

Preface

This Report contains two parts. **Part A** deals with results of audit of Departments and Entities under Revenue Sector of Government of Odisha. **Part B** deals with results of audit of Departments and Entities under Economic Sector of the Government of Odisha.

This Report of the Comptroller and Auditor General of India for the year ended 31 March 2019 has been prepared for submission to the Governor of Odisha under Article 151 of the Constitution of India for being laid before the Legislature of the State.

PART - A: REVENUE SECTOR.

Part A of this Report contains significant findings of audit of Receipts of major Revenue earning Departments under Revenue Sector conducted under the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

PART - B: ECONOMIC SECTOR.

Part B of this Report contains significant results of the compliance audit of the Departments of Cooperation, Forest and Environment, Works and Water Resources, Government of Odisha under the Economic Sector.

The instances mentioned in this Report are those, which came to notice in the course of test audit during the period 2018-19 as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports; instances relating to the period subsequent to 2018-19 have also been included, wherever necessary.

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