

## Preface

This Report for the year ended March 2014 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/or compliance audit of the Departments of the Government of Odisha under the Economic Sector including Departments of Agriculture, Co-operation, Commerce and Transport, Energy, Employment and Technical Education and Training, Forest and Environment, Finance, Fisheries and Animal Resources Development, Industries, Micro Small and Medium Enterprise, Steel and Mines, State Excise, Textile Handloom and Handicraft, Tourism, Works and Water Resources. However, Departments of Food Supplies and Consumer Welfare, Finance, General Administration, Health and Family Welfare, Higher Education, Home, Housing and Urban Development, Information and Public Relations, Information Technology, Labour and Employment, Law, Panchayati Raj, Parliamentary Affairs, Planning and Co-ordination, Public Enterprises, Public Grievances and Pension Administration, Revenue and Disaster Management, Rural Development, School and Mass Education, Science and Technology, ST and SC Development and Minorities and Backward Classes Welfare, Sports and Youth Services and Women and Child Development are excluded and covered in the Report on General and Social Services.

The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2013-14 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 2013-14 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.