

## Preface

This Report of the Comptroller and Auditor General of India has been prepared for submission to the Governor under Article 151 of the Constitution.

The Report contains significant results of the Performance Audit of

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

Earlier, Performance Audit of 'Allotment of land by General Administration Department in Bhubaneswar city for various purposes' covering 2000-2012 was included in a separate Report for the year ended March 2012.

In this Report, cases which came to notice in the course of Performance Audit on Acquisition and allotment of land for industrial purpose by Odisha Industrial Infrastructure Development Corporation (IDCO) for the period 2001-12 and 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 have been brought out.

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