

CHAPTER-2

Audit Approach & Methodology

2.1 Audit Approach

2.1.1 Audit Objectives

The main objectives of this Performance Audit were to ascertain whether:

- Planning process of the TSP for implementation of various educational and health programmes with their components were well designed, need based and relevant to the operational environment.
- Adequate financial outlay was earmarked for TSP and timely released proportionate to tribal population and that these were utilized economically and efficiently in accordance with the provisions of the schemes
- Education and health services schemes for development of STs were delivered efficiently.
- Appropriate effective mechanism was in place for monitoring and evaluation of the outcomes of the schemes/programme(s).

2.1.2 Audit Scope & Coverage

One of the basic objectives of TSP is the development of the STs by providing adequate education and health services. In this context test check of two Central Ministries i.e. Ministry of Human Resource Development and Ministry of Health & Family Welfare for the period 2011-12 to 2013-14 was taken up under this performance audit. It involved scrutiny of records of the five schemes, out of 25 schemes of the Department of School Education and Literacy and five schemes, out of 28 schemes of Department of Health & Family Welfare and three Central Autonomous bodies each of the Department of Higher Education and Department of AYUSH respectively. It also covered nodal department/implementing agencies of the selected 20 State on the basis of their ST population as per census. The department-wise details of selected schemes/institutions under the Ministry are as follows:

Ministry -wise schemes/units selected under TSP					
Sl. No.	Name of the Ministry	Department	Total no. of Schemes/ Councils/ Institutes	No. of selected Schemes/ Councils/ Institutes	Name of the Selected Schemes/ Councils/Institutes
1.	Human Resource Development	School Education & Literacy	25	5	<ol style="list-style-type: none"> 1. Sarva Shiksha Abhiyan (SSA) 2. Mid-Day Meal (MDM) 3. Rashtriya Madhyamik Shiksha Abhiyan (RMSA) 4. Information and Communication Technology (ICT) 5. Restructuring and Reorganization of the Centrally Sponsored Scheme on Teachers Education (TES)
		Higher Education	42	3	<ol style="list-style-type: none"> 1. University Grants Commission (UGC) 2. Indira Gandhi National Open University (IGNOU) 3. All India Council for Technical Education (AICTE)
2.	Health and Family Welfare	Health and Family Welfare	28 (21 schemes of NRHM and 7 schemes of Non-NRHM)	2 schemes of Non-NRHM 3 schemes of NRHM	<p>Non-NRHM</p> <ol style="list-style-type: none"> 1. National Programme for Prevention and Control of Cancer, Diabetes, Cardiovascular Disease and Stroke (NPCDCS) 2. National Programme for Health Care for the Elderly (NPHCE) <p>NRHM</p> <ol style="list-style-type: none"> 1. Infrastructure Maintenance (IMS) 2. Immunisation 3. Flexible Pool for State PIPs (FPsPIP) <ul style="list-style-type: none"> - RCH Flexible Pool - Mission Flexible Pool
		AYUSH	8	3	<ol style="list-style-type: none"> 1. Central Council for Research in Ayurvedic Sciences (CCRAS), New Delhi 2. Central Council for Research in Unani Medicine (CCRUM), New Delhi 3. Central Council for Research in Homoeopathy (CCRH), New Delhi

Ministry-wise financial allocation and releases of selected schemes of both Ministries is as under:

(₹ in crore)

Period	Ministry of Human Resource Development (Department of School Education & Literacy)			Ministry of Health and Family Welfare (Department of Health & Family Welfare)		
	Total allocation of funds	Allocation of funds under TSP head	Fund released under TSP	Total allocation of funds	Allocation of funds under TSP head	Fund released under TSP
2011-12	75148.72	7956.12	3748.58	15241.00	1772.90	1836.37
2012-13	84768.53	9133.24	4262.54	17772.51	1891.26	2038.00
2013-14	64239.59	7092.07	4719.63	17994.01	1961.29	1968.60

Source: Data supplied by the Ministries

The information given below in table is for University Grants Commission (UGC), All India Council for Technical Education (AICTE) and Indira Gandhi National Open University (IGNOU) Department of Higher Education and Central Council for Research in Ayurvedic Sciences (CCRAS), Central Council for Research in Homoeopathy (CCRH), Central Council for Research in Unani Medicine (CCRUM) of Ministry of Ayurveda, Yoga and Naturopathy, Unani, Sidha and Homoeopathy (AYUSH).

