

## **Preface**

This Report for the year ended March 2013 has been prepared for submission to the Governor of Odisha under Article 151 of the Constitution of India.

The Report contains significant results of the Performance Audit and compliance audit of the Departments of the Government of Odisha under the General & Social Services including Departments of Revenue & Disaster Management, Higher Education, Health & Family Welfare, ST & SC Development, Minorities & Backward Classes Welfare and Finance Department. However, Departments of Food Supplies & Consumer Welfare, Housing & Urban Development, School & Mass Education, Public Grievances & Pension Administration, Rural Development, Sports & Youth Services, Culture, Home, Information & Public Relation, Law, Parliamentary Affairs and Science & Technology, General Administration, Information Technology, Labour & Employees' State Insurance, Panchayati Raj, Planning & Co-ordination, Public Enterprises and Women & Child Development are not covered in this Report on General & Social Services.

The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2012-13 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 2012-13 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.