| 328     | Koraput              | 2016-17 | Laxmipur          | Dasmantpur to Gambhariguda    | Avenue             | 0          | 5          | 905500                   | 0                           | 153500   | 0        | 0        | 153500 |
| 329     | Koraput              | 2016-17 | Laxmipur          | Gambhariguda to Mundar        | Avenue             | 0          | 5          | 905500                   | 0                           | 153500   | 0        | 0        | 153500 |
| 330     | Koraput              | 2016-17 | Laxmipur          | Talachampi                    | AR                 | 10         | 0          | 532000                   | 0                           | 142114   | 0        | 0        | 142114 |
| 331     | Koraput              | 2016-17 | Laxmipur          | Marwar                        | AR                 | 45         | 0          | 2394000                  | 0                           | 145440   | 0        | 0        | 145440 |
| 332     | Koraput              | 2016-17 | Narayanpatna      | Vadipeta                      | AR                 | 10         | 0          | 103850                   | 103850                      | 0        | 0        | 0        | 103850 |
| 333     | Koraput              | 2016-17 | Narayanpatna      | Odiyapentha                   | AR                 | 20         | 0          | 1064000                  | 0                           | 246704   | 0        | 0        | 246704 |
| 334     | Koraput              | 2016-17 | Narayanpatna      | Jayakota                      | AR                 | 20         | 0          | 1064000                  | 0                           | 206624   | 0        | 0        | 206624 |
| 335     | Koraput              | 2016-17 | Narayanpatna      | Bijaghati                     | ANR                | 50         | 0          | 1290000                  | 0                           | 657000   | 0        | 0        | 657000 |
| 336     | Koraput              | 2016-17 | Narayanpatna      | Kanka                         | ANR                | 25         | 0          | 645000                   | 0                           | 462660   | 0        | 0        | 462660 |
| 337     | Koraput              | 2016-17 | Narayanpatna      | Harikudua                     | ANR                | 25         | 0          | 645000                   | 0                           | 341796   | 0        | 0        | 341796 |
| 338     | Koraput              | 2016-17 | Narayanpatna      | Sarpali to Kumbhariput        | Avenue             | 0          | 10         | 1811000                  | 0                           | 846074   | 0        | 0        | 846074 |
| 339     | Koraput              | 2016-17 | Semiliguda        | Jangiguda to chargam          | Avenue             | 0          | 5          | 905500                   | 0                           | 371678   | 0        | 0        | 371678 |
| 340     | Koraput              | 2016-17 | Semiliguda        | IB Pabli                      | AR                 | 15         | 0          | 798000                   | 0                           | 217996   | 0        | 0        | 217996 |
| 341     | Koraput              | 2016-17 | Semiliguda        | Pottangi to Gangarajpur       | Avenue             | 0          | 4          | 724400                   | 0                           | 295384   | 0        | 0        | 295384 |
| 342     | Koraput              | 2016-17 | Semiliguda        | Kamarbelgam to Saunipujariput | Avenue             | 0          | 4          | 724400                   | 0                           | 353920   | 0        | 0        | 353920 |
| 343     | Koraput              | 2016-17 | Semiliguda        | Doliamba to Dekapar           | Avenue             | 0          | 2          | 362200                   | 0                           | 168188   | 0        | 0        | 168188 |
| 344     | Rairakhol            | 2013-14 | Mochibahal        | Mochibahal to Badmal          | Avenue             | 0          | 12         | 1348597                  |                             | 609672   | 0        | 0        | 609672 |
| 345     | Rairakhol            | 2013-14 | Naktideul         | Pathuria to Badmal            | Avenue             | 0          | 6          | 679098                   |                             | 349538   | 0        | 0        | 349538 |
| 346     | Rairakhol            | 2013-14 | Naktideul         | Ghosaramal to Rail            | Avenue             | 0          | 10         | 1125097                  |                             | 596274   | 0        | 0        | 596274 |
| 347     | Rairakhol            | 2015-16 | Mochibahal        | Sunamudi KF                   | ANR                | 30         | 0          | 692280                   |                             | 336240   | 0        | 0        | 336240 |
| 348     | Rairakhol            | 2015-16 | Mochibahal        | Badpati KF                    | ANR                | 15         | 0          | 381210                   |                             | 160540   | 0        | 0        | 160540 |
| 349     | Rairakhol            | 2015-16 | Mochibahal        | Tudabahal KF                  | ANR                | 30         | 0          | 869790                   |                             | 375340   | 0        | 0        | 375340 |
| 350     | Rairakhol            | 2015-16 | Redhakhol         | San-Rengali PRF               | ANR                | 50         | 0          | 1117080                  |                             | 164050   | 0        | 0        | 164050 |
| 351     | Rairakhol            | 2016-17 | Rampur            | Bad-Hindol to Gambhariberni   | Avenue             | 0          | 6          | 856190                   |                             | 579610   | 0        | 0        | 579610 |
| 352     | Rairakhol            | 2016-17 | Charmal           | NH 55 to Nuapada              | Avenue             | 0          | 4          | 586360                   |                             | 360910   | 0        | 0        | 360910 |
| 353     | Rairakhol            | 2016-17 | Charmal           | Badmal to Bantaloi            | Avenue             | 0          | 8          | 1126019                  |                             | 709800   | 0        | 0        | 709800 |
| 354     | Rourkela             | 2013-14 | Rajgangpur        | Chhatam RF                    | ANR                | 41         | 0          | 1011000                  | 0                           | 151055   | 0        | 0        | 151055 |
| 355     | Rourkela             | 2013-14 | Rajgangpur        | Chudia RF                     | ANR                | 50         | 0          | 948000                   | 0                           | 486699   | 0        | 0        | 486699 |
| 356     | Rourkela             | 2015-16 | Kuarmunda         | Jagdishpur                    | Avenue             | 0          | 3          | 310426                   | 0                           | 273841   | 0        | 0        | 273841 |
| 357     | Rourkela             | 2015-16 | Kuarmunda         | Dumerjore                     | Avenue             | 0          | 3          | 310426                   | 0                           | 198000   | 0        | 0        | 198000 |
| 358     | Rourkela             | 2015-16 | Kuarmunda         | Garjan                        | Avenue             | 0          | 4          | 413901                   | 0                           | 263000   | 0        | 0        | 263000 |
| 359     | Rourkela             | 2016-17 | Rajgangpur        | Mandira Dam to Laing          | Avenue             | 0          | 4          | 425000                   | 0                           | 361058   | 0        | 0        | 361058 |
| 360     | Rourkela             | 2016-17 | Rajgangpur        | Dubku to Hatidhar             | Avenue             | 0          | 6          | 635000                   | 0                           | 444208   | 0        | 0        | 444208 |
| 361     | Rourkela             | 2016-17 | Kuarmunda         | Kamarpahad                    | AR                 | 15         | 0          | 954720                   | 0                           | 271362   | 0        | 0        | 271362 |
| 362     | Sundargarh           | 2014-15 | Bargaon           | Runga                         | ANR                | 100        | 0          |                          | 488546                      |          | 0        | 0        | 488546 |
| 363     | Sundargarh           | 2014-15 | Bargaon           | Tudalaga                      | Avenue             | 0          | 10         |                          | 386695                      |          | 0        | 0        | 386695 |
| 364     | Sundargarh           | 2014-15 | Bargaon           | Bargaon Sahajbahal            | Avenue             | 0          | 5          |                          | 199752                      |          | 0        | 0        | 199752 |
| 365     | Sundargarh           | 2014-15 | Bargaon           | Lamtipahad                    | AR                 | 25         | 0          |                          | 226985                      |          | 0        | 0        | 226985 |
| 366     | Sundargarh           | 2015-16 | Bargaon           | Tudalaga                      | AR                 | 25         | 0          |                          | 486530                      |          | 0        | 0        | 486530 |

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|---------|----------------------|---------|-------------------|---------------------------------|--------------------|------------|------------|--------------------------|-----------------------------|----------|----------|----------|--------|
|         |                      |         |                   |                                 |                    |            |            |                          | 0th year                    | 1st year | 2nd year | 3rd year | Total  |
| 367     | Sundargarh           | 2015-16 | Bargaon           | Panchora                        | AR                 | 25         | 0          |                          | 475572                      |          | 0        | 0        | 475572 |
| 368     | Sundargarh           | 2015-16 | Bargaon           | Sankaraposh                     | AR                 | 25         | 0          |                          | 482370                      |          | 0        | 0        | 482370 |
| 369     | Sundargarh           | 2015-16 | Bargaon           | Mukundpur                       | ANR                | 115        | 0          |                          | 739818                      |          | 0        | 0        | 739818 |
| 370     | Sundargarh           | 2015-16 | Bargaon           | Raidihi to Kusumura             | Avenue             | 0          | 5          |                          | 282932                      |          | 0        | 0        | 282932 |
| 371     | Sundargarh           | 2015-16 | Bargaon           | Salbira to Talsara              | Avenue             | 0          | 5          |                          | 164792                      |          | 0        | 0        | 164792 |
| 372     | Sundargarh           | 2015-16 | Bargaon           | Udarma to Jajpur                | Avenue             | 0          | 5          |                          | 286524                      |          | 0        | 0        | 286524 |
| 373     | Sundargarh           | 2016-17 | Bargaon           | Baibai DPF                      | AR                 | 15         | 0          |                          | 289675                      |          | 0        | 0        | 289675 |
| 374     | Sundargarh           | 2016-17 | Bargaon           | Udarma                          | ANR                | 20         | 0          |                          | 214200                      |          | 0        | 0        | 214200 |
| 375     | Sundargarh           | 2016-17 | Bargaon           | Panchora(S)                     | ANR                | 20         | 0          |                          | 77612                       |          | 0        | 0        | 77612  |
| 376     | Sundargarh           | 2016-17 | Bargaon           | Tiklipara                       | ANR                | 20         | 0          |                          | 170394                      |          | 0        | 0        | 170394 |
| 377     | Sundargarh           | 2016-17 | Bargaon           | Bhoipali to Kharikamunda        | Avenue             | 0          | 5          |                          | 385052                      |          | 0        | 0        | 385052 |
| 378     | Sundargarh           | 2016-17 | Bargaon           | Sankaraposh to Sahajbahal       | Avenue             | 0          | 5          |                          | 397808                      |          | 0        | 0        | 397808 |
| 379     | Sundargarh           | 2014-15 | Hemgir            | Tumapali                        | AR                 | 25         | 0          |                          | 225630                      |          | 0        | 0        | 225630 |
| 380     | Sundargarh           | 2014-15 | Hemgir            | Dekhanpani                      | AR                 | 25         | 0          |                          | 229860                      |          | 0        | 0        | 229860 |
| 381     | Sundargarh           | 2014-15 | Hemgir            | Bandhbahal                      | AR                 | 25         | 0          |                          | 226542                      |          | 0        | 0        | 226542 |
| 382     | Sundargarh           | 2014-15 | Hemgir            | Surulata                        | AR                 | 25         | 0          |                          | 228650                      |          | 0        | 0        | 228650 |
| 383     | Sundargarh           | 2014-15 | Hemgir            | Budakata                        | AR                 | 20         | 0          |                          | 184125                      |          | 0        | 0        | 184125 |
| 384     | Sundargarh           | 2015-16 | Hemgir            | Singaribahal                    | AR                 | 20         | 0          |                          | 340986                      |          | 0        | 0        | 340986 |
| 385     | Sundargarh           | 2015-16 | Hemgir            | Tilia                           | AR                 | 20         | 0          |                          | 406062                      |          | 0        | 0        | 406062 |
| 386     | Sundargarh           | 2015-16 | Hemgir            | Katarbaga                       | AR                 | 25         | 0          |                          | 497196                      |          | 0        | 0        | 497196 |
| 387     | Sundargarh           | 2015-16 | Hemgir            | Jareikela                       | AR                 | 25         | 0          |                          | 561528                      |          | 0        | 0        | 561528 |
| 388     | Sundargarh           | 2015-16 | Hemgir            | Bheluantikra                    | ANR                | 50         | 0          |                          | 274900                      |          | 0        | 0        | 274900 |
| 389     | Sundargarh           | 2016-17 | Hemgir            | Dheknapani VSS                  | AR                 | 10         | 0          |                          | 231470                      | 64592    | 0        | 0        | 296062 |
| 390     | Sundargarh           | 2016-17 | Hemgir            | Dheknapani VSS (Rohini Section) | ANR                | 50         | 0          |                          | 540540                      | 149324   | 0        | 0        | 689864 |
| 391     | Sundargarh           | 2016-17 | Hemgir            | Dheknapani                      | AR                 | 10         | 0          |                          | 232490                      |          | 0        | 0        | 232490 |
| 392     | Sundargarh           | 2016-17 | Hemgir            | Dheknapani                      | ANR                | 50         | 0          |                          | 553802                      |          | 0        | 0        | 553802 |
| 393     | Sundargarh           | 2014-15 | Sundargarh        | Budabahal                       | AR                 | 20         | 0          |                          | 184742                      |          | 0        | 0        | 184742 |
| 394     | Sundargarh           | 2014-15 | Sundargarh        | Salangabud                      | AR                 | 20         | 0          |                          | 178598                      |          | 0        | 0        | 178598 |
| 395     | Sundargarh           | 2014-15 | Sundargarh        | Lahandabud                      | ANR                | 50         | 0          |                          | 258352                      |          | 0        | 0        | 258352 |
| 396     | Sundargarh           | 2014-15 | Sundargarh        | Bhedabahal                      | ANR                | 50         | 0          |                          | 264154                      |          | 0        | 0        | 264154 |
| 397     | Sundargarh           | 2014-15 | Sundargarh        | Philingibahal                   | ANR                | 50         | 0          |                          | 265256                      |          | 0        | 0        | 265256 |
| 398     | Sundargarh           | 2014-15 | Sundargarh        | Peruabhadi                      | ANR                | 50         | 0          |                          | 259487                      |          | 0        | 0        | 259487 |
| 399     | Sundargarh           | 2014-15 | Sundargarh        | Lulkidih                        | ANR                | 40         | 0          |                          | 215422                      |          | 0        | 0        | 215422 |
| 400     | Sundargarh           | 2014-15 | Sundargarh        | Bhalugarh to Kinjirma           | Avenue             | 0          | 10         |                          | 382250                      |          | 0        | 0        | 382250 |
| 401     | Sundargarh           | 2014-15 | Sundargarh        | Talsara to Balisankara          | Avenue             | 0          | 10         |                          | 386522                      |          | 0        | 0        | 386522 |
| 402     | Sundargarh           | 2014-15 | Sundargarh        | Kararmdih to Subdega            | Avenue             | 0          | 10         |                          | 378679                      |          | 0        | 0        | 378679 |
| 403     | Sundargarh           | 2015-16 | Sundargarh        | Dumberbahal                     | AR                 | 15         | 0          |                          | 321433                      |          | 0        | 0        | 321433 |
| 404     | Sundargarh           | 2015-16 | Sundargarh        | Gaikanpali                      | AR                 | 15         | 0          |                          | 39898                       |          | 0        | 0        | 39898  |
| 405     | Sundargarh           | 2015-16 | Sundargarh        | Kheriakani                      | AR                 | 25         | 0          |                          | 515648                      |          | 0        | 0        | 515648 |
| 406     | Sundargarh           | 2015-16 | Sundargarh        | Maddhupur                       | AR                 | 15         | 0          |                          | 331868                      |          | 0        | 0        | 331868 |
| 407     | Sundargarh           | 2015-16 | Sundargarh        | Bijulikhaman                    | AR                 | 15         | 0          |                          | 311548                      |          | 0        | 0        | 311548 |
| 408     | Sundargarh           | 2015-16 | Sundargarh        | Sandamkuda                      | ANR                | 50         | 0          |                          | 214836                      |          | 0        | 0        | 214836 |
| 409     | Sundargarh           | 2015-16 | Sundargarh        | Bhedabahal                      | ANR                | 65         | 0          |                          | 606345                      |          | 0        | 0        | 606345 |
| 410     | Sundargarh           | 2015-16 | Sundargarh        | Jharankera-Didga                | Avenue             | 0          | 5          |                          | 265583                      |          | 0        | 0        | 265583 |

| Sl. No. | Name of the Division | Year    | Name of the Range | Location of plantation              | Type of plantation | Area (Ha.) | Area (rkm) | Total scheme cost (In ₹) | Expenditure incurred (In ₹) |          |          |          |         |
|---------|----------------------|---------|-------------------|-------------------------------------|--------------------|------------|------------|--------------------------|-----------------------------|----------|----------|----------|---------|
|         |                      |         |                   |                                     |                    |            |            |                          | 0th year                    | 1st year | 2nd year | 3rd year | Total   |
| 411     | Sundargarh           | 2015-16 | Sundargarh        | Bhedabahal-Samaradihi               | Avenue             | 0          | 4          |                          | 231301                      |          | 0        | 0        | 231301  |
| 412     | Sundargarh           | 2015-16 | Sundargarh        | Mahuljore chowk - Mahuljore Village | Avenue             | 0          | 4          |                          | 233785                      |          | 0        | 0        | 233785  |
| 413     | Sundargarh           | 2015-16 | Sundargarh        | Kendmal-kinjirma                    | Avenue             | 0          | 7          |                          | 377842                      |          | 0        | 0        | 377842  |
| 414     | Sundargarh           | 2016-17 | Sundargarh        | Tileimalti                          | AR                 | 20         | 0          |                          | 429028                      |          | 0        | 0        | 429028  |
| 415     | Sundargarh           | 2016-17 | Sundargarh        | Mednipur                            | ANR                | 50         | 0          |                          | 280006                      |          | 0        | 0        | 280006  |
| 416     | Sundargarh           | 2016-17 | Sundargarh        | Samardihi                           | ANR                | 50         | 0          |                          | 535072                      |          | 0        | 0        | 535072  |
| 417     | Sundargarh           | 2016-17 | Sundargarh        | Kirei chowk - Bijulikhaman          | Avenue             | 0          | 6          |                          | 155185                      |          | 0        | 0        | 155185  |
| 418     | Sundargarh           | 2016-17 | Sundargarh        | Bhasma-Kainsara                     | Avenue             | 0          | 6          |                          | 398526                      |          | 0        | 0        | 398526  |
| 419     | Sundargarh           | 2016-17 | Sundargarh        | Aunlajore-Dharuadihi                | Avenue             | 0          | 6          |                          | 474024                      |          | 0        | 0        | 474024  |
| 420     | Sundargarh           | 2016-17 | Sundargarh        | Balisankara-Telijore                | Avenue             | 0          | 6          |                          | 273936                      |          | 0        | 0        | 273936  |
| 421     | Sundargarh           | 2016-17 | Sundargarh        | Didga-chhatasargi                   | Avenue             | 0          | 6          |                          | 368151                      |          | 0        | 0        | 368151  |
| 422     | Sundargarh           | 2014-15 | Lephripara        | Saletikra                           | AR                 | 10         | 0          |                          | 99856                       |          | 0        | 0        | 99856   |
| 423     | Sundargarh           | 2014-15 | Lephripara        | Satjoria                            | AR                 | 10         | 0          |                          | 100251                      |          | 0        | 0        | 100251  |
| 424     | Sundargarh           | 2014-15 | Lephripara        | Alapaka                             | AR                 | 15         | 0          |                          | 142560                      |          | 0        | 0        | 142560  |
| 425     | Sundargarh           | 2014-15 | Lephripara        | Dhangergudi                         | AR                 | 15         | 0          |                          | 107414                      |          | 0        | 0        | 107414  |
| 426     | Sundargarh           | 2014-15 | Lephripara        | Biswnathpur                         | AR                 | 25         | 0          |                          | 227420                      |          | 0        | 0        | 227420  |
| 427     | Sundargarh           | 2014-15 | Lephripara        | Bairagibahal                        | ANR                | 100        | 0          |                          | 498560                      |          | 0        | 0        | 498560  |
| 428     | Sundargarh           | 2014-15 | Lephripara        | Litiapani                           | ANR                | 40         | 0          |                          | 202542                      |          | 0        | 0        | 202542  |
| 429     | Sundargarh           | 2014-15 | Lephripara        | Gireldungri                         | ANR                | 50         | 0          |                          | 254120                      |          | 0        | 0        | 254120  |
| 430     | Sundargarh           | 2014-15 | Lephripara        | Suruguda to Girinkela               | Avenue             | 0          | 8          |                          | 306560                      |          | 0        | 0        | 306560  |
| 431     | Sundargarh           | 2014-15 | Lephripara        | Masabira to Gundiadihi              | Avenue             | 0          | 7          |                          | 275990                      |          | 0        | 0        | 275990  |
| 432     | Sundargarh           | 2015-16 | Lephripara        | Dhangergudi                         | AR                 | 15         | 0          |                          | 308200                      |          | 0        | 0        | 308200  |
| 433     | Sundargarh           | 2015-16 | Lephripara        | Haldipani                           | AR                 | 15         | 0          |                          | 253692                      |          | 0        | 0        | 253692  |
| 434     | Sundargarh           | 2015-16 | Lephripara        | Tilapara                            | AR                 | 15         | 0          |                          | 207774                      |          | 0        | 0        | 207774  |
| 435     | Sundargarh           | 2015-16 | Lephripara        | Bileibahal                          | AR                 | 10         | 0          |                          | 188516                      |          | 0        | 0        | 188516  |
| 436     | Sundargarh           | 2015-16 | Lephripara        | Juniani                             | AR                 | 15         | 0          |                          | 330433                      |          | 0        | 0        | 330433  |
| 437     | Sundargarh           | 2015-16 | Lephripara        | Kurumkel                            | ANR                | 115        | 0          |                          | 259574                      |          | 0        | 0        | 259574  |
| 438     | Sundargarh           | 2015-16 | Lephripara        | Koilanga                            | AR                 | 100        | 0          |                          | 295542                      |          | 0        | 0        | 295542  |
| 439     | Sundargarh           | 2015-16 | Lephripara        | Masabira to dhagergudi              | Avenue             | 0          | 10         |                          | 580102                      |          | 0        | 0        | 580102  |
| 440     | Sundargarh           | 2015-16 | Lephripara        | kulabira to Kurumkel                | Avenue             | 0          | 4          |                          | 159580                      |          | 0        | 0        | 159580  |
| 441     | Sundargarh           | 2016-17 | Lephripara        | Koilanga                            | AR                 | 15         | 0          |                          | 263700                      |          | 0        | 0        | 263700  |
| 442     | Sundargarh           | 2016-17 | Lephripara        | Kurumkel                            | ANR                | 100        | 0          |                          | 370120                      |          | 0        | 0        | 370120  |
| 443     | Sundargarh           | 2016-17 | Lephripara        | Gundiadihi-Tileikani                | Avenue             | 0          | 20         |                          | 1013796                     |          | 0        | 0        | 1013796 |
| 444     | Sundargarh           | 2014-15 | Gopalpur          | Telendihi                           | ANR                | 200        | 0          |                          | 991330                      |          | 0        | 0        | 991330  |
| 445     | Sundargarh           | 2014-15 | Gopalpur          | Durubaga                            | ANR                | 100        | 0          |                          | 478200                      |          | 0        | 0        | 478200  |
| 446     | Sundargarh           | 2014-15 | Gopalpur          | Gopalpur to Tapria                  | Avenue             | 0          | 15         |                          | 549252                      |          | 0        | 0        | 549252  |
| 447     | Sundargarh           | 2015-16 | Gopalpur          | Jamjharia                           | AR                 | 30         | 0          |                          | 656890                      |          | 0        | 0        | 656890  |
| 448     | Sundargarh           | 2015-16 | Gopalpur          | Sarangijharia                       | AR                 | 30         | 0          |                          | 602794                      |          | 0        | 0        | 602794  |
| 449     | Sundargarh           | 2015-16 | Gopalpur          | Laikera                             | ANR                | 120        | 0          |                          | 577710                      |          | 0        | 0        | 577710  |
| 450     | Sundargarh           | 2015-16 | Gopalpur          | Bileimundar to Tapria               | Avenue             | 0          | 15         |                          | 815376                      |          | 0        | 0        | 815376  |
| 451     | Sundargarh           | 2016-17 | Gopalpur          | Jamjharia                           | AR                 | 10         | 0          |                          | 206806                      |          | 0        | 0        | 206806  |
| 452     | Sundargarh           | 2016-17 | Gopalpur          | Jamjharia                           | ANR                | 50         | 0          |                          | 453002                      |          | 0        | 0        | 453002  |
| 453     | Sundargarh           | 2014-15 | Ujalpur           | Kaintara                            | AR                 | 20         | 0          |                          | 187120                      |          | 0        | 0        | 187120  |



