CHAPTER VIII : MINISTRY OF FINANCE

Department of Expenditure

8.1 Implementation of Public Financial Management System

PFMS was planned as a web based tool of financial management for managing all the aspects of government financial system and act as effective MIS/DSS. An outlay of ₹ 1,080 crore was approved for full rollout of PFMS in 12th Five year Plan (2012-17). During this period, only ₹ 267.63 crore were spent on tasks related to implementation of PFMS. PFMS has not adhered to timelines on almost all the parameters of project implementation and is not yet ready to deliver on any of its stated objectives. The pace of physical and financial progress remained slow and the implementation strategy lacked necessary coherence with planned course of project implementation.

The Public Financial Management System (PFMS) was conceived as a web based integrated system for processing payments and for tracking, monitoring, accounting, reconciliation and reporting of all receipts and expenditure of the Government of India. PFMS was intended to replace separate accounting management information/decision support systems (MIS/DSS) of various departments of government and subsume the independent systems of tax/non-tax receipts. This system evolved in December 2013 from the erstwhile Central Plan Scheme Management System (CPSMS) which was being implemented on pilot basis in four states[1] to monitor fund flow of four planned schemes[2] by the Controller General of Accounts (CGA) since 2008.

An external consultancy firm was engaged in 2011 to develop the roadmap for the development of PFMS. The Detailed Project Report (DPR) prepared by the firm was deliberated in the Expenditure Finance Committee (EFC) in September 2012 and presented to Government in December 2013 for approval. The Government approved a total outlay of ₹ 1,080 crore for implementation of PFMS in the 12th Five Year Plan (2012-17).

The outlay was to be channelized into the components as detailed in **Table No. 1** and approved Outlay for various components in percentage is depicted in **Chart No. 1** given below:

[1] Madhya Pradesh, Bihar, Punjab, and Mizoram.

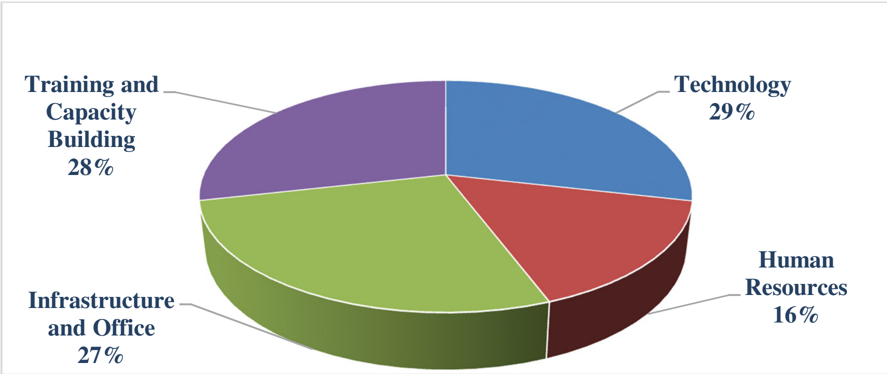
[2] Mahatma Gandhi National Rural Employment Guarantee Act, National Rural Health Mission, Sarv Shiksha Abhiyan and Pradhan Mantri Gram Sarak Yojna.

Table No. 1: Details of approved components and outlay

(₹ in crore)

Component	Approved Outlay
Technology	308.82
Human Resources	169.20
Infrastructure and Office	293.71
Training and Capacity Building	308.27
Total	**1080.00**

