	Reference				
	Para	Page			
Preface		iii			
Chapter I : Overview of General and Social Sector					
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			
Significant Audit observations during Compliance Audit	1.5	4-8			
Lack of response of Government to Audit	1.6	8-11			
Response of the Departments to Draft Audit Paragraphs	1.7	11			
Follow-up on Audit Reports	1.8	11-12			
Chapter II : Compliance Audit					
Health and Family Welfare Departme	nt				
Procurement and distribution of drugs, medical	2.1	13-39			
consumables and equipment by Odisha State Medical					
Corporation Limited					
Panchayati Raj and Drinking Water Department					
Implementation of Deen Dayal Upadhyaya Grameen	2.2	40-60			
Kaushalya Yojana in the State					
Suspected misappropriation of funds	2.3	60-62			
Revenue and Disaster Management Department					
Erroneous determination of land acquisition	2.4	62-63			
compensation					
Misappropriation of Government funds	2.5	63-64			
Housing and Urban Development Department					
Infructuous Expenditure of ₹ 2.62 crore	2.6	64-66			
Loss of revenue due to idling of assets	2.7	66-67			
Undue favour to Team Admark advertising agency	2.8	68-69			
Labour and Employees' State Insurance Department					
Extra expenditure of ₹ 1.47 crore towards training cost	2.9	69-70			
General Administration and Public Grievance Department					
Loss of revenue to the government due to delay in	2.10	70-71			
adoption of revised land value					
Rural Development Department					
Wasteful expenditure of ₹ 4.22 crore	2.11	72-73			
Health and Family Welfare Departme	nt				
Idle expenditure of ₹ 5.96 crore	2.12	73-74			
Revenue and Disaster Management Department					
Irregular sanction of lease of land at concessional rate of	2.13	75-77			
premium					

TABLE OF CONTENTS

	Appendices			
Appendix No.	Subject	Paragraph	Page	
1.1	Statement showing Audit jurisdiction of Accountant General (General and Social Sector Audit), Odisha	1.2	79	
1.2	Department-wise and year-wise break up of the outstanding Inspection Reports (IRs) and Paragraphs up to June 2019	1.6.1	80-81	
1.3	Statement showing outstanding paragraphs on serious irregularities	1.6.1	82	
1.4	Statement showing non-production of records/ vouchers	1.6.2	83	
1.5	Statement showing significant recommendations of Public Accounts Committee against which Action Taken Notes were outstanding from Departments	1.8	84-85	
2.1.1	Statement showing status of recovery of penalty from suppliers in respect of 30 purchase orders which were not executed	2.1.4.1	86-87	
2.1.2	Statement showing details of suppliers who defaulted in execution Purchase Orders (POs) and issued with supply orders in subsequent years	2.1.4.1	88	
2.2.1	Statement of projects sanctioned in excess of financial eligibility	2.2.2.2	89	
2.2.2	Statement showing false bank statements submitted by Project Implementing Agencies	2.2.3.1	90	
2.2.3	Statement of irregular release of installment to the Project Implementing Agencies	2.2.4.4	91	
2.2.4	Statement of non-performing Project Implementing Agencies	2.2.4.6	92	
2.3.1	Statement showing cash in hand with Gram Panchayat officials	2.3	93	
2.3.2	Statement showing irregularities in maintenance of cash books	2.3	94	
2.4.1	Statement showing difference between land cost awarded and land cost admissible	2.4	95	
2.9.1	Statement showing excess payment made to training partners	2.9	96-97	
	Glossary		99-101	