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| Sl. No. | Name of the Division | Year    | Name of the Range | Location of plantation  | Type of plantation | Area (Ha.)   | Area (rkm)  | Total scheme cost (In ₹) | Expenditure incurred (In ₹) |                  |          |          |                  |
|---------|----------------------|---------|-------------------|-------------------------|--------------------|--------------|-------------|--------------------------|-----------------------------|------------------|----------|----------|------------------|
|         |                      |         |                   |                         |                    |              |             |                          | 0th year                    | 1st year         | 2nd year | 3rd year | Total            |
| 454     | Sundargarh           | 2014-15 | Ujalpur           | Dhauraada               | AR                 | 10           | 0           |                          | 107542                      |                  | 0        | 0        | 107542           |
| 455     | Sundargarh           | 2014-15 | Ujalpur           | Daldali                 | AR                 | 10           | 0           |                          | 99562                       |                  | 0        | 0        | 99562            |
| 456     | Sundargarh           | 2014-15 | Ujalpur           | Sunajore                | AR                 | 20           | 0           |                          | 187854                      |                  | 0        | 0        | 187854           |
| 457     | Sundargarh           | 2014-15 | Ujalpur           | Gaidega                 | AR                 | 10           | 0           |                          | 98547                       |                  | 0        | 0        | 98547            |
| 458     | Sundargarh           | 2014-15 | Ujalpur           | Kuarbaga                | AR                 | 10           | 0           |                          | 106366                      |                  | 0        | 0        | 106366           |
| 459     | Sundargarh           | 2014-15 | Ujalpur           | Kaputikra               | AR                 | 20           | 0           |                          | 174582                      |                  | 0        | 0        | 174582           |
| 460     | Sundargarh           | 2014-15 | Ujalpur           | Dhumasara               | ANR                | 50           | 0           |                          | 263252                      |                  | 0        | 0        | 263252           |
| 461     | Sundargarh           | 2014-15 | Ujalpur           | Daldali                 | ANR                | 200          | 0           |                          | 987548                      |                  | 0        | 0        | 987548           |
| 462     | Sundargarh           | 2014-15 | Ujalpur           | Kulba to Thelkobud      | Avenue             | 0            | 5           |                          | 207000                      |                  | 0        | 0        | 207000           |
| 463     | Sundargarh           | 2014-15 | Ujalpur           | Raibaga to Nuadihi      | Avenue             | 0            | 5           |                          | 205152                      |                  | 0        | 0        | 205152           |
| 464     | Sundargarh           | 2014-15 | Ujalpur           | Tangarpali to Kuarbaga  | Avenue             | 0            | 5           |                          | 204898                      |                  | 0        | 0        | 204898           |
| 465     | Sundargarh           | 2015-16 | Ujalpur           | Karlaghati              | AR                 | 25           | 0           |                          | 605976                      |                  | 0        | 0        | 605976           |
| 466     | Sundargarh           | 2015-16 | Ujalpur           | Gaidega                 | AR                 | 10           | 0           |                          | 308934                      |                  | 0        | 0        | 308934           |
| 467     | Sundargarh           | 2015-16 | Ujalpur           | Kaintara                | AR                 | 15           | 0           |                          | 230351                      |                  | 0        | 0        | 230351           |
| 468     | Sundargarh           | 2015-16 | Ujalpur           | Mundagaon               | AR                 | 10           | 0           |                          | 225266                      |                  | 0        | 0        | 225266           |
| 469     | Sundargarh           | 2015-16 | Ujalpur           | Badbanga                | AR                 | 10           | 0           |                          | 263470                      |                  | 0        | 0        | 263470           |
| 470     | Sundargarh           | 2015-16 | Ujalpur           | Athkosia                | ANR                | 80           | 0           |                          | 608521                      |                  | 0        | 0        | 608521           |
| 471     | Sundargarh           | 2015-16 | Ujalpur           | Budhajharan             | ANR                | 60           | 0           |                          | 504455                      |                  | 0        | 0        | 504455           |
| 472     | Sundargarh           | 2015-16 | Ujalpur           | Jorajham                | ANR                | 80           | 0           |                          | 598752                      |                  | 0        | 0        | 598752           |
| 473     | Sundargarh           | 2015-16 | Ujalpur           | Kanakjora               | Avenue             | 0            | 10          |                          | 616996                      |                  | 0        | 0        | 616996           |
| 474     | Sundargarh           | 2015-16 | Ujalpur           | Kulba-Karlaghati        | Avenue             | 0            | 5           |                          | 284594                      |                  | 0        | 0        | 284594           |
| 475     | Sundargarh           | 2015-16 | Ujalpur           | bandhabahal-Kaintara    | Avenue             | 0            | 10          |                          | 441350                      |                  | 0        | 0        | 441350           |
| 476     | Sundargarh           | 2016-17 | Ujalpur           | Deobhawanpur            | AR                 | 10           | 0           |                          | 273960                      |                  | 0        | 0        | 273960           |
| 477     | Sundargarh           | 2016-17 | Ujalpur           | karlaghati              | AR                 | 10           | 0           |                          | 197632                      |                  | 0        | 0        | 197632           |
| 478     | Sundargarh           | 2016-17 | Ujalpur           | Badbanga                | AR                 | 10           | 0           |                          | 199466                      |                  | 0        | 0        | 199466           |
| 479     | Sundargarh           | 2016-17 | Ujalpur           | Mundagaon               | ANR                | 50           | 0           |                          | 269352                      |                  | 0        | 0        | 269352           |
| 480     | Sundargarh           | 2016-17 | Ujalpur           | Bankibahal              | ANR                | 50           | 0           |                          | 189256                      |                  | 0        | 0        | 189256           |
| 481     | Sundargarh           | 2016-17 | Ujalpur           | Jhurimaal- Badibahal    | Avenue             | 0            | 5           |                          | 383214                      |                  | 0        | 0        | 383214           |
| 482     | Sundargarh           | 2016-17 | Ujalpur           | Mundagaon-Daldali       | Avenue             | 0            | 5           |                          | 382170                      |                  | 0        | 0        | 382170           |
| 483     | Sundargarh           | 2016-17 | Ujalpur           | Deobhawanpur-Tangarjore | Avenue             | 0            | 5           |                          | 452680                      |                  | 0        | 0        | 452680           |
| 484     | Sundargarh           | 2016-17 | Ujalpur           | Ujalpur-Gambherdihi     | Avenue             | 0            | 5           |                          | 373096                      |                  | 0        | 0        | 373096           |
| 485     | Sundargarh           | 2016-17 | Ujalpur           | Aleikera-rajpur         | Avenue             | 0            | 10          |                          | 625468                      |                  | 0        | 0        | 625468           |
|         |                      |         |                   | <b>Total</b>            |                    | <b>11296</b> | <b>1035</b> | <b>320704680</b>         | <b>61815011</b>             | <b>122451115</b> | <b>0</b> | <b>0</b> | <b>184266140</b> |

**Appendix – 4**  
**(Refer paragraph 2.1.5.4 at page 21-23)**  
**Statement showing unfruitful expenditure in MGNREGS plantations**

| Sl. No.      | Name of the Division | Year     | Name of the Range | Location of plantation                              | Name of the scheme | Type of plantation | Area (in ha) | Area (in rkm) | Total expenditure (In ₹) | Survival per cent |
|--------------|----------------------|----------|-------------------|---|--------------------|--------------------|--------------|---------------|--------------------------|-------------------|
| <i>1</i>     | <i>2</i>             | <i>3</i> | <i>4</i>          | <i>5</i>  | <i>6</i>           | <i>7</i>           | <i>8</i>     | <i>9</i>      | <i>10</i>                | <i>11</i>         |
| 1            | Rourkela             | 2013-14  | Bisra             | ANR with gap plantation in N. Chrobada RF (Birkera) | MGNREGS            | ANR                | 100          |               | 1310527                  | 54                |
| 2            | Rourkela             | 2013-14  | Bisra             | ANR with gap plantation in Mahipani RF              | MGNREGS            | ANR                | 90           |               | 3201204                  | 58                |
| 3            | Rourkela             | 2013-14  | Bisra             | N. Chrobada RF (Dudurta)                            | MGNREGS            | ANR                | 100          |               | 1401457                  | 53                |
| 4            | Rourkela             | 2013-14  | Bisra             | Kudahudang RF                                       | MGNREGS            | ANR                | 100          |               | 1246457                  | 51                |
| 5            | Rourkela             | 2013-14  | Bisra             | Sanramloi KF  | MGNREGS            | AR                 | 20           |               | 311700                   | 58                |
| 6            | Rourkela             | 2013-14  | Bisra             | Tangarpali to Kairkera                              | MGNREGS            | Avenue             |              | 10            | 264854                   | 53                |
| 7            | Rourkela             | 2015-16  | Bisra             | S. Chirobada RF (40000 seedling Badramloi)          | MGNREGS            | ANR                | 100          |               | 1060008                  | 54                |
| 8            | Rourkela             | 2015-16  | Bisra             | (Hariharpur) N. Chirobada RF                        | MGNREGS            | ANR                | 100          |               | 1175189                  | 58                |
| 9            | Rourkela             | 2015-16  | Bisra             | (Sanramloi) S. Chirobada RF                         | MGNREGS            | ANR                | 100          |               | 1096780                  | 53                |
| <b>Total</b> |                      |          |                   |   |                    |                    | <b>710</b>   |               | <b>11068176</b>          |                   |



**Appendix – 5**  
**(Refer paragraph 2.1.10 at page 39)**

**Statement showing findings of Joint Physical Verification reports of selected plantations executed under audited divisions**

| Sl. No. | Name of Division  | Name of Range  | Year    | Name of scheme | Type (AR/ ANR) | Area in ha  | Location/ Area type           | Major species                      | Expenditure (In ₹) | Survival percentage as given by PCCF | Survival percentage as per JPV report | Survival category  |
|---------|-------------------|----------------|---------|----------------|----------------|-------------|-------------------------------|------------------------------------|--------------------|--------------------------------------|---------------------------------------|--------------------|
| 1       | 2                 | 3              | 4       | 5              | 6              | 7           | 8                             | 9                                  | 10                 | 11                                   | 12                                    | 13                 |
| 1       | Balangir          | Loisingha      | 2013-14 | OBDP (SP)      | AR             | 10          | Larambamunda RF               | Bamboo                             | 230940             | 55                                   | 44                                    | Partial successful |
| 2       |                   | Balangir       | 2013-14 | MGNRGS         | AR             | 40          | Pandrapitha Village           | Teak                               | 845536             | 50                                   | 27                                    | Failed plantation  |
| 3       | Boudh             | Purunakataka   | 2013-14 | NAP            | AR             | 10          | Kambhunathpur Village         | Teak, Sisoo, Bamboo                | 428000             | 55                                   | 37                                    | Failed plantation  |
| 4       | Bamra (WL)        | Bamra          | 2014-15 | MGNRG          | ANR            | 50          | Bandhbar RF                   | Teak, Jamu, Gambhari, Neem         | 406500             | 40                                   | 50                                    | Partial successful |
| 5       | Kalahandi (South) | Karlapat       | 2016-17 | NBM            | AR             | 20          | Merkul                        | Bamboo                             | 406530             | NA                                   | 0                                     | Failed plantation  |
| 6       |                   | Biswanathpur   | 2014-15 | MGNRG          | ANR            | 50          | Jalkrida                      | Simarua, Teak                      | 2025000            | 75                                   | 25                                    | Failed plantation  |
| 7       | Keonjhar          | Champua        | 2015-16 | MGNRG          | ANR            | 50          | Kalikaprasad RF               | Acacia, Teak, Cashew, Chakunda     | 445834             | 95                                   | 45                                    | Partial successful |
| 8       |                   | Telkoi         | 2015-16 | MGNRG          | AR             | 50          | Talapada RF                   | Acacia, Teak, Cashew, Chakunda     | 1498193            | 60                                   | 35                                    | Failed plantation  |
| 9       | Keonjhar WL       | Hadgarh        | 2014-15 | OBDP           | ANR            | 20          | Pitanau RF                    | Bamboo                             | 381667             | 10                                   | 20                                    | Failed plantation  |
| 10      |                   | Brahmanipla    | 2015-16 | CAMPA          | ANR            | 200         | Rebena R.F                    | Teak, Siso, Acacia                 | 3261500            | 70                                   | 11                                    | Failed plantation  |
| 11      | Malkangiri        | Malkangiri     | 2013-14 | MGNREGS        | ANR            | 50          | Daduguda Reserve Land         | Cashew, Teak and Chakhunda         | 371137             | 77                                   | 32                                    | Failed plantation  |
| 12      | Rairakhhol        | Badmal         | 2014-15 | OBDP           | ANR            | 25          | Rengali-Badmal PRF            | Bamboo                             | 500813             | 78                                   | 50                                    | Partial successful |
| 13      |                   | Charmal        | 2013-14 | MGNREGS        | ANR            | 100         | Sagamalia RF                  | Teak, Amla, Bamboo                 | 1419010            | 90                                   | 53                                    | Partial successful |
| 14      | Rayagada          | Kalyansinghpur | 2015-16 | MGNREGS        | ANR            | 70          | Irriput RF                    | Chakhunda, Karanja, Teak, Simaruba | 187920             | 50                                   | 52                                    | Partial successful |
| 15      | Rourkela          | Banki          | 2013-14 | OBDP (SP)      | ANR            | 25          | Dhanghar RF                   | Bamboo                             | 478020             | 30                                   | 15                                    | Failed plantation  |
| 16      |                   | Bisra          | 2013-14 | MGNREGS        | ANR            | 100         | Birkeria (North Chirabeda RF) | Teak, Neam, Acacia                 | 1310527            | 54                                   | 15                                    | Failed plantation  |
| 17      | Sundargarh        | Gopalpur       | 2014-15 | State Plan     | AR             | 20          | Dhanubans RF                  | Teak                               | 1060860            | 92                                   | 10                                    | Failed plantation  |
| 18      | Sundargarh        | Bargaon        | 2015-16 | CAMPA          | ANR            | 50          | Latalaga RF                   | Teak                               | 1046232            | 70                                   | 5                                     | Failed plantation  |
| 19      |                   | Bargaon        | 2015-16 | CAMPA          | ANR            | 50          | Tikilipara R.F. (Nuarmal)     | Teak, Simaruba, Karanja            | 1098434            | 95                                   | 24                                    | Failed plantation  |
| 20      |                   | Bargaon        | 2015-16 | CAMPA          | ANR            | 50          | Tikilipara R.F. (Sanipara)    | Teak, Chakunda, Karanja            | 1488110            | 70                                   | 5                                     | Failed plantation  |
| 21      |                   | Bargaon        | 2015-16 | CAMPA          | ANR            | 50          | Runga R.F                     | Teak                               | 1008124            | 80                                   | 25                                    | Failed plantation  |
| 22      | Balangir          | Deogaon        | 2016-17 | CAMPA          | ANR            | 100         | Sikachhida                    | Teak, Sisoo, Bamboo                | 2595400            | 79                                   | 19                                    | Failed plantation  |
| 23      |                   | Deogaon        | 2016-17 | CAMPA          | ANR            | 50          | Sikachhida                    | Teak                               | 1297700            | 78                                   | 27                                    | Failed plantation  |
| 24      |                   | Balangir       | 2016-17 | CAMPA          | ANR            | 50          | Matkhai RF (Kharlikani)       | Teak, Bamboo, Sisso                | 1297700            | 70                                   | 26                                    | Failed plantation  |
|         | <b>Total</b>      |                |         |                |                | <b>1290</b> |                               |                                    | <b>25089687</b>    |                                      |                                       |                    |

**Appendix - 6**  
**(Refer paragraph 2.1.11.3 at page 42-43)**

**Statement showing financial irregularities noticed in plantation records under various components in different plantation programmes in selected divisions**

| Sl. No. | Name of Division | Name of Range | Year    | Name of the scheme | Type of plantation | Area (ha) | Avenue plantation (rkm) | Urban plantation (Nos.) | Nature of irregularity   | Amount (₹)    |
|---------|------------------|---------------|---------|--------------------|--------------------|-----------|-------------------------|-------------------------|--|---------------|
| 1       | 2                | 3             | 4       | 5                  | 6                  | 7         | 8                       | 9                       | 10   | 11            |
| 1       | Kalahandi South  | Jaypatna      | 2016-17 | CAMPA              | ANR                | 250       |                         |                         | High stump cutting are to be undertaken before planting during Jan-Feb. But it was done in Aug-Sep after planting (Jul/Aug). Hence, the expenditure incurred is irregular. | 208000        |
| 2       | Kalahandi (S)    | T. Rampur (S) | 2015-16 | CAMPA              | ANR                | 100       |                         |                         | Excess expenditure was incurred on Survey and Demarcation  | 20000         |
| 3       | Kalahandi (S)    | T. Rampur (S) | 2014-15 | State Plan         | AR                 | 20        |                         |                         | Planting and C/R was done twice, resulted in excess expenditure  | 36000         |
|         | <b>Total</b>     | <b>2</b>      |         |                    |                    |           |                         |                         |  | <b>264000</b> |
| 4       | Koraput          | Balda         | 2016-17 | CAMPA              | ANR                | 101       |                         |                         | Excess expenditure was booked on The fire line tracing cost.   | 44137         |
| 5       | Koraput          | Balda         | 2016-17 | CAMPA              | ANR                | 120       |                         |                         | Excess expenditure was booked on The fire line tracing cost.   | 35240         |
| 6       | Koraput          | Balda         | 2016-17 | CAMPA              | ANR                | 100       |                         |                         | Excess expenditure was booked for Alignment and Pitting  | 20000         |
| 7       | Koraput          | Lamtapat      | 2014-15 | State Plan TFC     | AR                 | 25        |                         |                         | a. Excess expenditure was charged on cost of fertiliser and insecticides   | 61,938        |
|         |                  |               |         |                    |                    |           |                         |                         | b. Excess expenditure was charged against fire line tracing.   | 15000         |
| 8       | Koraput          | Laxmipur      | 2016-17 | CAMPA              | ANR                | 152       |                         |                         | Excess expenditure on first year maintenance of fire line tracing.   | 43600         |
| 9       | Koraput          | Laxmipur      | 2016-17 | CAMPA              | AR                 | 25        |                         |                         | An ccess expenditure on first year SMC work was incurred   | 50000         |
| 10      | Koraput          | Laxmipur      | 2016-17 | CAMPA              | ANR                | 146       |                         |                         | Excess expenditure on first year maintenance of fire line tracing.   | 58400         |
| 11      | Koraput          | Laxmipur      | 2016-17 | CAMPA              | ANR                | 140       |                         |                         | Excess expenditure on fire line tracing was incurred.  | 56000         |
| 12      | Koraput          | Laxmipur      | 2016-17 | State Plan TFC     | AR                 | 75        |                         |                         | a. Excess expenditure on Site preparation work.  | 22500         |
|         |                  |               |         |                    |                    |           |                         |                         | b. Excess expenditure on cost of Fertilizer.   | 33750         |
| 13      | Koraput          | Narayanpatna  | 2015-16 | CAMPA              | ANR                | 60        |                         |                         | a. Excess expenditure on SSO (cleaning) work for 1st year.   | 60000         |
|         |                  |               |         |                    |                    |           |                         |                         | b. Excess expenditure on transporting of seedlings, but there is no such provision except "Carriage and Planting" which was already drawn.                                 | 12500         |
| 14      | Koraput          | Narayanpatna  | 2015-16 | CAMPA              | ANR                | 50        |                         |                         | a. Excess expenditure on (cleaning) SSO work for 1st year  | 50000         |
|         |                  |               |         |                    |                    |           |                         |                         | b. Excess expenditure on Contingency on transporting of seedlings without provision in cost norm.  | 12500         |
| 15      | Koraput          | Narayanpatna  | 2015-16 | CAMPA              | ANR                | 50        |                         |                         | a. Excess expenditure is made on SSO (cleaning) work for   | 50000         |

| Sl. No. | Name of Division | Name of Range | Year    | Name of the scheme | Type of plantation | Area (ha) | Avenue plantation (rkm) | Urban plantation (Nos.) | Nature of irregularity  | Amount (₹)    |
|---------|------------------|---------------|---------|--------------------|--------------------|-----------|-------------------------|-------------------------|---|---------------|
|         |                  |               |         |                    |                    |           |                         |                         | 1st year.   |               |
|         |                  |               |         |                    |                    |           |                         |                         | b. Excess expenditure is made on Fireline Tracing work                    | 12500         |
| 16      | Koraput          | Narayanpatna  | 2015-16 | OBDA               | AR                 | 10        |                         |                         | a. Excess expenditure on Watering & Weeding                               | 12000         |
|         |                  |               |         |                    |                    |           |                         |                         | b. Excess expenditure on Contingency in second year                       | 8000          |
| 17      | Koraput          | Narayanpatna  | 2015-16 | CAMPA              | ANR                | 130       |                         |                         | Excess expenditure in 1st year on fire line tracing                       | 52000         |
| 18      | Koraput          | Narayanpatna  | 2014-15 | OBDA               | AR                 | 30        |                         |                         | a. Excess expenditure on the Carriage, Planting including C/R.            | 31500         |
|         |                  |               |         |                    |                    |           |                         |                         | b Excess expenditure on 1st & 2nd Weeding and Soil working in 1st year    | 45000         |
|         |                  |               |         |                    |                    |           |                         |                         | c. Excess expenditure on Watch and Ward and Fencing.                      | 55720         |
|         | <b>Total</b>     | <b>4</b>      |         |                    |                    |           |                         |                         |   | <b>842285</b> |
| 19      | Boudh            | Boudh         | 2014-15 | NBM                | AR                 | 25        |                         |                         | a. Excess expenditure in planting and manuring.                           | 33750         |
|         |                  |               |         |                    |                    |           |                         |                         | b. Excess expenditure in 1st weeding and manuring.                        | 24375         |
|         |                  |               |         |                    |                    |           |                         |                         | c. Excess expenditure on 2nd weeding and soil working.                    | 7500          |
| 20      | Boudh            | Boudh         | 2016-17 | NBM                | AR                 | 20        |                         |                         | Excess expenditure on Alignment, Stacking and Pitting.                    | 19800         |
| 21      | Boudh            | Kantamal      | 2015-16 | CAMPA              | ANR C TYPE         | 75        |                         |                         | Excess expenditure on Survey and Pitting.                                 | 31900         |
| 22      | Boudh            | Kantamal      | 2015-16 | CAMPA              | ANR C TYPE         | 75        |                         |                         | Excess expenditure on Survey and Pitting.                                 | 38700         |
| 23      | Boudh            | Kantamal      | 2016-17 | CAMPA              | ANR                | 75        |                         |                         | Excess expenditure on pitting work.                                       | 15000         |
| 24      | Boudh            | Madhapur      | 2015-16 | NBM                | AR                 | 10        |                         |                         | Excess expenditure on carriage, planting and manuring                     | 11000         |
| 25      | Boudh            | Manamunda     | 2015-16 | MGNREG S           | Avenue             |           | 24                      |                         | Excess expenditure on survey/demarcation, site preparation and pitting    | 36622         |
| 26      | Boudh            | Puranakatak   | 2015-16 | State Plan         | ANR C TYPE         | 100       |                         |                         | Excess expenditure on fire line inspection path work.                     | 20000         |
| 27      | Boudh            | Puranakatak   | 2013-14 | State Plan         | Avenue             |           | 6                       |                         | Excss expenditure incurred on the cost of Bamboo Gabion in second year    | 60750         |
| 28      | Boudh            | Puranakatak   | 2014-15 | State Plan         | Avenue             |           | 20                      |                         | Excss expenditure incurred on the cost of Iron Gabion in second year      | 366200        |
| 29      | Boudh            | Puranakatak   | 2014-15 | NAP                | ANR                | 5         |                         |                         | a. Excess expenditure on Fire line & Soil Working for 1st year            | 6750          |
|         |                  |               |         |                    |                    |           |                         |                         | b. Excss expenditure incurred on Watch and Ward in second year            | 12200         |
| 30      | Boudh            | Puranakatak   | 2013-14 | NAP                | AR                 | 10        |                         |                         | a. Excss expenditure on Planting & Transporting of Seedlings in 1st year. | 9500          |
|         |                  |               |         |                    |                    |           |                         |                         | b. Excss expenditure incurred on Watch and Ward in second year            | 18200         |
|         |                  |               |         |                    |                    |           |                         |                         | c. Excss expenditure on Watch and Ward and weeding on 3rd year.           | 28000         |

