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21-6-22



**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT-I)
ODISHA:BHUBANESWAR-751001.**

No.AMG-V/IR No.11/2022-23/241

Dat.16.06.2022

To

The Principal Secretary to Govt.,
Information & Public Relations Department,
Govt. of Odisha, Bhubaneswar-751001.

Sub: Issue of IR No.-11/2022-23 on the accounts of the Principal Secretary to Govt., Information & Public Relations Department, Bhubaneswar

Sir,

I am directed to forward herewith the Inspection Report No.11/2022-23 relating to your establishment. The Inspection Report has been prepared on the basis of information furnished and made available by your establishment. The office of the Principal Accountant General (Audit-I), Odisha, Bhubaneswar disclaims any responsibility for any misinformation and/ or non-information on the part of the auditee.

The reply to the Inspection Report along with confirmation of the facts and figures may please be furnished to this office within four weeks from the date of receipt of the letter.

The receipt of the Inspection Report may please be acknowledged.

Yours faithfully,


16/06/2022
Senior Audit Officer /AMG-V

Encl.: As above

**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (Audit I)
ODISHA, BHUBANESWAR**

Inspection Report No. 11 /2022-23

Name of the accounts audited:	Compliance Audit on the accounts of the Principal Secretary to Government of Odisha, Information and Public Relations Department, Bhubaneswar		
Period of accounts audited	October 2018 to March 2022		
Time taken for audit	18 April 2022 to 30 April 2022 (Ten working days)		
Name & designation of the officer in charge of accounts (DDO)	Name & designation	From	To
	Sri Durga Charan Nanda, OSS, Deputy Secretary (retired)	14-12-17	09-06-19
	Duryodhan Behera, OSS, Joint Secretary	10-06-19	18-03-20
	Sri G Kodanda Rao, Under Secretary	29-03-20	09-09-20
	Duryodhan Behera, OSS, Joint Secretary	10-09-20	06-07-21
	Shri Dillip Kumar Singh, Under Secretary	07-07-21	Continuing
Name & designation of the head of the office	Shri Laxmidhar Mohanty, OAS (SAG), Director I&PR	12-05-17	25-06-19
	Shri Kripasindhu Mishra, OAS (SAG), Director I&PR	25-06-19	31-05-21
	Shri Indramani Tripathy, IAS, Director I&PR	03-06-21	Continuing
Next Higher Authority	Shri Hemanta Sharma, IAS, Principal Secretary	05-02-18	07-12-18
	Shri Sanjay Kumar Singh, IAS, Commissioner cum Secretary	08-12-18	12-05-21
	Shri Bishnupada Sethi, IAS, Principal Secretary	12-05-21	continuing
Name of the officials/ officers who conducted audit	1. Ravi Kumar Sinha, Assistant Audit Officer 2. Shri Dhaneswar Sahoo, Assistant Audit Officer 3. Shri Kartika Chandra Nayak, Senior Auditor		
Name of the supervising Officer:	Sri Ramesh Chandra Satapathy, Senior Audit Officer		
Scope of audit:	A test check and general examination of accounts, records pertaining to the period covered under audit, u/s 13 of C&AG's(DPC) Act 1971.		

PART-I

1.1 Introductory:

The Information & Public Relations Department serves as a link between the people and the Government. This Department not only informs the public on the plans, policies and programmes of the State Government, but also works to ensure people's participation in the successful implementation of different developmental programmes and schemes. This Department ensures cent per cent coverage of all the activities in a citizen-centric approach through the 5 "T" initiatives of the State Government. The activities of this department have been covered under "Mo-Sarkar". To implement these programmes and schemes and to make them people-oriented, at present, 32 publicity districts (including Bhubaneswar and Rourkela) each headed by District Information & Public Relations Officer are functioning under the administrative control of this Department. Besides, there are 15 Nos of Deputy Directors out of which 3 DDs supervise the work of DIPROs at three Revenue Divisional Headquarters.

1.2 Audit criteria

The audit findings were bench marked against the following criteria:

- Odisha Advertisement Policy, 1998 as amended from time to time
- Instructions, guidelines, circulars issued by government of Odisha and DAVP
- OGFR, OTC,
- IT Act, 1961, Goods and Services Tax Act/ Rules

1.3 Financial profile

During the period 2018-19 to 2021-22 funds of ₹ 525.70 crore was received of which ₹ 400.87 crore was utilised by the Department while ₹ 9.78 crore was surrendered. The year wise details were as under:

(Amount in ₹)

Year	Allotment	Expenditure	surrender	Balance
2018-19	2409961205	2287492722	10422064	112046419
2019-20	902550804	780557193	45780000	76213611
2020-21	631357265	446038380	39288760	146030125
2021-22	1313103900	494656885	2295275	816151740
Total	5256973174	4008745180	97786099	1150441895

(Source: iotms data)

1.4 Scope of Audit

Compliance Audit was conducted during 18-04-2022 to 30-04-2022 covering the period from October 2018 to March 2022 with general examination of accounting records for the period covered under Audit u/s 13(1) of C&AG's (DPC) Act 1971. The audit was conducted adhering to the provisions contained in C&AG's Regulations on Audit and Accounts 2020 and as per the Auditing standards prescribed by the C&AG of India.

1.5 Detailed Audit

Detailed audit for the months of March 2021 and March 2022 were conducted.

1.6 Entry and Exit Conference

As per provision of C&AG's Regulation on Audit & Accounts 2020 (Regulation 132), an entry meeting was held between the Director, I&PR Department and Audit party members on 18 April 2022 (F/N) where in the objective, scope and criteria of Audit was discussed. The findings of Audit were discussed in an exit meeting between the Audit party and the Principal Secretary, I&PR on 30 April 2022.

PART-II (Audit Findings)

PART-II-(A)

(Significant Audit Findings)

2. Avoidable expenditure of ₹ 12.11 crore due to non adoption of DAVP rate for advertisement in electronic media (Reference Number: OBS-265517).

The Information and Public Relation (I&PR) Department framed an advertisement policy in 1998 for issue of Government advertisements in print media with the objective for widest coverage of the advertisements so as to reach the masses. The guidelines provided that the rate fixed by the Director of Advertising and Visual Publicity (DAVP), Government of India (GoI) shall be given due regard in settling advertisement rates. However, the policy was silent on issue of advertisement through television channels.

The Hon'ble Supreme Court (SC) of India while disposing the Public Interest Litigation (PIL) issued (May 2015) the Government Advertisement (Content Regulation) Guidelines 2014 for applicable to all Government advertisements¹. The Guidelines *inter alia* stipulated that pre existing policies, products, services, and initiatives should not be presented as new unless there had been a substantial change or modifications of such policies, product or services. The apex court enunciated five principles of content regulation which includes that advertising campaigns should be related to Government responsibilities instead of promoting political interests of ruling party; advertisement should be presented in an objective, fair, accessible and cost-effective manner and advertisement must comply with the legal requirements and financial regulations and procedures, etc.

Subsequently, the Ministry of Information & Broadcasting (MIB), DAVP, GoI amended (October 2015) the policy guidelines for empanelment of Private Commercial and Satellite Television (PC& STV) channels of entire country for Government advertisement. Besides, the policy also stipulated the fixation of rate considering technical aspects² and shall be valid for a period of three years along with empanelment in order to cover the advertisement to the large masses in a cost effective manner.

The I&PR Department decided to formulate a guideline/policy on regulation of 'Electronic Media' and 'Web Media' separately for delivery of advertisement message to the widest possible masses in a cost effective manner. A committee³ under chairmanship of Director, I&PR was formed (November 2015) for preparation of guideline/policy. The Committee decided (April 2016) to adopt the policy in line with the policy guideline adopted by DAVP. The committee also entrusted three⁴ officers of the department to develop a rough

¹ Except classifieds

² Time bands, Cost Per Rating Point (CRRP), Television Rating Point (TRP), Fixed point Chart (FPC) of previous 12 months, Minimum Telecast Period (MTP) for one year, shall be considered for fixation of rate

³ Joint Director-cum-Deputy Secretary (AVP), Station Director (AIR), Director Doordarshan, Incharge Weekly Programme, Assistant Director (Film) and Programme Co-ordinator, TV

⁴ Sri.Sambit Mohanty, I/C Weekly Programme, Sri.Satya Prakash Pattanayak, Asst. Director (Film) and Sri.P.K.Mohanty, Programme Coordinator, TV

guideline/policy in consultation with the other members and submit the same within a fortnight for approval of Government.

Earlier Audit has pointed out (October 2018) regarding avoidable expenditure of ₹5.76 crore towards government advertisement in electronic media at paragraph 2 of IR No. 534/18-19 (covering the period from January 2017 to September 2018). A file (IPR-AVP-PUB-0031-2017) was processed (21 February 2019) for adoption of DAVP rate instead of I&PR negotiated rate. In a meeting held (26 February 2020) under Chairmanship of Development Commissioner-cum-Additional Chief Secretary and Principal Secretary, Law Department; Commissioner-cum-Secretary, I&PR Department, Special Secretary, Finance Department; Director, I&PR Department; Director, Technical, I&PR Department as participants, it was decided to adopt DAVP rate for telecast of TVCs, spots and documentaries. However, the Department notified (28 March 2020) to adopt DAVP rate for telecast of TVCs, Spots and Documentaries in Electronic Media Channels. (28 March 2020).

Scrutiny of information and records made available to Audit revealed that the Department had incurred expenditure of ₹76.60 crore during the period 2018-19 to 2021-22⁵ towards telecast/ broadcast of different developmental programmes of government in electronic media channels. Audit test checked two sanction orders involving expenditure of ₹16.20 crore (more than 20 percent of the total expenditure) bearing Sanction order no.4104/15-03-19: ₹111864008 and 4834/23-03-19: ₹50132678 towards 174282155 second advertisement made during January and February 2019 in respect of six developmental schemes/ programmes of government in 10 private TV Channels (TVCs) and one government Channel (Doordarshan).

Audit noticed that the Department had paid advertisement charges of ₹15.79 crore at rates ranging from ₹2700 to ₹5000 (excepting Doordarshan) for 10 seconds spot based on negotiated rates against highest DAVP rates ranging from ₹410 to ₹3266⁶. The rates of advertisement in electronic media paid by the Department to private TVCs was 1.53 to 7.80 times higher than DAVP rate as shown at table below:

Sl No	Name of TV Channel	I&PR rate for 10 Seconds spot	Highest/ prime time rate of rate of DAVP for 10 Seconds spot	No of times higher
1	Colors Odia	3000	793	3.78
2	Kalinga TV	3200	428	7.48
3	Kanak News	3000	484	6.20
4	MBC TV	2700	438	6.16
5	News 18	3000	435	6.90
6	News 7	3200	522	6.13
7	News World	3200	410	7.80
8	Sarthak	5000	3266	1.53
9	Zee Kalinga	3200	451	7.10
10	Zee Odisha	3200	451	7.10

As may be seen from above table, despite availability of DAVP rates for these PTVs empanelled with DAVP, the department adopted exorbitant higher price. Due to this, the

⁵ 2018-19: ₹ 62.65 crore, 2019-20: ₹11.72 crore, 2020-21: ₹1.28 crore and 2021-22: ₹0.95 crore

⁶ DAVP had three to six rate slabs considering different time of telecast of which highest rate has been taken excepting Zee Sarthak where average rate of ₹3266 has been taken as there was wide gap between different time slabs i.e. the rate ranged between ₹1143 to ₹7857 for 10 second spot.

department had to incur expenditure of ₹157822053 at I&PR negotiated rate against ₹36745772 payable as per DAVP rate leading to extra avoidable expenditure of ₹121116281 in respect of 10 private TVCs as per details given at Annexure A.

