

# CHAPTER-6

## Conclusion

The Government of India initiated the concept of Tribal Sub-Plan in the 5<sup>th</sup> Five Year Plan (1974-79) to ensure that the share of resources spent for the benefit of STs was at least in proportion to their share in the population of the country. The basic objective of Tribal Sub-Plan is thus to channelize the flow of outlay and benefits from the general sectors in the Central Ministries/Departments for the development of STs both in physical and financial terms.

### Defective planning

Audit noted that up to 2010, there was no linkage between earmarking of funds under Tribal Sub-Plan and benefits flowing to the tribal people. Subsequently, efforts were made by Planning Commission to earmark part of funds for TSP in all sectors and schemes. However, audit found that mechanism in place to ensure proper utilisation of the allocated funds is still inadequate.

Audit noted that Ministry of Tribal Affairs had not been invited to contribute to the process of formulation and finalization of Annual Plan of central ministries/departments which was the groundwork required for successful implementation of TSP. Planning for implementation of Schemes was deficient which were formulated without specific consideration of tribal beneficiaries as required under TSP. No study was conducted to assess the gap in development of STs as envisaged. In many cases, where nodal departments were constituted, they did not have any role/control over formulation, implementation and monitoring of TSP.

### Poor utilisation of funds

Financial management under the Scheme was deficient as many instances of underutilisation and diversion of TSP funds were noticed. Besides, some States had not released their proportion of share to the District/ implementing agencies. Delays in release of funds at various levels viz. from State Government to nodal agency/implementing agency were also observed.

### Non maintenance of separate account

Even though the funds from the Central level were released in trifurcated head i.e. Gen./SC/ST (TSP) to the States and from States to District implementing agencies, the account of expenditure was not maintained component-wise at each level. The States/districts furnished consolidated

utilization certificate without indicating component wise details of expenditure incurred. As a result, the exact expenditure under TSP remained unascertainable. Audit however observed that the Expenditure Budget of 2011-12, 2012-13 & 2013-14 exhibited the figures of expenditure incurred under TSP even though these were not available in the Utilisation Certificates, raising questions about the manner of consolidation of the amounts as well as credibility of such figures. This would also indicate that the releases under TSP have been in fact treated as final expenditure pointing to inappropriate practice and systematic inefficiencies.

### **Weak monitoring and evaluation mechanism**

Monitoring and evaluation of the Scheme both at the Central and State level was deficient and needs strengthening. The Ministry of HRD failed to develop the framework for monitoring TSP funds as planned by it, such as, the Sub-Plan Research Centre and SEMIS which could not be established and developed till date. No nodal dedicated unit has been formulated in the Ministry of H&FW. No separate monitoring Committee at State level/District level had been constituted as required under the guidelines to ensure optimal implementation of schemes/programmes under TSP. Ministry of Tribal Affairs had not been involved in the formulation process of Annual Plan of the Central Ministry/departments.

The government needs to devise systems to derive assurance that the money has actually been utilised for the purpose for which it was intended.

**New Delhi**  
**Dated: 29 September 2015**



**(SATISH LOOMBA)**  
**Director General of Audit**  
**Central Expenditure**

**Countersigned**



**New Delhi**  
**Dated: 5 October 2015**      **Comptroller and Auditor General of India**

**(SHASHI KANT SHARMA)**