

Chapter 2 Audit Frame-work

2.1 Scope of Audit

The District-based audit of Baramulla District involved a review of significant socio-economic developmental programmes implemented in the District from 2005-06 to 2010-11. The present review of the District includes an appraisal of social sector programmes relating to education and health, infrastructure development and provision of employment. This review also includes steps taken for development of various sectors and the associated expenditure thereof for which funds are received from Government of India or the State. It highlights the role and responsibility of District administration and sectoral officers in achievement of targets set under various programmes. Under the Social sector, Education, Health, Employment and Sanitation were reviewed, while under Economic sector, Road Connectivity, Water Supply, Power, Industries and Forest were reviewed. In addition, Police was taken up under General sector.

2.2 Audit objectives

The objectives of audit were to assess and evaluate the various measures taken by the Government for overall development of the District and also the role and responsibility of the District Administration in running of the programmes. The main focus was to assess whether.

- ✚ planning process for various programmes was adequate and effective;
- ✚ developmental programmes were implemented economically, efficiently and effectively and whether targets laid down were achieved;
- ✚ funds provided for various developmental works were available and had been utilized for specific purposes; and
- ✚ monitoring, reporting and evaluation mechanism was in place and was adequate.

2.3 Audit Criteria

Audit findings were evaluated against the following Criteria.

- ✚ District Annual plans
- ✚ Guidelines of the developmental schemes
- ✚ State Government rules and regulations
- ✚ Prescribed monitoring mechanism

2.4 Audit methodology

An entry conference was held (May 2011) with Deputy Commissioner, Baramulla and other district functionaries wherein audit objectives, methodology and scope of audit were discussed. Audit was conducted by reviewing the records of 24 implementing units out of 52 across various sectors. The data incorporated in the report was collected from various departmental offices at the district level and in lower formations. The findings brought out in the review include an on-the-spot assessment of developmental programmes in 68 schools, 35 health centres and 25 villages. An exit conference was held (August 2011) with the District Development Commissioner, Baramulla, who assured that suitable remedial action would be taken. The responses of the Departmental officers have been incorporated in the Report at appropriate places.

2.5 Acknowledgement

The Indian Audit & Accounts Department would like to record its appreciation for the cooperation extended by the district administration during the conduct of audit.