Thus, inordinate delay in framing of guideline for advertisement in electronic media despite recommendation (April 2016) of Committee constituted for the purpose, Audit comments (October 2018) and adoption of higher rate than DAVP rate led to extra expenditure of ₹12.11 crore in respect two sanction orders test checked in Audit. Such avoidable expenditure would be much more considering the entire expenditure made prior to adoption of DAVP rate.

In reply, the additional Director, I&PR Department admitted the fact of advertisements at negotiated rate instead of DAVP rate and stated that the Department has adopted DAVP rate for telecast of TV Spots vide notification no.4719 dated 28 March 2020.

Recommendation: The authorities responsible for delay in adoption of DAVP rate may be booked into account and action deem proper may be taken under intimation to Audit.

3. Excess expenditure of ₹1.51 crore on advertisement charges due to non-availing of 15 percent agency commission (Reference Number: OBS-267715).

Information and Public Relations (I&PR) Department is responsible for issue of all Government advertisements as well as payments thereof. The Advertisement Policy (1998) of the State Government requires fixation of tariff of advertisements in newspapers and periodicals with due regard to the rate fixed by the Director of Advertising and Visual Publicity (DAVP), Government of India (GoI). The DAVP allows 40 to 110 percent extra premium for Colour advertisements as compared to black & white advertisements. The DAVP also deducts 15 percent as agency commission at the time of payment of advertisement bills for advertisements published through DAVP.

Since the advertisement policy of GoO was framed during 1998, the Minister I&PR instructed (October 2013) to review the advertisement policy in the light of the policy of DAVP. The Department had constituted (March 2015) an inter-departmental committee⁷ to recommend amendments to the Advertisement Policy. Despite repeated Audit comments, regarding non adoption of DAVP rate, adoption of higher rates for colour advertisement, non-deduction of 15 per cent as agency commission etc., the department did not take expeditious action for adoption of DAVP rate. However, the inter departmental committee, in its meeting held on 2 November 2019 recommended the following:

- In no case, advertisement rate of Odia dailies, National English and periodicals be more than DAVP rate.
- Payment of 40 percent extra premium Colour advertisements as compared to Black & white advertisements instead of 100 percent as per DAVP.
- Deduction of 15 percent as Agency Commission while payment of advertisement bills.
- Fixation of advertisement rate of dailies/ periodicals/ English dailies @ ₹10 per sq.cm for those have no DAVP rate and are duly empanelled.

⁷ Headed by Development Commissioner and include: Additional Chief Secretary, Finance Department; Principal Secretary, Law Department; Commissioner of Commercial Taxes, Director, I&PR Department with Commissioner-cum-Secretary, I&PR Department as Member Convener

But, notification regarding adoption of above recommendation was issued on 29 April 2020 i.e. after lapse of about six months. The delay mainly occurred at Secretary level and Minister level for approval of minutes of meeting and notification for adoption of DAVP rate.

Audit test checked records relating to advertisements made during November 2019 to March 2020 i.e. the intervening period between the date of recommendation of inter departmental committee for adoption of DAVP rate and the date of notification for adoption of DAVP rate and noticed that department had paid ₹105872300⁸ (including 5 percent GST) towards advertisement charges in dailies and periodicals as per rate contract finalised by the Department. Due to delay in implementation of the recommendation for adoption of DAVP rate, the department had to incur extra expenditure on colour advertisement. The Department also did not avail 15 percent discount as was recommended by the Committee/ adopted by the DAVP.

As a result, the Department had to incur extra expenditure of ₹15124614 being 15 percent net amount of ₹100830762⁹ (excluding GST) paid to the newspaper agencies. These apart, the department made excess payment towards colour advertisement which could not be quantified due to non-maintenance of separate data for the purpose.

Thus, deliberate violation of the Advertisement Policy by non-adhering to the tariff fixed by DAVP and delay in implementation of recommendation of inter departmental committee resulted in extra expenditure of ₹1.51 crore which could have been avoided.

In reply the Deputy Director, I&PR stated(April 2022) that there was no provision in the Advertisement Policy 1998 or any guideline of I&PR Department to avail any discount/ commission at the time of payment of advertisement bills to the news paper houses. The Deputy Director further stated that 15 percent agency commission and payment of 40 percent extra premium as compared to black and white instead of practice of paying 100 percent has been implemented vide notification No.4928 dated 29 April 2020. The Deputy Director also stated that soon after recommendation of inter departmental committee the recommendation was placed before government for necessary approval which was approved by government on 29 April 2020.

The reply was not convincing since the inter-departmental Committee recommended for adoption of 15 percent agency commission and 40 percent premium for colour advertisement instead of 100 percent on 2 November 2019 which was notified on 29 April 2020. Due to such delay in implementation, there was extra expenditure ₹1.51 crore.

Recommendation: The matter may be examined and responsibility may be fixed on person(s) responsible for delay in implementation of recommendation of inter departmental committee.

4. Construction of multipurpose studio building and non-making of plan/arrangement for its operationalization led to idling of the building and thereby the expenditure of ₹ 91.00 lakh incurred in construction of the building became unfruitful (Reference Number: OBS-262894).

Planning and Convergence Department approved (January 2012) the proposal of I&PR Department for construction of multipurpose studio building with outlay `1.00 crore. Provision of `80.00 lakh was made in the budget (financial year 2012-13) and I&PR

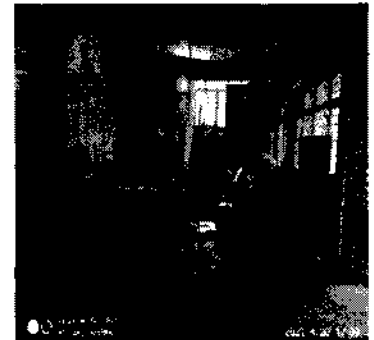
⁸ Sanction order No.6366 dated 22-06-20: ₹35946603; sanction order No.6013 dated 11-06-20: ₹31211035. sanction order No. 3565 dated 07-03-20: ₹36552524 and sanction order No.3577 dated 07-03-20: ₹2162138.

⁹ ₹105872300 X 105/100

Department placed (February 2013) the fund with Chief Engineer (CE), Buildings. The CE surrendered (March 2013) the funds as same could not be utilised during the financial year. Subsequently, the department placed funds of ₹91.00 lakh with the CE in June 2013 (₹50.00 lakh) and August 2014 (₹41.00 lakh) for construction of the studio building against estimated cost of ₹91.02 lakh. The estimate included provision of a double storied building having one multipurpose studio of 9.15 meter X 14.375 meter with height of 6.30 meter; one lobby, green room for gents and ladies with attached toilet, equipment room and portico, and two nos of ladies and gents toilet at first floor; edit suit, dubbing room, equipment store cum-panel room, control room and two nos. of ladies and gents toilet at 2nd floor along with provision of tile flooring, inside wall panelling and false ceiling. The CE took up (12-03-13) the work (civil) through tender process at ₹70.24 lakh being 5.1 per cent less than the bid value of ₹74.01 lakh with stipulation for completion within nine months.

The department further decided (April 2015) to manage the studio through public private partnership mode after obtaining approval of government.

Audit however noticed that the CE has neither submitted utilisation certificate in respect of ₹91.02 lakh placed with him nor handed over the building so far. Physical verification (20 April 2022) of the site in presence of the staff of Department revealed that the building had been structurally completed. Other items like tile flooring, colouring, PH work at toilet, electrification, fixing of windows, finishing work etc., have not been executed. Unserviceable/ damaged items were found to be stacked in the building. Despite Audit comments, effective steps has not been taken for operationalisation of the Studio building. Photographs of the building are given below:



Due to non completion/ operationation of multi purpose studio building, allotment/ expenditure of ₹90.00 lakh made by the department rendered unfruitful. The Joint Secretary while admitting(May 2022) the fact of non completion of studio building stated that despite repeated requests, the Chief Engineer, Buildings has not submitted fitness for occupancy certificate so far due to which utilisation of building has been held up. *Recommendation: Effective steps may be taken to make the building functional.*

PART-II-(B)

(Other incidental Audit Findings)

5.Non production of vouchers amounting ₹ 6.40 lakh(Reference Number: OBS-266777)

During Detail audit (March 2021 and March 2022) of General Cash book, Audit noticed that an expenditure of ₹ 640190 as detailed at the table below was incurred in the General Cash

book. But, the vouchers as well as related files/ records in support of the expenditure were not made available to audit till date despite repeated requests.

Date of payment	Amount(in ₹)	Purpose
04.03.2021	8550	SIC oathing ceremony
04.03.2021	11000	AIPRO
08.03.2021	45000	Loading/Unloading etc
10.03.2021	575640	Society etc
Total	640190	

Due to non-submission of the above records, Audit could not verify the genuineness of the expenditure incurred during the months.

6. Failure in operation of Orissa Working Journalists Welfare Fund(Reference Number: OBS-264061)

l&PR Department Government of Odisha constituted (2006) a welfare fund for the benefit of the indigent working journalists and retired working journalists in the State of Orissa and to provide for financial assistance to such working journalists, retired journalists and their dependants.

As per Rule 3 of Orissa Working Journalists Welfare Fund Rules, 2006: the fund shall consist of contributions made by the Government of Orissa from time to time towards the corpus of the Fund. The corpus of the Fund shall be invested in a fixed deposit in any Nationalised Bank in such a manner as to be most beneficial to the Fund in the circumstances. As per Rule 4, financial assistance under these rules shall be paid out of the interest accruing to the corpus of the Orissa Working Journalists Welfare Fund and no part of the corpus of the Fund shall be utilized for payment of any assistance under these Rules. Interest accruing to the corpus shall be deposited in a Savings Bank Account in a Nationalised Bank.

The GoO has contributed ₹317508000¹⁰ during 2012-13 to 2021-22 for corpus of the Fund. Balance available with the Department as on 31-03-2022 was ₹190233862 (FD: ₹185811713 and SB Account: ₹4422149). Audit observed following deficiencies in operation of journalist welfare fund:

A Irregular utilisation of corpus fund: Due to insufficiency of interest, the department had utilised ₹131696287 towards payment of assistance, insurance premium etc., out of contribution of ₹317508000 provided by GoO for corpus deposit. The Corpus amount has been utilised under approval of higher authorities/ government. On the other hand, the department failed to draw allotment of ₹70.00 crore provided during 2021-22 for corpus fund. Such utilisation of corpus of fund was irregular being not in consonance with the Orissa Working Journalists Welfare Fund Rules, 2006. In reply, the Joint Director, l&PR Department while admitting the fact of utilization of corpus of the fund stated that the interest accrued was not sufficient to meet the expenditure for Journalist Welfare. Regarding non drawal of ₹70.00 crore, the Joint Director stated that said amount could not be drawn due to objection of Finance Department. The Finance Department have advised to make necessary amendments in the Orissa Working Journalists Welfare Fund Rules, 2006.

¹⁰ 2012-13: ₹ 1.00 lakh, 2013-14: ₹ 150.00 lakh, 2014-15: ₹ 100.00 lakh, 2015-16: ₹ 100.00 lakh, 2016-17: ₹ 238.47 lakh, 2017-18: ₹ 200.00 lakh, 2018-19: ₹ 500.00 lakh, 2019-20: ₹ 500.00 lakh, 2020-21: ₹ 600.00 lakh and 2021-22: ₹ 685.61 lakh,

B Non formation of committee: As per rule 9, a Committee under Chairmanship of Minister or Minister of State in-charge of Information & Public Relations;with Commissioner-cum-Secretary, Information & Public Relations Department as Vice Chairman; Director, Information & Public Relations as Secretary Convenor; five journalists of eminence nominated by Government and Joint Director / Dy. Director Information & Public Relations Department as member; shall be constituted for administration of the fund. The Committee shall be competent to accept contribution from other sources for the corpus of the fund, to decide whether any part of the interest remaining unutilised shall be transferred to the corpus of the fund, scrutinise the applications received for assistance, sanction financial assistance out of the interest accruing to the corpus of the fund. Audit however, noticed that last committee was constituted during March 2012 whose term expired during March 2014. Thereafter, no committee has been constituted. In absence of committee, the Department had disbursed assistance of ₹68050000 during the period covered under Audit (October 2018 to March 2022) out of interest/ corpus of the fund. Such payment of assistance without sanction of committee was not in consonance with Orissa Working Journalists Welfare Fund Rules, 2006. In reply, the Joint Director stated that consensus on journalists of eminence could not be reached due to representation from various media associations.

