

Scope of Audit

The performance audit of the District involved a review of significant socio-economic developmental programmes implemented in the District during the period 2004-05 to 2008-09 in the social and economic sectors in the areas of education, health, water supply, infrastructure development, rural development, employment generation. In addition, preparedness of police in maintaining the law and order and reducing the crime rate was also reviewed in the performance audit. The purpose of the review was to assess and evaluate the role and function of the district administration in achieving the objectives of the programmes and the impact on the people of the district. The expenditure covered in audit included those incurred from the funds provided by the State as well as the Government of India (GOI).

Audit objective

The objectives of the audit were to assess whether:

- the planning process for various programmes was adequate and effective;
- the developmental programmes were implemented economically and efficiently and whether they had achieved the targeted objectives;
- the funds provided for various programmes were adequate and had been utilised effectively for specified purposes, and
- the procedures for implementation, monitoring, reporting and evaluation were adequate and effective. Whether holistic impact assessment of various schemes was carried out on the development of the period of the district.

Audit criteria

Audit findings were bench-marked against the following criteria:

- District Annual Plans
- Guidelines of the developmental programmes
- Prescribed monitoring mechanism
- State Government rules and regulations

Audit methodology

An entry conference was held (May 2009) with the Deputy Commissioner and other district functionaries wherein audit objectives and scope of audit were discussed. Audit was conducted during May-June 2009 by reviewing the records of the 18 implementing

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units (out of 32 units) of eight² development related sectors, selected on simple random sampling basis. The data adopted in the report was collected from various departmental offices at district headquarters level. Sixty villages in the eight blocks of the district were selected based on simple random sampling method for survey to assess the impact of the process of development in selected sectors. Audit findings were discussed with the departmental functionaries and their views have been incorporated in the Report. The exit conference was held with District Development Commissioner, Rajouri on 23 December 2009.

Acknowledgement

The cooperation extended by the district administration during the conduct of audit is highly appreciated.

2 Social Sector: Education, Medical, Police, Public Health Engineering; Economic Sector: Roads, Rural Development, Forest, Industries.