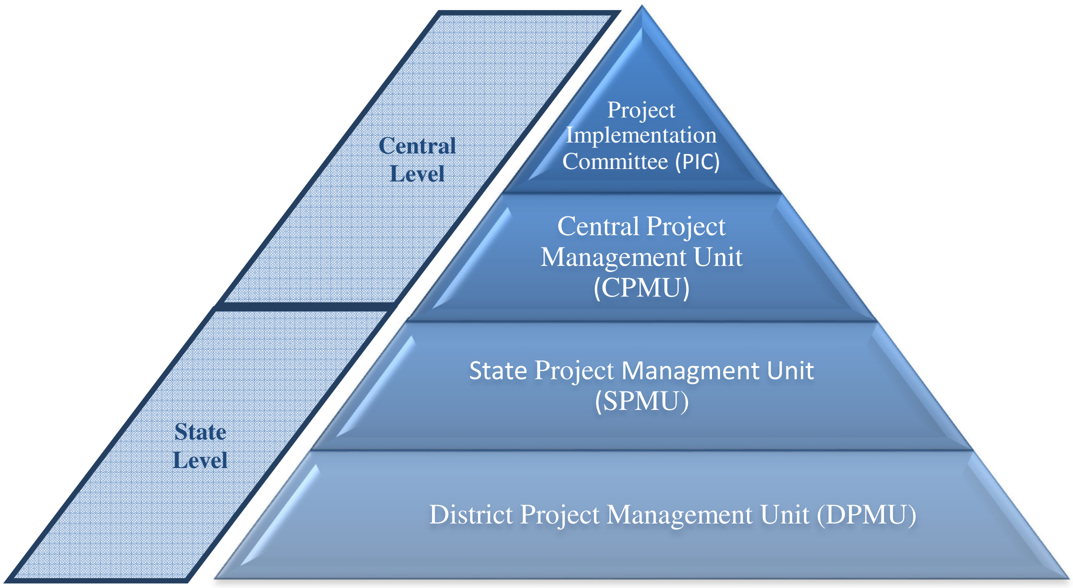
Chart No. 1: Approved Outlay for various components in percentage



8.1.1 Project implementation hierarchy

A four tier organisational structure, as per **Chart No. 2** given below, was set up to implement PFMS with the Project Implementation Committee (PIC) as the apex body and Central Project Management Unit (CPMU) at Central Level and State Project Management Unit (SPMU) and District Project Management Unit (DPMU) at state level.

Chart No. 2: Organisational structure



8.1.1.1 Present Status

An expenditure of ₹ 267.63 crore had been incurred as of December 2016 on PFMS against the approved outlay of ₹ 1,080 crore during the 12th Five year plan period (2012-17). In December 2016, Ministry of Finance sought approval of EFC to extend the project beyond March 2017 citing significant expansion in the scope and additional responsibilities entrusted on PFMS. EFC extended the scheme to 31 March 2020 with total outlay of ₹ 839 crore after taking into account the expenditure already incurred.

8.1.2 Audit of PFMS

Audit of PFMS was undertaken to assess the effectiveness of the implementation strategy during the period 2014-17 and identify factors that led to deviations from planned course of action approved by Government.

8.1.3 Audit Findings

8.1.3.1 Financial Planning

Government had approved the following year to year phasing of the expenditure of ₹ 1,080 crore on identified components of implementation as **Table No. 2** below:

Table No. 2: Expenditure on identified components

(₹ in crore)

Cost Component	Technology	Manpower	Infrastructure and Office	Training and Capacity Building	Total
2013-14	51.59	10.30	30.75	23.57	116.21
2014-15	105.17	53.44	96.33	114.44	369.38
2015-16	80.22	50.15	80.30	84.53	295.20
2016-17	71.84	55.31	86.33	85.73	299.21
Total	**308.82**	**169.20**	**293.71**	**308.27**	**1080.00**

Audit observed that the actual budgeting and year to year phasing of expenditure was not in conformity with the plan approved by the Government and there were large savings against budget provisions in all the years. The year wise outlay as approved by the Government, budget provision made and expenditure incurred on the scheme during the period 2013-17 were as detailed in **Table No. 3** below:

Table No. 3: Year wise outlay, budget provision and expenditure incurred

(₹in crore)

Financial Year	Approved Outlay	Budget Estimates	Expenditure
2013-14	116.21	253.99	60.32
2014-15	369.38	369.57	64.49
2015-16	295.20	86.73	32.82
2016-17	299.21	60.00	108.69
Total	**1080.00**	**770.29**	**266.32**

It was observed that all the expenditure was being booked under normal establishment heads and there was no framework for mapping the expenditure made with components of Technology, Human Resources, Infrastructure and Office and Training and Capacity Building in line with the approval of Government. Consequently, it was not possible to map figures of expenditure with the identified components of expenditure.

Nevertheless, component wise outlay under the scheme during the period 2013-17 was reported to EFC in December 2016 at the time of seeking extension of the scheme as detailed in **Table No. 4** below:

Table No. 4: Component wise outlay under the scheme

(₹ in crore)

Component	Approved Outlay	Budget Available	Expenditure	Savings
Technology	308.82	197.75	107.31	90.44
Manpower	169.20	71.55	26.55	45.00
Infrastructure and Office	293.71	513.48	133.64	379.84
Training and Capacity Building	308.27	0.51	0.13	0.38
Total	**1080.00**	**783.29**	**267.63**	**515.66**

However, neither the basis on which the above figures were worked out for each component nor year wise breakup of expenditure figures presented to EFC were made available to Audit though asked for.

