

Chapter-2: Audit Framework

Chapter-2 Audit Framework

2.1 Schemes operating in the District

The developmental schemes implemented in the District under different sectors are detailed below:

(A) Social sector

(a) Service Sector

(i) Education

Sarva Shiksha Abhiyan (SSA),

Rashtriya Madhyamika Shiksha Abhiyan (RMSA),

Mid-Day Meal (MDM)

(ii) Health

National Rural Health Mission (NRHM)

(iii) Water supply

National Rural Drinking Water Programme (NRDWP)

(iv) Sanitation

Intergrated Slum Development Sanitation Programme (ISDSP)

(b) Poverty alleviation and employment programmes

Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNEGS)

Swaran Jayanti Gram Swarozgar Yojna (SGSY)

Indira Gandhi Awas Yojna (IAY)

(B) Economic Sector

(a) Roads

State Sector/NABARD/District Sector Schemes

Prime Minister Gramin Sadak Yojna (PMGSY)

(b) Irrigation

Accelerated Irrigation Benefits Programme (AIBP)

State Sector/NABARD/District Sector Schemes

(c) Power

Accelerated Power Development Reforms Programme (APDRP)

Rajiv Gandhi Grameen Vidyutikaran Yojna (RGGVY)

2.2 Audit objectives

The audit objectives were to assess whether:

- Planning for implementation of schemes was efficient and adequate;
- Financial Management was efficient;
- Developmental programmes were implemented economically, efficiently and effectively and whether targets laid down were achieved in full;
- Human Resource Management was efficient to carry out the implementation of the schemes in proper manner;
- Internal Control System was efficient and effective, and
- Monitoring, Reporting and Evaluation mechanism was in place and was adequate.

2.3 Audit mandate

The audit was carried out under Section 13 and 14 of the CAG's Duties, Powers and Conditions of Service Act 1971.

2.4 Audit criteria

The audit criteria used for assessing the performance of various developmental programmes/schemes was derived from:

- Annual Action Plans and District Plans
- Compliance to the Guidelines of the concerned schemes/ programmes
- Compliance to the J&K State Financial Code and Book of Financial powers
- Compliance to the prescribed monitoring mechanism and internal control mechanism and the adequacy of these mechanisms.

2.5 Audit scope and methodology

The District-centric audit involved a review of significant socio-economic developmental programmes implemented in the District during the period 2007-08 to 2011-12. The audit was conducted between February and August 2012 covering the period from April 2007 to March 2012 by test-check of records of the District Development Commissioner, Chief Planning Officer (CPO), departmental heads at district level of Education, Health, Public Health Engineering, Power, Roads and Buildings, Jammu and Kashmir Rural Road Development Agency (PMGSY), Irrigation, Industries and Commerce and Police Departments. Besides, implementation of various development programmes initiated by the State and the Government of India (GOI) for upliftment of the living standards of people of the District was assessed by test-check of records of various¹ executing agencies.

An entry conference was held with the District Development Commissioner, Budgam on 19 March 2012 wherein audit objectives and methodology was discussed in detail. Audit was conducted by reviewing the records of 24² implementing units of eight³ development sectors on the basis of geographical region of the District. An exit conference was held with the District Development Commissioner on 17 January 2013. Responses of the Departmental Officers to audit observations have been incorporated at appropriate places.

2.6 Acknowledgment

The Indian Audit & Accounts Department would like to record its appreciation for the co-operation extended by the District administration during the course of audit.

¹ Chief Education Officer Budgam, Zonal Education Officers: (6); Chief Medical Officer Budgam, Block Medical Officers :(5); Executive Engineers (PHE: 02;Power: 01; Irrigation: 01, PMGSY: 01), General Manager, District Industries Centre and Senior Superintendent of Police Budgam

² Chief Planning Officer (CPO), Chief Education Officer (CEO), Zonal Education Officers (ZEOs): Six, Chief Medical Officer (MO): One, Block Medical Officers (BMO): Five, Executive Engineers : Seven, Additional District Medical Officer (ADMO): One, General Manager DIC: One and Superintendent of Police (SP): One

³ Social sector: Education, Health, Public Health Engineering, Economic Sector: Roads and Bridges, Power, Irrigation, Industries and General services; Police