Recommendation: Effective steps may be taken for formation of Committee.

C Non exploring of better investment options: As per Rule 3, the corpus of the fund was to be invested in a fixed deposit in any Nationalised Bank in such a manner as to be most beneficial to the Fund. Audit however noticed that funds have been kept in fixed deposit in State Bank of India without exploring better investment options (higher rate of interest). Nothing was on record regarding the rates of interest payable by the SBI and other Nationalised Banks in the absence of which to ensure the that investments in fixed deposits were most beneficial to the fund. Due to this, earning of higher interest by investment of fund remained unachieved.

In reply the Joint Director stated that during inception of the Corpus fund it was decided by the government for investment in State Bank of India, Treasury Branch, Bhubaneswar. The reply was not convincing being not in consonance with Rule 3 of Orissa Working Journalists Welfare Fund Rules, 2006.

Recommendation: The corpus fund may be invested in a fix deposit in Nationalised Bank

D Loss of interest of ₹18.30 lakh due to delay in investment: The funds drawn was to be invested promptly in order to get maximum interest. Audit however, noticed that there was delay in investment of fund ranging between 14 to 103 days as detailed at table below.

Year of allotment	Amount (₹)	Date of drawal	Date of investment	period of delay in investment	Loss of interest (₹)
2018-19	50000000	12-06-2018	26-06-2018	14	115068
2019-20	50000000	30-12-2019	24-03-2020	85	698630
2020-21	60000000	18-07-2020	29-10-2020	103	1015890
2021-22	68561000	16-04-2021	The amount was not invested but utilised for payment of exgratia and insurance		
	Total				1829589

As may be seen from above table, due to delay in investment of fund, there was loss of interest of ₹18.30 lakh.

Thus, the Department failed to draw and invest the allotted amount in time, irregularly utilised corpus of the fund and did not form committee for better management of fund.

In reply the Joint Director stated that in absence of committee, the DDO move the file for investment of budgetary provision and action taken immediately after approval. The reply is not specific regarding the delay in investment in above cases.

Recommendation: Responsibility may be fixed on erring officials for delay in investment which led to loss of interest.

7. Loss of revenue due to Irregularity in auction of Old/ Unserviceable Stores: ₹ 0.96 lakh (Reference Number: OBS-267386)

As per Rule-121 of OGFR Vol-1, subject to special Rules or Government orders, if any, the authority competent to sanction purchase of stores, equipment, tools, plants etc. may condemn and dispose of or cause to be disposed of obsolete surplus or unserviceable stores, equipment, tools, plant, machinery and vehicles by sale or otherwise. The order, in each case, shall stipulate the up-set price and the date, venue and mode of disposal. Disposal of Government property through public auction shall be given wide publicity by notifying the particulars in the locality as well as out-stations. Where the reserved price exceeds Rs. 25,000 an advertisement shall ordinarily be made in a local newspaper at least seven days before the date of auction. Further, as per GST Rule, the successful bidder will be liable to pay GST on the auction sale value at the rate of 18 % (9% CGST + 9% OGST) or 18% IGST if the registered recipient belongs another State.

On verification of Central Store files/ records, it was observed that a Committee under the Chairmanship of the Additional Director was formed for disposal of 68 unserviceable/ damage stores. The Committee in its Meeting held on 28.10.2021 fixed upset price and recommended for disposal store. The proposal was approved by the Director during November 2021. Accordingly, sealed tenders were invited (November 2021) from the interested bidders. In response, 19 agencies/ firms submitted their bids out of which the Asutosh Enterprises being the H1 bidder was selected (November 2021) by the Selection Committee at the bid price ₹ 1376786. He deposited the fees of ₹ 1376736 through RTGS on 26.11.2021 in the DDO's Current A/c.

Audit noticed that there was no mention in the advertisement regarding levy of taxes i.e. whether the quoted rate should be including/ excluding the all taxes/ GST in the tender call notice. As a result, some bidders viz: Vijay Metal Works, M/s Parbati Suppliers and OM Sai Syndicate had quoted the rates of ₹ 1187699, ₹ 1262786 and ₹ 1235780 respectively but not mentioned about the taxes (i.e including/ excluding of all taxes) in their bid amounts. On the other hand, the Asutosh Enterprise applied the rate of ₹ 1376786 which included all the taxes. As such the bid price of Ashutosh Enterprises works out to ₹ 1166768 considering applicable GST of 18 %.

Thus, the actual H1 bidder would be M/s Parbati Suppliers whose quoted price was ₹ 1262786. However, Asutosh Enterprises was selected as H1 bidder whose bid price was lower. Due to selection of Asutosh Enterprises, without considering GST factor, there was loss of ₹ 96018 (₹ 1262786-₹ 1166768). Further, the GST amount ₹ 210018 has not been deposited in proper head of account as the entire bid price has been deposited into government account.

In reply, Additional Director, I & PR Department stated that as per Section 22 of Odisha

Goods and Services Act 2017, every supplier shall be liable to be registered under this Act, if his aggregate turnover in a financial year exceeds ₹20.00 lakh. I & PR Deptt is not liable for registration as it is not making any taxable supply of goods and services or both in the State. Hence, there is no question of loss of revenue of ₹0.96 lakh.

Reply is not convincing, as the DDO of the Department have GST No. 21BBNI00110F1DN. Besides, advertisement notice for auction of vehicles/ obsolete stores of other government departments including Commissionerate of CT & GST, Odisha required payment of GST by the purchaser.

Recommendation: Selection of Bidders should be done considering rules and regulations in force

8. Irregularity in hiring of vehicle and non-deduction of TDS(Reference Number: OBS-267378)

State Government vide its Finance Department instruction (September 2012) has been encouraging hiring of private vehicles for official use by different offices with a view to achieving economy as well as efficiency in the administrative expenditure. As per Para-3 of FDOM No. 30464 Dated 06.09.2019, Government offices are required to follow transparent bidding process through invitation of competitive bids from the Service Providers for hiring of vehicles through the Standard Bidding document prescribed in para-5 of the FDOM No. 34085/F Dated 29.9.2012 and arrive at a cost less than the maximum hiring charges prescribed.

Further, Section 194C of Income Tax Act 1961 stipulates that any person responsible for making any payment to a resident contractor for a contract to carry out any work has to deduct TDS under the Act at the time of payment or credit whichever is earlier. The TDS was to be deducted @ 2% from the sum to be paid to the contractor where the total sum paid during the financial year exceeds ₹ 100000 or ₹ 30000 in a single bill/instance. However, on verification of hiring of vehicle files, following irregularities were noticed: -

(i) Hiring of Private Vehicles without inviting competitive bids and consequential irregular expenditure of ₹ 17.02 lakh

Audit noticed that two private vehicles (INNOVA CAR bearing Regd No.OD-02-AK-8343 & SCORPIO bearing Regd No.-OD-02C-2235) were hired for official use by Advisor to Govt., Media & Public Relation and Editor, Odisha Review & Utkal Prasanga respectively. The vehicles were hired from DEVI TRAVELS and SIDHI TOUR & TRAVELSS with the monthly rate of ₹ 42000 and ₹20000 respectively. During the period April 2019 to March 2022, ₹ 1702000 has been paid to the Travelling Agencies towards hiring charges of vehicles.

However, Audit observed that the above private vehicles were hired from the Travelling Agencies without following any transparent and competitive bidding process in violation to the Finance Department's Instructions which was irregular. As such, expenditure of ₹ 1702000 incurred during the period towards hiring charges of the vehicle was irregular.

(ii) Non-deduction of TDS towards payment of hiring charges of vehicle: ₹ 0.34 lakh

As stated above, a total amount of ₹ 1702000 was paid to DEVI TRAVELS and SIDHI TOUR TRAVELS during the period April 2019 to March 2022 towards hiring charges of vehicle. But the TDS amounting ₹ 34040 as detailed below was not deducted from their bills.

Sl.	Name of the	Year of	Total	Hiring	Total amount	TDS to be
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No.	Agency and Vehicle No.	payment	months	Charges per month (in ₹)	paid (In ₹)	deducted @ 2% (In ₹)
1	DEVI RAVELS OD02-AK-8343	2019-20	6	42000	252000	5040
		2020-21	12	42000	504000	10080
		2021-22	8	42000	336000	6720
		Total			1092000	21840
2	SIDHI TOUR & TRAVELS OD-02C-2235	2019-20	12	15000	180000	3600
		2020-21	10	15000	150000	3000
		2020-21	2	20000	40000	800
		2021-22	09	20000	180000	3600
		Total			550000	11000
		G. Total			1642000	32840

DDO had made himself liable for penalty u/s 194C of IT Act by non-ensuring deduction of IT due from the vehicle owners. by doing this the DDO has extended undue benefit to the vehicle owners.

Reply of the Department awaited (May 2022).

9. Extra expenditure due to production of videos on HD format and telecast of same in SD format (Reference Number: OBS-267122)

In order to create massive awareness among public on developmental activities / success stories with regard to socio-economic programmes undertaken by Government of Odisha from time to time for all round development of the State in general and the people of different districts of the State in particular, I&PR Department invited (July 2018) bids to produce different programmes of three minutes duration and telecast these programmes 7 times a day in Odia TV channels. Eight bidders participated in the bid. Technical and Financial bids were opened on 28 September 2018 and 30 September 2018 respectively. Rates quoted in the financial bids were in the range of ₹230000 (News 18) to ₹652560 (Kalinga TV). However, the Tender committee decided to finalise the price on negotiation basis. Accordingly, the rate was finalised (10-08-18) at ₹210000 on negotiation seven (Kanak News, News 18 Odisha, MBC TV, Zee Kalinga, News World Odisha , Kalinga and News Seven) of the eight participants agreed to produce and telecast the spots.

The Department issued (August 2018) work orders and entered (September 2018) into agreement with the TV channels (TVCs). The terms of the work order and agreement, inter alia provided production of film in full HD format. Audit noticed that the Department had paid (March 2019) ₹10.75 crore towards production and telecast of documentaries and success stories to these seven Channels.

Scrutiny of records revealed that these video clips were not telecast on HD channels as these seven channels were SD Channels. It is pertinent to mention here that as per DAVP, the rates of HD format video were 50 percent more than the rate of SD format Video spots. Since these video clips were not to be telecast on HD channels, ordinary video clips could have served the purpose. Preparation of video clips in HD format instead of ordinary format resulted in extra avoidable expenditure.

In reply the Additional Director, I & PR Department stated(April 2022), as per DAVP the minimum rate for production of the documentary film is ₹3.50 lakh against which the Department has negotiated the rate at ₹2.10 lakh.

The reply was not convincing since the work order issued and agreement made with the TVCs provided telecast in HD format.

Recommendation: Responsibility may be fixed on the officials for preparing the film in full HD format resulted in extra avoidable expenditure.

