

Chapter 2: Audit Framework

2.1 Scope of Audit

Audit of district Sonitpur involved a review of the significant socio-economic developmental schemes/programmes implemented in the District during the period 2007-12. The audit covered 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 Pradhan Mantri Gram Sadak Yojana (PMGSY) and other road sector schemes, provision of employment and houses to the poor and vulnerable sections of the society Swarnjayanti Gram Swarozgar Yojana (SGRY), Mahatma Gandhi National Rural Employment Guarantee Scheme³ (MGNREGS), Indira Awaas Yojana (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 planning, programme implementation and monitoring. The status of provision of basic civic amenities by the municipal boards, town committees and law and order situation in the District was also reviewed.

Audit was based on scrutiny of records in the State Planning and Development Department, the office of DC, DRDA, selected Blocks and GPs and concerned line departments between March and June 2012.

2.2 Audit Objectives

The objectives of audit were to assess:

- The adequacy and effectiveness of the annual planning process for different programmes.
- The adequacy and effectiveness of procedures for receipt, utilisation and accounting of funds.
- 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 the processes for monitoring, reporting and evaluation and their ultimate impact on the quality of life of the people of the District.

2.3 Audit Criteria

Audit findings were benchmarked against the following sources of criteria:

- District plans and annual plans;

³ Renamed as Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) since October 2, 2009

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

2.4 Audit Methodology

Before the commencement of audit, discussions were held with the Additional DC (Development), in an entry conference held in March 2012 wherein audit objectives and scope of audit etc., were discussed and 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 14 Development Blocks and 158 Gram Panchayats (GP). Out of 14 blocks, seven blocks (50 per cent) were selected for detailed scrutiny. Four blocks⁴ were selected on the basis of their distance from the District headquarters, and three blocks⁵ were selected on the basis of Below Poverty Line (BPL) population. Further, 90 GPs (57 per cent) were selected for extensive audit. Besides, the records of DC, DRDA, Sarva Shiksha Abhiyan, District Elementary Education Officer (DEEO), Inspector of Schools, District Health Mission, Municipal Boards⁶, Town Committees⁷, Executive Engineers of Public Works (PW) Divisions, Public Health Engineering (PHE) Divisions and Irrigation Divisions and other concerned offices were also scrutinized covering an expenditure of ₹838.30 crore (58 per cent) out of total expenditure of ₹1438.20 crore during 2007-12. The satisfaction level of beneficiaries on different parameters was evaluated through collection of information from 153 (97 per cent) out of 158 GPs on the basis of questionnaires given to them.

An exit conference was held on 28 September 2012 with the DC, Sonitpur and representatives of other line departments from the District. The Secretaries of both Finance and Planning & Development Department also attended the meeting and the replies of DC on certain observations have been incorporated in the review at appropriate places. The Secretary, Planning & Development Department assured (September 2012) to furnish the consolidated reply to audit within 10 days. Secretary, Finance Department again requested (November 2012) DC, Sonitpur and Commissioner & Secretaries of concerned line departments to furnish parawise reply of audit observations at the instance of the Chief Minister who desired that replies were to be furnished within a fortnight, but no parawise reply from DC has been received (April 2013).

2.5 Acknowledgement

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

⁴ (i) Pub-Chaiduar; (ii) Chaiduar; (iii) Behali; & (iv) Baghmara.

⁵ (i) Borsola; (ii) Dhekiajuli; (iii) Sootea.

⁶ (i) Tezpur; (ii) Dhekiajuli; & (iii) Biswanath.

⁷ (i) Gohpur; (ii) Rangapara.