| Sl. No. | Name of Division | Name of Range | Year    | Name of the scheme | Type of plantation | Area (ha) | Avenue plantation (rkm) | Urban plantation (Nos.) | Nature of irregularity   | Amount (₹)    |
|---------|------------------|---------------|---------|--------------------|--------------------|-----------|-------------------------|-------------------------|--|---------------|
| 31      | Boudh            | Puranakatak   | 2015-16 | NAP                | AR                 | 10        |                         |                         | Excess expenditure incurred on Watch and Ward in 1st year  | 38000         |
|         | <b>Total-</b>    | <b>5</b>      |         |                    |                    |           |                         |                         |  | <b>778247</b> |
| 32      | Rairakhol        | Badmal        | 2016-17 | CAMPA              | ANR                | 250       |                         |                         | a. Irregular purchase of inverter, UPS & printer for office use from plantation contingency.   | 51500         |
|         |                  |               |         |                    |                    |           |                         |                         | b. Irregular purchase of cracker for use in elephant drive & tiles for building repair at DFO office from plantation contingency.  | 44850         |
| 33      | Rairakhol        | Badbahal      | 201-15  | NBM                | AR                 | 20        |                         |                         | a. Excess expenditure on Transportation of seedlings and plantation.   | 24000         |
|         |                  |               |         |                    |                    |           |                         |                         | b. Excess expenditure was booked for 1st and 2nd weeding.  | 40500         |
|         |                  |               |         |                    |                    |           |                         |                         | c. Excess expenditure was booked for soil working, in first year   | 49500         |
|         |                  |               |         |                    |                    |           |                         |                         | d. Excess expenditure in first year Weeding, Manuring and Soil working.  | 22000         |
| 34      | Rairakhol        | Charmal       | 2016-17 | NBM                | AR                 | 30        |                         |                         | a. Excess expenditure in 0th year for labour cost on soil working.   | 6000          |
| 35      | Rairakhol        | Naktideul     | 2015-16 | State Plan         | Block              | 20        |                         |                         | a. Excess expenditure for Office expense from plantation contingency.  | 10100         |
|         |                  |               |         |                    |                    |           |                         |                         | b. Excess expenditure for Carriage & Planting and manuring work.   | 15000         |
| 36      | Rairakhol        | Naktideul     | 2016-17 | CAMPA              | ANR                | 300       |                         |                         | Irregular purchase of Granite and Tiles for repair work of Division office from Plantation Contingencies.  | 54300         |
| 37      | Rairakhol        | Rairakhol     | 2015-16 | CAMPA              | ANR                | 60        |                         |                         | Excess expenditure on Watch and Ward for second year maintenance.  | 15976         |
| 38      | Rairakhol        | Rairakhol     | 2015-16 | CAMPA              | ANR                | 150       |                         |                         | a. Excess expenditure for weeding, soil working and manuring in 1st year.  | 16020         |
|         |                  |               |         |                    |                    |           |                         |                         | b. Irregular purchase of Inverter, Search/ Torch Light, LCD Screen Projector, Night vision camera & LCD Projector for the use in Division/ Range office from the plantation Contingency. | 174561        |
|         |                  |               |         |                    |                    |           |                         |                         | c. Irregular purchase of Granite/Tiles for use in the Division office from the plantation Contingency.   | 70000         |
|         |                  |               |         |                    |                    |           |                         |                         | d. Irregular purchase of Symphony Cooler and Steel Almirah for use in the Range office from the plantation Contingency.  | 27000         |
|         | <b>Total-</b>    | <b>5</b>      |         |                    |                    |           |                         |                         |  | <b>621307</b> |
| 39      | Keonjhar-WL      | Anandapur     | 2016-17 | OBDP               | AR                 | 5         |                         |                         | Excess expenditure on pitting work.  | 8000          |
| 40      | Keonjhar-WL      | Anandapur     | 2015-16 | CAMPA              | ANR                | 200       |                         |                         | Excess expenditure on pitting work.  | 40000         |

| Sl. No. | Name of Division | Name of Range | Year    | Name of the scheme     | Type of plantation | Area (ha) | Avenue plantation (rkm) | Urban plantation (Nos.) | Nature of irregularity  | Amount (₹)    |
|---------|------------------|---------------|---------|------------------------|--------------------|-----------|-------------------------|-------------------------|---|---------------|
| 41      | Keonjhar-WL      | Anandapur     | 2016-17 | State Plan             | Urban              |           |                         | 3000                    | Excess expenditure on Alignment, Pitting & Refilling of Pitting work.   | 4500          |
| 42      | Keonjhar-WL      | Anandapur     | 2015-16 | 13th FC (Fodder Plnt.) | AR                 | 20        |                         |                         | Excess expenditure on Fireline Tracing work in 1st year maintenance.  | 56000         |
| 43      | Keonjhar-WL      | Anandapur     | 2015-16 | CAMPA                  | ANR                | 60        |                         |                         | Excess expenditure was booked on pitting work for 1st year.   | 12000         |
| 44      | Keonjhar-WL      | Brahmanipal   | 2016-17 | CAMPA                  | ANR                | 160       |                         |                         | Excess expenditure was booked on Carriage & Planting work.  | 17065         |
| 45      | Keonjhar-WL      | Brahmanipal   | 2016-17 | CAMPA                  | ANR                | 499.9     |                         |                         | Excess expenditure on Fireline Tracing work for 1st year maintenance.   | 10000         |
| 46      | Keonjhar-WL      | Brahmanipal   | 2013-14 | OBDDP                  | AR                 | 10        |                         |                         | Excess expenditure on Survey, Demarcation and Site preparation.   | 3000          |
| 47      | Keonjhar-WL      | Deogaon       | 2015-16 | CAMPA                  | ANR                | 100       |                         |                         | Excess expenditure was booked on pitting work.  | 20000         |
| 48      | Keonjhar-WL      | Deogaon       | 2015-16 | CAMPA                  | ANR                | 120       |                         |                         | Excess expenditure was booked on pitting work.  | 24000         |
| 49      | Keonjhar-WL      | Deogaon       | 2015-16 | CAMPA                  | ANR                | 100       |                         |                         | Irregular expenditure on Fencing work.  | 23333         |
| 50      | Keonjhar-WL      | Hadgarh       | 2016-17 | OMBADC                 | ANR                | 20        |                         |                         | Excess expenditure on pitting & planting work.  | 23300         |
| 51      | Keonjhar-WL      | Hadgarh       | 2013-14 | OBDDP                  | AR                 | 10        |                         |                         | Excess expenditure on carriage & planting work.   | 9000          |
| 52      | Keonjhar-WL      | Hadgarh       | 2015-16 | 13th FC                | AR                 | 5         |                         |                         | Excess expenditure on carriage & planting work.   | 5125          |
|         | <b>Total</b>     | <b>4</b>      |         |                        |                    |           |                         |                         |   | <b>255323</b> |
| 53      | Rourkela         | Birmitrapur   | 2013-14 | MGNREG S               | AR                 | 10        |                         |                         | Excess expenditure was booked on Weeding and soil working.  | 28924         |
| 54      | Rourkela         | Birmitrapur   | 2013-14 | NBM                    | AR                 | 30        |                         |                         | a. Excess expenditure was booked on S/D, Alignment.   | 9000          |
|         |                  |               |         |                        |                    |           |                         |                         | b. Excess expenditure on SMC & Planting work in first year.   | 22500         |
|         |                  |               |         |                        |                    |           |                         |                         | c. Irregular expenditure in Fencing, without provision in cost norm.  | 20000         |
| 55      | Rourkela         | Birmitrapur   | 2013-14 | NBM                    | AR                 | 20        |                         |                         | a. Excess expenditure on Planting, 1st & 2nd weeding, soil working, manuring & casualty replacement work in first year. | 50750         |
|         |                  |               |         |                        |                    |           |                         |                         | b. Irregular expenditure in Fencing, without provision in cost norm.  | 10000         |
| 56      | Rourkela         | Birmitrapur   | 2016-17 | OMBADC                 | Avenue             |           | 25                      |                         | Irregular expenditure on gabion maintenance in second year.   | 30190         |
| 57      | Rourkela         | Rajgangpur    | 2015-16 | CAMPA                  | AR                 | 20        |                         |                         | Excess expenditure on weeding and casualty replacement work.  | 46200         |
| 58      | Rourkela         | Rajgangpur    | 2014-15 | State Plan             | ANR                | 50        |                         |                         | Excess expenditure on S/D, site preparation, pitting and SSO work.  | 67500         |
| 59      | Rourkela         | Kuarmunda     | 2015-16 | CAMPA                  | ANR                | 100       |                         |                         | a. Excess expenditure on pitting work in 0th year.  | 20000         |

| Sl. No. | Name of Division | Name of Range | Year    | Name of the scheme | Type of plantation     | Area (ha) | Avenue plantation (rkm) | Urban plantation (Nos.) | Nature of irregularity  | Amount (₹)    |
|---------|------------------|---------------|---------|--------------------|------------------------|-----------|-------------------------|-------------------------|---|---------------|
|         |                  |               |         |                    |                        |           |                         |                         | b. Excess expenditure on Fireline Tracing work in second year.          | 40000         |
|         |                  |               |         |                    |                        |           |                         |                         | c. Without provision in cost norm SSO work was executed in second year. | 210000        |
| 60      | Rourkela         | Kuarmunda     | 2015-16 | CAMPA              | ANR                    | 200       |                         |                         | Excess expenditure on pitting work.                                     | 90000         |
| 61      | Rourkela         | Kuarmunda     | 2014-15 | State Plan         | ANR                    | 75        |                         |                         | Excess expenditure on S/D, Site Preparation and SSO work.               | 101250        |
| 62      | Rourkela         | Kuarmunda     | 2015-16 | CAMPA              | ANR                    | 100       |                         |                         | Excess expenditure on pitting work.                                     | 20000         |
| 63      | Rourkela         | Kuarmunda     | 2014-15 | State Plan         | ANR                    | 100       |                         |                         | Excess expenditure on S/D and Site Preparation work.                    | 60000         |
| 64      | Rourkela         | Panposh       | 2015-16 | ANR                | ANR                    | 200       |                         |                         | a. Excess expenditure on pitting work.                                  | 50000         |
| 65      | Rourkela         | Bisra         | 2015-16 | CAMPA              | ANR                    | 100       |                         |                         | Excess expenditure on Contingencies charges in 4th year.                | 30000         |
| 66      | Rourkela         | Bisra         | 2014-15 | Stat Plan          | ANR                    | 50        | 20000                   |                         | Excess expenditure on 1st year for Silviculture Operation.              | 7500          |
|         | <b>Total</b>     | <b>5</b>      |         |                    |                        |           |                         |                         |   | <b>913814</b> |
| 67      | MFD, Rajnagar    | Gahirmatha    | 2014-15 | Stat Plan          | AR                     | 10        |                         |                         | a. Irregular expenditure in 1st year maintenance on watch & ward.       | 56850         |
|         |                  |               |         |                    |                        |           |                         |                         | b. Irregular expenditure in 1st year on Replanting work.                | 80850         |
| 68      | MFD, Rajnagar    | Kanika        | 2017-18 | MGNREG S           | Avenue                 |           | 16                      |                         | Excess expenditure on CDM.  | 19200         |
| 69      | MFD, Rajnagar    | Kanika        | 2016-17 | MGNREG S           | Avenue                 |           | 10                      |                         | Excess expenditure on CDM.  | 14010         |
| 70      | MFD, Rajnagar    | Kujang        | 2015-16 | State Plan         | Block                  | 15        |                         |                         | a. Excess expenditure on Watch & Ward in second year.                   | 7600          |
|         |                  |               |         |                    |                        |           |                         |                         | b. Excess expenditure on Watch & Ward in 3rd year.                      | 14451         |
| 71      | MFD, Rajnagar    | Mahakalpara   | 2014-15 | State Plan         | Block                  | 20        |                         |                         | a. Excess expenditure on Watch & Ward in second year.                   | 29900         |
|         |                  |               |         |                    |                        |           |                         |                         | b. Overall excess expenditure on second year.                           | 93080         |
| 72      | MFD, Rajnagar    | Mahakalpara   | 2014-15 | State Plan         | Block                  | 15        |                         |                         | Overall excess expenditure on second year.                              | 22125         |
| 73      | MFD, Rajnagar    | Mahakalpara   | 2017-18 | MAP                | Block                  | 30        |                         |                         | a. Post pitting execution of Survey & Demarcation.                      | 315008        |
|         |                  |               |         |                    |                        |           |                         |                         | b. Avoidable expenditure on fencing without provision in the cost norm. | 51388         |
| 74      | MFD, Rajnagar    | Mahakalpara   | 2014-15 | MGNREG S           | Avenue                 |           | 4                       |                         | a. Excess expenditure on Gabbion.                                       | 54500         |
| 75      | MFD, Rajnagar    | Rajnagar(WL)  | 2013-14 | MGNREG S           | High Density Casuarina | 2         |                         |                         | a. Excess expenditure on 1st year maintenance.                          | 76076         |
|         |                  |               |         |                    |                        |           |                         |                         | b. Excess expenditure on second year maintenance.                       | 21648         |
| 76      | MFD, Rajnagar    | Rajnagar(WL)  | 2013-14 | MGNREG S           | ANR                    | 25        |                         |                         | Excess expenditure on 1st year maintenance.                             | 138276        |
|         | <b>Total</b>     | <b>5</b>      |         |                    |                        |           |                         |                         |   | <b>994962</b> |

| Sl. No. | Name of Division | Name of Range | Year     | Name of the scheme | Type of plantation | Area (ha) | Avenue plantation (rkm) | Urban plantation (Nos.) | Nature of irregularity   | Amount (₹)     |
|---------|------------------|---------------|----------|--------------------|--------------------|-----------|-------------------------|-------------------------|--|----------------|
| 77      | Keonjhar         | Barbil        | 2014-15  | NBM                | AR                 | 20        |                         |                         | a. Excess/Irregular expenditure on plantation/C/R.                           | 27000          |
|         |                  |               |          |                    |                    |           |                         |                         | b. Irregular expenditure on Fencing without provision in cost norm.          | 32000          |
|         |                  |               |          |                    |                    |           |                         |                         | c. Excess expenditure on Weeding.  | 24000          |
|         |                  |               |          |                    |                    |           |                         |                         | d. Irregular expenditure on casualty pitting without provision in cost norm. | 12000          |
| 78      | Keonjhar         | Barbil        | 2015-16  | CAMPA              | ANR                | 250       |                         |                         | a. Excess expense on post plantation Silvicultural operation in 1st year.    | 249600         |
| 79      | Keonjhar         | Barbil        | 2015-16  | CAMPA              | ANR                | 200       |                         |                         | a. Excess expense on post plantation Silvicultural operation in 1st year.    | 200000         |
| 80      | Keonjhar         | Champua       | 2016-17  | CAMPA              | ANR                | 300       |                         |                         | a. Excess expenditure on Site Preparation and Silvicultural Operation.       | 12000          |
|         |                  |               |          |                    |                    |           |                         |                         | b. Avoidable expenditure on Pitting work in second year                      | 87200          |
|         |                  |               |          |                    |                    |           |                         |                         | c. Excess expenditure on Silvicultural Operation.                            | 304800         |
| 81      | Keonjhar         | Ghatagaon     | 2015-16  | CAMPA              | ANR                | 300       |                         |                         | a. Excess expenditure on Silvicultural operation in 1st year.                | 299500         |
|         |                  |               |          |                    |                    |           |                         |                         | b. Excess expenditure on Fireline Tracing work in 1st year.                  | 147200         |
| 82      | Keonjhar         | Ghatagaon     | 2016-17  | CAMPA              | ANR                | 62        |                         |                         | Irregular expenditure on Signboard without provision in cost norm.           | 32200          |
| 83      | Keonjhar         | Keonjhar      | 20013-14 | NBM                | ANR                | 10        |                         |                         | Excess expenditure on Watch and Ward in 1st year.                            | 24500          |
| 84      | Keonjhar         | Keonjhar      | 2015-16  | CAMPA              | ANR                | 59.18     |                         |                         | Excess expenditure on SMC in 1st year.                                       | 117496         |
| 85      | Keonjhar         | Patna         | 2013-14  | NBM                | AR                 | 20        |                         |                         | a. Irregular expenditure on Fencing without provision in cost norm.          | 21000          |
|         |                  |               |          |                    |                    |           |                         |                         | b. Excess expenditure on Weeding and Soil Working.                           | 17500          |
|         |                  |               |          |                    |                    |           |                         |                         | c. Excess expenditure on Casualty Replacement.                               | 18000          |
|         |                  |               |          |                    |                    |           |                         |                         | d. Excess expenditure on Fireline Tracing.                                   | 7350           |
|         |                  |               |          |                    |                    |           |                         |                         | e. Excess expenditure on Weeding, Soil Working and Manuring.                 | 18000          |
| 86      | Keonjhar         | Patna         | 2014-15  | CAMPA              | ANR                | 205       |                         |                         | a. Irregular expenditure on Vehicle repair and Fuel                          | 20586          |
|         |                  |               |          |                    |                    |           |                         |                         | b. Irregular expenditure on Fuel without provision in cost norm.             | 19430          |
| 87      | Keonjhar         | Patna         | 2014-15  | CAMPA              | ANR                | 120       |                         |                         | a. Infructuous expenditure on PO work in 0th year.                           | 90000          |
|         |                  |               |          |                    |                    |           |                         |                         | b. Unauthorized expenditure on SO work in 1st year.                          | 50000          |
|         |                  |               |          |                    |                    |           |                         |                         | c. Unauthorized expenditure on SMC work in 1st year.                         | 199800         |
| 88      | Keonjhar         | Patna         | 20013-14 | State Plan         | Avenue             |           | 20                      |                         | a. Irregular expenditure on Repair of Gabbion.                               | 21500          |
| 89      | Keonjhar         | Telkoi        | 2016-17  | NBM                | AR                 | 60        |                         |                         | Excess expenditure on cost of Material for raising seedlings.                | 24923          |
|         | <b>Total</b>     | <b>6</b>      |          |                    |                    |           |                         |                         |  | <b>2077585</b> |
| 90      | Bamra-WL         | Jamankira     | 2016-17  | OBDP               | AR                 | 20        |                         |                         | Excess expenditure on carriage, planting including C/R.                      | 11320          |

| Sl. No. | Name of Division | Name of Range | Year    | Name of the scheme | Type of plantation | Area (ha) | Avenue plantation (rkm) | Urban plantation (Nos.) | Nature of irregularity   | Amount (₹)     |
|---------|------------------|---------------|---------|--------------------|--------------------|-----------|-------------------------|-------------------------|--|----------------|
| 91      | Bamra-WL         | Jamankira     | 2013-14 | OBDP               | ANR C              | 300       |                         |                         | Excess expenditure on Weeding and Soil Working.  | 10000          |
| 92      | Bamra-WL         | Jamankira     | 2014-15 | State Plan         | Fodder             | 10        |                         |                         | a. Excess expenditure on carriage, planting including C/R.                                 | 6000           |
|         |                  |               |         |                    |                    |           |                         |                         | b. Excess expenditure on Weeding, Manuring and Soil Working.                               | 54000          |
| 93      | Bamra-WL         | Kuchinda      | 2013-14 | OBDP               | AR                 | 10        |                         |                         | a. Excess expenditure on S/D, Site Preparation and Alignment.                              | 6000           |
|         |                  |               |         |                    |                    |           |                         |                         | b. Excess expenditure on Watch and Ward.   | 7500           |
| 94      | Bamra-WL         | Kuchinda      | 2015-16 | CAMPA              | ANR                | 100       |                         |                         | a. Excess expenditure on Weeding in second year.   | 11500          |
|         |                  |               |         |                    |                    |           |                         |                         | b. Irregular expenditure on purchase of margozime in second year.                          | 19500          |
| 95      | Bamra-WL         | Kuchinda      | 2015-16 | CAMPA              | ANR                | 50        |                         |                         | a. Avoidable expenditure on Watch and Ward.  | 49800          |
|         | <b>Total</b>     | <b>2</b>      |         |                    |                    |           |                         |                         |  | <b>175620</b>  |
| 96      | Balangir         | Harishankar   | 2015-16 | MGNREG S           | ANR                | 100       |                         |                         | Excess expenditure on Survey & Demarcation.  | 43448          |
| 97      | Balangir         | Saintala      | 2016-17 | CAMPA              | ANR                | 90        |                         |                         | Excess expenditure on SO work.   | 90000          |
| 98      | Balangir         | Saintala      | 2016-17 | CAMPA              | ANR                | 100       |                         |                         | Excess expenditure on SO work.   | 100000         |
| 99      | Balangir         | Saintala      | 2016-17 | CAMPA              | ANR                | 90        |                         |                         | Excess expenditure on SO work.   | 90000          |
| 100     | Balangir         | Saintala      | 2016-17 | CAMPA              | ANR                | 90        |                         |                         | Excess expenditure on SO work.   | 90000          |
|         | <b>Total</b>     | <b>2</b>      |         |                    |                    |           |                         |                         |  | <b>413448</b>  |
| 101     | Malkangiri       | Chittrakonda  | 2015-16 | CAMPA              | ANR                | 100       |                         |                         | a. Irregular expenditure in post planting SO work.   | 300000         |
|         |                  |               |         |                    |                    |           |                         |                         | b. Irregular expenditure in SMC work executed together with plantation.                    | 300000         |
| 102     | Malkangiri       | Chittrakonda  | 2015-16 | CAMPA              | ANR                | 100       |                         |                         | a. Irregular expenditure in post planting SSO work, executed before plantation.            | 300000         |
| 103     | Malkangiri       | Motu          | 2015-16 | CAMPA              | ANR                | 50        |                         |                         | Irregular expenditure on pre planting SSO Work executed along with post planting SSO Work. | 50000          |
| 104     | Malkangiri       | Motu          | 2015-16 | CAMPA              | ANR                | 50        |                         |                         | Irregular expenditure on pre planting SSO Work executed along with post planting SSO Work. | 50000          |
| 105     | Malkangiri       | Malkangiri    | 2015-16 | CAMPA              | ANR                | 50        |                         |                         | Irregular expenditure on post planting SMC work, executed before plantation.               | 150000         |
| 106     | Malkangiri       | Malkangiri    | 2015-16 | CAMPA              | ANR                | 100       |                         |                         | Irregular expenditure on post planting SMC work, executed before plantation.               | 300000         |
|         | <b>Total</b>     | <b>3</b>      |         |                    |                    |           |                         |                         |  | <b>1450000</b> |
| 107     | Sundargarh       | Bargaon       | 2015-16 | CAMPA              | ANR                | 100       |                         |                         | Excess expenditure on purchase of Fertilizer & Vermi Compost.                              | 20000          |
| 108     | Sundargarh       | Bargaon       | 2015-16 | CAMPA              | ANR                | 50        |                         |                         | Excess expenditure on purchase of Fertilizer & Vermi Compost.                              | 10000          |
| 109     | Sundargarh       | Gopalpur      | 2014-15 | CAMPA              | AR                 | 58.92     |                         |                         | Unauthorized expenditure on Renovation of SMC work.  | 58000          |
| 110     | Sundargarh       | Hemagiri      | 2013-14 | State Plan         | ANR                | 175       |                         |                         | a. Excess expenditure on 0th year SMC work.  | 93750          |



| Sl. No. | Name of Division | Name of Range | Year    | Name of the scheme | Type of plantation | Area (ha) | Avenue plantation (rkm) | Urban plantation (Nos.) | Nature of irregularity   | Amount (₹)     |
|---------|------------------|---------------|---------|--------------------|--------------------|-----------|-------------------------|-------------------------|--|----------------|
|         |                  |               |         |                    |                    |           |                         |                         | b. Excess expenditure on 3rd year weeding & cultural operation work. | 40000          |
| 111     | Sundargarh       | Hemagiri      | 2016-17 | NBM                | AR                 | 75        |                         |                         | a. Excess expenditure on planting of excess nos. of seedlings.       | 64280          |
|         |                  |               |         |                    |                    |           |                         |                         | b. Excess expenditure on Pitting.                                    | 60000          |
|         |                  |               |         |                    |                    |           |                         |                         | c. Excess expenditure on Purchase of Fertilizer & Insecticides.      | 17685          |
|         |                  |               |         |                    |                    |           |                         |                         | d. Excess expenditure on SMC (Staggered Trenches).                   | 60000          |
| 112     | Sundargarh       | Lefripada     | 2015-16 | CAMPA              | ANR                | 150       |                         |                         | Excess expenditure on Silvicultural Operation.                       | 150000         |
|         | <b>Total</b>     | <b>4</b>      |         |                    |                    |           |                         |                         |  | <b>573715</b>  |
|         | <b>12</b>        | <b>47</b>     |         |                    |                    |           |                         |                         | <b>Grand total</b>   | <b>9360306</b> |