10 Cash Book and Management of Cash(Reference Number: OBS-268290)

The Drawing and Disbursing Officer, I & PR Department, Odisha, Bhubaneswar maintained three cash books. Sum total of closing balances of these cash books as on 31.03.2021 and 31.03.2022 were ₹ 297675657.92 and ₹ 278817343.73 respectively. Cash book wise closing balances of the cash books were as detailed in the table below:

Closing balance of cash books

Sl. No.	Name of Cash book	Closing Balance as on 31.3.2021 (in ₹)	Closing Balance as on 31.03.2022 (in ₹)
1	General	109139142.73	88533481.73
2.	Welfare Fund	188486515.19	190233862.00
3	Permanent	50000.00	50000.00
Total		297675657.92	278817343.73

The modes of keeping of closing balance as per cash book were as under: -

Mode of keeping as on 31.03.2021

Sl. No.	Name of Cash book	Cash in hand	Advance	Current Account	S.B. Account	Fixed deposit	Total Closing balance
1	General	258	27076296	82062588.73	0.00	0.00	109139142.73
2	Welfare Fund	0.00	0.00	0.00	2674802.19	185811713	188486515.19
3	Permanent Advance	9741.60	9688.40	30570	0.00	0.00	50000
Total		9999.6	27085984.4	82093158.73	2674802.19	185811713	297675657.92

Mode of keeping of the closing balance as on 31.03.2022 were as follows.

Sl. No.	Name of Cash book	Cash in hand	Advance	Current Account	S.B. Account	Fixed deposit	Total Closing balance
1	General	4446	27091862	61437173.73	0.00	0.00	88533481.73
2	Welfare Fund	0.00	0.00	0.00	4422149	185811713	190233862
3	Permanent Advance	9741.60	9688.40	30570	0.00	0.00	50000.00
Total		14187.6	27101550.4	61467743.73	4422149	185811713	278817343.73

On verification of Cash books and other related documents, following observations were made:

(1) Non analysis of closing balance of cash books

As per GOFD Memo No-31-3189(48/f) dated 6.2.60 and 28962 dt 11.3.65 bill wise, age wise and purpose wise analysis of closing balances should be worked out at the end of each month. However, it was revealed that analysis of closing balances was not being done in each month in any of the above cash books. Due to non-analysis of closing balances at the end of each month for the entire period of audit i.e. October 2018 to March 2022, the period since when

the amount was lying unutilized and the purpose for which it was received could not be ascertained by audit.

(2) Outstanding Advances: ₹ 2.71 Crore

As per rule 509 of OTC-Vol-1 read with GOFD Notification No.43784/F dated 21 December 1985 advances granted to Government Servants for departmental and allied purposes shall be adjusted within one month by submission of relevant vouchers and refund of balance unspent amount if any. Further it was also emphasized that, no second and subsequent advances be given unless the 1st one is adjusted. Rule 267 of OGFR-Vol-I read with GOFD letter No.5108 dated 9 December 1993 provides for levy of interest on un-adjusted portion of advance after due date at a rate 2.5 *per cent* more than the rate of interest on M.C.A. The D.D.O. should review the position of outstanding advance regularly and take step for adjustment of advance as soon as possible.

Scrutiny of General cash book and advance register (2014-2022) made available to audit revealed that an amount of ₹ 27091862 was kept in shape of outstanding advance in the closing balance of cash book as on 31.03.2022. The amount was paid to different firms, agencies as well as Departmental officials towards journey expenses, photo exhibition, contingent expenditure towards IITF and event management for Tableau etc. Due to non-availability of any data base and due to non-updation/ improper maintenance of advance register, details of advance viz: date and purpose of payment of advance and the name of persons to whom advances were paid could not be ascertained in audit. Audit however noticed that a huge amounts were outstanding against few individuals/ agencies like Odisha Society, U.K., Bharati Chitralaya and OTDC etc. which is detailed below:

Sl. No.	Name of the firms/ agencies	Date of payment	Amount paid (in ₹)	Purpose of payment
1	Odisha Society, U.K.	25.08.16	597732	Photo exhibition at UK for Biju Centenary
2	Bharati Chitralaya	24.11.16	6790000	IITF 2016 at New Delhi
3	Bharati Chitralaya	1.12.17	6583248	IITF 2017
4	Bharati Chitralaya	26.11.18	4735373	
5	Suchitra Event Management	19.01.17	793400	Contract towards Tableau at New Delhi
6	Manager, OTDC	5.04.17	687261	
7	OTDC	1.08.17	551273	
8	Gitanjali Awards Pvt. Ltd.	13.04.17	605934	
9	Tapan Ku. Sahoo, ASO	5.11.16	400000	ITPO
10	Tapan Ku. Sahoo, ASO	5.11.16	150000	Jagannath temple, New Delhi
11	Tapan Ku. Sahoo, ASO	7.11.16	250000	Contg. Expr. For IITF 2016
12	Rutu Ranjan Mohanty	3.04.17	440000	
Total			22584221	

Though the advances were lying unadjusted since long back and despite repeated audit comments in previous audit reports (IR No. 423/2015-16 & 693/2016-17), no action was taken by the DDO for recovery/ adjustment of long standing advances. Audit observed that lack of monitoring as well as negligence in prompt settlement of advances by the at DDO increased the risk of misappropriation and fraud of govt. money. Reasons for non-

adjustment of outstanding advances of ₹ 27091862 is not on record which should be suitably stated to audit.

(3) non-reconciliation of discrepancy between bank balance as per cash book and actual balance as per bank pass book:

As per general procedure prescribed in Government of Odisha Finance Department OM No 33563 dated 13.7.2005, in order to watch the balance in bank account of the DDO, a subsidiary cash book shall be maintained in the prescribed proforma and same should be reconciled with the bank balance every month. Bank reconciliation statement for every month should be prepared by the DDO by 18th of the succeeding month with reference to the bank pass books and statement furnished by the bank, discrepancy if any should be reconciled instantly.

Audit however noticed a discrepancy of ₹ 5096196 between the bank balance in cash book and actual bank balance as reflected in the bank pass books/ bank statements as on 31.03.2022. However, bank reconciliation statement has not been prepared. Detailed data on discrepancy given in the table below:

Sl. No.	Name of the Bank and Bank account number	Bank balance as per Pass book as on 31-03-22 (in ₹)	Bank balance as per Cash book as on 31-03-22 (in ₹)	Difference (in ₹)
1	DDO Current A/c No. 06640200001319 of UCO Bank, BBSR	65734646	61467743	4266903
2	S.B. A/c No. 11109338377 of SBI, BBSR	5251442	4422149	829293
		70986088	65889892	5096196

Despite the above huge discrepancy of ₹ 5096196, the DDO of the Department had not taken any steps to reconcile the discrepancy by preparation of bank reconciliation statement during the period. As such, huge discrepancy between the cash book balance (Bank column) and actual bank balance persisting for years together which is fraught with the risk of mis-utilization of government fund.

(4) Parking of government money in Current accounts: ₹ 6.57 Crore

As per provisions contained in Rule-5 of OGFR volume-I and instructions issued Vide GOFD circular No.27393/F, dated 25.06.92 Government money in no circumstances be kept in current account of bank. SR-471 of OTC-Vol-1 read with Finance Department. Letter September.2000/October 2012 and November 2014 prohibits parking of government money in current account, as this extends un-due benefit to the bank at the cost of Government money and affects the ways & means position of Government.

Despite such prohibitory orders, the DDO of the Department had kept an amount of ₹ 65734646 in DDO Current account (No. 06640200001319) as on 31.03.2022 which resulted in undue benefit to the bank in shape of interest. However, immediate steps should be taken to convert the above Current account into Savings Bank (flexi) account under intimation to audit.

(5) Non accountal of interest receipts in Cash book: ₹ 8.30 lakh

Audit noticed that an amount of ₹ 830143 as detailed below was credited into S.B. A/c (No. 11109338377) during 24.03.2022 to 25.03.2022 as interest, however these receipts have not yet been accounted for in cash book which contributed towards discrepancy between the bank

balance reflected in the cash book and actual bank balance as reflected in the bank pass book/ bank statement.

Date of interest receipt	Interest received (in ₹)
24.03.2022	257683
24.03.2022	265500
24.03.2022	265500
25.03.2022	41460
Total	830143

(6) Other Procedural irregularities.

(i) Non attestation of entries in cash book: As per SR-37(ii), all monetary transactions should be entered in the cash book as soon as they occur, and attested by the head of the office in token of check. But the same was not done in the cash books.

(ii) Non ensuring totalling check: As per sub rule 37(iii) of OTC Vol-I, the cash book should be closed regularly and completely checked. The totalling of the cash book should be checked by the DDO or by some responsible subordinate other than the writer of the cash book and initial it as correct. However, this was not done in the cash book.

(iii) Surprise verification of cash balance is to be conducted by the DDO at regular intervals as per Note (6) below S.R. 37 (viii) of OTC Vol-1 which has not been ensured.

(iv) Non review of Bill Register: As required under SR-235 of OTC Vol-I, the bill register was not reviewed monthly by a gazetted officer.

Response of the Department awaited.

PART-III

11. (Follow up on findings outstanding relating to previous Inspection Reports)

11.1 Pending Inspection Reports and paragraphs

Following paragraphs of earlier Inspection Reports remained unsettled due to want of proper compliances.

IR No/ Year	Paras outstanding		Paras settled	Paras outstanding	
	Part II A	Part II B		Part II A	Part II B
236/97-98	Nil	7	Nil	Nil	7
299/98-99	Nil	13	Nil	Nil	13
292/00-01	Nil	18	Nil	Nil	18
37/02-03	Nil	12	Nil	Nil	12
114/03-04	Nil	6, 8, 11, 13, 16,	Nil	Nil	6, 8, 11, 13, 16,
1217/05-06	Nil	7, 10, 11, 12, 13, 14	7	Nil	10, 11, 12, 13, 14
317/07-08	Nil	8, 12	Nil	Nil	8, 12
255/08-09	Nil	3(i-vi), 5, 6, 7, 8, 10, 12,13	12	Nil	3(i-vi), 5, 6, 7, 8, 10, 13
460/09-10	Nil	5	Nil	Nil	5
197/10-11	Nil	4(i)(ii)(iii)(iv), 5(A,B), 6(i,ii,iii), 7, 8, 9	6(i,ii,iii)	Nil	4(i)(ii)(iii)(iv), 5(A,B), 7, 8, 9
79/14-15	4, 5, 6	8, 13, 15,17, 18	4, 5, 6, 17, 18	Nil	8, 13, 15
423/15-16	2	4, 5, 9(2), 10(i,ii), 12(A,B), 13, 14, 15(a,b), 16	Nil	2	4, 5, 9(2), 10(i,ii), 12(A,B), 13, 14, 15(a,b), 16
693/16-	2(1,2)	5, 6 (i,ii,iii,iv), 7, 8, 9	5, 6 (i,ii,iii,iv), 7, 9	2(1,2)	8

17	, 3	(i,ii,iii)		, 3	
534/18-19	2, 3, 4, 5	6(A,B,C), 7, 8(A,B,C), 9, 10(i,ii,iii,iv,v,vi,vii,viii) , 11, 12	8(A,B,C), 10(i,ii,iii,iv,v,vi,vii,viii) , 11, 12	2, 3, 4, 5	6(A,B,C), 7, 9

Expeditious steps may be taken for furnishing proper compliance to the above paragraphs.

11.2 Persistent irregularities

Irregularities those persisted despite being pointed out in earlier audits, are indicative of lack of effective monitoring by the executive. Some major persistent irregularities are as under:


- Non-reconciliation of Bank Account; and
- Non adjustment of outstanding advance.

PART-IV (Best Practice)

Nil

PART-V (Acknowledgement)

Audit appreciates the cooperation extended by the staff and Officers of the Department in producing the records and furnishing information to Audit.


