



60th ANNUAL REPORT 2021-2022



LOWER SUKTEL

ODISHA CONSTRUCTION CORPORATION LIMITED
(A Government of Odisha Undertaking)
Regd. Office : Unit-VIII, Gopabandhu Nagar,
Bhubaneswar - 751 012



GHATAKESWAR MULTIPURPOSE DAM

60TH ANNUAL REPORT
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**ODISHA CONSTRUCTION CORPORATION LIMITED**

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Regd. Office : Unit-VIII, Gopabandhu Nagar, Bhubaneswar, Odisha 751 012

BOARD OF DIRECTORS**1.04.2021 to 31.03.2022**

CHAIRMAN	:	Smt. Anu Garg, IAS
MANAGING DIRECTOR	:	Sri Chinmoy Ranjan Rout Sri Bibhuti Bhusan Dash
DIRECTORS	:	Dr. Krishan Kumar, IAS Mrs. Archana Pattnaik, IAS Sri Satyapriya Rath Sri Akshay Kumar Sethi Sri Dhiren Kumar Samal Sri Bijaya Kumar Mishra Sri Amaresh Patri
INDEPENDENT DIRECTORS	:	Sri Debaraj Biswal Sri Sudhakar Patri Sri Pratap Chandra Panda
FINANCIAL ADVISOR AND CHIEF ACCOUNTS OFFICER	:	Sri Durga Prasad Dash
COMPANY SECRETARY	:	Sri Bibhuti Bhusan Sahoo
AUDITORS	:	M/S. SDR & ASSOCIATES, CHARTERED ACCOUNTANT
BANKERS	:	State Bank of India Bank of India Union Bank of India Allahabad Bank Indian Bank Syndicate Bank Canara Bank Punjab National Bank Oriental Bank of India UCO Bank Axis Bank Ltd.



ODISHA CONSTRUCTION CORPORATION LIMITED

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01.04.2021 to 31.03.2022

DIRECTOR (MECHANICAL)

Sri Nutan Kumar Panda

GENERAL MANAGERS

CIVIL

Sri Tusharkanta Mohapatra
Sri Susanta Kumar Singh
Sri Saroj Kumar Pattansyak
Sri Nirarjan Dash
Sri Binod Kumar Patra
Sri Shyam Sundar Nayak
Sri Bijay Kumar Sahoo
Sri Ashok Kumar Parida

MECHANICAL

Sri Ranjit Kumar Das
Sri Srinibas Sabat
Sri Debi Prasad Patnaik

SENIOR MANAGERS

CIVIL

Sri Santosh Kumar Parida
Sri Amulya Kumar Dash
Sri Naren Kumar Mohanty
Sri Biranchi Kumar Karan
Sri Prashant Kumar Dash
Sri Pradeep Kumar Padhy
Sri Ranjan Kumar Dang
Sri Samir Kumar Garnaik
Sri Pritabas Sethi
Sri Nirmal Kanti Jens
Sri Kishori Mohan Das

CIVIL

Sri Bedambar Behera
Sri Santosh Kumar Patel
Sri Basudev Tudu
Sri Sanjeev Kumar Nayak
Sri Sailendra Kumar Panda
Sri Prasanna Kumar Sahoo

MECHANICAL

Sri Bijaya Kumar Dash
Sri Manoj Kumar Sharma
Sri Rajkishore Mahanta
Sri Ladi Ramesh
Sri Jayanta Kumar Dey
Sri Kartika Kumar Moharana
Sri Sanjib Kumar Sahu
Sri Ranjit Kumar Rout
Sri Kalinga Kumar Senapathy
SK. Naimuddin
Sri Arun Kumar Naik



ODISHA CONSTRUCTION CORPORATION LIMITED

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DETAILS OF PROJECT WORKS

CIVIL WORKS

Sl. No.	Project	Place	District	Nature of the work
1	Mahanadi Birupa Group of Projects	Bhubaneswar	Cuttack	Dredging & sheet piling work, canal lining works
2	Cuttack Group of Project	Cuttack	Cuttack	Embankment works, drainage works & Dredging works, Spur work.
3	Telengiri Spillway Project	Bariniput	Koraput	Bridge work, Instream barrage & Road work
4	Civil Design	Bhubaneswar	Khordha	Survey & Consultancy Works
5	Deo Irrigation Project	Karanja	Mayurbhanj	Earth Dam, Spillway & Bailey Bridge Works
6	Lower Indra Canal Project	Khariar	Nuapada	Counsulatncy & Lining Works
7	Lower Suktel Project	Bolangir	Bolangir	Spillway & Earth dam Works
8	Consultancy Monitoring	Bhubaneswar	Boudh	Survey & Consultancy Works
9	Jajpur Group of Project	Jajpur	Jajpur	Instream Barrage works & Septage works, Slope & Bank Protection, Embankment works
10	Balimela Group of Project	Balimela	Malkangiri	Canal lining Work
11	Sambalpur Group of project	Sambalpur	Sambalpur	Septage Work, Drainage work, Survey & Consultancy, Road and Bridge Work, Canal lining works
12	Dhenkanal Group of Project	Dhenkanal	Dhenkanal	Protection Wall, Canal Works, Sun & consultancy, UGPL, Dam & Spillway, Septage works, Road work, Lining works.
13	Kanpur Spillway Project	Basudevpur	Keonjhar	Spillway, Excavation Work, Septage work & Consultancy work, Instrumentation work.
14	Subernreikha Canal Project	Baripada	Mayurbhanj	Spillway work, Counsultancy & Bank Protection Works, Embankment work, Restoration work.
15	Chheligada Bridge Project	Berhampur	Ganjam	Tunnel work, Septage work, Road & Bridge works
16	Ghatakeswar Multipurpose Project	Berhampur	Ganjam	Dam & Spillway Work , Consultancy works.
17	Ret Irrigation Project	Bhawaniptana	Kalahandi	Bridge & Spillway works.



18	Nayagarh road works Project	Nayagarh	Nayagarh	Road work.
19	Head Quarter Project	Bhubaneswar	Khordha	Building work, Embankment, Road works, Slope protection & Dredging works, In-Stream Storage Structures work.
20	UGPL, Angul	Angul	Angul	Under Ground pipe line work
21	UGPL, Rayagada	Rayagada	Rayagada	Under Ground pipe line work
22	UGPL, Baripada	Baripada	Mayurbhanj	Under Ground pipe line work

Mechanical Works

Sl. No.	Project	Place	District	Nature of the work
1	Central Workshop, Rasulgarh	Bhubaneswar	Khordha	Gate & Hoist, Fabrication & Machinery Works
2	Marjore Gate Erection Project	Athamallick	Angul	Gate & Hoists Work
3	Rukura Gate Erection Project	Sundargarh	Sundargarh	Gate & hoists Work
4	Bagh Erection Project	Sagada	Boudh	Gate & hoists Work
5	Malaguni Gate Erection Project	Rameswaram	Khordha	Gate & hoists Work
6	Pranadeipur Gate Erection Project	Pranadeipur	Ganjam	Gate & hoists Work
7	RWS, Jeypore	Jeypore	Koraput	Gate, Hoist & Repair Works
8	Anandapur Barrage Gate Erection Project	Anandapur	Keonjhar	Spillway, Gate & Hoist & Head Regulator gates
9	Deo Gate Erection Project	Karanja	Mayurbhanj	Gate & hoists Work
10	Mahanadi Birupa Gates works Project	Cuttack	Cuttack	Gate, Hoist & Repair Works
11	Haladia Gates works Project	Baripada	Mayurbhanj	Gate & hoists Work
12	Kanpur Gates works Project	Basudevpur	Keonjhar	Gate & hoists Work



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**ODISHA CONSTRUCTION CORPORATION LIMITED**

(A Government of Odisha Undertaking)

Regd. Office : Unit-VIII, Gopabandhu Nagar, Bhubaneswar, Odisha 751 012

NOTICE

Notice is hereby given that the 60th Adjourned Annual General Meeting of the Shareholders of Odisha Construction Corporation Limited will be held at its Registered Office at Unit-8, Gopabandhu Nagar, Bhubaneswar at a shorter notice on Saturday, the 29th March, 2025 at 11:30 P.M. to transact the following business.

1. To receive, consider and adopt the Annual Accounts of the company for the year ended 31st March, 2022, the balance Sheet as on date, the Director's Report to the Shareholders, the Report of the Statutory Auditors and the Comments of the Comptroller & Auditor General of India thereon.
2. To declare dividend on Equity Shares for the financial year ended 31st March, 2022.
3. **Special Business by Special Resolution:**

To consider and if thought fit, pass with or without modification(s), the following resolution as a Special Resolution.

"Resolved that pursuant to the provisions of Section-149 of the Companies Act, 2013, Sri Debaraj Biswal be re-appointed as Independent Director of the Corporation for another period of 05 years with effect from 25.10.2024"

By order of the Board

Bhubaneswar,

Dt. 25.03.2025

Sd/-

(B. B. Sahoo)

COMPANY SECRETARY

Note:-

1. A member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote instead of himself. The proxy need to be a member of the Company. A proxy form is enclosed herewith which is to be deposited at the registered office of the Company before the time for holding the meeting.



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FORM OF PROXY

"I, Shri

.....

in the District of

being a member of the Orissa Construction Corporation Limited, hereby appoint

.....

of

as my proxy to vote for me and on my behalf at

General Meeting of the Company to be held on

and at

any adjournment

..... thereof".

Signed this day of

Note : This instrument appointing a proxy shall be deposited at the registered office of the Company before the time for holding the meeting at which the person named in the instrument proposes to vote, and in default the instrument of proxy shall not be treated as valid.



ODISHA CONSTRUCTION CORPORATION LIMITED

DIRECTORS' REPORT

To
The Members,
Odisha Construction Corporation Ltd.

The Directors take pleasure in presenting the 60th Annual Report together with audited accounts of the Company for the year ended 31st March' 2022, Auditor's Report and Comments of the Comptroller and Auditor General of India thereon and the replies thereto.

1. PERFORMANCE HIGHLIGHTS

The total revenue of the Corporation includes revenue from operation and other income for the year under report has been ₹ 56,868.60 lakhs compared ₹ 45,058.40 lakhs during the previous year i.e. 2020-21, which shows an increase of about 26.21%. The Company carried profit after tax ₹ 2,358.11 lakh during the year as against the profit of ₹ 3,420.54 lakhs during the previous year.

2. OPERATION

The gross value of works executed by the Company during the year under report was ₹ 53,264.30 lakhs as against ₹ 40,840.40 lakhs during the previous year. The turnover includes income from Construction Work, fabrication & erection, hydraulic gates and consultancy services.

The projects on hand, the turnover achieved during the year as well as the cumulative progress are given in Annexure-I.

3. FINANCIAL RESULTS

The financial results of the Company for the year under report as compared to the previous year are indicated below in brief:

(₹ In lakhs)			
Sl. No.	PARTICULARS	2021-22	2020-21
	INCOME		
i)	Revenue from operations	53,264.30	40,840.40
ii)	Other income	3,604.30	4,218.00
	Total:-	56,868.60	45,058.40
	EXPENDITURE		
i)	Cost of materials consumed	3,899.46	3,233.99
ii)	Employees benefit expenses	3,101.24	3,446.41
iii)	Finance costs	6.49	4.00
iv)	Other expenses	46,550.96	32,805.28
	Total:-	53,558.15	39,489.68
	PROFIT BEFORE DEPRECIATION:	3,310.45	5,568.72
	LESS:		
i)	Depreciation & amortization expense	111.95	123.61
ii)	Exceptional items	0.00	0.00
	PROFIT BEFORE TAX	3,198.50	5,445.11
	LESS:		
i)	Provision for income tax & deferred tax	840.39	2,024.57
	PROFIT AFTER TAX	2,358.11	3,420.54



Sl. No.	PARTICULARS	2021-22	2020-21
	LESS:		
i)	Dividend	708.75	1,027.25
ii)	Corporate dividend tax	0.00	211.20
	Transferred to General Reserve	1,649.36	2,182.09
	Balance brought forward from previous year	18,529.29	16,266.94
	Earlier years Tax Adjustment	211.22	80.26
	Balance carried forward to Balance Sheet	20,389.87	18,529.29

4. DIVIDEND

The company has paid dividend of ₹ 1,027.25 lakh to the members for the FY 2020-21. The Board of Directors of your Company have recommended for payment of dividend of ₹ 405/- per equity share which comes to ₹ 708.75 lakh for the FY 2021-22.

5. NEW CONTRACTS

During the year under report, works awarded to your Company through negotiation and tender are given in Annexure-II.

6. ORDER BOOK POSITION

Position as on 01.04.2021	...	₹ 1,16,678.06 lakhs
Add Orders booked during the year	...	₹ 1,01,536.77 lakhs
Value increased due to change in agreement value on account of deviation and towards price escalation in some of the works.	...	₹ 8,585.23 lakhs
Less Orders executed during the year	...	₹ 53,264.30 lakhs
Order book outstanding at the end of the year (31.03.22)	...	₹ 1,73,535.76 lakhs

7. RESOURCES MOBILISATION

The comparative position of authorized and paid up capital of the Company as at 31st March of last five years is as follows:-

	(₹ In lakhs)				
	2017-18	2018-19	2019-20	2020-21	2021-22
Authorized Share Capital	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
Paid up share capital	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00

8. FIXED ASSETS

	(₹ In lakhs)				
Year	2017-18	2018-19	2019-20	2020-21	2021-22
Gross Block (as on 1 st April)	3,986.77	3,915.43	3,937.78	3,989.44	4,048.49
Depreciation for the year	163.89	138.72	132.76	123.61	111.95
Assets acquired during the year	154.23	71.40	53.01	124.64	110.36
Net Block (as at 31 st March.)	1,392.36	1,321.61	1,241.82	1,186.78	1,181.27



9. HUMAN RESOURCES

The man power of the Company was as follows:-

	As on 31.03.22	As on 31.03.21
Deputed	79	59
Regular	83	102
Work-charged Regular	64	75
Work-charged	55	59
Contractual	39	29
Total: -	320	324

10. BOARD OF DIRECTORS

Sl. No.	Name of the Director	Category	Status
1	Smt. Anu Gaug, IAS	Chairman	Continuing
2	Shri Ashim Kumar Mahapatra	Managing Director	Ceased on 14.07.2021
3	Shri Chinmoy Ranjan Rout	Managing Director	Appointed on 29.07.2021 & Ceased on 03.08.2021
4	Shri Bibhuti Bhusan Dash	Managing Director	Continuing/Appointed on 09.08.2021
5	Mrs. Archana Pattnaik, IAS	Director	Continuing
6	Shri Satya Priya Rath	Director	Continuing
7	Shri Akshya Kumar Sethi	Director	Continuing
8	Shri Jyotirmaya Rath	Director	Ceased on 30.06.2021
9	Shri Dhiren Kumar Samal	Director	Appointed on 30.06.2021 & Ceased on 30.09.2021
10	Shri Bijaya Kumar Mishra	Director	Continuing/Appointed on 12.10.2021
11	Shri Amaresh Patri	Director	Continuing
12	Shri Debaraj Biswal	Independent Director	Continuing
13	Shri Pratap Chandra Panda	Independent Director	Continuing
14	Shri Sudhakar Patri	Independent Director	Continuing

11. KEY MANAGERIAL PERSONNEL (KMP)

In compliance to section 203 of the Companies Act, 2013, the Company has declared the following existing persons as KMP.

1. Mr. Bibhuti Bhusan Dash, Managing Director
2. Mr. B.B. Sahoo, FCS, Company Secretary
3. Mr. D.P. Dash, FCMA, Financial Adviser and Chief Accounts Officer

12. DEPOSITS

The Corporation has not accepted any deposit as per the provisions under section 73 of the Companies Act, 2013.

13. BOARD MEETINGS

During the financial year, there were 4 (Four) Board meetings held on 26th July'2021, 22nd November'2021, 21st February'2022 and 29th March'2022.



14. AUDIT COMMITTEE

Pursuant to Section 177 of the Companies Act 2013 and as per Corporate Governance Manual for state PSUs an Audit Committee has been constituted by the Board. The composition of Audit Committee consists of following Directors:

Sri Deburaj Biswal (Independent Director)	Chairman
Sri Sathukar Patri (Independent Director)	Member
Managing Director	Member

There were 3 (Three) Audit Committee meetings held on 24th August'2021, 08th October'2021 and 25th March'2022 during the Financial Year 2021-22.

15. CORPORATE SOCIAL RESPONSIBILITY

The Company has constituted a Corporate Social Responsibility (CSR) Committee in accordance with Section 135 of the Companies Act, 2013. Pursuant to provisions of Section 135 of the Companies Act, 2013, the Company has also formulated a Corporate Social Responsibility Policy. The present constitution of the CSR Committee is as follows:-

Managing Director	Chairman
Engineer-in-Chief, Water Resources, Odisha	Member
Sri Deburaj Biswal (Independent Director)	Member

The 7th meeting of the Corporate Social Responsibility (CSR) Committee was held on 17.03.2022. The management has already spent an amount of ₹ 138.75 lakhs for the Financial Year 2021-22, being 2% of the average net profits of the Corporation during the preceding three financial years.

16. PARTICULARS OF EMPLOYEES

During the period under review, none of the employees were drawing remuneration, which require disclosure under Section 197 of the Companies Act, 2013 and the rules made there under.

17. EXTRACT OF ANNUAL RETURN

As required under the provisions of the Companies Act, 2013, the extract of Annual Return for the financial year ended 31st March, 2022 in the prescribed Form MGT-9 is attached at Annexure-III to this report.

18. DECLARATION OF INDEPENDENCE

All the above directors have been appointed by the Government of Odisha out of which three Directors are Independent Directors. As the company has not appointed any Director, statement of declaration has not been obtained from the Independent Directors.

19. COMPLIANCE OF CORPORATE GOVERNANCE MANUAL

The State Government has introduced Corporate Governance Manual on 13.11.2009 for the State PSUs. As a part of the Corporate Governance Manual, your Corporation has executed MoU with the Administrative Department for the year 2022-23. Your Corporation has complied with the requirements of the Corporate Governance.



20. DIRECTORS' RESPONSIBILITY STATEMENT

The Director's confirm:

1. That in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures.
2. That the directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year 2021-22 and of the profit or loss of the company for that period.
3. That they have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the companies Act, 2013, for safe guarding the assets of the company and for preventing and detecting fraud and other irregularities.
4. That they have prepared the annual accounts on a going concern basis.
5. That they have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

21. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

Conservation of Energy: Nil

Technology Absorption: Nil

Foreign Exchange Earnings & Outgo for the Year:

Foreign Exchange earnings - Nil

Foreign Exchange Outgo - Nil

22. AUDITORS

M/s. SDR & Associates, Chartered Accountants, Bhubaneswar were appointed by the Comptroller & Auditors General of India as Statutory Auditors of the Company for the year 2021-22. The supplementary audit, as required, was conducted by the Comptroller and Auditor General of India.

23. AUDITORS OBSERVATIONS

The Statutory Auditors Report on the accounts of the Company for the year ended 31st March, 2022 along with the replies to the comments is annexed to the Directors report. The replies of the Management to the observations of the Auditors have been given in the **Annexure - IV**.

24. C & AG COMMENTS

Comments of the C& AG of India on the Accounts of the company for the year ended 31st March, 2022 and replies of the management to the same are placed as **Annexure-V**.

25. COST RECOD MAINTENANCE

In accordance with the Companies (Cost Records and Audit) Rules, 2014, notified by Ministry of Company Affairs on 30th June, 2014, the Cost Accounting Records are being maintained by the company.



26. ACKNOWLEDGEMENT

Your Directors take this opportunity to express their gratitude for the continued interest, support & guidance provided by various departments of Government of Odisha, particularly, the Department of Water Resources in company's operations and developmental plans.

Your Directors also wish to place on record their appreciation of the valuable service rendered/advice and guidance provided by the Directors who have retired.

Your Directors are thankful to the company's valued customers for the support & confidence reposed by them in the company and look forward to the continuance of this mutually supportive relationship in future.

Your Directors further wish to place on record their appreciation of the continued co-operation received from the suppliers and support provided by the bankers and solicitors.

Your Directors are thankful to the shareholders for their continued patronage.

Your Directors also express their grateful thanks to the Comptroller & Auditors General of India and his officers, the Statutory Auditors, M/s SDR & Associates, Chartered Accountants and all the Internal Auditors for conducting the audit of accounts of the Company.

Your Directors are pleased to place on record their appreciation of the committed services rendered by the officers, staff & workers of the Company at all levels to ensure that the company continues to grow and excel.

For & on behalf of the Board of Directors

Bhubaneswar
Dated 25.03.2025

Sd/-
(Smt. Anu Garg, IAS)
CHAIRMAN



ANNEXURE-I

TURNOVER ACHIVED DURING THE YEAR 2021-22

(₹ In Lakhs)

Sl. No.	NAME OF WORK	CODE NO	CUMULATIVE PROGRESS AS ON 31.03.2021	PROGRESS DURING THE YEAR 2021-22	CUMULATIVE PROGRESS AS ON 31.03.2022
1	CONST. OF B/W OF CHUTE SPILLWAY BAGHALATI IRRIGATION PROJECT	BER 01:05	2230.49	0.00	2230.49
2	LFB OF RUSHIKULYA RD 600M-720M	BER 01:06	35.14	0.00	35.14
3	RFB OF RUSHIKULYA NEAR SOLAGHAR	BER 01:07	63.15	0.00	63.15
4	RFB RUSHIKULYA NEAR CHANDULJ	BER01-08	123.51	0.00	123.51
5	RFB OF GHODAHADO NEAR ERRENDRA	BER01-09	105.64	0.00	105.64
6	RFB OF GHODAHADO NEAR KHAIRABATI	BER01-10	62.81	0.00	62.81
7	RFB OF GHODAHADO NEAR BALARAMPUR	BER01-11	141.75	0.00	141.75
8	LFB OF RUSHIKULYA NEAR HIRADHARBATI	BER01-12	119.95	0.00	119.95
9	SALINE EMB AT DIANDEIN	BER01-13	70.66	0.00	70.66
10	SALINE EMB AT RAMBHASUBALAYA	BER01-14	138.80	0.00	138.80
11	SALINE EMB AT LANGALESWER	BER01-15	50.12	0.00	50.12
12	SALINE EMB AT KANKEI	BER01-16	59.10	0.00	59.10
13	SALINE EMB AT ODHALPUR	BER01-17	58.09	0.00	58.09
14	DEFUNCT GROUP OF PROJECTS	DEF 03:04	125.70	0.00	125.70
15	WATER TRANSFER DEVELOPMENT OF HIRAKUD DAM	BUR 03:013	47.96	0.00	47.96
16	CENTRAL STORE & MACHINERY PROJECT	CST 04:04	114.19	0.00	114.19
17	CONSTRUCTION OF ILF ANTENA OF UHP TOWER.	CST 04:05	42.95	0.00	42.95
18	CENTRAL WORKSHOP MANUFACTURING PROJECT	CWS-05:33	1537.95	0.00	1537.95
19	MECHANICAL WORK OF CANAL / REGULATOR GATES FROM RD.0.00 KM. TO 26.00 KM. OF SUBARNAREKHA MAIN CANAL.	CWS 05:51	12.13	0.00	12.13



20	RADIAL GATES, HOIST & GANTRY ETC OF L.I.P.	CWS 05:55	1903.11	5.75	1908.86
21	LOWERINDRA GATE ERRECTION	CWS05:55E	7.16	0.00	7.16
22	CONSTRUCTION OF HEAD REGULATOR GATES OF L.I.P.	CWS 05:56	48.77	0.00	48.77
23	D.S.F.T&E FOR SPILLWAY HOISTING ARRANGEMENT FOR RADIAL GATES ETC OF MANJORE IRRIGATION PROJECT.	CWS 05:60	1136.44	0.00	1136.44
24	SLUICE-CUM-V.R. BRIDGE OF GOCHHINDA NALLA AT RD.630 M.	CWS 05:62	372.80	0.00	372.80
25	H.R. GATES OF MUNDULI PROJECT.	CWS 05:63	112.84	0.00	112.84
26	D.S.F.T.&E. OF 4.21MX 4.00M SIZE C.R. GATES OF RBC AT RD.16.49 KM	CWS 05:64	141.23	0.00	141.23
27	SLUICE EMERGENCY GATE INCLUDING DSFT & E OF SALANDI DAM PROJECT	CWS 05:66	16.00	0.00	16.00
28	MODIFICATION OF LEFT BEAM FOR STRUCTURE OF RENGALI DAM PROJECT	CWS 05:67	11.06	0.00	11.06
29	DSFT & E OF VERTICAL LEFT GATES OF KHAN NAGAR LINK CHANNEL, CUTTACK	CWS 05:68	90.66	0.00	90.66
30	CHANGE OF RUBBER SEAL OF HR GATES OF MAHANADI BIRUPA BARRAGE	CWS 05:69	99.20	0.00	99.20
31	S.T. & E OF 20 TON CRANE OF HIRAKUD DAM	CWS 05:70	46.51	0.00	46.51
32	DSFT&E OF RADIAL GATE & SPILLWAY STOPLOG GATE OF KANUPUR IRRI PROJECT	CWS 05:71	1171.62	0.00	1171.62
33	DST&E C& TESTING OF HEAD REGULATORS OF ANANDAPUR BARRAGE PROJECTS	CWS 05:72	8830.79	35.43	8866.22
34	ERECTION OF TESTING OF HEAD REGULATOR OF NAND	CWS 05:72E	4.67	0.00	4.67
35	SRR & PART-II PAINTING OF DAMAGED SPILLWAY GATE NO.69 OF MAHANADI BARRAGE	CWS 05:73	7.29	0.00	7.29
36	DSFTEC&T OF RDL GATES AND LIFTING BEAM OF SPILLWAY STOP LOGS OF RUKURA IRRI	CWS 05:75	1258.88	33.86	1292.74
37	DSFTE&T OF SL. GATE HOITING RD 5100M OF PRAVATI	CWS 05:76	74.36	0.00	74.36
38	DSFTE FOR SLOG. LEFT BEAM MONORAIL STRUC OF	CWS 05:77	465.17	24.53	489.70



39	DSFTE&T GH GANTRY CRANE & LIF BEAM FOR OPERATION STOPLOG OF TELEGIRI IRR.	CWS 05.78	1646.91	12.78	1659.69
40	REPLACEMENT BY SPECT&PENTING OF GATES,HOISTS, STOPLOG LIFTING ETC	CWS 05.79	362.25	0.00	362.25
41	OHPC RHEP	CWS 05.80	63.45	0.00	63.45
42	BAGHALATI IRRIGATION PROJECT	CWS 05.81	1037.69	5.35	1043.04
43	DSFTE OF GOVINDAPUR BARRAGE	CWS 05.82	399.94	0.00	399.94
44	SFT&E OF SAMAL BARRAGE	CWS 05.83	585.37	0.00	585.37
45	DSFTE&T OF RENGALI DAM	CWS 05.84	53.51	0.00	53.51
46	RET SPILLWAY PROJECT(MECH)	CWS 05.85	302.65	0.00	302.65
47	KUSHABHADRA RIGHT EMBANKMENT AT DHANUA OUT	CWS 05.86	42.04	0.00	42.04
48	SALINE EMB. WORK UNDER NIMAPARA IRR. DIV.	CWS 05.87	229.89	0.00	229.89
49	SALINE EMBANKMENT OF AUL IRR. DIVN.	CWS 05.88	250.88	0.00	250.88
50	DSFTE&T UNDER JAGATSINGHPUR IRR. DIV.	CWS 05.89	88.05	0.00	88.05
51	SALINE EMBANKMENT OF MAHANADI SOUTH DIVN.	CWS 05.90	338.82	0.00	338.82
52	DSFTE&T OFBADANALLA IRR. PROJECT AND HARABANGI IRR.	CWS 05.91	22.16	0.00	22.16
53	REPAIR & MAINTENANCE BY SDI&C OF ELECTRICAL MATERIALS FOR 45T CAPACITY GANTRY CRANE & REPLACEMENT BY REMOVAL OF OLD WIRE ROPES OF RADIAL GATES OF RENGALI DAM, RENGALI	CWS 05.92	256.26	0.00	256.26
54	S.F.T.E.C & T OF DRAINAGE SLUICE AT GAMU	CWS 05.93	231.75	0.00	231.75
55	KELUANALLAH AT MAHAKALPADA	CWS 05.94	324.77	0.00	324.77
56	SF&E OF ROAD SIDE HOARDINGS (45/F2-14-15)	CWS 05.95	7.49	0.00	7.49
57	DISPOSAL OF ACCUMULATED RAIN WATER OF SAMBALPUR CTTY	CWS 05.96	945.86	0.00	945.86
58	PASSANGER ROADWAY FROM GANDHI MINAR TO JAWAHAR UDYAN AT HIRAKUD DAM	CWS 05.97	802.35	40.97	843.32



59	SFT&E OF STAINLESS STEEL BEAMS & CHANNEL REQUIRED FOR CONSTRUCTION WORK OF SHREE GUNDICHA TEMPLE	CWS 05.98	44.18	0.00	44.18
60	SFT&E OF BAGHA BARRAGE GATE	CWS 05.99	339.03	0.00	339.03
61	DSFTEC&TESTING ALONG WITH SECOND STAGE CONCERTING OF CROSS REGULATOR GATES, TRASH RACKS AND ESCAPE GATES AT RD 79630M OF RIGHT BANK CANAL BRAHMANT RIGHT BASIN.	CWS 05.100	228.50	0.00	228.50
62	INSPECTION, DISMENTALING & REMOVAL OF OLD DAMAGED BARRAGE BAY, UNDER SLUICE AND HR GATES OF MAHANADI AND BIRUPA BARRAGE.	CWS 05.101	1494.82	175.76	1670.58
63	DSFTEC&T OF CONTROL SLUICE GATES WITH SCREW HOIST ARRANGEMENT OF PARAPOKHARI (RIGHT) DRAINAGE DIVISION.	CWS 05.102	55.28	0.00	55.28
64	DSFTEC&T OF CONTRACT SLUICE GATES WITH SCREW HOIST ARRANGEMENT OF PARAPOKHARI (LEFT) DRAINAGE DIVISION	CWS 05.103	36.85	0.00	36.85
65	DSFTEC&T OF RADIAL GATES FOR SPILLWAY, HOISTING ARRANGEMENT FOR RADIAL GATES OF RET IRRI PROJECT.	CWS 05.104	1686.96	39.06	1726.02
66	DSFTEC&T OF SERVICE GATE AND EMERGENCY GATE AND SCREW HOIST ARRANGEMENT ALONG WITH SECOND STAGE CONCRETING OF DBO IRRI PROJECT.	CWS 05.105	78.95	18.56	97.51
67	DESIGN, SUPPLY, FABRICATION, TRANSPORTATION, ERECTION, COMMISSIONING AND TESTING OF VERTICAL LIFT GATES ALONG WITH ROPE DRUM HOISTING ARRANGEMENTS AND SECOND STAGE CONCRETING FOR BARRAGE ACROSS RIVER PRACHI	CWS 05.106	583.83	59.82	643.65
68	DESIGN, SUPPLY, FABRICATION, TRANSPORTATION, ERECTION, COMMISSIONING AND TESTING OF CONSTRUCTION SLUICE GATES AND 2ND STAGE CONCRETING OF KANPUR IRRIGATION PROJECT."	CWS 05.107	20.08	0.00	20.08
69	DSFTEC&T OF SERVICE & EMERGENCY GATES OF KANUPUR IRRI PROJECT.	CWS 05.108	66.66	0.00	66.66



70	DESIGN, SUPPLY, FABRICATION, TRANSPORTATION, ERECTION, COMMISSIONING AND TESTING OF GATES OF GOPALPUR AKHADASAHI OAE (LOWER & UPPER TIER) ALONG WITH SCREW HOIST ARRANGEMENTS AND SECOND STAGE CONCRETING FOR AKHADASAHI CREEK IRRIGATION PROJECT IN MAHALALAPADA BLOCK OF KENDRAPARA DISTRICT UNDER NABARD ASSISTANCE RIDF-XVIII PERTAINING TO AUL EMBANKMENT DIVISION	CWS 05.109	349.36	0.00	349.36
71	DESIGN, SUPPLY, FABRICATION, TRANSPORTATION, ERECTION, COMMISSIONING AND TESTING OF VERTICAL LIFT GATES ALONG WITH SCREW HOIST ARRANGEMENTS AND SECOND STAGE CONCRETING FOR DRAINAGE SLUICE-CUM-VRB ACROSS GAMBHIRA NALLAH NEAR TALSARI PANTHA NIVAS UNDER BALASORE IRRIGATION DIVISION	CWS 05.110	69.42	0.00	69.42
72	DSFTEC&T OF RADIAL GATES FOR SPILLWAY, HOISTING ARRANGEMENT FOR RADIAL GATES OF RET IRRI PROJECT.	CWS 05.111	1138.76	636.90	1775.66
73	DSFTEC&T OF VERTICAL LIFT GATES FOR SPILLWAY WITH HOISTING ARRANGEMENTS, STOPLOGS FOR SPILLWAY FOR HALADIA DAM UNDER SUBBARNAREKHA IRRI. PROJECT.	CWS 05.112	384.90	299.60	684.50
74	SURVEY AND PREPARATION OF DPR AT DHAULI, BHIMKUND, KAPILAS AND BARUNEL.	CWS 05.113	24.50	0.00	24.50
75	DSFTEC&T OF CONSTRUCTION OF SLUICE GATE WITH TEMPORARY HOIST OF RET IRRI. PROJ.	CWS 05.114	19.78	0.00	19.78
76	D.S.F.T.E.C & T OF STOPLOGS GATE OF MAHENDRATANA BARRAGE PROJECT.	CWS 05.116	0.00	109.16	109.16
77	DSFTE FOR LOWER SUKTEL IRRIGATION GATE	CWS 05.117	138.58	0.00	138.58
78	DSFTEC & T OF EMERGENCY GATE WITH SCREW OF HEAD REGULATOR FOR LEFT MAIN CANAL OF DEO IRRI PROJECT	CWS 05.118	26.22	28.38	54.60
79	HR SERVICE GATES FOR RIGHT MAIN CANAL OF DEO IRRIGATION PROJECT	CWS 05.119	0.00	4.92	4.92



80	MINI HYDRO POWER HOUSE IN THE DOWNSTREAM OF LEFT CANAL OF JAMBHIRA DAM TOE OF SUBARNAREKHA IRR. PROJECT	CWS 05.120	228.63	420.11	648.74
81	SFTEC & T OF VERTICAL LIFT GATES & 2ND STAGE CONCRETING FOR PRANDEIPUR BARRAGE ACROSS RIVER BAGHUA IN POLASARA BLOCK	CWS 05.121	302.38	159.27	461.65
82	DSFTEC & T OF HR FOR LIFT MI PROJECTS UNDER EXECUTION IN RIDF-XXIV	CWS 05.122	73.38	798.61	871.99
83	DSFTEC&T OF HEAD REGULATOR GATES FOR CHAMPAMALA & HINGIMA DISTRIBUTORY	CWS 05.123	49.18	0.00	49.18
84	DSFTEC&T OF GATES FOR ARJUNPUR SLUICE AT RD 7.510KM OF KANI KHARSUAN.	CWS 05.124	65.42	0.00	65.42
85	GROUTING WITH APPLICATION OF CHEMICAL GROUT AND RAIL GRIDER OF ANANDPUR BARRAGE	CWS 05.125	148.98	58.44	207.42
86	ANCILLARY CIVIL WORKS OF EXTENSION OF WORKSHOP SHED AT LEFT BANK OF SPILLWAY OF HIRAKUD DAM	CWS 05.127	126.64	36.53	163.17
87	DSFTEC & T OF CONST. SLUICE IN S/W BLOCK NO.13 OF DEO IRR. PROJECT	CWS 05.128	20.04	0.18	20.22
88	D.S.F.T.E.C & T OF GATES AND 2ND STAGE CONCRETENING FOR THREE NOS DRAINAGE SLUICES AT GURUKHAL NALLAH,GOBARKHAL NALLA & HANSUKURA NALLA UNDER DRAINAGE DIVISION	CWS 05.129	0.00	144.69	144.69
89	S.F.T.E.C & T OF VERTICAL LIFT GATE NO.3,6 & 7 MALAGUNI BARRAGE NEAR RAMESWARAM IN TANGI BLOCK OF KHURDA DISTRICT.	CWS 05.130	0.00	66.66	66.66
90	PADMA AQUEDUCT (MECH.) PROJECT	CWS 05.131	35.70	0.00	35.70
91	D.S.F.T.E OF PLATE GRIDER & FORM WORK FOR DECK SLAB CASTING OF DEO SPILLWAY	CWS 05.134	0.00	185.98	185.98
92	HEAD QUARTERS PROJECT	HQR 09-04	0.44	0.00	0.44
93	RESECTORING OF PURI MAIN CANAL RD (100 M TO RD 6400M)	HQR 09-39	99.07	0.00	99.07
94	CONSTRUCTION OF SCHOOL-CUM-FLOOD SHELTER BUILDING UNDER CMRF (PACKAGE NO.KHD-05)	HQR 09-40	46.83	0.00	46.83



95	CONSTRUCTION OF SCHOOL-CUM-FLOOD SHELTER BUILDING UNDER CMRF (PACKAGE NO.CTC-01)	HQR 09-41	47.07	0.00	47.07
96	CONSTRUCTION OF SCHOOL-CUM-FLOOD SHELTER BUILDING UNDER CMRF (PACKAGE NO.CTC-02)	HQR 09-42	48.42	0.00	48.42
97	CONST OF ESCAPE AT RD 3.01K M OF KUNDHEI DIST	HQR 09-43	62.23	0.00	62.23
98	MAKING INTERIOR ARRANGEMENT OF 9TH FLOOR (WEST SIDE) OF RAJIV BHAWAN	HQR 09-44	207.34	0.00	207.34
99	MAKING INTRIOR ARRANGEMENT 9TH FLOOR (WEST SIDE) OF RAJIV BHAWAN FOR THE OFFICE OSDMA	HQR 09-45	165.91	0.00	165.91
100	CONSTRUCTION OF FARMERS HOSTEL INSIDE IMAGE CAMPUS, BHUBANESWAR	HQR 09-46	578.01	68.70	646.72
101	RENOVATION & REMOVAL OF NORTH BLOCK 1ST FLOOR (EAST & WEST) FOR OSDA OFFICE IN RAJIV BHAWAN.	HQR 09-47	198.60	0.00	198.60
102	CONSTRUCTION OF ALL-IN-ONE CENTRE OF EXCELLENCE INSIDE THE IMAGE CAMPUS, SIRIPUR, BHUBANESWAR	HQR 09-48	88.42	27.66	116.09
103	CONST. OF KAMAKHYANAGAR BYE PASS CONCRETE DAM& SPILLWAY	HQR 09-49	11.33	188.87	200.20
104	FURNISHING NEW SPMU OFFICE OF OCTDMS IN THE 7TH FLOOR OF RAJIV BHAWAN	HQR 09-51	155.41	0.00	155.41
105	SLOPE PROTECTION WORK WITH LAUNCHING APRON TO THE RIGHT BANK OF RIVER PILASALKI TO PROTECT OMM SHANTI VIDYALAYA (NANDHHANDI SAH) & PHULBANI SAH OF PHULBANI TOWN.	HQR 09-53	0.00	190.51	190.51
106	PROT. TO SCOURED BANK OF KSD RIGHT EMB. NEAR VILLAGE KHALARDA	HQR 09-54	96.57	1001.93	1098.50
107	FDR TO TEMP. BC OF RIVER RAJUA RIGHT EMB. NEAR VILLAGE TIRIMAL RD (0.900 TO 0.970)KM	HQR 09-55	18.47	0.00	18.47
108	FDR TO TEMP. BC OF RIVER DAYA RIGHT EMB. NEAR VILLAGE MATIAPADA	HQR 09-56	23.47	0.00	23.47
109	DREDGING OF LUNA RIVER FROM RD 7.00KM TO 11.00KM WITH STRUCTURE	HQR 09-57	0.00	22.00	22.00



110	DREDGING OF LUNA RIVER FROM RD 11.00KM TO 17.00KM UNDER DIP	HQR 09-58	0.00	1065.88	1065.88
111	CONSTRUCTION OF MAIN CANAL AT DORAGUDA M.L.P. AT MALKANGIRI.	PGI 15:20	42.15	0.00	42.15
112	CONSTRUCTION OF PMGSY ROAD PKG - OR-02 20:12	PGI 15:21	545.98	0.00	545.98
113	CONSTRUCTION OF PMGSY ROAD PHASE-7 IN MALKANGIRI, PKG - OR-20:24	PGI 15:22	145.53	0.00	145.53
114	CONSTRUCTION OF PMGSY ROAD PHASE-7, IN MALKANGIRI, PKG - OR-20:25	PGI 15:23	163.24	0.00	163.24
115	CONSTRUCTION OF PMGSY ROAD PHASE-7, IN MALKANGIRI, PKG - OR-20:31	PGI 15:24	104.12	0.00	104.12
116	CONSTRUCTION OF JAMUGUDA EARTH DAM HEAD REGULATOR IN KORAPUT BLOCK UNDER AIBP PHASE-III	PGI 15:25	638.54	0.00	638.54
117	CONSTRUCTION OF TENTULIGUDA BRIDGE NALLA	PGI 15:26	229.68	0.00	229.68
118	REGIONAL WORKSHOP JEYPORE	RJE 19:07	21.08	0.00	21.08
119	DESIGN & 1SET LIFTING BEAM & 4SET OF EMBEDDED PART FOR MURAN DAM TESTING & COMMISSIONING	RJE 19:16	37.57	0.00	37.57
120	STOPLOG GATES OF HATI BARRAGE	RJE 19:17	46.80	0.00	46.80
121	RADIAL GATES OF TITILAGARH IRRIGATION PROJECT.	RJE 19:26	301.53	0.00	301.53
122	RADIAL GATES OF TITILAGARH IRRIGATION PROJECT.	RJE 19:27	0.91	0.00	0.91
123	RADIAL GATES OF TITILAGARH SPILLWAY PROJECT	RJE 19:30	499.06	10.54	509.60
124	FET OF RADIAL GATE OF GOLAMUNDA DISTRIBUTOR	RJE 19:33	19.04	0.00	19.04
125	FABRICATION, COMMISSIONING, ERECTION OF 5 NOS. OF RADIAL GATE OF TITILAGARH IRRIGATION PROJECT	RJE 19:34	51.11	0.00	51.11
126	ERECTION OF RADIAL GATE AND HOIST & GANTRY CRANE OF LOWER INDRA PROJECT	RJE 19:35	9.15	0.00	9.15