**Appendix – 7**  
(Refer paragraph 2.1.11.5 at page 44)

**Statement showing the details of Avenue Plantations damaged during 2017-18 while widening of roads**

| Sl. No.  | Name of the Division | Name of the Range | Location of the area         | Year of plantation | Area in rkm | No. of seedling planted | Amount spent for plantation (In ₹) | Scheme of plantation | Survival percentage | Two times of the trees to be planted | Cost of the trees as per cost norm 2019 |
|----------|----------------------|-------------------|------------------------------|--------------------|-------------|-------------------------|------------------------------------|----------------------|---------------------|--------------------------------------|---|
| <i>1</i> | <i>2</i>             | <i>3</i>          | <i>4</i>                     | <i>5</i>           | <i>6</i>    | <i>7</i>                | <i>8</i>                           | <i>9</i>             | <i>10</i>           | <i>11</i>                            | <i>12</i>                               |
| 1        | <b>Balangir</b>      | Balangir          | Balangir-Bairasar            | 2013-14            | 10          | 2500                    | 839620                             | MGNREGS              | 0                   | 5000                                 | 2994900                                 |
| 2        |                      | Balangir          | Banabahal chhak to Bainrasar | 2014-15            | 10          | 2500                    | 1002382                            | MGNREGS              | 0                   | 5000                                 | 2994900                                 |
| 3        |                      | Balangir          | Barapudugia-Sibtal           | 2016-17            | 5           | 1250                    | 644334                             | MGNREGS              | 0                   | 2500                                 | 1497450                                 |
| 4        |                      | Balangir          | Barapudugia-Sibtala          | 2016-17            | 10          | 2500                    | 1002382                            | State Plan           | 0                   | 5000                                 | 2994900                                 |
| 5        |                      | Balangir          | Chandanbhathi to Kutumdola   | 2016-17            | 12          | 3000                    | 1409239                            | MGNREGS              | 0                   | 6000                                 | 3593880                                 |
| 6        | <b>Rairakhol</b>     | Naktideula        | Tandabira-Champalli          | 2014-15            | 20          | 5000                    | 2264425                            | State Plan           | 0                   | 10000                                | 5989800                                 |
| 7        |                      | Charmal           | Chudapudug to Bhartapur      | 2014-15            | 16          | 4000                    | 1417631                            | MGNREGS              | 10                  | 8000                                 | 4791840                                 |
| 8        |                      | Charmal           | Charmal to Berihasahi        | 2017-18            | 4           | 1000                    | 354962                             | MGNREGS              | 10                  | 2000                                 | 1197960                                 |
| 9        |                      | Charmal           | Gargadbahal to Kuakhol       | 2013-14            | 16          | 4000                    | 2254595                            | MGNREGS              | 10                  | 8000                                 | 4791840                                 |
| 10       |                      | GirPur            | Dhalpur to Machhudihi        | 2014-15            | 6           | 1500                    | 186754                             | MGNREGS              | 0                   | 3000                                 | 1796940                                 |
| 11       |                      | Rampur            | Mutrumunda to Daincha        | 2016-17            | 6           | 1500                    | 591880                             | MGNREGS              | 0                   | 3000                                 | 1796940                                 |
| 12       | <b>Rourkela</b>      | Banki             | Rajamunda to Tumkeal         | 2013-14            | 6           | 1500                    | 591880                             | State Plan           | 0                   | 3000                                 | 1796940                                 |
| 13       | <b>Keonjhar (WL)</b> | Hadgarh           | Hadagarh to chhenapadi       | 2013-14            | 10          | 2500                    | 360326                             | MGNREGS              | 0                   | 5000                                 | 2994900                                 |
|          | <b>Grand Total</b>   |                   |                              |                    | <b>131</b>  | <b>32750</b>            | <b>12920410</b>                    |                      |                     | <b>65500</b>                         | <b>3,92,33,190</b>                      |

**Appendix- 8**  
**(Refer paragraph 2.1.11.8 at page 45-46)**

**Statement showing details of 3rd year maintenance and fencing expenditure in Urban plantations**

| Sl. No | Name of the Division     | Name of the Range | No. of seedlings during 2014-15 (1 <sup>st</sup> year) | Third (3 <sup>rd</sup> ) year Maintenance Expenditure during 2016-17 (in ₹) | Total fencing expenditure given by PCCF during 2016-17 (in ₹) | No. of seedlings during 2015 - 16 (1 <sup>st</sup> year) | Third (3 <sup>rd</sup> ) year maintenance expenditure during 2017-18 (in ₹) | Total fencing expenditure given by PCCF during 2017-18 (in ₹) |
|--------|--------------------------|-------------------|--|---|---|--|---|---|
| 1      | 2                        | 3                 | 4  | 5   | 6   | 7  | 8   | 9   |
| 1      | Balangir                 | Titlagarh         | 25000  | 1060000   | 1620000   | 20000  | 848000  | 1281000   |
| 2      |                          | Balangir          | 15000  | 636000  | 1859900   | 15000  | 636000  | 1134600   |
| 3      |                          | Kantabanji        | 15000  | 636000  | 758910  | 15000  | 636000  | 832650  |
| 4      |                          | Patnagarh         | 15000  | 636000  | 1610480   | 15000  | 636000  | 766404  |
| 5      | Bamra (WL)               | Kuchinda          | 2500   | 106000  | 437500  | 2500   | 106000  | 500000  |
| 6      | Boudh                    | Boudh             | 35000  | 35000   | 6125000   | 30000  | 1272000   | 5250000   |
| 7      | Kalahandi South          | Junagarh          | 20000  | 848000  | 2000000   | 20000  | 848000  | 3500000   |
| 8      |                          | Dharmagarh        | 20000  | 848000  | 2000000   | 20000  | 848000  | 3500000   |
| 9      |                          | Jaipatana         | 20000  | 848000  | 2000000   | 10000  | 424000  | 1750000   |
| 10     | Keonjhar                 | Joda              | 15000  | 636000  | 892500  | 9000   | 381600  | 1242000   |
| 11     |                          | Badbil            | 15000  | 636000  | 892500  | 9000   | 381600  | 1242000   |
| 12     | Keonjhar (WL)            | Anandapur         | 3000   | 127200  | 525000  | 3000   | 127200  | 525000  |
| 13     | Koraput                  | Koraput           | 10000  | 424000  | 1750000   | 15000  | 636000  | 2625000   |
| 14     |                          | Sunabeda          | 5000   | 212000  | 875000  | 10000  | 424000  | 1750000   |
| 15     | Malkangiri               | Malkangiri        | 10000  | 424000  | 1750000   | 15000  | 636000  | 3000000   |
| 16     |                          | Balimela          | 5000   | 212000  | 875000  | 10000  | 424000  | 2000000   |
| 17     | Rairakhol                | Rairakhol         | 8000   | 339200  | 1283000   | 10000  | 424000  | 17000   |
| 18     | Rayagada                 | Rayagada          | 15000  | 636000  | 2625000   | 15000  | 636000  | 2625000   |
| 19     |                          | Gunpur            | 5000   | 212000  | 875000  | 5000   | 212000  | 875000  |
| 20     |                          | Gudari            | 3500   | 148400  | 612500  | 2000   | 84800   | 350000  |
| 21     |                          | Muniguda          | 10000  | 424000  | 1750000   | 10000  | 424000  | 1750000   |
| 22     |                          | Kashipur          | 0  | 0   | 0   | 7000   | 296800  | 1225000   |
| 23     |                          | Tikiri            | 0  | 0   | 0   | 8000   | 339200  | 1400000   |
| 24     |                          | Ksinghpur         | 0  | 0   | 0   | 3000   | 127200  | 525000  |
| 25     | Rourkela                 | Rourkela          | 70000  | 2968000   | 12250000  | 70000  | 2968000   | 13300000  |
| 26     |                          | Rajgangpur        | 10000  | 424000  | 1183400   | 25000  | 1060000   | 4375000   |
| 27     |                          | Biramitrapur      | 10000  | 424000  | 1183000   | 20000  | 848000  | 3500000   |
| 28     |                          | Vedvyas           | 0  | 0   | 0   | 30000  | 1272000   | 5300000   |
| 29     | Sundargarh               | Sundergarh        | 8000   | 339200  | 1224000   | 5000   | 212000  | 690000  |
|        | <b>Total (12)</b>        | <b>29</b>         | <b>370000</b>  | <b>14239000</b>   | <b>48957690</b>   | <b>428500</b>  | <b>18168400</b>   | <b>66830654</b>   |
|        | <b>Total for 2014-16</b> |                   |  | 2014-15   | <b>63196690</b>   |  | 2015-16   | <b>84999054</b>   |
|        | <b>Grand Total</b>       |                   |  |   |   |  |   | <b>148195744</b>  |

**Appendix – 9**  
**(Refer paragraph 2.1.11.11 at page 47)**

**Statement showing irregular expenditure incurred in watering provision in execution of urban plantations  
in Rourkela Forest Division during November 2015 to March 2016 (State Plan)**

| <b>Voucher Number</b> | <b>Descriptions of items</b>   | <b>Amount (In ₹)</b> |
|-----------------------|--|----------------------|
| <b>1</b>              | <b>2</b>   | <b>3</b>             |
|                       | March 2016   |                      |
| 167R(P)               | Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 01/02/2016 to 10/02/2016 in Urban Plantation                               | 67500                |
| 177R                  | Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 01/02/2016 to 10/02/2016 in Urban Plantation                               | 50000                |
| 178R                  | Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 11/02/2016 to 20/02/2016 in Urban Plantation                               | 50000                |
| 179R                  | Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 21/02/2016 to 29/02/2016 in Urban Plantation                               | 50000                |
| 180R                  | Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 01/03/2016 to 10/03/2016 in Urban Plantation                               | 50000                |
| 181R                  | Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 11/03/2016 to 20/03/2016 in Urban Plantation                               | 50000                |
| 182R                  | Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 21/03/2016 to 31/03/2016 in Urban Plantation                               | 50000                |
| 531P                  | Paid to Abijeet Enterprises being the cost of supplying water by tanker from 01/03/2016 to 10/03/2016 in Urban Plantation  | 80525                |
| 174R                  | Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 10000 nos. plants for 01/02/2016 to 29/02/2016 in Urban Plantation                               | 57000                |
| 176R                  | Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 01/03/2016 to 31/03/2016 in Urban Plantation                               | 57000                |
| 579P                  | Paid to Abhijeet Enterprises being the cost of supplying water by tanker for 03/2016 in Urban Plantation   | 60000                |
| 566P                  | Paid to Abhijeet Enterprises being the cost of supplying water by tanker for 02/2016 in Urban Plantation   | 60000                |
| 579P                  | Paid to Abhijeet Enterprises being the cost of supplying water by tanker for 02/2016 in Urban Plantation   | 60000                |
| 73K(P)                | Paid to I. H. Khan of Kulanga being the hiring charges of water tanker 1500 ltr. No.OR14F-0503 for watering Urban Plantation 2015-16 at different site from 1.1.2016 to 7.1.2016   | 29000                |
| 73K(P)                | Paid to I. H. Khan of Kulanga being the hiring charges of water tanker 1500 ltr. No.OR14F-0503 for watering Urban Plantation 2015-16 at different site from 1.1.2016 to 7.1.2016   | 4500                 |
| 74K                   | Paid to I. H. Khan of Kulanga being the hiring charges of water tanker 1500 ltr. No.OR14F-0503 for watering Urban Plantation 2015-16 at different site from 8.1.2016 to 15.1.2016  | 33500                |
| 75K                   | Paid to I. H. Khan of Kulanga being the hiring charges of water tanker 1500 ltr. No.OR14F-0503 for watering Urban Plantation 2015-16 at different site from 16.1.2016 to 23.1.2016 | 33500                |
| 76K                   | Paid to I. H. Khan of Kulanga being the hiring charges of water tanker 1500 ltr. No.OR14F-0503 for watering Urban Plantation 2015-16 at different site from 24.1.2016 to 31.1.2016 | 33500                |
| 78K                   | Paid to I. H. Khan of Kulanga being the hiring charges of water tanker 1500 ltr. No.OR14F-0503 for watering Urban Plantation 2015-16 at different site from 1.2..2016 to 7.2.2016  | 33000                |
| 79K                   | Paid to I. H. Khan of Kulanga being the hiring charges of water tanker 1500 ltr.   | 33000                |

| <b>Voucher Number</b> | <b>Descriptions of items</b>   | <b>Amount (In ₹)</b> |
|-----------------------|--|----------------------|
|                       | No.OR14F-0503 for watering Urban Plantation 2015-16 at different site from 8.2.2016 to 14.2.2016   |                      |
| 80K                   | Paid to I. H. Khan of Kulanga being the hiring charges of water tanker 1500 ltr. No.OR14F-0503 for watering Urban Plantation 2015-16 at different site from 15.2.2016 to 21.2.2016 | 33000                |
| 81K(P)                | Paid to I. H. Khan of Kulanga being the hiring charges of water tanker 1500 ltr. No.OR14F-0503 for watering Urban Plantation 2015-16 at different site from 22.2.2016 to 29.2.2016 | 33000                |
| 284K                  | Paid to I. H. Khan of Kulanga being the hiring charges of water tanker 1500 ltr. No.OR14F-0503 for watering Urban Plantation 2015-16 at different site from 16.3.2016 to 23.3.2016 | 33500                |
| 285K                  | Paid to I. H. Khan of Kulanga being the hiring charges of water tanker 1500 ltr. No.OR14F-0503 for watering Urban Plantation 2015-16 at different site from 25.3.2016 to 31.3.2016 | 33500                |
| 213P                  | Paid to Venkatesh Roadways being the cost of supplying water by tanker over 15000 nos. plants for 02/2016 at Urban Plantation  | 9000                 |
| 285P                  | Paid to Venkatesh Roadways being the cost of supplying water by tanker from 1.3.2016 to 10/3/2016 for use at Urban Plantation  | 60000                |
| 296P                  | Paid to Venkatesh Roadways being the cost of supplying water by tanker from 11.3.2016 to 20/3/2016 for use at Urban Plantation   | 60000                |
| 307P                  | Paid to Venkatesh Roadways being the cost of supplying water by tanker from 21.3.2016 to 31/3/2016 for use at Urban Plantation   | 60000                |
|                       | January 2016   |                      |
| 67P                   | Paid to Venkatesh Roadways being the cost of supplying water tanker for use in Urban Plantation 01/2016  | 75000                |
| 78P                   | Paid to Venkatesh Roadways being the cost of supplying water tanker for use in Urban Plantation 01/2016  | 30000                |
| 89P                   | Paid to Venkatesh Roadways being the cost of supplying water tanker for use in Urban Plantation 01/2016  | 75000                |
| 90P                   | Paid to Venkatesh Roadways being the cost of supplying water tanker for use in Urban Plantation 01/2016  | 75000                |
| 101P                  | Paid to Venkatesh Roadways being the cost of supplying water tanker for use in Urban Plantation 01/2016  | 75000                |
| 112P                  | Paid to Venkatesh Roadways being the cost of supplying water tanker for use in Urban Plantation 01/2016  | 75000                |
| 123P                  | Paid to Venkatesh Roadways being the cost of supplying water tanker for use in Urban Plantation 01/2016  | 75000                |
| 124P                  | Paid to Venkatesh Roadways being the cost of supplying water tanker for use in Urban Plantation 01/2016  | 30000                |
| 125P                  | Paid to Venkatesh Roadways being the cost of supplying water tanker for use in Urban Plantation 01/2016  | 30000                |
| 5R                    | Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 13/12/2015 to 15/12/2015 in Urban Plantation                               | 40000                |
| 6R                    | Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 16/12/2015 to 18/12/2015 in Urban Plantation                               | 40000                |
| 7R                    | Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 19/12/2015 to 21/12/2015 in Urban Plantation                               | 40000                |
| 8R                    | Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 22/12/2015 to 24/12/2015 in Urban Plantation                               | 40000                |
| 9R                    | Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 25/12/2015 to 27/12/2015 in Urban Plantation                               | 40000                |
| 10R                   | Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker   | 40000                |

| Voucher Number | Descriptions of items  | Amount (In ₹) |
|----------------|--|---------------|
|                | over 25000 nos. plants for 28/12/2015 to 31/12/2015 in Urban Plantation  |               |
| 11R            | Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 1.1.2016 to 3.1.2016 in Urban Plantation     | 40000         |
| 12R            | Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 4.1.2016 to 6.1.2016 in Urban Plantation     | 40000         |
| 13R            | Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 7.1.2016 to 9.1.2016 in Urban Plantation     | 40000         |
| 14R            | Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 10.1.2016 to 12.1.2016 in Urban Plantation   | 40000         |
| 15R            | Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 13.1.2016 to 15.1.2016 in Urban Plantation   | 40000         |
| 16R            | Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 16.1.2016 to 18.1.2016 in Urban Plantation   | 40000         |
| 17R            | Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 19.1.2016 to 21.1.2016 in Urban Plantation   | 40000         |
| 18R            | Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 22.1.2016 to 24.1.2016 in Urban Plantation   | 40000         |
| 19R            | Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 25.1.2016 to 27.1.2016 in Urban Plantation   | 40000         |
| 20R            | Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 28.1.2016 to 31.1.2016 in Urban Plantation   | 40000         |
| 205P           | Paid to Abijeet Enterprises of Bondamunda being the cost of supplying water for use in Urban Plantation for 1/2016                                   | 97000         |
| 216p           | Paid to Abijeet Enterprises of Bondamunda being the cost of supplying water for use in Urban Plantation for 1/2016                                   | 97000         |
| 227P           | Paid to Abijeet Enterprises of Bondamunda being the cost of supplying water for use in Urban Plantation for 1/2016                                   | 97000         |
| 296P           | Paid to Abijeet Enterprises of Bondamunda being the cost of supplying water for use in Urban Plantation for 1/2016                                   | 23280         |
| 55P            | Paid to Venkatesh Roadways being the cost of supplying water tanker for use in Urban Plantation 01/2016  | 43600         |
| 66P            | Paid to Venkatesh Roadways being the cost of supplying water tanker for use in Urban Plantation 01/2016  | 43600         |
| 21R            | Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 01/12/2015 to 06/12/2015 in Urban Plantation | 17640         |
| 22R            | Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 25000 nos. plants for 07/12/2015 to 12/12/2015 in Urban Plantation | 17640         |
| 207K           | Paid to I. H. Khan of Kulanga being the cost of water tanker for use in Urban Plantation   | 87500         |
| 208K           | Paid to I. H. Khan of Kulanga being the cost of water tanker for use in Urban Plantation   | 87500         |
| 209K           | Paid to I. H. Khan of Kulanga being the cost of water tanker for use in Urban Plantation   | 87500         |
| 210K           | Paid to I. H. Khan of Kulanga being the cost of water tanker for use in Urban Plantation   | 87500         |
| 23R(P)         | Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 10000 nos. plants for 13/12/2015 to 18/12/2015 in Urban Plantation | 7920          |
| 24R            | Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 10000 nos. plants for 19/12/2015 to 24/12/2015 in Urban Plantation | 17640         |
| 25R            | Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 10000 nos. plants for 25/12/2015 to 31/12/2015 in Urban Plantation | 17640         |
| 26R            | Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker   | 17640         |

| <b>Voucher Number</b> | <b>Descriptions of items</b>  | <b>Amount (In ₹)</b> |
|-----------------------|---|----------------------|
|                       | over 10000 nos. plants for 1/1/2016 to 6/1/2016 in Urban Plantation   |                      |
| 27R                   | Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 10000 nos. plants for 7/1/2016 to 12/1/2016 in Urban Plantation             | 17640                |
| 28R                   | Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 10000 nos. plants for 13/1/2016 to 18/1/2016 in Urban Plantation            | 17640                |
| 29R                   | Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 10000 nos. plants for 19/1/2016 to 24/1/2016 in Urban Plantation            | 17640                |
| 30R                   | Paid to JBS Eastcon Private Ltd. being the cost of supplying water by tanker over 10000 nos. plants for 25/1/2016 to 31/1/2016 in Urban Plantation            | 17640                |
|                       | December 2015   |                      |
| 90P                   | Paid to Venkatesh Roadways being the cost of supplying water for use in Urban Plantation 1.12.2015 to 5.12.2015   | 75000                |
| 91P                   | Paid to Venkatesh Roadways being the cost of supplying water for use in Urban Plantation 1.12.2015 to 10.12.2015  | 30000                |
| 102P                  | Paid to Venkatesh Roadways being the cost of supplying water for use in Urban Plantation 11.12.2015 to 15.12.2015   | 75000                |
| 113P                  | Paid to Venkatesh Roadways being the cost of supplying water for use in Urban Plantation 6.12.2015 to 10.12.2015  | 75000                |
| 114P                  | Paid to Venkatesh Roadways being the cost of supplying water for use in Urban Plantation 16.12.2015 to 20.12.2015   | 75000                |
| 125P                  | Paid to Venkatesh Roadways being the cost of supplying water for use in Urban Plantation 11.12.2015 to 20.12.2015   | 30000                |
| 126P                  | Paid to Venkatesh Roadways being the cost of supplying water for use in Urban Plantation 21.12.2015 to 25.12.2015   | 75000                |
| 137P                  | Paid to Venkatesh Roadways being the cost of supplying water for use in Urban Plantation 26.12.2015 to 31.12.2015   | 75000                |
| 138P                  | Paid to Venkatesh Roadways being the cost of supplying water for use in Urban Plantation 21.12.2015 to 31.12.2015   | 30000                |
| 254P                  | Paid to Abijeet Enterprises of Bondamunda being the cost of supplying water tanker 15000 nos. plant for use in Urban Plantation from 1.12.2015 to 15.12.2015  | 89998                |
| 265P                  | Paid to Abijeet Enterprises of Bondamunda being the cost of supplying water tanker 15000 nos. plant for use in Urban Plantation from 16.12.2015 to 31.12.2015 | 90002                |
| 345P                  | Paid to Abijeet Enterprises of Bondamunda being the cost of supplying water tanker 15000 nos. plant for use in Urban Plantation from 16.12.2015 to 31.12.2015 | 120000               |
| 141K                  | Paid to I. H. Khan of Kulanga being the cost of water tanker for use in Urban Plantation 1.11.15 to 8.11.15   | 87500                |
| 143K                  | Paid to I. H. Khan of Kulanga being the cost of water tanker for use in Urban Plantation 9.11.15 to 16.11.15  | 87500                |
| 144k                  | Paid to I. H. Khan of Kulanga being the cost of water tanker for use in Urban Plantation 17.11.15 to 22.11.15   | 87500                |
| 147K                  | Paid to I. H. Khan of Kulanga being the cost of water tanker for use in Urban Plantation 23.11.15 to 30.11.15   | 87500                |
| 65P                   | Paid to Venkatesh Roadways being the cost of supplying water for use in Urban Plantation 1.12.2015 to 15.12.2015  | 43600                |
| 66P                   | Paid to Venkatesh Roadways being the cost of supplying water for use in Urban Plantation 16.12.2015 to 31.12.2015   | 43700                |
| 198P                  | Paid to Abijeet Enterprises of Bondamunda being the cost of supplying water tanker 50000 nos. plant for use in Urban Plantation from 1.12.2015 to 10.12.2015  | 96993                |



