

CHAPTER II: AUDIT FRAMEWORK

2.1 Scope of Audit

A performance review of implementation of various socio-economic programmes during the period 2006-11, aimed at the development of the District and its impact on livelihood of the people of the District was conducted during May-July 2010 and June-August 2011, through scrutiny of the relevant records at the State and District level.

At the State level, the records of the State Planning Department; Director of Community & Rural Development Department (C&RDD); Chief Engineers of Public Works Department (PWD) and Public Health Engineering Department (PHED); State Rural Roads Development Agency; Director of Health Services; Chief Engineers of the Meghalaya Energy Corporation Ltd (MeECL); Director and Additional Director of Higher & Technical Education; Director of Elementary Education and Literacy; State Coordinator of the Sarva Shiksha Abhiyan (SSA) programme, were examined in audit.

At the District level, the records of the DC, DRDA and the following organisations were scrutinised:

- Four out of eight blocks in the District, viz., Rongram, Selsella, Betasing and Dalu Blocks located in the east, west, north and south respectively of Tura town, the headquarters of the District. 40 *per cent* of the District's population resides in these four Blocks.
- District Project Implementation Unit (DPIU); Additional Chief Engineer PWD (WZ), Tura;
- Executive Engineers of five MeECL divisions, viz., Tura Distribution Division, West Garo Hills Distribution Division, Garo Hills Civil Division, Transmission Division and Rural Electrification and Construction Division;
- Three PWD divisions, viz., Tura PWD (Roads) North Division, Barengapara PWD (Roads) Division and Ampati PWD (Roads) Division, out of five divisions in the District. The three selected divisions had jurisdiction over both urban and rural areas in the District and accounted for the first, second and third highest expenditure during the review period 2005-06 to 2009-10;
- Two (Tura and Ampati) out of three Public Health Engineering divisions in the District. The first division provides services in the urban area while the second, in a rural area;
- District Medical & Health Officer (DM&HO); District Health Society, two existing hospitals in the District (Tura Civil Hospital and Maternity & Child Health Hospital),
- Four out of 18 Public Health Centres in the District, viz., Betasing, Bhaitbari, Kherapara and Garobadha (one centre from each of the four selected Blocks);
- Three out of six Community Health Centres in the District, viz., Ampati, Dadenggre and Phulbari (selected on random basis);

- Inspector of Schools at Tura; District Mission Co-ordinator of the SSA programme; Deputy Inspectors of Schools at Tura and Ampati; District Superintendent of Police and Commandant of the Second Meghalaya Police Battalion.

2.2 Audit Objectives

The performance audit was conducted with the objective to assess whether:

- the annual planning process for various developmental and anti-poverty programmes was adequate and effective;
- the procedures for receipt, utilisation and accounting of funds were adequate and effective; and,
- the programmes were executed in accordance with programme guidelines in an economical and efficient manner and with clearly set out targets;
- implementation of the various programmes was effectively monitored and periodically evaluated to assess their impact on the beneficiary populace.

2.3 Audit Criteria

Audit objectives were benchmarked against the relevant criteria contained in following sources:

- District Plans and Annual Plans.
- Guidelines of the concerned programmes.
- Prescribed monitoring and evaluation mechanism.

2.4 Audit Methodology

Before the commencement of the performance review, an entry conference was held on 25 May 2011 with stakeholders and officers of the various departments involved to explain the objectives, scope of audit, criteria and audit methodology and to elicit their inputs and insights on the various developmental programmes executed in the District.

Audit findings were discussed with various departmental functionaries and officers of the District at an exit conference held on 25 November 2011. Their views expressed in this meeting have been duly incorporated in this review at appropriate places.

2.5 Acknowledgement

The office of the Principal Accountant General (Audit), Meghalaya acknowledges the co-operation extended by the Deputy Commissioner, West Garo Hills District and heads of the concerned departments in carrying out this performance audit.