127	RESTORATION, SUPPLY, FABRICATION, TRANSPORTATION, ERECTION, COMMISSIONING AND TESTING OF HEAD RACE TUNNEL INTAKE GATES WITH HOSTING ARRANGEMENTS, STOPLOGS AND LIFTING BEAM FOR STOPLOGS OF UPPER KOLAB PROJECT	RJE 19:36	305.17	0.00	305.17
128	DSFTEC&T OF SERVICE GATE AND EMERGENCY GATE FOR HEAD REGULATOR OF TELENGIRI IRRI PROJECT.	RJE 19:37	218.03	0.00	218.03
129	SUPPLY, FABRICATION, TRANSPORTATION, ERECTION, COMMISSIONING & TESTING OF CROSS REGULATOR GATES AT RD 1620M OF TELENGIRI MAIN CANA	RJE 19:38	186.93	0.00	186.93
130	SUPPLYING, FITTING, FIXING AND COMMISSIONING OF 2600MM NB BUTTERFLY VALVE GENERALLY AS PER BSEN MOTORIZED DOUBLE FLANGED SINGLE ECCENTRIC SHORT BODY IN THE CONTROL VALVE OF HEAD REGULATOR OF TELENGIRI MAIN CANAL	RJE 19:39	137.03	0.00	137.03
131	DSFTEC&T OF SERVICE & EMERGENCY GATES OF BHASKEL IRRI PROJECT.	RJE 19:40	40.02	0.00	40.02
132	RENOVATION OF GANTRY CRANE UIHEP	RJE 19:41	148.93	0.00	148.93
133	SFTEC&T INCLUDING DISMENTALING AT MAHULPATNA OF UPPER INDRAVATI PROJECT	RJE 19:42	109.10	36.30	145.40
134	REPAIR, OVERHAULING, DISMENTALING BY S.F.T.E (OPERTAED THROUGH ELECTRICALLY ROPE DRUM HOISTING SYSTEM) WALKWAY OF HATI BARRAGE OF UIIP AT MANGALPUR.	RJE 19:43	0.00	1.82	1.82
135	RENOVATION AND REPLACEMENT BY D.S.F.T. DISMANTLING, REMOVAL OF OLD AND DAMAGED RADIAL GATES OF INDRAVATI DAM AND BAY OF MURAN DAM.	RJE 19:44	0.00	140.15	140.15
136	EXCAVATION OF DISTRI M&SM H/R & STRUCTURE FROM RD.00 TO 22.10 KM	SAM 21:23	1.15	0.00	1.15
137	E.D MINORS & S M & H R & STRUCTURE	SMP 22:06	895.20	0.00	895.20
138	FDR TO RD 4440M TO 6000M	SMP 22:07	856.22	0.00	856.22
139	FDR RD 6000M TO 7050M	SMP 22:08	867.61	0.00	867.61



140	DISPOSAL OF ACCUMULATED STORM WATER ON U/S SLUICE REGULATOR AT BINAKHANDI BALIBANDHA & TANGANALLA	SMP 22:09	300.01	0.00	300.01
141	FOOD PROTECTION OF DHOBIJORE NALLAH FROM RD 3671 MTR. TO 3710 MTR IN SAMBALPUR CITY	SMP 22:10	817.87	0.00	817.87
142	CIVIL WORK PART-II FOR CONSTRUCTION OF PUMP HOUSE AT BALIBANDHA SLUICE	SMP 22:11	378.46	0.00	378.46
143	DRAINAGE IMP. PLAN OF SAMBALPUR TOWN , UPPER MAHANADI BASIN,	SMP 22:12	7007.85	233.10	7240.95
144	FOREST DIVERSION PROPOSAL OF HIRAKUD DAM	SMP 22:14	39.93	0.00	39.93
145	UPPER LANTH MEDIUM IRR.	SMP 22:16	120.61	4.65	125.26
146	SURVEY & INVESTIGATION WORK OF BIJEPUR LIFT IRRIGATION PROJECT IN BARAGRAH DISTRICT.	SMP 22:17	343.35	0.00	343.35
147	DOCUMENTATION & PROCESSING OF FOREST DIVERSION PROPOSAL OF KORAPANI IRRIGATION PROJECT UNDER LAHUNIPARA BLOCK IN THE DISTRICT OF SUNDARGARH.	SMP 22:18	63.10	4.85	67.95
148	DOCUMENTATION & PROCESSING OF FOREST DIVERSION PROPOSAL & PROPOSAL FOR PREPARATION OF CATCHMENT AREA TREATMENT PLAN FOR KALA BARRAGE PROJECT UNDER BARKOTE IN THE DISTRICT OF DEOGARH	SMP 22:19	74.69	21.34	96.03
149	PRE CONST. SURVEY OF BARGARH MAIN CANAL FROM RD.00KM TO 35.10KM.	SMP 22:20	15.13	0.00	15.13
150	SURVEY FOR RENOVATION AND CONSTRUCTION OF CEMENT CONCRETE LINING OF BARAGARH MAIN CANAL FROM RD.35.10KM TO RD.47.42KM.	SMP 22:21	3.92	0.00	3.92
151	SURVEY FOR RENOVATION AND CONSTRUCTION OF CEMENT CONCRETE LINING OF BARAGARH MAIN CANAL FROM RD.47.42KM TO RD.84.27KM.	SMP 22:22	11.35	0.00	11.35
152	PREPARATION OF DETAILED PROJECT REPORT (DPR) FOR MINOR IRR. PROJECT UNDER OIIPCRA ASSISTED BY WORLD BANK, (CLUSTER-II).	SMP 22:23	15.26	0.00	15.26



153	SURVEY AND INVESTIGATION FOR PREPARATION OF FEASIBILITY REPORT FOR BARRAGE PROJECT AT KHAIRMAL IN THE RIVER MAHANADI.	SMP 22:24	19.37	0.00	19.37
154	SURVEY AND INVESTIGATION FOR PREPARATION OF FEASIBILITY REPORT FOR BARRAGE PROJECT AT KOPASIRA IN THE RIVER MAHANADI.	SMP 22:25	18.67	0.00	18.67
155	SURVEY AND INVESTIGATION FOR PREPARATION OF FEASIBILITY REPORT FOR BARRAGE PROJECT AT DEGAON IN THE RIVER MAHANADI.	SMP 22:26	18.25	0.00	18.25
156	"SOCIO ECONOMICAL SURVEY AND PREPARATION OF R & R PLAN FOR PROJECT AFFECTED VILLAGES OF KORAPANI IRRIGATION PROJECT IN THE DISTRICT OF SUNDARGARH UNDER LAHUNIPARA BLOCK, SAMALPUR."	SMP 22:27	12.50	0.00	12.50
157	CONST.OF ROB AT KM 566/1 IN LIEU OF LC NO JT AT RAILWAY KM 566/1-2 BETWEEN SAMBALPUR- HIRAKUD STATION OF JHARSUGUDA - TITLAGARH SECTION.	SMP 22:28	475.51	397.72	873.23
158	SEPTAGE TREATMENT FACILITIES IN JHARSUGUDA, BRAJANAGAR, SUNDARGARH.	SMP 22:29	459.36	613.92	1073.28
159	BARSUAN KHANDADHAR ROAD AT KOIRA REGION	SMP 22:30	416.00	709.80	1125.80
160	IMP. TO SAMBALPUR DRAINAGE SYSTEM OF DHOBJORE NALLAH	SMP 22:31	791.44	1435.41	2226.85
161	SUBARNAREKHA CANAL RD 00-4000 MTR.	SUB 23:09	0.09	0.00	0.09
162	CONSTRUCTION OF JAMBHIRA LEFT MAIN CANAL FROM RD 800M TO 900M REACH - VI.	SUB 23:40	408.94	0.00	408.94
163	CONSTRUCTION OF JAMBHIRA LMC RD 9000 TO 10700 M REACH-VII	SUB 23:41	0.15	0.00	0.15
164	CONSTRUCTION OF JAMBHIRA MAIN CANAL FROM RD 1530M TO 2700M INCL. ALL STRUCTURES.	SUB 23:42	869.59	0.00	869.59
165	CONSTRUCTION OF ROAD UNDER PMGSY PKG. - OR-21-37	SUB 23:44	504.35	0.00	504.35
166	CONSTRUCTION OF ROAD UNDER PMGSY PKG. - OR-21-38	SUB 23:44M	1.50	0.00	1.50
167	IMPROVEMENT TO ROAD & CD WORKS UNDER PMGSY PKG. NO-OR-21-44(A)	SUB 23:45	416.28	0.00	416.28



168	IMPROVEMENT TO ROAD & CD WORKS UNDER PMGSY PKG. NO-OR-21-44(A)	SUB 23:45(M)	11.85	0.00	11.85
169	IMPROVEMENT TO ROAD & CD WORKS UNDER ADB ASSISTED PMGSY PKG NO-OR-21-ADB-2(A)	SUB 23:46	446.61	0.00	446.61
170	IMP TO ROAD & CD WORKS UNDER PMGSY PKG. NO.OR-21-ADB-02 A/1(MAINTNANCE WORK)	SUB 23:46(M)	1.57	0.00	1.57
171	C.C LINING OF JAMBHIRA LEFT MAIN CANAL FROM RD 12 KM TO 20	SUB 23:47	1593.24	0.00	1593.24
172	CONSTRUCTION OF ACQUEDUCT AT RD37365M OF SMC	SUB 23:48	263.55	0.00	263.55
173	PMGSY PACKAGE OR-21-81/VII	SUB 23:49	387.30	0.00	387.30
174	MAINTENANCE WORKS UNDER PMGSY PKG 21-82	SUB 23:49 M	13.83	0.00	13.83
175	PMGSY PACKAGE OR-21-87	SUB 23:50	494.10	0.00	494.10
176	MAINTENANCE OF PMGSY OR-21-87	SUB 23:50M	9.34	0.00	9.34
177	PMGSY PACKAGE OR-21-89	SUB 23:51	91.54	0.00	91.54
178	PMGSY PACKAGE OR-21-89	SUB 23:51 M	4.36	0.00	4.36
179	PMGSY PACKAGE OR-21-140/VII	SUB 23:52	334.93	0.00	334.93
180	MAINTENANCE OF PMGSY PKG OR-21-140	SUB23:52M	10.68	0.00	10.68
181	PMGSY PACKAGE OR-21-140/VII	SUB 23:53	192.91	0.00	192.91
182	IMP TO ROAD&CD WORKS UNDER PMGSY PKG NO.21/146	SUB 23:53M	4.76	0.00	4.76
183	REST BARADHI TO PRACHIPUR ON RIVER SONO NEAR PRACHIPUR FROM RD 2160 TO 2350M	SUB 23:54	83.77	0.00	83.77
184	FDR WORK OVER RIVER BUDHABALANGA NEAR TENTAL UNDER CHANDANPUR GRAM PANCHAYAT	SUB 23:55	259.12	0.00	259.12
185	NABARD ASSISTANCE RIDF-XVIII BANK PROTECTION WORK RIVER KHAIRI	SUB 23:56	713.05	0.00	713.05
186	BANK PRO WORK TO TRE ON LEFT&RIGHT BANK RIVER JAMBHIRA NEAR PARTAKOILJ	SUB 23:57	939.40	0.00	939.40
187	RESTO TO RIVER SARALI FROM BARUNI	SUB 23:58	62.73	0.00	62.73
188	RESTO TO RIVER SARALI FROM K C CIRCLE	SUB 23:59	62.18	0.00	62.18
189	RESTO. OF PARTIAL DAMAGE ON RIGHT BANK	SUB 23:60	1220.29	0.00	1220.29



190	RESTO. OF BUDHABALANGA	SUB 23.61	1304.61	0.00	1304.61
191	BUDHABALANGA NEAR DHINGIRIA	SUB 23.62	1285.09	0.00	1285.09
192	RESTO. OF PARTIAL DAMAGE NEAR ANDOLA	SUB 23.63	732.12	0.00	732.12
193	RESTO. OF DAMAGE & IMP. WORK AMBADALI	SUB 23.64	340.94	0.00	340.94
194	RESTO. OF DAMAGE & IMP. OF BAUNSBILLA	SUB 23.65	461.22	0.00	461.22
195	RESTO. OF DAMAGE & IMP OF KHANDIA MIP	SUB 23.66	307.88	0.00	307.88
196	RESTO. TO RIVER SARALI FROM BARUNI	SUB 23.67	46.69	0.00	46.69
197	RESTO. TFROM K C CIRCLE R-II	SUB 23.68	42.41	0.00	42.41
198	BARUNI TO K C CIRCLE	SUB 23.69	146.30	0.00	146.30
199	RIVER SARALI FROM K C CIRCLE	SUB 23.70	116.04	0.00	116.04
200	RESTO. TO PARTIAL DAMAGE NEAR ANIAPAL	SUB 23.71	704.80	0.00	704.80
201	CONST. OF DIFFERENT CONST. WORKS OF NORTH ODISHA UNIVERSITY AT TAKATPUR.	SUB 23.72	29.49	0.00	29.49
202	TOPOGRAPHICAL SURVEY OF KATRA BARRAGE PROJECT.	SUB 23.73	37.17	0.00	37.17
203	CONST.OF DAMAGED PORTION OF SMC FROM RD 45322M TO RD 45522M(LEFT BANK).	SUB 23.74	1350.84	0.00	1350.84
204	FOREST DIVERSION PROPOSAL FOR KHAIRIBANDHAN BARRAGE PROJECT IN MAYURBHANJ DISTRICT	SUB 23.76	68.13	8.05	76.18
205	BANK PROTECTION WORK ON RIGHT BANK OF RIVER SUBARNAREKHA FROM BERHAMPUR TO TAMBAKHURI	SUB 23.77	1234.73	0.00	1234.73
206	RESTORATION OF SUBARNAREKHA MAIN CANAL FROM RD 7950M. TO RD8840M.WITHCEMENTCONCRETELINING.	SUB 23.78	6695.32	0.00	6695.32
207	CONST. OF BAISINGA FEEDER CUM LINK CANAL.	SUB 23.79	9627.09	0.00	9627.09
208	PREPARATION OF DETAILED PROJECT REPORT (DPR) FOR MINOR IRR1 PROJECT UNDER OIPCRA ASSISTED BY WORLD BANK. (CLUSTER-V).	SUB 23.80	28.53	4.46	32.99



209	ANTI SEA EROSION WORK TO PROTECT SALINE EMB. AT CHANDIPUR AND PARIKHI IN BALASORE DIST. FROM RD00M TO RD835M	SUB 23.81	488.25	721.68	1209.92
210	BANK PROT. WORK TO THE RIGHT BANK OF RIVER KHAIRI NEAR VILLAGE SUANPAL	SUB 23.83	72.61	128.75	201.35
211	BANK PROT. WORK TO THE RIGHT BANK OF RIVER SONO NEAR WASHADIHI	SUB 23.84	126.49	514.21	640.70
212	BANK PROTECTION TO THE LEFT BANK OF RIVER BUDHABALANGA NEAR VILLAGE BHANIABATI TO BAGHUAPAL UNDER NABARD ASSISTANCE RIDF-XXV	SUB 23.85	0.00	350.70	350.70
213	RESTORATION OF DAMAGED TALASARI UDAYAPUR SEA WALL CUM SERVICE ROAD IN THE BALASORE DISTRICT.	SUB 23.86	0.00	738.25	738.25
214	EXCAVATION OF RBC RD 60.08 TO 63.15KM	DKL 30.22	2.31	0.00	2.31
215	EXCV OF GONDIA BR CANAL RD 00KM TO 1380KM	DKL 30.29	10.30	0.00	10.30
216	B/W OF EXCV OF GONDIA BR CANAL RD 1380 TOR2010K	DKL 30.30	4.94	0.00	4.94
217	CON H/R OF GONDIA BRANCH CANAL RD 77.42 OF BRC	DKL 30.31	0.82	0.00	0.82
218	C.C LINING WITH PAVER FINISH INCL. CONST. OF LEFT BANK SERVICE ROAD OF RBC RD 60.08 TO 62.20KM.	DKL 30.33	273.02	0.00	273.02
219	CONSTRUCTION OF AQUEDUCT OVER BADAJORE NALLAH AT RD5.680KM OF GONDIA BRANCH CANAL OF R.I.P.	DKL 30.34	722.71	0.00	722.71
220	PMGSY PACKAGE OR-09-64/VII	DKL 30.35	140.75	0.00	140.75
221	PMGSY PACKAGE OR-09-64/VII	DKL 30.35M	1.49	0.00	1.49
222	EXCAVATION OF DHALAPUR DISTRIBUTORY-II	DKL 30.36	671.23	0.00	671.23
223	CC LINING WITH PAVER FINISH BW OF CANAL RD 57.890 KM TO RD 58.542 KM OF RBC	DKL 30.37	214.86	0.00	214.86
224	CONSTRUCTION OF CROSS REGULATOR CUM ESCAPE AT RD:58.115 KM	DKL 30.38	649.98	0.00	649.98
225	C.C LINING TO GONDIA BRANCH CANAL	DKL 30.39	545.94	0.00	545.94
226	CON OF CROSS REGULATOR CANAL ESCAPE&CANAL SYP	DKL 30.40	1485.30	0.00	1485.30



227	CONST. C.D AT NARASINGHPUR	DKL 30.41	1685.31	0.00	1685.31
228	CONSTRUCTION OF HL. BRIDGE ACROSS RIVER MANJORE AT SANAROHILLA FERRY GHAT	DKL 30.42	785.99	0.00	785.99
229	CONSTRUCTION OF BAILY BRIDGE ACROSS RC AT RD 89980 MTR. OF RIP	DKL 30.43	550.28	0.00	550.28
230	CONDUCTING ENVIORNMENTAL & SOCIAL IMPACT ASSESSMENT FOR CONSTRUCTION OF LEFT CANAL RD 100.46KM TO RD 103.46KM WITH CHANGE OF DESIGN FROM TUNNEL STRUCTURE TO CUT & COVER APPROACH.	DKL 30.45	9.13	0.00	9.13
231	CONSTRUCTION OF PROTECTION WALL AGAINST SLIDING IN DEEP CUTTING ZONE FROM RD 88.70KM TO RD 91.50KM OF RIGHT BANK CANAL OF RENGALI IRRIGATION PROJECT	DKL 30.46	3041.49	1019.33	4060.83
232	EXCAVATION OF NARASINGPUR BRANCH CANAL (NBC) FROM RD 6.00KM TO RD 9.00KM INCLUDING CONSTRUCTION OF STRUCTURES, LINING AND SERVICE ROAD PACKAGE NO. 6(D) OF RBC PHASE-II OF RIGHT BANK CANAL.	DKL 30.47	879.80	87.09	966.89
233	PREPARATION OF DPR FOR UNDER GROUND PIPE LINE (UGPL) OF MINORS & SUB-MINORS OF BARAPADA BRANCH CANAL & KOREI BRANCH CANAL SYSTEM OF RIP, LBC-II PHASE-II	DKL 30.48	133.56	0.00	133.56
234	MICRO PLANNING SURVEY, DESIGNING AND PREPARATION OF DPR FOR DISTRIBUTION SYSTEM USING UNDER GROUND PIPE LINE (UGPL)	DKL 30.49	243.08	174.50	417.57
235	EXCAVATION OF ATHAGARH BRANCH CANAL FROM RD 2.22 KM TO 9.12.KM INCLUDING CONSTRUCTION OF ALL STRUCTURES, LINING AND SERVICE ROAD EXCEPT MDR BRIDGE AT RD 4.212KM OF RIGHT BANK CANAL OF RENGALI RIGHT .	DKL 30.51	889.43	846.59	1736.02
236	CONST. OF CANAL LINING OF RENGALI RIGHT BANK CANAL IN TWO DIFFICULT PATCHES OF 6.39 MTR. LENGTH.	DKL 30.52	387.56	0.00	387.56
237	CONSTRUCTION OF UNDER GROUND PIPE LINE IRRIGATION SYSTEM(GRAVITY FLOW) FOR 640HA.OF CCAAND COMAND AREA DEVELOPMENT (CAD) 1362 HA. CCA OF SADASTVPUR BRANCH OF RENGALI RIGHT IRR. PROJECT IN DHENKANAL.	DKL 30.33	0.00	804.61	804.61



238	EROSION PROTECTION WORKS FOR LBC FROM RD 34.136 KM TO RD 36.136 KM OF RENGALI IRRIGATION PROJECT BY USING CCGM.	DKL 30.54	0.00	1679.04	1679.04
239	"BALANCE LINING WORK IN COMPLETE PATCHES OF RIGHT BANK CANAL WITHIN RD 42.330 KM TO RD 40.939 KM BY USING CCGM AND CCGC.	DKL 30.55	0.00	923.45	923.45
240	CONSTRUCTION OF AUTOMATED GATES OF SIZE 12.80 M X 1.20 M X 3 NO. AT WEIR UNDER BRIDGE OVER RAMIAL RIVER ON DHENKANAL - KAMAKHYANAGAR.	DKL 30.56	0.00	138.88	138.88
241	FOUNDATION TREATMENT OF DAM & SPILLWAY BASE OF HADUA IRRIGATION PROJECT.	DKL 30.57	0.00	196.02	196.02
242	CONSTRUCTION OF CROSS REGULATOR-CUM-ESCAPE AT RD 15.640 KM OF DARPANI BRANCH CANAL OF RBC OF RIP.	DKL 30.58	0.00	140.58	140.58
243	PREPARATION OF REVISED DPR FOR UGPL SYSTEM OF MINORS & SUB-MINORS OF BARAPADA BRANCH CANAL & KOREI BRANCH CANAL UPTO 1 HA CHAK OF RENGALI IRRIGATION PROJECT PHASE-II	DKL 30.59	0.00	36.47	36.47
244	CONSTRUCTION OF EARTH DAM OF TITILAGARH IRRIGATION PROJECT	GOP 43-05	399.34	0.00	399.34
245	TITILAGARH SPILLWAY PROJECT	TGR 59-04	75.24	0.00	75.24
246	CONSTRUCTION OF EARTH DAM OF TITILAGARH IRRIGATION PROJECT	TGR 59-06	156.17	0.00	156.17
247	EXCAVATION OF RMC FROM RD 00 TO 14460 M OF BANDESWARI NALLAH MIP	TGR 59-10	256.38	0.00	256.38
248	CONSTRUCTION OF B/W DISTRIBUTION OF LEFT MAIN CANAL GHENSALI MIP	TGR 59-11	144.10	0.00	144.10
249	CONSTRUCTION OF CONNECTIVE ROAD TO TITILAGARH PROJECT	TGR 59-12	45.44	0.00	45.44
250	CONSTRUCTION OF DAM TOP ROAD (BLACK TOP) OF T.L.P. STAGE-II	TGR 59-13	68.70	0.00	68.70
251	CONSTRUCTION OF PARAPET WALL OF TIP	TGR 59-14	126.72	0.00	126.72
252	CON LONGITUDINAL&SLOPING DRAINS OF EARTHDAM OF T I P	TGR 59-15	12.96	0.00	12.96
253	CONSTRUCTION OF PERIFERI ROAD KUMPATTAPADA	TGR 59-16	73.80	0.00	73.80



254	RENOVATION OF BUEPUR KATA	TGR 59:17	15.90	0.00	15.90
255	CONSTRUCTION OF APPROACH ROAD TO HL BRIDGE ACROSS KANKADAJORE NALLAH	TGR 59:18	335.46	0.00	335.46
256	CONSTRUCTION OF HL BRIDGE ACROSS KANKADAJORE NALA	TGR 59:19	648.73	0.00	648.73
257	BALANCE WORK OF HW LMC INCLUDING ALL STRUCTURE OF GHENSALI STAGE-II OF MIP	TGR 59:20	359.40	0.00	359.40
258	CONSTRUCTION OF HEAD WORK OF JHILLINALA MIP IN BUEPUR BLOCK OF BARGARH DIST.	TGR 59:22	184.50	0.00	184.50
259	EXCAVATION OF SIROL(M) CANAL RD 1.00 TO 12.49KM & STRUCTURE OF TITLAGARH IRR. PROJECT	TGR 59:23	258.56	0.00	258.56
260	IMP. TO HL BRIDGE CONNECTING BANKEL	TGR 59:24	124.82	0.00	124.82
261	CONSTRUCTION OF EARTH DAM OF MANJORE IRRIGATION PROJECT (PH-II)	MJR 61:09	1765.60	0.00	1765.60
262	CONSTRUCTION OF SPILLWAY OF MANJORE IRRIGATION PROJECT	MJR 61:10	806.65	0.00	806.65
263	RADIAL GATES AND BRIDGE OF MANJORE SPILLWAY PROJECT	MJR 61:11	51.50	0.00	51.50
264	CON OF HW OF SURESWAEI MIP(DW-11) IN KISHYORE NAG	MJR 61:13	12.46	0.00	12.46
265	CONSTRUCTION OF LOWER INDRA SPILLWAY.	LIP 62:04	6897.66	0.00	6897.66
266	CONSTRUCTION OF EARTH DAM FROM RD.00M TO 225 M OF LOWER INDRA IRRIGATION PROJECT	LIP 62:05	1565.63	0.00	1565.63
267	CONSTRUCTION OF DYKE NO. 1 OF LOWER INDRA IRRIGATION PROJECT	LIP 62:06	543.34	0.00	543.34
268	D M S E OF NARAJ BARRAGE GATES	NRJ 63:04	2334.63	0.00	2334.63
269	CONST OF CANAL SYPHON ACROSS RIVER TEL	TEL 64:04	1692.05	0.00	1692.05
270	CONSTRUCTION OF ESCAPE ETC. OF GOLMUNDA DISTRIBUTORY	TEL 64:06	399.76	0.00	399.76
271	CONSTRUCTION OF DRAINAGE SIPHON ACROSS HANSIAJORE	TEL 64:07	291.64	0.00	291.64
272	CONSTRUCTION OF TOE WALL OF TEL ACQUEDUCT	TEL 64:08	748.31	0.00	748.31



273	R&S OF CE-44 OF NUNA MARSAGHAI 9F2/14	KPD 67.08	1126.83	0.00	1126.83
274	R&S DAMARPUR GHERRY ON BRAHMANT	KPD 67.09	114.00	0.00	114.00
275	R&S OF DASMOUZI GHERRY ON NUNA 479F2/14	KPD 67.10	1179.31	0.00	1179.31
276	R&S TO CHITROTPALA RIGHT EMB.	KPD 67.11	2370.76	0.00	2370.76
277	R&S TO PAIKA NAINPUR TO ERGARI 481F2/14	KPD 67.12	910.46	0.00	910.46
278	R&S OF DANPUR TO MAHAKALPADA	KPD 67.13	1705.92	0.00	1705.92
279	CREEK IRR. PROJECT ISLAND	KPD 67.14	144.90	0.00	144.90
280	KANDASARI TO DANAPUR	KPD 67.15	1365.00	0.00	1365.00
281	R&S OF RAIPUR GHERRY	KPD 67.16	147.96	0.00	147.96
282	R&S OF CAPITAL EMBANKMENT ON BRAHAMANI RIGHT FROM RD 76.400 KM TO RD 89.900 KM.	KPD 67.17	608.28	0.00	608.28
283	RECONSTRUCTION OF BRIDGE AT RD 8.44KM. OF GANGUANALLA NEAR	BHU 69-20	45.92	0.00	45.92
284	CONST.OF HAL BOUNDRY WALL	BHU 69-21	22.26	0.00	22.26
285	CONST. OF CANAL LINING OF RENGALI RIGHT BANK CANAL IN TWO DIFFICULT PATCHES OF 6.30 MTR. LENGTH.	BHU 69-22	263.51	168.92	432.42
286	CONSTRUCTION OF MAINTENANCE OF RURAL ROAD UNDER PMGSY PKG OR-22-21	GSY 70:06	197.96	0.00	197.96
287	CON UPGRADE&MAINTENANCE OF ROADS UNDER PMGS	GSY 70:06M	1.69	0.00	1.69
288	CONSTRUCTION OF MAINTENANCE OF RURAL ROAD UNDER PMGSY PKG OR-22-22	GSY 70:07	180.95	0.00	180.95
289	CONSTRUCTION OF MAINTENANCE OF RURAL ROAD UNDER PMGSY PKG. OR-22-23	GSY 70:08	144.49	0.00	144.49
290	B/W EXCAVATION OF RBC RD 39.713 TO 43.563KM.	RCB 72:07	96.41	0.00	96.41
291	EXCAVATION OF RBC RD 53.930 TO 58.423KM	RCB 72:12	500.18	0.00	500.18
292	BALANCE WORK OF EXCAVATION OF RBC FROM RD42.5 KM TO 43.563 KM	RCB 72:13	101.82	0.00	101.82
293	CC LINING FROM RD 28050 TO 30360M UNDER AIBP	RCB 72:17	658.82	0.00	658.82



294	PMGSY OR-01-41/VII	RCB 72:18	293.37	0.00	293.37
295	MAIN OF CONST RURAL ROAD PMGSY PKG-01-41/VII	RCB 72:18M	2.51	0.00	2.51
296	CC LINING FROM RD 30300M TO 30320M OF RBC OF R1 SUB PROJECT UNDER AIBP	RCB 72:19	1099.73	0.00	1099.73
297	PROTECTION MEASURES OF SLIP ZONE RD 27.090 TO 27.180KM OF RENGALI IRRIGATION PROJECT	RCB 72:20	565.35	0.00	565.35
298	FDR TO SCORED BANK OF BRAHMANI RIGHT NEAR VILLAGE KHARAGPRASAD	RCB 72:21	80.15	0.00	80.15
299	CC LINING WITH FAVER FINIS RD177KM & 2 NOS INLETS	RCB 72:22	4687.51	0.00	4687.51
300	CON OF NEW INLET AT RD 28.445KM	RCB 72:23	34.60	0.00	34.60
301	CONST. OF RCC FROM KHARAGPRASAD	RCB 72:24	84.86	0.00	84.86
302	RETAINING WALL CUM CATCH WATER	RCB 72:25	191.84	0.00	191.84
303	BARASHI DISTRIBUTORY	RCB 72:26	126.48	0.00	126.48
304	CONST. OF RETAINING WALL OF CONVEYOR	RCB 72:27	34.03	0.00	34.03
305	CONST. OF RETAINING WALL CUM DRAIN	RCB 72:28	93.48	0.00	93.48
306	MEASURES OF SLIP ZONE OF RBC	RCB 72:29	0.08	0.00	0.08
307	RBC RD 25.815 KM TO RD 34.500 KM	RCB 72:30	186.84	0.00	186.84
308	SERVICE ROAD OF RENGALI RIGHT	RCB 72:31	107.95	0.00	107.95
309	REVIEW OF SURVEY & DESIGN OF BHUBAN BRANCH CANAL SYSTEM OF RENGALI IBRL PROJECT (PHASE-II)	RCB 72:32	54.18	0.00	54.18
310	EXCAVATION OF RBC 17.40 TO 21.79 KM OF RIP	RCT 73:04	404.35	0.00	404.35
311	CONSTRUCTION OF EARTH DAM OF CHUTE SPILLWAY, KAKUDIAMBA, KEONJHAR	CSK 74:04	211.40	0.00	211.40
312	CONST. OF MAIN CANAL FROM RD 330M TO 2910 M OF KAKUDIAMBA M.L.P., KEONJHAR	CSK 74:05	130.31	0.00	130.31
313	CONSTRUCTION OF SRIGANGA M.L.P.	BHK 75:06	465.15	0.00	465.15
314	EXCAVATION OF BAGHUA DISTRIBUTORY FROM RD 0 TO 4.87 KM.	BHK 75:11	31.39	0.00	31.39
315	IMPROVEMENT TO ROAD & CD WORKS UNDER PMGSY PKG NO-OR-04-39(A)	BHK 75:12	162.29	0.00	162.29



316	PMGSY PKG-OR-39(A/M)	BHK 75:12M	4.73	0.00	4.73
317	IMPROVEMENT TO ROAD & CD WORKS UNDER PMGSY PKG NO-OR-04-39(B)	BHK 75:13	145.86	0.00	145.86
318	MAINT PMGSY P-OR-03-39(B) AT BHADRAK	BHK 75:13M	2.05	0.00	2.05
319	IMPROVEMENT TO ROAD & CD WORKS UNDER PMGSY PKG NO-13 ADB-03(B)/I	BHK 75:14	228.43	0.00	228.43
320	MAINT PMGSY P-OR/13 ADB (B) JAIPUR	BHK 75:14M	3.14	0.00	3.14
321	PMGSY OR 04-54/VII	BHK 75:16	247.52	0.00	247.52
322	MAINTENANCE OF PMGSY P-OR-04-54/VII	BHK 75:16M	3.32	0.00	3.32
323	PMGSY OR 04-55/VII	BHK 75:17	227.83	0.00	227.83
324	MAINTENANCE OF PMGSY OR 04-55/VII	BHK 75:17M	2.64	0.00	2.64
325	PMGSY OR 04-108/VII	BHK 75:18	209.84	0.00	209.84
326	MAINT PMGSY PKG OR-04-108/VII DIST BHADRAK	BHK 75:18M	5.50	0.00	5.50
327	PMGSY OR 13-59/VII	BHK 75:19-CRW-102	336.92	0.00	336.92
328	PMGSY OR 13-61/VII	BHK 75:20-CRW-102	401.65	0.00	401.65
329	PMGSY JAIPUR P-OR/13-61 06/08-09	BHK 75:20M	3.91	0.00	3.91
330	CC LINING TO SALANDI MAIN CANAL	BHK 75:21	641.67	0.00	641.67
331	PMGSY OR 02-108/VII	BHK 75:22	359.39	0.00	359.39
332	MAINTENANCE OF PMGSY PKG OR-02-108	BHK 75:22M	4.82	0.00	4.82
333	PMGSY OR 02-115/VII	BHK 75:23	240.49	0.00	240.49
334	PMGSY OR 02-152/VII	BHK 75:24	731.78	0.00	731.78
335	PMGSY OR 02-152/VII	BHK 75:24M	2.19	0.00	2.19
336	PMGSY OR 02-153/VII	BHK 75:25	242.96	0.00	242.96
337	PMGSY OR 02-158/VII	BHK 75:26	204.48	0.00	204.48
338	CC LINING TO SALANDI MAIN CANAL	BHK 75:27	1210.14	0.00	1210.14
339	FOUNDATION OF RIGHT APPROACH FROM NH 215 TO ANANDAPUR BARRAGE ON BAITARANI	BHK 75:28	315.65	0.00	315.65
340	RESTORATION TO DAMAGED ANANDAPUR RING ROAD FROM 00 M TO 2.100M	BHK 75:29	206.70	0.00	206.70



341	FDR ON BAITARANI ANANDAPUR TO FAKIRPUR	BHK 75.30	102.78	0.00	102.78
342	FPE ON BAITARANI FROM BATTO TO RANAPUR	BHK 75.31	1485.94	0.00	1485.94
343	CONST. OF CONTROL SLUICE RD 6500	BHK 75.32	197.25	0.00	197.25
344	CONSTRUCTION & MAINTENANCE FOR FIVE YEARS OF RURAL ROADS UNDER PMGSY FOR PKG OR-02-ADB-90	BHK 75.33	253.94	5.57	259.50
345	COST. OF APPROACH ROAD TO ANANDPUR BARRAGE	BHK 75.34	597.09	0.00	597.09
346	CONST. OF DRAINAGE SYPHONE AT RD 161.0 MTRS. OF SANLANDI MAIN CANAL.	BHK 75.35	1816.92	0.00	1816.92
347	CONST. OF CANAL SYPHON AT RD.9116M OF BAITARANI LEFT BANK CANAL.	BHK 75.36	2200.00	0.00	2200.00
348	CONSTRUCTION OF SPILLWAY OF TELENGIRI IRR. PROJECT	TLG 76.06	22561.81	0.00	22561.81
349	CONST OF CONTROL STRUCTURE INDABATI&JOURA	TLG 76.09	4796.70	0.00	4796.70
350	ROAMING OF VERTICAL POROUS PIPES&DRAINAGE HOLS	TLG 76.10	163.99	0.00	163.99
351	CONST. OF LOW HEIGHT STORAGE STRUCTURE ACROSS RIVER INDRAVATI AT MINGUDA	TLG 76.11	2529.94	0.00	2529.94
352	CONSTRUCTION OF HIGH LEVEL BRIDGE ACROSS RIVER TELENGIRI AT RD 6180MTR OF PERIPHERY ROAD OF TELENGIRI IRRIGATION PROJECT	TLG 76.12	480.24	317.17	797.41
353	IMP. TO ROAD FROM TIKIRI TO KASHIPUR VIA DONGASIL FROM 24.00KM TO 41.50KM IN THE DIST.RAYAGADA.	TLG 76.13	902.18	201.41	1103.59
354	"CONSTRUCTION OF LOW HEIGHT STORAGE STRUCTURE ACROSS RIVER INDRAVATI AT BANGALAGUDA."	TLG 76.14	622.84	1061.66	1684.50
355	"CONSTRUCTION OF SUBMERSIBLE BRIDGE ACROSS RIVER TELENGIRI AT 450M DOWN - STREAM OF SPILLWAY OF TELENGIRI IRRIGATION PROJECT."	TLG 76.15	0.00	389.68	389.68
356	SYSTEM BUSINESS DIVISION	SBD 77	90.73	0.00	90.73
357	CONST. OF HEAD REGULATOR EXCAV. OF APPROACH CHANNEL AT LMC RD.00M TO 1.00 KM.	LJC 78.04	388.87	0.00	388.87



358	CONSTRUCTION OF VRB NO.1 AT RD 180M OF LEFT MAIN CANAL OF LOWER INDRA IRRIGATION PROJECT	LIC 78:05	51.28	0.00	51.28
359	CONSTRUCTION OF DYKE NO. II OF LOWER INDRA IRRIGATION PROJECT	LIC 78:06	500.61	0.00	500.61
360	EXCAVATION & CONST. OF LMC FROM RD 1KM TO 20.04 KM OF LIC	LIC 78:07	3615.87	0.00	3615.87
361	SLOPE PROTECTION OF LMC OF LHP	LIC 78:08	523.27	0.00	523.27
362	EXCV OF RMC FROM RD1800MT TO1980M	LIC 78:09	7.95	0.00	7.95
363	ADDITIONAL STRUCTURE OF LMC OF LIP VIDE MOU 01/2015-16	LIC 78:10	180.08	0.00	180.08
364	SURVEY PLANNING & DESIGN OF MICRO IRRI OF LIC	LIC 78:11	134.49	0.00	134.49
365	CC LINING & SERVICE ROAD FROM RD.165M TO 10260M OF KHARIAR DISTRIBUTARY OF L.M.C OF LHP.	LIC 78:12	878.14	0.00	878.14
366	EXCAVATION & CONSTRUCTION OF BANGOMUNDA BRANCH CANAL FROM RD0.00M TO RD.13800M.	LIC 78:13	4442.92	0.00	4442.92
367	EXCAVATION OF BALANCE WORK RD020KM TO RD029KM OF LHP.	LIC 78:14	987.64	0.00	987.64
368	DOCUMENTATION & PROCESSING FOR FOREST DIVERSION PROPOSAL FOR UDANTI BARRAGE PROJECT IN SINAPALI BLOCK OF NUAPADA DIST.	LIC 78:15	36.25	0.00	36.25
369	PREPARATION OF DETAILED PROJECT REPORT (DPR) FOR MINOR IRRI PROJECT UNDER OHPRA ASSISTED BY WORLD BANK, (CLUSTER-I).	LIC 78:16	25.54	0.00	25.54
370	PREPARATION OF FOREST DIVERSION PROPOSAL OF UPPER JONK PROJECT.	LIC 78:17	26.93	0.00	26.93
371	TEMP. BREACH CLOSING WORK AT LANKABALISAHI IN RASULPUR BLOCK	LIC 78:18	54.93	0.00	54.93
372	TEMP. BC WORK AT SAMANTARAPUR US GHERRY IN RASULPUR BLOCK	LIC 78:19	6.22	0.00	6.22
373	TEMP. BC WORK AT SAMANTARAPUR D/S GHERRY IN RASULPUR BLOCK	LIC 78:20	4.71	0.00	4.71
374	IMMEDIATE RESTO. TO BC WORK AT HATASAHI GANESH PATNA GHERRY IN RASULPUR	LIC 78:21	24.77	0.00	24.77
375	TEMP. BC WORK AT LANKABALISAHI IN RASULPUR BLOCK	LIC 78:22	17.57	0.00	17.57



376	IMMEDIATE RESTO. TO BC WORK OF OAB 18B OF GOPALPUR BRAHMANI LEFT	LJC 78.23	10.03	0.00	10.03
377	TEMP. BC WORK AT KHANDITAR ON KHARASUAN IN RASULPUR BLOCK.	LJC 78.24	15.06	0.00	15.06
378	TEMP. BC WORK AT NIRAGHAT ON KELUA LEFT IN DHARMSALA BLOCK	LJC 78.25	33.44	0.00	33.44
379	TEMP. BC WORK AT BHAGABANPUR GHERRY ON KELUA RIGHT IN DHARMSALA BLOCK.	LJC 78.26	6.62	0.00	6.62
380	CC LINING /RCC THROUGH WALL IN DISTRIBUTARIES, MINORS & SUB-MINORS FOR SMOOTH MANAGEMENT OF UGPL NETWORK OF LIIP.	LJC 78.27	0.00	1991.16	1991.16
381	CCLINING WITH PAVER FINISH IN VULNERABLE REACHES FROM RD9000 M & 9800M-10950M OF LMC OF LIIP	LJC 78.28	0.00	131.87	131.87
382	RE-CON OF OGEE TYPE OF SPILWAY GHURLIDORE MP	SND 79.06	220.97	0.00	220.97
383	WATER FRONT DEVELOPMENT NEAR JHANKARANI	BUR 03-13	20.33	0.00	20.33
384	LOWER SUKTEL SPILLWAY PROJECT	LSP 81-04	1.08	0.00	1.08
385	CON OF B/W OF SPILWAY OF LOWER SUKTEL IRR1 PROJ.	LSP 81.05	17637.73	4064.85	21702.58
386	FDR OF FLOOD PROTECTION EMBANKMENT CUM RING ROAD OF RIGHT SIDE OF NIBRUTIDORE TO TARABA TOWN FROM RD 00M TO 900M (TEL. BRIDGE) FROM RD 3350 TO 5118 MD/S AT SONEPUR	LSP 81-06	113.30	0.00	113.30
387	FDR OF FLOOD PROTECTION EMBANKMENT CUM RING ROAD FROM RD 00M TO 900M (TEL. BRIDGE) FROM RD 3350 TO 5118 MD/S AT SONEPUR	LSP 81-07	593.77	0.00	593.77
388	CONST OF FLOOD PROT ON SUKTEL LEFT FROM DHAMANASAR TO SIMELIA	LSP 81-08	580.07	0.00	580.07
389	CONST OF EARTH DAM OF LOWERSUKTEL IF2/14	LSP 81.09	3526.69	1231.96	4758.65
390	CONST. OF 30 MEN BARRACK WITH ARMORY	LSP 81.10	30.68	0.00	30.68
391	CONST. OF SYPHON AQUEDUCT AT RD 2820 M OVER RIVER SAGADA	SAP 82-04	3865.08	0.00	3865.08
392	CONSTRUCTION OF AQUEDUCAT AT PIPAL NALLAH	SAP 82-05	392.75	0.00	392.75