An analysis of the approved outlay, budget provision, expenditure and savings for identified components of expenditure is detailed in **Table No. 5** below:

Table No. 5: Details of outlay, budget provision, expenditure and savings for identified components of expenditure

(₹ in crore)

Component	Technology	Manpower	Infrastructure and Office	Training and Capacity Building	Total
Approved Outlay	308.82	169.20	293.71	308.27	1080.00
Budget Available	197.75	71.55	513.48	0.51	783.29
Expenditure (Reported to EFC)	107.31	26.55	133.64	0.13	267.63
Savings	90.44	45.00	379.84	0.38	515.66
% age of Savings *vis-a-vie* Budget available	45.73%	62.90%	73.97%	74.51%	65.83%

Audit observed that the financial planning of the scheme was not in sync with the plan prepared for the rollout of PFMS. Budget provisions for cost components of Technology, Manpower and Training were very low against the approved outlay of 64 *per cent*, 43 *per cent* and 0.17 *per cent* of approved outlay respectively whereas provision for infrastructure and office component was inordinately high against approved outlay *viz.* by 175 *per cent*. Expenditure against budget provision was very low on all the components resulting in savings ranging from 45 *per cent* to 75 *per cent* of the budget provision.

The approved outlay on the project was for creating one CPMU office, 36 SPMU offices in the states and union territories, 571 DPMU offices in districts, two Data Centres, one Disaster Recovery site and ancillary infrastructure. Financial resources were also earmarked for deployment of staff and outsourced personnel at CPMU, SPMU and DPMU level. Trainings were to be provided to deployed staff and other functionaries. Audit observed that development of own infrastructure for the CPMU was at the very initial stage of processing of land acquisition and the CPMU was functioning from rented premises. No infrastructure had been created for either SPMUs or DPMUs. Moreover, SPMUs were functioning without necessary supervisory level officers and technical support personnel and the process of staffing/outsourcing tasks related to DPMUs was yet to commence.

While the PFMS Unit did not provide any specific response on the system of budgeting, it attributed the slow progress of expenditure and savings to administrative reasons, non-availability of space, un-realistic projections of expenditure and delays in procurement of machinery/equipment and hardware/ software. It added that no specific instructions had been issued by any authority for budgetary planning for the Project and no oversight mechanism was available for monitoring expenditure in accordance with budget and plans.

In response to a query from the EFC in December 2016 while discussing the extension of the scheme, Ministry had cited delays in setting up of SPMU and DPMU and under-staffing of CPMU as the main reasons for savings.

In the absence of any mechanism for computing budget requirements for each component and recording expenditure on identified components, the figures provided for component wise budget and expenditure cannot be vouchsafed in audit. Further, no assurance was available that the financial planning for the project in terms of annual provisioning of financial resources through budget was aligned to the roll out plan approved for the project.

8.1.3.2 Technology Development

The technology solution framework of PFMS was to be designed to meet the requirements of a nationwide rollout by enhancing the existing information, communication and technology infrastructure. The aim was to provide a scalable and distributed architecture for addressing the three important business requirements of (a) transactions, (b) reporting and (c) data warehousing with contingency arrangement. The DPR proposed setting up of two data centres (Data Centre 1 for transactions and Data Centre 2 for reporting) and one Disaster Recovery (DR) site with ancillary IT infrastructure. The proposed infrastructure factored in integration with external systems such as treasuries and offices of Accountants General, integration with other MIS and integration with Interactive Voice Response (IVR) System and mobile devices.

An amount of ₹ 308.82 crore was projected for this component. Of this, only ₹ 107.31 crore had been spent during the period 2013-17. Required Data Centres and DR site have been established at NIC owned facility instead of own facility as envisaged in the DPR.

Audit observed that complete functionality could be built only for three accounting modules by October 2017 *viz.* OCEANS, Government e-payment gateway (GePG) and Non-Tax Receipt portal. Module-wise status of implementation is given in **Annexe-IV**. Work on integration of all the required 31 treasuries (29 States and 2 UTs having legislature[3]) was completed albeit with a delay of one/two months against stated timelines. Although non-tax receipt portal of PFMS was operationalised, only 153 Civil Pay and Account Offices (PAOs) out of 550 PAOs were registered for this purpose. The status of functionaries brought on PFMS platform for accounting modules is given in **Table No. 6** below:

[3] Delhi and Puducherry.

