

## Preface

This Report contains two parts. **Part A** deals with results of audit of Departments and Entities under Economic Sector of Government of Odisha. **Part B** deals with results of audit of state Public Sector Enterprises, namely, Government Companies, Statutory Corporations and other companies owned or controlled, directly or indirectly by Government of Odisha for the year ended March 2020.

This Report of the Comptroller and Auditor General of India for the year ended 31 March 2020 has been prepared for submission to the Governor of Odisha under Article 151 of the Constitution of India and under provisions of Section 19A of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, as amended from time to time, for being laid before the Legislature of the State.

### PART - A: ECONOMIC SECTOR

**Part A** of the Report contains significant results of the performance audit and compliance audit of the Forest, Environment and Climate Change Department, Works Department and Department of Water Resources, Government of Odisha under the Economic Sector.

### PART – B : STATE PUBLIC SECTOR ENTERPRISES

**Part-B** of the Report deals with the results of audit of State Public Sector Enterprises, namely, Government Companies, Statutory Corporations and other companies owned or controlled, directly or indirectly by Government of Odisha for the year ended March 2020. Audit of the accounts of Government Companies is conducted by the Comptroller and Auditor General of India under the provisions of Section 139 and 143 of the Companies Act, 2013. The audit arrangements of Statutory Corporations are prescribed under the respective acts through which the corporations are established. This part of the Report deals with the performance of 82 State Public Sector Enterprises (SPSEs) in the State of Odisha, the audit of which has been entrusted to the Comptroller and Auditor General of India.

The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2019-20 as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports. Matters relating to the period subsequent to 2019-20 have also been included, wherever pertinent.

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