393	CONSTRUCTION OF CD (UNDER TUNNEL), JUNAGARH	SAP 82:06	250.29	0.00	250.29
394	PLANNING & MICRO IRRL OF UIRMC	SAP 82:07	162.83	0.00	162.83
395	RECTIFICATION OF SPD OF MICRO IRRL	SAP 82:08	109.10	0.00	109.10
396	RECTIFICATION OF RMEC	SAP 82:09	384.85	0.00	384.85
397	CONST. OF LONGITUDINAL & CROSS SECTION CC DRAINS ON OUTER SLOPES IN HEAVY FILLING	SAP 82:10	683.05	0.00	683.05
398	PROVIDING WATER TREATMENT TO CANAL SYPHONE OF SAGADA	SAP 82:11	282.37	0.00	282.37
399	CONSTRUCTION OF BALANCE HEAD WORKS & DISTRIBUTION SYSTEM OF PARANG MLP.	PMP 83:04	261.90	0.00	261.90
400	CONSTRUCTION OF D/W AFFLUX BUNDH IN KUSHKELA MLP.	PMP 83:05	100.55	0.00	100.55
401	CONSTRUCTION OF HR, CR, VRB OF RIP, OECP PKG - 10(A)	RLB 84:04	469.50	0.00	469.50
402	SURVEY PLAN. & DESIGN OF MACRO IRRIGATION & DRAINAGE NET WORK OF RENGALI IRR. (PACK - 3)	RLB 84:05	42.64	0.00	42.64
403	CONSTRUCTION OF LBC FROM RD33.000KM TO 35.500KM OECP PKG NO.7B BALANCE WORK	RLB 84:06	1683.89	0.00	1683.89
404	CONSTRUCTION OF LBC FROM RD35.500KM TO 38.500KM OECP PKG NO.8 BALANCE WORK	RLB 84:07	392.76	0.00	392.76
405	CONSTRUCTION OF EARTH DAM OF TELENGIRI IRRIGATION PROJECT	TLD 85:04	9949.13	0.00	9949.13
406	CONSTRUCTION OF LBFT BANK CANAL OF RLP RD 31.500 TO 33.000KM.	RLC 86:05	4582.63	0.00	4582.63
407	STRIP CASTING AT NALCO	DEF 87:04	81.45	0.00	81.45
408	DEFUNCT-II PROJECT	DEF 88:04	122.44	0.00	122.44
409	DEFUNCT-III PROJECT	DEF 89:04	23.79	0.00	23.79
410	DEFUNCT (MECHANICAL) GROUP OF PROJECT	DEF 90:04	7.46	0.00	7.46
411	CONSTRUCTION OF KANPUR SPILLWAY PROJECT	KNR 91:07	23024.20	775.09	23799.29
412	EXCAVATION OF LINK CHANNEL AT KANPUR	KNR 91:08	18.78	0.00	18.78



413	CONSTRUCTION OF GOVT. HIGH SCHOOL (KANYASHRAM) RAMACHANDRAPUR, KEONJHAR	KNR 91:09	377.35	0.00	377.35
414	EXCAVATION OF SPILL CHANNEL FROM RD 80.00M TO 750M OF KANPUR IRRIGATION PROJECT	KNR 91:10	903.37	0.00	903.37
415	INSTRUMENTATION OF KANPUR SPILLWAY	KNR 91:11	25.93	0.00	25.93
416	TECHNICAL SUPPORT FOR FOREST DIVERSION PROPOSAL FOR CANAL SYSTEM OF KANPUR IIRL PROJECT	KNR 91:12	96.70	12.98	109.68
417	CONST. TESTING & TRIAL RUN OF SEPTAGE TREATMENT IN JODA,BARBIL	KNR 91:13	183.47	205.48	388.95
418	CONST. TESTING & TRIAL RUN OF SEPTAGE TREATMENT IN KAMAKHYANAGAR	KNR 91:13(C)	95.76	118.83	214.59
419	MODERNISATION OF BIDYADHARPUR BARRAGE ON RIVER SALANDI.	BDM 92:04	1769.77	0.00	1769.77
420	CONSTRUCTION OF EKALABYA MODEL SCHOOL BUILDING, RAYGADA.	RGD 93:04	114.42	0.00	114.42
421	CONSTRUCTION OF SLUICE CUM VIB OVER GOCHHINDANALLAH AT RD 630M.	GOD 94:04	599.65	0.00	599.65
422	CONSTRUCTION OF PATHARGANDA MLP RANPUR.	RAN 95:04	194.36	0.00	194.36
423	PMGSY OR 23-31/VII	RAN 95:05	320.58	0.00	320.58
424	MAINT PMGSY PKG-OR-23-31 DIST NAYAGARH	RAN 95:05M	16.42	0.00	16.42
425	PMGSY OR 23-32/VII	RAN 95:06	241.76	0.00	241.76
426	MAINT PMGSY PKG OR-23-32 DIST NAYAGARH	RAN 95:06M	8.99	0.00	8.99
427	PMGSY OR 25-32	RAN 95:07	250.65	0.00	250.65
428	PMGSY OR 11-104	RAN 95:08	335.09	0.00	335.09
429	MAINTENANCE OF PMGSY OR 11-105	RAN 95:08M	6.37	0.00	6.37
430	PMGSY OR 11-83/VII	RAN 95:09	306.96	0.00	306.96
431	MAINTENANCE OF PMGSY OR 11-83/VII	RAN 95:09M	4.80	0.00	4.80
432	PMGSY OR-23/57/VIII	RAN 95:10	350.20	0.00	350.20
433	PMGSY PKG NO OR-23-57/VII IN THE DIST OF NAYAGARH	RAN 95:10M	22.96	0.00	22.96
434	DEVELOPMENT OF ASH POND OF STAGE-1,B THERMAL, BNAHARPALLI.	IBC 96:04	1007.13	0.00	1007.13



435	DISTLING/DREGING OF LEADING CHANNEL TO THE MOUTH OF SASAN CANAL.	IBC 96:05	1943.92	0.00	1943.92
436	CLEANING AND DISTLING OF DHOBJORNALLAH	IBC 96:07	226.63	0.00	226.63
437	CONSTRUCTION OF WALKWAY OF CHIPLIMA POWER HOUSE WORK	IBC 96:08	35.47	0.00	35.47
438	CONSTRUCTION OF H.M.V. DRIVING TRAINING CENTRE, CHHATIA	CHA 97:04	224.30	0.00	224.30
439	RESTORATION & PROTECTION TO THE RIGHT BANK OF RIVER NAGABALI AT HATIPATHAR	HAT 98:04	1262.22	0.00	1262.22
440	RET SPILLWAY PROJECT	RIB 99:04	25773.93	0.00	25773.93
441	BALANCE WORK OF EARTH DAM INCLUDING APPROACH ROAD WITH ALL STRUCTURES TO RIGHT & LEFT FLANK EARTH DAM OF RET IRRIGATION PROJECT	RIB 99:05	1932.21	70.63	2002.84
442	CONSTRUCTION OF H.L. BRIDGE OF RET RIVER AT RD 4400M OF PERIPHERY ROAD FROM GUNDURI TO ODASTALA NEAR VILLAGE ODASTALA OF RET IRRIGATION PROJECT	RIB 99:06	254.70	0.00	254.70
443	RIVER TRAINING WORK AND RIVER BED PROTECTION AT ODASTALA HIGH LEVEL BRIDGE SITE OF RET IRRIGATION PROJECT."	RIB 99:08	0.00	162.17	162.17
444	CLOSURE OF CONSTRUCTION OF RET IRRIGATION PROJECT	RIB 99:09	0.00	37.11	37.11
445	CONSTRUCTION OF STAFF QUARTER OF SRI JAGANNATH TEMPLE	GVP 100:04	85.66	0.00	85.66
446	PMGSY OR 20-110/VII IN NIMAPARA	GVP 100:05	148.30	0.00	148.30
447	PMGSY OR 20-110/VII IN NIMAPARA	GVP 100:05M	6.96	0.00	6.96
448	SECTIONING OF RIVER LUNA	CLK 101:04	287.24	0.00	287.24
449	SECTIONING OF RIVER DAYA	CLK 101:05	529.13	0.00	529.13
450	SECTIONING OF DAYA BELL MOUTH TO CHILJKA LAGOON DREDGING CHANNEL RD 5600 TO 6400 M	CLK 101:06	281.87	0.00	281.87
451	RENOVATION TO KURUNTI CHANNEL WITH STRUCTURE (DC-7) UNDER DOAB NO.VII	CLK 101:07	334.49	0.00	334.49
452	SECTIONING RIVER MAKAR FROM RD 2.700KM TO 6.800KM UNDER NABARD	CLK 101:08	1146.37	0.00	1146.37



453	IMPRO TO LUNA RD 7000 TO 25300 M DREDGING RD 17.0	CLK 101.09	1209.53	0.00	1209.53
454	DREDGING/DESILTING OF BINDUSAGAR TANK	CLK101.11	204.18	0.00	204.18
455	DRANAGE SYSTEM OF DRAIN NO-6	CLK 101.13	44.33	0.00	44.33
456	CONST. OF BRIDGE RD 32.5 KM OF DAYA	CLK 101.14	208.00	0.00	208.00
457	NFFBB POND FACILITY AT KAUSHALYAGANGA	CLK 101.15	123.51	0.00	123.51
458	KUSHABHADRA RIGHT EMB. RD 00 TO 41.00 KM	CLK 101.16	1639.67	0.00	1639.67
459	KAKATPUR & KUNDHEI DISTRIBUTORY	CLK 101.17	1175.99	0.00	1175.99
460	EXCV OF LINK CHANAL FROM KAUDIA TO TUBUKA	CLK 101.18	17.44	0.00	17.44
461	SECTIONING OF MAKARA RIVER AND GARANI MUNHA BRANCH OF MAKARA RIVER	CLK 101.20	1680.54	0.00	1680.54
462	SECTIONING OF MAKARA RIVER RIGHT DRAINAGE AND GARANI MUNHA BRANCH	CLK 101.21	1050.70	0.00	1050.70
463	SECTIONING OF BHAILPUR DRAINAGE CHANNEL FROM RD 17200M TO 12000M	CLK 101.22	764.92	0.00	764.92
464	DREDGING & DESILTING OF HADUA NALLAH	CLK 101.23	119.16	25.67	144.83
465	SECTIONING OF JAGADALA NALLAH FROM CHILIKA LAGOON BOUNDY	CLK 101.24	1712.66	0.00	1712.66
466	SECTIONING OF SUNAMUHIN DRAINAGE CHANNEL OF CE, DRAINAGE DIVISION	CLK 101.25	1067.81	0.00	1067.81
467	PMGSY OR 07-17/VII	CRW 102.04	895.80	0.00	895.80
468	MAINT OF PMGSY PKG NO-OR07-/VII RUTIN	CRW102.04M	52.56	0.00	52.56
469	TEMPORARY WATER SUPPLY TO PARADEEP PORT	CRW 102.05	263.23	0.00	263.23
470	CONSTRUCTION OF HEAD WORKS OF KATARPAL MIP.	CRW 102.07	466.34	55.21	521.55
471	PROTECTION ON GANDHIGHAT PACKING RD 4.365 TO 4.545 KM NEAR UPPER SAHOO SAHI	CRW 102.08	155.80	0.00	155.80
472	PROTECTION ON GANDHIGHAT TRE RD 4.900 TO 4.990 KM NEAR TALA SAHOO SAHI RESTORATION OF 9 NOS. SPURS.	CRW 102.09	159.31	0.00	159.31



473	PROTECTION ON BAITARANI ON GANDHIGHAT TRE RD 5.910 TO 6.270 KM NEAR SUNDARPUR	CRW 102.10	343.46	0.00	343.46
474	IMPROVEMENT TO NH-5 BAHALA VIA-JAMUNA ROAD FROM RD 0.00KM TO 14.00 KM IN JAJPUR	CRW 102.11	496.67	0.00	496.67
475	IMPROVEMENT OF ROAD ON KATHAJORI LEFT FROM BELLEVIEW TO NARAJ	CRW 102.12	364.41	0.00	364.41
476	IMPROVEMENT TO TERAGAON DRAINAGE SYSTEM IN KENDRAPARA DISTRICT.	CRW 102.13	74.25	0.00	74.25
477	PERMANENT BC ON CHITROTPALA AT RD 55.260 TO 55.360 KM NEAR MASTARAM MATHA D/S OF BEDARI VILLAGE	CRW 102.14	84.73	0.00	84.73
478	IMPROVEMENT TO KANTI ESCAPE ON LEFT RIVER BAITARANI AT 9.65KM	CRW 102.15	568.40	0.00	568.40
479	RENOVATION TO CREAK IRRIGATION PROJECT IN RAJKANIKA BLOCK	CRW 102.16	424.47	0.00	424.47
480	FDR TO CPE NO.79(A) ON MAHANADI RIGHT FROM CHHATA TO SIKHARPUR & CPE NO.83(B) ON KATHAJODI LEFT FROM CHHATA TO PRESS CHHAK	CRW 102.17	1466.54	0.00	1466.54
481	IMPROVEMENT TO CAPITALEMBANKMENT CE NO.78(A) FROM GANDHIPAL TO BANKAL (RD 00 TO 11.870 KM AND RD 16.770 TO 27.00 KM	CRW 102.18	310.18	0.00	310.18
482	FDR TO BREACH CLOSING ON CHITROTPALA LEFT EMBANKMENT AT PADNA NARASINGHPUR AND ON NUNA KARMDI AT RIGHT EMBANKMENT	CRW 102.19	93.77	0.00	93.77
483	FDR ROAD OVER MAHANADI RIGHT EMBANKMENT FROM BRAJABIHARPUR TO CHAHATIA	CRW 102.20	431.17	0.00	431.17
484	BREACH CLOSING TO SHERAPUR OAE FROM RD 540M TO 630M NEAR SHERAPUR	CRW 102.21	73.97	0.00	73.97
485	FDR BREACH CLOSING AT BAUDIPADA TRE FOR 2011-12	CRW 102.22	70.51	0.00	70.51
486	BREACH CLOSING TO RAHAPADA TO MOHANPUR TRE NEAR RAYDHARPUR	CRW 102.23	105.50	0.00	105.50
487	FDR TO KRANTI ESCAPE ON BAITARANI LEFT FOR THE YEAR 2011-12	CRW 102.24	558.70	0.00	558.70



488	FDR TO BRAHMACHARI PATNA MALJKAPUR TRE ON KANI LEFT & RAIGHT FOR THE YEAR 2011-12	CRW 102.25	529.41	0.00	529.41
489	FDR TO CE NO.3A FLOOD PROTECTIVE EMBANKMENT ON BAITARANI FOR THE YEAR 2011-12	CRW 102.26	116.77	0.00	116.77
490	PROTECTION OT SCORED BANK ON BADAQ TENTER TRE ON BAITARANI LEFT FROM RD 4.500KM TO 5.150 KM	CRW 102.27	246.08	0.00	246.08
491	FDR TO SAPTAMATRUKA TEMPLE AT DASAWAMEDHA GHAT ON BAITARANI	CRW 102.28	203.30	0.00	203.30
492	PERMANENT BREACH CLOSING ON LUNA RIGHT EMBANKMENT FROM BADPAL TO GADARMITTO ON RIVER NUNA	CRW 102.29	74.03	0.00	74.03
493	PERMANENT BREACH CLOSING ON PAIKA LEFT EMBANKMENT OF KUJANGA ON RIVER PANKA AT RD 5.188KM TO 5.668 KM NEAR VILLAGE TIKHRA	CRW 102.30	155.43	0.00	155.43
494	PERMANENT BREACH CLOSING ON CHITROPALA RIGHT EMBANKMENT FROM RD 46.330 KM TO 46.613 KM	CRW 102.31	275.08	0.00	275.08
495	PERMANENT BREACH CLOSING ON MAHANADI EMBANKMENT ON RIVER MAHANADI AT RD 16.135KM TO 16.300 KM	CRW 102.32	68.70	0.00	68.70
496	FDR TO SCORED BANK OF RIVER KHARASUAN NEAR VILLEGE GANGADHARPUR	CRW 102.33	694.52	0.00	694.52
497	FDR PARINUAPADA PARIKUKUNDAPUR TRE ON KHARASUAN LEFT FROM RD 60M TO 885M	CRW 102.34	168.84	0.00	168.84
498	CON OF VRB&CNL SYPHONE ON ALAKA DRAINAGE AT RD 6500	CRW 102.35	204.80	0.00	204.80
499	ARRESTING SALINE PROGRESS AND GROUND WATER INCHARGE IN PARTS OF AUL BLOCK OF KENDRAPARA DISTRICT (CONSTRUCTION OF ONE NO. CONTROL SLUICE AT RAMBHILA & EXCAVATION OF 3 NOS. OF CREEK ALONGWITH	CRW 102.36	462.04	0.00	462.04
500	FDR TO BC TO KAKUDIKUDA RUDRAPUR TRE GHUSURI	CRW 102.37	170.21	0.00	170.21
501	PROTC TO BANK ON KHARSUAN AT JAYKUNDA RD600MTR	CRW 102.38	357.15	0.00	357.15



502	PROT TO S BANK ON KHARSUAN NR PANDRUKOBI RD560MT	CRW 102.39	170.04	0.00	170.04
503	PARTCN TO BANK ON KHARSUN NR SIKO 0 TO 800MTR	CRW 102.40	170.86	0.00	170.86
504	IMPRO TO PRACHI DRAINAGE SYSTEM RD00TO45.00 KM	CRW 102.42	917.28	0.00	917.28
505	RESTORATION& SLOP PROTATION OF BRAHMACHARIPATANA,MALLIKAPUR	CRW102.43	397.24	0.00	397.24
506	IMP TO BRUDHANADI DRANAGE SYST UNDER NABARD	CRW 102.44	478.51	0.00	478.51
507	IMP TO ALAKA DRANAGE SYST RD 00TO7.00KM	CRW 102.45	381.21	0.00	381.21
508	SPAUR AT 3.550 ON DEVI ALIPADA 8F2/14	CRW 102.46	706.04	0.00	706.04
509	DALEI IGHAI OF KATHAJODI RD 80 TO 14.6	CRW 102.47	1446.50	0.00	1446.50
510	P TO CB ON DEVI AT GANDAKULA 10F2/14	CRW 102.48	1428.18	0.00	1428.18
511	PRT TO SB ON DEVI AT GAREI 34F2/14	CRW 102.49	333.98	0.00	333.98
512	PASING OF DEVI BILUAKHAI IN 22 MOUJA	CRW 102.51	796.67	0.00	796.67
513	TALDA ISLAND&TARASAI GHERRY	CRW 102.52	2150.66	11.34	2162.00
514	REP & RES KANILULA TO DEVIDADA 1F2	CRW 102.53	1446.55	0.00	1446.55
515	DEVI GADA TO SUNDARIMUHAN 02F2-14	CRW 102.54	1337.04	0.00	1337.04
516	RENO. TO JAMUNA NALLAH	CRW 102.55	519.76	0.00	519.76
517	ADDITION, ALTERATION AND MODIFICATION OF THE DRAINAGE SLUICE-CUM-VRB AT PATUNIA ACROSS SAGADIA DRAINAGE CHANNEL AT RD 500M NEAR VILLAGE RADHADEIPUR IN JAIPUR DISTRICT.	CRW 102.56	0.08	0.00	0.08
518	AGDASHI TO JAMUNA NALLAH	CRW 102.57	984.99	0.00	984.99
519	KANI KHARSUAN AT PANCHANAPADA	CRW 102.58	497.85	0.00	497.85
520	RESTO TO CE NO 78A	CRW 102.59	597.94	0.00	597.94
521	RAJANAGAR GOPALPUR SALINE GHERRY	CRW 102.60	226.10	0.00	226.10
522	KHARSUAN LEFT NEAR JAYKUNDA	CRW 102.61	584.39	0.00	584.39
523	RESTO. OF BAITARANI FROM BALARAMPUR	CRW 102.62	1347.30	68.16	1415.46



524	SASANPETA SALINE	CRW 102.63	1465.27	0.00	1465.27
525	RAJANAGAR GOPALPUR SALINE GHERRY RD 15050M	CRW 102.64	1463.18	0.00	1463.18
526	RAJANAGAR GOPALPUR SALINE GHERRY RD 8050M	CRW 102.65	2137.10	0.00	2137.10
527	FLOOD OTO OAE NO 94B	CRW 102.66	760.75	0.00	760.75
528	RIGHT EMB FROM SIROLA TO TARAPUR	CRW 102.67	821.75	0.00	821.75
529	PAIKA RIGHT EMB 62B	CRW 102.68	675.15	0.00	675.15
530	R&S OF MOHANPUR KALASPUR	CRW 102.69	1443.96	0.00	1443.96
531	PROT TO SB NR NUAGOAN & JHARMAL	CRW 102.70	475.99	0.00	475.99
532	R&S OF RANGINI CIRCUIT SALINE	CRW 102.71	1903.84	0.00	1903.84
533	CREEK IRR1 TO AUL AT ARJUNPUR	CRW 102.72	807.60	95.00	902.60
534	RESTO. TO SB AT BELPAL	CRW 102.73	228.06	0.00	228.06
535	RESTO. LB OF RIVER PATASALA	CRW 102.74	353.29	0.00	353.29
536	RESTO TO RB NR NALITAPATIA	CRW 102.75	344.50	0.00	344.50
537	RESTO TO FD OF RIGHAGARH NR JUNUSNAGAR	CRW 102.76	1028.36	0.00	1028.36
538	RESTO TO SB OF BRAHMANI NR JHARMAL	CRW 102.77	642.46	0.00	642.46
539	RESTO. & IMP. JARIGUIDE BUNDHA	CRW 102.78	560.66	0.00	560.66
540	R&C TO NUAMAHARA	CRW 102.79	2542.86	44.77	2587.63
541	RS&P TO NUAPADA TRILOCHANPUR	CRW 102.80	1390.25	0.00	1390.25
542	CONST. OF BRIDGE NO.1 AT RD 60M	CRW 102.81	654.50	0.00	654.50
543	PROT TO SB IN DEVI AT DEKANI	CRW 102.82	163.82	0.00	163.82
544	TUMBESWAR AND DEVIDOL	CRW 102.83	664.40	0.00	664.40
545	JAHALA TO BADABANTA	CRW 102.84	1255.74	0.00	1255.74
546	SNOS CHECK DAM CUM SLUICE	CRW 102.85	328.77	0.00	328.77
547	CAPITAL EMB. ON BATTARANI RIGHT	CRW 102.86	1857.59	0.00	1857.59
548	MATGAJPUR TO KAMBANGA	CRW 102.87	555.50	0.00	555.50
549	CLEARANCE OF HADUA	CRW 102.88	352.19	0.00	352.19
550	RESTO. TO PAIKA LEFT EMB.	CRW 102.89	1258.16	0.00	1258.16
551	CONST. OF OFFICE BUILDING OF CE & BM LMB, CANTONMENT ROAD, CUTTACK	CRW 102.90	177.67	0.00	177.67



552	CONST. OF DRAINAGE SLUICE CUM BRIDGE OF PAIKA RIGHT EMB, NEAR VILLAGE SARALI	CRW 102.91	308.46	0.00	308.46
553	CONST. OF SHED OVER THE BOAT AT JETTY OF ODISHA STATE MARITIME MUSEUM.	CRW 102.92	3.35	0.00	3.35
554	RENO. & RECTIFICATION OF DIORAMA INSIDE BOAT BUILDING GALLERY IN ODISHA MARITIME MUSEUM	CRW 102.93	1.55	0.00	1.55
555	IMP. TO MAHANGA NALLAH & ITS SYSTEM	CRW 102.94	1309.33	0.00	1309.33
556	RESTORATION TO FLOOD EMBANKMENT OF MAHANADI LEFT QAE NO. 77(B) FROM RD 8.820KM TO RD 17.110 KM UNDER NABARD ASSISTANCE RIDF-XXL	CRW 102.95	1086.81	222.42	1309.23
557	CONST. OF MDR BRIDGE OVER TALADANDA CANAL	CRW 102.96	589.23	0.00	589.23
558	R&S OF EMB. OF PARI NUAPADA TO PARI MUKUNDAPUR	CRW 102.97	255.78	122.52	378.30
559	IMP. TO FLOOD CONTROL WORK (EAST) IN RAJKANIKA BLOCK	CRW 102.98	409.58	794.47	1204.05
560	"PROTECTION TO SCoured BANK ON DEVI LEFT EMBANKMENT AND PROVIDING 04 NOS SPURS NEAR VILLAGE GANDKULA UNDER NABARD ASSISTANCE RIDF-XXV. "	CRW 102.99	0.00	728.82	728.82
561	R&S TO DAMARPUR GHERRY FROM 0.00KM TO RD8.80KM UNDER NABARD	CRW 102.100	313.12	298.78	611.90
562	RESTO. TO OLD LOE LEVEL SPURS NEAR VILLAGE NILAKANTHAPUR TO BALIPATNA	CRW 102.101	349.72	707.86	1057.58
563	"PROTECTION TO SCoured BANK ON KANI-KHARASROTA RIGHT NEAR VILLAGE SANAMANGA UNDER NABARD ASSISTANCE RIDF-XXV. "	CRW 102.102	0.00	153.82	153.82
564	IMP. TO SUKAPAIIKA RIGHT EMB. FROM RD25.560KM TO 27.00KM	CRW 102.103	43.94	44.43	88.37
565	CONSTRUCTION OF 3NOS OF SPURS & LUNCHING APRON ON KERAGADA ALTANGA SALINE EMBANKMENT OF RIVER HANSUA RIGHT NEAR VILLAGE BHATAPADA UNDER NABARD ASSISTANCE RIDF-XXV	CRW 102.104	0.00	1056.07	1056.07



566	DREDGING OF HANSUA DRAINAGE CHANNEL CUT UP STREAM OF NAGARI CREEK	CRW 102.106	0.00	204.85	204.85
567	DREDGING OF MUGURA NALLAH FROM RD 8.160KM TO 12.840KM UNDER DIP	CRW 102.108	0.00	104.54	104.54
568	TEMP. BC NEAR ERADANGA MATHASAH (KOTHABRUTI) OF M.K TRE ON RIVER KANI LEFT	CRW 102.109	85.45	0.00	85.45
569	TEMP. BC NEAR MADHUBAN ON RIVER KHARSUAN RIGHT	CRW 102.110	8.02	0.00	8.02
570	TEMP. BC NEAR BOITALUPATANA OF ANGALO TRE ON RIVER KANI LEFT	CRW 102.111	43.87	0.00	43.87
571	TEMP. BC NEAR MADHUBAN ROUT SAHI ON RIVER KHARSUAN RIGHT	CRW 102.112	4.44	0.00	4.44
572	TEMP. BC OF BENIPUR GHERRY ON BIRUPA RIGHT	CRW 102.113	20.94	0.00	20.94
573	PROTECTION TO SCoured BANK AND CONSTRUCTION OF 03 NOS. SPUR ON MAHANADI LEFT NEAR VILLAGE PINIPUR.	CRW 102.114	0.00	1023.09	1023.09
574	RENOVATION OF OLD GOBARI DRAINAGE CUT FROM RD 0.00 KM TO 14.62 KM OUT FALLING TO GOBARI DRAINAGE SYSTEM.	CRW 102.115	0.00	758.90	758.90
575	PMGSY OR 19-47/VII	KRW 103.04	251.61	0.00	251.61
576	PMGSY OR 19-47/VII(MAINTAINANCE WORK)	KRW 103.04M	6.46	0.00	6.46
577	PMGSY OR 19-70/VII	KRW 103.05	269.60	0.00	269.60
578	PMGSY OR 19-70/VII	KRW 103.05M	3.82	0.00	3.82
579	APPROACH TO LOW LEVEL BRIDGE	KRW 103.06	71.95	0.00	71.95
580	IMP. TO MERING MINOR, AMABABADI SUB MINOR TAKING FROM BADANALLHA MAIN CANAL.	KRW 103.07	512.84	0.00	512.84
581	"CONSTRUCTION AND MAINTENANCE OF BIJAPUR TO NANDARLA TO PARAJAGUDA ROAD UNDER MMSY FOR THE YEAR-2016-17 IN THE DISTRICT OF KORAPUT.	KRW 103.08	311.52	0.00	311.52
582	PMGSY OR/02/ADB-03A1 KM TO SAHI TO DP PUR	JGP 104.04	284.78	0.00	284.78
583	K M SAHI TO D P PUR OR-02 ADB 03A/1	JGP 104.04M	14.57	0.00	14.57
584	PMGSY PKG. NO.OR-02-45B NAMPO TO KHALINA	JGP 104.05	165.81	0.00	165.81



585	MAINTENANCE OF PASCHIMABAD TO JHARPIPAL OR-02-45(B)/V	JGP 104:05M	6.16	0.00	6.16
586	PMGSY PKG NO. OR-02-45B NAMPO TO KHALINA	JGP 104:06	6.11	0.00	6.11
587	PMGSY OR 02-ADB-03B/1 NAMPO TO ALLAPUR	JGP 104:07	138.34	0.00	138.34
588	MAINT OF NAMPO TO ALLIPUR OR-02-ADB-03/81	JGP 104:07M	7.48	0.00	7.48
589	MAINT OF BHOGARAI TO BARTANA OR 02- ADB-0/A1	JGP 104:08M	6.46	0.00	6.46
590	PMGSY-TENGRAMARI TO JAYARAMPUR, BHOGARAI TO BARTAN	JGP 104:08	192.81	0.00	192.81
591	PMGSY OR 02-ADB-02-A	JGP 104:09	211.94	0.00	211.94
592	MAINT OF PITHAPUR TO KHALOABADIA OR-02-ADB-02	JGP 104:09M	4.17	0.00	4.17
593	PMGSY OR 02-78-V	JGP 104:10	444.50	0.00	444.50
594	PMGSY OR 02-64/A/VI	JGP 104:11	246.10	0.00	246.10
595	MAINTENANCE OF PASCHIMABAD TO R.R PUR	JGP 104:11M	10.97	0.00	10.97
596	PMGSY OR 02-64/B/VI	JGP 104:12	410.71	0.00	410.71
597	MAINTNANCE WORK OF PMGSY OR 02-64/B/VI	JGP 104:12M	6.52	0.00	6.52
598	B/P WORK AT TALASARI	JGP 104:13	706.42	0.00	706.42
599	FDR TO CHANDRABALI TO KIRTANIA SALINE EMBAN	JGP 104:14	98.67	0.00	98.67
600	FDR TO SUBARNEREKHA NEAR RAUTRAPUR	JGP 104:15	57.48	0.00	57.48
601	FDR TO RESTO OF ULLUDA KALABADIA TRE 580MTR	JGP 104:16	81.67	0.00	81.67
602	FDR TO BP OF RIVER SUBARNAREKHA NR RASULPUR	JGP 104:17	59.59	0.00	59.59
603	FDR TO BANK PROTECT WORK ON LEFT BANK	JGP 104:18	77.69	0.00	77.69
604	CONST OF AQUEDECT AT RD 1025M	JGP 104:19	140.93	0.00	140.93
605	BP WARK TALSARI JETTY TO UDAYAPUR	JGP 104:20	1431.72	0.00	1431.72
606	R&R NEAR RAUTARAPUR SPUR 1 2 3	JGP 104:21	445.23	0.00	445.23
607	R&R NEAR 7 NOS OF SPU	JGP 104:22	1728.66	0.00	1728.66



608	R&R NEAR RAURARAPUR 7 NOS OF SPUR	JGP 104.23	1291.10	0.00	1291.10
609	RESTO. & PROT. WORK NEAR MANU NAGAR	JGP 104.24	1319.83	0.00	1319.83
610	IMP. TO SERVICE ROAD ON LEFT BANK OF BERHAMPUR DIST. OF SUNEI IRRI PROJECT.	JGP 104.25	75.96	0.00	75.96
611	CONST. OF DRAINAGE SLUICE CUM VRI ACROSS GAMBHIRA NALLAH NEAR TALASARY PANTHIVAS	JGP 104.26	260.33	0.00	260.33
612	SPILLWAY OF SUNEI DAM	JGP 104.27	83.51	0.00	83.51
613	SANSKAR YOJANA	JGP 104.28	49.19	0.00	49.19
614	PROVIDING DETAILED DESIGN OF DRAWINGS OF DRAINAGE SLUICE AT RD 7650M OF HANSKURA NALLA.	JGP 104.29	0.55	0.00	0.55
615	DESIGN & DRAWINGS OF 03 NOS. OF DRAINAGE STRUCTURES IN BALASORE DIST.	JGP 104.30	1.76	0.00	1.76
616	PROTECTION TO DOWNSTREAM APRONS OF SPILLWAY OF SUNEI DAM.(PHASE-II).	JGP 104.31	192.39	0.00	192.39
617	IMP. & WIDENING OF ROAD FROM KOIPOSI CHOWK TO COBP & ROAD OF SUKURANGI MINES	JGP 104.32	1044.25	0.00	1044.25
618	PREPARATION OF DETAILED PROJECT REPORT (DPR) FOR MINOR IRRI PROJECT UNDER OIIPCRA ASSISTED BY WORLD BANK. (CLUSTER-VI).	JGP 104.33	46.40	0.00	46.40
619	RESTO. & PROT. TO RIGHT BANK OF RIVER SUBARNAREKHA NEAR MANIKIDIA & KUANRPUR	JGP 104.34	1972.78	0.00	1972.78
620	MAHENDRA TANAYA BARRAGE	MBG 106.04	2128.46	0.00	2128.46
621	MOD. OF MAHENDRATANAYA D/W MIP (CANAL LINING) IN GOSANI BLOCK OF GAJAPATI DISTRICT.	MBG 106.05	209.57	0.00	209.57
622	SURVEYS&INV FOR CONST OF BARR RIVER JALENGA	MBG106.06	66.92	0.00	66.92
623	PREPARATION OF DETAILED PROJECT REPORT FOR MAHENDRATANAYA BARRAGE PROJECT THROUGH PRESSURIZED PIPE IRRIGATION OF THE COMMAND AREA.IN THE GAJAPATI DISTRICT OF ODISHA.	MBG106.07	11.00	0.00	11.00



624	TOGRAPHICAL SUR NERADI BARRAGE	MBG106.08	16.57	0.00	16.57
625	SURVEY, INVESTIGATION WORK OF PROPOSED KUSUMI BARRAGE AT SUNALATI OVER RIVER KUSUMI IN NAYAGARH DISTRICT.	MBG106.09	68.28	0.00	68.28
626	PMGSY PKG.OR-23-44/VIII	KND 108.04	407.14	0.00	407.14
627	MAINTANINANCE WORK OF PMGSY PKG.OR-23-44/VIII	KND 108.04M	40.05	0.00	40.05
628	LFB OF BADANADI NEAR KURULAI	KND 108.05	30.59	0.00	30.59
629	LFB OF RIVER BADANADI NEAR RETANGA	KND 108.06	135.97	0.00	135.97
630	LFB OF RIVER BADANADI NEAR ALIPUR	KND 108.07	101.19	0.00	101.19
631	LFB OF RIVER BADANADI NEAR NUAPALLI	KND 108.08	28.94	0.00	28.94
632	LRFB OF RIVER BOGI NEAR TANDIPUR	KND 108.09	55.53	0.00	55.53
633	LFB OF GHODAHADA NEAR JALAMERIPAL	KND 108.10	296.44	0.00	296.44
634	CONST. OF PMGSY WORK TO KODIAKAHANIA	KND 108.11	408.45	0.00	408.45
635	CONST. OF PMGSY WORK TO KODIAKAHANIA (MAINTNANCE)	KND 108.11M	2.80	5.13	7.93
636	CONST. & MAINT. FOR FIVE YEARS RURAL ROADS UNDER PMGSY PKG-OR-07-ADB-39/T-111	KND 108.12	361.16	0.00	361.16
637	CONSTRUCTION OF THE PMGSY ROAD WORK FROM KULIA TO SAN ROUTPATI UNDER PACKAGE NO.OR-07-ADB-39/T-111 IN THE CUTTACK DISTRICT (MAINTENANCE WORK)	KND 108.12M	0.00	3.73	3.73
638	CONSTRUCTION OF CONTROL STRUCTURE AT GOBKUND CUT NEAR RD 37.50 KM NEAR CHANDANPUR	GBP 109.04	1839.74	0.00	1839.74
639	TEMPORARY CLOSING OF BREACH ON DAYA LEFT EMBANKMENT FROM RD 24.50KM NEAR VILLAGE BASANTPUR	GBP 109.05	36.42	0.00	36.42
640	TEMPORARY CLOSING OF BREACH ON BHARGAVI RIGHT EMBANKMENT FROM RD 26.50KM NEAR KHAIRAKUND	GBP 109.06	20.02	0.00	20.02
641	PERMANENT BREACH CLOSING ON DAYA LEFT. NEAR VILLAGE BASANTPUR	GBP 109.07	73.02	0.00	73.02



642	PERMANENT BREACH CLOSING ON BHARGAVI NEAR VILLAGE KHAIRAKUND	GBP 109.08	67.20	0.00	67.20
643	CHANALISATION&IMP TO THE COMAND AREA OF GOB	GBP 109.09	402.78	0.00	402.78
644	COD OF HL BRIDGE OVER BHARGHAVI AT RD 58.80KM	GBP 109.10	697.41	0.00	697.41
645	R&S GABKUND CUT L&R 0-11.66KM F2/14	GBP 109.11	667.86	0.00	667.86
646	R&S GABKUND RD 24.00KM TO 44.80KM	GBP 109.12	440.97	0.00	440.97
647	BP ON BHARGHAVI 24-44 BOOKM4F2/14	GBP 109.13	508.94	0.00	508.94
648	CONST. OF POND EMB. 1050F2	GBP 109.14	3582.20	0.00	3582.20
649	R&S OF GOBKUND RIGHT FROM BHARGAVI LEFT	GBP 109.15	651.38	0.00	651.38
650	DRAINAGE SYSTEM PERIPHERY OF SRI JAGANNATH TEMPLE.	GBP 109.16	151.82	0.00	151.82
651	CONST. OF STORM WATER PRIMARY ZONE-I	GBP 109.17	252.90	0.00	252.90
652	CONST. OF STORM WATER PRIMARY ZONE-V	GBP 109.18	544.27	0.00	544.27
653	OUT FALL DRAIN TOWARDS SAMANAGARA VILLAGE IN ZONE-I	GBP 109.19	116.18	0.00	116.18
654	WITHDRAWAL PORTION FOR NABAKALEBAR URGENCY PART-II	GBP 109.20	241.24	0.00	241.24
655	CONST. OF INTAKE WELL, PURI	GBP 109.21	637.14	0.00	637.14
656	IMPROVEMENT TO SUNAMUHI	GBP 109.22	616.75	0.00	616.75
657	CONST.OF STORM WATER DRAINAGE SYSTEM FROM HOSPITAL SQUARE TO MUSA RIVER (PART-A).	GBP 109.23	591.04	0.00	591.04
658	CONST.OF STORM WATER DRAINAGE SYSTEM FROM HOSPITAL SQUARE TO MUSA RIVER (PART-B).	GBP 109.24	178.25	0.00	178.25
659	CONST.OF BALANCE WORK OF STORM WATER DRAINAGE SYSTEM IN PURI TOWN (ZONE -I,II,III,IV)(PART-A).	GBP 109.25	393.95	0.00	393.95
660	CONST.OF BALANCE WORK OF STORM WATER DRAINAGE SYSTEM IN PURI TOWN (ZONE -I,II,III,IV)(PART-B).	GBP 109.26	272.81	0.00	272.81



661	CONST.OF BALANCE WORK OF STORM WATER DRAINAGE SYSTEM IN PURI TOWN (ZONE -V)(PART-A).	GBP 109.27	419.66	0.00	419.66
662	CONST.OF BALANCE WORK OF STORM WATER DRAINAGE SYSTEM IN PURI TOWN (ZONE -V)(PART-B).	GBP 109.28	231.98	0.00	231.98
663	EXCAV. OF MOUTH OF MANGALA RIVER NEAR CONFLUENCE POINT	GBP 109.29	110.27	0.00	110.27
664	DEFUNCT NO.IV GROUP OF PROJECTS	DEF 111.04	129.59	0.00	129.59
665	DEFUNCT SUB 23-51, GSY 70-06, 70-07 & 70-08	DEF 112.04	144.27	0.00	144.27
666	DEFUNCT MECHANICAL NO.II GROUP OF PROJECTS	DEF 113.04	2.13	0.00	2.13
667	CONSTRUCTION OF HIGH LEVEL SPURS AT RD 77.570 TO 77.800 KM & RENOVATION OF SPURS AT RD 78.979 TO 79.044 KM OF RIVER DEVI RIGHT EMBANKMENT NEAR BAURIAKANA	BKN 114.04	1385.38	0.00	1385.38
668	IMPROVEMENT TO KUNDHEI DISTRIBUTORY FROM RD 00 TO 785KM ALONGWITH SERVICE ROAD.	BKN 114.05	666.44	0.00	666.44
669	IMPROVEMENT TO KAKATPUR BRANCH CANAL NEAR BAURIAKANA	BKN 114.06	381.44	0.00	381.44
670	TEMPORARY BREACH CLOSING TO KV LEFT EMBANKMENT FROM RD 47.250 KM TO 47.355 KM NEAR VILLAGE KESHAPUR	BKN 114.07	46.87	0.00	46.87
671	PERMANENT RESTORATION BREACH OF GOP BRANCH CANAL.	BKN 114.08	263.48	0.00	263.48
672	PERMANENT BREACH CLOSING TO KV LEFT EMBANKMENT FROM RD 47.235KM TO 47.370KM NEAR VILLAGE KESHAPUR	BKN 114.09	60.94	0.00	60.94
673	IMPROVEMENT TO ASTARANG MINOR FROM RD8.800KM TO 12.385KM	BKN 114.10	705.75	0.00	705.75
674	EXTENSION OF DRAINAGE SLUICE OF KUSABHADRA RIGHT EMB AT DHANUA	BKN 114.11	420.55	0.00	420.55
675	CONSTRUCTION OF STORM WATER DRAINAGE SYSTEM OF PURI TOWN ZONE IV	SWP 115.04	1621.65	0.00	1621.65
676	CONSTRUCTION OF STORM WATER DRAINAGE FRPM KONARK TEMPLE TO PATHARBUHA NALLA ZONE	SWP 115.05	124.61	0.00	124.61



677	CONSTRUCTION OF STORM WATER DRAINAGE FROM OUTSIDE OF KONARK SUN TEMPLE IN KONARK NAC AREA.	SWP 115.06	624.32	0.00	624.32
678	NRENDRA TANK BBSR	SWP 115.07	164.66	0.00	164.66
679	CONSTRUCTION OF HL. BRIDGE OF TELGURI	JM1 116.04	1218.25	0.00	1218.25
680	PERIODICAL RENEWAL IN HN-5	JM1 116.05	676.21	0.00	676.21
681	PODAMARI TO BUGUDA ROAD	JM1 116.06	801.17	0.00	801.17
682	"SH-17 TO PODAMARI TO BUGUDA ROAD, DISTRICT -JPU- GANJAM "(PKG.NO.OR-11-ADB-72-T-III)(MAINTNANCE WORK).	JM1 116.06M	33.90	12.94	46.84
683	PKG OR-11-ADB-74-T-111	JM1 116.07	434.13	0.00	434.13
684	FLOOD PROTECTION TO BKBD OF BRAHMANI SYSTEM FROM HALADHARPUR MAHAKALAPADA SLUICE OF BIRUPA LEFT PACKAGE VI	JFP 117.04	1468.72	0.00	1468.72
685	FLOOD PROT TO BR-KELUA-BIRU DOBA FROM TELUA BRIDGE HALADHARPUR	JFP 117.05	441.26	0.00	441.26
686	FLOOD PROTECTION TO BRAHMANI-KELUA-BIRUPA DOAB FROM SRIMPUR	JFP 117.06	1558.20	0.00	1558.20
687	FLOOD PROTECTION TO BKBD OF BRAHMANI SYSTEM FROM SAIRAMPUR SLUICE TO MAHAKALAPADA SLUICE PACKAGE-VI	JFP 117.05	482.70	0.00	482.70
688	RESTORATION OF BANAMALIPUR GHERRY RD 0TO3420M	JFP 117.07	280.29	0.00	280.29
689	BRAHMANI LEFT SAMANTARAPUR TO KAIPADA	JFP 117.08	1170.92	0.00	1170.92
690	SCOURED BANK AT NATARA	JFP 117.09	114.00	0.00	114.00
691	IMP TO GENGUTI RD 12-27.90KM	JFP 117.10	1840.98	0.00	1840.98
692	IMP TO CHITROPTALA FROM MANDIA	JFP 117.11	726.10	0.00	726.10
693	IMP TO NUNA KARANDIA RD 0.37.500KM	JFP 117.12	1659.06	0.00	1659.06
694	IMP TO CHITROPALA RD 0-48.80KM	JFP 117.13	1357.73	0.00	1357.73
695	BIRUPA RIGHT EMB RD 37.100.57.650	JFP 117.14	1706.17	0.00	1706.17
696	UTTIKAN EMB RD0-2.00KM	JFP 117.15	1759.01	0.00	1759.01



