

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 compliance audit of the Departments of the Government of Odisha under the Revenue Sector including Commercial Tax Wing of Finance Department, Excise Department, Revenue and Disaster Management Department, Commerce and Transport (Transport) Department and Steel and Mines Department. However, Departments relating to Economic sector are excluded and covered in the Report on Economic (Non-PSUs) Sector.

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