

Chapter 2: Audit Framework

Scope of Audit

Audit of the West Tripura District involved a review of select socio-economic developmental programmes implemented in the district during the period 2004-09¹, in three different Sectors viz

(A) Social Service Sector:

(i) Sarva Shiksha Abhiyan (SSA) under Education (School) Department, (ii) Jawaharlal Nehru National Urban Renewal Mission (JNNURM) under Urban Development Department and (iii) Tripura Vision Centre (TVC) under Health and Family Welfare Department;

(B) Economic Service Sector:

(i) Sampoorna Grameen Rozgar Yojana (SGRY) (ii) National Rural Employment Guarantee Programme (NREGP) (renamed as MGNREGP) both under Rural Development Department and (iii) Pradhan Mantri Gram Sadak Yojana (PMGSY) under Public Works Department; and

(C) General Service Sector:

(i) National e-Governance Plan (NeGP) under Information Technology Department and Management of Municipal Solid Waste (MMSW) under Urban Development Department.

Audit was based on a scrutiny of the records in the State Planning and Coordination Department, the office of the DM&C, DRDA, four selected Blocks/Panchayat Samitis², 34 selected Gaon Panchayats/Village Committees (**Appendix I**) and 24 selected schools (**Appendix II**), the Directorates/Chief Controlling Offices of the line departments, Project Implementing/ Controlling Societies, Local Bodies and other District offices.

Audit Objectives

The objectives of audit were to

- assess the adequacy and effectiveness of the annual planning process for different programmes
- assess the efficiency and economy of implementation of developmental programmes and projects, and effectiveness of these programmes in terms of achievement vis-à-vis targeted outputs and outcomes

¹ The audit period was adjusted according to the operational period available for SGRY upto 2007-08 and for JNNURM and NREGP from 2007-08 only.

² Mohanpur, Bishalgarh, Melaghar and Teliamura for SGRY and NREGP; Agartala Municipal Council (Sadar), Dukli (Bishalgarh), Hezamara (Mohanpur) and Teliamura for SSA.

- verify the reported expenditure with reference to the detailed Statements of Expenditure and original vouchers at lower level in a hierarchical manner (State to district, district to block and block to GP)
- assess the adequacy and effectiveness of procedures for receipt, utilisation and accounting of funds and
- assess the adequacy and effectiveness of the processes for monitoring, inspection, reporting and evaluation.

Audit Criteria

Audit findings were benchmarked against the following criteria

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

Audit Methodology

Audit commenced with an entry conference with the Principal Secretary, Revenue Department and other Departmental officers on 7 July 2009, in which the audit objectives, criteria and methodology were discussed and wherein the auditee Departments assured their cooperation. Eight programmes from three sectors (3 Social³, 3 Economic⁴ and 2 General Service⁵) were selected keeping in view the socio-economic impact thereof. Four out of sixteen Blocks of the District were selected to cover different geographical zones. Records of 34 selected GPs including eight Autonomous District Council (ADC) Village Committees representing 20 *per cent* of the total 161 GPs and VCs in the four selected Blocks were also test checked to verify the reported expenditure including site visits of comparatively bigger projects in those areas. Replies to requisitions, questionnaires, queries/memos issued after audit inspections, departmental records collected and the findings of joint physical verification with departmental representatives conducted in the select cases formed the basis of audit evidence.

An exit conference with the Principal Secretary, Revenue Department was held on 16 October 2009 and the responses incorporated suitably in the report at appropriate places. Additional audit comments/findings on the new programmes covered have also been conveyed to the respective Implementing Departments/ Agencies in January 2010 for their comments. However, response still awaited.

³ SSA, JNNURM and TVC

⁴ SGRY, NREGP and PMGSY

⁵ NeGP and MMSW