697	CHAKRAGARH TO MANCHESWAR	JFP 117:17	1254.71	0.00	1254.71
698	GENGUTI RIGHT EMB. JAJPUR TO BENAPUR	JFP 117:18	812.20	0.00	812.20
699	RESTO. TO RIGHT BANK OF HLC RANGE-II ON KHARASUAN LEFT.	JFP 117:19	785.22	0.00	785.22
700	DISMANTLING & REMOVAL OF OLD ANICUT OF MAHANADI & BIRUPA BARRAGE	JFP 117:20	2799.34	0.00	2799.34
701	RENO. OF KENDRAPARA CANAL. (LOKANATHPUR LOCK).	JFP 117:21	1600.54	0.00	1600.54
702	REMOVAL OF SHOALS THE UPSTREAM OF MAHANADI BARRAGE.	JFP 117:22	21686.08	3052.06	24738.14
703	EXCAV. OF FOUNDATION BASE OF CONCRETE DAM & SPILLWAY OF HADUA IRR. PROJECT	JFP 117:23	277.83	86.42	364.25
704	RENOVATION OF TALANDA MAIN CANAL FROM RD 0.00KM TO 1.50KM FROM JOBRA TO RANIHAT THROUGH CEMENTIOUS GEO SYNTHETIC CONCRETE MATTRESS	JFP 117:25	1720.82	372.67	2093.49
705	DEO EARTH DAM	DED 118:04	6852.30	1324.46	8176.76
706	CONST. OF SPILLWAY INCLUDING EARTH DAM OF DEO IRRIG. PROJECT FROM RD 09 M TO 183.5 M.	DES 119:04	14435.99	931.37	15367.36
707	CONSTRUCTION OF BAILEY TYPE BRIDGE (03 NOS) ON PERIPHERY ROAD OF DEO IRRIGATION PROJECT.	DES 119:05	0.00	629.73	629.73
708	CANALISATION & IMP OF COMMAND AREA OF GOBARDHANPUR PKG-8	GBP 120:04	301.87	0.00	301.87
709	CANALISATION & IMP OF COMMAND AREA OF GOBARDHANPUR PKG-10	GBP120:05	519.35	0.00	519.35
710	CONST. OF NADIAKHIA SALIEN EMB.	GBP120:06	625.87	0.00	625.87
711	NADIAKHIA SALIEN EMB. FROM 1.00KM TO 7.242KM.	GBP120:07	743.99	0.00	743.99
712	RESECTIONING OF PURI MAIN CANAL.	GBP 120:08	128.47	0.00	128.47
713	RESTO. OF KATHAJODIRIGHT EMB.	GBP 120:09	56.13	0.00	56.13
714	RESTO. TO JHINKARDIHA -MARICHA GHERRY	GBP 120:10	513.48	0.00	513.48



715	FDR TO BC OF DAYA RIGHT EMB.	GBP 120.11	21.10	0.00	21.10
716	RESTO. TO DAYA RIGHT EMB. AT JORAKANI	GBP 120.12	59.15	0.00	59.15
717	INTERIOR ARRANGEMENT AT RAJIV BHAWAN	GBP 120.13	111.12	0.00	111.12
718	RESTO. OF SOUTH BLOCK OF RAJIV BHAWAN	GBP 120.14	47.99	0.00	47.99
719	RENO. OLD ADMN. BLOCK OF RAJIV BHAWAN	GBP 120.15	127.10	0.00	127.10
720	CONST. OF ANNEX BUILDING	GBP 120.16	180.19	0.00	180.19
721	RECONST. & REHABILITATION OF BUDHA NALLA SLUCE	GBP 120.17	148.68	0.00	148.68
722	TEM. PROT. TO SCURED BANK OF KATHAJODI RIGHT EMB. NEAR VILLAGE BRAHMANIGAON	GBP 120.18	28.07	0.00	28.07
723	RESTO. TO KATHAJODI RIGHT EMB. NEAR VILLAGE BRAHMANI GAON	GBP 120.19	1252.76	0.00	1252.76
724	CONSTRUCTION BOX CELL STROM WATER DRAIN FROM RD 2248M TO RD 3014M.	GBP 120.20	281.84	0.00	281.84
725	"SURVEY, INVESTIGATION, DESIGN, CONSTRUCTION, TESTING & COMMISSIONING OF INTAKE WELL CAPABLE OF DELIVERING OF 11.5 MLD OF RAW WATER FROM SALIA RESERVOIR NEAR BANAPUR AND 3ML CAPACITY MBR."	GBP 120.21	465.20	0.00	465.20
726	HARAHARAJORE IRR PROJECT	SGP 121.04	3096.41	0.00	3096.41
727	MOHANADI FLOOD PROTECTION NR BINIKA	SGP 121.05	382.52	0.00	382.52
728	FDR TO FLOOD PROTE RD 0-2400KM	SGP 121.06	665.84	0.00	665.84
729	RESTO. & FLOOD PROT. TO THE RIGHT BANK OF RIVER SALKI NEAR VILLAGE GIRISINGHA.	SGP 121.07	380.32	0.00	380.32
730	RESTO. PROT. TO RIGHT BANK OF RIVER MAHANADI NEAR VILLAGE BAUNSI OF BOUDH.	SGP 121.08	232.50	0.00	232.50
731	RESTO & FLOOD PROT. TO RIGHT BANK OF RIVER MAHANADI NEAR VILLAGE TENTULIPALLI.	SGP 121.09	304.95	0.00	304.95



732	RESTO. & PROT. TO RIGHT BANK OF RIVER MAHANADI NEAR SUBAINAPUR KAUDEATOLA.	SGP 121.10	365.79	0.00	365.79
733	RESTORTATION & PROTECTION TO THE RIGHT BANK OF RIVER MAHANADI NEAR VILLAGE KELLAKATA & RIGHT BANK OF KHAJURIPADA NALLA NEAR VILLAGE B.N PUR.	SGP 121.11	185.86	0.00	185.86
734	RESTORTATION & PROTECTION TO THE RIGHT BANK OF RIVER MAHANADI NEAR VILLAGE PALASPAT & HARABHANGA.	SGP 121.12	147.07	0.00	147.07
735	FDR WORK AT THE LEFT BANK OF RIVER MAHANADI MANJAKUD (ISLAND) OF BOUDH.	SGP 121.13	146.24	0.00	146.24
736	RESTO. & PROT. TO RIGHT BANK OF RIVER MAHANADI NEAR VILLAGE KODASINGHAR.	SGP 121.14	120.78	0.00	120.78
737	RESTORTATION & PROTECTION TO THE RIGHT BANK OF RIVER TEL AT MALJKUD, GHANTAPADA & KANTAMAL.	SGP 121.15	310.81	0.00	310.81
738	IMP. & RESTO. OF DISTRI. OF HARIHARJORE IRR. PROJECT.	SGP 121.16	2043.58	0.00	2043.58
739	IMP. AT CANAL SERVICE ROAD OF CHAMPANAL DISTRI. AT BIRAMAHARAJPUR.	SGP 121.17	639.55	0.00	639.55
740	R&S OF DAMAGED STRUCTURE IN THE MAIN CANAL OF HARIHARJORE IRR. PROJECT	SGP 121.18	531.54	0.00	531.54
741	R.C.C PORTAL STRUCTURE WITH SLAB FOR THE BALANCE WORK AT SONEPUR TOWN.	SGP 121.19	13.90	0.00	13.90
742	LAND SCAPE DEVELOPMENT OF JABAHAR MINOR PREMISES OF H.DAM	SGP 121.20 (SMP-22)	192.22	0.00	192.22
743	DETAIL. AYACUT PLANNING SURVEY OF ONG IRRIGATION EXTENSION PROJECT (BOTH PHASE- I & II).	SGP 121.21	68.08	0.00	68.08
744	MEGA LIFT PROJECT IN TEL. SUB BASIN	CDC 122:04	535.53	0.00	535.53
745	CIVIL DESIGN CONSUL. MISC. PROJECT	CDC 122:05	697.53	16.04	713.57



746	CONSULTANCY SERVICE FOR TECH. SUPPORT FOR DOCUMENTATION & PROCESSING OF FOREST DIVERSION PROPOSAL FOR ANGUL BLOCK.	CDC 122-06	67.79	0.00	67.79
747	CONSULTANCY SERVICE FOR TECH. SUPPORT FOR DOCUMENTATION & PROCESSING OF FOREST DIVERSION PROPOSAL FOR TURIGUNTORN IRR. PROJECT	CDC 122-07	118.34	0.00	118.34
748	SONE IRR. PROJECT IN KAPTIPADA	CDC 122-08	204.17	0.00	204.17
749	COMMAND AREA SURVEY ALIGNMENT SURVEY OF FIXINF BOUNDARY PILLARS ETC. OF BHIMKUND BARRAGE PROJECT AT RAJNAGAR	CDC 122-09	124.26	0.00	124.26
750	DGPS SURVEY OF BRUTANG IRR.	CDC 122-10	93.93	0.00	93.93
751	SAMAKOI IRR. PROJECT	CDC 122-11	64.08	8.41	72.49
752	BURTANG IRR. PROJECT.	CDC 122-12	89.56	0.00	89.56
753	DOCUMENTATION & PROCESSING OF FOREST DIVISION PROPOSAL FOR KUTUSISINGA IRR. PROJECT.	CDC 122-13	20.49	32.78	53.27
754	CONSULTANCY SERVICES FOR ENVIRONMENTAL IMPACT ASSESSMENT (EIA) AND ENVIRONMENTAL MANAGEMENT PLAN (EMP) OF KHAIRIBANDHAN BARRAGE PROJECT. VALUE OF AGMT. INCL. 10% OHC & ST ` 24,03,500.00	CDC 122-14	754.84	115.95	870.79
755	PREPARATION OF DETAILED PROJECT REPORT (DPR) FOR MINOR IRR. PROJECT UNDER OIPCRA ASSISTED BY WORLD BANK. (CLUSTER-IV).	CDC 122-15	24.53	0.00	24.53
756	PREPARATION OF DETAILED PROJECT REPORT (DPR) FOR MINOR IRR. PROJECT UNDER OIPCRA ASSISTED BY WORLD BANK. (CLUSTER-VII).	CDC 122-16	2.23	0.00	2.23
757	APPOINTMENT OF PROJECT MANAGEMENT CONSULTANCY FOR IMPLEMENTATION OF MEGA LIFT PROJECTS IN CLUSTER-IV.	CDC 122-17	14.53	175.30	189.83
758	APPOINTMENT OF PROJECT MANAGEMENT CONSULTANCY FOR IMPLEMENTATION OF MEGA LIFT PROJECTS IN CLUSTER-V.	CDC 122-18	46.97	189.39	236.36



759	TEMP. BC WORK AT MANGALA MANDIR ON BRAHMANI RIGHT EMB. IN BARI BLOCK	CDC 122:19	8.91	0.00	8.91
760	TEMP. BC WORK AT ISHANPUR ON BRAHMANI RIGHT EMB. IN BARI BLOCK	CDC 122:20	4.60	0.00	4.60
761	TEMP. BC WORK NEAR P.N HIGH SCHOOL ONCLUDING BREACH AT BRAMABARADA	CDC 122:21	7.95	0.00	7.95
762	TEMP. BC WORK AT BANDHADIHA ON BRAHMANI RIGHT EMB. IN BARI BLOCK	CDC 122:22	22.89	0.00	22.89
763	TEMP. BC WORK AT MATIAPADA-1 ON BRAHMANI RIGHT EMB. IN BARI BLOCK	CDC 122:23	8.05	0.00	8.05
764	TEMP. BC WORK AT MATIAPADA-2 ON BRAHMANI RIGHT EMB. IN BARI BLOCK	CDC 122:24	11.13	0.00	11.13
765	TEMP. BC WORK NEAR P.N HIGH SCHOOL INCLUDING BREACH AT BRAMABARADA IN	CDC 122:25	9.49	0.00	9.49
766	TEMP. BC WORK AT ISHANPUR ON BRAHMANI RIGHT EMB. (BREACH AT BENHERAPUR)	CDC 122:26	3.09	0.00	3.09
767	TEMP. BC ON BODAK TINTER	JPR 123:04	87.99	0.00	87.99
768	PERMANENT BC ON BAITARANI NEAR DANDAMAHARA	JPR 123:05	75.68	0.00	75.68
769	TEMP. BC WORK AT PATPUR	JPR 123:06	481.33	0.00	481.33
770	PERMANENT BC WORK AT PATPUR	JPR 123:07	573.43	0.00	573.43
771	TEMP. BC WORK NEAR PANJARA SAHI	JPR 123:08	96.73	0.00	96.73
772	PERMANENT BC WORK NEAR PANJARA SAHI	JPR 123:09	289.56	0.00	289.56
773	TEMP. BC TO CE NO.2A ON BAITARANI RIGHT NEAR GANESWARPUR	JPR 123:10	178.56	0.00	178.56
774	TEMP. BC TO KANI LEFT NEAR PANCHAPADA NUASAHAN UNDER JAIPUR IRR. DIVISION	JPR 123:11	56.94	0.00	56.94
775	PERMANENT BC ON BAITARANI RIGHT NEAR GANESWARPUR	JPR 123:12	35.68	0.00	35.68
776	PERMANENT BC TO KANI LEFT NEAR PANCHAPADA NUASASA	JPR 123:13	26.01	0.00	26.01



777	PANASA GHERRY	JPR 123:14	1641.40	0.00	1641.40
778	ADANGA TO BUDHAGHAT	JPR 123:15	690.25	0.00	690.25
779	CENO2A RD27KM TO 32KM	JPR 123:16	1630.78	0.00	1630.78
780	DEVELOPMENT OF VARHAPITH	JPR 123:17	473.27	0.00	473.27
781	RAISING, STRENGTHENING & PROTECTION TO CE NO-2A ON BAITARANI RIGHT FROM RD 0.00KM TO RD 10.00KM.	JPR 123:18	1407.20	0.00	1407.20
782	RENOVATION OF DISTRIBUTARY NO-2 OF JAJAPUR MAIN CANAL AND ITS SYSTEM UNDER CLSRP.	JPR 123:19	1282.21	0.00	1282.21
783	REST. TO O.A.E NO-4B FROM RD-0.00KM TO 7.20KM (MALANDAPUR TO ADANGA)	JPR 123:20	944.55	0.00	944.55
784	REST. TO C.E NO-5A ON BUDHA KHARASUAN LEFT FROM MANGALPUR TO BUDHAGHAT.	JPR 123:21	1003.57	0.00	1003.57
785	"IMMEDIATE RESTORATION TO BREACH CLOSING AT BANKSAHI ON BRAHMANI LEFT EMBANKMENT UNDER JARAKA IRRIGATION DIVISION. EXCLUDING 10% OHC	JPR 123:22	218.66	0.00	218.66
786	RENOVATION OF 1 MAIN DISTRIBUTARY OF JAJPUR MAIN CANAL FROM RD 0.00KM TO 6.600KM UNDER CLSRP."	JPR 123:23	3198.81	197.77	3396.58
787	CONST., TESTING COMMISSIONING & TRAIL RUN OF SEPTAGE TREATMENT IN ANANDAPUR, NILAGIRI & BASUDEVPUR	JPR 123:24	234.02	178.89	412.91
788	CONST. OF INSTREAM BARRAGE ACROSS RIVER BAITARANI NEAR SAPTAMATRUKA	JPR 123:25	233.98	1881.00	2114.98
789	TEMP. BC WORK AT DUTTAPUR ON DUTTAPUR TRE ON BAITARANI RIGHT EMB.	JPR 123:26	76.04	0.00	76.04
790	TEMP. BC AT NUASASAN ON KANI LEFT EMB UNDER JAJPUR IRRI. DIVISION	JPR 123:27	51.79	0.00	51.79
791	TEMP. BC AT NAUBANKA ON NUAMAHARA LEFT TRE UNDER JAJPUR IRRI. DIVISION	JPR 123:28	104.28	0.00	104.28
792	TEMP. BC AT MALIPUR IN BARILO MALIPUR TRE ON KHARSUAN RIGHT	JPR 123:29	19.28	0.00	19.28



793	TEMP. BC AT BHUBANPUR ON TANTIGHAI RIGHT EMB. UNDER JARAKA IRRI. DIVISION	JPR 123:30	36.68	0.00	36.68
794	TEMP. BC AT KANPUR ON TANTIGHAI RIGHT EMB. UNDER JARAKA IRRI. DIVISION	JPR 123:31	63.75	0.00	63.75
795	TEMP. BC AT GUSURIASAHI IN KAKUDIKUDA RUDRAPUR TRE ON BRAHMANI LEFT EMB.	JPR 123:32	118.05	0.00	118.05
796	TEMP. BC AT RUDRAPUR IN KAKUDIKUDA RUDRAPUR TRE ON BRAHMANI LEFT EMB.	JPR 123:33	67.63	0.00	67.63
797	TEMP. BC AT ARUAL IN UDAYAPUR ARUAL TRE ON BRAHMANI LEFT EMB.	JPR 123:34	63.00	0.00	63.00
798	TEMP. BC AT SANTHAN & RAMP'A IN BAINSIRA KADIKAMA TRE ON DUDHEI RIGHT EMB.	JPR 123:35	103.59	0.00	103.59
799	SCoured BANK PROTECTION TO OAE NO. 16B ON KHARSUAN RIGHT NEAR BAHADALPUR TO CHINTAPALL	JPR 123:36	0.00	184.53	184.53
800	PROTECTION TO SCoured BANK ON KHARSUAN LEFT FROM SAHAPUR TO SATHIATKIRI UNDER NABARD ASSISTANCE RIDF-XXV.	JPR 123:37	0.00	269.72	269.72
801	PROTECTION TO SCoured BANK ON BOTH LEFT AND RIGHT ON BUDHA KHARSUAN LEFT FROM ADANGA TO KAMALPUR	JPR 123:39	0.00	239.07	239.07
802	PROTECTION TO SCoured BANK ON BAITARANI RIGHT FROM PADMAPOKHARI TO PATAPUR	JPR 123:41	0.00	62.88	62.88
803	RESTORATION TO OAE NO.14(B) ON KHARSUAN LEFT FROM SAHAPUR TO PARIDABAD	JPR 123:42	0.00	565.51	565.51
804	RAISING, STRENGTHENING AND PROTECTION TO CE NO.3A ON BAITARANI RIGHT FROM NH-5 TO RUDHIA	JPR 123:43	0.00	160.09	160.09
805	RESTORATION TO NEW BAITARANI RIGHT EMBANKMENT FROM SANKHARIMUHAN TO TARINI CHIAK	JPR 123:44	0.00	28.44	28.44



806	PROTECTION TO SCoured BANK ON BAITARANI RIGHT EMBANKMENT FROM BRAHMACHARIPATNA TO ARDALUA	JPR 123:47	0.00	423.52	423.52
807	CONSTRUCTION OF IN STREAM BARRAGE ACROSS RIVER BAITARANI NEAR SAPTAMATRUKA TEMPLE IN JAJPUR DISTRICT.	JPR 123:48	0.00	981.06	981.06
808	R&S TO GARADPUR TO ISWARPUR SALINE EMB.	AUL 124:04	1328.97	0.89	1329.86
809	R&S OF PAIKA LEFT EMB. FROM VILLAGE BARIPALLA TO KHURUSIA RD.00 TO 12.530KM.	AUL 124:05	755.85	0.00	755.85
810	PROT. TO SCoured BANK ON RIVER NUNA LEFT NEAR VILLAGE SATHIBATI,	AUL 124:06	1237.39	492.74	1730.13
811	RENO OF KANAS BRANCH CANAL & ITS SYSTEM UNDER CLSRP	KCP 125:04	1403.89	0.00	1403.89
812	RENO OF KANAS BRANCH CANAL& ITS SYSTEM UNDER 10.400KM	KCP 125:05	1088.43	0.00	1088.43
813	RENO OF KANAS BRANCH CANAL FROM RD 15.295 TO 20.720KM	KCP 125:06	1154.63	0.00	1154.63
814	RENO OF KANAS BRANCH CANAL FROM RD 20.720 TO 27.360 KM	KCP 125:07	1395.42	0.00	1395.42
815	RENO OF KANAS BRANCH CANAL FROM RD 27.360 TO 33.725KM	KCP 125:08	1382.35	0.00	1382.35
816	RENO OF KANAS BRANCH CANAL FROM RD 33.725 TO 40.435 KM	KCP 125:09	1107.14	0.00	1107.14
817	IMP. SUCH AS WIDENING AND STRENGTHENING OF PANCHARIDA ROAD TO ROHIBANKA ROAD VIA BANTHAPUR FROM 0.00 KM TO 19.780 KM.	KCP 125:10	1317.67	0.00	1317.67
818	GOMPAKONDA MAIN CANAL	PCG 126:04	6543.30	0.00	6543.30
819	TAMASA MAIN CANAL	PCG 126:05	4178.48	0.00	4178.48
820	CONST. OF SPILLWAY OF HALDIA DAM IN SIP	HSP 127:04	11445.70	2113.06	13558.76
821	GHATEKESWAR MULTI PURPOSE	GMP-128:04	180.94	1431.31	1612.25
822	SEED STORAGE GODOWN- RANGELUNDA-I	SSG-129:04	85.33	0.00	85.33



823	SEEDS STORE GODOWN AT RANGELUNDA-2	SSG-129:05	71.12	0.00	71.12
824	SEED STORAGE GODOWN-BANAPUR-1	SSG-129:006	82.96	0.00	82.96
825	SEEDS STORE GODOWN AT BABANPUR-2	SSG-129:007	98.92	0.00	98.92
826	SEEDS STORE GODOWN AT NAYAGARH	SSG-129:008	80.12	0.00	80.12
827	SEED STORAGE GODOWN-SERAGADAFIRM-1	SSG-129:009	105.14	0.00	105.14
828	SEED STORAGE GODOWN-SERAGADAFIRM-2	SSG-129:010	104.32	0.00	104.32
829	SEED STORAGE GODOWN-SATASANKHA-1	SSG-129:012	90.95	0.00	90.95
830	CONST. OF SEED STORAGE GODOWN AT SATASANKHA	SSG-129:013	89.57	17.01	106.58
831	CONST. OF SEEDS STORAGE GODOWN AT RANDAPALLI-I	SSG-129:014	0.00	0.00	0.00
832	CONST. OF SEEDS STORAGE GODOWN AT RANDAPALLI-II	SSG-129:015	0.00	0.00	0.00
833	CONST. OF SEEDS STORAGE GODOWN AT UMARKOTE-1	SSG-129:016	0.00	0.00	0.00
834	CONST. OF SEEDS STORAGE GODOWN AT UMARKOTE-2	SSG-129:017	0.00	0.00	0.00
835	CONST. OF SEEDS GODOWN AT SAMBALPUR	SSG-129:018	71.50	0.00	71.50
836	CONST. OF SEEDS STORAGE GODOWN AT SONEPUR	SSG-129:019	68.17	0.00	68.17
837	CONST. OF SEEDS STORAGE GODOWN AT BHAWANIPATNA-1	SSG-129:020	63.95	18.14	82.09
838	CONST. OF H.L. BRIDGE AT CHHELIGADA	CIP 130:04	967.67	0.00	967.67
839	PREPARATION OF DETAILED PROJECT REPORT (DPR) FOR MINOR IRRI PROJECT UNDER OIPCRA ASSISTED BY WORLD BANK. (CLUSTER-III).	CIP 130:05	37.66	0.00	37.66
840	IMP. TO HARIDAKHANDI PETROL PUMP TO ANDHARAPASARA SAPUA NALLAH ROAD FROM 0.00 TO 5.20KM.	CIP 130:06	857.60	0.00	857.60



841	"CONSTRUCTION OF 2 NOS. OF H.L. BRIDGE ON NAYAGARH TO ARJIPALLI ROAD AT CH.0/800 KM AND 1/100 KM IN THE DISTRICT OF GANJAM UNDER STATE PLAN."	CIP 130:07	323.63	274.81	598.44
842	PADMA AQUEDUCT WORK (REPAIR WORK)	CIP 130:08	46.68	0.00	46.68
843	SEPTAGE TREATMENT WORK IN HINJILCUT, ASKA POLASARA & SORADA	CIP 130:09	362.49	326.73	689.22
844	CONSTRUCTION OF TUNNEL & ALLIED WORKS OF CHHELIGADA IRRIGATION PROJECT	CIP 130:10	0.00	542.74	542.74
845	RESTO. OF 1ST APRON OF JANIVILLY ANICUT BHANJANAGAR, MOU NO-1/2018-19	TRB-131:04	672.57	0.00	672.57
846	RESTO. OF 1ST APRON OF JANIVILLY ANICUT BHANJANAGAR, MOU NO-2/2018-19	TRB-131:05	697.04	0.00	697.04
847	RESTO. OF 3RD & 4TH APRON OF JANIVILLY ANICUT BHANJANAGAR, MOU NO-3/2018-19	TRB-131:06	595.58	0.00	595.58
848	BREACH CLOSING TO LFB OF LOHARKHANDI RIVER NEAR VILLAGE RATANGA.	TRB-131:07	73.27	0.00	73.27
849	BREACH CLOSING TO RFB OF RIVER KOKALABA NEAR ULLADAN.	TRB-131:08	53.78	0.00	53.78
850	BREACH CLOSING TO RFB OF RIVER BADANADI NEAR VILLAGE SARIAPALLI.	TRB-131:09	34.06	0.00	34.06
851	BREACH CLOSING TO LFB OF LOHARKHANDI RIVER NEAR VILLAGE KUSHAPALLI.	TRB-131:10	60.24	0.00	60.24
852	BREACH CLOSING TO LFB OF RIVER BADANADI NEAR VILLAGE BISHNUCHAKRA AND GAHANGU.	TRB-131:11	60.55	0.00	60.55
853	BREACH CLOSING TO LFB OF LHARKHANDI RIVER NEAR VILLAGE MANDAR.	TRB-131:12	44.52	0.00	44.52
854	BREACH CLOSING TO LFB OF LOHARKHANDI NEAR VILLAGE DIMBIRIPALL (KARAGADIA AND MAKACHIRA).	TRB-131:13	33.93	0.00	33.93



855	BREACH CLOSING TO BOTH BANK OF RIVER NANDINI AT U/S OF BRIDGE NEAR VILLAGE KIRTIPUR.	TRB-131:14	37.12	0.00	37.12
856	BREACH CLOSING TO RFB OF RIVER NANDINI NEAR VILLAGE KAUDIA.	TRB-131:15	59.66	0.00	59.66
857	BREACH CLOSING TO BOTH BANK OF RIVER NADINI NEAR VILLAGE DENGAPADARA.	TRB-131:16	34.64	0.00	34.64
858	BREACH CLOSING TO RFB OF RIVER NANDINI NEAR BAISIPALA.	TRB-131:17	45.43	0.00	45.43
859	BREACH CLOSING TO RFB OF RIVER RUSHIKULYA NEAR VILLAGE TANHARA.	TRB-131:18	59.16	0.00	59.16
860	BREACH CLOSING TO RFB OF RIVER RUSHIKULYA NEAR VILLAGE KANJAMA.	TRB-131:19	72.71	0.00	72.71
861	BREACH CLOSING TO RFB RIVER BAGHUA NEAR U/S OF VILLAGE BRAHMANCHAL.	TRB-131:20	61.11	0.00	61.11
862	BREACH CLOSING TO RFB OF RIVER RUSHIKULYA NEAR VILLAGE BRAHAMNADEVI.	TRB-131:21	195.58	0.00	195.58
863	BREACH CLOSING TO RFB OF RIVER RUSHIKULYA NEAR VILLAGE NUAGADA.	TRB-131:22	46.01	0.00	46.01
864	BREACH CLOSING TO LFB OF RIVER RUSHIKULYA NEAR VILLAGE JAHADA D/S OF JAHADA C/R MAHANADI CANAL.	TRB-131:23	76.15	0.00	76.15
865	BREACH CLOSING TO LFB OF RIVER RUSHIKULYA NEAR VILLAGE NAGAPUR.	TRB-131:24	56.14	0.00	56.14
866	BREACH CLOSING TO RFB OF RIVER RUSHIKULYA NEAR VILLAGE BHALJAGUCHHA.	TRB-131:25	57.15	0.00	57.15
867	BREACH CLOSING TO LFB OF RIVER RUSHIKULYA NEAR VILLAGE NILAKANTHAPUR.	TRB-131:26	42.64	0.00	42.64
868	BREACH CLOSING TO RFB OF RIVER RUSHIKULYA NEAR VILLAGE KESHARA.	TRB-131:27	43.17	0.00	43.17
869	BREACH CLOSING TO RFB OF RIVER RUSHIKULYA NEAR VILLAGE B.KOTIBADI.	TRB-131:28	48.31	0.00	48.31



870	BREACH CLOSING TO LFB OF RIVER RUSHKULYA NEAR VILLAGE NANDIGHAR.	TRB-131:29	153.07	0.00	153.07
871	BREACH CLOSING TO RFB OF RIVER RUSHKULYA NEAR VILLAGE SINGIPUR.	TRB-131:30	94.64	0.00	94.64
872	BREACH CLOSING TO RFB OF RIVER RUSHKULYA NEAR VILLAGE BARADABALLI.	TRB-131:31	166.90	0.00	166.90
873	BREACH CLOSING TO LFB OF RIVER RUSHKULYA NEAR VILLAGE JAHADA UPSTREAM OF JANIVILLY ANKUT.	TRB-131:32	201.33	0.00	201.33
874	BREACH CLOSING TO LFB OF RIVER RUSHKULYA NEAR VILLAGE CHERMARIA.	TRB-131:33	193.84	0.00	193.84
875	BREACH CLOSING TO LFB OF RIVER RUSHKULYA NEAR VILLAGE MUKTAPUNJI.	TRB-131:34	183.93	0.00	183.93
876	BREACH CLOSING TO LFB OF RIVER RUSHKULYA NEAR VILLAGE SUNDARAPALLI.	TRB-131:35	97.60	0.00	97.60
877	BREACH CLOSING TO LFB OF RIVER RUSHKULYA NEAR VILLAGE JAGAMOHAN.	TRB-131:36	98.69	0.00	98.69
878	BREACH CLOSING TO RFB OF RIVER RUSHKULYA NEAR VILLAGE SURAMANI.	TRB-131:37	97.67	0.00	97.67
879	BREACH CLOSING TO LFB OF RIVER RUSHKULYA NEAR VILLAGE BRAMHANACHHAL.	TRB-131:38	133.59	0.00	133.59
880	BREACH CLOSING TO LFB OF RIVER RUSHKULYA NEAR VILLAGE NABARATNAPUR.	TRB-131:39	204.60	0.00	204.60
881	BREACH CLOSING TO RFB OF RIVER RUSHKULYA NEAR VILLAGE K.RAMACHANDRAPUR.	TRB-131:40	95.61	0.00	95.61
882	BREACH CLOSING TO LFB OF RIVER RUSHKULYA NEAR VILLAGE PUDUGESWARPALLI.	TRB-131:41	83.28	0.00	83.28
883	BREACH CLOSING TO RFB RIVER RUSHKULYA NEAR VILLAGE SUNAPALLI.	TRB-131:42	201.48	0.00	201.48
884	BREACH CLOSING TO RFB OF RIVER BADANADI NEAR VILLAGE KAMAGADA.	TRB-131:43	279.98	0.00	279.98



885	BREACH CLOSING TO LFB OF RIVER RUSHIKULYA NEAR VILLAGE GOPALPUR SASAN TO PALAKATA.	TRB-131-44	200.37	0.00	200.37
886	BREACH CLOSING TO LFB OF RIVER RUSHIKULYA NEAR VILLAGE D/S OF JANIVILLY.	TRB-131-45	197.64	0.00	197.64
887	BREACH CLOSING TO RFB OF RIVER RUSHIKULYA NEAR VILLAGE PODAPALLI.	TRB-131-46	158.84	0.00	158.84
888	BREACH CLOSING TO RFB OF RIVER RUSHIKULYA NEAR VILLAGE TATABALI	TRB-131-47	72.75	0.00	72.75
889	BREACH CLOSING TO RFB OF RIVER RUSHIKULYA NEAR VILLAGE KHADABHAGA.	TRB-131-48	162.59	0.00	162.59
890	FDR TO RFB OF RIVER RUSHIKULYA NEAR VILLAGE JANIVILLY.	TRB-131-49	187.79	0.00	187.79
891	BREACH CLOSING TO RFB OF RIVER RUSHIKULYA NEAR VILLAGE BHARATAPALLI	TRB-131-51	203.09	0.00	203.09
892	BREACH CLOSING TO RFB RIVER RUSHIKULYA NEAR VILLAGE R.DAMODARPALLI.	TRB-131-52	66.87	0.00	66.87
893	BREACH CLOSING TO RFB OF RIVER RUSHIKULYA AT RD29100M TO 29180M	TFP-132-04	40.59	0.00	40.59
894	BREACH CLOSING TO LFB OF RIVER RUSHIKULYA NEAR U/S OF H.R	TFP-132-05	33.49	0.00	33.49
895	BREACH CLOSING TO LFB OF RIVER RUSHIKULYA NEAR GOVINDAPUR	TFP-132-06	14.15	0.00	14.15
896	BREACH CLOSING TO LFB OF RIVER RUSHIKULYA NEAR PANDIA	TFP-132-07	30.45	0.00	30.45
897	BREACH CLOSING TO LFB OF RIVER RUSHIKULYA NEAR MARABAI	TFP-132-08	22.13	0.00	22.13
898	BREACH CLOSING TO LFB OF RIVER RUSHIKULYA NEAR BARAPALLI	TFP-132-09	20.05	0.00	20.05
899	BREACH CLOSING TO LFB OF RIVER BAGHUA AT RD.2200M	TFP-132-10	76.84	0.00	76.84
900	BREACH CLOSING TO LFB OF RIVER BAGHUA AT RD.3800M	TFP-132-11	48.08	0.00	48.08
901	BREACH CLOSING TO LFB OF RIVER BAGHUA AT RD.3900M	TFP-132-12	57.63	0.00	57.63



902	BREACH CLOSING TO LFB OF RIVER DHANEI D/S SINGHAGHAT AT K.S NAGAR NAC	TFP-132-13	32.14	0.00	32.14
903	BREACH CLOSING TO LFB OF RIVER BAGHUA AT RD.2200M	TFP-132-14	2.97	0.00	2.97
904	BREACH CLOSING TO LFB OF RIVER RUSHIKULYA NEAR KUMBHARI	TFP-132-15	8.70	0.00	8.70
905	BREACH CLOSING TO LFB OF RIVER RUSHIKULYA NEAR ALADIGAM	TFP-132-16	9.43	0.00	9.43
906	RESTO. OF RIGHT FLOOD BANK OF RIVER BOGI DOWN STREAM OF VILLAGE PADADIGI DAMAGED DUE TO CYCLONIC STROM TITILI	TFP-132-17	21.81	0.00	21.81
907	BREACH CLOSING TO SARABHIMPUR	TFP-132-18	38.12	0.00	38.12
908	RESTO. OF CANAL & BREACH OF RMC AT RD7540M OF BAGHALATI IRRI PROJECT	TFP-132-19	96.27	0.00	96.27
909	RESTO. OF CANAL BREACH AT NEAR BELAI NALLAH MANDARADA AT RD6200M TO RMC OF BAGHALATI IRRI PROJECT	TFP-132-20	192.81	0.00	192.81
910	CONSULTANCY WORK AT HEAD OFFICE		28.44	0.00	28.44
911	OTHER OPREATING INCOME		2599.43	361.65	2961.08
912	TOTAL:-		577100.08	53264.30	630364.38
913	SBD (SUNDRIES)		13.98	0.00	13.98
914	INCOME FROM MISC. CONTRACTS		2136.32	0.00	2136.32
915	OTHER INCOME		25162.10	3604.30	28766.40
916	GRAND TOTAL:-		604412.48	56868.60	661281.08



ANNEXURE-II

ODISHA CONSTRUCTION CORPORATION LTD., BHUBANESWAR

WORKS AWARDED TO OCCL DURING F.Y. 2021-22

Amount ₹. in Lakhs

Sl. No.	Name of the work	Agmt. No.	Agmt. Cost	Rev. Cost if any
1	2	3	4	5

CIVIL WORKS

1	Execution of the work 'Renovation , Slope Protection and Beautification work of Taladanda Main Canal from RD 1.56 Km to RD 3.12 Km (Ranihat Bridge to Matrubhawan Sluice) through Cementitious Geo-Synthetic Concrete Matress (CGCM)	D 01 2021-22	3176.70	-
2	Renovation of Old Gobari drainage cut from RD 0.00Km to 14.62Km out falling to Gobari drainage system.	D 2020-21	890.96	1050.16
3	Protection to Scoured Bank on Devi left embankment and providing 04 Nos. spurs near village Gandakula under NABARD Assistance RIDF-XXV.	D Prov. MOU No. 01 / 2020-21	854.79	-
4	Dredging of Mugura Nallah from RD 8.160Km to 12.840Km under DIP.	D Prov. MOU made on Dt.15.03.21	1376.48	-
5	Construction of 3 Nos. of Spurs & Launching apron on Keredagada Altanga Saline Embankment of River Hansua Right near village Bhatapada under NABARD Assistance RIDF-XXV	D 02 2020-21	1784.20	-
6	Dredging of Hansua Drainage Channel Cut Up stream of Nagari Creek	D Prov. MOU made on Dt.15.03.21	407.49	-
6	Creek irrigation to Aul block and constructions of sluice at Arjunpur on Kani-Kharsaan right embankment and NABARD Assistance RIDF-XVIII	D Prov. MOU made on Dt.15.03.21		-
7	Improvement along with Dredging of Old Alaka Drainage Cut from RD 00 Km to 7.00 Km including 2 VRBS under DIP.	D Prov. MOU made on Dt.15.03.21	637.92	-
8	Dredging of Jatadhari Muhan.	D Prov. MOU made on Dt.15.03.21	528.40	-



9	Construction of Instream Barrage across river Baitarani near Saptamatruka Temple in Jajpur District (Left Arm) (Including dewatering during execution).	D 02 20 21-22	8730.03	-
10	Protection to scoured bank on Baitarani Right from Brahmacharipatna to Ardaha .	D 02 2021-22	507.59	-
11	Construction of Cross Regulator cum Escape at RD 15.640 Km of Darpani Branch Canal of RBC of RIP (91.33 Work).	D 01 2021-22	1000.54	-
12	Erosion Protection works for Left Bank Canal From RD 34.136 Km to RD 36.136 Km of Rengali Irrigation Project by using Cementious Composite Geo Mattress (CCGM)	D 01 2021-22	5197.73	-
13	Balance lining work in in-complete patches of Right Bank Canal within RD 42.530 Km to RD 40.939 Km by using Cementious Geosynthetic Concrete Mattress (CGCM) and Cementious Composite Geosynthetic Carpet (CCGC) .	D 01 2021-22	1932.83	-
14	Foundation Treatment of Dam & Spillway Base of Hudua Irrigation Project .	D 01 2021-22, 24.08.21	1817.95	-
15	Preparation of revised DPR for Under Ground Pipe Line (UGPL) system of Minors & Sub-Minors of Burapoda Branch Canal & Korei Branch Canal of Rengali Irrigation Project, Phase-II. (Preparation of Revised DPR upto 1 Ha. Chak) (91.33 Work).	D 01 2021-22,	89.45	-
16	Construction of Automated Gates of Size 12.80 M X 1.20 M X 3 No at Weir under Bridge over Ramial River on Dhenkanal - Kamakhyanagar Road at RD 26/240 Km in the District of Dhenkanal.	T 1P2 2021-22	156.13	260.85
17	Restoration of damaged Talasury-uduyapur sea wall cum Service road in Balasore district	D 11 2021-22 10.01.22	2080.71	-
18	Construction of Bailey Bridges (3nos) on the Periphery Road, Deo Irrigation Project in the District of Mayurbhanj, Odisha (DES-119.50).	D 01 2021-22	1578.10	-
19	Execution of Tunnel including Approach Channel and Exit Channel of Chheligada Irrigation Project .	D 01 Tunnel/ 2021-22	9077.90	-
20	Construction of Submersible Bridge Across River Telengiri at Downstream of Spillway of Telengiri Irrigation Project .	D 01 2021-22	487.63	630.44
21	River Training work and River Bed Protection at Odustala High Level Bridge site of Ret Irrigation Project .	D 01 2020-21 16.04.21	179.53	-



22	Closure of Construction sluice of Ret Spillway of Ret irrigation Project	D 01 2021-22 16.07.21	70.27	67.04
23	Preparation of DPR including Survey, investigation, design, drawing and complete cost estimate for the proposed bridge at ch. 0.150km over Matalali nallah on Makarmunda RD road to Baishnabpali village under Barkote block of Deogarh district for the year 2021-22.	D 07 P1 2021-22 (Excl GST)	6.75	-
24	1. Bridge over Sihedjore Nallah at Ch 7.613 km to 7.693 km (Latitude 21°58'2434"N, Longitude 84°20'5512"E) on SH-24 to Kuntrabahal via Nuadiha road under Bamra block of Sambalpur District. 2. Bridge over Chhuindhuda Nallah at Ch. 0.512km to 0.592km (Latitude 21°55'7035"N, Longitude 84°43'1393"E) on Uttargaon to Nuadiha via Bichbukhalia road under Bamra block of Sambalpur District. 3. Bridge over Local Nallah at 1st km (Latitude 21°53'1731"N, Longitude 84°39'4308"E) on PMGSY Road to Patbandha PS road under Jamankira block of Sambalpur District.	D 03 2021-22 (Excl GST)	17.25	-
25	1. Bridge over Dholbahal nallah at Ch-1/500km Latitude-21.720155, longitude-83.786617 on Behermal to sardia P.S. road under Jharsuguda block of Jharsuguda District. 2. Bridge over Local nallah at Ch-1.00km Latitude-21.687972, Longitude-83.849653 on Bhuatia to Bargah P.S. road under Lakhanpur block of Jharsuguda District. 3. Bridge over Lilari nallah Latitude-21.817607, Longitude-83.82656 on Pipilimal-Banjari P.S. road under Lakhanpur block of Jharsuguda District . 4. Bridge over Lilari nallah Latitude-21.797458, Longitude-83.836015 on NH-200 to Dhubamal P.S. road under Lakhanpur block of Jharsuguda District.	D 38 2021-22 (Excl GST)	22.50	-
26	Improvement and Restoration to Susan Main Canal From RD. 0.00 K.M. to 14.75 K.M. (C.C.Lining) of HiraKud System under Sambalpur District.	D 01 2021-22	5879.31	-
27	Renovation to Jagadalmallah from RD 0.00km to RD 5.20km under DIP.	D 99 2021-22 07.05.2021	1344.83	-
28	Dredging of Lura River from RD. 11.00 Km to 17.00 Km with Structures. (MoU with E.E Pari Drainage Division, Puri)	D 98 2021-22 28.04.21	1354.15	1539.90
29	Kuakhai In-stream Storage Structure across river Kuakhai near village Pandara under State fund Scheme "Construction of In-Stream Storage Structures.	Prov. MOU No. 1502/ 29.03.2022	15491.34	-



30	Construction of Underground Pipe line Irrigation System (Gravity Flow) in 13 nos of Minor Irrigation Projects including distribution system and command area development for 4161 ha of CCA on EPC-turn key basis- (Package- No-II)	D Provisional MOU No-02/MOU/ 2020-21	10823.00	-
31	Construction of Underground Pipe line Irrigation System (Gravity Flow) in 9 nos of Minor Irrigation Projects including distribution system and command area development for 4012 ha of CCA on EPC-turn key basis- (Package- No-I)	D Provisional MOU No-01/MOU/ 2020-21	10436.00	-
32	Construction of Underground Pipe line Irrigation System (Gravity Flow) in 13 nos of Minor Irrigation Projects including distribution system and command area development for 4082 ha of CCA on EPC-turn key basis- (Package- No-III)	D Provisional MOU No-03/MOU/ 2020-21	10617.94	-
Total of Civil Works :			99145.65	

MECHANICAL WORKS

1	Supply, fabrication, transportation, erection & dismantling of steel frame for casting of Deck slab of Spillway (5 Nos Bay) of Deo Irrigation Project	N 2021-22 Offer submitted	290.79	-
2	Design, supply, fabrication, transportation, erection, commissioning and testing of Head Regulator Service and Emergency gates with hoisting arrangements, 2nd stage concreting and trash rack for Right Main Canal and Left Main Canal of Haladhi Dam under Subarnarekha Irrigation Project.	N 2021-22 Offer submitted	127.00	-
3	Renovation and replacement by design, supply, fabrication, transportation, dismantling, removal of old & damaged radial gates and its components with erection of new ones, dismantling of hoisting arrangements and re-erection of the same after repair by inserting stoplogs through operation of gantry crane in Bay No. 3,4 & 5 of Indravati Dam and Bay No. 3 & 4 of Muran Dam	N 1SF2 2021-22	1973.33	-
Total of Mech. Works :			2391.12	
Total of Civil Works :			99145.65	
Total of Civil & Mech. Works :			101536.77	



ANNEXURE-III

**FORM NO. MGT-9
EXTRACT OF ANNUAL RETURN**

As on the financial year ended on 31st March, 2022.

(Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014)

I. REGISTRATION AND OTHER DETAILS:

Sl.No.	Particulars	Details
i.	CIN	U45203OR1962SGC000438
ii.	Registration Date:	22/05/1962
iii.	Name of the Company	Odisha Construction Corporation Ltd.
iv.	Category / Sub-Category of the Company	Company Limited by Shares State Government Company
v.	Address of the Registered office and contact details	Unit - 8, Gopabandhu Nagar, Bhubaneswar - 751012 Website:- www.odishaconstruction.com
vi.	Whether listed company	No
vii.	Name, Address and Contact details of Registrar and Transfer Agent, if any:	NA

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10 % or more of the total turnover of the company shall be stated:-

SL. NO.	Name and Description of main products / services	NIC Code of the Product/ service	% to total turnover of the company
I.	Construction	F2	100

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

----- Not applicable -----

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)**i) Category-wise Share Holding**

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% Change during the year
	Demat	Physical	Total	% of Total shares	Demat	Physical	Total	% of total shares	
A. Promoters (I) Indian									
a) Individual/ HUF	-	-	-	-	-	-	-	-	-
b) Central Govt.	-	-	-	-	-	-	-	-	-
c) State Govt. (s)	-	1,75,000	1,75,000	100	0	1,75,000	1,75,000	100	Nil
d) Bodies Corp									
e) Banks / FI									
f) Any Other									
Sub-total (A) (I):-	-	1,75,000	1,75,000	100	0	1,75,000	1,75,000	100	Nil



A(2) Foreign										
a) NRIs – Individuals										
b) Other – Individuals										
c) Bodies Corp.	Nil									
d) Banks / FI										
e) Any Other....										
Sub-total (A) (2):										
Total shareholding of Promoter (A) = (A)(1)+(A)(2)	-	1,75,000	1,75,000	100	0	1,75,000	1,75,000	100	Nil	
B. Public Shareholding										
1. Institutions										
a) Mutual Funds										
b) Banks / FI										
c) Central Govt.										
d) State Govt. (s)										
e) Venture Capital Funds										
f) Insurance Companies	Nil									
g) FIs										
h) Foreign Venture Capital Funds										
(i) Others (specify)										
Sub-total (B)(1):-										
2. Non-Institutions Bodies Corp.										
i) Indian										
ii) Overseas										
b) Individuals										
i) Individual shareholders holding nominal share capital upto ₹. 1 lakh	Nil									



i) Individual shareholders holding nominal share capital in excess of ₹. 1 lakh										
c) Others (specify)										
Sub-total (B)(2):-										
Total Public Shareholding (B)=(B)(1)+(B)(2)										
C. Shares held by Custodian for GDRs & ADRs										
Grand Total (A+B+C)	-	1,75,000	1,75,000	100	Nil	1,75,000	1,75,000	100	Nil	

(ii) Shareholding of Promoters

Sl. No.	Shareholder's Name	Shareholding at the beginning of the year			Share holding at the end of the year			% change in share holding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	
1.	Governor of Odisha	1,75,000	100	Nil	1,75,000	100	Nil	Nil
	Total	1,75,000	100	Nil	1,75,000	100	Nil	Nil

(iii) Change in Promoters' Shareholding:

(There is no change in the Promoters Shareholding during the period)

Sl. No.		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year	1,75,000	100	1,75,000	100
	Date wise Increase / Decrease in Promoters Share Holding during the Year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus / sweat equity etc):	Nil	Nil	Nil	Nil
	At the End of the year	1,75,000	100	1,75,000	100

(iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):

-----Not applicable-----

(v) Shareholding of Directors and Key Managerial Personnel:

**1. Smt. Anu Garg, IAS, as Chairman, OCC Ltd.**

Sl. No.	For Each of the Directors and KMP		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
			No. of shares	% of total shares of the company	No. of Shares	% of total shares of the company
	At the beginning of the year		5	0	5	0
	Date of meeting	Increase By	0	0	0	0
	Date of meeting	decrease By	0	0	0	0
	At the End of the year		5	0	5	0

2. Sri Bibhuti Bhusan Dash, as Managing Director, OCC Ltd.

Sl. No.	For Each of the Directors and KMP		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
			No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year		5	0	5	0
	Date of meeting	Increase By	0	0	0	0
	Date of meeting	decrease By	0	0	0	0
	At the End of the year		5	0	5	0

3. Sri Satyapriya Rath, as Director, Finance Department, Odisha

Sl. No.	For Each of the Directors and KMP		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
			No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year		5	0	5	0
	Date of meeting	Increase By	0	0	0	0
	Date of meeting	decrease By	0	0	0	0
	At the End of the year		5	0	5	0

4. Sri Bijaya Kumar Mishra, as Director, Water Resources, Odisha.

Sl. No.	For Each of the Directors and KMP		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
			No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year		5	0	5	0
	Date of meeting	Increase By	0	0	0	0
	Date of meeting	decrease By	0	0	0	0
	At the End of the year		5	0	5	0


5. Sri Bijay Kumar Behera, as Director, Department of Water Resources.

Sl. No.	For Each of the Directors and KMP	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year	5	0	5	0
	Date of meeting	Increase By	0	0	0
	Date of meeting	decrease By	0	0	0
	At the End of the year	5	0	5	0

6. Sri Akshaya Kumar Sethi, as Director, Public Enterprises Department.

Sl. No.	For Each of the Directors and KMP	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year	5	0	5	0
	Date of meeting	Increase By	0	0	0
	Date of meeting	decrease By	0	0	0
	At the End of the year	5	0	5	0

V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment

-----Nil-----

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL.
A. Remuneration to Managing Directors, Whole-time Directors and/or Manager:

Sl. No.	Particulars of Remuneration	Name of MD/WTD/ Manager	Total Amount
		-	-
1. (i)	Gross salary		
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	Sri Ashim Kumar Mahapatra	₹. 4,35,602.00
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	Sri Chinmoy Ranjan Rout	₹. 17,38,827.00
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	Sri Bihuti Bhusan Dash	₹. 1,71,420.00
2. (ii)	Stock Option		Nil
3. (iii)	Sweat Equity		Nil
4. (iv)	Commission - as % of profit - Others, specify...		Nil
5. (v)	Others, please specify		Nil
	Total (A)		₹. 23,45,849.00



B. Remuneration to other directors:

Sl. No.	Particulars of Remuneration	Total Amount			
1.	Independent Directors	Sri Debaraj Biswal	Sri Sudhakar Patri	Dr. Pratap Chandra Panda	-
(i)	Fee for attending board / committee meetings	₹. 24,000.00	₹. 15,000.00	₹. 15,000.00	
(ii)	Commission	-	-	-	-
(iii)	Others, please specify				
	Total (1)	₹. 24,000.00	₹. 15,000.00	₹. 15,000.00	
2.	Other Non-Executive Directors				
(i)	for attending board / committee meetings				
(ii)	Fee	-	-	-	-
(iii)	Commission	-	-	-	-
(iv)	Others, please specify	-	-	-	-
	Total (2)	-	-	-	-
	Total (B)=(1+2)				
	Total Managerial Remuneration	-	-	-	-
	Overall Ceiling as per the Act	-	-	-	-

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD.

Sl. No.	Particulars of Remuneration	Key Managerial Personnel		
		Company Secretary	FA & CAO	TOTAL
1.	Gross salary			
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	₹. 13,02,720.00	₹. 16,87,966.00	₹. 29,90,686.00
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-	-	-
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-	-
2.	Stock Option	-	-	-
3.	Sweat Equity	-	-	-
4.	Commission - as % of profit others, specify...	-	-	-
5.	Others, please Specify	-	-	-
	Total	₹. 13,02,720.00	₹. 16,87,966.00	₹. 29,90,686.00

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

Type	Section of The Companies Act	Brief Description	Details of Penalty /Punishment/ Compounding fees imposed	Authority [REV/NCLT /COURT]	Appeal made, if any (give Details)
A. COMPANY					
Penalty			Nil		
Punishment					
Compounding					
B. DIRECTOR					
Penalty			Nil		
Punishment					
Compounding					
C. OTHER OFFICERS IN DEFAULT					
Penalty			Nil		
Punishment					
Compounding					



**OFFICE OF THE ACCOUNTANT GENERAL
(AUDIT - I)
ODISHA, BHUBANESWAR - 751001**

No. AMG-I(V)/Accts/OCCL/2021-22/IR No.02/24-25/555

Date: 16.12.2024

To

The Managing Director,
Odisha Construction Corporation Limited
Unit - VIII, Gopabandhu Nagar,
Bhubaneswar - 751012

Sub : Comments of the Comptroller & Auditor General of India Under Section 143(6)(b) of the Companies Act, 2013 on the accounts of the ODISHA CONSTRUCTION CORPORATION LIMITED (OCCL) for the year 2021-22.

Sir,

I am to enclose herewith the comments of the Comptroller and Auditor General of India under Section 143(6) (b) of the Companies Act, 2013 on the accounts of ODISHA CONSTRUCTION CORPORATION LIMITED (OCCL) for the year 2021-22.

Three copies of the Annual Reports placed before the Annual General Meeting of the Company may please be furnished to this office indicating the date of the meeting.

Yours faithfully,

Encl : As above

Sd/-
DEPUTY ACCOUNTANT GENERAL
(AMG-I)

**Annexure-I****COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA UNDER SECTION 143(6) (B) OF THE COMPANIES ACT, 2013 ON THE STANDALONE FINANCIAL STATEMENTS OF ODISHA CONSTRUCTION CORPORATION LIMITED (OCCL) FOR THE YEAR ENDED 31ST MARCH 2022.**

The preparation of financial statements of Odisha Construction Corporation Limited (OCCL) for the year ended 31st March 2022 in accordance with financial reporting framework prescribed under the Companies Act, 2013 is the responsibility of the Management of the Company. The Statutory Auditor appointed by the Comptroller and Auditor General of India under Section 139(5) of the Act, is responsible for expressing opinion on the financial statements under Section 143 of the Act, based on independent audit in accordance with the Standards on Auditing prescribed under section 143(10) of the Act. This is stated to have been done by them vide their Audit Report dated 26th July 2024.

I, on behalf of the Comptroller and Auditor General of India have conducted a supplementary audit under Section 143(6) (a) of the Act of the financial statements of Odisha Construction Corporation Limited (OCCL) for the year ended 31st March 2022. This supplementary audit has been carried out independently without access to the working papers of the Statutory Auditors and is limited primarily to inquiries of the Statutory Auditors and company personnel and a selective examination of some of the accounting records.

Based on my supplementary audit, I would like to highlight the following significant matters under section 143(6) (b) of the Act, which have come to my attention and which in my view are necessary for enabling a better understanding of the financial statements and the related Audit Report.

**A1 COMMENTS ON PROFITABILITY
STATEMENT OF PROFIT AND LOSS
OTHER EXPENSES (NOTE-24) - ₹465.51 CRORE
PAYMENT TO JOB WORKERS / CONTRACTORS**

The above is understated by ₹9.52 crore due to non-accounting of amount payable to the job-workers/ contractors relating to two works executed under 'Jajpur Group of Projects' and one work under 'Cuttack Group Project'. The company executed two contract works in 'Jajpur Group of Projects' for which an amount of ₹7.39 crore is due for payment to the Job-workers/contractors and ₹2.13 crore is due for payment for one work of 'Cuttack Group of Projects'. The measurements of the works were done and the Running Account (RA) bill was also submitted by the contractor with respect to the works. Accordingly, the payment to the job-worker/ contractor should have been accounted for in the books of accounts. "Non-accounting of the same has resulted in understatement of Revenue from Operations by ₹10.28 crore (₹9.52 crore towards payment due to contractors



+ ₹0.76 crore being supervision charges @8% of ₹9.52 crore) as well as understatement of Expenses-Other Expenses by ₹9.52 crore and profit for the year by ₹0.76 crore". Further, this has also resulted in understatement of 'Trade Receivables; (Note-14) by ₹10.28 crore and understatement of 'Trade Payables' by ₹9.52 crore and 'Reserve Surplus' by ₹0.76 crore in the Balance Sheet for the FY 2021-22.

A2 STATEMENT OF PROFIT AND LOSS

EXPENSES

EMPLOYEES BENEFIT EXPENSES: (NOTE-21) - ₹31.01 CRORE

The above is understated by ₹0.91 crore due to non-accounting of additional doses of Dearness Allowance (DA) payable to its employees. The Board of Directors approved the enhancement in the rate of DA from 17% to 28% with effect from 01 July 2021 and accordingly the payment was also made in May 2022 i.e. before the authentication of the accounts. However, the company has not provided for the same in the books of accounts. This has also resulted in understatement of 'Short-term Provision' (Note-8) in addition to the above and overstatement of profit for the year by the same amount i.e. ₹0.91 crore each.

B3 COMMENTS ON FINANCIAL POSITION

BALANCE SHEET, ASSETS

OTHER NON-CURRENT ASSETS (NOTE-12) - ₹55.35 CRORE

(a) The above is overstated by ₹3.02 crore due to inclusion of doubtful 'Advance to Staff'. The company disclosed in the books of accounts under Note 26 (XX) that a suspected fraud to the tune of ₹3.10 crore was reported during the year 2017-18 against which the company referred the case to the Economic Offence Wing of the Department of Police. However, till date the issue is not resolved. Hence the recovery of the amount provided as advance to the alleged staff amounting to ₹3.02 crore is not certain. Hence, necessary provision should have been made in the books of accounts against the 'Advance to Staff'. However, the company has not provided the same in the books of accounts which also resulted in understatement of 'Short-term Provision' (Note-8) and overstatement of profit by the same amount i.e. by ₹3.02 crore each.

B4 COMMENTS ON FINANCIAL POSITION

BALANCE SHEET, EQUITIES AND LIABILITIES

CURRENT LIABILITIES.

OTHER CURRENT LIABILITIES (NOTE-7) - ₹716.42 CRORE

The above is understated by ₹1.55 crore due to non-accounting of price adjustment for the work "Cement concrete lining/ RCC trough wall in Distributaries, Minors & Sub-Minors for smooth management of UGPL Canal Network of LIIP vide MoU No. 04/2021-22". As the above price adjustments are related to the works



executed during July 2021 to February 2022 and is also approved by the Section Engineer, Lower Indra Canal Division, Khariar in March 2022, necessary provision for the liabilities should have been made in the books of accounts of the Company during 2021-22. However, the company has not created any liabilities towards the same. As the work is depositary in nature, this has also resulted in understatement of Trade Receivable (Note 14) by ₹1.55 crore in addition to the above head i.e. Other Current liabilities (Note 7) by the same amount. This has also resulted in understatement of 'Revenue from Operation' by ₹1.67 crore and understatement of 'Other Expenses' by ₹1.55 crore and profit by ₹0.12 crore.

C5. COMMENTS ON STATUTORY AUDITORS' REPORT

The Statutory Auditor in Annexure "C" to Independent Auditors' Report has reported about the Basis for Disclaimer of Opinion and reserved their comment on totaling ₹751.62 crore on different items.

As per para 19 of Standard on Auditing (SA) 705 (Revised), "When the auditor disclaims an opinion due to an inability to obtain sufficient appropriate audit evidence, the auditor shall state that, because of the significance of the matter(s) described in the Basis for Disclaimer of Opinion section, the auditor has not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements"-

-The Statutory Auditors, however, in their report stated that 'except for the possible effects of the matter described in the Basis for Qualified Opinion given in the Annexure "B" and comments, described in the Basis for Disclaimer of Opinion given in Annexure "C", the aforesaid financial statements give the information required by the Companies Act, 2013 ('Act) in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, its profit and cash flows for the year ended on that date'.

Thus, it was not proper on the part of Independent Auditor to report an assurance in the audit report that financial statements presented a 'true and fair view' simultaneously with the Basis for Disclaimer of Opinion as given in Annexure "C" of the Independent Report.

**For and on behalf of the
Comptroller and Auditor General of India**

Place: Bhubaneswar
Date: 16.12.2024

Sd/-
PRINCIPAL ACCOUNTANT GENERAL



Independent Auditors' Report

To,

The Members of
Odisha Construction Corporation Limited
CIN : U45203OR1962SGC000438

Opinion

We have audited the accompanying standalone financial statements of M/s **Odisha Construction Corporation Ltd** ("the Company"), which comprise the Balance Sheet as at 31 March 2022, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and notes to the financial statements, including a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, except for the possible effects of the matter described in the **Basis for Qualified Opinion** given in **Annexure "B"** and our comments described in the **Basis for Disclaimer of Opinion** given in **Annexure "C"**, the aforesaid financial statements give the information required by the **Companies Act, 2013** ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, its profit and cash flows for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our



audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is not a listed company.

Information other than the financial statements and auditors' report thereon.

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report those facts to those charged with governance, which have not noticed.

Emphasis of Matter :

Attention is invited to following notes to accounts

Note No. 4(a) &4(b)

Trade Payable (non-current) as per note 4(a) and 4(b) Rs.734.53 crores, which includes items over several years. A detailed analysis of the department wise year wise payable and confirmation against those balances have not been obtained as on 31-03-2022. As a result of which it's not possible to determine exact liability and/or not possible to determine accounting adjustments on reconciliation with contractors.

Moreover there is an amount of Rs17.13 lacs (previous year 16.22 lacs) grouped under this subhead Trade Payable (Non Current) 4(a) as Suspense (Cr), details for which is not available or recipient parties are not identified this should have been termed as liabilities no longer required and written back after due analysis.

**Note No. 12 & 14**

Other Non- Current Assets (Note-12) Rs. 55.35 crores & Trade Receivable (Current) Rs. 325.67 crores includes Rs 33.51 crores against old cases under claim settlement cell. These outstanding are over 15 years old which are doubtful of recovery. No suitable provisions in the books of Accounts are made. In our Opinion these are doubtful of recovery requires appropriate provisioning after detailed analysis in absence of which we are unable to comment on the extent of realizability of these debts.

There is also an item of sundry debtors of Rs 26.86 lacs (Previous year same amount) grouped under Trade Receivable (Current) gross amount Rs 32.15 less provision for doubtful debt amounting to Rs 5.29 lacs. The provisions has been set off against to sundry debtor outstanding without writing off, which has understated the sundry debtors (Assets) and provisions for sundry debtors(Liabilities) by same amount of Rs 5.29 lacs.

There is an amount of Rs 115.46 lacs (previous year same amount) grouped under this subhead Other Non-Current Asset as Suspense (Dr), details for which is not available or recipient parties are not identified this should have been "provided for" after due analysis.

Note No. 26

Refer to Note 26(viii) for Non recognition of accrued interest on STDR amounting Rs 31.54 lacs. of Punjab National Bank. As the STDR are in auto renewal mode and the Banks should pay interest on maturity. The provision for accrued interest should have been made for the current year as well as for the earlier periods after 31.03.2009.

The above STDR has not been released by the client of the OCC Ltd ,hence it has to be ascertained whether the same has been adjusted by the client towards LD or any other recovery or not. As no confirmation against such STDR holding has been obtained by the OCC Ltd., the recovery status is hence not certain, but no provision against the same has been made.

Note No 26(ix)

For the non confirmation of Trade receivables, Advance, Trade Payables and Other Payable Balances, we reserve our comment and the possible outcome of accounting adjustments if any required on reconciliation and confirmation thereof.

Note No. 26(x)

Stores at site Rs 11.99 lacs, Stores control Rs 2.16 lacs, Items in Transit Rs 3.36 lacs and loose tools Rs. 0.67 Lacs related to defunct projects are un reconciled for several years. Hence these must be written off being not recoverable hence the current assets are inflated to the extend of Rs 18.18 lacs.

**Note No. 26(xix)**

Regarding write back of provision entry of Rs 44.50 lacs made against Loan of 50 lacs received from M/s OMC Ltd. The reason of such write back during the year 2002-03, is not proper. The very fact that the same is still kept in contingent liability proves that there is no settlement between the company and OMC Ltd.

Note No. 23(xx)

Regarding the suspected fraud to the tune of Rs. 3.10 crores has been reported in the construction work of Internal Roads of Info valley project Bhubaneswar resulting in loss of Rs 2.78 crores. No provision for this has been made in the books of accounts against possible loss.

Attention is invited to NOTE-1: Significant Accounting Policy No (g) & (h) which states the price escalation & deviation claim and claim against work done is recognized on actual receipt basis is in contravention with AS 1 issued by the ICAI on accrual basis of accounting, the accounting impact if any during the year on the profitability of the company is not determined.

Management's Responsibility for the Standalone Financial Statements.

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements, that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act; safeguarding the assets of the Company; preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors are also responsible for overseeing the Company's financial reporting process.



Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2020 issued by the Central Government of India in terms of Sub section (11) of the section 143 of the Act, We enclose in the **Annexure A** statement on the matters specified in paragraphs 3 and 4 of the said order.

In compliance to directions of the Comptroller and Auditor General of India u/s. 143(5) of the Act, we give in **Annexure "E" (a), (b) & (c)** to this report a statement on the matters specified therein.

Further to our comments in **Annexure A**, and our observations in **Annexure B, Annexure C** and emphasis of matter mentioned above, as required by Section 143(3) of the Act, we report that:

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit; except for the matters described in the **Basis of the qualified opinion in Annexure "B" and the Disclaimer of opinion given in Annexure "C" in our report.**

In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

The standalone financial statements dealt with by this report are in agreement with the books of account;

In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014; **except non-compliance of accounting standards as described in the basis of Qualified Opinion given in Annexure "B".**



In terms of notification No. GSR 463(E) dated 5th June 2015, provisions of section 164(2) of the Companies Act, 2013 is not applicable to the company, being a Government Company.

With respect to adequacy of internal financial controls over financial reporting of the company and the operating effectiveness of such controls, refer to our separate report in **Annexure – "D"**. Our report expresses a qualified opinion on the adequacy and operating effectiveness of the company's internal financial controls over financial reporting.

With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

The Company has disclosed the impact of pending litigations on its financial position in its financial statements (Refer Note No 49 to 54 of the financial statements).

The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;

The company is not liable to transfer any amount to the Investor Education and Protection Fund.

**For SDR & Associates
Chartered Accountants
FRN : 326522E**

**Date: 26.07.2024
Place: Bhubaneswar**

Sd/-
**(S. K. Sahoo, FCA)
Partner,
Membership No. : 056068
UDIN - 24056068BKCNZM8386**



Annexure - A to the Auditors' Report

The Annexure referred to in Independent Auditors' Report to the members of the Company on the stand-alone financial statements for the year ended 31st March 2022, we report that:

- (i) (a) (A) The company is not maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
- (B) The company is not maintaining proper records showing full particulars of intangible assets;
- (b) The Property, Plant and Equipment have been physically verified by the Management (Ref Note-26(ii) forming part of financial statements), but it is noticed that reconciliation between the book balance and the physical balance has not been made. Pending such reconciliation material discrepancies, if any, has not been determined for necessary adjustment in accounts.
- (c) The Title Deeds of all immovable properties (other than properties where the Company is the lessee and lease arrangements are duly executed in favor of the lessee) disclosed in the Financial Statements are held in the name of the Company.
- (d) The Company has not revalued any of its Property, Plant and Equipment (including Right to use assets) or intangible assets or both during the year. Hence the Provisions of paragraph 3(i)(d) of the Order is not applicable to the Company.
- (e) According to information and explanations given to us, the Company doesn't hold any benami property and no proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988, and rules made there under;
- (ii) (a) The Physical Verification of inventories has been conducted at reasonable intervals by the management of the company excepting work in progress and CB stores at site/stores control accounts pertaining to HAL, Info Valley and defunct projects amounting to Rs. 18.18 lacs as on 31st March 2022. Hence, we are unable to comment on the extent of discrepancy between book balance and physical balance requiring adjustment in books of account with reference to Note No 26(x) forming part of Financial Statements.



- (b) As per the information and explanation given to us, the Company has not been sanctioned during any point of time of the year, working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets; Hence provisions of Paragraph 3(ii)(b) of the Order is not applicable to the Company
- (iii) During the year, the company has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Hence provisions of Paragraph 3(iii) of the Order are not applicable to the Company.
- (iv) A. Section 185 of the Act regarding loans to directors is not applicable to the Company by virtue of Notification No. G.S.R. 463(E) dated 05.06.2015 issued by the Ministry of Corporate Affairs, Govt. of India.
- B. In our opinion and according to the information and explanations given to us, the company has complied with the provisions of Section 186 of the Act with respect to the loans, investments, guarantee and security made.
- (v) The Company has not accepted any deposits or amount which are deemed to be deposits. Therefore, the directives of the Reserve Bank of India and the provisions of Section 73 to 76 or any other relevant provisions of the Company Act 2013 and the rules framed thereunder, are not applicable to the Company. Accordingly, the Provisions of Paragraph 3(v) of the Order are not applicable to the Company.
- (vi) According to the information and explanation to us, the maintenance of cost records has been specified by the Central Government under sub clause(1) of section 148 of the Companies Act 2013 and we report that the Company has not completed the maintenance of such accounts and records;
- (vii) (a) According to the information and explanation given to us and on the basis of our examination of the records of the Company, we report that, the Company is usually regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income Tax, Sales Tax, Duty of Customs, Duty of Excise, Value added tax, Cess and any other Statutory Dues as applicable to the Company during the year with appropriate authorities. There is no arrears of outstanding statutory dues as at 31st March 2022 for a period of more than six month from the date they became payable.
- (b) In our opinion and according to the information and explanation given to us, the following statutory dues referred to in clause (a) have not been deposited on account of dispute :



Sl No	Name of Statute	Nature of Dues	Amount Involved	Period to which the amount relates	Forum Where the Dispute is pending
1	Dy. Commissioner of Income Tax Circle -1(1)	Notice of demand u/s 156 of the IT Act 1961 dated 15.09.2021	22,39,690	2014-15	NFAC-Delhi (Commissioner of Income Tax-Appeals)
2	Commissioner of Income Tax (Appeal) Income Tax Department-NFAC Delhi	Penalty u/s 270A	53,23,593	2017-18	NFAC-Delhi (Commissioner of Income Tax-Appeals)
3	Assessment unit, Income tax Department-NFAC -27-08-2022	Order passed u/s 143(3) rws 144B and notice of demand u/s 156 of the IT Act 1961	2,43,17,604	2019-20	Appeal file before NFAC Delhi Commissioner of Income Tax Appeal.
4	Odisha Sales Tax Act 1947	Sales Tax	1,34,73,238	Period Relating to 1984 to 1985 to 1989-90, 1993-94, 1997-98 to 2004-05	Sales Tax Tribunal OSTT/Dispute Resolution Committee.
5	Income Tax Act 1961	IT demand arising out of section 154/250 of IT Act	12,23,481	AY 1989-90	Odisha High Court
6	GST & Central Excise Authority	Service Tax dues along with penalty	10,93,94,268	2013-14 to 2016-17	CESTAT Kolkata
7	GST & Central Excise Authority	Excise duty and penalty of equal amount	3,80,66,476		CESTAT Kolkata
8	GST & Central Excise Authority	Excise duty and penalty of equal amount	1,22,63,975		CESTAT Kolkata

- (viii) According to the information explanation given to us the Company has not made any transactions, to record in the books of account having been surrendered or disclosed as income during the year in the Tax Assessments under the Income Tax Act 1961 (43 of 1961)
- (ix) (a) According to the information and explanation given to us the company has not availed any loans or borrowings from any lenders. Consequently, provisions of Paragraph 3(ix)(a) to (f) are not applicable to the Company.



- (x) (a) According to the information and explanation given to us the Company has not raised any money by way of Initial Public Offer or further public offer (including debt instruments) during the year. Accordingly, provisions of Paragraph 3(x)(a) of the Order is not applicable to the Company.
- (b) According to the information and explanation given to us the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, provisions of Paragraph 3(x)(b) of the Order are not applicable to the Company.
- (xi) (a) According to the information and explanations given to us, no fraud by the Company or any fraud on the Company has been noticed or reported during the year;
- (b) According to information and explanation given to us, no report has been filed under Sub-section (12) of Section 143 of the Companies Act by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government during the year and up to the date of this report;
- (c) According to the information and explanation given to us the Company does not have any whistle-blower policy in place.
- (xii) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause (a), (b) and (c) of paragraph 3(xii) of the Order is not applicable;
- (xiii) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with Sections 177 and 188 of the Companies Act, 2013 where applicable and the details have been disclosed in the financial statements (refer Note 26 (vii)) except in case remuneration paid/payable to CFO & Company Secretary of the Company.
- (xiv) (a) According to the information and explanation given to us and examination of records, in our opinion the Company has an internal audit system commensurate with the size and nature of its business and;
- (b) We have considered the reports of Internal Auditors for the period under audit, issued to the Company during the year, in determining the nature, timing and extent of our audit procedure;
- (xv) According to the information and explanations given to us, we are of the opinion that that the Company has not entered into any non cash transaction with Directors or persons connected with him and accordingly, the provisions of Paragraph 3(xv) of the order are not applicable to the Company.
- (xvi) (a) According to the information and explanations given to us we are of the opinion the Company is not required to be registered under section 45-IA of the Reserve bank of Indian Act 1934.
- (b) According to the information and explanation given to us the Company has not conducted any non-banking financial or housing finance activities during the year. Accordingly, Paragraph 3(xvi)(b) of the Order are not applicable.



- (c) According to the information and explanation given to us, the Company is not a Core Investment Company (CIC) as defined in the regulation made by the Reserve Bank of India.
- (d) According to the information and explanation given to us, the Group does not have any CIC. Accordingly, the requirements of Paragraph 3(xvi)(d) are not applicable.
- (xvii) According to the information and explanation given to us and based on the audit procedures conducted we are of the opinion that the Company has not incurred any cash losses in the financial year and the immediately preceding Financial Year
- (xviii) There has been no resignation of the statutory auditors during the year and accordingly the provisions of the Paragraph 3(x)(viii) of the Order are not applicable to the Company;
- (xix) Subject to our comment in **Point No 1 Basis of Qualified Opinion given in Annexure B** we report that on the basis of our knowledge of the Board of Director and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainties exists as on the date of the audit report indicating that the Company is incapable of meeting its liabilities existing at the date of Balance Sheet as and when they fall due within a period of 1 year from the Balance Sheet date. We, however, state that this is not an assurance as to future viability of the Company. We further state that our reporting is based on the facts up to the date of the Audit Report & we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the Balance Sheet date, will get discharged by the Company as and when they fall due.
- (xx) There is no unspent amount towards Corporate Social Responsibility (CSR) in compliance with section 135 of the Companies Act. Accordingly, reporting under Paragraph 3(xx)(a) and 3(xx)(b) of the Order are not applicable to the Company.

**For SDR & Associates
Chartered Accountants
FRN : 326522E**

**Date: 26.07.2024
Place: Bhubaneswar**

Sd/-
**(S. K. Sahoo, FCA)
Partner,
Membership No. : 056068
UDIN - 24056068BKCNCZM8386**



Annexure - B Basis of Qualified Opinion

1. The company has not made following disclosure requirements as required under Schedule III of Sec 129 of the Companies Act 2013.
 - a) Disclosure of 11 key financial ratios of Current and Previous financial year required by Clause (xii) of additional regulatory information of Part I of Division I of Schedule III.
 - b) Disclosure of ageing schedule of capital work in progress as required by clause(iv) of additional regulatory requirement of Part I of Division I of Schedule III.
 - c) Disclosure of ageing schedule of Intangible Asset under Development as required by clause(v) of additional regulatory requirement of Part I of Division I of Schedule III.
 - d) Disclosure of Trade Receivable in age profile less than 6 months,6months-1year,1-2year,2-3year and more than 3 years has not been done.
 - e) Disclosure of CSR expenditure as required by clause (x) additional information of Part II of division I of schedule III .
2. Due to deviation in matching principle in accounting with reference to revenue and expenditure of following top 9 projects which are executed on Cost Plus Basis, profit has been overstated by 246.45 lakhs with corresponding understatement of Work Advance received from Govt Department under Current Liabilities.

Rs. In Lakhs

PROJECT CODE	OI %	INCOME RECOGNISED	COST TO BE INCURRED	COST ACTUALLY	DIFFERENCE IN COST	REMARK
CWS-05:111	10	579.00	526.36	557.92	-31.56	Excess Expenditure
HSP-127:04	10	2113.06	1920.97	1931.59	-10.62	Excess Expenditure
LSP81:05	10	4064.85	3695.32	3702.34	-7.02	Excess Expenditure
JFP 117:22	10	3052.06	2774.60	2800.95	-413.66	Less Expenditure
CWS05:120	10	420.11	381.91	378.47	3.44	Less Expenditure
SMP 22:31	8	1461.99	1329.08	1332.06	-2.98	Excess Expenditure
JPR 123:25	8	1915.84	1741.67	1748.85	-7.18	Excess Expenditure
DKL 30:54	10	1680.04	1527.31	1535.02	-7.71	Excess Expenditure
DED-118:04	10	1324.46	1204.06	1307.63	-103.57	Excess Expenditure
TOTAL		16611.42	15101.29	14854.83	246.46	Overstatement of Profit



3. Construction expenses for the extension of Building and other Capital Work of Rs. 287.32 Lakhs has been booked to Repairs to Building Account which resulted in understatement of Central Workshop Office Building Account by 254.56 Lakhs and Staff Quarter Account by 1.63 Lakhs and overstatement of Repairs to Building Account by 256.54 Lakhs CGST Receivable Account by 15.39 Lakhs and SGST Receivable Account by 15.39 Lakhs. Ultimately this has resulted in understatement of Profit by Rs. 256.54 Lakhs, Central Work Shop Office Building Account by 254.56 Lakhs, Head Office Building Account by Rs. 34.13 Lakhs, Staff Quarter Account by Rs. 1.63 Lakhs and overstatement of CGST Receivable Account by 15.39 Lakhs and SGST Receivable Account by Rs 15.39 Lakhs.
4. Due to overcharging of depreciation on various assets in earlier years following assets has been understated by Rs 7.42 lakhs. Further this has resulted in understatement of General Reserve A/C by Rs 7.42 lakhs.

ASSET HEAD	UNDERSTATEMENT OF ASSET	OVERSTATEMENT OF ASSET	DIFFERENCE
FURNITURE & FIXTURE	40,143.26	1245.973192	38,897.28
OFFICE EQUIPMENT	6,703.03	9091.910315	-2,388.88
OTHER ASSETS	36,069.90	1293.918493	34,775.98
PLANT & MACHINERY	5,78,595.72	7673.684538	5,70,922.04
SURVEY INSTRUMENT	7,712.05	27.12510493	7,684.92
TOOLS & IMPLIMENT	58,882.33		58,882.33
VEHICLE	51,967.83	18440.73961	33,527.09
TOTAL	7,80,074.11	37,773.35	7,42,300.76

5. Due to wrong accounting of receipt of Rs 853200 on 20.04.2021 in bank Account No. SBI-13804 of Project CRW-102, bank balance has been overstated by Rs. 8,53,200/- by overstating the income account by Rs. 47,200/- (Tender Fee) and Liability (EMD Payable) by Rs 8,06,000/-.
6. (a) Fixed Assets are not affixed with Identification mark for physical control.
- (b) Reconciliation of Physical balance with Fixed Asset Register balance have not been made by the Company as on the balance sheet date 31.03.2022 to find out the shortage/excess.
- (c) The assets of the company were not tested for impairment as per the AS 28 issued by the ICAI. Hence the accounting impact if any of such impaired assets have not been determined.
7. Trade payable (Note No 4) includes Rs 35.75 cr as detailed below for which party wise and period wise break up, and balance confirmations are not available for our verification. Hence, we are unable to determine the final amount payable as on date.



Sl.	Description	INR in Cr.	Remarks
1	Work Advance received from Govt.	22.45	Pending since long.
2	SD/EMD/Withheld	5.41	Do
3	Liabilities for expenses	5.11	Do
4	Sundry creditors (suppliers)	2.70	Do
5	Suspense (Credit)	0.07	Do
6	Others	0.01	Do
	TOTAL	35.75	

8. (a) Other Loans and Advances under Non Current Assets (Note No 11. d) includes Rs 10.47 Cr as detailed below are pending for adjustment since more than 15 years. Party wise break-up and confirmation details are not available for our verification.

Sl.	Description	INR in Cr.	Remarks
1	SD/ISD Etc Receivables	6.37	Pending since long.
2	Advance to Job Worker	4.09	Do
3	Other Advances	0.01	Do
	TOTAL	10.47	

- (b) Other Non-Current Assets (Note-12) & Trade Receivables (Current) (Note-14) includes Rs 33.50 Cr as detailed below are pending for adjustment since more than 15 years. Party wise break-up and balance confirmation from parties are not available for our verification.

Sl.	FY 2021-22 Classification	Description	INR in Cr.	Remarks
1	Note 14: Trade receivables (current)- Bills receivables and others from Govt. Department.	Bills receivable from Govt.	31.55	
2	Note 12: Other Non-current Assets- Recoverable & realisable from job worker/contractor	Recoverable from Job Worker	0.57	Do
3	Note 14: Trade receivables (current)	Sundry debtors	0.17	Do
4	Note 12: Other Non-current Assets	Suspense Debit	0.17	Do
5	Note 12: Other Non-current Assets	Others	1.04	Do
		TOTAL	33.50	

The above figures mentioned in (a) and (b) above are very old apparently non recoverable, adequate provisions should have been provided against these outstanding assets. As a result of which the profit during the year has been over stated by Rs 43.97 Crores.



- (c) Note 12: Other Non-Current Assets & Note 14: Trade Receivables (current) contains old outstanding items Rs 12.11 Cr which has no yearly break up or party wise details. Suitable provisioning for doubtful debts should have been made after careful analysis of above old outstanding items amounting to 12.11 crores.
- (d) Note-12: Other Non Current Assets contains an amount outstanding of Rs 1.15 Crores as Suspense Debit which are very old and without year-wise break-up and details. Suitable provisioning for doubtful debts should have been provided against such old outstanding of Rs 1.15 crores. Due to such non-provisioning the profit has been inflated to the same extent.
9. Segment reporting as per AS 17 for various product/service segments has not been made by the company during the year.
10. Balance confirmation for FDR outstanding amounting of Rs 46,693.83 lakhs has not been obtained from respective bankers as on 31.3.2022. So we reserve our comments on the possible accounting adjustments if any required for the difference that might arise due to reconciliation of book balances with confirmation statements.
11. Accrued interest amounting to Rs 299.08 lakhs has been booked on 163 nos of FDs even though interest on those cases were received on 31-03-2022 (i.e. End of the FY.2022-23). As a result profit has been overstated by Rs 299.08 lakhs.
12. Interest income of Rs 785.74 lakhs has been booked in 183 nos of FDs against available interest certificate of Rs 775.92 lakhs. As a result profit has been overstated by Rs 9.82 lakhs with corresponding overstatement of FD/Interest Receivables A/C.
13. The company has not obtained Bank balance confirmation certificate in case of 8 dormant current account. So we reserve our comments on the possible accounting adjustments if any required for the difference that might occur due to reconciliation between book balance and that of confirmation statement under the head Cash & Cash Equivalent.
14. Note-14: Trade Receivables (Current) includes an amount of Rs 11.83 lacs as excise duty reimbursable from the Dept outstanding for more than 24 months seems irrecoverable against which necessary provisions should have been made in the books of accounts during the year.
15. Note-12: Other Non-Current assets includes an amount of Rs 18.72 lacs as interest realisable from job worker outstanding for more than 48 months as on 31.03.2022, Management agreed to provide for during FY 2019-20 where as no such provision has been made till 31.03.2022.
16. Note-12: Other Non-Current Assets: It includes an amount of Rs. 115.46 lacs as Suspense (Debit) outstanding for several years and management agreed to make necessary provision against such asset during 2020-21. But no such provision has been made till 31.03.2022. This also includes Rs. 86.17 lacs



on account of missing assets and needs to be fully written off. Due to non provision of Sundry Suspense (Debit) profit has been overstated by Rs. 115.46 lakhs with corresponding overstatement of Sundry Suspense (Debit) Account for the same amount.