(₹ in crore)

Period	Ministry of Human Resource Development (Department of Higher Education)			Ministry of Health and Family Welfare Department of AYUSH (now Ministry of AYUSH)		
	Total allocation of funds	Allocation of funds for TSP head	Fund released under TSP	Total allocation of funds	Allocation of funds for TSP head	Fund released under TSP
2011-12	3484.50	256.00	256.00	121.00	10.00	10.00
2012-13	3928.75	332.71	230.21	151.26	10.00	10.00
2013-14	3611.94	279.61	243.45	199.50	9.00	9.00

Source: Data supplied by the Ministries

2.1.3 Sources of Audit Criteria

The implementation of various components of TSP was audited with reference to the criteria derived from the following sources/documents:

- Guidelines/instructions issued by the Planning Commission for implementation of TSP;

- Guidelines issued by the Ministry of Human Resource Development and Ministry of Health & Family Welfare
- Circulars/instructions issued by the Planning Commission/selected Ministries (i.e. M/o HRD & M/o H&FW) from time to time;
- Periodical reports/returns prescribed by Central Government and State Government;
- Impact evaluation and other Reports/Statistics from authentic sources.

2.1.4 Audit Sampling

20 States/UTs (132 districts and 356 blocks), out of 35 States/UTs had been selected on the basis of following parameters/statistical frameworks:

- 17 States/UTs² in which tribal population is more than five *per cent* of the State population.
- The 3 States³ where tribal population is less than five *per cent* of State population, but total ST population is more than three lakh.

Thus, States of Himachal Pradesh, Uttaranchal, Uttar Pradesh and Goa were excluded. States/UT of Punjab, Chandigarh, Haryana, Delhi and Puducherry which do not have ST population, were also excluded. Therefore, the review exercise was undertaken only in 20 States/UTs **(Annex-1)**.

Following criteria for sampling of units were also adopted:

1st stage: Districts—30 *per cent* of the districts within a State (subject to a minimum of two). All the districts have been arranged in the order of highest to lowest with size measure as tribal population as per Census 2011. 30 *per cent* districts from the top were selected. Details of selected 132 districts are given in **Annex-2**.

2nd stage: Blocks— 25 *per cent* of blocks subject to minimum 2 and maximum 4. Requisite number of blocks were selected as per the above method of selection for districts. Details of selected 356 blocks are given in **Annex-2**.

² Jharkhand, Manipur, Chhattisgarh, Tripura, Odisha, Sikkim, Madhya Pradesh, Gujarat, Rajasthan, Assam, Jammu and Kashmir, Maharashtra, Daman & Diu, West Bengal, Andaman & Nicobar, Andhra Pradesh and Karnataka

³ Kerala, Tamil Nadu and Bihar

3rd stage: Schools/PHC⁴/implementing agencies: These were randomly selected.

2.2 Organisation of current audit findings

The audit issues have been analysed from nationwide perspective and only summarized findings noticed at Central level are mentioned in this Report.

Audit findings are reported in 5 different chapters. Chapter 1 and 2 of this report give a brief overview and the audit methodology adopted to arrive at the audit findings. In chapter 3, we have narrated the audit findings related to irregularities in financial management of the schemes. Chapter 4 brings out lapses observed in implementation of the schemes. Chapter 5 deals with the lapses in the monitoring and evaluation of the schemes. Chapter 6 outlines the conclusion of the performance audit.

2.3 Audit Methodology

The performance audit commenced with an entry conference held with the Ministry of Human Resource Development (Department of School Education & Literacy) and Health and Family Welfare (Department of Health & Family Welfare) on 26 May 2014 and 12 June 2014, respectively wherein audit methodology, scope, objectives and criteria were explained. Simultaneously, in each selected State, entry conference was held by the concerned Directors General/Principal Accountants General/Accountants General (Audit) with the nodal department involved in the implementation of the schemes **Annex-2 (i)**. Thereafter, records relating to the TSP were examined in the Ministries and the implementing agencies of the State Governments by the Directors General of Audit (Central Expenditure) and the respective Director General/Principal Accountant General/Accountant General (Audit).

The draft report was issued to the Ministry of HRD, Ministry of H&FW, Ministry of Tribal Affairs and Ministry of AYUSH on 27 April 2015 for seeking response to the audit findings. The final replies from these Ministries are still awaited. To discuss the audit findings, an exit conference with these ministries along with the Ministry of Tribal Affairs being the nodal Ministry was held on 17 July 2015. The observations/recommendations

⁴ Primary Health Centre

made by Audit were agreed upon in general by the Ministries/Departments. All the participants from the respective Ministries/Departments agreed to send the reply to the paras pertaining to them at the earliest. Except Ministry of AYUSH, replies from the other Ministries/Departments are still awaited (July 2015). The comments of the Ministry of AYUSH are included in this report appropriately.