| Voucher Number | Descriptions of items  | Amount (In ₹) |
|----------------|--|---------------|
| 209P           | Paid to Abijeet Enterprises of Bondamunda being the cost of supplying water tanker 50000 nos. plant for use in Urban Plantation from 1.12.2015 to 10.12.2015 | 96993         |
| 220P           | Paid to Abijeet Enterprises of Bondamunda being the cost of supplying water tanker 50000 nos. plant for use in Urban Plantation from 1.12.2015 to 10.12.2015 | 97014         |
| 273P           | Paid to Abijeet Enterprises of Bondamunda being the cost of supplying water tanker 50000 nos. plant for use in Urban Plantation from 1.12.2015 to 10.12.2015 | 24080         |
| 63R            | Paid to Kshirod Kumar Sutar of Panposh being the cost of supplying water tanker 25000 nos. plant for use in Urban Plantation from 1.11.2015 to 3.11.2015     | 40000         |
| 64R            | Paid to Kshirod Kumar Sutar of Panposh being the cost of supplying water tanker 25000 nos. plant for use in Urban Plantation from 4.11.2015 to 6.11.2015     | 40000         |
| 65R            | Paid to Kshirod Kumar Sutar of Panposh being the cost of supplying water tanker 25000 nos. plant for use in Urban Plantation from 7.11.2015 to 9.11.2015     | 40000         |
| 66R            | Paid to Kshirod Kumar Sutar of Panposh being the cost of supplying water tanker 25000 nos. plant for use in Urban Plantation from 10.11.2015 to 12.11.2015   | 40000         |
| 67R            | Paid to Kshirod Kumar Sutar of Panposh being the cost of supplying water tanker 25000 nos. plant for use in Urban Plantation from 13.11.2015 to 15.11.2015   | 40000         |
| 68R            | Paid to Kshirod Kumar Sutar of Panposh being the cost of supplying water tanker 25000 nos. plant for use in Urban Plantation from 16.11.2015 to 18.11.2015   | 40000         |
| 69R            | Paid to Kshirod Kumar Sutar of Panposh being the cost of supplying water tanker 25000 nos. plant for use in Urban Plantation from 19.11.2015 to 21.11.2015   | 40000         |
| 70P            | Paid to Kshirod Kumar Sutar of Panposh being the cost of supplying water tanker 25000 nos. plant for use in Urban Plantation from 22.11.2015 to 24.11.2015   | 40000         |
| 71P            | Paid to Kshirod Kumar Sutar of Panposh being the cost of supplying water tanker 25000 nos. plant for use in Urban Plantation from 25.11.2015 to 27.11.2015   | 40000         |
| 72P            | Paid to Kshirod Kumar Sutar of Panposh being the cost of supplying water tanker 25000 nos. plant for use in Urban Plantation from 28.11.2015 to 30.11.2015   | 40000         |
| 33P            | Paid to Ashok Majhi of Banthupada being the cost of supplying water tanker 10000 nos. plant for use in Urban Plantation from 1.11.2015 to 6.11.2015          | 17640         |
| 34P            | Paid to Ashok Majhi of Banthupada being the cost of supplying water tanker 10000 nos. plant for use in Urban Plantation from 7.11.2015 to 12.11.2015         | 17640         |
| 35R            | Paid to Ashok Majhi of Banthupada being the cost of supplying water tanker 10000 nos. plant for use in Urban Plantation from 13.11.2015 to 18.11.2015        | 17640         |
| 36R            | Paid to Ashok Majhi of Banthupada being the cost of supplying water tanker 10000 nos. plant for use in Urban Plantation from 19.11.2015 to 24.11.2015        | 17640         |
| 37R            | Paid to Ashok Majhi of Banthupada being the cost of supplying water tanker 10000 nos. plant for use in Urban Plantation from 25.11.2015 to 30.11.2015        | 17640         |
|                | November 2015  |               |
| 49P            | Paid to Abijeet Enterprises being the cost of supplying water for 10000 plants in Panposh area for use in Urban Plantation from 1.11.2015 to 22.11.2015      | 90000         |
| 173P           | Paid to Abijeet Enterprises being the cost of supplying water 180 trips for use in Urban Plantation from 5.11.2015 to 15.11.2015 for 15000 plants            | 90000         |
| 184P           | Paid to Abijeet Enterprises being the cost of supplying water 180 trips for use in   | 90000         |



| <b>Voucher Number</b> | <b>Descriptions of items</b>   | <b>Amount (In ₹)</b> |
|-----------------------|--|----------------------|
|                       | Urban Plantation from 16.11.2015 to 30.11.2015 for 15000 plants  |                      |
| 270P                  | Paid to Venkatesh Roadways of Basanti Colony being the cost of supplying water for use in Urban Plantation 45000 nos of plants 1.11.2015 to 5.11.2015                  | 75000                |
| 281P                  | Paid to Venkatesh Roadways of Basanti Colony being the cost of supplying water for use in Urban Plantation 45000 nos of plants 6.11.2015 to 10.11.2015                 | 75000                |
| 282P                  | Paid to Venkatesh Roadways of Basanti Colony being the cost of supplying water for use in Urban Plantation 45000 nos of plants 1.11.2015 to 15.11.2015                 | 30000                |
| 293P                  | Paid to Venkatesh Roadways of Basanti Colony being the cost of supplying water for use in Urban Plantation 45000 nos of plants 11.11.2015 to 5.11.2015                 | 75000                |
| 304P                  | Paid to Venkatesh Roadways of Basanti Colony being the cost of supplying water for use in Urban Plantation 45000 nos of plants 16.11.2015 to 20.11.2015                | 75000                |
| 305P                  | Paid to Venkatesh Roadways of Basanti Colony being the cost of supplying water for use in Urban Plantation 45000 nos of plants 11.11.2015 to 20.11.2015                | 30000                |
| 316P                  | Paid to Venkatesh Roadways of Basanti Colony being the cost of supplying water for use in Urban Plantation 45000 nos of plants 21.11.2015 to 25.11.2015                | 75000                |
| 327P                  | Paid to Venkatesh Roadways of Basanti Colony being the cost of supplying water for use in Urban Plantation 45000 nos of plants 26.11.2015 to 30.11.2015                | 75000                |
| 328P                  | Paid to Venkatesh Roadways of Basanti Colony being the cost of supplying water for use in Urban Plantation 45000 nos of plants 21.11.2015 to 30.11.2015                | 30000                |
| 352P                  | Paid to Venkatesh Roadways of Basanti Colony being the cost of supplying water for use in Urban Plantation 45000 nos of plants 21.11.2015 to 30.11.2015                | 30000                |
| 127K                  | Paid to I. H. Khan of Kulanga being the cost of water tanker for use in 30000 nos of plants in Vedvyas Urban Plantation 1.10.15 to 6.10.15                             | 45000                |
| 128K                  | Paid to I. H. Khan of Kulanga being the cost of water tanker for use in 30000 nos of plants in Vedvyas Urban Plantation 7.10.15 to 12.10.15                            | 45000                |
| 129K                  | Paid to I. H. Khan of Kulanga being the cost of water tanker for use in 30000 nos of plants in Vedvyas Urban Plantation 13.10.15 to 18.10.15                           | 45000                |
| 130K                  | Paid to I. H. Khan of Kulanga being the cost of water tanker for use in 30000 nos of plants in Vedvyas Urban Plantation 19.10.15 to 24.10.15                           | 45000                |
| 131K                  | Paid to I. H. Khan of Kulanga being the cost of water tanker for use in 30000 nos of plants in Vedvyas Urban Plantation 25.10.15 to 30.10.15                           | 45000                |
| 37P                   | Paid to Abijeet Enterprises of Bandhamunda being the cost of supplying water 34 trips for use in Urban Plantation from 1.11.2015 to 22.11.2015                         | 17000                |
| 103P                  | Paid to Abijeet Enterprises of Bandhamunda being the cost of supplying water 149 trips for use in 50000 nos of plants in Urban Plantation from 1.11.2015 to 8.11.2015  | 74500                |
| 104P                  | Paid to Abijeet Enterprises of Bandhamunda being the cost of supplying water 141 trips for use in 50000 nos of plants in Urban Plantation from 9.11.2015 to 15.11.2015 | 70500                |
| 115P                  | Paid to Abijeet Enterprises of Bandhamunda being the cost of supplying water 149 trips for use in Urban Plantation from 1.11.2015 to 16.11.2015                        | 78400                |
| 137P                  | Paid to Abijeet Enterprises of Bandhamunda being the cost of supplying water 141 trips for use in Urban Plantation from 24.11.2015 to 30.11.2015                       | 70500                |
| 349P                  | Paid to Abijeet Enterprises of Bandhamunda being the cost of supplying water 12 trips for use in Urban Plantation  | 6000                 |
| 257P                  | Paid to Venkatesh Roadways of Basanti Colony being the cost of supplying water for use in Urban Plantation 1.11.2015 to 15.11.2015                                     | 43600                |
| 258P                  | Paid to Venkatesh Roadways of Basanti Colony being the cost of supplying water for use in Urban Plantation 16.11.2015 to 30.11.2015                                    | 43400                |
|                       | <b>Total</b>   | <b>6911665</b>       |

**Appendix – 10**  
**(Refer paragraph 2.1.12.4 at page 50-51)**

**Statement showing men-in-position as well as shortage of field staff in all selected divisions and O/o the PCCF (O)**

| Sl. No.  | Name of Office/ Division | Sanction strength of NG staff | Men in position of NG staff | Percentage of vacancy | Sanction strength of Gazetted staff | Men in position of Gazetted staff | Percentage of vacancy | Total sanction strength | Total men in position | Total percentage of vacancy |
|----------|--------------------------|-------------------------------|-----------------------------|-----------------------|-------------------------------------|-----------------------------------|-----------------------|-------------------------|-----------------------|-----------------------------|
| <i>1</i> | <i>2</i>                 | <i>3</i>                      | <i>4</i>                    | <i>5</i>              | <i>6</i>                            | <i>7</i>                          | <i>8</i>              | <i>9</i>                | <i>10</i>             | <i>11</i>                   |
| 1        | PCCF (T)                 | 212                           | 137                         | 35                    | 57                                  | 44                                | 23                    | 269                     | 181                   | 33                          |
| 2        | Balangir                 | 286                           | 243                         | 15                    | 17                                  | 13                                | 24                    | 303                     | 256                   | 16                          |
| 3        | Boudh                    | 152                           | 100                         | 34                    | 9                                   | 7                                 | 22                    | 161                     | 107                   | 34                          |
| 4        | Bamra WL                 | 164                           | 113                         | 31                    | 9                                   | 5                                 | 44                    | 173                     | 118                   | 32                          |
| 5        | Kalahandi (S)            | 179                           | 145                         | 19                    | 13                                  | 9                                 | 31                    | 192                     | 154                   | 20                          |
| 6        | Keonjhar                 | 230                           | 161                         | 30                    | 13                                  | 6                                 | 54                    | 243                     | 167                   | 31                          |
| 7        | Keonjhar WL              | 103                           | 72                          | 30                    | 8                                   | 6                                 | 25                    | 111                     | 78                    | 30                          |
| 8        | Koraput                  | 189                           | 126                         | 33                    | 11                                  | 7                                 | 36                    | 200                     | 133                   | 34                          |
| 9        | Malkangiri               | 205                           | 158                         | 23                    | 13                                  | 8                                 | 38                    | 218                     | 166                   | 24                          |
| 10       | Rairakhol                | 141                           | 88                          | 38                    | 11                                  | 6                                 | 45                    | 152                     | 94                    | 38                          |
| 11       | Rourkela                 | 158                           | 114                         | 28                    | 13                                  | 9                                 | 31                    | 171                     | 123                   | 28                          |
| 12       | MDF Rajnagar             | 115                           | 72                          | 37                    | 12                                  | 9                                 | 25                    | 127                     | 81                    | 36                          |
| 13       | Rayagada                 | 235                           | 178                         | 24                    | 13                                  | 9                                 | 31                    | 248                     | 187                   | 25                          |
| 14       | Sundargarh               | 204                           | 148                         | 27                    | 12                                  | 6                                 | 50                    | 216                     | 154                   | 29                          |
| 15       | FRS, Cuttack             | 36                            | 26                          | 28                    | 6                                   | 5                                 | 17                    | 42                      | 31                    | 26                          |
|          | <b>Total</b>             | <b>2609</b>                   | <b>1881</b>                 | <b>15 - 38</b>        | <b>217</b>                          | <b>149</b>                        | <b>17 - 54</b>        | <b>2826</b>             | <b>2030</b>           | <b>16 - 38</b>              |

**Appendix-11**  
**(Refer paragraph 3.5 at page 60-61)**  
**Details of extra expenditure due to adoption of higher capacity of crane**

| Sl. No | Name of the work   | Est. cost put to tender (₹ in crore) | Agt. cost (₹ in crore) | Upto date payment (₹ in crore) | Quantity of armory stone provided (in cum) | Rate provided for loading unloading per cum (in ₹) | Rate admissible for loading unloading per cum (in ₹) | Extra cost (in ₹) | Total Extra cost (in ₹) | Tender Premium (TP) | Undue benefit due to extra cost including TP (in ₹) | Quantity executed (in cum) | Extra amount paid (in ₹) |
|--------|--|--------------------------------------|------------------------|--------------------------------|--|--|--|-------------------|-------------------------|---------------------|---|----------------------------|--------------------------|
| 1      | 2  | 3                                    | 4                      | 5                              | 6  | 7  | 8  | 9                 | 10                      | 11                  | 12  | 13                         | 14                       |
| 1      | Restoration and protection to left bank of river Subarnarekha near village Kalabadia   | 1.52                                 | 1.46                   | 0.94                           | 4949.02                                    | 2345.8   | 1976.47  | 369.3             | 1827822                 | -3.03               | 1772438.6   | 3634                       | 1301478                  |
| 2      | Restoration and protection to left bank of river Subarnarekha near village Harankuli   | 12.95                                | 11.01                  | 12.02                          | 45705                                      | 2142.5   | 1799.21  | 343.3             | 15690069                | -14.99              | 13338128  | 49965                      | 14581327                 |
| 3      | Restoration and protection to right bank of river Subarnarekha near village Bazarsol   | 6.31                                 | 6.12                   | 5.58                           | 12692.75                                   | 2237.6   | 1858.3   | 379.3             | 4814360                 | -3.01               | 4669447.8   | 12428                      | 4572051                  |
| 4      | Restoration and protection to left bank of river Subarnarekha at village Kumbhiragadi near UP school   | 16.41                                | 13.95                  | 11.94                          | 44979                                      | 2405.1   | 2021.13  | 384               | 17270587                | -14.99              | 14681726  | 36514                      | 11918641                 |
| 5      | Protection to Scoured bank on Gobari Left from RD 6960m to RD 7680 m   | 8.87                                 | 8.87                   | 1.43                           | 40837.44                                   | 1865.2   | 1651.79  | 213.4             | 8715118                 | 0                   | 8715118.1   | 7664                       | 1635574                  |
| 6      | Protection to Scoured bank on GobindapurHaduaMadhubana TRE on Construction and restoration and Bed Bars and One No of Control sluice at Maharkul under NABARD assistance RIDF-XXII | 12.02                                | 11.97                  | 10.74                          | 22673.89                                   | 1904.5   | 1691.18  | 213.3             | 4836794                 | -0.36               | 4819381.8   | 22595                      | 4802614                  |
| 7      | Protection to Scoured bank on Bramhani Right near village Lokanath Prasad with LunchungAprons in Rajnagar Block  | 14.65                                | 12.46                  | 12.46                          | 63134                                      | 1976.8   | 1763.39  | 213.4             | 13473427                | -14.99              | 11453760  | 63134                      | 11453760                 |
| 8      | Protection to Scoured bank near village Jagannathpur on Brahmani Left  | 14.48                                | 14.03                  | 15.39                          | 63649.95                                   | 1779.75  | 1566.44  | 213.3             | 13577171                | -3.1                | 13156279  | 72423                      | 14969645                 |
| 9      | Protection to Scoured Bank of River Patasala left near Village Junagadi  | 1.28                                 | 1.09                   | 1.09                           | 5227                                       | 1963.7   | 1750.26  | 213.4             | 1115651                 | -14.99              | 948414.81   | 5228                       | 948596                   |
| 10     | Protection to Scoured Bank of Gobari Right near village Jamboo from RD 200m to 718m  | 4.94                                 | 4.2                    | 4.04                           | 20304                                      | 1865.2   | 1651.79  | 213.4             | 4333077                 | -14.99              | 3683548.5   | 20304                      | 3683548                  |
|        | <b>Total</b>   | <b>93.43</b>                         | <b>85.16</b>           | <b>75.63</b>                   | <b>324152</b>                              |  |  |                   | <b>85654075</b>         |                     | <b>77238242</b>                                     | <b>293889</b>              | <b>69867235</b>          |

**Appendix - 12**  
**(Refer paragraph 3.6 at page 61-62)**  
**Erroneous calculation of msa led to unwarranted excess provision of materials**

| Sl.No.       | Name of the work   | Estimated cost (₹ in crore) | Agreementt value (₹ In crore) | DoC/ SDoC           | Payment made (₹ in crore) | CBR of the road | msa taken | Actual msa | Total Thickness required inmm | Total Thickness provided in mm | Description of item | Thickness required inmm | Thickness provided in mm | Excess provision in mm | Quantity provided in cum | Excess (+)/Less(-) | Rate in ( Per cum) | Extra cost (in ₹) | Tender premium  | Extra cost including TP (in ₹) | Extra cost including GST at 12 per cent (in ₹) |
|--------------|--|-----------------------------|-------------------------------|---------------------|---------------------------|-----------------|-----------|------------|-------------------------------|--------------------------------|---------------------|-------------------------|--------------------------|------------------------|--------------------------|--------------------|--------------------|-------------------|-----------------|--------------------------------|--|
| 1            | 2  | 3                           | 4                             | 5                   | 6                         | 7               | 8         | 9          | 10                            | 11                             | 12                  | 13                      | 14                       | 15                     | 16                       | 17                 | 18                 | 19                | 20              | 21                             | 22   |
| 1            | Widening & Strengthening of Sankarakhola-Kainjhar-Paburia-Mandakia road from 20/000 to 29/700 km | 13.88                       | 11.8                          | 31.1.19<br>30.11.19 | 9.12                      | 7               | 2         | 1          | 375+20                        | 600                            | BM                  | 0                       | 50                       | 50                     | 2719.5                   | 2719.5             | 5685.4             | 15461242.6        | -14.99          | 13143602.4                     | 14720834.6                                     |
|              |  |                             |                               |                     |                           |                 |           |            |                               |                                | SDBC                | 20                      | 25                       | 5                      | 1359.7                   | 271.94             | 6969.8             | 1895389.85        | -14.99          | 1611270.91                     | 1804623.42                                     |
|              |  |                             |                               |                     |                           |                 |           |            |                               |                                | GSBII               | 0                       | 150                      | 150                    | 6949.7                   | 2085.9             | 14496309.7         | -14.99            | 12323312.9      | 13802110.5                     |  |
|              |  |                             |                               |                     |                           |                 |           |            |                               |                                | GSBIV               | 150                     | 150                      | 0                      | 5346.8                   | 0                  | 2258.3             | 0                 | -14.99          | 0                              | 0  |
|              |  |                             |                               |                     |                           |                 |           |            |                               |                                | WMM                 | 225                     | 225                      | 0                      | 12992                    | 0                  | 2223.9             | 0                 | -14.99          | 0                              | 0  |
| <b>Total</b> | <b>395</b>   | <b>600</b>                  | <b>205</b>                    |                     |                           |                 |           |            |                               |                                |                     |                         |                          |                        |                          |                    |                    |                   |                 |                                | <b>30327569</b>                                |
| 2            | Widening & Strengthening of Lad-Phasimal-Sandpathar road from RD.0/0 to 19 km                    | 19.27                       | 16.92                         | 1.1.18<br>31.3.19   | 15.08                     | 7               | 2         | 1          | 375+20                        | 455                            | BM                  | 0                       | 50                       | 50                     | 6208.8                   | 6208.8             | 5622.5             | 34908759          | -14.99          | 29675936                       | 33237048.3                                     |
|              |  |                             |                               |                     |                           |                 |           |            |                               |                                | SDBC                | 20                      | 25                       | 5                      | 3369.5                   | 673.9              | 7166               | 4829133.71        | -14.99          | 4105246.56                     | 4597876.15                                     |
|              |  |                             |                               |                     |                           |                 |           |            |                               |                                | GSBIV               | 150                     | 150                      | 0                      | 11465                    | 0                  | 1935.2             | 0                 | -14.99          | 0                              | 0  |
|              |  |                             |                               |                     |                           |                 |           |            |                               |                                | WMM                 | 225                     | 230                      | 5                      | 31643                    | 687.89             | 1836.4             | 1263211.99        | -14.99          | 1073856.51                     | 1202719.3                                      |
|              |  |                             |                               |                     |                           |                 |           |            |                               |                                | <b>Total</b>        | <b>395</b>              | <b>455</b>               | <b>60</b>              |                          |                    |                    |                   |                 |                                |  |
| 3            | Improvement to Jhinkira-Bentakar-Chanduli Road from 0/0 to 15/820 km                             | 10.92                       | 9.66                          | 28.3.18<br>27.1.19  | 5.08                      | 6               | 2         | 1          | 390+20                        | 525                            | BM                  | 0                       | 50                       | 50                     | 1022.6                   | 1022.6             | 4996               | 5108889.15        | -11.55          | 4518812.45                     | 5061069.95                                     |
|              |  |                             |                               |                     |                           |                 |           |            |                               |                                | SDBC                | 20                      | 25                       | 5                      | 2573.2                   | 514.63             | 6151.9             | 3165972.88        | -11.55          | 2800303.01                     | 3136339.38                                     |
|              |  |                             |                               |                     |                           |                 |           |            |                               |                                | GSBIV               | 165                     | 225                      | 60                     | 6902.4                   | 1840.6             | 1964.6             | 3616194.97        | -11.55          | 3198524.45                     | 3582347.38                                     |
|              |  |                             |                               |                     |                           |                 |           |            |                               |                                | WMM                 | 225                     | 225                      | 0                      | 5181.1                   | 0                  | 1841.6             | 0                 | -11.55          | 0                              | 0  |
|              |  |                             |                               |                     |                           |                 |           |            |                               |                                | <b>Total</b>        | <b>410</b>              | <b>525</b>               | <b>115</b>             |                          |                    |                    |                   |                 |                                |  |
| <b>Total</b> | <b>44.07</b>   | <b>38.38</b>                |                               | <b>29.28</b>        |                           |                 |           |            |                               |                                |                     |                         |                          | <b>97732</b>           | <b>20890</b>             |                    | <b>84745104</b>    |                   | <b>72450865</b> | <b>81144969</b>                |  |

**Appendix - 13**  
**(Refer paragraph 3.8 at page 64-65)**

**Statement showing extra cost due to non-utilization of slag**

| Sl. No       | Name of the work   | Agreement value (₹in crore) | DoC/ DoC                | Amount paid (₹in crore) | Quantity of GSB provided in the estimate (in Cum) | Estimated Cost of GSB per cum including transportation (in ₹) | Cost of Slag per cum including transportation (in ₹) | Extra cost per cum (in ₹) (7-8) | Extra cost (in ₹) (6*9) |
|--------------|--|-----------------------------|-------------------------|-------------------------|---|---|--|---------------------------------|-------------------------|
| 1            | 2  | 3                           | 4                       | 5                       | 6   | 7   | 8  | 9                               | 10                      |
| 1            | Improvement to Khutgaon-Phuljhar-KeonjharBoader Road                     | 12.94                       | 2/2/2019<br>1/2/2020    | 5.39                    | 11154   | 2229.09   | 1167.84  | 1061.25                         | 11837183                |
| 2            | Four lane of SH-10 to end of Vedvyas (ODR) from RD.0/0 to 2 km under ULB | 5.16                        | 5/12/2016<br>4/9/2017   | 4.63                    | 6222  | 1404.35   | 296.2  | 1108.15                         | 6894909                 |
| 3            | Improvement to road from SH-10A to Deogaonchawk from 0/0 to 1/600 km     | 1.9                         | 26/11/2018<br>25/8/2019 | 1.74                    | 2000  | 2135  | 878.35   | 1256.65                         | 2513300                 |
| <b>Total</b> |  | <b>20.00</b>                |                         | <b>11.76</b>            | <b>19,376</b>                                     |   |  |                                 | <b>2,12,45,392</b>      |