17. Note-14: Trade Receivables (Current)-Bills Receivables & others from Govt. Department (balance of Rs 24,942.84) includes an amount of Rs 81.89 lacs as leave salary and surrender leave receivable from Govt. Dept (DOWR) since long where the chance of recovery is bleak, hence this should be written off. During the year under audit the same provision for reimbursement of leave salary of deputed employees have not been made owing to no chance of recovery.
18. Inventory (Note No 13) includes Stores at site of defunct project amounting to Rs 11.99Lakhs , Stores control 2.16lacs, stores in transit 3.36 lacs , loose tools 0.67 lacs related to defunct projects which have no possibility existence or recovery hence to be written off.
19. Long Term loans & Advances (Note-11): Rs. 24,456.45 lakhs
the above includes Rs. 1.11 crore towards advances to suppliers pertaining to eight defunct projects lying un-recovered and unadjusted for past several years. As the projects were defunct the chances of collection is very remote, so it should have been fully provided as bad and doubtful advances. This has resulted in overstatement of Long-Term Loans and Advances by Rs. 1.11 crore with consequent overstatement of profit to that extent.
20. Long Term Provisions Other; Note-5: Rs. 1298.25 lakhs
Provision for income tax Rs.12422.88 lakhs and provision for interest on advance L.T. u/s 234A, B&C 275.36 lakhs has been wrongly classified under long term provisions. This has resulted in overstatement of Long-Term Provisions by Rs.12698.25 lakhs and understatement of Short-Term Provisions by same amount.
21. Advance against Income Tax Rs. 6262.03 Lakhs and (ii) IT, TDS Receivable deducted under section 194 (A) & (C) Rs 7002.17 Lakhs total Rs. 13264.20 are wrongly included under Other Loans and Advances in Notes 11 instead of disclosure under Note 16 Short Loans and Advances.
22. Work advance received from Govt department of Rs 53171.35 lakhs disclosed under Note-4 under long term liability includes an amount 34054.34 lakhs pertaining to "loans from contractee against machinery, material etc". In our opinion this needs to be disclosed under the head borrowings. Thus, this resulted in overstatement of work advance received from Govt department and understatement of borrowings by 34054.34 lakhs.
23. Cash & Cash Equivalents (Note No 15)
Stale Cheque amounting to Rs. 85,529/- has not been reversed, even though validating period of cheques have been over. Due to non-reversal of stale cheques cash & cash equivalents has been understated by



Rs. 85,529/- with corresponding understatement of current liability for same amount. (Refer UCO Bank Account No. 09280110051528)

24. Non Compliance of accounting standards 2 for the fact that the inventory is valued at cost price not as per the cost or net realizable value whichever is lower. The possible of the same on profit and loss account has not been determined.
25. As per as-15, in case the liability for retirement benefits is funded through a scheme administered by an insurer, the company should disclose the information with respect to the financial effects of changes in those plans during the period, a reconciliation statement of opening and closing balance of the present value of defined benefits obligation showing separately under each specified head, the funded status of defined benefit obligation, the fair value of the plan assets and liabilities recognized in the balance sheet showing at least the past service cost. This was not disclosed. Thus, the disclosure is deficient to that extent

**For SDR & Associates
Chartered Accountants
FRN : 326522E**

**Date: 26.07.2024
Place: Bhubaneswar**

Sd/-
**(S. K. Sahoo, FCA)
Partner,
Membership No. : 056068
UDIN - 24056068BKCNZM8386**



Annexure - C Basis for Disclaimer of Opinion

1. Confirmation of outstanding balances of all sundry parties (Debtors, Creditors, Advances, Loans, banketc) have not been obtained directly to our address as required by the SA 330 and 505 issued by ICAI. In Absence of which we reserve our comments on the possible accounting adjustments resulting out of such reconciliations.
2. a. Note 14 : Trade Receivable (Current): It includes an amount of Rs. 9.74 Cr on account of Interest receivable on Security Deposits pledged with Contractee. The Detailed computation sheet showing FDR wise interest receivable outstanding has not been furnished to us, in absence of which we reserve our comment on the accuracy of the same.
- b. Note 19 : Other Income : It Includes interest income receivable on Security Deposit FDR during the year amounting to 206.55 Laes credited to Profit and Loss account has not been backed up by instrument wise income receivable. We also reserve our comment on the accuracy of such interest income provisioning on Security Deposit FDRs during the year.
3. Work-in-progress amounting to Rs. 1.70 crores as on 31.03.2022 which has not been determined on measurement basis, for the reason we reserve our comment on the correctness of the same
4. As GST payable and GST Receivable under following head of accounts are not reconciled with GST Return/or GST Credit Ledger we reserve our comment on accuracy of GST Receivable and GST Payable as on 31.03.2022.

Note	Head of Account	Amount in Laes
Note 07 – Other Current Liability	Statutory Liabilities (GST Payable)	17710.43
Total GST Payable		17710.43
Note 16 – Short Term Loans & Advances	Advance CGST	4598.29
	Advance OGST	4598.29
	CGST deducted from Bill	399.78
	Input CGST Receivable	6189.09
	Input IGST Receivable	365.20
	Input OGST Receivable	5527.72
	OGST deducted from Bill	399.78
Note 15 – Cash & cash Equivalents	E-Cash (GST TDS)	753.30
Total GST receivable		22831.45



5. Note 15: Cash & cash Equivalent :E-Cash (GST TDS) Rs. 753.30 has not been reconciled with E cash ledger in GST Portal balance Rs. 550.33. We reserve our comment on accuracy of E-cash (GST,TDS) balance.
6. As Income Tax Provisions and Income Tax Receivables under following Head of Accounts are not reconciled we reserve our comment on accuracy of both Incoe Tax Provision and Income Tax Receivables.

Income Tax Provisions

Note	Head of Accounts	Amount in Laes
Note5 – Long Term Provisions	Provision for Income Tax	12,422.88
	Provision for Int and Adv IT u/s 234A, B & C	275.36
Note 8 – Short Term Provisions Other	Provision for Income Tax	2,870.09
	Provision for interest on Adv. IT u/s 234A,B& C	174.77
Total Provision		15,743.10
Note 11 – Long Term Loans & Advances	Advance against I tax	6262.03
	IT (TDS) Receivable	7002.17
Note 16 – Short Term Loans & Advances	Advance against IT Tax	3071.89
	IT deduction u/s 194A	431.04
	IT deduction from Adv (DW)	7.43
	IT deduction from RA Bills	751.79
Total Tax Receivable		17526.35

**For SDR & Associates
Chartered Accountants
FRN : 326522E**

Date: 26.07.2024
Place: Bhubaneswar

Sd/-
(S. K. Sahoo, FCA)
Partner,
Membership No. : 056068
UDIN - 24056068BKCNCZM8386



Annexure - D to the Auditors' Report

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of Odisha Construction Corporation Limited ("the Company") as of 31 March 2022 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls.

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial



reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the standalone Ind AS financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Qualified Opinion

1. The Company does not have adequate internal control system to record Property, Plant & Equipment and Intangible Assets in fixed asset register showing full particulars including quantitative details and situation of fixed assets and reconciliation between the book balance and the physical balance of PPE. This could prevent timely identification of shortage/theft or pilferage of obsolete and unserviceable items which may ultimately cause financial loss to the Company.



2. The company does not have adequate internal control over items of Cash & cash Equivalents with regard to reconciliation of FD statement with book balance and booking of income from fixed deposits. This may result in over/under statement of income and balance of FDs included under Cash & Cash Equivalents.
3. The Company does not have proper internal control over identification and expeditious clearance of old account balances and proper presentation of financial statements.

Opinion

In our opinion, **except for the effects/possible effects of the material weakness described above on the achievement of the objectives of the control criteria** the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

**For SDR & Associates
Chartered Accountants
FRN : 326522E**

**Date: 26.07.2024
Place: Bhubaneswar**

**Sd/-
(S. K. Sahoo, FCA)
Partner,
Membership No. : 056068
UDIN - 24056068BKCNZM8386**



Annexure - "E(a), E(b) & E(c)"

Annexure to The Independent Auditor's Report of Even Date on The Financial Statements of Odisha Construction Corporation Limited

(Referred to in paragraph 2 under the heading of
"Report on Other Legal and Regulatory Requirements" of our Report of even date)
Report on the directions under section 143(5) of the Companies Act 2013 by C&AG

Annexure-"E(a)"

Report on the directions under section 143(5) of the companies Act'2013 by C&AG	
Direction	Replies
1. Whether the Company has clear title/lease deeds for freehold and leasehold lands, respectively? If not, please state the area of freehold and leasehold land for which title/lease deeds are not available?	The Company has Clear lease deeds for the following lease hold lands <ol style="list-style-type: none"> i. In respect of Head Office, Staff Quarters and Central Stores and Machinery Project at Unit-VIII, Gopabandhu Nagar, Bhubaneswar, lease deed dt 05.08.1963 for a period of 90 years covering 6 Acres of Land is available with the Company, ii. In respect of Construction of Fabrication Workshop unit at Jeypore, lease deed dt 16.08.1983 for period of 99 years covering 20 Acres of land is available with the Company, iii. In respect of construction of fabrication/erection workshop at Rasulgarh, Bhubaneswar leased deed dated 22.06.2020 for a period of 90 years covering 10.403 acres of land and lease deed dt. 10.01.2020 for a period of 90 years covering 8,751 acres of land is available with the Company.
2. Whether there are any cases of waiver/write off of debts/loans/interest etc. If yes, the reasons there for and amount involved.	There is no case of waiver/write off of debts/loans/interest etc. during the Financial Year 2021-22.
3. Whether proper records are maintained for inventories lying with third parties and assets received as gift/grants from Government or other authorities.	i) Stores are generally issued in the name of Junior Engineers/Assistant Engineer including deputationist /site in charge of the Project for onward issue of store materials to Job Workers or Contractors for execution of works. Since stockyard/store offices are not available in project office by Company, therefore unused stocks or stores are lying in the name of Junior Engineers/ Assistant Engineers (Site in



Report on the directions under section 143(5) of the companies Act'2013 by C&AG	
Direction	Replies
	<p>Charge) at the yearend to be issued subsequently to Contractors/Job workers but value of such yearend position of stock is certified by Project in Charge.</p> <p>ii) Though certificate regarding holding of stock is available from the above named officials but its conditions has not been certified by the Company from such Junior Engineers/Assistant Engineers Site in Charge of different sites in whose name it appears in the account of the projects which in our opinion is not proper.</p> <p>iii) In accordance with the practice being followed by the Company in earlier years, it accounts for a recovery of various store materials issued to Contractors/Job workers from running bills at the time of measurement and is on cash basis and amount recoverable towards unused stock of various materials including cement and steel laying with those parties at the year-end are not accounted for on accrual basis which is in our opinion not proper.</p> <p>(v) No assets have been received as Gift from Government or other authorities during the year.</p>

Annexure-"E(b)"

Sector Specific Additional Directions	
Additional Directions	Replies
1. Whether the Company has taken adequate measures to prevent encroachment of idle land owned by it. Whether any land of the company is encroached under litigation not put to use or declared surplus? Details may be provided.	As explained to us Company has taken adequate measures to prevent encroachment. There is no such land which is either encroached or under litigation or which is not being put to use or declared surplus
2. Whether any system in vogue for identification of projects to be taken up under Public Private Partnership is in line with the guidelines / policies of the Government? Comment on any deviation if any.	There is no system in vogue for identification of projects to be taken up under Public Private Partnership. Hence not applicable.



Sector Specific Additional Directions	
Additional Directions	Replies
3. Whether system for monitoring the execution of works vis-à-vis the milestones stipulated in the agreement is in existence and the impact of cost escalation, if any, revenues/ losses from contracts, etc., have been properly accounted for in the books.	<p>There is a system for monitoring the execution of works vis-à-vis the milestones stipulated in the agreement is in existence.</p> <p>Impact of Cost escalation, by way of price escalation and deviation claims have been considered in the accounts on the basis of acceptance of clients/ actual receipts/ certainty of realization to safeguard the proper revenue and to compensate losses from contracts. It is the regular practice of accounting followed by the Company since past several years. (Refer Note No (g)&(h) of the significant accounting policies (Note 1) forming part of financial statement).</p>
4. Whether funds received/ receivable for specific schemes from Central/ State agencies were properly accounted for/ utilized? List the cases of deviations	No such funds have been received / receivable by the Company for any scheme from Central / State Agencies during the year or in the past. Therefore, question of utilisation or deviation does not arise.
5. Whether the bank guarantees have been revalidated in time?	On verification of the Bank Guarantee Register it is noticed that all the Bank Guarantees are revalidated in time.
6. Comment on the confirmation of balances of trade receivables, Trade receivables term deposits, bank accounts and cash obtained.	<p>i. Balance confirmation on Trade Receivables has not been obtained</p> <p>ii. <u>Balance confirmation on Term Deposits –</u> Confirmation statements are not obtained or made available for fixed deposits amounting Rs 46693.83 Lakhs</p> <p>iii. Balance confirmation on Bank Accounts– Obtained However, in few cases bank statement received is considered as confirmation.</p> <p><u>Balance confirmation on Cash –</u> Internal Auditor of projects conducted the physical verification of cash balance during their visit to the project site, which confirm the cash balance on the date of visit. There is no confirmation from management about the year-end physical cash balance</p>



Sector Specific Additional Directions	
Additional Directions	Replies
7. The cost incurred on abandoned projects may be quantified and the amount actually written-off shall be mentioned.	<p>To the best of our information and explanation given to us, no projects have been abandoned during course of our audit.</p> <p>However, there are many closed/ defunct projects of the company. Various old liabilities/ assets/ advances/ receivables continues in accounts since last several years again lying unconfirmed/ unreconciled/ unrealized/ unpaid but without any write back or write off but all those cases have been appropriately commented in detail and given in the "Basis of Qualified Opinion" section, separately of our Main Independent Audit Report issued on the accounts of the Company for the year ending 31st March 2022 which may please be referred to.</p>

Annexure-"E(c)"

Additional Sub Directions	
Additional Sub Direction	Replies
<p>1. Comment on the status of compliance with</p> <p>i. Accounting Standard 7 on Revenue recognition.</p> <p>ii. The Company's Accounting Policy on Revenue recognition.</p> <p>iii. The matching principle in accounting with reference to revenue and expenditure accounted for under each project by the Company.</p>	<p>i. With reference to clause-21,22&23 of accounting standard-7 on recognition of contract revenue and expenses, it is noticed that: In case of fixed price contract, the contract cost to complete the contract at the reporting date has not been measured [clause 22(c)].</p> <p>ii. Company's accounting policy on revenue recognition [as per note no-1, significant accounting policies, point no(f)] is made in line with provisions of AS-7.</p> <p>iii. Revenue and expenditure recognized in top 10 projects are examined and found that: Out of top 10 projects, 9 projects are awarded on cost plus basis and in all 9 projects matching principles in accounting with reference to revenue and expenditure are not followed. (For details refer point no 2 of Basis of Qualified Opinion in Annexure B.)</p>
2. Comment on the correctness of accounting entries made by the Company to record revenue and expenditure under individual	Company recognizes revenue and expenditure under individual project on the basis of measurement taken by contractee. The work physically completed but not measured



Additional Sub Directions	
Additional Sub Direction	Replies
projects, on the basis of physical verification with measurement of work executed (to be carried out as part of Audit) in the top 10 projects by revenue during the year.	by contractee are recognised on the basis of certificate submitted by Senior Manager of the corporation but not on the basis of physical verification with measurement of work executed.
3. Comment on the adequacy of accounting policy or notes to Account by the Company on Projects which are classified as stalled/defunct, and comment on the correctness of accounting entries made by the Company in case of those projects where no works has been executed for more than 2 years.	<p>We have been informed that there are 322 no of defunct projects where no work has been executed for more than 2 years, we are unable to comment on the adequacy of accounting policies or notes to accounts by the company on the projects which are classified as stalled/defunct as there are no disclosures about them in the accounting policy or notes to accounts to the financial statements.</p> <p>We are also unable to comment on correctness of the accounting entries made by the company as no accounting information about such defunct projects are made available to us.</p>
4. Comment on the adequacy of internal control adopted by the Company related to management of cash and cash Equivalents and on status of pending legal proceedings related to misappropriation/embezzlement of Company funds.	Refer Annexure I
5. Comment on the adequacy of disclosure made by the Company in the Note on other Long term Liabilities, and on the correctness of accounting entries made by the company towards recording Other Long term Liabilities with reference to project-wise, party-wise and period-wise details (age analysis)	Disclosure made by the Company in Note on Other Long-Term Liabilities are inadequate. Hence, we are unable to comment on correctness of accounting entries made by the Company towards recording of Other Long-term Liabilities with reference to project-wise, party-wise and period wise details
6. Comment on correctness of accounting entries made by the Company towards Long Term Loan and advances considered unsecured and good, with reference to project-wise, party-wise and period-wise details (age analysis).	Disclosures made by the Company in Note towards Long Term Loan and Advances considered unsecured and good are inadequate. Hence we are unable to comment on correctness of accounting entries made by the Company towards Long Term Loans and Advances considered unsecured and good with reference to project-wise, party-wise and period-wise details.



Annexure I

- (1) Company has adopted adequate internal control related to management of cash and cash equivalent except in following areas:
- Confirmation statements are not obtained or made available for fixed deposits amounting Rs 46693.83 Lakhs.
 - Accrued interest amounting to Rs 299.08 Lakhs has been booked on 163 nos. of FD even though interest on respective cases were received on 31/03/2022 (i.e., The end of FY2021-22).
 - Interest income of Rs 785.74 Lakhs has been booked in 186 nos of FD against the interest certificate amount of Rs 775.92 Lakhs. No explanation/reconciliation for 9.92 Lakhs of excess income booked has not been provided to us.
 - Company has not obtained confirmation certificate for account balance in case of 8 doormat account.
- (2) While checking the bank reconciliation statement as on 31-03-2022, it is found that following cheques are recorded as cheque deposited but not credited by bank (Refer SBI-13804 Project CRW-102).

Cheque No	Date of cheque	Amount
097719	15-04-2021	11,800
097725	15-04-2021	11,800
097726	15-04-2021	11,800
097721	15-04-2021	11,800
097724	16-04-2021	3,23,000
097729	16-04-2021	3,23,000
097723	16-04-2021	80,000
097728	16-04-2021	80,000
Total		8,53,200

Again, on date of credit by the bank, Bank account has been debited again by giving credit to following accounts

Date	Cheque No	BR voucher	Amt	Head of A/C
15-04-2021	097719 & 097725	1	23,600	Tender fees received
15-04-2021	097726 & 097721	2	23,600	-do-
16-04-2021	097724 & 097729	3	6,46,000	EMD Payable
16-04-2021	097723 & 097728	4	1,60,000	-do-
Total			8,53,200	

Due to above mistake bank account has been overstated by Rs. 8,53,200/- by overstating the income account by Rs. 47,200/- (Tender Fee) and Liability (EMD Payable) by Rs 8,06,000/-.



- (2) While checking the bank reconciliation statement of HQR-09 as on 31-03-2022 following discrepancies are noticed;

Cheque No	Date	Amt(Rs)	Remarks
000204	22-03-2021	85,529	Cheque not cleared till 31-03-2022 and declared stale. <u>Comment:</u> Reversal entry not passed till 31-03-2022
000422	31-03-2022	23,823	Cheque not cleared and reversed vide BR-05 dt 30-04-2022 and reissued to party vide cheque no 000443 dt 20-04-2022. <u>Comment:</u> Fresh cheque was issued to party on 20-04-2022 before reversal of cheque on 30-04-2022.
000425	31-03-2022	2,36,700	Cheque is not cleared and reversed on 01-04-2022 vide BR-01. <u>Comment:</u> i. Cheque was reversed on 01-04-2022 i.e., in the next day of issue dt 31-03-2022 and reason for such reversal is not specified.

- (3) Interest amounting Rs 72,107 received during FY 2021-22 was taken to income in the FY 2022-23. Due to such omission/mistake income of 2021-22 was understated by Rs 72,107 and income of 2022-23 was overstated for the same amount. (Refer Bank A/C No-Axis-0080)
- (4) With reference to A/C No SBI-2141 it is noticed that the bank account has been reconciled subject to difference of Rs 1,32,188(Balance as per account 2,01,67,741.91 & Balance as per Bank statement 2,00,35,553.41)

**For SDR & Associates
Chartered Accountants
FRN : 326522E**

**Date: 26.07.2024
Place: Bhubaneswar**

**Sd/-
(S. K. Sahoo, FCA)
Partner,
Membership No. : 056068
UDIN - 24056068BKCNCZM8386**



**ODISHA CONSTRUCTION CORPORATION LTD
BHUBANESWAR**

**Compliance to the Observation on the Accounts of OCCL of the “Statutory Auditor”
for the Financial Year 2021-22.**

PARA	<u>COMMENTS</u>	<u>COMPLIANCE</u>
	<p><u>Opinion</u></p> <p>We have audited the accompanying standalone financial statements of M/s Odisha Construction Corporation Ltd (“the Company”), which comprise the Balance Sheet as at 31 March 2022, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and notes to the financial statements, including a summary of the significant accounting policies and other explanatory information.</p> <p>In our opinion and to the best of our information and according to the explanations given to us, <u>except for the possible effects of the matter described in the Basis for Qualified Opinion given in Annexure “B” and our comments described in the Basis for Disclaimer of Opinion given in Annexure “C”,</u> the aforesaid financial statements give the information required by the Companies Act, 2013 (“Act”) in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, its profit and cash flows for the year ended on that date.</p>	No Comments
	<p><u>Basis for opinion</u></p> <p>We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor’s responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of</p>	



<p>the Act and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.</p> <p>We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.</p>	No Comments
<p><u>Key audit matters</u></p> <p>Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.</p> <p>Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is not a listed company.</p>	No Comments
<p><u>Information other than the financial statements and auditors' report thereon.</u></p> <p>The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.</p> <p>Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.</p> <p>In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.</p> <p>If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report those facts to those charged with governance, which have not noticed.</p>	No Comments



	<p>Emphasis of Matter : Attention is invited to following notes to accounts</p>	
	<p>Note No. 4(a) & 4(b)</p>	
	<p>Trade Payable (non-current) as per note 4(a) and 4(b) Rs.734.53 crores, which includes items over several years. A detailed analysis of the department wise year wise payable and confirmation against those balances have not been obtained as on 31-03-2022. As a result of which it's not possible to determine exact liability and/or not possible to determine accounting adjustments on reconciliation with contractors.</p>	<p>Long-term liabilities and non-current trade payables primarily include work advances from Government departments, security deposits, EMD withholdings, and amounts owed to job workers/contractors.</p> <p>Work advances are regularly offset against our work bills by the contractee. Amounts payable to job workers/contractors will be cleared upon approval of the final work bill by the contractee.</p> <p>A detailed record of work advances received from government departments, along with amounts payable to job workers/contractors, is maintained in the subsidiary ledger at the project level, organized by department and year wise.</p> <p>Efforts are underway to centralize this data at the Head Office. However, obtaining a confirmation certificate for work advances received from the Government Agency is not currently feasible</p>
	<p>Note No. 12 & 14.</p>	
	<p>Other Non- Current Assets (Note-12) Rs. 55.35 crores & Trade Receivable (Current) Rs. 325.67 crores includes Rs 33.51 crores against old cases under claim settlement cell. These outstanding are over 15 years old which are doubtful of recovery. No suitable provisions in the books of Accounts are made. In our Opinion these are doubtful of recovery requires appropriate provisioning after detailed analysis in absence of which we are unable to comment on the extent of realizability of these debts.</p> <p>There is also an item of sundry debtors of Rs 26.86 lacs (Previous year same amount) grouped under Trade Receivable (Current) gross amount Rs 32.15 less provision for doubtful debt amounting to Rs 5.29 lacs.</p>	<p>Long-term trade receivables (non-current) associated with the Claim Settlement Cell represent aged balances, primarily involving government departments that require reconciliation and resolution through extensive formalities. To facilitate the resolution process and address outstanding matters, a dedicated Claim Settlement Cell has been established under the Senior Manager (Civil) at the Head Office. After a comprehensive review, necessary provisions will be made in the financial records.</p> <p>An amount of Rs. 5.29 lacs has been written</p>



	<p>The provisions has been set off against to sundry debtor outstanding without writing off, which has understated the sundry debtors (Assets) and provisions for sundry debtors(Liabilities) by same amount of Rs 5.29 lacs</p> <p>There is an amount of Rs 115.46 lacs (previous year same amount) grouped under this subhead Other Non-Current Asset as Suspense (Dr), details for which is not available or recipient parties are not identified this should have been "provided for" after due analysis.</p>	<p>off as bad debts under the provision for doubtful debts. As Rs. 5.29 lacs out of the total Rs. 32.15 lacs in sundry debtors is considered doubtful for recovery, this amount has been designated as a provision. Consequently, the provision (liabilities) has been offset against the sundry debtor balance.</p> <p>These issues have been carried forward in the accounts for several years. Following a thorough evaluation, a proposal for write-off will be put forward.</p>
	Note No. 26	
	<p>Refer to Note 26(viii) for Non recognition of accrued interest on STDR amounting Rs 31.54 lacs. of Punjab National Bank. As the STDR are in auto renewal mode and the Banks should pay interest on maturity. The provision for accrued interest should have been made for the current year as well as for the earlier periods after 31.03.2009.</p> <p>The above STDR has not been released by the client of the OCC Ltd ,hence it has to be ascertained whether the same has been adjusted by the client towards LD or any other recovery or not. As no confirmation against such STDR holding has been obtained by the OCC Ltd., the recovery status is hence not certain, but no provision against the same has been made</p>	<p>The Company is liaising with the client to facilitate the release of the STDRs pledged, amounting to Rs. 31,54,158/- with Punjab National Bank.</p> <p>The Company is also in communication with both the banker and the client to ascertain the precise status of the aforementioned Fixed Deposit Receipt. The necessary accounting adjustments will be made once the value of the Fixed Deposit Receipt is realised."</p>
	Note No. 26(ix)	
	<p>For the non confirmation of Trade receivables, Advance, Trade Payables and Other Payable Balances, we reserve our comment and the possible outcome of accounting adjustments if any required on reconciliation and/confirmation thereof.</p>	Noted



	Note No. 26(x)	
	Stores at site Rs 11.99 lacs, Stores control Rs 2.16 lacs, Items in Transit Rs 3.36 lacs and loose tools Rs. 0.67 Lacs related to defunct projects are un-reconciled for several years. Hence these must be written off being not recoverable hence the current assets are inflated to the extent of Rs 18.18 lacs.	The items mentioned above have been documented in the accounts for several years. After a detailed review, suitable measures will be implemented, and the required accounting entries will be made.
	Note No. 26(xix)	
	Regarding write back of provision entry of Rs 44.50 lacs made against Loan of 50 lacs received from M/s OMC Ltd. The reason of such write back during the year 2002-03, is not proper. The very fact that the same is still kept in contingent liability proves that there is no settlement between the company and OMC Ltd.	The Company secured an interest-bearing loan of Rs. 50.00 lacs from OMC Ltd for the STRL project at Dairary during the financial year 1994-95. The interest liability stood at Rs. 64,56,424/- as of 31.03.2001. A refund of Rs. 13,11,931/- was made on 15.07.2000 and accepted by OMC Ltd, which was adjusted against the principal amount. During the financial year 2007-08, bills receivable of Rs. 36,88,069/- related to executed work were adjusted in the books against the remaining principal amount (Rs. 50,00,000 – Rs. 13,11,931). In response to the observation made by the A.G. Audit in POM-09 / 16.01.2004 for the financial year 2001-02, an amount of Rs. 44,49,534/- was recognized as prior year income in FY 2002-03 and treated as a contingent liability against the interest liability. Steps will be taken to resolve this matter
	Note No. 26(xx)	
	Regarding the suspected fraud to the tune of Rs. 3.10 crores has been reported in the construction work of Internal Roads of Info valley project Bhubaneswar resulting in loss of Rs 2.78 crores. No provision for this has been made in the books of accounts against possible loss.	In the project titled 'Construction of Internal Roads of Info-Valley Project, Bhubaneswar,' a suspected fraud amounting to Rs. 3.10 crores has been identified. The Senior Manager overseeing the project was implicated on 11.07.2018, and the case was forwarded to the Economic Offences Wing (EOW) of the Police Department. A special audit was conducted by M/s Shivaji Alok & Co. to investigate the discrepancies in the project, and the audit report on 07.12.2019 has been received. As per special Audit



		<p>report, it is not a possible obligation because the embezzlement loss amount is almost can be reliably measured. Even the operation by EOW is at advance stage and they have issued final charge sheet for the same. Further the advance amount to the extent of embezzlement loss need to kept. The provisions and advance may be reversal to the extent management recovers amount or found genuineness of some transaction. In accordance with OCCL's Accounting Guidelines and the approval of the Competent Authority, Rs. 2.78crores has been charged to the personal advance account of the former Senior Manager (Project In-charge) due to the lack of supporting documentation for bank transactions made by him.</p> <p>The case has been referred to the Economic Offences Wing (EOW) of the Police Department and is currently sub-judice. The necessary accounting adjustments will be made once the potential loss value is assessed.</p>
	<p>Attention is invited to NOTE-1: Significant Accounting Policy No (g) & (h) which states the price escalation & deviation claim and claim against work done is recognized on actual receipt basis is in contravention with AS 1 issued by the ICAI on accrual basis of accounting, the accounting impact if any during the year on the profitability of the company is not determined.</p>	<p>The effect of cost increases, through price adjustments, has been accounted for based on client acceptance, actual receipts, and the certainty of realization to ensure proper revenue protection. This practice has been consistently followed by the Corporation.</p>
	<p>Management's Responsibility for the Standalone Financial Statements.</p> <p>The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements, that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the</p>	



<p>Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act; safeguarding the assets of the Company; preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error .</p> <p>In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.</p> <p>The board of directors is also responsible for overseeing the Company's financial reporting process.</p>	<p>No Comments</p>
<p>Auditor's responsibilities for the audit of the financial statements</p> <p>Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.</p> <p>As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.</p>	<p>No Comments</p>



<ul style="list-style-type: none"> Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. 	No Comments
<ul style="list-style-type: none"> Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls. 	No Comments
<ul style="list-style-type: none"> Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management. 	No Comments
<ul style="list-style-type: none"> Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern. 	No Comments
<ul style="list-style-type: none"> Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. 	No Comments



	<p>We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.</p> <p>We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.</p>	No Comments
	Report on Other Legal and Regulatory Requirements	
	<p>As required by the Companies (Auditor's Report) Order, 2020 issued by the Central Government of India in terms of Sub section (11) of the section 143 of the Act, We enclose in the Annexure A statement on the matters specified in paragraphs 3 and 4 of the said order.</p>	Refer to our detailed reply given at Annexure-A ₂
	<p>In compliance to directions of the Comptroller and Auditor General of India u/s. 143(5) of the Act, we give in Annexure "E" (a), (b) & (c) to this report a statement on the matters specified therein.</p>	Refer our reply given for comments in Annexure-E
	<p>Further to our comments in Annexure A, and our observations in Annexure B, Annexure C and emphasis of matter mentioned above, as required by Section 143(3) of the Act, we report that:</p>	Refer to our detailed reply given at Annexure-B.
	<p>We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit; except</p>	Refer to our detailed reply given at



	for the matters described in the Basis of the qualified opinion in Annexure "B" and the Disclaimer of opinion given in Annexure "C" in our report.	Annexure-B & C.
	In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of these books;	
	The standalone financial statements dealt with by this report are in agreement with the books of account;	
	In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014; except non-compliance of accounting standards as described in the basis of Qualified Opinion given in Annexure "B" .	Refer to our detailed reply given at Annexure-B.
	In terms of notification No. GSR 463(E) dated 5 th June 2015, provisions of section 164(2) of the Companies Act, 2013 is not applicable to the company, being a Government Company.	
	With respect to adequacy of internal financial controls over financial reporting of the company and the operating effectiveness of such controls, refer to our separate report in Annexure -"D" . Our report expresses a qualified opinion on the adequacy and operating effectiveness of the company's internal financial controls over financial reporting.	Refer to our detailed reply given at Annexure-D.
	With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:	
	The Company has disclosed the impact of pending litigations on its financial position in its financial statements (Refer Note No 49 to 54 of the financial statements).	
	The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;	



	The company is not liable to transfer any amount to the Investor Education and Protection Fund.	
	<u>Annexure –A to the Auditors' Report</u> The Annexure referred to in Independent Auditors' Report to the members of the Company on the standalone financial statements for the year ended 31 March 2022, we report that:	
(a)	<p>A. The company is not maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;</p> <p>B. The company is not maintaining proper records showing full particulars of intangible assets;</p>	The Fixed Assets account is managed centrally at the Head Office. Fixed Asset status reports, certified by the Project in-charge, are received alongside the Final Accounts for each project. Reconciliation of the Fixed Asset register with physical verification reports is underway to confirm the quantities and locations of any unmatched items. This information is disclosed in Note 26 (ii) of the Notes to Accounts
(b)	The Property, Plant and Equipment have been physically verified by the Management (Ref Note-26(ii) forming part of financial statements), but it is noticed that reconciliation between the book balance and the physical balance has not been made. Pending such reconciliation material discrepancies, if any, has not been determined for necessary adjustment in accounts.	The Fixed Assets account is centrally managed at the Head Office. Certified reports on the status of Fixed Assets, provided by the Project in-charge, are received along with the Final Accounts of the respective projects. The reconciliation of the Fixed Asset register with physical verification reports is underway to verify the quantity and location of any unmatched items. This has been disclosed in Notes to Accounts, under Note No. 26(ii)
(c)	The Title Deeds of all immovable properties (other than properties where the Company is the lessee and lease arrangements are duly executed in favor of the lessee) disclosed in the Financial Statements are held in the name of the Company.	No Comments
(d)	The Company has not revalued any of its Property, Plant and Equipment (including Right to use assets) or intangible assets or both during the year. Hence the Provisions of paragraph 3(i)(d) of the Order is not applicable to the Company.	No Comments



(e)	According to information and explanations given to us, the Company doesn't hold any benami property and no proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988, and rules made there under.	No Comments
(ii) (a)	The Physical Verification of inventories has been conducted at reasonable intervals by the management of the company excepting work in progress and CB stores at site/stores control accounts pertaining to HAL, Info Valley and defunct projects amounting to Rs. 18.18 lacs as on 31 st March 2022. Hence, we are unable to comment on the extent of discrepancy between book balance and physical balance requiring adjustment in books of account with reference to Note No 26(x) forming part of Financial Statements.	Discrepancies between the book balance and physical balance for work in progress, CB Stores at sites, and Stores control related to HAL, Infovalley, and the Defunct project, totaling Rs. 18.18 lakhs (refer to Note 26(x)), are currently under reconciliation. Necessary adjustment entries will be recorded in the accounts after thorough review.
(b)	As per the information and explanation given to us, the Company has not been sanctioned during any point of time of the year, working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets; Hence provisions of Paragraph 3(ii)(b) of the Order is not applicable to the Company.	No Comments
(iii)	During the year, the company has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Hence provisions of Paragraph 3(iii) of the Order are not applicable to the Company.	No Comments
(iv)	<p>A. Section 185 of the Act regarding loans to directors is not applicable to the Company by virtue of Notification No. G.S.R. 463(E) dated 05.06.2015 issued by the Ministry of Corporate Affairs, Govt. of India.</p> <p>B. In our opinion and according to the information and explanations given to us, the company has complied with the provisions of Section 186 of the Act with respect to the loans, investments, guarantee and security made.</p>	No Comments



(v)	<p>The Company has not accepted any deposits or amounts which are deemed to be deposits. Therefore, the directives of the Reserve Bank of India and the provisions of Section 73 to 76 or any other relevant provisions of the Company Act 2013 and the rules framed there under, are not applicable to the Company. Accordingly, the Provisions of Paragraph 3(v) of the Order are not applicable to the Company.</p>	No Comments												
(vi)	<p>According to the information and explanation to us, the maintenance of cost records has been specified by the Central Government under sub clause(1) of section 148 of the Companies Act 2013 and we report that the Company has not completed the maintenance of such accounts and records;</p>	No Comments												
(vii)	<p>(a). According to the information and explanation given to us and on the basis of our examination of the records of the Company, we report that, the Company is usually regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income Tax, Sales Tax, Duty of Customs, Duty of Excise, Value added tax, Cess and any other Statutory Dues as applicable to the Company during the year with appropriate authorities. There is no arrears of outstanding statutory dues as at 31st March 2022 for a period of more than six month from the date they became payable.</p> <p>(b). In our opinion and according to the information and explanation given to us, the following statutory dues referred to in clause (a) have not been deposited on account of dispute :</p> <table border="1" data-bbox="216 1417 755 1810"> <thead> <tr> <th data-bbox="216 1417 262 1576">Sl. No.</th> <th data-bbox="262 1417 340 1576">Name of Statute</th> <th data-bbox="340 1417 436 1576">Nature of Dues</th> <th data-bbox="436 1417 550 1576">Amount Involved</th> <th data-bbox="550 1417 632 1576">Period to which the amount relates</th> <th data-bbox="632 1417 755 1576">Forum Where the Dispute is pending</th> </tr> </thead> <tbody> <tr> <td data-bbox="216 1576 262 1810">1</td> <td data-bbox="262 1576 340 1810">Dy. Commissioner of Income Tax Circle - 1(1)</td> <td data-bbox="340 1576 436 1810">Notice of demand u/s 156 of the IT Act 1961 dated 15.08.2021</td> <td data-bbox="436 1576 550 1810">22,39,890</td> <td data-bbox="550 1576 632 1810">2014-15</td> <td data-bbox="632 1576 755 1810">NFAC-Delhi (Commissioner of Income Tax- Appeals)</td> </tr> </tbody> </table>	Sl. No.	Name of Statute	Nature of Dues	Amount Involved	Period to which the amount relates	Forum Where the Dispute is pending	1	Dy. Commissioner of Income Tax Circle - 1(1)	Notice of demand u/s 156 of the IT Act 1961 dated 15.08.2021	22,39,890	2014-15	NFAC-Delhi (Commissioner of Income Tax- Appeals)	
Sl. No.	Name of Statute	Nature of Dues	Amount Involved	Period to which the amount relates	Forum Where the Dispute is pending									
1	Dy. Commissioner of Income Tax Circle - 1(1)	Notice of demand u/s 156 of the IT Act 1961 dated 15.08.2021	22,39,890	2014-15	NFAC-Delhi (Commissioner of Income Tax- Appeals)									



2	Commissioner of Income Tax (Appeals) Income Tax Department- NFAC Delhi	Penalty u/s 270A	53,23,593	2017-18	NFAC-Debit (Commissioner of Income Tax-Appeals)	<p>An appeal has been filed before the CIT (Appeals) under Section 250 of the Income Tax Act, 1961 (Points 1 to 3), and the matter is currently sub-judice. A contingent liability will be recognized in the following year. The necessary accounting adjustments will be made once the pending cases are resolved.</p> <p>As mentioned in Notes to Accounts No. 26(xvii), 26(xviii), 26(xxi)(a), 26(xxi)(b), and 26(xxi)(c), these are disclosed as contingent liabilities (Points 4 to 8) pending resolution in various adjudicating forums. The appropriate accounting adjustments will be made once the cases are concluded.</p>
3	Assessment unit, Income tax Department- NFAC - 27-08-2022	Order passed u/s 143(3) r/w. 144B and notice of demand u/s 136 of the IT Act 1961	2,43,17,294	2019-21	Appeal file before NFAC Delhi Commissioner of Income Tax-Appeals.	
4	Odisha Sales Tax Act 1947	Sales Tax	1,34,73,238	Period Relating to 1984 to 1985 to 1989-90, 1993-94, 1997-00 to 2004-05	Sales Tax Tribunal OSTT/Dispute Resolution Committee.	
5	Income Tax Act 1961	IT demand arising out of section 154(2)(i) of IT Act	12,23,441	AY 1989-90	Odisha High Court	
6	GST & Central Excise Authority	Service Tax dues along with penalty	10,93,94,268	2013-14 to 2016-17	CESTAT Kolkata	
7	GST & Central Excise Authority	Excise duty and penalty of equal amount	3,81,66,476		CESTAT Kolkata	



	8	GST & Central Excise Authority	Excise duty and penalty of equal amount	1,22,65,975		CESAT Kolkata	
(viii)	According to the information explanation given to us the Company has not made any transactions, to record in the books of account having been surrendered or disclosed as income during the year in the Tax Assessments under the Income Tax Act 1961 (43 of 1961).						No Comments
(ix)a	According to the information and explanation given to us the company has not availed any loans or borrowings from any lenders? Consequently, provisions of Paragraph 3(ix)(a) to (f) are not applicable to the Company.						No Comments
(x)(a)	According to the information and explanation given to us the Company has not raised any money by way of Initial Public Offer or further public offer (including debt instruments) during the year. Accordingly, provisions of Paragraph 3(x)(a) of the Order is not applicable to the Company.						No Comments
(b)	According to the information and explanation given to us the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, provisions of Paragraph 3(xx)(b) of the Order are not applicable to the Company.						No Comments
(xi)	<p>(a) According to the information and explanations given to us, no fraud by the Company or any fraud on the Company has been noticed or reported during the year;</p> <p>(b) According to information and explanation given to us, no report has been filed under Sub-section (12) of Section 143 of the Companies Act by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government during the year and up to the date of this report;</p> <p>(c) According to the information and explanation given to us the Company does not have any whistle-blower policy in place?</p>						No Comments



(xii)	In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause (a), (b) and (c) of paragraph 3(xii) of the Order is not applicable;	No Comments
(xiii)	According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with Sections 177 and 188 of the Companies Act, 2013 where applicable and the details have been disclosed in the financial statements (refer Note 26 (vii)) except in case remuneration paid/payable to CFO & Company Secretary of the Company.	It will be presented in the financial report for the subsequent year under Related Party Disclosures.
(xiv)	<p>(a). According to the information and explanation given to us and examination of records, in our opinion the Company has an internal audit system commensurate with the size and nature of its business and;</p> <p>(b). We have considered the reports of Internal Auditors for the period under audit, issued to the Company during the year, in determining the nature, timing and extent of our audit procedure;</p>	No Comments
(xv)	According to the information and explanations given to us, we are of the opinion that that the Company has not entered into any non cash transaction with Directors or persons connected with him and accordingly, the provisions of Paragraph 3(xv) of the order are not applicable to the Company.	No Comments
(xvi) (a)	According to the information and explanations given to us we are of the opinion the Company is not required to be registered under section-45-IA of the Reserve bank of Indian Act 1934.	No Comments
(b)	According to the information and explanation given to us the Company has not conducted any non-banking financial or housing finance activities during the year. Accordingly, Paragraph 3(xvi)(b) of the Order are not applicable.	No Comments



(e)	According to the information and explanation given to us, the Company is not a Core Investment Company (CIC) as defined in the regulation made by the Reserve Bank of India.	No Comments
(d)	According to the information and explanation given to us, the Group does not have any CIC. Accordingly, the requirements of Paragraph 3(xv)(d) are not applicable.	No Comments
(xvii)	According to the information and explanation given to us and based on the audit procedures conducted we are of the opinion that the Company has not incurred any cash losses in the financial year and the immediately preceding Financial Year	No Comments
(xviii)	There has been no resignation of the statutory auditors during the year and accordingly the provisions of the Paragraph 3(xviii) of the Order are not applicable to the Company;	No Comments
(xix)	Subject to our comment in Point No 1 Basis of Qualified Opinion given in Annexure B we report that on the basis of our knowledge of the Board of Director and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainties exists as on the date of the audit report indicating that the Company is incapable of meeting its liabilities existing at the date of Balance Sheet as and when they fall due within a period of 1 year from the Balance Sheet date. We, however, state that this is not an assurance as to future viability of the Company. We further state that our reporting is based on the facts up to the date of the Audit Report & we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the Balance Sheet date, will get discharged by the Company as and when they fall due.	No Comments



(xx)	There is no unspent amount towards Corporate Social Responsibility (CSR) in compliance with section 135 of the Companies Act. Accordingly, reporting under Paragraph 3(xx) (a) and 3(xx) (b) of the Order are not applicable to the Company.	No Comments
	<u>Annexure B Basis of Qualified opinion.</u>	
1	The company has not made following disclosure requirements as required under Schedule III of Sec 129 of the Companies Act 2013.	No Comments
a	Disclosure of 11 key financial ratios of Current and Previous financial year required by Clause (xii) of additional regulatory information of Part I of Division I of Schedule III.	It will be taken care in next financial year.
b	Disclosure of ageing schedule of capital work in progress as required by clause (iv) of additional regulatory requirement of Part I of Division I of Schedule III.	It will be taken care in next financial year.
c	Disclosure of ageing schedule of Intangible Asset under Development as required by clause (v) of additional regulatory requirement of Part I of Division I of Schedule III.	The company has no such Intangible Asset under development.
d	Disclosure of Trade Receivable in age profile less than 6 months, 6 months-1 year, 1-2 year, 2-3 year and more than 3 years has not been done.	As per data availability trade receivable age profile has been created.
E	Disclosure of CSR expenditure as required by clause (x) additional information of Part II of division I of schedule III.	It will take care in Next Financial year.
2.	Due to deviation in matching principle in accounting with reference to revenue and expenditure of following top 9 projects which are executed on Cost Plus Basis, profit has been overstated by 246.45 lakhs with corresponding understatement of Work Advance received from Govt Department under Current Liabilities.	The costs incurred reflect the actual expenditures made for the work; however, income has not been recognized on a cost-plus-profit basis (percentage of completion method). Therefore, the difference will be addressed in subsequent years.



