

## CHAPTER 2

### Audit Objectives, Scope and Methodology

#### 2.1 Audit Objectives

The Performance Audit, on Land Management in Scheduled areas of the State, was conducted with the objectives of assessing whether:

- Land acquisition, for developmental activities, had been undertaken, by following due procedure and ensuring fair compensation, rehabilitation and resettlement benefits.
- Land rights of the people of Scheduled areas had been safeguarded, as per the extant legal and regulatory provisions.
- Institutional arrangements for implementation of different provisions relating to management of land, were adequate and effective.
- A monitoring mechanism and internal control system were in place and were effective.

#### 2.2 Scope and Methodology of Audit

The Performance Audit covered the financial years from 2017-18 to 2021-22. Audit examined the State level records at the RDM Department, SSD Department and Board of Revenue (RDM Department) in May 2022. At the district level, the records of Collectors of six<sup>6</sup>, out of 13 Scheduled districts<sup>7</sup>, were examined during September 2022 to January 2023. The sampled districts were selected using the Stratified Random Sampling Without Replacement method, on the basis of area of land acquired/ notified for acquisition, during FYs 2017-18 to 2021-22. At the Tahasil level, Audit examined the records of 12 Tahasils<sup>8</sup> in the Scheduled areas. From the six sampled districts, two Tahasils were selected from each sample district, based on judgemental sampling, considering the area of encroachment of Government land in the Tahasils. Besides, the records of eight Sub-Collectorates<sup>9</sup> (being the supervising authorities of the selected Tahasils) and seven Special Land Acquisition Officers<sup>10</sup> (SLAOs), were also examined. The sampled Scheduled districts are portrayed in **Map 2.1**.

<sup>6</sup> Kalahandi, Keonjhar, Koraput, Mayurbhanj, Nabarangpur and Sundargarh

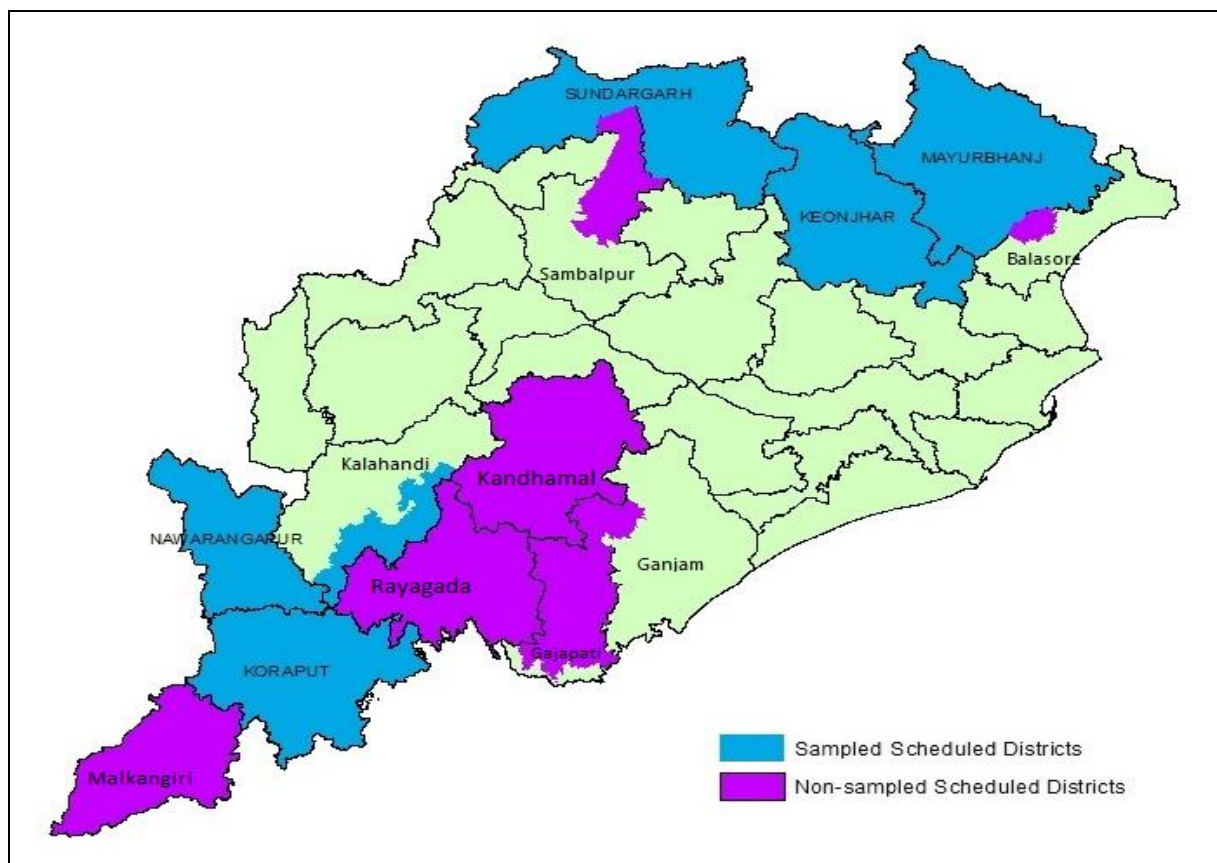
<sup>7</sup> Districts having high concentration of ST & SC population: Balasore, Gajapati, Ganjam, Kalahandi, Kandhamal, Keonjhar, Koraput, Malkangiri, Mayurbhanj, Nawarangapur, Rayagada, Sambalpur and Sundargarh