 Deputy Accountant General/AMG

Annexure A

(Amount in ₹)

S I N o .	Name of the Channels	Name of scheme/ programme advertised	I& PR rate per 10 Sec.	Spot duration (Sec)	Nos. of spot	Amount paid	GST at 18%	Total Amount paid	Highest Rate as per DAVP	Amount due at DAVP rate	GST at 18%	Total due at DAVP rate	Extra expenditure
1	New s 7	KALI A	32 00	60	6 0	10368 00	1866 24	12234 24	522	1879 20	3382 6	2217 46	10016 78
	New s 7	KALI A	32 00	68	6 0	11750 40	2115 07	13865 47	522	2129 76	3833 6	2513 12	11352 36
2	Kana k News	KALI A	30 00	60	5 8	93960 0	1691 28	11087 28	484	1684 32	3031 8	1987 50	90997 8
	Kana k News	KALI A	30 00	68	6 2	11383 20	2048 98	13432 18	484	2040 54	3673 0	2407 84	11024 33
3	Kali nga TV	KALI A	32 00	60	5 8	10022 40	1804 03	11826 43	428	1489 44	2681 0	1757 54	10068 89
	Kali nga TV	KALI A	32 00	68	6 2	12142 08	2185 57	14327 65	428	1804 45	3248 0	2129 25	12198 41
4	MB C TV	KALI A	27 00	60	5 9	86022 0	1548 40	10150 60	438	1550 52	2790 9	1829 61	83209 8
	MB C TV	KALI A	27 00	68	6 1	10079 64	1814 34	11893 98	438	1816 82	3270 3	2143 85	97501 2
5	New s18 Odia	KALI A	30 00	60	5 5	89100 0	1603 80	10513 80	435	1435 50	2583 9	1693 89	88199 1
	New s18 Odia	KALI A	30 00	68	6 2	11383 20	2048 98	13432 18	435	1833 96	3301 1	2164 07	11268 10
6	New s World Odis ha	KALI A	32 00	60	5 8	10022 40	1804 03	11826 43	410	1426 80	2568 2	1683 62	10142 81

	New s Worl d Odis ha	KALI A	32 00	68	6 2	12142 08	2185 57	14327 65	410	1728 56	3111 4	2039 70	12287 95
7	Zee Kali nga	KALI A	32 00	60	5 0	86400 0	1555 20	10195 20	451	1353 00	2435 4	1596 54	85986 6
	Zee Kali nga	KALI A	32 00	68	5 0	97920 0	1762 56	11554 56	451	1533 40	2760 1	1809 41	97451 5
8	Colo rs Odia	KALI A	30 00	60	5 4	87480 0	1574 64	10322 64	793	2569 32	4624 8	3031 80	72908 4
	Colo rs Odia	KALI A	30 00	68	5 4	99144 0	1784 59	11698 99	793	2911 90	5241 4	3436 04	82629 5
9	Sarth ak TV	KALI A	50 00	60	4 8	12960 00	2332 80	15292 80	3266	9406 08	1693 09	1109 917	41936 3
	Sarth ak TV	KALI A	50 00	68	4 8	14688 00	2643 84	17331 84	3266	1066 022	1918 84	1257 906	47527 8
1 0	New s 7	KALI A	32 00	50	3 2	47616 0	8570 9	56186 9	522	8352 0	1503 4	9855 4	46331 5
1 1	Kana k New s	KALI A	30 00	50	3 2	44640 0	8035 2	52675 2	484	7744 0	1393 9	9137 9	43537 3
1 2	Kali nga TV	KALI A	32 00	50	3 2	47616 0	8570 9	56186 9	428	6848 0	1232 6	8080 6	48106 2
1 3	MB C TV	KALI A	27 00	50	3 2	40176 0	7231 7	47407 7	438	7008 0	1261 4	8269 4	39138 2
1 4	New s 18 Odia	KALI A	30 00	50	3 2	44640 0	8035 2	52675 2	435	6960 0	1252 8	8212 8	44462 4
1 5	New s Worl d Odis ha	KALI A	32 00	50	3 2	47616 0	8570 9	56186 9	410	6560 0	1180 8	7740 8	48446 1
1 6	Zee Kali	KALI A	32 00	50	2 9	43152 0	7767 4	50919 4	451	6539 5	1177 1	7716 6	43202 8

	nga												
17	DDK	KALI A	20 00	50	8	60000	1080 0	70800	Not avail able (NA)				
	DDK	KALI A	15 00	50	2 0	11250 0	2025 0	13275 0	NA				
	DDK	KALI A	70 00	50	4	10500 0	1890 0	12390 0	NA				
18	Colo rs Odia	KALI A	30 00	50	2 4	33480 0	6026 4	39506 4	793	9516 0	1712 9	1122 89	28277 5
19	Sarth ak TV	KALI A	50 00	50	2 9	67425 0	1213 65	79561 5	3266	4735 70	8524 3	5588 13	23680 2
20	New s7	KALI A	32 00	40	2 4	28569 6	5142 5	33712 1	522	5011 2	9020	5913 2	27798 9
21	Kana k New s	KALI A	30 00	40	2 4	26784 0	4821 1	31605 1	484	4646 4	8364	5482 8	26122 4
22	Kali nga TV	KALI A	32 00	40	2 4	28569 6	5142 5	33712 1	428	4108 8	7396	4848 4	28863 7
23	MB C TV	KALI A	27 00	40	2 4	24105 6	4339 0	28444 6	438	4204 8	7569	4961 7	23482 9
24	New s18 Odia	KALI A	30 00	40	2 4	26784 0	4821 1	31605 1	435	4176 0	7517	4927 7	26677 4
25	New s Worl d Odis ha	KALI A	32 00	40	2 4	28569 6	5142 5	33712 1	410	3936 0	7085	4644 5	29067 6
26	DDK	KALI A	90 00	40	3	81000	1458 0	95580	NA				
	DDK	KALI A	70 00	40	3	63000	1134 0	74340	NA				
	DDK	KALI A	15 00	40	1 2	54000	9720	63720	NA				
27	Colo rs	KALI A	30 00	40	1 2	13392 0	2410 6	15802 6	793	3806 4	6852	4491 6	11311 0

	Odia												
28	Sarthak TV	KALI A	5000	40	12	223200	40176	263376	3266	156768	28218	184986	78390
28	News 7	KALI A	3200	65	60	1123200	202176	1325376	522	203580	36644	240224	1085152
30	Kanak News	KALI A	3000	67	60	1085400	195372	1280772	484	194568	35022	229590	1051182
31	Kalinga TV	KALI A	3200	67	60	1157760	208397	1366157	428	172056	30970	203026	1163131
32	MBCTV	KALI A	2700	65	60	947700	170586	1118286	438	170820	30748	201568	916718
33	News 18 Odia	KALI A	3000	65	60	1053000	189540	1242540	435	169650	30537	200187	1042353
34	News World Odisha	KALI A	3200	65	60	1123200	202176	1325376	410	159900	28782	188682	1136694
35	Zee Kalinga	KALI A	3200	65	50	936000	168480	1104480	451	146575	26384	172959	931522
36	Colors Odia	KALI A	3000	65	60	1053000	189540	1242540	793	309270	55669	364939	877601
37	Sarthak TV	KALI A	5000	65	50	1462500	263250	1725750	3266	1061450	191061	1252511	473239
38	News 7	KALI A	3200	40	85	1011840	182131	1193971	522	177480	31946	209426	984545
39	Kanak News	KALI A	3000	40	65	725400	130572	855972	484	125840	22651	148491	707481
40	Kalinga TV	KALI A	3200	40	85	1011840	182131	1193971	428	145520	26194	171714	1022258
41	MBCTV	KALI A	2700	40	85	853740	153673	1007413	438	148920	26806	175726	831688

42	New s18 Odia	KALI A	3000	40	85	948600	170748	1119348	435	147900	26622	174522	944826
43	New s World Odisha	KALI A	3200	40	85	1011840	182131	1193971	410	139400	25092	164492	1029479
44	Zee Kalinga	KALI A	3200	40	75	892800	160704	1053504	451	135300	24354	159654	893850
45	DDK	KALI A	2000	40	24	144000	25920	169920	NA				
	DDK	KALI A	7000	40	2	42000	7560	49560	NA				
	DDK	KALI A	1500	40	28	126000	22680	148680	NA				
	DDK	KALI A	1000	40	15	45000	8100	53100	NA				
46	Colo rs Odia	KALI A	3000	40	85	948600	170748	1119348	793	269620	48532	318152	801196
47	Sarth ak TV	KALI A	5000	40	69	1283400	231012	1514412	3266	901416	162255	1063671	450741
48	New s7	KALI A	3200	68	24	470016	84603	554619	522	85190	15334	100525	454094
49	New s7	PEETHA	3200	105	12	362880	65318	428198	522	65772	11839	77611	350587
50	New s7	BHATA	3200	80	12	276480	49766	326246	522	50112	9020	59132	267114
51	Kana k News	KALI A	3000	68	24	440640	79315	519955	484	78989	14218	93207	426748
	Kana k News	PEETHA	3000	105	12	340200	61236	401436	484	60984	10977	71961	329475
	Kana k News	BHATA	3000	82	12	265680	47822	313502	484	47626	8573	56198	257304
	Kana k	KALI	32	68	2	47001	8460	55461	484	7898	1421	9320	46141

	New s	A	00		4	6	3	9		9	8	7	2
	Kana k New s	PEET HA	32 00	105	1 2	36288 0	6531 8	42819 8	484	6098 4	1097 7	7196 1	35623 7
	Kana k New s	BHAT TA	32 00	80	1 2	27648 0	4976 6	32624 6	484	4646 4	8364	5482 8	27141 9
5 2	MB C TV	KALI A	27 00	68	2 4	39657 6	7138 4	46796 0	438	7148 2	1286 7	8434 8	38361 1
	MB C TV	PEET HA	27 00	105	1 2	30618 0	5511 2	36129 2	438	5518 8	9934	6512 2	29617 1
	MB C TV	BHAT TA	27 00	80	1 2	23328 0	4199 0	27527 0	438	4204 8	7569	4961 7	22565 4
5 3	New s18 Odia	KALI A	30 00	68	2 4	44064 0	7931 5	51995 5	435	7099 2	1277 9	8377 1	43618 5
	New s18 Odia	PEET HA	30 00	105	1 2	34020 0	6123 6	40143 6	435	5481 0	9866	6467 6	33676 0
	New s18 Odia	BHAT TA	30 00	80	1 2	25920 0	4665 6	30585 6	435	4176 0	7517	4927 7	25657 9
5 4	New s Worl d Odis ha	KALI A	32 00	68	2 4	47001 6	8460 3	55461 9	410	6691 2	1204 4	7895 6	47566 3
	New s Worl d Odis ha	PEET HA	32 00	105	1 2	36288 0	6531 8	42819 8	410	5166 0	9299	6095 9	36724 0
	New s Worl d Odis ha	BHAT TA	32 00	80	1 2	27648 0	4976 6	32624 6	410	3936 0	7085	4644 5	27980 2
5 5	Zee Kali	KALI A	32 00	68	1 6	31334 4	5640 2	36974 6	451	4906 9	8832	5790 1	31184 5

	nga												
	Zee Kali nga	PEET HA	32 00	105	8	24192 0	4354 6	28546 6	451	3788 4	6819	4470 3	24076 2
	Zee Kali nga	BHAT TA	32 00	80	8	18432 0	3317 8	21749 8	451	2886 4	5196	3406 0	18343 8
5 6	Colo rs Odia	KALI A	30 00	68	1 6	29376 0	5287 7	34663 7	793	8627 8	1553 0	1018 09	24482 8
	Colo rs Odia	PEET HA	30 00	105	8	22680 0	4082 4	26762 4	793	6661 2	1199 0	7860 2	18902 2
	Colo rs Odia	BHAT TA	30 00	80	8	17280 0	3110 4	20390 4	793	5075 2	9135	5988 7	14401 7
5 7	Sarh ak TV	KALI A	50 00	68	6	18360 0	3304 8	21664 8	3266	1332 53	2398 6	1572 38	59410
	Sarh ak TV	PEET HA	50 00	105	3	14175 0	2551 5	16726 5	3266	1028 79	1851 8	1213 97	45868
	Sarh ak TV	BHAT TA	50 00	80	5	18000 0	3240 0	21240 0	3266	1306 40	2351 5	1541 55	58245
5 8	New s 7	PEET HA	32 00	103	9	26697 6	4805 6	31503 2	522	4838 9	8710	5709 9	25793 2
	New s 7	PEET HA	32 00	65	9	16848 0	3032 6	19880 6	522	3053 7	5497	3603 4	16277 3
5 9	Kana k New s	PEET HA	30 00	103	9	25029 0	4505 2	29534 2	484	4486 7	8076	5294 3	24239 9
	Kana k New s	PEET HA	30 00	65	9	15795 0	2843 1	18638 1	484	2831 4	5097	3341 1	15297 0
6 0	Kali nga TV	PEET HA	32 00	103	7	20764 8	3737 7	24502 5	428	3085 9	5555	3641 3	20861 1
	Kali nga TV	PEET HA	32 00	65	8	14976 0	2695 7	17671 7	428	2225 6	4006	2626 2	15045 5
6 1	MB C	PEET HA	27 00	103	7	17520 3	3153 7	20674 0	438	3158 0	5684	3726 4	16947 5

