	Refere	Reference				
	Para	Page				
Preface		v				
Chapter I: Overview						
Introduction	1.1	1				
Profile of the General and Social Sector and Audit	1.2	1-3				
Universe						
Authority for Audit	1.3	3				
Planning and conduct of Audit	1.4	3				
Lack of response of Government to Audit	1.5	3-5				
Response of the Departments to Draft Audit Paragraphs	1.6	5				
Follow-up on Audit Reports	1.7	5-6				
Significant Audit observations during Compliance Audit	1.8	6-8				
Chapter II: Compliance Audit Observations						
HOUSING AND URBAN DEVELOPMENT DEP	1					
Water Quality Management in urban areas of the State	2.1	9-33				
LAW DEPARTMENT	1	1				
Management of religious institutions by the	2.2	34-53				
Commissioner of Endowments in the State						
WOMEN AND CHILD DEVELOPMENT & MISSION SHAKTI DEPARTMENT						
Misappropriation of rice valuing ₹ 1.14 crore	2.3	54-57				
HOUSING AND URBAN DEVELOPMENT DEP	ARTM	ENT				
Failure in implementation of National Mission Mode Project	2.4	57-60				
Idle expenditure due to failure in making the slaughter house operational	2.5	61-63				
Loss of interest of \gtrless 2.56 crore due to improper funds management	2.6	63-64				
PANCHAYATI RAJ AND DRINKING WATER DI	E Part	MENT				
Unfruitful expenditure on construction of check dams	2.7	65-67				
Unfruitful expenditure on construction and utilisation of Rharat Nirman Baijy Candhi Saya Kandra in the State	2.8	67-69				
Bharat Nirman Rajiv Gandhi Seva Kendra in the State	2.0	60.70				
Suspected misappropriation of funds	2.9	69-70				
ST & SC DEVELOPMENT, MINORITIES AND BACKWARD CLASSES WELFARE DEPARTMENT and SCHOOL AND MASS EDUCATION DEPARTMENT						
Idle expenditure of \gtrless 9.12 crore on construction of B.Ed. college	2.10	71-72				
HIGHER EDUCATION DEPARTMEN	JT	1				
Misappropriation of ₹ 27.75 lakh in manipulation of pay bill	2.11	72-74				
REVENUE & DISASTER MANAGEMENT DEP	ARTM	ENT				
Acquisition of private land without payment of compensation	2.12	74-77				

TABLE OF CONTENTS

Appendices					
Appendix No.	Subject	Paragraph	Page		
1.1	Statement showing Audit jurisdiction of Accountant General (General and Social Sector Audit), Odisha during 2019-20	1.2	79		
1.2	Department-wise and year-wise break up of the outstanding Inspection Reports (IRs) and Paragraphs up to June 2020	1.5.1	80-81		
1.3	Statement showing outstanding paragraphs on serious irregularities up to June 2020	1.5.1	82		
1.4	Statement showing non-production of records/ vouchers	1.5.2	83		
1.5	Statement showing significant recommendations of Public Accounts Committee (PAC) against which Action Taken Notes (ATNs) were outstanding from Departments as of September 2020	1.7	84-85		
2.1.1	Joint sample testing in WTP premises in four PH Divisions	2.1.3.1	86		
2.1.2	Shortfall in frequency of sample testing of water quality parameters under six PH Divisions	2.1.3.4	87		
2.1.3	Statement showing Punch list outstanding items	2.1.6.4	88		
2.2.1	Statement showing status of formation of trust boards in sample Religious Institutions	2.2.1.1	89-90		
2.2.2	Statement showing appointment of staff in sample RIs	2.2.1.3	91		
2.2.3	Statement showing quantity of Gold & Silver jewels (in gram) in custody of different office bearers and Managing Trustees (MT) found during joint physical inspection	2.2.3.6	92-93		
2.2.4	Statement of discrepancy in jewels in five RIs	2.2.3.7	94		
2.2.5	Statement showing status of sairat sources in audited religious institutions	2.2.4.1	95		
2.7.1	Statement showing completed check dam projects lying unutilised	2.7	96-98		
2.7.2	Statement showing list of incomplete check dam projects	2.7	99		
2.8.1	Statement showing details of BNRGSK Buildings lying idle	2.8	100		
2.8.2	Statement showing irregular utilisation of BNRGSK buildings	2.8	101		

Appendix No.	Subject	Paragraph	Page
2.9.1	Details of beneficiaries where disbursement of Social Security Assistance after death	2.9	102-104
2.9.2	Details of unspent funds retained by concerned PEOs/ Sarpanchas	2.9	105-106
2.9.3	Details of short accountal of GP Funds	2.9	107
	Glossary		109-111