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***CHAPTER II***

***RESULTS OF AUDIT OF  
PANCHAYATI RAJ INSTITUTIONS***

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**RESULTS OF AUDIT OF PANCHAYATI RAJ**  
**INSTITUTIONS**

**Social Justice and Special Assistance Department**

**2.1 Implementation of Scheme for Development of Scheduled Caste and Navboudha Wastis in Maharashtra**

**2.1.1 Introduction**

The Government of Maharashtra (GoM) introduced (1974) the Scheme of 'Dalit Wasti Sudhar Yojana' to improve the living condition of the Scheduled Caste and Navboudha<sup>1</sup> population residing in dalit wastis<sup>2</sup> by providing basic amenities like water supply, drainage, approach roads, internal roads, electricity supply, samaj mandir *etc.* The Scheme was renamed (December 2011) by GoM as 'Development of Scheduled Caste and Navboudha Wastis'. The Scheme is being implemented by Social Justice and Special Assistance Department of GoM (SJSA). The Scheme guidelines issued by SJSA from time to time between November 2008 and December 2011 essentially emphasized that the Gram Panchayats (GPs) would identify the dalit wastis on the basis of population of Scheduled Caste and Navboudha in each village. The wastis so identified would then be notified by the Chief Executive Officers (CEOs) of Zilla Parishads (ZPs) in their respective districts, for taking up developmental works.

The CEOs of ZPs assisted by the District Social Welfare Officers (DSWOs) monitor and control the Scheme at the district level. The Block Development Officers (BDOs) and the Gram Sevaks are responsible for implementation of the Scheme at Panchayat Samiti (PS) and GP levels respectively. The grant entitlement promulgated (December 2011) by SJSA for wastis with population of 10 to 300 ranged between ₹ two lakh and ₹ 15 lakh and, ₹ 20 lakh for population above 300, for five year period.

Audit test-checked the records of (i) SJSA in Mantralaya; (ii) eight<sup>3</sup> of 34 ZPs in the State; (iii) 16 blocks (two blocks from each ZP); and (iv) 80 GPs (five GPs from each block) for the period 2010-15, to seek an assurance that identification of wastis, allocation and utilization of grants and execution of works were efficient and effective. In addition, records of eight Public Works (PW) Divisions under the State Public Works Department (PWD) to whom grants were released directly by SJSA during 2013-14 were also test-checked.

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<sup>1</sup> Population who embraced Buddhism

<sup>2</sup> A locality in the periphery of village where Scheduled Caste/Navboudha population reside in group(s)

<sup>3</sup> Akola, Aurangabad, Beed, Chandrapur, Latur, Nashik, Ratnagiri and Thane

## **Audit findings**

### **2.1.2 Planning**

#### **2.1.2.1 Absence of standard format for preparation of master plans**

Based on the local situation and needs of notified wastis, the GPs identify various works to be carried out in the wastis at the village level and resolutions to this effect are passed. The resolutions are forwarded to PSs for preparation of master plans (MPs) at the block level. The MPs are subsequently consolidated at the ZP level by the DSWOs and approved by the respective Regional Deputy Commissioners (Social Welfare). The approved MP for a ZP remains effective for a period of five years and should not be altered during the operative period of MP.

A typical MP should contain the name of district, name of PS, name of GP, name of wasti, code of wasti, population of Scheduled Caste/Navboudha as per census, actual population, entitlement of grant on the basis of population, grant already released, works already executed and works to be executed and the priority to be accorded to the wastis in terms of release of grants and execution of works.

Audit observed that SJSA did not prescribe any standard format for preparation of five year MPs, though the first MP for the period 2008-13 was in force since 2008-09. As a result, there was no uniformity in preparation of five year MPs of various ZPs as well as MPs prepared by PSs, within the same ZP. Due to non-stipulation of standard format for MPs by SJSA, a large number of works in various wastis under the GPs as well as wastis as a whole could not be prioritized for development. Besides, lack of uniformity in MPs also led to excess release of grants to the wastis over their entitlements. The fallouts of variations in MPs are discussed in the succeeding paragraphs.