	TV												
	MB C TV	PEET HA	27 00	65	7	11056 5	1990 2	13046 7	438	1992 9	3587	2351 6	10695 0
6 2	New s18 Odia	PEET HA	30 00	103	7	19467 0	3504 1	22971 1	435	3136 4	5645	3700 9	19270 2
	New s18 Odia	PEET HA	30 00	65	8	14040 0	2527 2	16567 2	435	2262 0	4072	2669 2	13898 0
6 3	New s Worl d Odis ha	PEET HA	32 00	103	8	23731 2	4271 6	28002 8	410	3378 4	6081	3986 5	24016 3
	New s Worl d Odis ha	PEET HA	32 00	65	7	13104 0	2358 7	15462 7	410	1865 5	3358	2201 3	13261 4
6 4	Zee Kali nga	PEET HA	32 00	103	4	11865 6	2135 8	14001 4	451	1858 1	3345	2192 6	11808 8
	Zee Kali nga	PEET HA	32 00	65	6	11232 0	2021 8	13253 8	451	1758 9	3166	2075 5	11178 3
6 5	New s7	PEET HA	32 00	120	6 0	18432 00	3317 76	21749 76	522	3758 40	6765 1	4434 91	17314 85
6 6	Kana k New s	PEET HA	30 00	120	6 0	17280 00	3110 40	20390 40	484	3484 80	6272 6	4112 06	16278 34
6 7	Kali nga TV	PEET HA	32 00	120	6 0	18432 00	3317 76	21749 76	428	3081 60	5546 9	3636 29	18113 47
6 8	MB C TV	PEET HA	27 00	120	6 0	17496 00	3149 28	20645 28	438	3153 60	5676 5	3721 25	16924 03
6 9	New s18 Odia	PEET HA	30 00	120	5 9	16992 00	3058 56	20050 56	435	3079 80	5543 6	3634 16	16416 40
7 0	New s Worl d Odis	PEET HA	32 00	120	6 0	18432 00	3317 76	21749 76	410	2952 00	5313 6	3483 36	18266 40

	ha												
71	Zee Kalinga	PEETHA	3200	120	55	1689600	304128	1993728	451	297660	53579	351239	1642489
72	DDK	PEETHA	1000	120	15	135000	24300	159300	NA				
	DDK	PEETHA	1500	120	30	405000	72900	477900	NA				
	DDK	PEETHA	2000	120	14	252000	45360	297360	NA				
73	Colours Odia	PEETHA	3000	120	48	1382400	248832	1631232	793	456768	82218	538986	1092246
74	Sarhaktv	PEETHA	5000	120	52	2496000	449280	2945280	3266	2037984	366837	2404821	540459
75	News 7	PEETHA	3200	60	9	155520	27994	183514	522	28188	5074	33262	150252
	News 7	PEETHA	3200	60	9	155520	27994	183514	522	28188	5074	33262	150252
76	Kanak News	PEETHA	3000	60	9	145800	26244	172044	484	26136	4704	30840	141204
	Kanak News	PEETHA	3000	60	9	145800	26244	172044	484	26136	4704	30840	141204
77	Kalinga TV	PEETHA	3200	60	9	155520	27994	183514	428	23112	4160	27272	156241
	Kalinga TV	PEETHA	3200	60	9	155520	27994	183514	428	23112	4160	27272	156241
78	MBCTV	PEETHA	2700	60	9	131220	23620	154840	438	23652	4257	27909	126930
	MBCTV	PEETHA	2700	60	9	131220	23620	154840	438	23652	4257	27909	126930
79	News 18 Odia	PEETHA	3000	60	9	145800	26244	172044	435	23490	4228	27718	144326
	News 18	PEETHA	3000	60	9	145800	26244	172044	435	23490	4228	27718	144326

	Odia	HA	00			0	4	4		0		8	6
80	New s World Odisha	PEETHA	3200	60	9	155520	27994	183514	410	22140	3985	26125	157388
	New s World Odisha	PEETHA	3200	60	9	155520	27994	183514	410	22140	3985	26125	157388
81	Zee Kalinga	PEETHA	3200	60	6	103680	18662	122342	451	16236	2922	19158	103184
	Zee Kalinga	PEETHA	3200	60	6	103680	18662	122342	451	16236	2922	19158	103184
82	DDK	PEETHA	9000	60	3	121500	21870	143370	NA				
	DDK	PEETHA	1500	60	15	101250	18225	119475	NA				
83	News 7	PEETHA	3200	115	15	496800	89424	586224	522	90045	16208	106253	479971
84	Kalinga TV	PEETHA	3200	115	15	496800	89424	586224	428	73830	13289	87119	499105
85	MB C TV	PEETHA	2700	115	15	419175	75452	494627	438	75555	13600	89155	405472
86	News 18 Odia	PEETHA	3000	115	15	465750	83835	549585	435	75038	13507	88544	461041
87	New s World Odisha	PEETHA	3200	115	15	496800	89424	586224	410	70725	12731	83456	502769
88	Zee Kalinga	PEETHA	3200	115	10	331200	59616	390816	451	51865	9336	61201	329615
89	DDK	PEETHA	2000	115	6	103500	18630	122130	NA				
	DDK	PEETHA	70	115	3	18112	3260	21372	NA				

		HA	00			5	3	8					
	DDK	PEETHA	1500	115	6	77625	13973	91598	NA				
90	New s7	PEETHA	3200	112	24	774144	139346	913490	522	140314	25256	165570	747920
	New s7	PEETHA	3200	40	24	285696	51425	337121	522	50112	9020	59132	277989
91	Kana k News	PEETHA	3000	112	24	725760	130637	856397	484	130099	23418	153517	702880
	Kana k News	PEETHA	3000	40	24	267840	48211	316051	484	46464	8364	54828	261224
92	Kali nga TV	PEETHA	3200	112	24	774144	139346	913490	428	115046	20708	135755	777735
	Kali nga TV	PEETHA	3200	40	24	285696	51425	337121	428	41088	7396	48484	288637
93	MB C TV	PEETHA	2700	112	24	653184	117573	770757	438	117734	21192	138927	631831
	MB C TV	PEETHA	2700	40	24	241056	43390	284446	438	42048	7569	49617	234829
94	New s18 Odia	PEETHA	3000	112	24	725760	130637	856397	435	116928	21047	137975	718422
	New s18 Odia	PEETHA	3000	40	23	256680	46202	302882	435	40020	7204	47224	255659
95	New s World Odis ha	PEETHA	3200	110	24	760320	136858	897178	410	108240	19483	127723	769454
	New s World Odis ha	PEETHA	3200	40	24	285696	51425	337121	410	39360	7085	46445	290676
9	Zee Kali	PEETHA	32	110	2	63360	1140	74764	451	9922	1786	1170	63056

6	nga	HA	00		0	0	48	8		0	0	80	8
	Zee Kali nga	PEET HA	32 00	40	2 0	23808 0	4285 4	28093 4	451	3608 0	6494	4257 4	23836 0
9 7	DDK	PEET HA	20 00	112	5	84000	1512 0	99120	NA				
	DDK	PEET HA	70 00	40	5	10500 0	1890 0	12390 0	NA				
	DDK	PEET HA	15 00	112	1 0	12600 0	2268 0	14868 0	NA				
	DDK	PEET HA	15 00	40	1 0	45000	8100	53100	NA				
	DDK	PEET HA	20 00	40	5	30000	5400	35400	NA				
	DDK	PEET HA	70 00	112	5	29400 0	5292 0	34692 0	NA				
9 8	New s 7	PEET HA	32 00	60	9	15552 0	2799 4	18351 4	522	2818 8	5074	3326 2	15025 2
	New s 7	PEET HA	32 00	54	9	14463 4	2603 4	17066 8	522	2536 9	4566	2993 6	14073 2
9 9	Kana k New s	PEET HA	30 00	60	9	14580 0	2624 4	17204 4	484	2613 6	4704	3084 0	14120 4
	Kana k New s	PEET HA	30 00	54	9	13559 4	2440 7	16000 1	484	2352 2	4234	2775 6	13224 4
1 0 0	Kali nga TV	PEET HA	32 00	60	9	15552 0	2799 4	18351 4	428	2311 2	4160	2727 2	15624 1
	Kali nga TV	PEET HA	32 00	54	9	14463 4	2603 4	17066 8	428	2080 1	3744	2454 5	14612 3
1 0 1	MB C TV	PEET HA	27 00	60	9	13122 0	2362 0	15484 0	438	2365 2	4257	2790 9	12693 0
	MB C TV	PEET HA	27 00	54	9	12203 5	2196 6	14400 1	438	2128 7	3832	2511 8	11888 2
1 0 2	New s 18 Odia	PEET HA	30 00	60	9	14580 0	2624 4	17204 4	435	2349 0	4228	2771 8	14432 6

	New s18 Odia	PEETHA	3000	54	9	135594	24407	160001	435	21141	3805	24946	135055
103	New s World Odisha	PEETHA	3200	60	9	155520	27994	183514	410	22140	3985	26125	157388
	New s World Odisha	PEETHA	3200	54	9	144634	26034	170668	410	19926	3587	23513	147155
104	Zee Kalinga	PEETHA	3200	60	6	103680	18662	122342	451	16236	2922	19158	103184
	Zee Kalinga	PEETHA	3200	54	6	96422	17356	113778	451	14612	2630	17243	96536
105	DDK	PEETHA	9000	60	3	121500	21870	143370	NA				
	DDK	PEETHA	1500	60	6	40500	7290	47790	NA				
	DDK	PEETHA	1500	54	9	54675	9842	64517	NA				
106	New s7	Rural Housing	3200	30	15	136800	24624	161424	522	23490	4228	27718	133706
	New s7	Rural Housing	3200	30	15	136800	24624	161424	522	23490	4228	27718	133706
107	Kana k News	Rural Housing	3000	30	15	128250	23085	151335	484	21780	3920	25700	125635
	Kana k News	Rural Housing	3000	30	15	128250	23085	151335	484	21780	3920	25700	125635
108	Kalinga TV	Rural Housing	3200	30	15	136800	24624	161424	428	19260	3467	22727	138697
	Kalinga	Rural Housi	3200	30	15	136800	24624	161424	428	19260	3467	22727	138697

