

## CHAPTER 2

### AUDIT FRAMEWORK

#### **2.1 Scope of audit**

Audit of District Boudh involved a review of significant socio-economic developmental programmes implemented in the District during 2007-12. The audit encompassed an appraisal of programmes relating to health, education, food and nutrition and drinking water under social sector and rural employment, rural housing, agriculture, rural roads and electricity under economic and infrastructure development sector. We also covered the roles and responsibilities of the District Administration including different sectoral officers in ensuring effective delivery of public services to the rural people of the district.

#### **2.2 Audit objectives**

The objectives of study were to examine whether:

- the institutional framework specifying different bodies and committees stipulated to be constituted under various flagship programmes at the district level was comprehensive and effective;
- the planning process in the district was adequate and effective;
- the district administration headed by the Collector could discharge his responsibilities towards implementation of developmental programmes in the district to provide basic services to the people for improving their general standard of living efficiently and effectively;
- funds received for different developmental purposes were adequate and were utilized economically, efficiently and effectively and
- the process of vigilance and oversight through monitoring, inspection, reporting and evaluation was efficient, timely and effective.

#### **2.3 Audit criteria**

Audit criteria adopted were sourced from:

- District Perspective plans and Annual Plans
- Guidelines of the concerned schemes;
- Instructions and circulars issued by the State and Central Government;
- Odisha General Financial Rules (OGFR), Odisha Treasury Code (OTC) and Odisha Public Works Department (OPWD) Code;
- Prescribed mechanism for formation of bodies and committees for planning, implementation including inspection and monitoring of programmes.

## **2.4 Methodology of audit**

Before commencement of audit, we conducted Entry Conference on 14 March 2011 with the District Collector and other district and block level officers and discussed our audit objectives, scope and methodology of audit. During audit, we scrutinised the records of the Collector, Deputy Director (Planning), Project Director, District Rural Development Agency (DRDA), all the three blocks (Boudh, Harabhanga and Kantamal), and 15<sup>1</sup> sampled Gram Panchayats (GPs) under the above blocks of the district. Besides, we checked the records of the Chief District Medical Officer (CDMO), three<sup>2</sup> sampled Community Health Centres (CHCs), out of five CHCs, six out of 12 Public Health Centres (PHCs), the District Project Coordinator (Sarva Siksha Abhiyan), the District Social Welfare Officer and the Child Development Project Officers of the three blocks, the Executive Engineers of Rural Works Division and Rural Water Supply and Sanitation Division, the Deputy Director of Agriculture and District Agriculture Officer, Executive Engineer, SOUTHCO<sup>3</sup> and Manager, National Hydro Power Corporation. We also interviewed beneficiaries of the selected schemes, conducted joint physical inspection of sites and took photographs wherever found necessary in presence of entity's representatives to form persuasive audit opinion.

We discussed the findings of audit in an Exit Conference (14 November 2012) with the Development Commissioner-cum-Additional Chief Secretary in presence of the Principal Secretaries/ Commissioner-cum-Secretaries, representatives of the Departments concerned. The responses of the Departmental Officers were suitably incorporated in the Report at appropriate places.

## **2.5 Acknowledgement**

The office of the Accountant General (G&SSA), Odisha, Bhubaneswar would like to record its appreciation for the cooperation extended by the district administration, the Planning and Co-ordination Department and the heads of the Departments concerned in conducting Performance Audit of Boudh district.

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<sup>1</sup> Boudh block (Baghiapada, Gochhapada, Manupali, Mundapada and Padmanpur), Harabhanga block (Adenigarh, Lunibahal, Banibhusanpur, Kusanga and Sampoch) and Kantamal block ( Khamanamunda, Khatakhatia, Lambasary, Palasagora and Similipadar )

<sup>2</sup> Boudh, Harabhanga and Kantamal

<sup>3</sup> An electricity distribution company for the southern division of Odisha.