## Appendix – 14

(Refer paragraph 3.10 at page 67-68)

Statement showing Inspection Reports / Paragraphs issued up to 31  
March 2020 but not settled by 30 June 2020

| Sl. No.      | Name of the Department                     | Reports awaiting settlement (Up to June 2020) |                      | Reports awaiting settlements for more than 10 years |                      | Reports to which even first reply has not been received |
|--------------|--|---|----------------------|---|----------------------|---|
|              |  | Number of Reports                             | Number of Paragraphs | Number of Reports                                   | Number of Paragraphs | Number of Reports                                       |
| <i>1</i>     | <i>2</i>                                   | <i>3</i>                                      | <i>4</i>             | <i>5</i>  | <i>6</i>             | <i>7</i>  |
| 1            | Agriculture                                | 498   | 1880                 | 185   | 407                  | 44  |
| 2            | Co-operation                               | 118   | 544                  | 34  | 75                   | 15  |
| 3            | Energy                                     | 442   | 1418                 | 171   | 371                  | 395   |
| 4            | Forest & Environment                       | 508   | 1403                 | 223   | 578                  | 0   |
| 5            | Fisheries and Animal Resources Development | 574   | 2318                 | 241   | 620                  | 379   |
| 6            | Industries                                 | 49  | 185                  | 2   | 2                    | 2   |
| 7            | MSME                                       | 176   | 848                  | 69  | 180                  | 130   |
| 8            | Skill Development & Technical Education    | 201   | 945                  | 95  | 314                  | 155   |
| 9            | Textile, Handloom & Handicraft             | 72  | 333                  | 4   | 5                    | 20  |
| 10           | Tourism                                    | 30  | 123                  | 6   | 8                    | 6   |
| 11           | Water Resources                            | 432   | 1345                 | 156   | 266                  | 51  |
| 12           | Works                                      | 373   | 1188                 | 142   | 224                  | 25  |
| <b>Total</b> |  | <b>3473</b>                                   | <b>12530</b>         | <b>1328</b>   | <b>3050</b>          | <b>1222</b>   |

**Appendix - 15**

(Refer paragraph 3.10 at page 67-68)

**Statement showing the year-wise break up of outstanding Inspection Reports / Paragraphs issued up to 31 March 2020 but not settled by 30 June 2020**

| <b>Year</b>  | <b>Number of Inspection Reports</b> | <b>Number of Paragraphs</b> |
|--------------|-------------------------------------|-----------------------------|
| <i>1</i>     | <i>2</i>                            | <i>3</i>                    |
| 1984-85      | 1                                   | 1                           |
| 1985-86      | 2                                   | 3                           |
| 1986-87      | 1                                   | 1                           |
| 1987-88      | 2                                   | 3                           |
| 1988-89      | 3                                   | 10                          |
| 1989-90      | 8                                   | 16                          |
| 1990-91      | 7                                   | 8                           |
| 1991-92      | 9                                   | 13                          |
| 1992-93      | 21                                  | 33                          |
| 1993-94      | 14                                  | 30                          |
| 1994-95      | 16                                  | 43                          |
| 1995-96      | 24                                  | 55                          |
| 1996-97      | 35                                  | 68                          |
| 1997-98      | 24                                  | 51                          |
| 1998-99      | 32                                  | 72                          |
| 1999-00      | 40                                  | 79                          |
| 2000-01      | 62                                  | 184                         |
| 2001-02      | 59                                  | 153                         |
| 2002-03      | 63                                  | 127                         |
| 2003-04      | 96                                  | 262                         |
| 2004-05      | 103                                 | 219                         |
| 2005-06      | 117                                 | 229                         |
| 2006-07      | 134                                 | 289                         |
| 2007-08      | 118                                 | 268                         |
| 2008-09      | 151                                 | 398                         |
| 2009-10      | 186                                 | 435                         |
| 2010-11      | 200                                 | 607                         |
| 2011-12      | 77                                  | 209                         |
| 2012-13      | 203                                 | 685                         |
| 2013-14      | 144                                 | 449                         |
| 2014-15      | 171                                 | 622                         |
| 2015-16      | 208                                 | 847                         |
| 2016-17      | 264                                 | 1163                        |
| 2017-18      | 259                                 | 1130                        |
| 2018-19      | 303                                 | 1695                        |
| 2019-20      | 316                                 | 2073                        |
| <b>Total</b> | <b>3473</b>                         | <b>12,530</b>               |

**Appendix - 16**  
**(Refer paragraph 3.10 at page 67-68)**  
**Statement showing serious irregularities noticed and reported in**  
**Inspection Reports**

| Sl. No.   | Name of the objection   | Number of Paragraphs | Amount (₹ in Lakh) |
|---|---|----------------------|--------------------|
| <b>A. Non-Compliance with rules and regulations</b>                   |   |                      |                    |
| 1   | Infructuous/ Unfruitful/ Avoidable/ Extra liability/Excess expenditure        | 134                  | 123383.24          |
| 2   | Inadmissible/irregular payment  | 2                    | 388.89             |
| 3   | Advance payment/less recovery of advance                                      | 0                    | 0                  |
| <b>Sub total (A)</b>  |   | <b>136</b>           | <b>123772.13</b>   |
| <b>B. Audit against propriety / expenditure without justification</b> |   |                      |                    |
| 4   | Excess payment to firms/contractors   | 5                    | 1530               |
| 5   | Loss, misappropriation and shortage of stores                                 | 0                    | 0                  |
| 6   | Unauthorised expenditure  | 1                    | 3571.6             |
| 7   | Undue financial aid to contractors/firms                                      | 23                   | 6387               |
| <b>Sub total (B)</b>  |   | <b>29</b>            | <b>11488.6</b>     |
| <b>C. Persistent and pervasive irregularities</b>                     |   |                      |                    |
| 8   | Idle store/surplus/unserviceable store/blockage of Government money           | 2                    | 1095.45            |
| 9   | Retention of un-disbursed amount  | 0                    | 0                  |
| 10  | Demurrage/penalty   | 0                    | 0                  |
| 11  | Miscellaneous doubtful expenditure/ non submission of vouchers/overdrawals    | 2                    | 2139               |
| 12  | Short/non realisation of Government dues                                      | 7                    | 21808.34           |
| <b>Sub total (C)</b>  |   | <b>11</b>            | <b>25042.79</b>    |
| <b>D. Failure of oversight / governance</b>                           |   |                      |                    |
| 13  | Irregular purchase/Non-accountal of stock/Non-adjustment of cost of materials | 0                    | 0                  |
| 14  | Non-recovery of dues from firms/contractors and others                        | 4                    | 700.00             |
| <b>Sub total (D)</b>  |   | <b>4</b>             | <b>700</b>         |
| <b>Grand total (A+B+C+D)</b>  |   | <b>180</b>           | <b>161003.52</b>   |



**Appendix – 17**

**(Refer paragraph 3.10 at page 67-68)**

**Statement showing few persistent irregularities reported in Audit Reports  
requiring remedial measures**

| <b>Paragraph Number and<br/>Year of Audit Report</b> | <b>Department</b> | <b>Gist of the Observation</b>   |
|--|-------------------|--|
| Para No.3.10/AR 2013-14<br>Para No.3.17/AR 2014-15   | Works             | Non-recovery of compensation/ penalty due to delay and default in execution of works |
| Para No.3.19/AR 2014-15<br>Para No.3.14/AR 2016-17   |                   | Excessive pavement thickness provided in estimates in deviation to IRC specification |
| Para No.3.5/AR 2016-17                               | Water Resources   | Avoidable cost due to excess provision of cement concrete lining                     |

**Appendix - 18**  
**(Refer Paragraph No. 4.1.3 at Page-70)**  
**(Lists of 82 Government SPSEs and Government Controlled Other SPSEs)**

| Sl. No.                                | Sector & Name of the PSU  | Name of the Department                   | Month and year of incorporation | Government Company(GC)/ Government Controlled Other Company (DGC) |
|--|---|--|---------------------------------|---|
| <b>A. Social Sector</b>                |   |  |                                 |   |
| <b>I. Working Government Companies</b> |   |  |                                 |   |
| 1                                      | The Agricultural Promotion and Investment Corporation of Odisha Limited | Agriculture & Farmers' Empowerment       | 01/03/1996                      | GC  |
| 2                                      | The Odisha Agro Industries Corporation Limited                          | Agriculture & Farmers' Empowerment       | 20/12/1961                      | GC  |
| 3                                      | Odisha State Cashew Development Corporation Limited                     | Agriculture & Farmers' Empowerment       | 06/04/1979                      | GC  |
| 4                                      | Odisha Forest Development Corporation Limited                           | Forest & Environment                     | 28/09/1962                      | GC  |
| 5                                      | Odisha Lift Irrigation Corporation Limited                              | Water Resources                          | 01/10/1973                      | GC  |
| 6                                      | Odisha State Seeds Corporation Limited                                  | Agriculture & Farmers' Empowerment       | 24/02/1978                      | GC  |
| 7                                      | Odisha Pisciculture Development Corporation Limited                     | Fisheries & Animal Resources Development | 05/05/1998                      | GC  |
| 8                                      | The Odisha Small Industries Corporation Limited                         | Industries                               | 03/04/1972                      | GC  |
| 9                                      | Odisha Mineral Bearing Areas Development Corporation Limited            | Steel & Mines                            | 02/12/2014                      | GC  |
| 10                                     | Water Corporation of Odisha Limited                                     | Water Resources                          | 24/11/2015                      | GC  |
| 11                                     | Odisha State Beverage Corporation Limited                               | Excise                                   | 16/11/2000                      | GC  |
| 12                                     | Odisha State Civil Supplies Corporation Limited                         | Food Supplies & Consumer Welfare         | 03/09/1980                      | GC  |
| 13                                     | Odisha State Medical Corporation Limited                                | Health & Family Welfare                  | 08/11/2013                      | GC  |
| 14                                     | Odisha Sports Development and Promotion Company Limited                 | Sports & Youth Services                  | 16/11/2013                      | GC  |
| 15                                     | Brahmani Railways Limited   | Industries                               | 21/05/2013                      | DGC   |
| 16                                     | Odisha Rail Infrastructure Development Limited                          | Industries                               | 23/03/2017                      | GC  |

| 1  | 2   | 3  | 4          | 5   |
|--|---|--|------------|-----|
| <b>II. Inactive Government Companies</b> |   |  |            |     |
| 17                                       | Eastern Aquatic Products Limited (under voluntary liquidation since 22 February 1978) | Agriculture & Farmers' Empowerment       | 06/05/1959 | GC  |
| 18                                       | Orissa Fisheries Development Corporation Limited                                      | Fisheries & Animal Resources Development | 08/08/1962 | GC  |
| <b>B. Competitive Sector</b>             |   |  |            |     |
| <b>I. Working Government Companies</b>   |   |  |            |     |
| 19                                       | The Industrial Promotion and Investment Corporation of Odisha Limited                 | Industries                               | 12/04/1973 | GC  |
| 20                                       | The Odisha Film Development Corporation Limited                                       | Industries                               | 22/04/1976 | GC  |
| 21                                       | Odisha Rural Housing and Development Corporation Limited.                             | Housing & Urban Development              | 19/08/1994 | GC  |
| 22                                       | Paradip Investment Region Development Limited   | Industries                               | 27/03/2007 | DGC |
| 23                                       | The Industrial Development Corporation of Odisha Limited                              | Industries                               | 29/03/1962 | GC  |
| 24                                       | Odisha Construction Corporation Limited.  | Water Resources                          | 22/05/1962 | GC  |
| 25                                       | Orissa Bridge and Construction Corporation Limited                                    | Works                                    | 01/01/1983 | GC  |
| 26                                       | IDCO SEZ Development Limited  | Industries                               | 09/03/2004 | DGC |
| 27                                       | Odisha Electronics Park Limited   | Industries                               | 02/12/2016 | DGC |
| 28                                       | Baitarani West Coal Company Limited   | Steel & Mines                            | 22/04/2008 | DGC |
| 29                                       | IDCOL Ferro Chrome & Alloys Limited (subsidiary of Sl.No.B-23)                        | Industries                               | 26/03/1999 | GC  |
| 30                                       | IDCOL Kalinga Iron Works Limited (Subsidiary of Sl. No. B-23)                         | Industries                               | 26/03/1999 | GC  |
| 31                                       | Konark Jute Limited (Subsidiary of Sl. No. B-23)                                      | Industries                               | 27/01/1975 | GC  |
| 32                                       | The Mandakini B-Coal Corporation Limited  | Steel & Mines                            | 09/02/2009 | DGC |
| 33                                       | The Odisha Mining Corporation Limited   | Steel & Mines                            | 16/05/1956 | GC  |
| 34                                       | Nuagaon Coal Company Limited  | Steel & Mines                            | 11/05/2011 | DGC |
| 35                                       | Paradeep Plastic Park Limited   | Industries                               | 10/06/2013 | DGC |
| 36                                       | Angul Aluminium Park Private Limited  | Industries                               | 30/07/2010 | DGC |

| 1  | 2   | 3                                | 4             | 5                      |
|--|---|----------------------------------|---------------|------------------------|
| 37                                       | Odisha Mineral Exploration Corporation Limited  | Steel & Mines                    | 25/10/2016    | GC                     |
| 38                                       | IDCOL Software Limited (Subsidiary of Sl. No.B- 23)   | Industries                       | 26/11/1998    | GC                     |
| 39                                       | Lanjigarh Project Area Development Foundation   | Steel & Mines                    | 06/10/2009    | DGC                    |
| 40                                       | Odisha Tourism Development Corporation Limited  | Tourism                          | 03/09/1979    | GC                     |
| 41                                       | Shamuka Tourism Development Corporation Limited   | Tourism                          | 31/10/2016    | DGC                    |
| 42                                       | Inland Waterways Consortium of Odisha Limited   | Industries                       | 27/06/2016    | DGC                    |
| 43                                       | Kalinga Studios Limited (Subsidiary of Sl. No.B-20)   | Industries                       | 20/07/1980    | GC                     |
| 44                                       | Odisha State Financial Corporation  | Micro, Small & Medium Enterprise | 20/03/1956    | Government Corporation |
| 45                                       | Odisha State Road Transport Corporation   | Commerce and Transport           | 15/05/1974    | Government Corporation |
| 46                                       | Odisha State Warehousing Corporation  | Co-operation                     | 21/03/1958    | Government Corporation |
| 47                                       | Odisha Hydro Power Corporation Limited  | Energy                           | April 1995    | GC                     |
| 48                                       | Odisha Power Generation Corporation Limited   | Energy                           | November 1984 | GC                     |
| 49                                       | Odisha Thermal Power Corporation Limited  | Energy                           | January 2007  | GC                     |
| 50                                       | Green Energy Development Corporation of Odisha Limited  | Energy                           | 18/04/2013    | GC                     |
| 51                                       | GEDCOL SAIL Power Corporation Limited   | Energy                           | 06/09/2018    | GC                     |
| 52                                       | Odisha Power Transmission Corporation Limited   | Energy                           | March 2004    | GC                     |
| 53                                       | Kalinga Bidyut Prasaran Nigam Private Limited   | Energy                           | 31/12/2012    | GC                     |
| 54                                       | Odisha Coal and Power Limited   | Energy                           |               | GC                     |
| 55                                       | GRIDCO Limited  | Energy                           | November 1995 | GC                     |
| <b>II. Inactive Government Companies</b> |   |                                  |               |                        |
| 56                                       | ABS Spinning Orissa Limited (Subsidiary of Sl. No.B-23). (Under liquidation)                                      | Industries                       | 04/01/1980    | GC                     |
| 57                                       | Gajapati Steel Industries Limited (Company closed since 1969-70, under voluntary liquidation since 01 March 1974) | Industries                       | 15/02/1959    | GC                     |
| 58                                       | Hira Steel and Alloys Limited (Subsidiary of Sl. No.B-23). (Under liquidation.)                                   | Industries                       | 23/08/1974    | GC                     |

| 1  | 2   | 3                                       | 4          | 5  |
|----|---|---|------------|----|
| 59 | IPITRON Times Limited<br>(Subsidiary of Sl.No.B-62).<br>(Under liquidation since 1998)                                    | Industries                              | 11/12/1981 | GC |
| 60 | Konark Detergent and Soaps<br>Limited (Subsidiary of<br>Sl.No.A-8)  | Industries                              | 29/08/1978 | GC |
| 61 | Konark Television Limited<br>(Defunct since 1999-2000)  | Industries                              | 26/06/1982 | GC |
| 62 | Mayurbhanj Textiles Limited   | Handlooms,<br>Textiles &<br>Handicrafts | 25/09/1942 | GC |
| 63 | Modern Malleable Casting<br>Company Limited (Closed<br>since 1968. Under voluntary<br>liquidation since 09 March<br>1976) | Industries                              | 22/09/1960 | GC |
| 64 | New Mayurbhanj Textiles<br>Limited  | Handlooms,<br>Textiles &<br>Handicrafts | 02/06/1976 | GC |
| 65 | Orissa Boat Builders Limited<br>(under liquidation)   | Industries                              | 18/03/1958 | GC |
| 66 | Orissa Electrical<br>Manufacturing Company<br>Limited   | Industries                              | 31/03/1958 | GC |
| 67 | Orissa Instruments Company<br>Limited   | Industries                              | 14/03/1961 | GC |
| 68 | Orissa Leather Industries<br>Limited (Subsidiary of Sl. No.<br>B-64)  | Industries                              | 26/07/1986 | GC |
| 69 | Orissa Textile Mills Limited<br>(Under liquidation since 2001)  | Handlooms,<br>Textiles &<br>Handicrafts | 25/01/1946 | GC |
| 70 | Orissa State Electronics<br>Development Corporation<br>Limited  | Industries                              | 29/09/1981 | GC |
| 71 | Orissa State Handloom<br>Development Corporation<br>Limited (under liquidation)   | Handlooms,<br>Textiles &<br>Handicrafts | 01/02/1977 | GC |
| 72 | Orissa State Leather<br>Corporation Limited (closed<br>since 18 June 1998)  | Industries                              | 19/04/1976 | GC |
| 73 | Orissa State Textile<br>Corporation Limited   | Handlooms,<br>Textiles &<br>Handicrafts | 10/09/1981 | GC |
| 74 | Orissa Tools and Engineering<br>Company Limited (619-B)   | Industries                              | 29/03/1974 | GC |
| 75 | Premier Bolts and Nuts<br>Limited (Under liquidation;<br>assets have been disposed of)                                    | Industries                              | 04/08/1959 | GC |
| 76 | ELCOSMOS Electronics<br>Limited (Subsidiary of Sl. No.<br>B-62)   | Industries                              | 12/01/1987 | GC |

| <b>1</b>                               | <b>2</b>   | <b>3</b>               | <b>4</b>   | <b>5</b> |
|--|--|------------------------|------------|----------|
| 77                                     | ELCO Communication and Systems Limited (Subsidiary of Sl.No.B-62 Under liquidation since 1998) | Industries             | 08/03/1989 | GC       |
| 78                                     | ELMARC Limited (Subsidiary of Sl. No. B-62)  | Industries             | 23/01/1990 | GC       |
| 79                                     | Orissa State Commercial Transport Corporation Limited  | Commerce and Transport | 15/02/1964 | GC       |
| <b>C. Other Sector</b>                 |  |                        |            |          |
| <b>I. Working Government Companies</b> |  |                        |            |          |
| 80                                     | The Odisha State Police Housing and Welfare Corporation Limited                                | Home                   | 24/05/1980 | GC       |
| 81                                     | Bhubaneswar Smart City Limited   | Industries             | 08/03/2016 | DGC      |
| 82                                     | Rourkela Smart City Limited  | Industries             | 21/12/2016 | DGC      |

**Appendix - 19 A**  
**(Refer Paragraph No. 4.1.3 and 5.3.2 at Page-70 & 86)**  
**Details of accounts in arrears or company under liquidation/defunct**  
**A. Government Companies and Corporations**

| Sl. No.                                     | Name of the Sector/SPSE   | Year for which<br>Accounts not received<br>by 30 September 2020 |
|---|---|---|
| <b>A. Social Sector</b>                     |   |   |
| <b>I. Working Government Companies</b>      |   |   |
| 1   | The Agricultural Promotion and Investment Corporation of Odisha Limited | 2018-19 to 2019-20  |
| **2   | The Odisha Agro Industries Corporation Limited                          | 2017-18 to 2019-20  |
| 3   | Odisha State Cashew Development Corporation Limited                     | 2019-20   |
| 4   | Odisha Forest Development Corporation Limited                           | 2019-20   |
| **5   | Odisha Lift Irrigation Corporation Limited                              | 2017-18 to 2019-20  |
| 6   | Odisha State Seeds Corporation Limited                                  | 2018-19 to 2019-20  |
| **7   | Odisha Pisciculture Development Corporation Limited                     | 2017-18 to 2019-20  |
| **8   | The Odisha Small Industries Corporation Limited                         | 2017-18 to 2019-20  |
| 9   | Odisha Mineral Bearing Areas Development Corporation Limited            | 2019-20   |
| 10  | Odisha State Beverage Corporation Limited                               | 2019-20   |
| 11  | Odisha State Civil Supplies Corporation Limited                         | 2018-19 to 2019-20  |
| 12  | Odisha State Medical Corporation Limited                                | 2019-20   |
| 13  | Odisha Sports Development and Promotion Company Limited                 | 2019-20   |
| <b>II. Non-working Government Companies</b> |   |   |
| **14  | Eastern Aquatic Products Limited  | Under voluntary liquidation since 22 February 1978              |
| **15  | Orissa Fisheries Development Corporation Limited                        | Defunct   |
| <b>B. Competitive sector</b>                |   |   |
| <b>I. Working Government Companies</b>      |   |   |
| 16  | The Industrial Promotion and Investment Corporation of Odisha Limited   | 2019-20   |
| **17  | The Odisha Film Development Corporation Limited                         | 2017-18 to 2019-20  |
| **18  | Odisha Rural Housing and Development Corporation Limited.               | 2009-10 to 2019-20  |
| 19  | The Industrial Development Corporation of Odisha Limited                | 2019-20   |
| 20  | Odisha Construction Corporation Limited.                                | 2019-20   |
| 21  | Orissa Bridge and Construction Corporation Limited                      | 2019-20   |
| 22  | IDCOL Ferro Chrome & Alloys Limited                                     | 2019-20   |
| 23  | IDCOL Kalinga Iron Works Limited  | 2019-20   |

| Sl. No.                                      | Name of the Sector/SPSE   | Year for which Accounts not received by 30 September 2020                     |
|--|---|---|
| 24   | Odisha Mineral Exploration Corporation Limited                  | 2019-20   |
| 25   | Odisha Tourism Development Corporation Limited                  | 2019-20   |
| **26   | Kalinga Studios Limited   | 2017-18 to 2019-20  |
| 27   | The Odisha State Police Housing and Welfare Corporation Limited | 2019-20   |
| 28   | Odisha Hydro Power Corporation Limited                          | 2019-20   |
| 29   | Odisha Power Generation Corporation Limited                     | 2019-20   |
| 30   | Odisha Power Transmission Corporation Limited                   | 2019-20   |
| 31   | Odisha Coal and Power Limited                                   | 2019-20   |
| 32   | GRIDCO Limited  | 2019-20   |
| <b>II. Statutory Corporation</b>             |   |   |
| 33   | Odisha State Financial Corporation                              | 2019-20   |
| 34   | Odisha State Road Transport Corporation                         | 2019-20   |
| 35   | Odisha State Warehousing Corporation                            | 2018-19 to 2019-20  |
| <b>III. Non-working Government Companies</b> |   |   |
| **36   | ABS Spinning Orissa Limited                                     | Under liquidation   |
| **37   | Gajapati Steel Industries Limited                               | Company closed since 1969-70, under voluntary liquidation since 01 March 1974 |
| **38   | Hira Steel and Alloys Limited                                   | Under liquidation   |
| **39   | IPITRON Times Limited   | Under liquidation since 1998  |
| **40   | Konark Detergent and Soaps Limited                              | Defunct   |
| **41   | Konark Television Limited                                       | Under liquidation   |
| **42   | Mayurbhanj Textiles Limited                                     | Defunct   |
| **43   | Modern Malleable Casting Company Limited                        | Closed since 1968. Under voluntary liquidation since 09 March 1976            |
| **44   | New Mayurbhanj Textiles Limited                                 | Defunct   |
| **45   | Orissa Boat Builders Limited                                    | Under liquidation   |
| **46   | Orissa Electrical Manufacturing Company Limited                 | Under liquidation   |
| **47   | Orissa Instruments Company Limited                              | Defunct   |
| **48   | Orissa Leather Industries Limited                               | Defunct   |
| **49   | Orissa Textile Mills Limited                                    | Under liquidation since 2001  |
| **50   | Orissa State Electronics Development Corporation Limited        | Defunct   |
| **51   | Orissa State Handloom Development Corporation Limited           | Under liquidation   |
| **52   | Orissa State Leather Corporation Limited                        | Defunct   |
| **53   | Orissa State Textile Corporation Limited                        | Under liquidation   |



| <b>Sl. No.</b> | <b>Name of the Sector/SPSE</b>                        | <b>Year for which Accounts not received by 30 September 2020</b> |
|----------------|---|--|
| **54           | Orissa Tools and Engineering Company Limited (619-B)  | Defunct  |
| **55           | Premier Bolts and Nuts Limited                        | Under liquidation; assets have been disposed of                  |
| **56           | ELCOSMOS Electronics Limited                          | Under liquidation  |
| **57           | ELCO Communication and Systems Limited                | Under liquidation since 1998                                     |
| **58           | ELMARC Limited  | Defunct  |
| **59           | Orissa State Commercial Transport Corporation Limited | Defunct  |

\*\* 33 SPSEs whose accounts were in arrears for three years or more or were defunct/under liquidation.