	TV	ng											
109	MB C TV	Rural Housi ng	27 00	30	1 5	11542 5	2077 7	13620 2	438	1971 0	3548	2325 8	11294 4
	MB C TV	Rural Housi ng	27 00	30	1 5	11542 5	2077 7	13620 2	438	1971 0	3548	2325 8	11294 4
110	New s18 Odia	Rural Housi ng	30 00	30	1 5	12825 0	2308 5	15133 5	435	1957 5	3524	2309 9	12823 7
	New s18 Odia	Rural Housi ng	30 00	30	1 5	12825 0	2308 5	15133 5	435	1957 5	3524	2309 9	12823 7
111	New s Worl d Odis ha	Rural Housi ng	32 00	30	1 5	13680 0	2462 4	16142 4	410	1845 0	3321	2177 1	13965 3
	New s Worl d Odis ha	Rural Housi ng	32 00	30	1 5	13680 0	2462 4	16142 4	410	1845 0	3321	2177 1	13965 3
112	Zee Kali nga	Rural Housi ng	32 00	30	1 4	12768 0	2298 2	15066 2	451	1894 2	3410	2235 2	12831 1
	Zee Kali nga	Rural Housi ng	32 00	30	1 4	12768 0	2298 2	15066 2	451	1894 2	3410	2235 2	12831 1
113	DDK	Rural Housi ng	70 00	30	1 0	15750 0	2835 0	18585 0	NA				
	DDK	Rural Housi ng	90 00	30	1 0	20250 0	3645 0	23895 0	NA				
	DDK	Rural Housi ng	15 00	30	1 0	33750	6075	39825	NA				
114	New s7	Rural Housi ng	32 00	45	1 2	16070 4	2892 7	18963 1	522	2818 8	5074	3326 2	15636 9
	New s7	Rural Housi ng	32 00	43	1 2	15356 2	2764 1	18120 3	522	2693 5	4848	3178 4	14941 9

	New s 7	Rural Housi ng	32 00	38	1 2	13862 4	2495 2	16357 6	522	2380 3	4285	2808 8	13548 9
	New s 7	Rural Housi ng	32 00	35	1 2	12768 0	2298 2	15066 2	522	2192 4	3946	2587 0	12479 2
1 1 5	Kana k News	Rural Housi ng	30 00	45	1 2	15066 0	2711 9	17777 9	484	2613 6	4704	3084 0	14693 8
	Kana k News	Rural Housi ng	30 00	43	1 2	14396 4	2591 4	16987 8	484	2497 4	4495	2947 0	14040 8
	Kana k News	Rural Housi ng	30 00	38	1 2	12996 0	2339 3	15335 3	484	2207 0	3973	2604 3	12731 0
	Kana k News	Rural Housi ng	30 00	35	1 2	11970 0	2154 6	14124 6	484	2032 8	3659	2398 7	11725 9
1 1 6	Kali nga TV	Rural Housi ng	32 00	45	1 2	16070 4	2892 7	18963 1	428	2311 2	4160	2727 2	16235 9
	Kali nga TV	Rural Housi ng	32 00	43	1 2	15356 2	2764 1	18120 3	428	2208 5	3975	2606 0	15514 3
	Kali nga TV	Rural Housi ng	32 00	38	1 2	13862 4	2495 2	16357 6	428	1951 7	3513	2303 0	14054 6
	Kali nga TV	Rural Housi ng	32 00	35	1 2	12768 0	2298 2	15066 2	428	1797 6	3236	2121 2	12945 1
1 1 7	MB C TV	Rural Housi ng	27 00	45	1 2	13559 4	2440 7	16000 1	438	2365 2	4257	2790 9	13209 2
	MB C TV	Rural Housi ng	27 00	43	1 2	12956 8	2332 2	15289 0	438	2260 1	4068	2666 9	12622 1
	MB C TV	Rural Housi ng	27 00	38	1 2	11696 4	2105 4	13801 8	438	1997 3	3595	2356 8	11445 0
	MB C TV	Rural Housi ng	27 00	35	1 2	10773 0	1939 1	12712 1	438	1839 6	3311	2170 7	10541 4

118	New s18 Odia	Rural Housing	3000	45	12	150660	27119	177779	435	23490	4228	27718	150061
	New s18 Odia	Rural Housing	3000	43	12	143964	25914	169878	435	22446	4040	26486	143391
	New s18 Odia	Rural Housing	3000	38	12	129960	23393	153353	435	19836	3570	23406	129946
	New s18 Odia	Rural Housing	3000	35	12	119700	21546	141246	435	18270	3289	21559	119687
119	New s World Odis ha	Rural Housing	3200	45	12	160704	28927	189631	410	22140	3985	26125	163506
	New s World Odis ha	Rural Housing	3200	43	12	153562	27641	181203	410	21156	3808	24964	156239
	New s World Odis ha	Rural Housing	3200	38	12	138624	24952	163576	410	18696	3365	22061	141515
	New s World Odis ha	Rural Housing	3200	35	12	127680	22982	150662	410	17220	3100	20320	130343
120	Zee Kali nga	Rural Housing	3200	45	12	160704	28927	189631	451	24354	4384	28738	160893
	Zee Kali nga	Rural Housing	3200	43	11	140765	25338	166102	451	21332	3840	25172	140930
	Zee Kali nga	Rural Housing	3200	38	12	138624	24952	163576	451	20566	3702	24267	139309
	Zee Kali nga	Rural Housing	3200	35	12	127680	22982	150662	451	18942	3410	22352	128311

1 2 1	Colo rs Odia	Rural Housi ng	30 00	45	1 1	13810 5	2485 9	16296 4	793	3925 4	7066	4631 9	11664 5
	Colo rs Odia	Rural Housi ng	30 00	43	9	10797 3	1943 5	12740 8	793	3068 9	5524	3621 3	91195
	Colo rs Odia	Rural Housi ng	30 00	38	1 0	10602 0	1908 4	12510 4	793	3013 4	5424	3555 8	89545
	Colo rs Odia	Rural Housi ng	30 00	35	1 0	99750	1795 5	11770 5	793	2775 5	4996	3275 1	84954
1 2 2	Sarth ak TV	Rural Housi ng	50 00	45	1 0	20925 0	3766 5	24691 5	3266	1469 70	2645 5	1734 25	73490
	Sarth ak TV	Rural Housi ng	50 00	43	1 0	19995 0	3599 1	23594 1	3266	1404 38	2527 9	1657 17	70224
	Sarth ak TV	Rural Housi ng	50 00	38	1 0	18050 0	3249 0	21299 0	3266	1241 08	2233 9	1464 47	66543
	Sarth ak TV	Rural Housi ng	50 00	35	1 0	16625 0	2992 5	19617 5	3266	1143 10	2057 6	1348 86	61289
1 2 3	New s 7	KALI A	32 00	50	6 0	89280 0	1607 04	10535 04	522	1566 00	2818 8	1847 88	86871 6
1 2 4	Kana k New s	KALI A	30 00	50	6 0	83700 0	1506 60	98766 0	484	1452 00	2613 6	1713 36	81632 4
1 2 5	Kali nga TV	KALI A	32 00	50	6 0	89280 0	1607 04	10535 04	428	1284 00	2311 2	1515 12	90199 2
1 2 6	MB C TV	KALI A	27 00	50	6 0	75330 0	1355 94	88889 4	438	1314 00	2365 2	1550 52	73384 2
1 2 7	Zee Kali nga	KALI A	32 00	50	2 8	41664 0	7499 5	49163 5	451	6314 0	1136 5	7450 5	41713 0
1 2 8	Colo rs Odia	KALI A	30 00	50	2 0	27900 0	5022 0	32922 0	793	7930 0	1427 4	9357 4	23564 6
1 2 9	New s 7	KALI A	32 00	50	8 0	11904 00	2142 72	14046 72	522	2088 00	3758 4	2463 84	11582 88

130	Kana k New s	KALI A	30 00	50	8 0	11160 00	2008 80	13168 80	484	1936 00	3484 8	2284 48	10884 32
131	Kali nga TV	KALI A	32 00	50	8 0	11904 00	2142 72	14046 72	428	1712 00	3081 6	2020 16	12026 56
132	MB C TV	KALI A	27 00	50	8 0	97200 0	1749 60	11469 60	438	1752 00	3153 6	2067 36	94022 4
133	New s18 Odia	KALI A	30 00	50	8 0	11160 00	2008 80	13168 80	435	1740 00	3132 0	2053 20	11115 60
134	New s Worl d Odis ha	KALI A	32 00	50	8 0	11904 00	2142 72	14046 72	410	1640 00	2952 0	1935 20	12111 52
135	Zee Odis ha	KALI A	32 00	50	5 0	74400 0	1339 20	87792 0	435	1087 50	1957 5	1283 25	74959 5
136	Colo rs Odia	KALI A	30 00	50	6 0	83700 0	1506 60	98766 0	793	2379 00	4282 2	2807 22	70693 8
137	Sarh ak TV	KALI A	50 00	50	3 9	90675 0	1632 15	10699 65	3266	6368 70	1146 37	7515 07	31845 8
138	Kana k New s	KALI A	30 00	60	5 0	81000 0	1458 00	95580 0	484	1452 00	2613 6	1713 36	78446 4
139	Kali nga TV	KALI A	32 00	60	5 0	86400 0	1555 20	10195 20	428	1284 00	2311 2	1515 12	86800 8
140	MB C TV	KALI A	27 00	60	5 0	72900 0	1312 20	86022 0	438	1314 00	2365 2	1550 52	70516 8
141	New s18 Odia	KALI A	30 00	60	4 8	77760 0	1399 68	91756 8	435	1252 80	2255 0	1478 30	76973 8
142	Zee Odis ha	KALI A	32 00	60	3 7	63936 0	1150 85	75444 5	435	9657 0	1738 3	1139 53	64049 2
143	Colo rs Odia	KALI A	30 00	60	4 0	64800 0	1166 40	76464 0	793	1903 20	3425 8	2245 78	54006 2

144	Sarthak TV	KALI A	5000	60	10	270000	48600	318600	3266	195960	35273	231233	87367
	Sarthak TV	KALI A	5000	60	30	810000	145800	955800	3266	587880	105818	693698	262102
145	Kanak News	KALI A	3000	60	30	486000	87480	573480	484	87120	15682	102802	470678
146	Kalinga TV	KALI A	3200	60	30	518400	93312	611712	428	77040	13867	90907	520805
147	MBCTV	KALI A	2700	60	27	393660	70859	464519	438	70956	12772	83728	380791
148	News18 Odia	KALI A	3000	60	25	405000	72900	477900	435	65250	11745	76995	400905
149	News World Odisha	KALI A	3200	60	30	518400	93312	611712	410	73800	13284	87084	524628
150	Zee Odisha	KALI A	3200	60	18	311040	55987	367027	435	46980	8456	55436	311591
151	Colors Odia	KALI A	3000	60	20	324000	58320	382320	793	95160	17129	112289	270031
152	Sarthak TV	KALI A	5000	60	20	540000	97200	637200	3266	391920	70546	462466	174734
153	News 7	PEETHA	3200	110	7	221760	39917	261677	522	40194	7235	47429	214248
	News 7	PEETHA	3200	40	8	95232	17142	112374	522	16704	3007	19711	92663
154	Kanak News	PEETHA	3000	110	9	267300	48114	315414	484	47916	8625	56541	258873
	Kanak News	PEETHA	3000	40	9	100440	18079	118519	484	17424	3136	20560	97959

155	Kalinga TV	PEETHA	3200	110	7	221760	39917	261677	428	32956	5932	38888	222789
	Kalinga TV	PEETHA	3200	40	7	83328	14999	98327	428	11984	2157	14141	84186
156	MBCTV	PEETHA	2700	110	8	213840	38491	252331	438	38544	6938	45482	206849
	MBCTV	PEETHA	2700	40	8	80352	14463	94815	438	14016	2523	16539	78276
157	New s18 Odia	PEETHA	3000	110	7	207900	37422	245322	435	33495	6029	39524	205798
	New s18 Odia	PEETHA	3000	40	7	78120	14062	92182	435	12180	2192	14372	77809
158	New s World Odis ha	PEETHA	3200	110	8	253440	45619	299059	410	36080	6494	42574	256485
	New s World Odis ha	PEETHA	3200	40	8	95232	17142	112374	410	13120	2362	15482	96892
159	Zee Kalinga	PEETHA	3200	110	5	158400	28512	186912	451	24805	4465	29270	157642
	Zee Kalinga	PEETHA	3200	40	4	47616	8571	56187	451	7216	1299	8515	47672
160	Colo rs Odia	PEETHA	3000	110	6	178200	32076	210276	793	52338	9421	61759	148517
	Colo rs Odia	PEETHA	3000	40	6	66960	12053	79013	793	19032	3426	22458	56555
161	Sarth ak TV	PEETHA	5000	110	5	247500	44550	292050	3266	179630	32333	211963	80087
	Sarth ak	PEETHA	5000	40	3	55800	10044	65844	3266	39192	7055	46247	19597

