

## Chapter 2: Audit Framework

### 2.1 Scope of Audit

Audit of district Cachar involved a review of the significant socio-economic developmental schemes/programmes implemented in the District during the period 2005-10. The audit encompassed an appraisal of social sector programmes relating to health, education, water supply and sanitation. In the economic sector, infrastructure development was reviewed through an assessment of the projects and schemes implemented for improvement of road connectivity in the District (PMGSY and other road sector schemes), provision of employment and houses to the poor and vulnerable sections of the society (SGRY, NREGS, IAY and Untied Fund) etc. This audit covered the developmental initiatives and the associated expenditure in the District - whether from Central or State funds, and focused on the role and responsibilities of the District Administration in providing the essential public services and improving the quality of life of the people of the District and the extent of community participation in programme implementation and monitoring. The status of provision of basic civic amenities by the municipal authorities and law and order situation in the District was also reviewed.

Audit was based on a scrutiny of the records in the State Planning and Development Department, the office of DC, DRDA, selected Blocks and GPs and concerned line departments during January and July 2010.

### 2.2 Audit Objectives

The objectives of audit were to assess:

- the adequacy and effectiveness of the annual planning process for different programmes.
- the effectiveness of the developmental programmes in terms of achievement of targeted outputs and outcomes and their economical and efficient execution.
- the adequacy and effectiveness of procedures for receipt, utilisation and accounting of funds.
- the adequacy and effectiveness of the processes for monitoring, reporting and evaluation and its ultimate impact on the quality of life on the people of the District.

### 2.3 Audit Criteria

Audit findings were benchmarked against the following criteria:

- District plans and annual plans;
- Guidelines of the concerned programmes/schemes; and
- Prescribed monitoring mechanisms.

### 2.4 Audit Methodology

Before the commencement of audit, discussions were held with Addl. DC (Development), in an entry conference in March 2010 wherein the audit objectives and scope of audit were discussed and his inputs and perceptions relating to various developmental programmes were obtained.

Photographic evidence and physical verification were also taken into consideration to substantiate audit observations.

The District has 15 Development Blocks and 163 GPs. Blocks were stratified on the basis of their remoteness from the district headquarter and four Blocks<sup>2</sup> falling in remote areas were selected for detailed scrutiny. Three other Blocks<sup>3</sup> were selected on simple random sample basis. Further, 25 per cent of the GPs (41 numbers) falling within these seven Blocks and the villages in these GPs were also selected for extensive audit, based on simple random sampling without replacement method. Besides, the records of DC, DRDA, Sarva Shiksha Abhiyan, DEEO, Inspector of Schools, District Health Mission, Municipal Boards of Silchar and Lakhipur, Executive Engineers of Public Works (PW) Divisions, Public Health Engineering (PHE) Divisions and Irrigation Divisions and other concerned offices were also scrutinized. The

satisfaction level of beneficiaries on different parameters was evaluated through collection of information from 35 GPs.

An exit conference was held on 7 October 2010. The Commissioner and Secretary, Finance Department and Joint Secretary, Planning and Development Department attended the meeting. But no discussion could be held due to absence of representatives from the District Authority. The Commissioner and Secretary, Finance assured that para-wise reply would be furnished by 12 October 2010, which was awaited (December 2010).

## **2.5 Acknowledgement**

The office of the Principal Accountant General (Audit), Assam acknowledges the co-operation extended by DC and district heads of the concerned departments.



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<sup>2</sup> Binnakandi, Borkhola, Kalain and Katigarh.

<sup>3</sup> Narsingpur, Sonai and Udharband.