**Appendix - 19 B**  
**(Refer Paragraph No. 4.1.3 and 5.3.2 a page -70 & 86)**  
**Details of accounts in arrears or company under liquidation**  
**B. Government controlled other companies**

| Sl. No. | Name of the SPSEs                             | Year for which Accounts not received by 30 September 2020 |
|---------|---|---|
| 1       | Brahmani Railways Limited                     | 2018-19 to 2019-20  |
| 2       | IDCO SEZ Development Limited                  | 2019-20   |
| 3       | Odisha Electronics Park Limited               | 2019-20   |
| 4       | Baitarani West Coal Company Limited           | 2019-20   |
| **5     | The Mandakini B-Coal Corporation Limited      | 2016-17 to 2019-20  |
| **6     | Nuagaon Coal Company Limited                  | 2015-16 to 2019-20  |
| 7       | Paradeep Plastic Park Limited                 | 2019-20   |
| 8       | Lanjigarh Project Area Development Foundation | 2018-19 to 2019-20  |
| **9     | Inland Waterways Consortium of Odisha Limited | 2017-18 to 2019-20  |
| 10      | Odisha Thermal Power Corporation Limited      | 2019-20   |
| 11      | Kalinga Bidyut Prasaran Nigam Private Limited | 2019-20(under liquidation)                                |
| 12      | Paradip Investment Region Development Limited | 2019-20   |

\*\* Three SPSEs whose accounts were in arrears for three years or more or were defunct/under liquidation.

Appendix – 20

(Refer Paragraph No. 4.1.4 at page - 70-71)

Department-wise percentage of Turnover to GSDP of Odisha

| Sl. No. | Particulars  | 2017-18 | 2018-19 | 2019-20 |
|---------|--|---------|---------|---------|
| 1       | <b>Energy Department</b>                               |         |         |         |
|         | Turnover   | 9601.63 | 9641.1  | 9974.4  |
|         | Percentage of Turnover to GSDP of Odisha               | 2.31    | 1.98    | 1.87    |
| 2       | <b>Excise Department</b>                               |         |         |         |
|         | Turnover   | 3726.7  | 4738.36 | 4738.36 |
|         | Percentage of Turnover to GSDP of Odisha               | 0.90    | 0.97    | 0.89    |
| 3       | <b>Food Supplies &amp; Consumer Welfare Department</b> |         |         |         |
|         | Turnover   | 4994.18 | 4994.18 | 4080.85 |
|         | Percentage of Turnover to GSDP of Odisha               | 1.20    | 1.03    | 0.76    |
| 4       | <b>Steel &amp; Mines Department</b>                    |         |         |         |
|         | Turnover   | 2853.14 | 4052.3  | 4093.2  |
|         | Percentage of Turnover to GSDP of Odisha               | 0.69    | 0.83    | 0.77    |
| 5       | <b>Water Resources Department</b>                      |         |         |         |
|         | Turnover   | 867.45  | 763.35  | 486.6   |
|         | Percentage of Turnover to GSDP of Odisha               | 0.21    | 0.16    | 0.09    |
| 6       | <b>Home Department</b>                                 |         |         |         |
|         | Turnover   | 385.31  | 376.01  | 376.01  |
|         | Percentage of Turnover to GSDP of Odisha               | 0.09    | 0.08    | 0.07    |
| 7       | <b>Industries Department</b>                           |         |         |         |
|         | Turnover   | 233.29  | 266.78  | 354.64  |
|         | Percentage of Turnover to GSDP of Odisha               | 0.06    | 0.05    | 0.07    |
| 8       | <b>Forest &amp; Environment Department</b>             |         |         |         |
|         | Turnover   | 212.41  | 212.41  | 195.72  |
|         | Percentage of Turnover to GSDP of Odisha               | 0.05    | 0.04    | 0.04    |
| 9       | <b>Agriculture &amp; Farmers' Department</b>           |         |         |         |
|         | Turnover   | 175.83  | 191.65  | 181.8   |
|         | Percentage of Turnover to GSDP of Odisha               | 0.04    | 0.04    | 0.03    |
| 10      | <b>Co-operation Department</b>                         |         |         |         |
|         | Turnover   | 112.84  | 112.84  | 100.92  |
|         | Percentage of Turnover to GSDP of Odisha               | 0.03    | 0.02    | 0.02    |
| 11      | <b>Commerce &amp; Transport Department</b>             |         |         |         |
|         | Turnover   | 85.85   | 88.07   | 98.39   |
|         | Percentage of Turnover to GSDP of Odisha               | 0.02    | 0.02    | 0.02    |
| 12      | <b>Works Department</b>                                |         |         |         |
|         | Turnover   | 65.01   | 65.01   | 96.22   |
|         | Percentage of Turnover to GSDP of Odisha               | 0.02    | 0.01    | 0.02    |
| 13      | <b>Tourism Department</b>                              |         |         |         |
|         | Turnover   | 25.96   | 25.96   | 44.76   |
|         | Percentage of Turnover to GSDP of Odisha               | 0.006   | 0.005   | 0.008   |
| 14      | <b>Health &amp; Family Department</b>                  |         |         |         |
|         | Turnover   | 12.26   | 21.81   | 21.81   |
|         | Percentage of Turnover to GSDP of Odisha               | 0.003   | 0.004   | 0.004   |
| 15      | <b>Sports &amp; Youth Department</b>                   |         |         |         |
|         | Turnover   | 20.84   | 5       | 0       |
|         | Percentage of Turnover to GSDP of Odisha               | 0.005   | 0.001   | 0.000   |
| 16      | <b>Micro, Small &amp; Medium Enterprise</b>            |         |         |         |
|         | Turnover   | 3.71    | 6.68    | 6.68    |
|         | Percentage of Turnover to GSDP of Odisha               | 0.001   | 0.001   | 0.001   |

**Appendix - 21**  
**(Refer Paragraph No.4.3.3 at page -79)**  
**List of SPSEs having negative networth as on 31 March 2020**

(₹ in crore)

| Sl. No. | Name of the Company | Net Worth | Paid-up capital | Net Profit after tax |
|---------|---------------------|-----------|-----------------|----------------------|
| 1       | OFDC-For            | -58.97    | 5.00            | 15.28                |
| 2       | OSSC                | -2.44     | 2.63            | 0.24                 |
| 3       | OSFC                | -46.60    | 418.61          | 5.26                 |
| 4       | IKIWL               | -12.72    | 150.10          | -4.70                |
| 5       | KJL                 | -32.23    | 5.94            | -0.02                |
| 6       | IDCOL               | -13.71    | 57.12           | -7.26                |
| 7       | GRIDCO (Others)     | -4134.80  | 576.71          | -281.05              |

Note: Though 07 SPSEs have negative net worth as on March 2020, 03 SPSEs at Sl. No 1 to 3 have earned profits during the year 2019-20.

**Appendix - 22**  
**(Refer Paragraph No. 4.3.4 at Page -79-80)**  
**Shortfall in dividend by Government companies**

(₹ in crore)

| Sl. No.  | Name of the Company | State Government equity | Net Profit after tax | Dividend on equity shares | Dividend 30 per cent on state Government equity | Dividend 30 per cent on profit after tax | Minimum Dividend required to be declared | Shortfall |
|----------|---------------------|-------------------------|----------------------|---------------------------|---|--|--|-----------|
| <i>1</i> | <i>2</i>            | <i>3</i>                | <i>4</i>             | <i>5</i>                  | <i>6</i>  | <i>7</i>                                 | <i>8</i>                                 | <i>9</i>  |
| 1        | OSCDC               | 1.55                    | 7.97                 | 0.56                      | 0.47  | 2.39                                     | 2.39                                     | 1.83      |
| 2        | OFDC-For            | 5.00                    | 15.28                | 2.29                      | 1.50  | 4.58                                     | 4.58                                     | 2.29      |
| 3        | OCC                 | 17.50                   | 50.13                | 15.05                     | 5.25  | 15.04                                    | 15.04                                    | 0         |
| 4        | OMC                 | 31.45                   | 728.72               | 250.00                    | 9.44  | 218.62                                   | 218.62                                   | 0         |
| 5        | OTDC                | 9.62                    | 3.47                 | 1.00                      | 2.89  | 1.04                                     | 2.89                                     | 1.89      |
| 6        | OSWC                | 1.80                    | 13.18                | 1.1                       | 0.54  | 3.95                                     | 3.95                                     | 2.85      |

**Appendix - 23**  
**(Refer Paragraph No. 4.4.1 at Page - 81)**  
**Value of Production, Total Assets and Capital Employed of SPSEs**

(₹ in crore)

| Sl. No.  | PSU      | 2019-20             |              |                  | 2018-19             |              |                  | 2017-18             |              |                  |
|----------|----------|---------------------|--------------|------------------|---------------------|--------------|------------------|---------------------|--------------|------------------|
|          |          | Value of production | Total Assets | Capital employed | Value of production | Total Assets | Capital employed | Value of production | Total Assets | Capital employed |
| <i>1</i> | <i>2</i> | <i>3</i>            | <i>4</i>     | <i>5</i>         | <i>6</i>            | <i>7</i>     | <i>8</i>         | <i>9</i>            | <i>10</i>    | <i>11</i>        |
| 1        | OMC      | 4092.95             | 6961.35      | 5992.54          | 4052.04             | 6459.23      | 5622.14          | 2853.09             | 6313.81      | 5444.07          |
| 2        | OSCDCL   | 19.05               | 102.58       | 89.91            | 22.61               | 88.39        | 40.66            | 29.64               | 88.39        | 27.76            |
| 3        | IDCOL    | 89.79               | 0.78         | 217.62           | 80.01               | 108.16       | 233.6            | 41.17               | 106.91       | 214.94           |
| 4        | IFCAL    | 53.55               |              | 28.75            | 85.36               | 108.16       | 28.75            | 140.96              | 106.91       | 42.01            |
| 5        | OPGC     | 1856.83             | 10699.68     | 10005.12         | 615.77              |              | 8193.81          | 614.52              |              | 8193.81          |
| 6        | GEDCOL   | 7.50                | 330.32       | 73.47            | 7.28                | 304.82       | 67.36            | 6.87                | 282.65       | 58.13            |
| 7        | OHPC     | 470.14              | 3873.57      | 2805.3           | 478.83              | 3666.07      | 2805.3           | 467.13              | 3545.66      | 2665.06          |
| Total    |          | 6589.81             | 21968.28     | 19212.71         | 5341.90             | 10734.83     | 16991.62         | 4153.38             | 10444.33     | 16645.78         |

**Appendix - 24**  
**(Refer Paragraph No. 4.4.2, Page – 81-82)**  
**Return on Capital Employed of SPSEs**

(₹ in crore)

| Sl. No.  | SPSE  | 2019-20  |                  |                    | 2018-19  |                  |                    | 2017-18  |                  |                    |
|----------|---|----------|------------------|--------------------|----------|------------------|--------------------|----------|------------------|--------------------|
|          |   | EBIT     | Capital Employed | ROCE (in per cent) | EBIT     | Capital Employed | ROCE (in per cent) | EBIT     | Capital Employed | ROCE (in per cent) |
| <i>I</i> | <i>2</i>  | <i>3</i> | <i>4</i>         | <i>5</i>           | <i>6</i> | <i>7</i>         | <i>8</i>           | <i>9</i> | <i>10</i>        | <i>11</i>          |
| 1        | The Agricultural Promotion and Investment Corporation of Odisha Limited | 0.21     | 2.19             | 9.59               | 0.21     | 2.19             | 9.59               | 0.14     | 1.92             | 7.29               |
| 2        | Odisha State Cashew Development Corporation Limited                     | 9.01     | 48.07            | 18.74              | 13.99    | 40.66            | 34.41              | 4.06     | 27.76            | 14.63              |
| 3        | Odisha Forest Development Corporation Limited                           | 36.74    | -58.97           | -62.30             | 37.2     | -27.59           | -134.83            | 37.2     | -27.59           | -134.83            |
| 4        | Odisha State Seeds Corporation Limited                                  | 0.52     | 11.45            | 4.54               | 4.15     | 52.67            | 7.88               | 3.58     | 61.07            | 5.86               |
| 5        | The Industrial Promotion and Investment Corporation of Odisha Limited   | 10.09    | 112.79           | 8.95               | 10.09    | 112.79           | 8.95               | 5.57     | 106.59           | 5.23               |
| 6        | The Industrial Development Corporation of Odisha Limited                | 9.62     | 217.62           | 4.42               | -79.8    | 233.6            | -34.16             | 3.6      | 214.94           | 1.67               |
| 7        | Odisha Construction Corporation Limited.                                | 77.4     | 149.39           | 51.81              | 104.23   | 117.41           | 88.77              | 54.26    | 631.72           | 8.59               |
| 8        | Orissa Bridge and Construction Corporation Limited                      | 7.94     | 34.63            | 22.93              | 4.42     | 30.3             | 14.59              | 4.42     | 30.3             | 14.59              |
| 9        | The Odisha State Police Housing and Welfare Corporation Limited         | 26.3     | 123.62           | 21.27              | 26.3     | 123.62           | 21.27              | 26.14    | 103.69           | 25.21              |
| 10       | Odisha Mineral Bearing Areas Development Corporation Limited            | 427.2    | 427.21           | 100.00             | 0        | 0.01             | 0.00               | 47.64    | 138.6            | 34.37              |
| 11       | Water Corporation of Odisha Limited                                     | -0.25    | 0.41             | -60.98             | -0.12    | 0.83             | -14.46             | -0.05    | 0.91             | -5.49              |
| 12       | Odisha Rail Infrastructure Development Limited                          | 2.35     | 54.45            | 4.32               | 1.91     | 52.78            | 3.62               | 0        | 0                | -                  |
| 13       | IDCOL Ferro Chrome & Alloys Limited                                     | -6.97    | 28.75            | -24.24             | -6.97    | 28.75            | -24.24             | 2.83     | 42.01            | 6.74               |
| 14       | IDCOL Kalinga Iron Works Limited  | -4.7     | -12.72           | 36.95              | -14.35   | -8.02            | 178.93             | 3.14     | 6.33             | 49.61              |
| 15       | Konark Jute Limited   | -0.02    | -20.1            | 0.10               | -0.03    | -20.13           | 0.15               | -0.11    | -20.16           | 0.55               |
| 16       | The Odisha Mining Corporation   | 1137.63  | 5992.54          | 18.98              | 1265.06  | 5622.14          | 22.50              | -855.04  | 5444.07          | -15.71             |

| Sl. No.      | SPSE  | 2019-20        |                  |                    | 2018-19        |                  |                    | 2017-18      |                  |                    |
|--------------|---|----------------|------------------|--------------------|----------------|------------------|--------------------|--------------|------------------|--------------------|
|              |   | EBIT           | Capital Employed | ROCE (in per cent) | EBIT           | Capital Employed | ROCE (in per cent) | EBIT         | Capital Employed | ROCE (in per cent) |
|              | Limited   |                |                  |                    |                |                  |                    |              |                  |                    |
| 17           | Odisha State Beverage Corporation Limited               | 46.52          | 320.11           | 14.53              | 46.52          | 320.11           | 14.53              | 24.31        | 298.24           | 8.15               |
| 18           | Odisha Mineral Exploration Corporation Limited          | 0              | 0.43             | 0.00               | 0              | 0.43             | 0.00               | 0            | 0.23             | 0.00               |
| 19           | IDCOL Software Limited                                  | 0.26           | 2.8              | 9.29               | 0.29           | 2.6              | 11.15              | 0.19         | 2.4              | 7.92               |
| 20           | Odisha State Civil Supplies Corporation Limited         | 0              | 11.03            | 0.00               | 0              | 11.03            | 0.00               | 0            | 11.03            | 0.00               |
| 21           | Odisha Tourism Development Corporation Limited          | 18.09          | 37.48            | 48.27              | 18.8           | 35.82            | 52.48              | 18.8         | 35.82            | 52.48              |
| 22           | Odisha State Medical Corporation Limited                | 12.95          | 58.37            | 22.19              | 12.95          | 58.37            | 22.19              | 11.48        | 49.27            | 23.30              |
| 23           | Odisha Sports Development and Promotion Company Limited | 1.13           | 19.06            | 5.93               | 4.48           | 17.93            | 24.99              | 6.64         | 16.75            | 39.64              |
| 24           | Odisha State Financial Corporation                      | 5.73           | 52.01            | 11.02              | 5.73           | 52.01            | 11.02              | 0.83         | 34.72            | 2.39               |
| 25           | Odisha State Road Transport Corporation                 | 1.97           | 139.17           | 1.42               | 3.8            | 72.71            | 5.23               | 5.21         | 31.11            | 16.75              |
| 26           | Odisha State Warehousing Corporation                    | 20.46          | 135.14           | 15.14              | 27.26          | 126.74           | 21.51              | 27.26        | 126.74           | 21.51              |
| 27           | GRIDCO Limited  | 216.32         | -479.28          | -45.13             | 0              | -1.65            | 0.00               | 302.98       | -1.65            | -18362.42          |
| 28           | Odisha Hydro Power Corporation Limited                  | 300.61         | 2805.3           | 10.72              | 300.16         | 2805.3           | 10.70              | 202.93       | 2665.06          | 7.61               |
| 29           | Odisha Power Generation Corporation Limited             | 272.29         | 9946.28          | 2.74               | 0              | 8193.81          | 0.00               | 8.79         | 8193.81          | 0.11               |
| 30           | Odisha Power Transmission Corporation Limited           | 112.11         | 1568.78          | 7.15               | 89.14          | 1379.71          | 6.46               | 86.38        | 1278.99          | 6.75               |
| 31           | Green Energy Development Corporation of Odisha Limited  | 14.66          | 73.47            | 19.95              | 14.53          | 67.36            | 21.57              | 8            | 58.13            | 13.76              |
| 32           | Odisha Coal and Power Limited                           | -0.34          | 992.39           | -0.03              | -0.16          | 695.11           | -0.02              | -0.16        | 695.11           | -0.02              |
| 33           | GEDCOL SAIL Power Corporation Limited                   | 0.26           | 10.02            | 2.59               | -0.23          | 0.77             | -29.87             | 0            | 0                |                    |
| <b>Total</b> |   | <b>2755.75</b> | <b>23796.28</b>  | <b>11.58</b>       | <b>1889.56</b> | <b>20200.17</b>  | <b>9.35</b>        | <b>41.02</b> | <b>20257.92</b>  | <b>0.20</b>        |



**Appendix - 25**  
**(Refer Paragraph No. 4.4.3 at page - 82)**  
**Return on Equity of SPSEs**

| Sl. No.  | SPSE  | 2019-20  |  |                   | 2018-19  |  |                   | 2017-18  |  |                   |
|----------|---|----------|--|-------------------|----------|--|-------------------|----------|--|-------------------|
|          |   | EQUITY   | Net Profit After Tax and Preference Dividend | ROE (in per cent) | EQUITY   | Net Profit After Tax and Preference Dividend | ROE (in per cent) | EQUITY   | Net Profit After Tax and Preference Dividend | ROE (in per cent) |
| <i>1</i> | <i>2</i>  | <i>3</i> | <i>4</i>                                     | <i>5</i>          | <i>6</i> | <i>7</i>                                     | <i>8</i>          | <i>9</i> | <i>10</i>                                    | <i>11</i>         |
| 1        | The Agricultural Promotion and Investment Corporation of Odisha Limited | 2.19     | 0.07   | 3.20              | 2.19     | 0.07   | 3.20              | 1.92     | 0.1  | 5.21              |
| 2        | Odisha State Cashew Development Corporation Limited                     | 48.07    | 7.97   | 16.58             | 40.66    | 13.46  | 33.10             | 27.76    | 3.51   | 12.64             |
| 3        | Odisha Forest Development Corporation Limited                           | -58.97   | 15.28  | -25.91            | -27.59   | 19.68  | -71.33            | -27.59   | 19.68  | -71.33            |
| 4        | Odisha State Seeds Corporation Limited                                  | -2.44    | 0.24   | -9.84             | 21.48    | 0.11   | 0.51              | 24.04    | -2.45  | -10.19            |
| 5        | The Industrial Promotion and Investment Corporation of Odisha Limited   | 112.79   | 6.19   | 5.49              | 112.79   | 6.19   | 5.49              | 106.59   | 4.39   | 4.12              |
| 6        | The Industrial Development Corporation of Odisha Limited                | -13.71   | -7.26  | 52.95             | -6.45    | -89.54                                       | 1388.22           | 83.09    | 1.55   | 1.87              |
| 7        | Odisha Construction Corporation Limited.                                | 149.39   | 50.13  | 33.56             | 117.41   | 67.16  | 57.20             | 74.51    | 35.45  | 47.58             |
| 8        | Orissa Bridge and Construction Corporation Limited                      | 34.63    | 5.73   | 16.55             | 30.3     | 2.96   | 9.77              | 30.3     | 2.96   | 9.77              |
| 9        | The Odisha State Police Housing and Welfare Corporation Limited         | 123.62   | 17.08  | 13.82             | 123.62   | 17.08  | 13.82             | 103.69   | 17.03  | 16.42             |
| 10       | Odisha Mineral Bearing Areas Development Corporation Limited            | 427.21   | 427.2  | 100.00            | 0.01     | 0  | 0.00              | 138.6    | 47.64  | 34.37             |
| 11       | Water Corporation of Odisha Limited                                     | 0.41     | -0.25  | -60.98            | 0.83     | -0.12  | -14.46            | 0.91     | -0.05  | -5.49             |