	TV												
1 6 2	New s 7	PEET HA	32 00	60	8	13824 0	2488 3	16312 3	522	2505 6	4510	2956 6	13355 7
	New s 7	PEET HA	32 00	75	2	43200	7776	50976	522	7830	1409	9239	41737
1 6 3	New s 7	PEET HA	32 00	60	3 2	55296 0	9953 3	65249 3	522	1002 24	1804 0	1182 64	53422 8
	New s 7	PEET HA	32 00	75	8	17280 0	3110 4	20390 4	522	3132 0	5638	3695 8	16694 6
1 6 4	Kana k New s	PEET HA	30 00	60	4 0	64800 0	1166 40	76464 0	484	1161 60	2090 9	1370 69	62757 1
	Kana k New s	PEET HA	30 00	75	1 0	20250 0	3645 0	23895 0	484	3630 0	6534	4283 4	19611 6
1 6 5	Kali nga TV	PEET HA	32 00	60	4 0	69120 0	1244 16	81561 6	428	1027 20	1849 0	1212 10	69440 6
	Kali nga TV	PEET HA	32 00	75	1 0	21600 0	3888 0	25488 0	428	3210 0	5778	3787 8	21700 2
1 6 6	MB C TV	PEET HA	27 00	60	4 0	58320 0	1049 76	68817 6	438	1051 20	1892 2	1240 42	56413 4
	MB C TV	PEET HA	27 00	75	1 0	18225 0	3280 5	21505 5	438	3285 0	5913	3876 3	17629 2
1 6 7	New s18 Odia	PEET HA	30 00	60	3 3	53460 0	9622 8	63082 8	435	8613 0	1550 3	1016 33	52919 5
	New s18 Odia	PEET HA	30 00	75	9	18225 0	3280 5	21505 5	435	2936 3	5285	3464 8	18040 7
1 6 8	New s Worl d Odis ha	PEET HA	32 00	60	4 0	69120 0	1244 16	81561 6	410	9840 0	1771 2	1161 12	69950 4
	New s Worl d	PEET HA	32 00	70	1 0	20160 0	3628 8	23788 8	410	2870 0	5166	3386 6	20402 2

	Odis ha												
1 6 9	Zee Kali nga	PEET HA	32 00	60	1 5	25920 0	4665 6	30585 6	451	4059 0	7306	4789 6	25796 0
	Zee Kali nga	PEET HA	32 00	75	5	10800 0	1944 0	12744 0	451	1691 3	3044	1995 7	10748 3
1 7 0	Colo rs Odia	PEET HA	30 00	60	1 6	25920 0	4665 6	30585 6	793	7612 8	1370 3	8983 1	21602 5
	Colo rs Odia	PEET HA	30 00	75	4	81000	1458 0	95580	793	2379 0	4282	2807 2	67508
1 7 1	New s 7	MAM ATA	32 00	55	1 8	29462 4	5303 2	34765 6	522	5167 8	9302	6098 0	28667 6
	New s 7	MAM ATA	32 00	50	6	89280	1607 0	10535 0	522	1566 0	2819	1847 9	86872
	New s 7	MAM ATA	32 00	45	6	80352	1446 3	94815	522	1409 4	2537	1663 1	78184
1 7 2	Kana k New s	MAM ATA	30 00	55	1 8	27621 0	4971 8	32592 8	484	4791 6	8625	5654 1	26938 7
	Kana k New s	MAM ATA	30 00	50	6	83700	1506 6	98766	484	1452 0	2614	1713 4	81632
	Kana k New s	MAM ATA	30 00	45	6	75330	1355 9	88889	484	1306 8	2352	1542 0	73469
1 7 3	Kali nga TV	MAM ATA	32 00	55	1 8	29462 4	5303 2	34765 6	428	4237 2	7627	4999 9	29765 7
	Kali nga TV	MAM ATA	32 00	50	6	89280	1607 0	10535 0	428	1284 0	2311	1515 1	90199
	Kali nga TV	MAM ATA	32 00	45	6	80352	1446 3	94815	428	1155 6	2080	1363 6	81179
1 7 4	MB C TV	MAM ATA	27 00	55	1 8	24858 9	4474 6	29333 5	438	4336 2	7805	5116 7	24216 8

	MB C TV	MAM ATA	27 00	50	6	75330	1355 9	88889	438	1314 0	2365	1550 5	73384
	MB C TV	MAM ATA	27 00	45	6	67797	1220 3	80000	438	1182 6	2129	1395 5	66046
1 7 5	New s18 Odia	MAM ATA	30 00	55	1 8	27621 0	4971 8	32592 8	435	4306 5	7752	5081 7	27511 1
	New s18 Odia	MAM ATA	30 00	50	6	83700	1506 6	98766	435	1305 0	2349	1539 9	83367
	New s18 Odia	MAM ATA	30 00	45	6	75330	1355 9	88889	435	1174 5	2114	1385 9	75030
1 7 6	New s Worl d Odis ha	MAM ATA	32 00	55	1 8	29462 4	5303 2	34765 6	410	4059 0	7306	4789 6	29976 0
	New s Worl d Odis ha	MAM ATA	32 00	50	6	89280	1607 0	10535 0	410	1230 0	2214	1451 4	90836
	New s Worl d Odis ha	MAM ATA	32 00	45	6	80352	1446 3	94815	410	1107 0	1993	1306 3	81753
1 7 7	Zee Kali nga	MAM ATA	32 00	55	1 1	18004 8	3240 9	21245 7	451	2728 6	4911	3219 7	18026 0
	Zee Kali nga	MAM ATA	32 00	50	5	74400	1339 2	87792	451	1127 5	2030	1330 5	74488
	Zee Kali nga	MAM ATA	32 00	45	5	66960	1205 3	79013	451	1014 8	1827	1197 4	67039
1 7 8	Colo rs Odia	MAM ATA	30 00	55	1 5	23017 5	4143 2	27160 7	793	6542 3	1177 6	7719 9	19440 8
	Colo rs Odia	MAM ATA	30 00	50	6	83700	1506 6	98766	793	2379 0	4282	2807 2	70694

	Colo rs Odia	MAM ATA	30 00	45	5	62775	1130 0	74075	793	1784 3	3212	2105 4	53020
1 7 9	Sarth ak TV	MAM ATA	50 00	55	1 2	30690 0	5524 2	36214 2	3266	2155 56	3880 0	2543 56	10778 6
	Sarth ak TV	MAM ATA	50 00	50	4	93000	1674 0	10974 0	3266	6532 0	1175 8	7707 8	32662
	Sarth ak TV	MAM ATA	50 00	45	4	83700	1506 6	98766	3266	5878 8	1058 2	6937 0	29396
1 8 0	New s 7	MAM ATA	32 00	45	1 2	16070 4	2892 7	18963 1	522	2818 8	5074	3326 2	15636 9
	New s 7	MAM ATA	32 00	45	2 4	32140 8	5785 3	37926 1	522	5637 6	1014 8	6652 4	31273 8
	New s 7	MAM ATA	32 00	50	1 2	17856 0	3214 1	21070 1	522	3132 0	5638	3695 8	17374 3
1 8 1	Kana k New s	MAM ATA	30 00	45	1 2	15066 0	2711 9	17777 9	484	2613 6	4704	3084 0	14693 8
	Kana k New s	MAM ATA	30 00	45	2 4	30132 0	5423 8	35555 8	484	5227 2	9409	6168 1	29387 7
	Kana k New s	MAM ATA	30 00	50	1 2	16200 0	2916 0	19116 0	484	2904 0	5227	3426 7	15689 3
1 8 2	Kali nga TV	MAM ATA	32 00	45	1 2	16070 4	2892 7	18963 1	428	2311 2	4160	2727 2	16235 9
	Kali nga TV	MAM ATA	32 00	45	2 4	32140 8	5785 3	37926 1	428	4622 4	8320	5454 4	32471 7
	Kali nga TV	MAM ATA	32 00	50	1 2	17856 0	3214 1	21070 1	428	2568 0	4622	3030 2	18039 8
1 8 3	MB C TV	MAM ATA	27 00	45	1 2	13559 4	2440 7	16000 1	438	2365 2	4257	2790 9	13209 2
	MB C TV	MAM ATA	27 00	45	2 4	27118 8	4881 4	32000 2	438	4730 4	8515	5581 9	26418 3

	MB C TV	MAM ATA	27 00	50	1 2	15066 0	2711 9	17777 9	438	2628 0	4730	3101 0	14676 8
1 8 4	New s18 Odia	MAM ATA	30 00	45	1 2	15066 0	2711 9	17777 9	435	2349 0	4228	2771 8	15006 1
	New s18 Odia	MAM ATA	30 00	45	2 3	28876 5	5197 8	34074 3	435	4502 3	8104	5312 7	28761 6
	New s18 Odia	MAM ATA	30 00	50	1 2	16740 0	3013 2	19753 2	435	2610 0	4698	3079 8	16673 4
1 8 5	New s Worl d Odis ha	MAM ATA	32 00	45	1 8	24105 6	4339 0	28444 6	410	3321 0	5978	3918 8	24525 8
	New s Worl d Odis ha	MAM ATA	32 00	45	1 8	24105 6	4339 0	28444 6	410	3321 0	5978	3918 8	24525 8
	New s Worl d Odis ha	MAM ATA	32 00	55	1 2	19641 6	3535 5	23177 1	410	2706 0	4871	3193 1	19984 0
1 8 6	Zee Kali nga	MAM ATA	32 00	45	1 8	24105 6	4339 0	28444 6	451	3653 1	6576	4310 7	24134 0
	Zee Kali nga	MAM ATA	32 00	45	1	13392	2411	15803	451	2030	365	2395	13408
	Zee Kali nga	MAM ATA	32 00	50	5	74400	1339 2	87792	451	1127 5	2030	1330 5	74488
1 8 7	Colo rs Odia	MAM ATA	30 00	45	1 2	15066 0	2711 9	17777 9	793	4282 2	7708	5053 0	12724 9
	Colo rs Odia	MAM ATA	30 00	45	1 2	15066 0	2711 9	17777 9	793	4282 2	7708	5053 0	12724 9
	Colo rs Odia	MAM ATA	30 00	50	8	11160 0	2008 8	13168 8	793	3172 0	5710	3743 0	94258

188	New s 7	MBP Y	3200	80	20	460800	82944	543744	522	83520	15034	98554	445190
189	Kana k News	MBP Y	3000	80	24	518400	93312	611712	484	92928	16727	109655	502057
190	Kali nga TV	MBP Y	3200	80	21	483840	87091.2	570931	428	71904	12943	84847	486084
191	MB C TV	MBP Y	2700	80	20	388800	69984	458784	438	70080	12614	82694	376090
192	New s 18 Odia	MBP Y	3000	80	19	410400	73872	484272	435	66120	11902	78022	406250
193	New s World Odis ha	MBP Y	3200	80	20	460800	82944	543744	410	65600	11808	77408	466336
194	Zee Kali nga	MBP Y	3200	80	11	253440	45619.2	299059	451	39688	7144	46832	252227
195	Colo rs Odia	MBP Y	3000	80	8	172800	31104	203904	793	50752	9135	59887	144017
196	Sarth ak TV	MBP Y	5000	80	5	180000	32400	212400	3266	130640	23515	154155	58245
				22103	7885	137285326	24711359	161996685					
		Less DDK		1975	299	3503935	630707	4134632					
		Total		20128	7586	133781391	24080652	157862053		31140485	5605287	36745772	121116281