Rs. In Lakhs						
Project code	OS %	Amount allocated	Cost to be incurred	Cost actually incurred	Difference to cost	Remark
CWS-05/11	00	579.60	526.36	517.92	-31.56	Excess Expenditure
HO-127/04	00	2115.00	1920.97	1931.39	-19.62	Excess Expenditure
LEPH/05	00	4864.85	5695.32	5702.34	-7.02	Excess Expenditure
BP-117/22	00	3052.00	3776.60	2989.95	413.65	Less Expenditure
CWS-05/10	00	420.11	381.91	376.47	3.44	Less Expenditure
SMP-25/11	8	1461.50	1326.28	1332.06	-2.98	Excess Expenditure
DR-124/20	8	1915.84	1741.67	1748.85	-7.18	Excess Expenditure
OGL-30/14	00	1680.04	1327.31	1324.62	2.71	Excess Expenditure
HO-116/04	00	1324.80	1294.06	1307.63	-10.57	Excess Expenditure
TOTAL		16611.42	17191.29	16854.83	286.46	Overstatement of Profit
3.	<p>Construction expenses for the extension of Building and other Capital Work of Rs. 287.32 Lakhs has been booked to Repairs to Building Account which resulted in understatement of Central Workshop Office Building Account by 254.56 Lakhs and Staff Quarter Account by 1.63 Lakhs and overstatement of Repairs to Building Account by 256.54 Lakhs CGST Receivable Account by 15.39 Lakhs and SGST Receivable Account by 15.39 Lakhs. Ultimately this has resulted in understatement of Profit by Rs. 256.54 Lakhs, Central Work Shop Office Building Account by 254.56 Lakhs, Head Office Building Account by Rs. 34.13 Lakhs, Staff Quarter Account by Rs. 1.63 Lakhs and overstatement of CGST Receivable Account by 15.39 Lakhs and SGST Receivable Account by Rs 15.39 Lakhs.</p>					<p>Noted and Necessary entry will be passed in next financial year.</p>



4.	<p>Due to overcharging of depreciation on various assets in earlier years following assets has been understated by Rs 7.42 lakhs. Further this has resulted in understatement of General Reserve A/C by Rs 7.42 lakhs.</p> <table border="1" data-bbox="216 491 760 1157"> <thead> <tr> <th>ASSET HEAD</th> <th>UNDERSTATEMENT OF ASSET</th> <th>OVERSTATEMENT OF ASSET</th> <th>DIFFERENCE</th> </tr> </thead> <tbody> <tr> <td>FURNITURE & FIXTURE</td> <td>41,143.28</td> <td>1243,973.92</td> <td>38,307.28</td> </tr> <tr> <td>OFFICE EQUIPMENT</td> <td>6,700.00</td> <td>909,810.10</td> <td>-2,388.00</td> </tr> <tr> <td>OTHER ASSETS</td> <td>36,060.90</td> <td>120,819.00</td> <td>34,775.00</td> </tr> <tr> <td>PLANT & MACHINERY</td> <td>5,78,305.72</td> <td>567,084.00</td> <td>5,78,322.00</td> </tr> <tr> <td>SURVEY INSTRUMENT</td> <td>7,712.00</td> <td>27,021.00</td> <td>7,664.00</td> </tr> <tr> <td>TOOLS & IMPLEMENT</td> <td>78,802.31</td> <td></td> <td>78,802.31</td> </tr> <tr> <td>VEHICLE</td> <td>51,967.00</td> <td>1848,719.61</td> <td>33,327.00</td> </tr> <tr> <td>TOTAL</td> <td>7,86,874.11</td> <td>37,775.00</td> <td>7,42,800.76</td> </tr> </tbody> </table>	ASSET HEAD	UNDERSTATEMENT OF ASSET	OVERSTATEMENT OF ASSET	DIFFERENCE	FURNITURE & FIXTURE	41,143.28	1243,973.92	38,307.28	OFFICE EQUIPMENT	6,700.00	909,810.10	-2,388.00	OTHER ASSETS	36,060.90	120,819.00	34,775.00	PLANT & MACHINERY	5,78,305.72	567,084.00	5,78,322.00	SURVEY INSTRUMENT	7,712.00	27,021.00	7,664.00	TOOLS & IMPLEMENT	78,802.31		78,802.31	VEHICLE	51,967.00	1848,719.61	33,327.00	TOTAL	7,86,874.11	37,775.00	7,42,800.76	<p>Noted and Necessary entry will be passed in next financial year.</p>
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5.	<p>Due to wrong accounting of receipt of Rs. 853200 on 20.04.2021 in bank Account No. SBI-13804 of Project CRW-102, bank balance has been overstated by Rs. 8,53,200/- by overstating the income account by Rs. 47,200/- (Tender Fee) and Liability (EMD Payable) by Rs 8,06,000/-.</p>	<p>No such double entry exists in the bank book of Project CRW-102. The entry was incorrectly recorded in the Bank Reconciliation Statement (BRS) as 'cheque deposited but not credited.' The necessary correction has been made in the BRS.</p>																																				
6.	<p>(a) Fixed Assets are not affixed with Identification mark for physical control.</p> <p>(b) Reconciliation of Physical balance with Fixed Asset Register balance have not been made by the Company as on the balance sheet date 31.03.2022 to find out the shortage/excess.</p> <p>(c) The assets of the company were not tested for impairment as per the AS 28 issued by the ICAI. Hence the accounting impact if any of such impaired assets have not been determined.</p>	<p>Fixed Assets are assigned manual identification numbers. A certified inventory of Fixed Assets at project sites, validated by the authorized personnel, is provided with the Final Account for each project. Reconciliation of the Fixed Asset Register with the Financial Statements is underway.</p> <p>A Disposal Committee has been constituted to assess and categorize assets that are unserviceable or impaired. In accordance with the Committee's findings, these assets are disposed of via auction.</p>																																				



7.	<p>Trade payable (Note No 4) includes Rs 35.75 Cr as detailed below for which party wise and period wise break up, and balance confirmations are not available for our verification. Hence, we are unable to determine the final amount payable as on date.</p> <table border="1" data-bbox="216 521 755 1049"> <thead> <tr> <th>Sl</th> <th>Description</th> <th>INR In Cr</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Work Advance received from Govt.</td> <td>22.43</td> <td>Pending since long.</td> </tr> <tr> <td>2</td> <td>SC/EMD/Withheld</td> <td>5.41</td> <td>Do</td> </tr> <tr> <td>3</td> <td>Liabilities for expenses</td> <td>5.11</td> <td>Do</td> </tr> <tr> <td>4</td> <td>Stocky creditors (suppliers)</td> <td>2.70</td> <td>Do</td> </tr> <tr> <td>5</td> <td>Suspense (Credit)</td> <td>0.07</td> <td>Do</td> </tr> <tr> <td>6</td> <td>Others</td> <td>0.01</td> <td>Do</td> </tr> <tr> <td></td> <td>TOTAL</td> <td>38.73</td> <td>Do</td> </tr> </tbody> </table>	Sl	Description	INR In Cr	Remarks	1	Work Advance received from Govt.	22.43	Pending since long.	2	SC/EMD/Withheld	5.41	Do	3	Liabilities for expenses	5.11	Do	4	Stocky creditors (suppliers)	2.70	Do	5	Suspense (Credit)	0.07	Do	6	Others	0.01	Do		TOTAL	38.73	Do	<p>Long-term liabilities and non-current trade payables primarily consist of work advances received from government departments, as well as amounts payable to job workers and contractors.</p> <p>Due to the extended nature of these issues, which involve significant formalities and compliance requirements, the settlement of the final work bills with the department takes time.</p> <p>Work advances received from government departments, along with amounts payable to job workers/contractors, are recorded in a subsidiary ledger at the project level, organized by department and year. Efforts are being made to consolidate this information at the Head Office.</p>
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8	<p>(a) Other Loans and Advances under Non Current Assets (Note No 11, d) include Rs 10.47 Cr as detailed below are pending for adjustment since more than 15 years. Party wise break-up and confirmation details are not available for our verification.</p> <table border="1" data-bbox="216 1330 755 1704"> <thead> <tr> <th>Sl</th> <th>Description</th> <th>INR In Cr</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>SD/ISD Receivables</td> <td>6.37</td> <td>Pending since long.</td> </tr> <tr> <td>2</td> <td>Advance to Job Worker</td> <td>4.00</td> <td>Do</td> </tr> <tr> <td>3</td> <td>Other Advances</td> <td>0.01</td> <td>Do</td> </tr> <tr> <td></td> <td>TOTAL</td> <td>10.47</td> <td></td> </tr> </tbody> </table> <p>(b) Other Non-Current Assets (Note-12) & Trade Receivables (Current)(Note-14) includes Rs 33.50 Cr as detailed below are pending for adjustment since more</p>	Sl	Description	INR In Cr	Remarks	1	SD/ISD Receivables	6.37	Pending since long.	2	Advance to Job Worker	4.00	Do	3	Other Advances	0.01	Do		TOTAL	10.47		<p>Security Deposits / ISD deducted from work bills (R/A Bills) are receivable from government departments. Applications in the prescribed format will be submitted to the client for the release or adjustment of Security Deposits / ISD (Beyond 12 months) during the settlement of final bills. Similarly, advances to job workers are adjusted against amounts payable to them after the final bill settlement with the government department.</p> <p>These issues are long-pending and require considerable time to resolve at the government level</p> <p>Long-term deposits receivable (non-current, beyond 12 months) represent outstanding balances due from government departments.</p>												
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Sl.	FY 2021-22 Classification	Description	INR In Cr	Remarks
1	Note 14: Trade receivables(current)- Bills receivables and others from Govt. Department.	Bills receivable from Govt.	31.55	
2	Note 12: Other Non-current Assets- Recoverable & realisable from job-worker/contractor	Recoverable from Job Worker	8.57	Do
3	Note 14: Trade receivables (current)	Sundry debts	0.17	Do
4	Note 12: Other Non-current Assets	Suspense Debit	0.17	Do
5	Note 12: Other Non-current Assets	Others	1.04	Do
		TOTAL	33.50	

The above figures mentioned in (a) and (b) above are very old apparently non recoverable, adequate provisions should have been provided against these outstanding assets. As a result of which the profit during the year has been over stated by Rs 43.97 Crores.

(c) Note 12: Other Non-Current Assets & Note 14: Trade Receivables(current) contains old outstanding items Rs 12.11 Cr which has no yearly break up or party wise details. Suitable provisioning for doubtful debts should have been made after careful analysis of above old outstanding items amounting to 12.11 crores.

(d) Note-12: Other Non Current Assets contains an amount outstanding of Rs 1.15 Crores as Suspense Debit which are very old and without year-wise break-up and details. Suitable provisioning for doubtful debts should

Division-wise and party-wise bills receivable are maintained in the subsidiary ledger at the project level. These long-term assets will be liquidated upon the settlement of final bills with the government department.

To expedite the resolution of old receivables, a dedicated Claim Settlement Cell has been established under the Senior Manager (Civil) at the Head Office. Given that these long-pending balances require reconciliation and substantial formalities, suitable provisions will be made in the books of accounts after thorough examination.

Appropriate provisions for bad and doubtful debts will be made following a detailed review.

After careful evaluation, necessary provisions for doubtful debts will be recognized in the books of accounts (Refer to Note 26(iv))



	have been provided against such old outstanding of Rs 1.15 crores. Due to such non-provisioning the profit has been inflated to the same extent.	
9	Segment reporting as per AS 17 for various product/ service segments has not been made by the company during the year.	Segment reporting in accordance with AS-17 has not been performed by the Company
10	Balance confirmation for FDR outstanding amounting of Rs 46,693.83 lakhs has not been obtained from respective bankers as on 31.3. 2022. So we reserve our comments on the possible accounting adjustments if any required for the difference that might arise due to reconciliation of book balances with confirmation statements.	Based on the FDR bank statement received from the bankers, the balance has been confirmed and appropriately accounted for.
11.	Accrued interest amounting to Rs 299.08 lakhs has been booked on 163 nos of FDs even though interest on those cases were received on 31-03-2022 (i.e. End of the FY.2022-23). As a result profit has been overstated by Rs 299.08 lakhs.	On the basis of FDR Bank statement received from bank, interest received and accrued interest has been properly taken into books of accounts on the basis of investment date and period.
12.	Interest income of Rs 785.74 lakhs has been booked in 183 nos of FDs against available interest certificate of Rs 775.92 lakhs. As a result profit has been overstated by Rs 9.82 lakhs with corresponding overstatement of FD/Interest Receivables A/C.	On the basis of FDR Bank statement received from bank, interest received and accrued interest has been properly taken into books of accounts on the basis of investment date and period.
13.	The company has not obtained Bank balance confirmation certificate in case of 8 dormant current account. So we reserve our comments on the possible accounting adjustments if any required for the difference that might occur due to reconciliation between book balance and that of confirmation statement under the head Cash & Cash Equivalent.	Related to defunct project. Old and dormant account with very low balance in accounts.
14	Note-14: Trade Receivables (Current) includes an amount of Rs 11.83 lacs as excise duty reimbursable from the Dept outstanding for more than 24 months seems irrecoverable against which necessary provisions should have been made in the books of accounts during the year.	According to the terms of the agreement, excise duty is reimbursable by the Government Department. Ongoing negotiations are in progress with the Government Department for the reimbursement of the excise duty
15.	Note-12: Other Non-Current assets includes an amount of Rs 18.72 lacs as interest realisable from job worker outstanding for more than 48 months as on 31.03.2022, Management agreed to provide for during FY 2019-20	After due examination, necessary provision will be made



	where as no such provision has been made till 31.03.2022.	
16.	Note-12: Other Non-Current Assets: It includes an amount of Rs. 115.46 lacs as Suspense (Debit) outstanding for several years and management agreed to make necessary provision against such asset during 2020-21. But no such provision has been made till 31.03.2022. This also includes Rs. 86.17 lacs on account of missing assets and needs to be fully written off. Due to non provision of Sundry Suspense (Debit) profit has been overstated by Rs. 115.46 lakhs with corresponding overstatement of Sundry Suspense (Debit) Account for the same amount	An observation has been made. Appropriate accounting adjustments will be made in accordance with the required procedures.
17.	Note-14: Trade Receivables (Current)-Bills Receivables & others from Govt. Department (balance of Rs 24,942.84) includes an amount of Rs 81.89 lacs as leave salary and surrender leave receivable from Govt. Dept (DOWR) since long where the chance of recovery is bleak, hence this should be written off. During the year under audit the same provision for reimbursement of leave salary of deputed employees have not been made owing to no chance of recovery	According to the Foreign Service Rules, leave salary and surrendered leave paid to deputed employees are reimbursable by their respective parent departments. No such payments were made to deputed staff during the year. However, actions have been initiated to recover the amounts in accordance with the terms and conditions of Foreign Service with the Government Department (DoWR).
18.	Inventory (Note No 13) includes Stores at site of defunct project amounting to Rs 11.99Lakhs , Stores control 2.16lacs, stores in transit 3.36 lacs , loose tools 0.67 lacs related to defunct projects which have no possibility existence or recovery hence to be written off.	The above-mentioned items have been carried forward in the books of accounts for several years. Following a thorough review, a proposal for the necessary write-off will be initiated.
19.	Long Term loans & Advances (Note-11): Rs. 24,456,45 lakhs the above includes Rs. 1.11 crore towards advances to suppliers pertaining to eight defunct projects lying unrecovered and unadjusted for past several years. As the projects were defunct the chances of collection is very remote, so it should have been fully provided as bad and doubtful advances. This has resulted in overstatement of Long-Term Loans and Advances by Rs. 1.11 crore with consequent overstatement of profit to that extent.	These are unresolved matters that have been outstanding in the accounts for several years. After a thorough review, the required provision will be made.



20.	<p>Long Term Provisions Other: Note-5: Rs. 1298.25 lakhs.</p> <p>Provision for income tax Rs.12422.88 lakhs and provision for interest on advance I.T. u/s 234A, B&C 275.36 lakhs has been wrongly classified under long term provisions. This has resulted in overstatement of Long-Term Provisions by Rs.12698.25 lakhs and understatement of Short-Term Provisions by same amount.</p>	Noted
21.	<p>Advance against Income Tax Rs. 6262.03 Lakhs and (ii) IT, TDS Receivable deducted under section 194 (A) & (C) Rs 7002.17 Lakhs total Rs. 13264.20 are wrongly included under Other Loans and Advances in Notes 11 instead of disclosure under Note 16 Short Loans and Advances</p>	Necessary disclosure will be made in the subsequent financial year.
22.	<p>Work advance received from Govt department of Rs 53171.35 lakhs disclosed under Note-4 under long term liability includes an amount 34054.34 lakhs pertaining to "loans from contractor against machinery, material etc". In our opinion this needs to be disclosed under the head borrowings. Thus, this resulted in overstatement of work advance received from Govt department and understatement of borrowings by 34054.34 lakhs.</p>	Advance received from Government department towards Execution of work are not borrowings in nature.
23.	<p>Cash & Cash Equivalents (Note No 15)</p> <p>Stale Cheque amounting to Rs. 85,529/- has not been reversed, even though validating period of cheques have been over. Due to non-reversal of stale cheques cash & cash equivalents has been understated by Rs. 85,529/- with corresponding understatement of current liability for same amount. (Refer UCO Bank Account No. 09280110051528)</p>	With regards to the observation, Stale Cheque amounting to Rs. 85,529/- has been reversed during the F.Y. 2022-23.
24.	<p>Non Compliance of accounting standards 2 for the fact that the inventory is valued at cost price not as per the cost or net realizable value whichever is lower. The possible of the same on profit and loss account has not been determined</p>	Inventories are valued at cost. Ref: Significant Accounting Policies 5 (i).



25.	<p>As per as-15, in case the liability for retirement benefits is funded through a scheme administered by an insurer, the company should disclose the information with respect to the financial effects of changes in those plans during the period, a reconciliation statement of opening and closing balance of the present value of defined benefits obligation showing separately under each specified head, the funded status of defined benefit obligation, the fair value of the plan assets and liabilities recognized in the balance sheet showing at least the past service cost. This was not disclosed. Thus, the disclosure is deficient to that extent.</p>	<p>The Company diligently fulfills its obligations regarding retirement benefits. Employees' Gratuity and Leave Encashment are covered under the 'Group Gratuity Insurance Scheme' and 'Group Leave Encashment Scheme,' respectively, which are managed by the Life Insurance Corporation of India.</p> <p>Based on the actuarial valuation and calculation statement provided, payments have been made to the insurer following proper scrutiny. The corresponding expenses have been recorded in the Profit and Loss Account in accordance with AS-15. For further details, please refer to the Significant Accounting Policy (Item No. 04)</p>
	<p>Annexure -C to Auditors' Report Basis for Disclaimer of Opinion</p>	
1.	<p>Confirmation of outstanding balances of all sundry parties (Debtors, Creditors, Advances, Loans, bank etc.) have not been obtained directly to our address as required by the SA 330 and 505 issued by ICAI. In Absence of which we reserve our comments on the possible accounting adjustments resulting out of such reconciliations</p>	<p>These balances primarily relate to Government Departments and are considered to be reliable. The Company plans to implement a procedure for balance reconciliation and seek confirmations. However, obtaining confirmations for balances related to Government Agencies may not be feasible in all instances.</p>
2 (a)	<p>Note 14 : Trade Receivable (Current): It includes an amount of Rs. 9.74 Cr on account of Interest receivable on Security Deposits pledged with Contractee. The Detailed computation sheet showing FDR wise interest receivable outstanding has not been furnished to us, in absence of which we reserve our comment on the accuracy of the same.</p>	<p>In most instances, bank-wise, FDR-wise, or period-wise statements, along with the applicable interest rates, are available in the respective project final account files. However, efforts are underway to consolidate this information at the Head Office level.</p>
(b)	<p>Note 19 : Other Income : It Includes interest income receivable on Security Deposit FDR during the year amounting to 206.55 Lacs credited to Profit and Loss</p>	<p>According to the circular dated 17.01.1998 issued by DoWR, all performance securities are required to be converted into interest-bearing Security Deposits (Term Deposits).</p>



	account has not been backed up by instrument wise income receivable. We also reserve our comment on the accuracy of such interest income provisioning on Security Deposit FDRs during the year.	to be held in the Company's name and pledged in favor of the contractees. For the year, an amount of Rs. 206.55 lacs has been recognized as interest income in line with the provisions of the aforementioned circular																														
3	Work-in-progress amounting to Rs. 1.70 crores as on 31.03.2022 which has not been determined on measurement basis, for the reason we reserve our comment on the correctness of the same	The unquantified value of completed work is recognized as income based on the certification provided by the Senior Manager (Civil) overseeing the project. This is recorded as work in progress under inventories, as outlined in Significant Accounting Policies Section No.6 (i).																														
4	As GST payable and GST Receivable under following head of accounts are not reconciled with GST Return/or GST Credit Ledger we reserve our comment on accuracy of GST Receivable and GST Payable as on 31.03.2022.	Revenue from operations for the year, as per the financial statements and the figures reported in the GST Return, is currently being reconciled. Any necessary adjustments will be reflected in the accounts once the reconciliation is completed.																														
	<table border="1"> <thead> <tr> <th>Note</th> <th>Head of Account</th> <th>Amount in Lacs</th> </tr> </thead> <tbody> <tr> <td>Note 07 - Other Current Liability</td> <td>Statutory Liabilities (GST Payable)</td> <td>17710.43</td> </tr> <tr> <td colspan="2">Total GST Payable</td> <td>17710.43</td> </tr> <tr> <td rowspan="8">Note 16 - Short Term Loans & Advances</td> <td>Advance CGST</td> <td>4598.20</td> </tr> <tr> <td>Advance OGST</td> <td>4598.20</td> </tr> <tr> <td>CGST deducted from Bill</td> <td>399.78</td> </tr> <tr> <td>Input CGST Receivable</td> <td>6180.09</td> </tr> <tr> <td>Input IGST Receivable</td> <td>365.20</td> </tr> <tr> <td>Input OGST Receivable</td> <td>5527.72</td> </tr> <tr> <td>OGST deducted from Bill</td> <td>399.78</td> </tr> <tr> <td>Note 15 - Cash & cash Equivalents</td> <td>E-Cash (GST TDS)</td> <td>753.30</td> </tr> <tr> <td colspan="2">Total GST receivable</td> <td>22831.45</td> </tr> </tbody> </table>	Note	Head of Account	Amount in Lacs	Note 07 - Other Current Liability	Statutory Liabilities (GST Payable)	17710.43	Total GST Payable		17710.43	Note 16 - Short Term Loans & Advances	Advance CGST	4598.20	Advance OGST	4598.20	CGST deducted from Bill	399.78	Input CGST Receivable	6180.09	Input IGST Receivable	365.20	Input OGST Receivable	5527.72	OGST deducted from Bill	399.78	Note 15 - Cash & cash Equivalents	E-Cash (GST TDS)	753.30	Total GST receivable		22831.45	
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5	<p>Note 15: Cash & cash Equivalent: E-Cash (GST TDS) Rs. 753.30 has not been reconciled with E-cash ledger in GST Portal balance Rs. 550.33. We reserve our comment on accuracy of E-cash (GST, TDS) balance.</p>	<p>Reconciliation of E-cash (GST TDS) will be made with books of account and necessary entry will be made accordingly.</p>																																	
6	<p>As Income Tax Provisions and Income Tax Receivables under following Head of Accounts are not reconciled we reserve our comment on accuracy of both Income Tax Provision and Income Tax Receivables.</p> <table border="1" data-bbox="216 661 760 1661"> <thead> <tr> <th data-bbox="216 661 399 746">Note</th> <th data-bbox="399 661 618 746">Head of Accounts</th> <th data-bbox="618 661 760 746">Amount in Laacs</th> </tr> </thead> <tbody> <tr> <td data-bbox="216 746 399 906" rowspan="2">Note 5 – Long Term Provisions</td> <td data-bbox="399 746 618 810">Provision for Income Tax</td> <td data-bbox="618 746 760 810">12,422.88</td> </tr> <tr> <td data-bbox="399 810 618 906">Provision for Int and Adv IT u/s 234A, B & C</td> <td data-bbox="618 810 760 906">275.36</td> </tr> <tr> <td data-bbox="216 906 399 1055" rowspan="2">Note 8 – Short Term Provisions, Other</td> <td data-bbox="399 906 618 970">Provision for Income Tax</td> <td data-bbox="618 906 760 970">2,870.09</td> </tr> <tr> <td data-bbox="399 970 618 1055">Provision for interest on Adv. IT u/s 234A, B & C</td> <td data-bbox="618 970 760 1055">174.77</td> </tr> <tr> <td colspan="2" data-bbox="216 1055 618 1119">Total Provision</td> <td data-bbox="618 1055 760 1119">15,743.10</td> </tr> <tr> <td data-bbox="216 1119 399 1236">Note 11 – Long Term Loans & Advances</td> <td data-bbox="399 1119 618 1236">Advance against I Tax</td> <td data-bbox="618 1119 760 1236">6262.03</td> </tr> <tr> <td data-bbox="216 1236 399 1598" rowspan="5">Note 16 – Short Term Loans & Advances</td> <td data-bbox="399 1236 618 1300">IT (TDS) Receivable</td> <td data-bbox="618 1236 760 1300">7002.17</td> </tr> <tr> <td data-bbox="399 1300 618 1364">Advance against IT Tax</td> <td data-bbox="618 1300 760 1364">3071.89</td> </tr> <tr> <td data-bbox="399 1364 618 1427">IT deduction u/s 194A</td> <td data-bbox="618 1364 760 1427">431.04</td> </tr> <tr> <td data-bbox="399 1427 618 1491">IT deduction from Adv (DW)</td> <td data-bbox="618 1427 760 1491">7.43</td> </tr> <tr> <td data-bbox="399 1491 618 1598">IT deduction from RA Bills</td> <td data-bbox="618 1491 760 1598">753.79</td> </tr> <tr> <td colspan="2" data-bbox="216 1598 618 1661">Total Tax Receivable</td> <td data-bbox="618 1598 760 1661">17526.35</td> </tr> </tbody> </table>	Note	Head of Accounts	Amount in Laacs	Note 5 – Long Term Provisions	Provision for Income Tax	12,422.88	Provision for Int and Adv IT u/s 234A, B & C	275.36	Note 8 – Short Term Provisions, Other	Provision for Income Tax	2,870.09	Provision for interest on Adv. IT u/s 234A, B & C	174.77	Total Provision		15,743.10	Note 11 – Long Term Loans & Advances	Advance against I Tax	6262.03	Note 16 – Short Term Loans & Advances	IT (TDS) Receivable	7002.17	Advance against IT Tax	3071.89	IT deduction u/s 194A	431.04	IT deduction from Adv (DW)	7.43	IT deduction from RA Bills	753.79	Total Tax Receivable		17526.35	<p>We are in process of year wise reconciliation of these two heads and necessary entry will be made accordingly.</p>
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	<p>Annexure-D to the Auditors' Report</p>	
	<p>Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act").</p> <p>We have audited the internal financial controls over financial reporting of Odisha Construction Corporation Limited ("the Company") as of 31 March 2022 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.</p>	<p>No Comments</p>
	<p>Management's Responsibility for Internal Financial Controls.</p> <p>The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.</p>	<p>No Comments</p>
	<p><u>Auditors' Responsibility</u></p> <p>Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in</p>	<p>No Comments</p>



<p>accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the Guidance Note⁷) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.</p> <p>Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the standalone Ind AS financial statements, whether due to fraud or error.</p> <p>We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.</p>	
<p>Meaning of Internal Financial Controls over Financial Reporting</p> <p>A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted</p>	



<p>accounting principles, A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.</p>	<p>No Comments</p>
<p>Inherent Limitations of Internal Financial Controls over Financial Reporting</p> <p>Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.</p>	<p>No Comments</p>
<p>Qualified Opinion</p> <p>1. The Company does not have adequate internal control system to record Property, Plant & Equipment and Intangible Assets in fixed asset register showing full particulars including</p>	<p>The Fixed Assets account is maintained at Head Office in a centralized manner. The situation reports of Fixed Assets duly certified by the concerned authority (Project in-charge) are received along with the Final Accounts of the respective projects. Same</p>



	<p>quantitative details and situation of fixed assets and reconciliation between the book balance and the physical balance of PPE. This could prevent timely identification of shortage/theft or pilferage of obsolete and unserviceable items which may ultimately cause financial loss to the Company.</p> <p>2. The company does not have adequate internal control over items of Cash & cash Equivalents with regard to reconciliation of FD statement with book balance and booking of income from fixed deposits. This may result in over/under statement of income and balance of FDs included under Cash & Cash Equivalents.</p> <p>3. The Company does not have proper internal control over identification and expeditious clearance of old account balances and proper presentation of financial statements.</p>	<p>has been disclosed under Notes to Accounts No.26 (ii).</p> <p>Reconciliation of FD bank statement with book balance along with income from FD has been made regularly.</p> <p>All the party account balance has been received periodically and after thorough check action will be taken.</p>
	<p><u>Opinion</u></p> <p>In our opinion, except for the effects/possible effects of the material weakness described above on the achievement of the objectives of the control criteria the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.</p>	<p>Noted</p>



<u>Annexure-“E(a), E(b) & E(c)”</u> Annexure to The Independent Auditor’s Report of Even Date on The Financial Statements of Odisha Construction Corporation Limited (Referred to in paragraph 2 under the heading of “Report on Other Legal and Regulatory Requirements” of our Report of even date) Report on the directions under section 143(5) of the Companies Act 2013 by C&AG <u>Annexure-“E(a)”</u>	
Directions	Replies
<p>1. Whether the Company has clear title/lease deeds for freehold and leasehold lands, respectively? If not, please state the area of freehold and leasehold land for which title/lease deeds are not available?</p>	<p>The Company has Clear lease deeds for the following lease hold lands</p> <p>i. In respect of Head Office, Staff Quarters and Central Stores and Machinery Project at Unit-VIII, Gopabandhu Nagar, Bhubaneswar, lease deed dt 05.08.1963 for a period of 90 years covering 6 Acres of Land is available with the Company.</p> <p>ii. In respect of Construction of Fabrication Workshop unit at Jyepore, lease deed dt 16.08.1983 for period of 99 years covering 20 Acres of land is available with the Company.</p> <p>iii. In respect of construction of fabrication/erection workshop at Rosalgath, Bhubaneswar leased deed dated 22.06.2020 for a period of 99 years covering 10.403 acres of land and lease deed dt. 10.01.2020 for a period of 99 years covering 8.751 acres of land is available with the Company.</p>



<p>2. Whether there are any cases of waiver/write off of debts/loans/interest etc. If yes, the reasons there for and amount involved.</p>	<p>There is no case of waiver/write off of debts/loans/interest etc. during the Financial Year 2021-22.</p>	
<p>3. Whether proper records are maintained for inventories lying with third parties and assets received as gift/grants from Government or other authorities.</p>	<p>Stores are generally issued in the name of Junior Engineers/Assistant Engineer including deputationist site in charge of the Project for onward issue of store materials to Job Workers or Contractors for execution of works. Since stockyard/store offices are not available in project office by Company, therefore unused stocks or stores are lying in the name of Junior Engineers/ Assistant Engineers (Site in Charge) at the yearend to be issued subsequently to Contractors/job workers but value of such yearend position of stock is certified by Project in Charge.</p> <p>ii) Though certificate regarding holding of stock is available from the above named officials but its conditions has not been certified by the Company from such Junior Engineers/Assistant Engineers Site in Charge of different sites in whose name it appears in the account of the projects which in our opinion is not proper.</p> <p>iii) In accordance with the practice being followed by the Company in earlier years, it accounts for a recovery of various store materials issued to Contractors/job workers from running bills at the time of measurement and is on cash basis and amount recoverable towards unused stock of various materials including cement and steel lying with these parties at the year-end</p>	



	<p>are not accounted for on accrual basis which is in our opinion not proper.</p> <p>iv) No assets have been received as Gift from Government or other authorities during the year.</p>									
Annexure-“E(b)” Sector Specific Additional Directions										
	<table border="1"> <thead> <tr> <th>Additional Directions</th> <th>Replies</th> </tr> </thead> <tbody> <tr> <td>1. Whether the Company has taken adequate measures to prevent encroachment of idle land owned by it. Whether any land of the company is encroached under litigation not put to use or declared surplus? Details may be provided.</td> <td>As explained to us Company has taken adequate measures to prevent encroachment. There is no such land which is either encroached or under litigation or which is not being put to use or declared surplus.</td> </tr> <tr> <td>2. Whether any system in vogue for identification of projects to be taken up under Public Private Partnership is in line with the guidelines / policies of the Government? Comment on any deviation if any.</td> <td>There is no system in vogue for identification of projects to be taken up under Public Private Partnership. Hence not applicable.</td> </tr> <tr> <td>3. Whether system for monitoring the execution of works vis-à-vis the milestones stipulated in the agreement is in existence and the impact of cost escalation, if any, revenues/ losses from contracts, etc., have been properly accounted for in the books.</td> <td>There is a system for monitoring the execution of works vis-à-vis the milestones stipulated in the agreement is in existence. Impact of Cost escalation, by way of price escalation and deviation claims have been considered in the accounts on the basis of acceptance of clients' actual receipts/ certainty of realization to safeguard the proper revenue and to compensate losses from contracts. It is the regular practice of accounting followed by the Company since past several years. (Refer Note No (2)(d)(ii) of the significant accounting policies</td> </tr> </tbody> </table>	Additional Directions	Replies	1. Whether the Company has taken adequate measures to prevent encroachment of idle land owned by it. Whether any land of the company is encroached under litigation not put to use or declared surplus? Details may be provided.	As explained to us Company has taken adequate measures to prevent encroachment. There is no such land which is either encroached or under litigation or which is not being put to use or declared surplus.	2. Whether any system in vogue for identification of projects to be taken up under Public Private Partnership is in line with the guidelines / policies of the Government? Comment on any deviation if any.	There is no system in vogue for identification of projects to be taken up under Public Private Partnership. Hence not applicable.	3. Whether system for monitoring the execution of works vis-à-vis the milestones stipulated in the agreement is in existence and the impact of cost escalation, if any, revenues/ losses from contracts, etc., have been properly accounted for in the books.	There is a system for monitoring the execution of works vis-à-vis the milestones stipulated in the agreement is in existence. Impact of Cost escalation, by way of price escalation and deviation claims have been considered in the accounts on the basis of acceptance of clients' actual receipts/ certainty of realization to safeguard the proper revenue and to compensate losses from contracts. It is the regular practice of accounting followed by the Company since past several years. (Refer Note No (2)(d)(ii) of the significant accounting policies	
Additional Directions	Replies									
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	(Note 1) forming part of financial statement).	
4. Whether funds received/receivable for specific schemes from Central/ State agencies were properly accounted for/ utilized? List the cases of deviations	No such funds have been received / receivable by the Company for any scheme from Central / State Agencies during the year or in the past. Therefore, question of utilisation or deviation does not arise.	
5. Whether the bank guarantees have been revalidated in time?	On verification of the Bank Guarantee Register it is noticed that all the Bank Guarantees are revalidated in time.	
6. Comment on the confirmation of balances of trade receivables, Trade receivables term deposits, bank accounts and cash obtained.	<p>i. <u>Balance confirmation on Trade Receivables</u> has not been obtained</p> <p>ii. <u>Balance confirmation on Term Deposits -</u> Confirmation statements are not obtained or made available for fixed deposits amounting Rs 4693.83 Lakhs</p> <p>iii. <u>Balance confirmation on Bank Accounts -</u> Obtained However, in few cases bank statement received is considered as confirmation.</p> <p><u>Balance confirmation on Cash -</u> Internal Auditor of projects conducted the physical verification of cash balance during their visit to the project site, which confirm the cash balance on the date of visit. There is no confirmation from management about the year-end physical cash balance.</p>	
7. The cost incurred on abandoned projects may be quantified and the amount	To the best of our information and explanation given to us, no projects have been	



<p>actually written-off shall be mentioned.</p>	<p>abandoned during course of our audit.</p> <p>However, there are many closed/defunct projects of the company. Various old liabilities/ assets/ advances/ receivables continues in accounts since last several years again lying unconfirmed/ unconciled/ unrealized/ unpaid but without any write back or write off but all these cases have been appropriately commented in detail and given in the "Basis of Qualified Opinion" section, separately of our Main Independent Audit Report listed on the accounts of the Company for the year ending 31st March 2022 which may please be referred to.</p>	
<p>Annexure-"E(c)" Additional Sub Directions</p>		
<p>Additional Sub Directions</p>	<p>Replies</p>	
<p>1. Comment on the status of compliance with</p> <p>i. Accounting Standard 7 on Revenue recognition.</p> <p>ii. The Company's Accounting Policy on Revenue recognition.</p> <p>iii. The matching principle in accounting with reference to revenue and expenditure accounted for under each project by the Company.</p>	<p>i. With reference to clause-21,22&23 of accounting standard-7 on recognition of contract revenue and expenses, it is noted that:</p> <p>In case of fixed price contract, the contract cost to complete the contract at the reporting date has not been measured [clause 22(c)].</p> <p>ii. Company's accounting policy on revenue recognition [as per note no-1, significant accounting policies, point no(f)] is made in line with provisions of AS-7.</p>	



		<p>iii. Revenue and expenditure recognized in top 10 projects are examined and found that:</p> <p>Out of top 10 projects, 9 projects are awarded on cost plus basis and in all 9 projects matching principles in accounting with reference to revenue and expenditure are not followed. (For details refer point no 2 of Basis of Qualified Opinion in Annexure B.)</p>	
	<p>2. Comment on the correctness of accounting entries made by the Company to record revenue and expenditure under individual projects, on the basis of physical verification with measurement of work executed (to be carried out as part of Audit) in the top 10 projects by revenue during the year.</p>	<p>Company recognizes revenue and expenditure under individual project on the basis of measurement taken by contractor. The work physically completed but not measured by contractor are recognised on the basis of certificate submitted by Senior Manager of the corporation but not on the basis of physical verification with measurement of work executed.</p>	
	<p>3. Comment on the adequacy of accounting policy or notes to Account by the Company in Projects which are classified as stalled/defunct, and comment on the correctness of accounting entries made by the Company in case of those projects where no works has been executed for more than 2 years.</p>	<p>We have been informed that there are 322 no of defunct projects where no work has been executed for more than 2 years, we are unable to comment on the adequacy of accounting policies or notes to accounts by the company on the projects which are classified as stalled/defunct as there are no disclosures about them in the accounting policy or notes to accounts in the financial statements.</p> <p>We are also unable to comment on correctness of the accounting entries made by the company as no accounting information about such defunct projects are made available to us.</p>	



	<p>4. Comment on the adequacy of internal control adopted by the Company related to management of cash and cash Equivalents and on status of pending legal proceedings related to misappropriation/embezzlement of Company funds.</p>	Refer Annexure I	
	<p>5. Comment on the adequacy of disclosure made by the Company in the Note on other Long term Liabilities, and on the correctness of accounting entries made by the company towards recording Other Long term Liabilities with reference to project-wise, party-wise and period-wise details (age analysis)</p>	<p>Disclosure made by the Company in Note on Other Long-Term Liabilities are inadequate. Hence, we are unable to comment on correctness of accounting entries made by the Company towards recording of Other Long-term Liabilities with reference to project-wise, party-wise and period wise details</p>	
	<p>6. Comment on correctness of accounting entries made by the Company towards Long Term Loan and advances considered unsecured and good, with reference to project-wise, party-wise and period-wise details (age analysis)</p>	<p>Disclosures made by the Company in Note towards Long Term Loan and Advances considered unsecured and good are inadequate. Hence we are unable to comment on correctness of accounting entries made by the Company towards Long Term Loans and Advances considered unsecured and good with reference to project-wise, party-wise and period-wise details.</p>	
	Annexure I		
1	<p>Company has adopted adequate internal control related to management of cash and cash equivalent except in following areas:</p> <p>a) Confirmation statements are not obtained or made available for fixed deposits amounting Rs 46693.83 Lakhs.</p> <p>b) Accrued interest amounting to Rs 299.08 Lakhs has been booked on 163 nos. of FD even though interest on respective cases</p>		<p>Confirmation statement has been obtained from the bank for the F.Y 2021-22, in due course.</p>



	<p>were received on 31/03 /2022 (i.e., The end of FY2021-22).</p> <p>c) Interest income of Rs 785.74 Lakhs has been booked in 186 nos of FD against the interest certificate amount of Rs 775.92 Lakhs. Noexplanation/reconciliation for 9.92 Lakhs of excess income booked has not been provided to us.</p> <p>d) Company has not obtained confirmation certificate for account balance in case of 8 doormat account.</p>	<p>On the basis of FDR Bank statement received from bank, interest received and accrued interest has been properly taken into books of accounts on the basis of investment date and period.</p> <p>On the basis of FDR Bank statement received from bank, interest received and accrued interest has been properly taken into books of accounts on the basis of investment date and period.</p> <p>Related to defunct project. Old and dormant account with very low balance in accounts.</p>																														
2.	<p>While checking the bank reconciliation statement as on 31-03-2022, it is found that following cheques are recorded as cheque deposited but not credited by bank (Refer SBI-13804 Project CRW-102).</p> <table border="1" data-bbox="220 1044 755 1661"> <thead> <tr> <th>Cheque No</th> <th>Date of cheque</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>097719</td> <td>15-04-2021</td> <td>11,000</td> </tr> <tr> <td>097725</td> <td>15-04-2021</td> <td>11,000</td> </tr> <tr> <td>097726</td> <td>15-04-2021</td> <td>11,000</td> </tr> <tr> <td>097721</td> <td>15-04-2021</td> <td>11,000</td> </tr> <tr> <td>097724</td> <td>16-04-2021</td> <td>3,23,000</td> </tr> <tr> <td>097729</td> <td>16-04-2021</td> <td>3,23,000</td> </tr> <tr> <td>097723</td> <td>16-04-2021</td> <td>80,000</td> </tr> <tr> <td>097728</td> <td>16-04-2021</td> <td>80,000</td> </tr> <tr> <td>Total</td> <td></td> <td>8,53,200</td> </tr> </tbody> </table> <p>Again, on date of credit by the bank, Bank account has been debited again by giving credit to following accounts</p>	Cheque No	Date of cheque	Amount	097719	15-04-2021	11,000	097725	15-04-2021	11,000	097726	15-04-2021	11,000	097721	15-04-2021	11,000	097724	16-04-2021	3,23,000	097729	16-04-2021	3,23,000	097723	16-04-2021	80,000	097728	16-04-2021	80,000	Total		8,53,200	<p>No such double entry exists in the bank book of Project CRW-102. The entry was incorrectly recorded in the Bank Reconciliation Statement (BRS) as 'cheque deposited but not credited.' The necessary correction has been made in the BRS.</p>
Cheque No	Date of cheque	Amount																														
097719	15-04-2021	11,000																														
097725	15-04-2021	11,000																														
097726	15-04-2021	11,000																														
097721	15-04-2021	11,000																														
097724	16-04-2021	3,23,000																														
097729	16-04-2021	3,23,000																														
097723	16-04-2021	80,000																														
097728	16-04-2021	80,000																														
Total		8,53,200																														



Date	Cheque No	BR voucher	Amt	Head of A/C
13-04-2021	097719 & 097723	1	23,600	Tender fee received
13-04-2021	097726 & 097723	2	23,600	-do-
16-04-2021	097724 & 097729	3	6,46,000	EMD Payable
16-04-2021	097723 & 097728	4	1,60,000	-do-
Total			8,53,200	

Due to above mistake bank account has been overstated by Rs. 8,53,200/- by overstating the income account by Rs. 47,200/- (Tender Fee) and Liability (EMD Payable) by Rs 8,06,000/-.

