

## **CHAPTER 2: AUDIT FRAMEWORK**

### **2.1 Scope of Audit**

The District Centric Audit of Jammu was conducted between August 2010 and April 2011 covering the period from April 2006 to March 2011 by test-check of records of the Chief Planning Officer, the Deputy Commissioner, Departmental Heads of Education, Health, Rural Development, Urban Development, Forest, Public Health Engineering, Power, Roads and Buildings, Irrigation, Tourism and Police Departments. Besides, various development programmes initiated by the State and the GOI for upliftment of the standards of living of people of the District was assessed by test-check of records of various<sup>1</sup> executing agencies.

### **2.2 Audit objectives**

The objectives of audit were to assess whether:

- the planning process for different programmes was adequate and effective;
- the management of finances was efficient and as per extant rules;
- the implementation of developmental programmes and projects was efficient, economical and result oriented;
- targets were achieved and had resulted in desired outcomes; and
- adequate monitoring mechanism in the implementation of schemes was in place and was effective.

### **2.3 Audit Criteria**

Audit findings were benchmarked against the following audit criteria:

- Annual Action Plans of the District;
- Guidelines of various programmes implemented in the District; and
- State financial rules.

### **2.4 Audit Methodology**

An entry conference was held (September 2010) with the Deputy Commissioner and other functionaries of the District wherein objectives, criteria and scope of audit were

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<sup>1</sup> CPO Jammu, ACD Jammu, BDOs (6), CEO Jammu, ZEOs (8), CMO Jammu, BMO (5), Urban Hospitals (3) Executive Engineers (PHE: 3; Power: 4; Irrigation: 2, PMGSY), District Panchayat Officer, Director Local Bodies, Chief Executive Officer, Jammu Urban Development Agency (JUDA), DFO (3) and SSP Jammu

discussed. Audit was conducted by reviewing the records of 43 implementing units (out of 60 units) of 13<sup>2</sup> development related sectors on the basis of geographical region of the District. Audit also surveyed 38 villages, 61 schools and 41 Health Centres physically to assess the impact of the process of development. An exit conference was held (September 2011) with the Deputy Commissioner, Jammu. 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 co-operation extended by the District administration during the conduct of audit.

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<sup>2</sup> Social sector: Education, Health, Public Health Engineering, Sanitation; Economic Sector: Roads, Energy, Irrigation, Rural Development, Urban Development, Employment, Forest, Tourism  
General services : Home

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