Information included in the MPs of 2013-18 in respect of eight selected ZPs (16 selected blocks) further revealed the following variations:

- In two<sup>4</sup> blocks, no code numbers were allotted to wastis.
- In four<sup>5</sup> blocks, population of Scheduled Caste/Navboudha as per census 2011 was not mentioned.
- Actual population of Scheduled Caste/Navboudha was not mentioned in six<sup>6</sup> blocks.
- Entitlement of grants as per population was not mentioned in two<sup>7</sup> blocks.
- Details of grants already released to wastis were not mentioned in five<sup>8</sup> blocks.
- Name of works already executed in the wastis were not mentioned in eight<sup>9</sup> blocks.

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<sup>4</sup> Kalwan and Malegaon

<sup>5</sup> Akot, Barshitakli, Kalyan and Shahapur

<sup>6</sup> Ambejogai, Bhadrawati, Chimur, Kannad, Patoda and Sillod

<sup>7</sup> Kannad and Sillod

<sup>8</sup> Akot, Kalwan, Kalyan, Malegaon and Shahapur

<sup>9</sup> Akot, Barshitakli, Chakur, Kalwan, Kalyan, Latur, Malegaon and Shahapur

- In two<sup>10</sup> blocks, works to be executed were not mentioned.

Audit further observed that no MP was prepared for the period 2008-13 by the PSs at the block level in Chandrapur ZP. The ZP however, did not follow up the issue with the PSs and the PSs also did not take up the issue with the concerned GPs. Consequently, 71 wastis remained deprived of the benefits of the Scheme till the end of 2013.

The Principal Secretary, SJSA accepted (January 2016) the facts and agreed to issue a standard format to facilitate preparation of MPs on a uniform basis.

### 2.1.2.2 Non-preparation of priority list of wastis for release of grants

The SJSA directed (December 2011) the Commissioner, Social Welfare, Pune, seven Regional Deputy Commissioners, all the ZPs and PSs to release grants to the wastis in the following order of priority:

- First priority: Wastis which had never availed of any benefits;
- Second priority: Wastis given partial grants during a particular five year MP period;
- Third priority: Wastis covered once during a particular MP period may be revisited to complete the left over works; and
- Fourth priority: Wastis covered twice during a particular MP period may be revisited to complete the left over works.

Accordingly, the concerned BDOs were required to prepare the priority list of wastis in the blocks and the work proposals were required to be submitted to ZPs for sanction. Audit observed that BDOs of six of eight selected ZPs did not prepare any priority list of wastis under their jurisdiction, resulting in denial of benefits of the Scheme to 2,131 needy wastis in the MPs of 2008-13<sup>11</sup>. The details are shown in **Table 1**.

**Table 1: Details of wastis never benefited**

Name of ZP	Total number of wastis	Number of wastis never benefited
Akola	1514	879
Aurangabad	1403	101
Beed	2145	275
Latur	2626	692
Ratnagiri	1142	181
Thane	572	03
<b>Total</b>	<b>9402</b>	<b>2131</b>

*Source: Master plans of concerned ZPs*

The Principal Secretary, SJSA accepted the audit observation.

<sup>10</sup> Ambejogai and Patoda

<sup>11</sup> MP of 2013-18 showed that these 2,131 wastis had never been extended any benefits in the past

**2.1.2.3 Adoption of higher population for preparation of master plan**

According to the instructions issued by SJSA (August 2013), the GPs/PSs, while preparing MP for 2013-18, were required to adopt the census data of 2011 for estimating the population of Scheduled Caste/Navboudha.

Audit observed that though the population of Scheduled Caste/Navboudha as per census 2011 was less than 300 in 37 of 652 wastis in two<sup>12</sup> selected blocks of ZP Latur, the population actually considered in MP 2013-18 was significantly higher than 300 (31 *per cent* to 378 *per cent*), resulting in allocation of higher grants to these 37 wastis.

The DSWO, Latur stated (March 2015) that the MP was prepared as per information furnished by the concerned GPs/PSs. The Principal Secretary, SJSA stated that the matter would be investigated.

**2.1.3. Financial management**

**2.1.3.1 Incorrect compilation of expenditure figures at the Commissioner level**

The grants from SJSA are released through the Commissioner, Social Welfare, Pune to the ZPs and from ZPs to PSs and finally, to GPs for execution of various works in notified wastis. During 2010-15, SJSA released ₹ 2,002.31 crore to 34 ZPs, which included a direct release of ₹ 309.68 crore to the State PWD (2013-14) for execution of works in notified wastis. Records maintained by the Commissioner, Social Welfare, Pune showed that the entire grant of ₹ 2,002.31 crore was spent by the ZPs during 2010-15.

