

**Report of the
Comptroller and Auditor General of India
on
General and Social Sector
Volume 2
for the year ended March 2012**

Government of Odisha
Report No. 4 of the year 2013

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Preface

This Report for the year ended 31 March 2012 has been prepared for submission to the Governor under Article 151 of the Constitution. It covers matters arising from Performance Audits of Allotment of land by General Administration (GA) Department in Bhubaneswar city for various purposes, rural housing schemes Indira Awas Yojana (IAY), Mo Kudia and rural employment scheme of Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS). The primary objective of this Report is to bring to the notice of Odisha Legislative Assembly the important findings of audit in the implementation of schemes.

Chapter 1 is introductory Chapter and deals with audit mandate, arrangements of audit, audit methodology and results in general.

Chapter 2 of this Report deals with the findings of four Performance Audits namely Allotment of land by General Administration Department in Bhubaneswar city for various purposes, Indira Awas Yojana (IAY), Mo Kudia (State rural housing scheme) and Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS).

Chapter 3 of the Report deals with Response to Audit by various departments. It contains the status of outstanding Inspection Reports, follow up action on earlier Audit Reports and response of the department to the recommendations of the Public Accounts Committee.

The observations in this Report are those which came to notice in the course of Performance Audit on allotment of Government land by GA Department in Bhubaneswar city for various purposes for the period 2000-12, rural housing schemes Indira Awas Yojana (Special Indira Awas Yojana for 2000-12) and Mo Kudia for 2007-12 and rural employment scheme Mahatma Gandhi National Rural Employment Guarantee Scheme for the period from 2007-12.

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