

Chapter 2

Audit Framework

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2.1 Scope of Audit

The District centric Audit of Malda involved a review of the significant socio-economic developmental programmes implemented in the District during 2007-12. These included an appraisal of Social sector programmes relating to health, education, nutrition, 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 and electrification and provision of employment to the poor and vulnerable sections of the society. Malda being one of the flood prone districts, coverage was also given to anti-erosion works implemented in the District during last five years. Provision of basic civic amenities by the municipal authorities was also reviewed.

2.2 Audit objectives

The objectives of audit were to assess:

- ◆ adequacy and effectiveness of the planning process for different programmes;
- ◆ economy and efficiency in the execution of various schemes;
- ◆ effectiveness of the developmental programmes in terms of achievement of targeted output and outcomes;
- ◆ adequacy and effectiveness of the processes for monitoring, reporting and evaluation.

2.3 Audit methodology

Audit of Malda District was conducted between April 2011 and September 2011 and the observations were updated between April 2012 and July 2012. An Entry Conference was held in May 2011 with the Chief Secretary, Principal Secretaries/Secretaries of nodal Departments responsible for operation of the schemes reviewed and the other departmental functionaries involved. The objectives and scope of audit were explained and their perceptions relating to various developmental programmes were obtained. Entry conference was also held at the District level involving the functionaries concerned at the District, Block and GP level.

Five Development Blocks¹ were selected out of fifteen in the district for detailed scrutiny by applying Population Proportional to Sample (PPS) method. Further, seventeen Gram Panchayats² (GPs), 20 *per cent* of the GPs falling within these five Blocks, were selected for audit based on simple random sampling without replacement method. Audit was based on a scrutiny of the records of the nodal departments³ /

¹ Chanchal-I, English Bazar, Gazole, Harishchandrapur-II and Kaliachak-III

² Beernagar-I, Charianantapur, Krishnapur, Lakshnipur, Jadupur-I, Kotwali, Milki, Sovanagar, Malior-I, Sadlichak, Valuka, Kaligram, Makdampur, Bairgachhi-II, Gazole-I, Karkach and Pandua

³ Development & Planning, Health & Family Welfare, Irrigation & Waterways (I&WD), Panchayat & Rural Development, Power Public Health Engineering (PHE), School Education, Urban Development, and Women & Child Development and Social Welfare Departments

nodal agencies (namely, the District Project Officer, Sarva Shiksha Abhiyan, District Health & Family Welfare Samiti, Zilla Parishad (ZP), Project Director, DRDC), one circle and three divisional offices of PHED⁴, one circle and two divisions of Irrigation⁵, English Bazar Municipality, and West Bengal State Electricity Distribution Company Limited and selected Blocks and GPs.

2.4 *Audit criteria*

Audit criteria adopted were sourced from:

- ◆ West Bengal District Planning Committee Act, 1994;
- ◆ Relevant Government orders;
- ◆ West Bengal Financial Rules;
- ◆ Guidelines of concerned schemes.

2.5 *Acknowledgements*

We acknowledge the co-operation and assistance rendered by various departmental functionaries, DM, Malda and other district functionaries, the concerned BDOs and Gram Panchayat Pradhans, during the course of audit.

⁴ Malda Water Supply Circle (PHED), Malda Division, PHED, Malda Arsenic Area W/S Division, PHED and Malda Mechanical Division, PHED

⁵ North Central Irrigation Circle, Malda Irrigation Division and Mahananda Embankment Division