Scrutiny of records in eight selected ZPs however, showed that during 2010-15, the ZPs released only ₹ 324.86 crore (53 *per cent*) to the PSs, out of the total available grants of ₹ 613 crore. Thus, these ZPs had an unspent balance of ₹ 288.14 crore (47 *per cent*) during 2010-15, indicating that the expenditure figures (₹ 2,002.31 crore) compiled at the level of the Commissioner, Social Welfare were not correct.

The Principal Secretary, SJSA accepted the facts and stated that the monitoring mechanism would be strengthened to ensure effective utilization of grants.

**2.1.3.2 Delay in release of grants**

As per Scheme guidelines (December 2011), the entire process of selection of works, grant of administrative approvals (AAs) to works by Additional Chief Executive Officers (CEOs) of ZPs and release of grants from SJSA up to the GP level was to be completed by the end of September each year and works were to be completed within the same financial year as far as possible and at the most within a year from the date of issue of AAs.

Audit observed that during 2010-15, there was delay of one to six month in release of grants by SJSA to the eight selected ZPs. On 26 occasions, grants were released by SJSA to ZPs at the fag-end of the financial year (February

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<sup>12</sup> Chakur and Latur

and March). Due to delay in release of grants by SJSA to ZPs, further release of grants to PSs and GPs was also delayed by one to six months.

The Principal Secretary, SJSA accepted the facts and stated that the monitoring mechanism would be strengthened to ensure timely release of grants to the ZPs.

### **2.1.3.3 Excess release of grants to wastis over entitlement**

As per Scheme guidelines (December 2011), the maximum grant entitlement of each wasti was to be fixed on the basis of Scheduled Caste and Navboudha population.

Scrutiny of records revealed that eight wastis in four<sup>13</sup> of 16 selected blocks exceeded their grant entitlement by ₹ 13.53 lakh<sup>14</sup> during 2010-15. In these eight cases, though the concerned DSWOs had estimated the population of Scheduled Caste and Navboudha correctly, they erred in computing the grant entitlements as per the guidelines. This resulted in denial of benefits of the Scheme to other needy wastis to that extent.

The Principal Secretary, SJSA stated that the matter would be investigated.

### **2.1.3.4 Non-sanctioning of works and surrender of grants**

The Additional CEOs of ZP, Aurangabad (during 2010-11) and ZP, Akola (during 2011-12) did not accord AAs to any works already included in the MPs 2008-13, though grants of ₹ 1.06 crore and ₹ 5.55 crore were available with the ZPs at the end of respective financial year (March 2011 and March 2012). Further, four<sup>15</sup> of eight selected ZPs surrendered (March 2014) an unutilized grant of ₹ 2.44 crore to SJSA during 2011-14, leaving a number of works included in the MPs (2008-13 and 2013-18) unexecuted.

The Principal Secretary, SJSA accepted the audit observation.

### **2.1.3.5 Non-maintenance of separate cash books**

The SJSA did not stipulate maintenance of separate cash books for the Scheme at the level of ZPs and PSs. In the absence of separate cash books at ZP and PS levels, audit could not seek an assurance about the correctness of accounting of grants (receipts, expenditure, unspent balances, interest earned, etc.) at both the levels.

The Principal Secretary, SJSA stated that instructions would be issued for maintenance of separate cash books for the Scheme at ZP and PS levels.

## **2.1.4. Scheme implementation**

### **2.1.4.1 Delay in execution of works**

Information collected by audit from eight selected ZPs revealed that 7,807 works valuing ₹ 254.62 crore were approved by the Additional CEOs during 2010-14<sup>16</sup> of which, 6,624 works were completed while 1,183 works (15 per cent) on which an expenditure of ₹ 23.62 crore had been incurred were

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<sup>13</sup> Ambejogai, Bhadrawati, Chakur, and Chimur

<sup>14</sup> Actual grant entitlement was ₹ 31 lakh but, released ₹ 44.53 lakh

<sup>15</sup> Akola, Aurangabad, Chandrapur and Latur

<sup>16</sup> Works sanctioned during 2014-15 had been excluded, as the same were to be completed by the end of 2015-16 (one year from date of AAs)

incomplete as of March 2015. The incomplete works (1,183) registered a delay of one to three years from the stipulated dates of completion. The details are shown in **Table 2**.