<sup>8</sup> Barbil, Baripada, Bisra, Champua, Lanjigarh, Kaptipada, Koraput, Nandahandi, Semiliguda, Sundargarh, Thuamul Rampur and Umerkote

<sup>9</sup> Baripada, Bhawanipatna, Champua, Kaptipada, Koraput, Nabarangpur, Panposh and Sundargarh

<sup>10</sup> Special Land Acquisition Offices (SLAOs), established specially for acquisition of land for the project: Telengiri Medium Irrigation Project, Koraput; Jeypore-Nabarangpur and Jeypore-Malkangiri Rail Link Project, Koraput; Talcher Bimalagarh Rail Link Project, Sundargarh; SLAO and Resettlement Officer, Ret Irrigation Project, Kalahandi; Subarnarekha Irrigation Project, Baripada including Project Director, Rehabilitation and Resettlement; Daitari Bansapani Rail Link Project, Keonjhar and Kanpur Irrigation Project, Rimuli, Keonjhar including PD R&R

Map 2.1: Sampled Scheduled districts



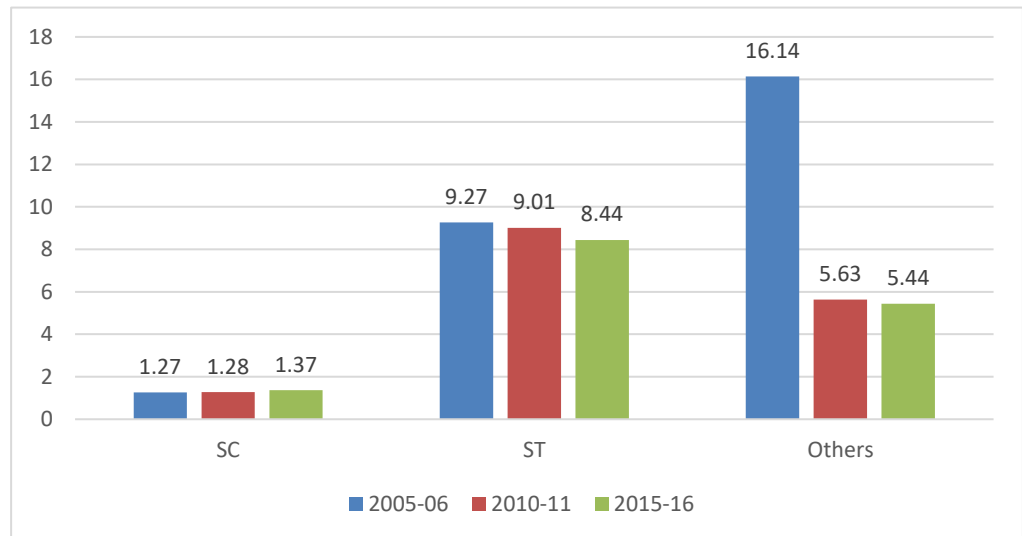
In regard to the six sampled districts, the area of operational land holding by different social groups, published in the Agricultural Censuses, conducted by the Government of Odisha, for FYs 2005-06, 2010-11 and 2015-16, are shown in **Table 2.1**.