2 While checking the bank reconciliation statement of HQR-09 as on 31-03-2022 following discrepancies are noticed;

Cheque No	Date	Amt (Rs)	Remarks
000204	22-03-21	85,529	Cheque not cleared till 31-03-2022 and declared stale. Comment: Reversal entry not passed till 31-03-2022
000422	31-03-22	23,823	Cheque not cleared and reversed vide BR-05 dt 30-04-2022 and issued to party vide cheque no 000443 dt 20-04-2022. Comment: Fresh cheque was issued to party on 20-04-2022 before reversal of cheque on 30-04-2022.

Necessary reversal entry has been made vide BR No.02 dt 01.04.2023.

It was erroneously made and rectification has been made.



	000425	31-03-22	2,36,700	<p>Cheque is not cleared and reversed on 01-04-2022 vide BR-01.</p> <p>Comment:</p> <p>i. Cheque was reversed on 01-04-2022 i.e. in the next day of issue dt 31-03-2022 and reason for such reversal is not specified.</p>	Noted. Correction entry has been passed.
3.	Interest amounting Rs 72,107 received during FY 2021-22 was taken to income in the FY 2022-23. Due to such omission/mistake income of 2021-22 was understated by Rs 72,107 and income of 2022-23 was overstated for the same amount. (Refer Bank A/C No-Axis-0080).			Observation noted for future guidance, due care will be taken while calculating and accounting interest income.	
4	With reference to A/C No SBI-2141 it is noticed that the bank account has been reconciled subject to difference of Rs 1,32,188 (Balance as per account 2,01,67,741.91 & Balance as per Bank statement 2,00,35,553.41).			The difference amount of Rs.1,33,186/- has been reconciled and necessary rectification entry will be passed in subsequent year.	

Sd/-
**FINANCIAL ADVISER AND
 CHIEF ACCOUNTS OFFICER**

Sd/-
MANAGING DIRECTOR



BALANCE SHEET AS AT 31.03.2022

(Rs. in Lakhs)

Particulars	Note No.	As at March 31, 2022	As at March 31, 2021
1	2	3	4
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	2	1,750.00	1,750.00
(b) Reserve & Surplus	3	20,389.87	18,529.29
		22,139.87	20,279.29
(3) Non-Current Liabilities			
(a) Long Term Borrowing		-	-
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long Term Liabilities	4	73,453.89	73,399.23
(d) Long Term Provisions	5	12,698.25	12,698.25
		86,152.14	86,097.48
(4) Current Liabilities			
(a) Short-term Borrowings		-	-
(b) Trade Payables	6	72.06	588.75
(c) Other Current Liabilities	7	71,642.35	40,127.99
(d) Short-term Provisions	8	7,242.83	6,167.06
		78,957.24	46,883.80
Total		1,87,249.26	1,53,260.57
II. ASSETS			
(1) Non-current Assets			
(a) Property, Plant and Equipment	9		
(i) Tangible assets		1,135.42	1,174.42
(ii) Intangible assets		4.77	6.19
(iii) Capital work-in-progress		41.08	6.17
(iv) Intangible assets under development		-	-
(b) Non-current investments		-	-
(c) Deferred Tax Assets (Net)	10	85.39	84.83
(d) Long term loans and advances	11	24,456.45	24,417.28
(e) Other non-current assets	12	5,535.02	1,743.54
		31,258.13	27,432.43
(2) Current Assets			
(a) Current investments		-	-
(b) Inventories	13	3,084.22	2,344.24
(c) Trade Receivables	14	32,566.87	33,249.90
(d) Cash and Cash Equivalents	15	91,608.60	74,552.33
(e) Short-term Loans and Advances	16	27,902.32	14,029.84
(f) Other Current Assets	17	829.11	1,651.82
		1,55,991.13	1,25,828.14
Total		1,87,249.26	1,53,260.57

Significant Accounting Policies and Other Notes to Accounts 1-26
The Accompanying Notes are Integral part of the Financial Statement.

Sd/-
Company Secretary
OCC Ltd.
Bhubaneswar

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Sd/-
Director
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Bhubaneswar

Sd/-
SDR & Associates
Chartered Accountants
Bhubaneswar



STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2022

(Rs. in Lakhs)

<i>Particulars</i>	<i>Note No.</i>	<i>As at March 31, 2022</i>	<i>As at March 31, 2021</i>
1	2	3	4
I. Revenue from operations	18	53,264.30	40,840.40
II. Other Income	19	3,604.30	4,218.00
III. Total Income (I+II)		56,868.60	45,058.40
IV. Expenses:			
Cost of Materials Consumed	20	3,899.46	3,233.99
Purchases of Stock-in-Trade		-	-
Changes in inventories of Finished Goods			
Work-in-Progress and Stock-in-Trade		-	-
Employee Benefits Expenses	21	3,101.24	3,446.41
Finance Cost	22	6.49	4.00
Depreciation and Amortisation Expenses	23	111.95	123.61
Other Expenses	24	46,550.96	32,805.28
Total Expenses		53,670.10	39,613.29
V. Profit before exceptional and extraordinary items and tax (III-IV)		3,198.50	5,445.11
VI. Exceptional items		-	-
VII. Profit before extraordinary items and tax (V (+/-) VI)		3,198.50	5,445.11
VIII. Extraordinary Items		-	-
IX. Profit before Tax (VII-VIII)		3,198.50	5,445.11
X. Tax Expenses:	25		
(1) Current tax		(840.96)	(2,029.14)
(2) Deferred tax		0.57	4.56
XI. Profit / (Loss) for the period (IX-X)		2,358.11	3,420.53
XII. Earning per equity share:			
(1) Basic/Diluted	26	1,347.49	1,954.59

Significant Accounting Policies and Other Notes to Accounts 1-26
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CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2022

(Rs. in Lakhs)

Particulars	For the Year Ended 31.03.2022	For the Year Ended 31.03.2021
A. CASH FLOW OPERATING ACTIVITIES		
Net Profit/(Loss) before Tax	3,196.50	5,445.11
Adjustment for :		
Depreciation	111.95	123.61
Interest Received	(3,567.81)	(4,159.60)
Loss/(Profit) on Sale of Fixed Assets	(2.50)	(0.53)
Interest Paid	4.23	-
Operating Profit before Working Capital Changes	(255.62)	1,408.60
(Increase)/Decrease in Trade Receivable	683.03	(2,030.01)
(Increase)/Decrease in Inventories	(739.98)	(464.95)
(Increase)/Decrease in Short Term Loan & Advances	(13,872.48)	-
(Increase)/Decrease in Long Term Loan & Advances	(39.17)	-
(Increase)/Decrease in Other Current Assets	822.71	-
(Increase)/Decrease in Other Non-Current Assets	(3,791.48)	-
Increase/(Decrease) in Trade Payables	(516.89)	(5,451.85)
Increase/(Decrease) in Other Current Liabilities	31,725.58	-
Increase/(Decrease) in Other Current Provisions	1,075.78	-
Cash Generated from Operation/(Used in) Operations	15,091.60	(6,538.21)
Direct Taxes Paid (Net)	(840.96)	-
Net Cash from Operating Activities	14,250.72	(6,538.21)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment	(110.36)	(68.84)
Sale of Property, Plant & Equipment	6.43	0.26
Purchase of Term Deposits	(2,949.82)	-
Interest Received	3,567.81	4,159.60
Profit on Sale of Fixed Assets	-	0.53
	514.05	4,091.55
C. CASH FLOW FROM FINANCE ACTIVITIES		
Proceeds/(Repayment) from Long Term Liabilities	54.67	-
Payment of Dividend	(708.75)	(1,505.00)
Payment of Tax on Dividend	-	(309.41)
Interest Paid	(4.23)	-
Net Cash from Financing Activities	(658.31)	(1,814.41)
Net Increase/(Decrease) in Cash and Cash Equivalent (A+B+C)	14,106.46	(4,261.07)
Cash and Cash Equivalent at the Beginning of the Period	18,237.73	22,498.80
Cash and Cash Equivalent at the End of the Period	32,344.18	18,237.73
Components of Cash & Cash Equivalents		
Balances with Banks		
In Current Account	29,269.29	14,721.58
Cash on Hand	754.87	756.74
Term Deposits of Maturity less than 3 Months	2,320.01	2,759.41
	32,344.18	18,237.73

Note : a) Previous Year's figures has been regrouped/rearranged wherever necessary.

b) The above Cash Flow has been under "Indirect Method" as prescribed under Accounting Standard 3.

Significant Accounting Policies and Other Notes to Accounts 1-26

The Accompanying Notes are Integral part of the Financial Statement.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2022

Note No. 1:

SIGNIFICANT ACCOUNTING POLICIES:

a. Basis of Accounting:

The financial statements are prepared on accrual basis of accounting, in accordance with the generally accepted accounting principles, accounting standards issued by the Institute of Chartered Accountants of India and the relevant provisions of the Companies Act, 2013.

b. Fixed Assets:

Tangible assets are stated at cost, less accumulated depreciation. The cost comprises its purchase price, and any cost directly attributable to bringing the asset to its working condition for its intended use. The cost of intangible assets (software) purchased till previous financial year is being capitalized along with the cost of the hardware and shown in other assets. Intangible assets (software) acquired during current year is stated at their cost of acquisition less accumulated amortization.

c. Depreciation:

Depreciation on tangible fixed assets is provided on Straight line Method over the useful lives of the assets as per Schedule-II of the Companies Act-2013. Intangible Assets are amortized over their respective individual estimated useful lives on a straight-line basis commencing from the date the asset is available to the Company for its use.

d. Retirement Benefits:

Obligations on Retirement Benefits are provided as per actuarial valuation annually. Gratuity and Leave Salary is covered under 'Group Gratuity Insurance Scheme' and 'Group Leave Encashment Scheme' respectively.

e. Inventories:

- i. Stores and loose tools are valued at cost.
- ii. Work-in-progress is valued on the basis of cost and technical assessment.

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**f. Revenue Recognition:**

- i. Revenue of projects has been recognized on the basis of percentage of completion method as per AS-7 and measurement taken by the contractee. The works physically completed but not measured by the contractee are recognized, on the basis of certificates submitted by the Senior Managers of the Corporation and certainty of realization.
- ii. Income from Consultancy services is accounted for on the basis of amount billable, commensurate with the progress of work under the contract.
- iii. Recovery from contractors against empty cement bag, rock products, and other stores is recognized in accounts as and when recovered from the bills of contractors.
- iv. Income towards interest on Term Deposits is recognized on time proportion basis.

g. Price Escalation & Deviation claims:

Price Escalation and deviation claims have been considered in the accounts on the basis of acceptance of client/actual receipt/ certainty of realisation.

h. Claims against work done:

Claims received against work done from the client are taken into account on the basis of acceptance of client/actual receipt/ certainty of realisation.

i. Expenditure during construction period:

The initial expenses prior to commencement of new projects are being debited to Work-in-Progress (Preliminary Expenses) under Inventories. It is suitably adjusted during the period of execution of work and receipt of consideration.

- j. Figures related to previous year have been regrouped, rearranged, reclassified, wherever necessary to confirm to this year's classification.

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Note 2 : Share Capital

Particular	Quantity (Nos.)	As at March 31 2022	Quantity (Nos.)	As at March 31 2021
AUTHORISED Equity shares of ₹1000/- each	4,00,000	4,000.00	4,00,000	4,000.00
ISSUED, SUBSCRIBED AND PAID-UP Equity shares of ₹1000/- each fully paid up	1,75,000	1,750.00	175,000	1,750.00

a. Reconciliation of shares outstanding at the beginning & at the end of the reporting year

Equity Shares	Quantity (Nos.)	As at March 31 2022	Quantity (Nos.)	As at March 31 2021
At the beginning of the year	1,75,000	1,750.00	175,000	1,750.00
Issued during the year	-	-	-	-
Outstanding at the end of the year	1,75,000	1,750.00	175,000	1,750.00

b. Terms and rights attached to equity shares:

The Corporation has only one class of shares referred to as equity shares having a par value of Rs.1000/- each. The holders of the equity share are entitled to receive dividend as declared from time to time.

c. Shares in the Company held by each shareholder holding more than 5% shares

Particulars	Nos.	As at 31.03.2022 % Holding in the class	Nos.	As at 31.03.2021 % Holding in the class
Hon'ble Governor of Odisha	1,74,970	99.98%	1,74,970	99.98%

d. Details of shareholding of promoters:

Shares held by Promoters	No of Shares	% of Total Shares	% Change during the year
For the Year Ended 31.03.2022			
Hon'ble Governor of Odisha	1,74,970	99.98%	-
Others	30	0.02%	-
For the Year Ended 31.03.2021			
Hon'ble Governor of Odisha	1,74,970	99.98%	-
Others	30	0.02%	-

e. For the period of preceding five years as on the Balance sheet date:

No shares have been allotted pursuant to contracts without payment being received in cash or has bought back by the company during the period of 5 years of preceding the date as at which the balance sheet is prepared.

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Particulars	(Rs. in Lakhs)	
	As at March 31, 2022	As at March 31, 2021
Note 3 : Reserves and Surplus		
(a) Capital Reserve		
As per last Balance Sheet	29.41	29.41
(b) General Reserve		
As per last Balance Sheet	18,499.89	16,237.54
Add : Transferred from surplus.	1,649.36	2,182.09
Add/Less : Prior Year Tax Adjustment	211.22	80.26
Total	20,360.46	18,499.89
(c) Surplus		
Balance as at the beginning of the year	-	-
Add : Profit after tax for the year transferred from statement of Profit and Loss	2,358.11	3,420.54
Less : Transferred to General Reserve	1,649.36	2,182.09
Less : Proposed Dividend	708.75	1,027.25
Less : Tax on Dividend	-	211.20
Total	-	-
Total (a+b+c)	20,389.87	18,529.29
Note 4 : Other Long Term Liabilities		
(a) Trade payables (Non-Current)		
Work Advance received from Govt. Dept. S.D., I.S.D., E.M.D., Withheld Amt Payable to J.W./ Contractor	53,171.35	51,887.37
Liabilities for Expenses & Prov. for Other Expenses	14,021.49	15,089.18
Sundry Creditors (Supplier)	5,644.73	5,708.10
Suspence (Cr)	587.61	687.28
	17.13	16.22
(b) Others	11.58	11.08
Total	73,453.89	73,399.23
Note 5 : Long Term Provisions		
Others:		
Provision for Income Tax	12,422.88	12,422.88
Provision for Int. on Adv. I.T U/s 234 A, B & C	275.36	275.36
Total	12,698.25	12,698.25
Note 6 : Trade Payables (Current)		
Sundry Creditors (Supplier)	72.06	588.75
Total	72.06	588.75

**Trade Payable ageing schedule
As at 31 March 2022**

Particulars	Outstanding for following periods from due date of payment				
	Less Than 1 year	1 - 2 Years	2 - 3 Years	More Than 3 years	Total
(i) MSME	31.30	-	-	-	31.30
(ii) Others	40.76	-	-	-	40.76
(iii) Disputed Dues - MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-
Total	72.06	-	-	-	72.06

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Trade Payable ageing schedule
As at 31 March 2021

(Rs. in Lakhs)

Particulars	Outstanding for following periods from due date of payment				
	Less Than 1 year	1 - 2 Years	2 - 3 Years	More Than 3 years	Total
(i) MSME	95.19	-	-	-	95.19
(ii) Others	493.56	-	-	-	493.56
(iii) Disputed Dues - MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-
Total	588.75	-	-	-	588.75

Note 7 : Other Current Liabilities

Work Advance received from Govt. Dept.	44,993.08	23,820.82
S.D., I.S.D., E.M.D., Withheld Amt Payable to J.W./ Contractor	5,932.89	5,185.66
Liabilities for Expenses & Prov. for Other Expenses	2,389.79	3,553.52
Income received in Advance	129.81	1,287.74
Other payables (Employee Benefits and Others)	200.01	249.35
Statutory Liabilities - TDS Payable	286.34	163.15
Statutory Liabilities - GST Payable.	17,710.43	5,867.74
Total	71,642.35	40,127.99

Note 8 : Short Term Provisions**Provision for Employee benefits :**

Bonus Payable	3.43	2.37
Ex-Gratia in Lieu of Pension Payable	18.86	66.85
G.G Insurance Scheme Premium Payable	-	326.84
Group Leave Encashment Scheme Payable	16.08	-
Liabilities for Expenses (Arrear Salary)	14.56	14.56
Liabilities for Expenses (Arrear D.A)	0.66	96.35
Liabilities for Expenses (Arr 7th Pay General)	205.72	226.14
Unavailed Leave Encashment Payable	3.41	3.41
Sub Total	262.72	736.53

Others :

Dividend Payable	3,207.75	2,499.00
Provision for Income Tax	2,870.09	2,029.14
Prov for Int on Adv Income Tax U/s 234 A, B & C	174.77	174.77
Provision for Labour Cess Payable	83.02	35.99
Provision for Tax on Dividend Payable	302.59	513.81
Royalty Payable	341.90	177.82
Sub Total	6,960.12	5,430.53
Grand Total	7,242.83	6,167.06

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Note 9 : Fixed Asset

PARTICULAR	GROSS BLOCK			DEPRECIATION			NET BLOCK	
	AS ON 01.04.2021	ADDITION	SALES/ DEDUCTION	AS ON 31.03.2022	AS ON 01.04.2021	FOR THE YEAR ADJUSTMENT	AS ON 31.03.2022	AS ON 31.03.2021
A. TANGIBLE ASSETS								
LEASEHOLD LAND	13.68	-	-	13.68	5.76	0.14	6.89	5.93
OFFICE BUILDING	170.32	-	-	170.32	34.43	2.69	37.12	132.89
STAFF QUARTERS	214.20	-	-	214.20	38.75	3.38	42.13	175.45
WORK SHOP SHED	383.85	-	-	383.85	192.45	12.23	200.78	160.60
PLANT AND MACHINERY	2,366.41	34.15	57.58	3,332.88	1,842.23	55.03	1,851.99	524.19
SURVEY INSTRUMENT	19.70	1.52	0.09	21.13	12.60	0.81	13.32	7.10
TOOLS AND IMPLEMENT	71.88	0.19	0.58	71.49	61.88	1.05	62.37	9.99
FURNITURE AND FIXTURE	131.19	5.16	3.17	133.17	87.88	6.32	91.12	43.32
OFFICE EQUIPMENT	20.62	-	0.30	20.01	19.22	0.42	16.59	1.82
VEHICLE	443.82	18.23	28.24	433.72	400.28	9.32	392.05	42.44
OTHER ASSETS	189.87	25.50	0.26	214.52	186.07	8.11	175.43	22.70
TOTAL TANGIBLE ASSET	4,033.37	75.46	89.85	4,818.19	2,858.95	110.94	2,863.77	1,174.42
B. INTANGIBLE ASSETS								
COMPUTER SOFTWARE	5.94	-	-	5.94	2.75	1.42	4.17	5.19
C. CAPITAL WORK-IN-PROGRESS								
WORKSHOP SHED W.I.P	6.17	-	-	6.17	-	-	-	6.17
COMPUTER SOFTWARE W.I.P	-	34.20	-	34.20	-	-	-	34.20
TOTAL CAPITAL W.I.P	6.17	34.20	-	41.08	-	-	-	6.17
GRAND TOTAL (A+B+C)	4,045.46	110.38	89.85	4,993.28	2,861.70	111.96	2,867.93	1,186.78
FIGURES FOR 2020-21	3,969.44	124.54	65.59	4,048.49	2,747.62	423.81	2,861.70	1,196.78

ALLOCATION OF DEPRECIATION FOR THE YEAR 2021-22

Depreciation for the year	2021-22	2020-21
Depreciation on Assets used for Works	111.81	123.48
Depreciation on Assets used for Office	92.26	100.25
	<u>205.58</u>	<u>232.22</u>
Total Depreciation	111.81	123.48
Amortisation for Leasehold Land	0.14	0.14
Total Amortisation & Depreciation	111.95	123.62

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Particulars	As at March 31, 2022	(Rs. in Lakhs) As at March 31, 2021
Note 10 : Deferred Tax Assets (Net)		
Deferred Tax Liabilities :-		
Due to difference of depreciation as per Companies Act & Income Tax Act	(0.37)	-
Due to disallowances U/S 40 (a) (ia), 43 B of Income Tax Act	-	(0.13)
Sub Total	(0.37)	(0.13)
Deferred Tax Assets:-		
Due to difference of depreciation as per Companies Act & Income Tax Act	-	4.69
Due to disallowances U/S 40 (a) (ia), 43 B of Income Tax Act	0.94	-
Sub Total	0.94	4.69
Net Deferred Tax for the year	0.57	4.56
Add Deferred Tax Assets for earlier years	84.83	80.26
Deferred tax assets (Net)	85.39	84.83
Note 11 : Long term Loans and Advances		
(a) Capital Advances	-	-
(b) Security Deposits	-	-
(c) Loans and Advances to Related parties	-	-
(d) Other Loans and Advances		
Unsecured, considered good (Non Current)		
Advance against Income Tax	6,262.03	6,262.03
IT TDS Receivable Deducted U/S 194 (A) & (C)	7,002.17	7,002.17
S.D., ISD etc Receivable from Govt. Dept.	7,362.68	7,183.51
Advance to Job Worker / Contractor / Supplier	3,813.55	3,800.31
Amount Deducted from Work Advance	-	154.27
Other Advances	16.02	14.99
Sub Total	24,456.45	24,417.28
Grand Total	24,541.84	24,502.10
Note 12 : Other Non Current Assets		
Unsecured, Considered Good		
Recoverable & Realisable from Job Worker/Contractor	4,161.90	416.78
Suspence (Dr)	115.46	115.46
Others	1,257.66	1,211.30
Total	5,535.02	1,743.54
Note 13 : Inventories		
Work in Progress	766.19	304.49
Stores and Spares	2,293.07	2,014.34
Loose Tools	24.96	25.41
Total	3,084.22	2,344.24
Note 14 : Trade Receivables (Current) Unsecured, considered good		
(Outstanding beyond 6 months from the date they are due for payment)	0.00	0.00
Bills Receivable & others from Govt. Dept.	24,942.84	25,914.63
Sundry Debtors (Rs. 32,15,078.77 less Provision for Bad & Doubtful Debtors of Rs. 5,28,607.18)	26.86	26.86
Bills Receivable & others from Govt. Dept.	7,597.16	6,978.02
Recoverable & Realisable from Job Worker/Contractor	-	330.38
SubTotal	32,566.87	33,249.90

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**Trade Receivables ageing schedule
As at 31 March 2022**

(Rs. in Lakhs)

Particulars	Outstanding for following periods from due date of payment		
	Less than 1 year	More than 1 year	Total
(i) Undisputed Trade Receivables - considered good	7,597.16	24,969.71	32,566.87
(ii) Undisputed Trade Receivables - considered doubtful	-	-	-
(iii) Disputed Trade Receivables - considered good	-	-	-
(ii) Disputed Trade Receivables - considered doubtful	-	-	-
TOTAL	7,597.16	24,969.71	32,566.87

**Trade Receivables ageing schedule
As at 31 March 2021**

Particulars	Outstanding for following periods from due date of payment		
	Less than 1 year	More than 1 year	Total
(i) Undisputed Trade Receivables - considered good	7,308.40	25,941.50	33,249.90
(ii) Undisputed Trade Receivables - considered doubtful	-	-	-
(iii) Disputed Trade Receivables - considered good	-	-	-
(ii) Disputed Trade Receivables - considered doubtful	-	-	-
TOTAL	7,308.40	25,941.50	33,249.90

Note 15 : Cash and Cash Equivalents**(a) Balances with Banks**

Term deposits	61,584.44	59,074.00
Current/Savings Account	28,909.16	14,591.72

(b) Cheques, Drafts on hand	360.13	129.86
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(c) (i) Cash on hand	1.56	3.43
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(ii) E-Cash (GST TDS)	753.30	753.30
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(d) Others	0.01	0.01
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Grand Total	91,608.60	74,552.32
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Term deposit includes:-

Margin Money (B.G.against 100% F.D.)	2,895.50
FD pledged as security and EMD	5,017.39
Bank deposits within 3 months maturity	2,320.01
Bank deposits 3-12 months of maturity	50,974.99
Bank deposits with more than 12 months of maturity	376.55
TOTAL	61,584.44

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Particulars	(Rs. in Lakhs)	
	As at March 31, 2022	As at March 31, 2021
Note 16 : Short term Loans and Advances		
Other Loans and Advances Unsecured, Considered Good		
Adv Against Interim Payment Salary	0.11	0.11
Adv Against Central Excise	37.75	37.75
Advance Against Income Tax	3,071.89	2,641.31
Advance against issue of stores	164.19	59.04
Advance Against Labour Cess	9.12	10.86
Advance Against Service Tax	82.05	82.05
Advance CGST	4,598.29	1,754.32
Advance OGST	4,598.29	1,754.32
Advance to Contractor	27.10	-
Advance to Job workers	391.36	473.52
Advance to staff (Works)	340.04	349.32
Advance to Staff (Group Health Insurance)	1.70	1.64
Advance to staff (Medical)	-	0.10
Advance to staff (7th Pay Arrear)	2.60	3.07
Advance to Suppliers	117.80	671.27
Advances Against Arrear Pay	1.24	-
CGST Deducted From Bills	399.78	-
EMD Receivable	28.09	29.81
Festival advance	8.75	12.94
G.I.S. advance	0.18	0.11
House Rent Realisable From JW	0.23	0.17
Input CGST Receivable	6,189.09	2,959.74
Input IGST Receivable	365.20	145.84
Input Krishi Kalyan Cess Receivable	0.06	0.06
Input OGST Receivable	5,527.72	2,386.91
Input Service Tax Receivable	1.60	1.60
IT Deducted at Source U/S 194(A)	431.04	221.83
IT Deducted from Advance (DW)	7.43	7.43
IT Deducted from RA Bills	751.79	226.18
Bank Interest Receivable	3.71	3.18
Interest on SD Receivable	174.12	175.85
Advance to staff (Interest Bearing)	-	1.36
Misc advance	166.77	15.91
Misc recoverable from pay	0.02	0.02
OGST Deducted From Bills	399.78	-
Outstanding advance	0.06	0.06
Stipend (Apprentice)(Reimbursible)	-	0.30
TCS Paid to Suppliers (Within 12M)	3.36	1.88
Sub Total	27,902.32	14,029.84
Note 17 : Other Current Assets		
Interest Accrued	804.23	1,634.85
Prepaid Expenses	24.88	16.97
Total	829.11	1,651.82

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Particulars	For the year ended 31 st March 2022	(Rs. in Lakhs) For the year ended 31 st March 2021
Note 18 : Revenue from Operations		
(a) Sale of Services		
Price Escalation Received	-	2,588.87
Received Value of Consultancy Work	798.65	510.43
Received Value of Executed Work	44,473.27	30,584.42
Un-Measured Value of Executed Work	552.44	261.35
Unreceived Value of Measured Work	7,078.28	5,999.07
Sub Total	52,902.65	39,944.14
(b) Other Operating Revenues		
Others	361.65	896.26
Sub Total	361.65	896.26
Grand Total	53,264.30	40,840.40
Note 19 : Other Income		
(a) Interest Income on :		
Bank Deposits	3,567.81	4,159.59
Loans and Advances to Employees	-	0.01
Sub Total	3,567.81	4,159.60
(b) Other Non operating income		
Rent on Staff quarter	3.25	5.60
Miscellaneous Income/Receipt	2.14	1.93
Profit on Sale of Fixed Assets	2.50	0.53
Others	26.84	0.05
Sub Total	34.74	8.10
(c) Prior Period Items		
Prior Year Adjustment	1.76	50.30
Sub Total	1.76	50.30
Grand Total	3,604.30	4,218.00

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Particulars	For the year ended 31 st March 2022	(Rs. in Lakhs) For the year ended 31 st March 2021
Note 20 : Cost of Material consumed		
Stores	3,899.46	3,233.99
Total	3,899.46	3,233.99
Note 21 : Employee benefits Expense		
Salaries and Wages	2,829.78	2,729.82
Contribution to Provident and Other funds	246.82	649.80
Staff Welfare Expenses	24.64	65.79
Total	3,101.24	3,446.41
Note 22 : Finance Cost		
Interest Expenses	4.23	1.32
Others	2.25	2.68
Total	6.49	4.00
Note 23 : Depreciation and Amortization Expense		
Amortization of Leasehold Land	0.14	0.14
Depreciation of Assets used for Office	29.56	23.23
Depreciation of Assets used for Works	82.26	100.25
Total	111.95	123.61
Note 24 : Other Expenses		
(a) Consumption of Stores and Spare parts		
Loose Tools consumed	2.44	2.33
Sub-Total	2.44	2.33
(b) Power and Fuel		
Energy charges (office)	14.62	3.64
Energy charges (works)	30.74	28.83
Fuel for Machinery	30.38	16.43
Water Charges	0.55	0.53
Sub-Total	76.29	49.43
(c) Rent		
House rent	19.84	16.59
Ground Rent	0.16	0.00
Sub-Total	20.00	16.59

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(d) Repairs to Building		
Building	403.72	25.09
Staff Quarter	34.28	21.66
Temporary sheds	0.01	0.17
Sub-Total	438.00	46.92
(e) Repairs to Machinery		
License & Renewal Fees of Office Equipment	0.67	0.50
Repair & Renewals	3.79	2.07
R&M to Computer/Xerox/Fax Machine/AC/Fridge	7.22	3.64
R&M to Plant & Machinery	25.72	15.77
Sub-Total	37.41	21.98
(f) Insurance		
Insurance (Machine)	3.29	3.50
Insurance (Vehicles)	3.85	3.51
Insurance (Transit cash)	0.04	0.05
Sub-Total	7.18	7.06
(g) Rates and Taxes (Excluding Income Tax)		
Holding Tax	0.10	1.27
Int. on Advance Income Tax U/s 234(A)(B)&(C)	0.10	174.77
Labour Cess (works)	72.00	41.26
Leasehold Rent	0.01	0.03
Licence fees	0.13	0.14
Odisha state tax on trade	0.03	0.03
Interest on Tax (TDS)	0.35	0.70
Penalty	1.46	0.13
Renewal fees	0.01	0.04
Registration fees	-	0.86
Royalty (works)	5.31	19.67
Toll tax	3.44	2.12
Vehicle Tax	5.22	4.71
Sub-Total	88.15	245.73
(h) Payment to Job workers / Contractors		
Payment to Consultant	575.97	292.26
Payment due to Consultant	124.67	46.45
Payment to Contractor	28,153.58	22,016.42
Payment due to Contractor	4,206.07	844.35
Payment to Job workers	10,149.39	5,846.91
Payment due to Job workers	1,155.95	2,105.98
Sub-Total	44,365.63	31,152.36
(i) Work Expenses		
Carriage & Freight	0.12	2.02
Consultancy fees	19.83	117.53

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Drawing & Design Charges	2.20	0.00
Electrical Installation Charges	0.92	0.15
Erection charges	0.04	0.00
G.S.T. Reimbursed to the Agencies	71.57	54.40
Incentive Bonus	3.08	1.21
Machinery Charges	60.41	40.35
Vehicle Charges	40.23	11.00
Loading and Unloading charges	1.15	4.20
Machining charges	2.57	4.17
Other Charges	0.48	0.00
Supply of Labour	703.47	540.57
Survey Charges	16.20	0.25
Temporary sheds	4.75	0.03
Testing charges	1.97	3.77
Transportation charges	44.42	29.31
Watch and Ward Expenses (Project)	32.50	47.81
Weighment charges	0.00	0.02
Sub-Total	1,005.92	856.81

(j) Miscellaneous Expenses

Advertisement charges	23.75	13.71
Binding charges	0.00	0.01
Books and Magazines	0.06	0.02
Celebration Expenses	0.38	0.30
Cleaning charges of Office Equipment	1.22	0.89
Cleaning charges of Office Establishment	0.63	2.52
Contingency	3.42	1.39
Crockery Cutlery & Utensils	0.11	0.12
Data Entry Charges	0.14	0.28
Sitting Fees	0.72	0.63
Donation & Subscription	-	0.05
Entertainment expenses	3.79	3.08
Fees & Fines	0.02	0.03
Filing Fees	1.43	0.75
Hire charges of Inspection vehicle	83.46	44.54
Inspection Charges	-	0.06
Legal Expenses	2.99	6.38
Loss on Sale of Fixed Assets	-	0.05
Loss on Sale of Inventories	4.07	9.02
Meeting Expenses	0.07	0.18
Misc Expenses	6.11	0.97
Miscellaneous Wages	4.57	3.81
Network Installation Charges	0.14	0.13
Network maintenance charges	2.63	3.97
Newspaper and Periodicals	0.44	0.33

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Penal Damages of EPF	0.01	0.20
Penal Interest on EPF	0.00	0.47
Postage and Telegram	0.88	0.86
Printing and Stationery	20.42	11.47
Professional charges	12.65	2.76
Retainer's Fees	0.00	0.25
Software/Website development charges	0.50	0.14
Telephone charges	4.10	3.89
Tender fees	4.70	0.30
Travelling and Conveyance	10.19	8.90
Sub-Total	193.61	122.46
(k) Payment to Auditors		
Audit Fees	2.00	2.00
Audit Expenses	1.08	0.07
Sub-Total	3.08	2.07
(l) Management Services		
Taxation Matter	0.25	0.65
Internal Audit	10.22	9.62
Reimbursement of Expenses	2.01	0.66
Other Services	0.00	0.13
Sub-Total	12.48	11.06
(m) Vehicle Running & Maintenance		
Fuel for Vehicle	146.17	85.56
Repair to Vehicles	15.85	12.93
Sub-Total	162.02	98.49
(n) CSR		
CSR Expenses	138.75	172.00
Total - (a) to (n)	46,550.96	32,805.28

Note 25 : Tax Expense

Current Tax		
Income Tax	840.98	2,029.14
(b) Deferred Tax		
Deferred Tax (Assets) / Liabilities	(0.57)	(4.56)
Total	840.39	2,024.57

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**Note 26 :**

- i. Land measuring an area of 6.00 Acres located at Unit-8, Gopabandhu Nagar, Bhubaneswar for Corporate Office, Staff Quarter and Central Store & Machinery Project stands recorded in favour of Odisha Construction Corporation Ltd.

Land measuring an area of 20.00 Acres located at Jeypore, Dist-Koraput for Regional Workshop stands recorded in favour of Odisha Construction Corporation Ltd. Out of such land, an area of 0.650 acre is under possession of Industrial Development Corporation Ltd for Seba Paper Mill.

Land measuring an area of 19.154 Acres at Central Workshop, Rasulgarh stands recorded in favour of Odisha Construction Corporation Ltd.

Land measuring an area of 02.00 Acres located at Balimela Nagar, Dist- Malkangir is under possession of Odisha Construction Corporation Ltd.

- ii. The Assets of the Corporation have been physically verified by the Management. Reconciliation between the book balance and physical balances is in progress.
- iii. There is no impairment loss in the value of fixed assets.
- iv. Suspense Debit/Credit represents some discrepancy in stores. The same balance has been reflected under the head "Other Non Current Assets" sub-head "Long term trade receivable" and under the head "Other Long term Liabilities" sub head "Trade Payables" respectively.
- v. Prior year income for the year 2021-22 is Rs. 1.76 lakhs.
- vi. Earnings per share before prior year income and after Tax is Rs.1346.48 (Previous year Rs.1925.85) and earnings per share after prior period income and Tax is Rs.1347.49 (previous year Rs.1954.59). The EPS has been determined by dividing such profit by the weighted average number of equity shares.

Disclosure of Numerator and reconciliation.

The amount used as numerator for calculating basic and diluted EPS and its reconciliation with profit or loss for the period.

(a) The numerator for EPS before prior period income: Rs.23,58,10,720.80

(b) The numerator for EPS after prior period income: Rs.23,56,34,712.16

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Disclosure of Denominator and reconciliation.

- (c) Weighted average number of shares used as denominator for calculating basic and diluted EPS and reconciliation of their denominator to each others:

In the denominator value of the numbers of equity shares of 175000 was taken at Rs. 17,50,00,000/

- (d) Nominal value of shares along with EPS:

The nominal value of shares is Rs. 1000/- each and the EPS before prior period items is Rs. 1346.48 and EPS after prior period items is Rs. 1347.49.

- vii. As per AS-18 on Related Party disclosures issued by the Institute of Chartered Accountants of India, the related party transactions during the year are given below:

Remuneration paid / payable during the financial year to the directors including Managing Director & Company Secretary are Rs.36.48 lakhs as per following details:

Managing Director's

	Amount in Rs.
(i) Salaries and allowances	29,48,822.00
(ii) Contribution to Pension Fund	5,48,610.00
(iii) Leave Salary	1,51,137.00
(iv) Medical Reimbursement	Nil
Total	Rs.36,48,569.00

There are no loans and advances due by the Directors or other Officers of the company.

- viii. STDRs pledged at Canara Bank, the then Syndicate Bank amounting to Rs. 56,12,900/- has now freed all STDRs after encashment, a total amounting to Rs. 93,94,984.68 has been credited to our SB A/C No.80012010016576 of Syndicate Bank, Kalpana Square with interest during October and November, 2022 and Rs. 31,54,158/- of Punjab National Bank as on Dt. 31.03.2022 has neither been released by our client nor renewed by the Bank even after expiry of the matured date. Hence accrued interest has not been provided for since January 2009. The process has been taken up for release the said amount.
- ix. Trade receivables, Advances, Trade payables and other payables are subject to confirmation and are mostly related to various Government Agencies.

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- x. Store at site for Rs. 11.99 lakhs, Store control for Rs. 2.16 lakhs, Store in transit for Rs. 3.36 lakhs and loose Tools for Rs. 0.67 lakhs related to defunct projects which are in process of reconciliation.
- xi. The Corporation has provided Rs. 219.30 lakhs towards leave salary and pension contribution for deputed employees.
- xii. Amount spent towards CSR activities by the Corporation during the current financial year is Rs. 138.75 lakhs is contributed to Odisha State Maritime Museum Trust, Jobra, Cuttack and Chief Minister Relief fund, Odisha.
- xiii. Proposed Dividend of Rs. 3207.75 lakhs and dividend has been provided during financial year 2021-22 and accounted as "Proposed dividend" and "Tax on dividend".

Proposed Dividend of Rs. 1027.25 lakhs and dividend distribution Tax Rs. 211.20 lakhs has been provided during financial year 2020-21 and accounted as "Proposed dividend" and "Tax on dividend".

Proposed Dividend for the F.Y.2019-20 amounting to Rs.1471.75 lakhs will be paid to the Government after adoption of Annual Account in the AGM.

- xiv. Revenue from operation for the year as per accounts and figures shown in GST/ VAT return is under the process of reconciliation. Necessary effect shall be given in accounts after reconciliation.
- xv. Disclosure required under schedule III Sec 129 of the Companies Act 2013.

(a) Dues payable to MSME (11 no of Parties)	Rs.31.30 lacs
(b) Value of Imports on CIF basis for raw material components, spare parts and capital goods	Nil
(c) Expenditure in foreign currency an account of Royalty know how professional and consultancy fees and others	Nil
(d) Consumption of raw materials, spare parts, components for indigenous and imported along with percentage	Nil
(e) Amount remitted in foreign currency on account of dividend	Nil
(f) Earning in Foreign exchange classified for export of goods calculated on FOB basis, Royalty knowhow professional and consultancy fees and others	Nil

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Bhubaneswar

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Managing Director
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Bhubaneswar

Sd/-
Director
OCC Ltd.
Bhubaneswar

Sd/-
SDR & Associates
Chartered Accountants
Bhubaneswar



Contingent Liabilities/Assets:

- xvi. The amount receivable from M/s B. Engineers and Builders Pvt. Ltd. was Rs.162.48 lakhs out of which Rs. 35.40 lakhs has been realised on revocation of Bank Guarantee. Present balance outstanding against the party is Rs. 127.08 lakhs. The Corporation has filed a case against M/s B. Engineers & Builders for realization of its dues and Hon'ble Court has passed order in favour of OCCL that M/s B. Engineers & Builders has to pay an amount of Rs. 171.39 lakhs with 6% interest per annum. Being aggrieved, the agency has challenged the order and filed a writ petition before the Hon'ble High court for stay and stay is allowed.
- xvii. The Sales Tax Authority has raised demand of Rs. 134.73 lakhs towards sales tax for different assessment years against which the Corporation has filed appeals before Appellate Authority. The appeals are pending for settlement in the Sales Tax Tribunal and some cases have also been referred to Dispute Resolution Committee (DRC) for decision.
- xviii. The Corporation has filed a petition before the Hon'ble High Court of Odisha against the assessment order passed by the assessing officer (DCIT, Special Range, Bhubaneswar) for payment of Income Tax Rs. 12.23 lakhs for the A.Y. 1989-90.
- xix. An excess interest provision of Rs. 44.50 lakhs made against loan of Rs. 50.00 lakhs received from M/s OMC Ltd for STRL work at Daitary, reversed during the year 2002-03 and kept as contingent liability till finalization of the bill.
- xx. In the work "Construction of Internal Roads of Intra-Valley Project, Bhubaneswar", a suspected fraud to the tune of Rs. 3.10 Crores has been reported. A special audit was undertaken to find out the irregularities involved in the work and the report also received. Against the same work Rs. 2.78 Crores has been booked as Advance to Staff (Senior Manager of the Project). Matter was referred to Economic Offence Wing (EOW) of Police Department and Sub-judice.

An amount of Rs. 23.80 lakhs has been booked as advance to staff against the same Senior Manager in charge of the Construction of HAL Boundary Wall Project, Sunabeda.

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- xxi. (a) The impugned adjudicated order of the GST and Central Excise Authority demanding Rs.10,93,94,268.00 towards the Service Tax dues from the F.Y. 2013-14 to 2016-17 and penalty of the equal amount has been challenged by appealing before the CESTAT, Kolkata by depositing Rs.82,04,571.00 towards initial deposit i.e. @7.5% of the demanded amount.
- (b) The impugned adjudicated order of the GST and Central Excise Authority raising demand of Rs.3,80,66,476.00 towards the Excise duty and penalty of equal amount of Central Workshop, Rasulgarh has been challenged by appealing before the CESTAT, Kolkata by depositing for Rs.28,54,986.00 towards the initial deposit i.e. @7.5% of the demanded amount.
- (c) The impugned adjudicated order of the GST and Central Excise Authority raising demand of Rs.1,22,63,975.00 towards the Excise duty and penalty of the equal amount of Regional Workshop, Jeypore has been challenged by appealing before the CESTAT, Kolkata by depositing for Rs.9,19,799.00 towards the initial deposit i.e. @7.5% of the demanded amount.

Against the above three items, the Company is liable to the extent of Rs. 15,97,24,719.00 and equal amount of penalty.

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