**Table 2: Details showing delay in execution of works**

Year	Total No. of works sanctioned	Total sanctioned cost	No. of works completed	Expenditure on completed works	(₹ in crore)	
					No. of incomplete works	Expenditure incurred on incomplete works
2010-11	1766	38.62	1660	37.51	106	0.96
2011-12	930	21.76	846	10.86	84	1.07
2012-13	3097	115.17	2587	55.58	510	11.23
2013-14	2014	79.07	1531	25.62	483	10.36
<b>Total</b>	<b>7807</b>	<b>254.62</b>	<b>6624</b>	<b>129.57</b>	<b>1183</b>	<b>23.62</b>

Source: Information provided by selected ZPs

The ZPs attributed non-completion of works primarily to delay in release of grants by SJSA and disputes among the members of GPs regarding selection of works and sites for execution of works.

The Principal Secretary, SJSA stated that instructions would be issued to complete the pending works on priority.

#### **2.1.4.2 Audit observations on selected Gram Panchayats**

There were 177 wastis in 80 selected GPs. In 136 of 177 wastis, 202<sup>17</sup> works were sanctioned during 2010-15. Audit scrutiny of records of the selected GPs revealed the following:

- In 74 of 80 GPs, the actual population in the MP 2013-18 was shown as per census data 2011 while in the remaining six GPs, population was shown in excess of the census data 2011.
- MPs were found to have been prepared in all the 80 GPs. However, the format of MPs was not uniform.
- In 21 of 80 GPs, 34 works executed were not included in the MPs.
- The sanctioned cost of 202 works in 136 wastis was ₹ 6.37 crore of which, ₹ 5.25 crore was released. Of ₹ 5.25 crore, the concerned PSs released ₹ 46.08 lakh to the GPs after a delay of one to six months.
- Of the 202 works, 170 works were sanctioned during 2010-14 at a cost of ₹ 5.31 crore. Of the 170 works, 157 works were completed at a cost of ₹ 4.20 crore and 12 works were incomplete (March 2015) on which an expenditure of ₹ 13.17 lakh was incurred, against the approved cost of ₹ 52 lakh. One work was cancelled. Of the 157 completed works, 146 works were completed at a cost of ₹ 3.88 crore within the stipulated period of one year and 11 works were completed with delay of one to two years.

<sup>17</sup> Roads: 134; Community toilets: 13; Drainage works: 11; Electrification works: 09; Construction of Samaj Mandirs: 08; and Other works: 27

- In 17 of 80 GPs, 170 solar street lights were installed during 2013-15 of which, 27 lights valuing ₹ 4.76 lakh were not functioning.
- The Scheme guidelines provided for fixing of sign boards at work sites showing the details of contractors and dates of completion of works. Of the 157 completed works at 101 work sites, sign boards were not installed by 42 GPs.
- The Scheme guidelines provided that the BDOs shall photograph the work sites before and after completion of works for transparency in implementation of the Scheme. However, of 157 completed works, 53 works were not photographed by the BDOs.
- All the 80 GPs were maintaining separate cash books for the Scheme.
- As per Scheme guidelines, 100 *per cent* works executed by the GPs were to be inspected by the DSWOs. In none of the 80 selected GPs, records of inspections conducted by the DSWOs were available.

The Principal Secretary, SJSA accepted the audit observations.

#### **2.1.4.3 Irregular release of grants to State Public Works Department for execution of works under the Scheme**

In 2013-14, SJSA directly released a grant of ₹ 309.68 crore to the State PWD between December 2013 and March 2014, through the Commissioner, Social Welfare, Pune for executing various works under the Scheme. Since the grants were released between December 2013 and March 2014, the PW Divisions under the State PWD could not utilize it within the same financial year (2013-14). Consequently, SJSA allowed (March 2014) the PW Divisions to place the grant (₹ 309.68 crore) in “Civil Deposits”<sup>18</sup>. The PW Divisions executed the works in subsequent years (2014-16).