**Table 2.1:** Operational land holding by different Social Groups in the sampled districts

Social Groups	2005-06		2010-11		2015-16	
	No. of holders (in lakh)	Area (in lakh Ha)	No. of holders (in lakh)	Area (in lakh Ha)	No. of holders (in lakh)	Area (in lakh Ha)
SC	1.27	1.27	1.33	1.28	1.52	1.37
ST	7.53	9.27	7.77	9.01	7.98	8.44
Others	12.83	16.14	4.44	5.63	4.54	5.44
<b>Total</b>	<b>21.63</b>	<b>26.68</b>	<b>13.54</b>	<b>15.92</b>	<b>14.04</b>	<b>15.25</b>

(Source: Odisha Agricultural Census 2005-06, 2010-11 and 2015-16)

**Chart 2.1: Agricultural Census: Operational land holding by different Social Groups in the Sampled districts (in lakh Ha)**



As evident from **Table 2.1**, the operational landholding of ST and Other categories of population, had decreased by 8.95 and 66.29 *per cent*, respectively, as per the Agricultural Census 2015-16, as compared to 2005-06. In case of the ST population, despite implementation of the FR Act since 2005-06 and restriction on sale of land owned by STs to non-ST persons, the decrease in land holding is suggestive of the fact that a significant portion of their land might have been acquired by Government, for public purposes.

In addition to examination of records, Audit also conducted joint physical inspections of land/ sites; verified land use with satellite data and cadastral (Revenue) maps in the background, through Odisha 4k GEO services<sup>11</sup>; took photographs of land/ sites, wherever found necessary; and conducted interviews of beneficiaries (families rehabilitated in the R&R Colony, landless/ homestead less persons) in the sampled districts. The views of the audited entities were obtained through questionnaires and incorporated in the report, wherever required.

An Entry Conference was held on 2 September 2022, with the Additional Chief Secretary, RDM Department, wherein the objectives, scope, criteria and methodology of audit, were explained. The draft Audit Report was shared (April 2023) with the Heads of the Departments of RDM and SSD, requesting their views on the audit observations. Subsequently, they were also requested (May, June and July 2023) for an Exit Meeting, to discuss the audit observations shared with them. However, neither did they furnish their views on the audit observations nor communicated a date for the Exit Meeting.

### 2.3 Audit Criteria

The criteria for this audit were drawn from the following documents:

- The Orissa Scheduled Areas Transfer of Immovable Property (by Scheduled Tribes) Regulation, 1956 and Rules, 1959, as amended from time to time

<sup>11</sup> An application prepared by the Odisha Space Application Centre, the apex body of the State of Odisha, for space technology applications

- Orissa Land Reforms Act, 1960
- Orissa Government Land Settlement Act, 1962/ Orissa Government Land Settlement Rules, 1983
- Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013 (of GoI)
- Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement (Social Impact Assessment and Consent) Rules, 2014 (of GoI)
- Odisha Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Rules, 2016
- Orissa Prevention of Land Encroachment Act, 1972/ Orissa Prevention of Land Encroachment Rules, 1985
- Orissa Estates Abolition Act, 1951
- The Panchayats (Extension to Scheduled Areas) Act (PESA Act), 1996
- The Scheduled Tribes and Other Traditional Forest Dwellers (Recognition of Forest Rights) Act, 2006, and Rules made thereunder
- Circulars/ orders/ instructions, relating to management of land in Scheduled Areas, issued by the State/ Central Governments, from time to time.

#### **2.4 Organisational set-up**

The RDM Department, headed by its Secretary, is responsible for acquisition/ lease/ alienation of land; rehabilitation and resettlement of affected/ displaced families, arising out of land acquisition; prevention of land encroachment; and carrying out different land reform measures, like distribution of Government waste land for agriculture/ homestead purposes, distribution of ceiling surplus land and prohibition of alienation of tribals' land. The Department is assisted by the Board of Revenue; Director, Land Records, Survey and Consolidation; and three Revenue Divisional Commissioners (Berhampur, Cuttack and Sambalpur) at the State level. At the District level, the District Collectors, assisted by Sub-Collectors, Assistant/ Deputy Collectors, Land Acquisition Officers (including Special Land Acquisition Officers) and Tahasildars, are responsible for the management of land. The SSD Department is responsible for implementation of the FR Act. The Department, headed by its Secretary, implements the FR Act, through the District Collectors.

#### **2.5 Acknowledgement**

Audit acknowledges the co-operation of the (i) Departments of RDM and (ii) SSD, in providing necessary information and records to Audit, for furnishing compliance to the Audit observations.