

Chapter 2: Audit Framework

Scope of Audit

Audit of district Sirmaur involved a review of the significant socio-economic developmental programmes implemented in the district during the period 2004-09. The audit encompassed an appraisal of social sector programmes relating to health, education, water supply and sanitation. In the economic sector, infrastructure development was reviewed through an assessment of the projects and schemes implemented for improvement of road connectivity in the district, provision of employment to the poor and vulnerable sections of the society. This audit covered the developmental initiatives and the associated expenditure in the district- whether from Central or State funds, and focused on the role and responsibilities of the District Administration in providing the essential public services and improving the general standard of living of the people of the district and the extent of community participation in programme implementation and monitoring. The initiatives of the State Government in facilitating the processing of public requests for various utilities and services by electronic means through a single window 'Sugam' centres was also reviewed along with the status of provision of basic civic amenities by the municipal authorities.

Audit was based on a scrutiny of the records in the State Planning Department, the office of the DC, DRDA, selected Blocks and GPs.

Audit Objectives

The objectives of audit were as follows:

- Assessing the adequacy and effectiveness of the annual planning process for different programmes;
- Assessing the overall impact and effectiveness of the developmental programmes in terms of achievement of targeted outputs and outcomes and their economical and efficient execution;
- Verification of the reported expenditure on the major development programmes (Central and State) with reference to detailed Statements of Expenditure and original vouchers at lower level in a hierarchical manner (State to district, district to block and block to GP);
- Assessing the adequacy and effectiveness of procedures for receipt, utilisation and accounting of funds; and
- Assessing the adequacy and effectiveness of the processes for monitoring, reporting and evaluation.

Audit Criteria

The audit criteria applied for assessing the implementation of various developmental programmes/schemes were:

- Annual Action Plans.
- Guidelines of the concerned programmes/schemes.
- Prescribed monitoring mechanism.

Audit Methodology

Discussions were held with the stakeholders inter alia, Deputy Commissioner (DC), Principal Secretary (Health), Principal Secretary (Education), Rural Development and other departments, in an entry conference in June 2009.

Three Blocks viz. Nahan, Pachhad and Sangrah were selected for detailed scrutiny on the basis of their remoteness from the district headquarters. Further, 20 *per cent* of the Gram Panchayats (GPs) in these Blocks and 20 *per cent* of villages in these GPs were also selected for extensive audit based on Simple Random Sampling Without Replacement (SRSWOR) method. Besides, the records of the DC, District Project Officer (DPO), Sarva Shiksha Abhiyan, Chief Engineers of Public Works Department (PWD) and Irrigation and Public Health Department (I&PHD), District Health Mission, Divisional Forest Officer, District Information Centre, two Municipal Committees (Nahan and Paonta), Nagar Panchayat Rajgarh and H.P. State Electricity Board were also scrutinised.

Audit findings were discussed with the Departmental functionaries at various levels in exit conference held in October 2009 and their views incorporated in the Report at appropriate places in Chapters 3 to 8.