



## Chapter 1

# AUDIT FRAMEWORK

# Audit Framework

## 1.1 Background

Performance Audit of 'Management of *Ardh Kumbh Mela* (AKM), 2007 at Allahabad was conducted from February to June 2007. The Audit Report (Civil) of the Comptroller and Auditor General of India for the year ending 31 March 2007 for the State of Uttar Pradesh was tabled in the State Legislature on 15 and 19 February 2008 and discussed in Public Accounts Committee on 14 June 2011. The key issues flagged in the report related to lack of scientific assessment of number of pilgrims; disposal of untreated sewage in the river(s) and higher levels of bio-oxygen demand and coliform in *Sangam* area; disposal of solid waste and dead animals in the pits dug in the river beds in *Mela* area; non-preparation of disaster management plan and non-deployment of tear gas unit, metal detectors and CCTV<sup>1</sup> cameras; excess procurement of pontoons, water pipes and Mild Steel plates; and free of cost allotment of tentage and furniture to some institutions against the provisions of the *Mela* Act.

The current Performance Audit of MKM-2013, conducted from April to June 2013, provides a holistic perspective of all significant issues including planning, financial management, development of infrastructure facilities, crowd management, protection of environment and issues concerning differently abled persons and labour.

## 1.2 Audit Objective

The objectives of audit were to ascertain whether:

- The planning for MKM was made in a timely, integrated, realistic and scientific manner to create necessary infrastructure facilities and amenities to cater to the needs of the pilgrims/visitors;
- The sanction and release of funds were timely and adequate to ensure economic, efficient and effective utilisation of funds in accordance with extant rules/regulations/Government orders and proper accounting framework was in place;
- The execution of permanent and temporary works and delivery of services were in accordance with the norms/specifications/Government orders/Acts and Rules and were timely and adequate;
- The procurement of goods/services were made economically, efficiently and effectively adhering to the extant rules and procedures;

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<sup>1</sup> Close Circuit Television.

- Crowd and traffic management were effective, ensuring safety and security of pilgrims/visitors and smooth flow of traffic;
- Environmental impact assessment was made and actions taken to mitigate damages to the environment and ecology;
- Planning and management of MKM and execution of work was gender sensitive, ensured labour welfare and catered to the specific needs of differently abled persons; and
- Monitoring and internal control mechanisms were in place, functioned effectively and delivered the expected/desired results.

### 1.3 Audit Criteria

The main sources of audit criteria were:

- The United Provinces *Melas* Act, 1938 and Rule (Miscellaneous), 1940;
- Approvals accorded by the State Government and Government of India (GoI);
- Financial Hand Book Volumes-V and VI and orders of the GoI and the State Government;
- Minutes of several meetings held at different levels and instructions thereon of various committees, constituted for monitoring and quality control; and
- Laws for differently abled, gender sensitivity and labour welfare, including child labour.

### 1.4 Scope of Audit and Methodology

The Performance Audit, conducted from April to June 2013, covered the period from 2011-12 to 2012-13, focusing mainly on MKM held between 14 January and 10 March 2013. The records of 13<sup>2</sup> out of 23 departments/offices/agencies, were examined.

We audited the expenditure incurred by these 13 departments, on works and services delivered during MKM. Joint physical inspections/verifications of permanent and temporary works were conducted between January and March 2013 along with the representatives of the departments/offices/agencies concerned. Photographic evidences were also obtained. Further, information collected from the office of Principal Secretary, UDD; the State Government; Planning Commission; and GoI were examined.

An entry conference was held with the Principal Secretary, Urban Development Department and representatives of various departments/offices/agencies on 14 December 2012 to discuss audit objectives, audit criteria, audit

<sup>2</sup> Allahabad Nagar Nigam, Ayurvedic & Unani Department, Food & Civil Supply Department, Home (Police) Department, Homeopathic Department, Horticulture Department, Information and Public Relation Department, Irrigation Department (Flood), Medical Health and Family Welfare Department, Mela Administration, Motilal Nehru Medical College Allahabad, Nagar Panchayat, Jhansi & Public Works Department.

scope and methodology and their inputs obtained. Replies of the State Government were received and suitably incorporated in the report.

Exit conference was held with the Secretary, Urban Development Department, Government of Uttar Pradesh on 4 April 2014. The Government confirmed the facts & figures and accepted the recommendations.

### **1.5 Limitations/Constraints**

Despite the orders (May 2012) of Chief Secretary to all Principal Secretaries/Secretaries of the Departments of the State Government, some records and information were not produced.