The direct release of funds by SJSA to State PWD was irregular for the following reasons:

- In exercise of the powers conferred by clause (b) of sub-section (1) of Section 100 and sub-section (2) of Section 6 of the Maharashtra Zilla Parishad and Panchayat Samitis Act, 1961, the GoM issued a notification in November 2000 transferring the Scheme for improvement of dalit wastis to the ZPs. Therefore, direct release of grants to the State PWD for execution of works under the Scheme, which already stood transferred to the ZPs, was irregular and an unnecessary encroachment by the State Government on the autonomy and functioning of the Panchayati Raj Institutions.
- As per Scheme guidelines (December 2011), works in the notified wastis are to be identified by the GPs and approved by the Additional CEOs of ZPs before their execution. However, in this case, the works to be executed by the PW Divisions under the Scheme were short-listed by SJSA at the Mantralaya level based on the recommendations of various public representatives.

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<sup>18</sup> Under Civil Deposits head, funds do not lapse after completion of financial year

The Principal Secretary, SJSA accepted the facts and stated that based on the demands of the public representatives, the then Honorable Chief Minister had sanctioned the grants to the State PWD as a special case for development of wastis.

#### **2.1.4.4 Deficiencies in planning and execution of works by Public Works Divisions**

Audit observed the following deficiencies in planning and execution of works by the State PW Divisions in eight selected ZPs during 2013-15:

- As per Scheme guidelines (November 2008), only works included in the MPs were to be executed. However, in six<sup>19</sup> of eight selected PW Divisions, 31 works of samaj mandirs/community halls, which were not included in the MPs, were carried out at a cost of ₹ 2.23 crore, in contravention of Scheme guidelines.
- Of the 517 works sanctioned to the PW Divisions during 2013-14 at a cost of ₹ 42.24 crore, 240 works were completed within the stipulated period of one year while 187 works were in incomplete stage (June 2015) on which an expenditure of ₹ 5.83 crore was incurred. Further, 50 works with approved cost of ₹ 2.63 crore could not be commenced by PW Divisions and the remaining 40 works were transferred (March 2015) to other agencies/Urban Local Bodies (ULBs).
- Of 93 works sanctioned to PW Division, Thane during 2013-14, 18 works did not pertain to notified wastis; 10 works had already been executed by ZP/ULB; and land for three works was not available.
- During 2013-14, SJSA sanctioned ₹ 2.32 crore to three<sup>20</sup> PW Divisions for execution of various works in 14 wastis, which exceeded the entitlements of these wastis by ₹ 1.01 crore.
- The PW Divisions are authorized to recover centage charges on account of cost of establishment and tools/plants for all deposit works executed by them. Two<sup>21</sup> PW Divisions recovered centage charges of ₹ 37.73 lakh for the works executed by them under the Scheme, though these were not deposit works. This also led to corresponding reduction in the Scheme grants.

#### **2.1.5. Monitoring and evaluation**

##### **2.1.5.1 Absence of monitoring**

As per Scheme guidelines (November 2008), two *per cent* of the completed works were to be inspected at the State Government level, five *per cent* at the level of the Commissioner, Social Welfare, Pune and 100 *per cent* at the level of DSWOs. Scrutiny of records of eight selected ZPs revealed that while no inspections were conducted at the Government and the Commissioner levels up to 2012-13, the DSWOs inspected only 1,900 (29 *per cent*) of 6,624 completed works during 2010-14. However, documents in support of inspections having been conducted by the DSWOs were not furnished to audit.

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<sup>19</sup> Akola, Aurangabad, Chandrapur, Latur, Nashik and Ratnagiri

<sup>20</sup> Chandrapur, Nashik and Ratnagiri

<sup>21</sup> Akola and Thane

The Principal Secretary, SJSA stated that it was not practically possible to inspect 100 *per cent* works by the DSWOs; five *per cent* by the Commissioner and two *per cent* at the Government level. The Principal Secretary added that the quantum of inspections would be reviewed.

#### **2.1.5.2 Non-measurement of works**

As per rule 168 (1) (c) of Maharashtra Zilla Parishad and Panchayat Samiti Account Code, 1968 and Maharashtra Public Works Manual, 1984 (Appendix 24), the Executive Engineers (EEs) of ZPs and PW Divisions were to conduct a percentage check of not less than five *per cent* of final measurements recorded by the subordinate Engineers for work done for every piece of ₹ 25,000 and ₹ 50,000 respectively on a running account.