| Sl. No. | SPSE  | 2019-20 |  |                   | 2018-19  |  |                   | 2017-18  |  |                   |
|---------|---|---------|--|-------------------|----------|--|-------------------|----------|--|-------------------|
|         |   | EQUITY  | Net Profit After Tax and Preference Dividend | ROE (in per cent) | EQUITY   | Net Profit After Tax and Preference Dividend | ROE (in per cent) | EQUITY   | Net Profit After Tax and Preference Dividend | ROE (in per cent) |
| 12      | Odisha Rail Infrastructure Development Limited          | 54.45   | 1.67   | 3.07              | 58.78    | 1.38   | 2.35              | 0        | 0  | -                 |
| 13      | IDCOL Ferro Chrome & Alloys Limited                     | 28.75   | -8.43  | -29.32            | 28.75    | -8.43  | -29.32            | 42.01    | 2.03   | 4.83              |
| 14      | IDCOL Kalinga Iron Works Limited                        | -12.72  | -4.7   | 36.95             | -8.02    | -14.35                                       | 178.93            | 6.33     | 2.99   | 47.24             |
| 15      | Konark Jute Limited                                     | -32.23  | -0.02  | 0.06              | -32.21   | -0.03  | 0.09              | -32.15   | -0.11  | 0.34              |
| 16      | The Odisha Mining Corporation Limited                   | 5992.54 | 728.72                                       | 12.16             | 5622.14  | 789.88                                       | 14.05             | 5444.07  | -463.48                                      | -8.51             |
| 17      | Odisha State Beverage Corporation Limited               | 320.11  | 29.99  | 9.37              | 320.11   | 29.99  | 9.37              | 298.24   | 15.42  | 5.17              |
| 18      | Odisha Mineral Exploration Corporation Limited          | 0.43    | 0  | 0.00              | 0.43     | 0  | 0.00              | 0.23     | 0  | 0.00              |
| 19      | IDCOL Software Limited                                  | 2.8     | 0.19   | 6.79              | 2.6      | 0.2  | 7.69              | 2.4      | 0.13   | 5.42              |
| 20      | Odisha State Civil Supplies Corporation Limited         | 11.03   | 0  | 0.00              | 11.03    | 0  | 0.00              | 11.03    | 0  | 0.00              |
| 21      | Odisha Tourism Development Corporation Limited          | 37.48   | 3.47   | 9.26              | 35.82    | 5.89   | 16.44             | 35.82    | 5.89   | 16.44             |
| 22      | Odisha State Medical Corporation Limited                | 58.37   | 9.1  | 15.59             | 58.37    | 9.1  | 15.59             | 49.27    | 8.15   | 16.54             |
| 23      | Odisha Sports Development and Promotion Company Limited | 19.06   | 1.13   | 5.93              | 17.93    | 4.48   | 24.99             | 16.75    | 6.64   | 39.64             |
| 24      | Odisha State Financial Corporation                      | -46.6   | 5.26   | -11.29            | -46.6    | 5.26   | -11.29            | -63.89   | 0.32   | -0.50             |
| 25      | Odisha State Road Transport Corporation                 | 137.87  | 3.54   | 2.57              | 62.44    | 2.48   | 3.97              | 20.84    | 4.1  | 19.67             |
| 26      | Odisha State Warehousing Corporation                    | 135.14  | 13.18  | 9.75              | 126.74   | 20.71  | 16.34             | 126.74   | 20.71  | 16.34             |
| 27      | GRIDCO Limited  | -4134.8 | -281.05                                      | 6.80              | -3853.75 | -197.5                                       | 5.12              | -4156.73 | -197.5                                       | 4.75              |

| Sl. No.      | SPSE   | 2019-20        |  |                   | 2018-19        |  |                   | 2017-18        |  |                   |
|--------------|--|----------------|--|-------------------|----------------|--|-------------------|----------------|--|-------------------|
|              |  | EQUITY         | Net Profit After Tax and Preference Dividend | ROE (in per cent) | EQUITY         | Net Profit After Tax and Preference Dividend | ROE (in per cent) | EQUITY         | Net Profit After Tax and Preference Dividend | ROE (in per cent) |
| 28           | Odisha Hydro Power Corporation Limited                 | 1818.78        | 144.39                                       | 7.94              | 1818.78        | 144.39                                       | 7.94              | 1445.38        | 98.7   | 6.83              |
| 29           | Odisha Power Generation Corporation Limited            | 3063.45        | 171.48                                       | 5.60              | 2713.4         | 4.79   | 0.18              | 2556.17        | 4.79   | 0.19              |
| 30           | Odisha Power Transmission Corporation Limited          | 969.7          | 37.71  | 3.89              | 745.41         | 19.8   | 2.66              | 346.87         | 17.97  | 5.18              |
| 31           | Green Energy Development Corporation of Odisha Limited | 73.47          | 6.11   | 8.32              | 67.36          | 9.24   | 13.72             | 50.13          | 2.72   | 5.43              |
| 32           | Odisha Coal and Power Limited                          | 291.03         | -2.81  | -0.97             | 293.84         | -3.06  | -1.04             | 294            | -3.06  | -1.04             |
| 33           | GEDCOL SAIL Power Corporation Limited                  | 10.02          | 0.25   | 2.50              | 0.77           | -0.23  | -29.87            | 0              | 0  | -                 |
| <b>Total</b> |  | <b>9621.32</b> | <b>1381.56</b>                               | <b>14.36</b>      | <b>8459.37</b> | <b>861.04</b>                                | <b>10.18</b>      | <b>7057.33</b> | <b>-343.78</b>                               | <b>-4.87</b>      |

**Appendix - 26**  
**(Refer Paragraph No. 4.4.4 at Page – 83-84)**  
**Year wise details of investment by the State Government and RORR of Government funds from 2000-01 to 2019-20**

(₹ in crore)

| Financial year | Present value of total investment of State Government at the beginning of the year | Equity infused by the State Government during the year | Net Interest free loan given by the State Government during the year | Interest free loan converted into Equity during the year | Grants/ subsidies given by State Government for operational and administrative Expenditure | Disinvestment by the State Government during the year at face value | Total investment during the year | Total investment at the end of the year | Average rate of interest | Present value of total investment at the end of the year | Minimum expected return to recover cost of funds for the year | Total earnings for the year | RORR (in percentage) |
|----------------|--|--|--|--|--|---|----------------------------------|---|--------------------------|--|---|-----------------------------|----------------------|
| A              | B  | C  | D  | E  | F  | G   | H = C+D-E+F-G                    | I = B+H                                 | J                        | K = I*(I+J/100)  | L = I*J/100   | M                           | N = M*100/K          |
| 2000-01        | 5936.81  | 2.2  | 0  | 0  | 43.35  | 0   | 45.55                            | 5982.36                                 | 11.31                    | 6658.96  | 676.60  | -214.96                     | -3.23                |
| 2001-02        | 6658.96  | 0.1  | 0.81   | 0  | 24.8   | 0   | 25.71                            | 6684.67                                 | 11.91                    | 7480.81  | 796.14  | -541.55                     | -7.24                |
| 2002-03        | 6684.67  | 5.45   | 10.96  | 0  | 98.91  | 0   | 115.32                           | 6799.99                                 | 10.71                    | 7528.27  | 728.28  | -43.45                      | -0.58                |
| 2003-04        | 6799.99  | 0  | 1.21   | 0  | 48.27  | 0   | 49.48                            | 6849.47                                 | 9.51                     | 7500.85  | 651.38  | -483.53                     | -6.45                |
| 2004-05        | 6849.47  | 0.76   | 0  | 0  | 70.45  | 0   | 71.21                            | 6920.68                                 | 9.51                     | 7578.84  | 658.16  | 664.33                      | 8.77                 |
| 2005-06        | 6920.68  | -60  | 0  | 0  | 42.16  | 0   | -17.84                           | 6902.84                                 | 9.92                     | 7587.60  | 684.76  | 797.93                      | 10.52                |
| 2006-07        | 6902.84  | 60   | 0  | 0  | 37.98  | 0   | 97.98                            | 7000.82                                 | 8.18                     | 7573.49  | 572.67  | 418.63                      | 5.53                 |
| 2007-08        | 7000.82  | 280.98   | 0  | 0  | 46.05  | 0   | 327.03                           | 7327.85                                 | 8.13                     | 7923.60  | 595.75  | 1264.01                     | 15.95                |
| 2008-09        | 7327.85  | 55.23  | 0  | 0  | 575.98   | 0   | 631.21                           | 7959.06                                 | 7.44                     | 8551.21  | 592.15  | 1025.91                     | 12.00                |
| 2009-10        | 7959.06  | 11.56  | 0  | 0  | 859.85   | 0   | 871.41                           | 8830.47                                 | 7.63                     | 9504.23  | 673.76  | 2216.13                     | 23.32                |
| 2010-11        | 8830.47  | 72.97  | 0  | 0  | 929.8  | 0   | 1002.77                          | 9833.24                                 | 7.39                     | 10559.92   | 726.68  | 1163.48                     | 11.02                |
| 2011-12        | 9833.24  | 43   | 0  | 0  | 982.25   | 0   | 1025.25                          | 10858.49                                | 6.09                     | 11519.77   | 661.28  | 1329.85                     | 11.54                |
| 2012-13        | 10858.49   | 197.45   | 0  | 0  | 1222.89  | 0   | 1420.34                          | 12278.83                                | 6.54                     | 13081.87   | 803.04  | 926.56                      | 7.08                 |
| 2013-14        | 12278.83   | 0  | 0  | 0  | 1290.54  | 0   | 1290.54                          | 13569.37                                | 6.56                     | 14459.52   | 890.15  | 1904.71                     | 13.17                |
| 2014-15        | 13569.37   | 81.99  | 0  | 0  | 1484.28  | 0   | 1566.27                          | 15135.64                                | 5.9                      | 16028.64   | 893.00  | 1200.69                     | 7.49                 |
| 2015-16        | 15135.64   | 366.86   | 0  | 766.2  | 2196.73  | 0   | 1797.39                          | 16933.03                                | 6.06                     | 17959.17   | 1026.14   | 1918.66                     | 10.68                |
| 2016-17        | 16933.03   | 294.75   | 0  | 0  | 985.31   | 0   | 1280.06                          | 18213.09                                | 7.62                     | 19600.93   | 1387.84   | 1529.78                     | 7.80                 |
| 2017-18        | 18213.09   | 705.04   | 0  | 0  | 1619.04  | 0   | 2324.08                          | 20537.17                                | 7.58                     | 22093.89   | 1556.72   | -336.13                     | -1.52                |
| 2018-19        | 20537.17   | 164.92   | 0  | 0  | 192.68   | 0   | 357.6                            | 20894.77                                | 7.74                     | 22512.03   | 1617.26   | 842.1                       | 3.74                 |
| 2019-20        | 20894.77   | 475.52   | 0  | 0  | 1457.07  | 0   | 1932.59                          | 22827.36                                | 7.09                     | 24445.82   | 1618.46   | 1347.47                     | 5.51                 |
|                |  |  |  |  |  |   | 16213.95                         | 232339.20                               |                          |  |   |                             |                      |

**Appendix - 27**  
**(Refer Paragraph No. 5.5.1.1 and 5.5.2 at Page - 88-99)**  
**List of SPSEs where Comment by CAG issued**

| Sl. No. | Name of the Company   | Government Company (GC)/ Government Controlled Other Company (DGC) |
|---------|---|--|
| 1       | IDCOL Kalinga Iron Works Limited                            | GC   |
| 2       | Odisha State Warehousing Corporation                        | GC   |
| 3       | Odisha Construction Corporation Limited                     | GC   |
| 4       | Odisha Mineral Bearing Area development Corporation Limited | GC   |
| 5       | Odisha State Cashew Development Corporation Limited         | GC   |
| 6       | Odisha State Civil Supplies Corporation Limited             | GC   |
| 7       | Odisha Lift Irrigation Corporation Limited                  | GC   |
| 8       | Odisha Small Industries Corporation Limited                 | GC   |
| 9       | Lanjigarh Project Area Development Foundation               | DGC  |
| 10      | Odisha Mining Corporation Limited                           | GC   |
| 11      | Odisha Power Transmission Corporation Limited               | GC   |
| 12      | Water Corporation of Odisha Limited                         | GC   |
| 13      | Bhubaneswar Smart City limited                              | DGC  |
| 14      | Rourkela Smart City Limited                                 | DGC  |
| 15      | Odisha Rail Infrastructure Development Limited              | GC   |
| 16      | Green Energy Development Corporation of Odisha Limited      | GC   |
| 17      | Odisha Coal Power Limited                                   | GC   |
| 18      | Odisha Power Generation Corporation Limited                 | GC   |
| 19      | GRIDCO Limited  | GC   |
| 20      | Odisha State Road Transport Corporation                     | GC   |

**Appendix - 28**  
**(Refer Paragraph No. 5.6 at Page – 99-100)**  
**Details of Companies where there were non-compliance with Accounting Standards/Ind AS as reported by the Statutory Auditors**

| Sl. No. | Name of the Company  | Government Company (GC) or Government Controlled Other Company (DGC) | Number of Accounting Standard (AS)/ Ind AS |
|---------|--|--|--|
| 1       | Konark Jute Limited  | GC   | AS-22,15,20 and 10                         |
| 2       | Odisha Forest Development Corporation Limited                                  | GC   | AS 28                                      |
| 3       | Odisha State Seeds Corporation Limited   | GC   | AS 15 and 3                                |
| 4       | Odisha Bridge Construction Corporation Limited                                 | GC   | AS 2, 4 and 15                             |
| 5       | Odisha State Civil Supplies Corporation Limited                                | GC   | AS 28, 12 and 5                            |
| 6       | Odisha Small Industries Corporation Limited                                    | GC   | AS 15,17,19 and 20                         |
| 7       | Odisha Power Generation Corporation Limited (Consolidated Financial Statement) | GC   | IND AS 109                                 |

**Appendix - 29**  
**(Refer Paragraph No. 5.7 at Page - 100)**  
**List of SPSEs where Management Letters issued by CAG**

| <b>Sl. No.</b> | <b>Name of the Company</b>                                   |
|----------------|--|
| 1              | IDCOL Kalinga Iron Works Limited                             |
| 2              | Odisha State Warehousing Corporation                         |
| 3              | Odisha Construction Corporation Limited                      |
| 4              | Odisha Mineral Bearing Areas Development Corporation Limited |
| 6              | Odisha State Civil Supplies Corporation Limited              |
| 7              | Odisha Lift Irrigation Corporation Limited                   |
| 8              | Odisha Small Industries Corporation Limited                  |
| 9              | Odisha Mining Corporation Limited                            |
| 10             | Odisha Power Transmission Corporation Limited                |
| 11             | Bhubaneswar Smart City limited                               |
| 12             | Green Energy Development Corporation of Odisha Limited       |
| 13             | Odisha Coal Power Limited                                    |
| 14             | Odisha Power Generation Corporation Limited                  |
| 15             | GRIDCO Limited   |
| 16             | Odisha State Road Transport Corporation                      |

# **Glossary of Abbreviations**





## Glossary of Abbreviations

| Sl. No. | Abbreviation | Description   |
|---------|--------------|---|
| 1.      | ABP          | Anandapur Barrage Project   |
| 2.      | AG           | Accountant General  |
| 3.      | AGM          | Annual General Meeting  |
| 4.      | ANR          | Assisted Natural Re-regeneration                                  |
| 5.      | AoR          | Analysis of Rates   |
| 6.      | APC          | Annual Potential Collection                                       |
| 7.      | AR           | Assisted Re-regeneration  |
| 8.      | BC           | Bituminous Concrete   |
| 9.      | BG           | Bank Guarantee  |
| 10.     | BIS          | Bureau of Indian Standards  |
| 11.     | BIS          | Bombay Intelligence Service                                       |
| 12.     | BM           | Bituminous Macadam  |
| 13.     | C&AG         | Comptroller and Auditor General                                   |
| 14.     | CAMPA        | Compensatory Afforestation Management Fund and Planning Authority |
| 15.     | CBR          | California Bearing Ratio  |
| 16.     | CC           | Cement Concrete   |
| 17.     | CCE          | Chief Construction Engineer                                       |
| 18.     | CE           | Chief Engineer  |
| 19.     | CMPP         | Code of Management Plan Procedure                                 |
| 20.     | cum          | Cubic Metre   |
| 21.     | CVPD         | Commercial Vehicles Per Day                                       |
| 22.     | CWIP         | Capital Work in Progress  |
| 23.     | DAO          | Divisional Accounts Officer                                       |
| 24.     | DGBM         | Dense Graded Bituminous Macadam                                   |
| 25.     | DLC          | Dry Lean Concrete   |
| 26.     | DMF          | District Mineral Foundation                                       |
| 27.     | DoWR         | Department of Water Resources                                     |
| 28.     | DPC          | Duties Powers and Conditions of Service                           |
| 29.     | DPI&R        | Design Planning Investigation and Roads                           |
| 30.     | DPR          | Detailed Project Report   |
| 31.     | DRDA         | District Rural Development Authority                              |
| 32.     | DTCN         | Detailed Tender Call Notice                                       |
| 33.     | EBIT         | Earnings Before Interest and Taxes                                |
| 34.     | EE           | Executive Engineer  |
| 35.     | EIC          | Engineer in Chief   |
| 36.     | EPC          | Engineering Procurement and Construction                          |
| 37.     | EPFO         | Employees Provident Fund Organisation                             |
| 38.     | ERP          | Enterprise Resource Planning                                      |
| 39.     | FARD         | Fisheries and Animal Resources Development                        |
| 40.     | FC Act       | Forest Conservation Act   |
| 41.     | FC&BM        | Flood Control and Basin Manager                                   |
| 42.     | FCI          | Food Corporation of India   |
| 43.     | FDA          | Forest Development Agency   |
| 44.     | FE&CC        | Forest, Environment and Climate Change                            |

| Sl. No. | Abbreviation | Description  |
|---------|--------------|--|
| 45.     | FPM          | Forest Plantation Manual                                 |
| 46.     | FSI          | Forest Survey of India                                   |
| 47.     | FY           | Financial Year   |
| 48.     | GFR          | General Financial Rules                                  |
| 49.     | GIM          | Green India Mission                                      |
| 50.     | GIS          | Geographic Informatics System                            |
| 51.     | GLES         | Group Leave Encashment Scheme                            |
| 52.     | GoI          | Government of India                                      |
| 53.     | GoO          | Government of Odisha                                     |
| 54.     | GPS          | Global Positioning System                                |
| 55.     | GSB          | Granular Sub Base  |
| 56.     | GSDP         | Gross State Domestic Product                             |
| 57.     | GSPCL        | GEDCOL Sail Power Corporation Limited                    |
| 58.     | GST          | Goods and Services Tax                                   |
| 59.     | H&T          | Holding and Transportation                               |
| 60.     | HLB          | High Level Bridge  |
| 61.     | IBM          | Indian Bureau of Mines                                   |
| 62.     | ICAI         | Institute of Chartered Accountants of India              |
| 63.     | ICR          | Interest Coverage Ratio                                  |
| 64.     | ICZMP        | Integrated Coastal Zone Management Plan                  |
| 65.     | IDCO         | Odisha Industrial Infrastructure Development Corporation |
| 66.     | IGC          | Increasing Green Cover                                   |
| 67.     | IIFM         | Indian Institute of Forest Management                    |
| 68.     | IR           | Inspection Report  |
| 69.     | IRC          | Indian Road Congress                                     |
| 70.     | ISFR         | India State of Forest Report                             |
| 71.     | ITC          | Input Tax Credit   |
| 72.     | JFM          | Joint Forest Management                                  |
| 73.     | JPV          | Joint Physical Verification/Visit                        |
| 74.     | KJL          | Konark Jute Limited                                      |
| 75.     | KWSS         | Kalinga Warrior Security Service                         |
| 76.     | LTL          | Long Term Linkage  |
| 77.     | MACT         | Motor Accident Claim Tribunal                            |
| 78.     | MAP          | Management Action Plan                                   |
| 79.     | MCL          | Mahanadi Coalfields Limited                              |
| 80.     | MDF          | Moderately Dense Forest                                  |
| 81.     | MNRE         | Ministry of New and Renewable Energy                     |
| 82.     | MoEF & CC    | Ministry of Environment, Forest and Climate Change       |
| 83.     | MoRT&H       | Ministry of Road Transport and Highways                  |
| 84.     | MoU          | Memorandum of Understanding                              |
| 85.     | MSA          | Million Standard Axle                                    |
| 86.     | MSME         | Micro Small and Medium Enterprises                       |
| 87.     | MT           | Metric Ton   |
| 88.     | NABARD       | National Bank for Agriculture and Rural Development      |
| 89.     | NAC          | Notified Area Council                                    |
| 90.     | NAP          | National Afforestation Programme                         |
| 91.     | NBM          | National Bamboo Mission                                  |

| Sl. No. | Abbreviation   | Description   |
|---------|----------------|---|
| 92.     | NESCO          | North Eastern Electricity Supply Company of Odisha                      |
| 93.     | NFP            | National Forest Policy  |
| 94.     | NH             | National Highways   |
| 95.     | NHAI           | National Highways Authority of India                                    |
| 96.     | NIT            | National Institute of Technology  |
| 97.     | NWP Code       | National Working Plan Code  |
| 98.     | OBDA           | Odisha Bamboo Development Agency  |
| 99.     | OCC            | Odisha Construction Corporation   |
| 100.    | OCPL           | Odisha Coal and Power Limited   |
| 101.    | OEMF           | Odisha Environment Management Fund                                      |
| 102.    | OERC           | Odisha Electricity Regulatory Commission                                |
| 103.    | OF             | Open Forest   |
| 104.    | OFD Code       | Odisha Forest Department Code   |
| 105.    | OFSDP          | Odisha Forest Sector Development Project                                |
| 106.    | OHPC           | Odisha Hydro Power Corporation  |
| 107.    | OM             | Office Memorandum   |
| 108.    | OMBADC         | Odisha Mineral Bearing Areas Development Corporation                    |
| 109.    | OMC            | Odisha Mining Corporation   |
| 110.    | OPCL           | Odisha Power Consortium Limited   |
| 111.    | OPTCL          | Odisha Power Transmission Corporation Limited                           |
| 112.    | OPWD           | Odisha Public Works Department  |
| 113.    | OSCSCL         | Odisha State Civil Supplies Corporation Limited                         |
| 114.    | OSRTC          | Odisha State Road Transport Corporation                                 |
| 115.    | OTC            | Odisha Treasury Code  |
| 116.    | OUAT           | Odisha University of Agriculture and Technology                         |
| 117.    | OWSSB          | Odisha Water Supply and Sewerage Board                                  |
| 118.    | PAC            | Public Accounts Committee   |
| 119.    | PACS           | Primary Agriculture Cooperative Society                                 |
| 120.    | PCCF&HoFF      | Principal Chief Conservator of Forest & Head of Forest Force            |
| 121.    | PCCF(WL &CWLW) | Principal Chief Conservator of Forest, Wildlife & Chief Wildlife Warden |
| 122.    | PCU            | Passenger Car Unit  |
| 123.    | PEG            | Private Entrepreneur Guarantee  |
| 124.    | PMCs           | Programme Management Consultants  |
| 125.    | PMKSY          | Pradhan Mantri Krishi Sinchayee Yojana                                  |
| 126.    | PO             | Pre-planting Operation  |
| 127.    | POL            | Petrol Oil and Lubricant  |
| 128.    | PSU            | Public Sector Undertakings  |
| 129.    | PV             | Present Value   |
| 130.    | PWD            | Public Works Department   |
| 131.    | R&B            | Roads and Buildings   |
| 132.    | RD             | Reduced Distance  |
| 133.    | rkm            | Running Kilometre   |
| 134.    | RMC            | Rourkela Municipal Corporation  |
| 135.    | RO             | Range Officer   |
| 136.    | ROCE           | Return on Capital Employed  |

| Sl. No. | Abbreviation | Description                                   |
|---------|--------------|---|
| 137.    | RoE          | Return on Equity                              |
| 138.    | RoR          | Rate of Return                                |
| 139.    | RORR         | Rate of Real Return                           |
| 140.    | SD&TE        | Skill Development and Technical Education     |
| 141.    | SDBC         | Semi Dense Bituminous Concrete                |
| 142.    | SE           | Superintending Engineer                       |
| 143.    | SFDA         | State Forest Development Agency               |
| 144.    | SFP          | State Forest Policy                           |
| 145.    | SH           | State Highways                                |
| 146.    | SMC          | Soil Moisture Conservation                    |
| 147.    | SO           | Silvicultural Operation                       |
| 148.    | SoR          | Schedule of Rates                             |
| 149.    | SOUTHCO      | Southern Electricity Supply Company of Odisha |
| 150.    | SPSEs        | State Public Sector Enterprises               |
| 151.    | SSO          | Simultaneous Silvicultural Operation          |
| 152.    | SSS          | Security Solution Service                     |
| 153.    | TAC          | Technical Advisory Committee                  |
| 154.    | TDS          | Tax Deducted at Source                        |
| 155.    | UA           | User Agency                                   |
| 156.    | UAV          | Unmanned Aerial Vehicle                       |
| 157.    | UC           | Utilisation Certificate                       |
| 158.    | VDF          | Vehicle Damage Factor                         |
| 159.    | VDF          | Very Dense Forest                             |
| 160.    | VSS          | Van Surkhya Samiti                            |
| 161.    | WESCO        | Western Electricity Supply Company of Odisha  |
| 162.    | WMM          | Wet Mix Macadam                               |
| 163.    | WP           | Working Plan                                  |
| 164.    | WS           | Working Scheme                                |

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