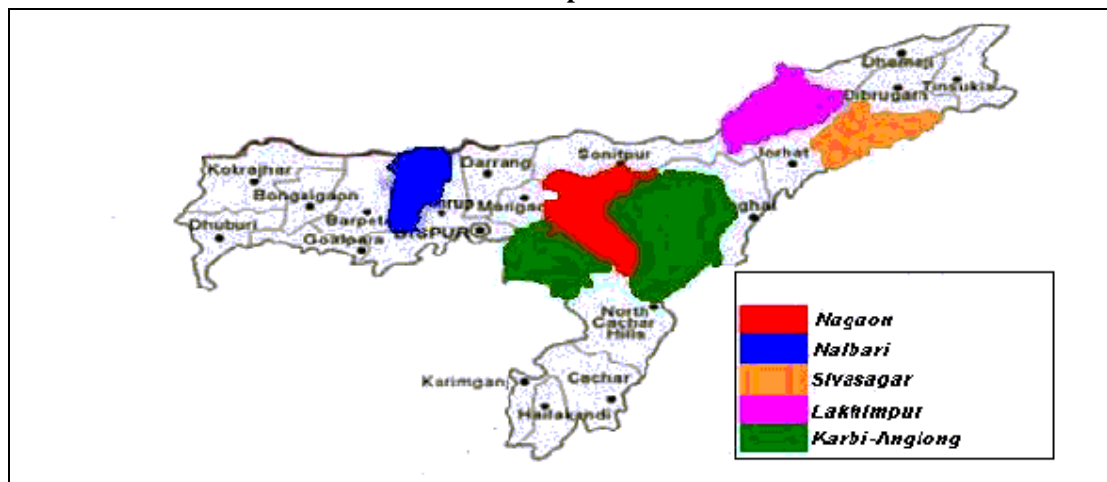


Chapter 2 Framework of Audit

2.1 Scope of Audit

Performance audit of NRHM was carried out during April to September 2008 and covered the implementation of the programme during 2005-08. Out of the 23 districts covered by the Mission, a sample of five districts¹ was selected for detailed examination. In each sampled district, three Community Health Centres (CHCs), six Primary Health Centres (PHCs), [Block Primary Health Centre (BPHC), Mini Primary Health Centre (MPHC), State Dispensary (SD), Subsidiary Health Centre (SHC)] and twelve Sub-Centres were selected on random sampling basis. Relevant records of the State Health Mission, Joint Director of Health Services in charge of various standalone programmes as well as at the selected districts and health centres (101) were scrutinized. Field audit of four² centres could not be undertaken due to amalgamation of centres (CHC, PHC) and adverse law and order situation (2 sub-centres). The districts covered as part of audit sample are highlighted in the map below:

Map-1



2.2 Audit Objectives

The objectives of the performance audit were to assess whether:

- Planning for the implementation of the Mission as well as monitoring and evaluation procedures at all levels led to an effective healthcare delivery system;
- Community participation in planning and implementation of the Mission activities was adequate and effective;
- Public spending on health sector during 2005-08 increased and release of funds, their utilization and accounting thereof was adequate;
- The Mission achieved the desired capacity building and strengthening of physical and human infrastructure at different levels;

¹ Nagaon, Nalbari, Sivasagar, Lakhimpur, Karbi-Anglong.

² Diphu CHC to Diphu Civil Hospital, Dhakuakhana PHC, two Sub-centres of Karbi-Anglong district.

- Procurement of equipment, drugs, services and supplies was cost effective, efficient and ensured improved availability of drugs, medicines and services etc.;
- The information, education and communication (IEC) programme implementation was efficient, cost effective and resulted in increased awareness in preventive aspects of healthcare;
- Performance indicators and targets fixed in respect of RCH, immunisation and other disease control programmes were achieved; and
- Accessible, affordable and accountable public health delivery system for the targeted rural population was created as envisaged.

2.3 Audit Criteria

Audit findings were benchmarked against the following criteria:

- GOI guidelines for implementation of NRHM and related instructions issued from time to time;
- Programme Implementation Plans for 2005-08.
- Report of Facility survey of Public Health Institutions in Assam, 2007.
- Reports of Reproductive Child Health District Household Survey 2002-04 (RCH-DHS), National Family Health Survey (NFHS) II and III and Sample Registration System (SRS) Data.
- MOU with the Government of India.

2.4 Audit Methodology

Performance audit of NRHM commenced with an entry conference with the Secretary, Department of Health & Family Welfare and Mission Director, SHS, in April 2008, wherein the audit methodology, scope, objectives and criteria were explained and inputs of the departmental officers were obtained. Records of the State Health Mission and office of the Joint Director of Health Services in charge of various stand alone programmes were examined in detail. Information and documents available in 14 CHCs, 29 PHCs and 58 SCs test-checked in the five sampled districts and health centres falling under these districts, and responses to audit questionnaires were analyzed. At the conclusion of audit, the findings were discussed in an exit conference in January 2009 with the Secretary, Health & Family Welfare cum Mission Director, NRHM and replies received from the Government and the Mission have been incorporated in the report at appropriate places.

2.5 Acknowledgements

The office of the Principal Accountant General (Audit), Assam, acknowledges the co-operation rendered by the State Health Society and other health functionaries of the State, District Health Societies and other district and local level health functionaries and departmental officers during the course of audit.