Scrutiny of records in eight selected ZPs revealed that none of the EEs-in-charge of the works had exercised the stipulated checks in 6,624 completed works during 2010-14. In five<sup>22</sup> of eight PW Divisions in selected ZPs, though 74 of 240 completed works were stated to have been checked by the concerned EEs, no records in support of measurement checks were made available to audit. In the remaining three PW Divisions, EE, PW Division, Akola stated (July 2015) that works were checked by Deputy Engineers. The EE, PW Division, Latur stated (March 2015) that works could not be checked due to work load. The EE, PW Division, Nashik did not furnish any specific reply.

The Principal Secretary, SJSA agreed to issue necessary instructions in this regard.

#### **2.1.5.3 Non-mapping of notified wastis through Geographical Information System**

The SJSA *vide* Government Resolution of August 2013 directed all the ZPs to map the notified wastis through Geographical Information System (GIS) and upload the electronic database on the websites of ZPs. Audit observed that GIS mapping was not done in any of the eight selected ZPs, as funds were not allotted by SJSA for this purpose.

The Deputy Secretary, SJSA stated (September 2015) that the intention behind GIS mapping was not available on records and it was inserted in Government Resolution on verbal instructions of Senior Officers.

In the absence of GIS mapping, information such as, locations of the notified wastis, developmental works already carried out in the wastis, works planned for future, financial allocations *etc.* was not available on the websites of ZPs for use by the management and stakeholders.

The Principal Secretary, SJSA stated that GIS mapping of notified wastis would be carried out.

#### **2.1.5.4 Absence of performance targets and non-evaluation of Scheme**

Though the five year MPs for the districts are consolidated at the ZP level, yet SJSA has not fixed performance targets for the ZPs in terms of number of

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<sup>22</sup> Aurangabad, Beed, Nashik, Ratnagiri and Thane

works to be completed and notified wastis to be developed within a given time frame. As a result, SJSA was not in a position to enforce accountability at the ZP level (Additional CEOs and DSWOs) as well as assess the number of notified wastis where all the basic infrastructure facilities have been provided.

The Principal Secretary, SJSA stated that the Scheme guidelines would be reviewed for setting up performance targets.

Further, in order to assess the outcome of any Scheme and the extent to which the objectives of the Scheme had been achieved, periodical impact assessment or evaluation of the activities carried out under the Scheme needs to be conducted. Audit observed that SJSA did not conduct any periodical impact assessment or evaluation of the Scheme since its inception in 1974. As a result, it was difficult to ascertain whether the primary objective of the Scheme (improving the living condition of Scheduled Castes/Navboudhas) had been achieved.

The Principal Secretary, SJSA accepted the audit observation and stated that evaluation study of the Scheme would be conducted through an independent agency.

#### **2.1.6. Conclusion and recommendations**

The planning for implementation of Scheme for Development of Scheduled Caste and Navboudha Wastis in Maharashtra was deficient. The format for preparation of master plans, showing details of wastis identified for development and the financial entitlements of the wastis, was not uniform. The priority list of wastis for the purpose of release of grants was also not prepared, resulting in denial of benefits of the Scheme to large number of needy wastis. The population of Scheduled Castes and Navboudhas considered in the master plans was significantly higher than that indicated in the census data, resulting in allocation of excess grants to number of wastis over entitlements.

*The Social Justice and Special Assistance Department may prescribe a comprehensive standard format for preparation of master plans without delay so that the notified wastis which are due for development are not denied the benefits under the Scheme.*

While there was delay of one to six months in release of grants by the Department (SJSA) to eight selected ZPs, the ZPs did not release the grants to the PSs fully and had significant unspent balance of ₹ 288.14 crore during 2010-15. Fifteen *per cent* of the works sanctioned in eight selected ZPs during 2010-14 registered a delay of one to three years from the stipulated dates of completion primarily due to delay in release of grants to ZPs.

*The Department may ensure timely release of grants to Zilla Parishads for efficient service delivery at the wasti level by the Gram Panchayats.*

Though the Scheme stands transferred to the ZPs from November 2000, SJSA in 2013-14 irregularly released ₹ 309.68 crore to the State PWD for execution of various developmental works in the notified wastis. Monitoring of the Scheme at the Department and field level was weak. The Department also did

not conduct any impact assessment or evaluation of the Scheme. GIS mapping of notified wastis was not done.

***The Department may strengthen its monitoring and evaluation mechanism through regular inspections of works and periodical impact assessment of the Scheme. The Department may also stipulate specific and measureable performance targets to enforce accountability.***

The matter was referred to the Government in November 2015; their reply was awaited as of April 2016.