1. Introduction

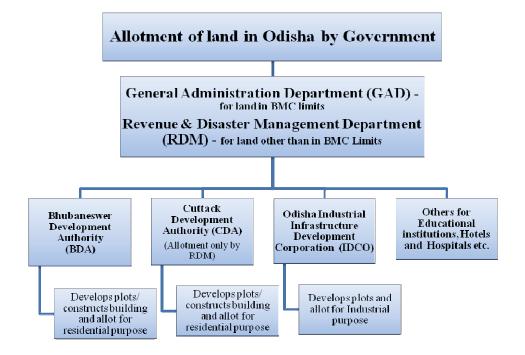
This Report of the Comptroller and Auditor General of India (CAG) on the Government of Odisha relates to matters arising from Performance Audit of selected programmes and activities of Government departments.

Performance Audit examines the extent to which the objectives of an organisation, programme or Scheme have been achieved economically, efficiently and effectively with due regard to ethics and equity.

In Odisha, the management of land is with General Administration (GA) and Revenue & Disaster Management (RDM) Department. The GA Department (for land in Bhubaneswar Municipal Corporation limits) and Revenue & Disaster Management (RDM) (land in other areas of Odisha) allot land to:

- (i) Bhubaneswar Development Authority (BDA), Cuttack Development Authority (CDA) for residential purpose;
- (ii) Odisha Industrial Infrastructure Development Corporation (IDCO) for industrial purpose;
- (iii) Individuals, institutions, organizations for purposes like hotels, hospitals, educational institutions etc.

BDA and CDA, upon receipt of land, either allot plots or construct buildings thereupon and allot the same to public. Similarly, IDCO upon receipt of land develops the same and allot to industries. The process of allotment of land is described in the chart given below:



A Performance Audit on 'Allotment of land by General Administration (GA) Department in Bhubaneswar city for various purposes' covering period 2000-12 was included in the Audit Report 2011-12.

This report contains the following two Performance Audits:

- (i) Acquisition and allotment of land for industrial purpose by Odisha Industrial Infrastructure Development Corporation (IDCO) for the period 2001-12,
- (ii) Planning and Regulation of buildings including allotment of land/ houses for residential purpose by Bhubaneswar Development Authority and Cuttack Development Authority for the period 2002-12.

The Performance Audits have been discussed in succeeding paragraphs.