

Chapter 2: Audit Framework

2.1 Scope of Audit

Audit of district Nagaon involved a review of the significant socio-economic developmental schemes/programmes implemented in the District during the period 2006-11. The audit encompassed an appraisal of 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), National Rural Employment Guarantee Scheme² (NREGS), 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 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 a scrutiny of records in the State Planning and Development Department, the office of DC, DRDA, selected Blocks and GPs and concerned line departments between January and June 2011.

2.2 Audit Objectives

The objectives of audit were to assess:

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

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

2.3 Audit Criteria

Audit findings were benchmarked against the following criteria:

- District plans and annual plans;
- 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 in February 2011 wherein audit objectives and scope of audit were discussed and his 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 18 Development Blocks and 235 Gram Panchayats (GP). Out of 18 blocks, nine blocks (50 *per cent*) were selected for detailed scrutiny. Five Blocks³ blocks were selected on the basis of their distance from the District headquarters, and four blocks⁴ were selected on the basis of minority population. Further, 136 GPs (58 *per cent*) were selected for extensive audit. Besides, the records of DC, DRDA, Sarva Shiksha Abhiyan, DEEO, Inspector of Schools, District Health Mission, Municipal Boards⁵, Town Committees⁶, 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 ₹1,030.01 crore (59 *per cent*) out of total expenditure of ₹1,754.55 crore. The satisfaction level of beneficiaries on different parameters was evaluated through collection of information from 207 (88 *per cent*) out of 235 GPs on the basis of questionnaires given to them.

An exit conference was held on 2 November 2011 with the Deputy Commissioner, Nagaon and representatives of other line departments from the District. The Secretary, Finance Department also attended the meeting. Audit findings were discussed in the meeting and the replies of the DC have been incorporated in the review at appropriate places.

2.5 Acknowledgement

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

³ (i) Dhalpukhuri; (ii) Jugijan; (iii) Kaliabor; (iv) Lawkhowa & (v) Lumding.

⁴ (i) Binnakandi; (ii) Juria; (iii) Kathiatoli & (iv) Raha.

⁵ (i) Hojai; (ii) Lanka; (iii) Lumding & (iv) Nagaon.

⁶ (i) Dhing; (ii) Doboka; (iii) Kampur & (iv) Raha.