Table No. 6: Status of functionaries under PFMS platform for accounting modules

Accounting Module	Total number of offices	Number of Offices brought on platform of PFMS	Percentage of coverage
Employee Information System	11793 DDOs	1395 DDOs	12
PAO Module	550 Civil PAOs	476 (Civil PAOs)	87
CDDO Module	1908 CDDOs	361 CDDOs	19

EFC had stressed in September 2012 the fact that PFMS must be fully implemented if it was to serve its purpose as a meaningful MIS/DSS. In the absence of complete functionality and integration of independent modules in a comprehensive system, functionaries continued to work on legacy modules for transaction processing, accounting and monitoring of funds.

8.1.3.3 Human Resources and Project Organization Structure

While the PIC was conceived as the apex level body for providing policy advice and strategic guidance taking all key decisions, the DPR listed the human resource requirement, infrastructure needs and activities to be performed at CPMU, SPMU and DPMU levels.

Human Resource Deployment

Although relatively minor decisions related to human resource deployment such as engagement and continuation of consultants and outsourced technical team were taken by PIC, no Human Resource Policy defining roles/responsibilities as recommended in the DPR or guidelines for benchmarking of performance of functionaries and performance appraisal mechanism for continuation in assigned role(s)/responsibilities had been framed. As a result, necessary framework for ensuring engagement and continuation of people with desired skill sets could not be created.

The status of human resource deployment (October 2017) at various levels of project implementation hierarchy is as follows:

(a) Central Project Management Unit (CPMU)

Position of deployment of staff/officers in CPMU is given in the **Table No. 7** below:

Table No. 7: Status of deployment of staff/officers in CPMU

Designation	Sanctioned Strength	Persons in Position
Additional CGA & Project Director	1	1
Jt. CGA	2	2
Dy. CGA	12	2
Asstt. CGA	14	5
Sr. AO/AO	22	22
Asstt. AO	24	3
PS	6	6
Sr. Accountant/Accountant	6	6

There was shortage at senior/middle level management positions of Dy. CGA and Asst. CGA level. Further, no field/domain experts from external agencies having knowledge and experience in different fields as envisaged in DPR were engaged in CPMU.

(b) State Project Management Unit (SPMU)

SPMU was visualised as an extension of CPMU in states with the responsibility of customisation of implementation plan to synergise it with regional variations in requirements of system design, training, monitoring and evaluation needs.

Although Ministry stated that SPMU had been set up in all states, Audit observed that separate office infrastructure for SPMU had not been created in any of the States. The position of human resources deployed in SPMU at the end of September 2017 was as detailed in **Table No. 8** below:

Table No. 8: Position of human resources deployed in SPMU

Positions	Sanctioned	Persons in Position
Joint CGA	19	0
Deputy CGA or equivalent	36	6
Senior Accounts Officer/Accounts Officer/District Project Officer	72	66
Assistant Accounts Officer	72	7
Total	**199**	**79**

There were thus only six officers of Dy. CGA/Jt. CGA level against sanctioned strength of 55 as on 30 September 2017. In the absence of dedicated infrastructure and decision making officers to coordinate and synergise PFMS with regional variations, effective functioning of SPMUs could not be ensured. Further, no duty list of functionaries of SPMUs had been prepared nor was there any oversight mechanism to monitor the activities of SPMUs.

(c) District Project Management Unit (DPMU)

DPMU level organisation structure was to be created for training, coordination and technical support at block and village panchayat level and implementation at grass root level. EFC recognised that this structure would not be required for full duration of the scheme and recommended exploring possibilities of setting up adequately staffed call centres instead of full-fledged DPMUs.

Audit observed that no DPMU had been created and the process of creation of DPMU was started as late as in October 2017. In the absence of DPMUs, the objective of tracking financial payments under various schemes up to the village and block level would be difficult to achieve.

8.1.3.4 Infrastructure and Office

The DPR projected Infrastructure and Office costs at ₹ 511.10 crore for offices to be set up at the central, state and district levels. These costs were re-worked as ₹ 293.71 crore in the light of recommendations of the 1st EFC regarding outsourcing of work related to DPMUs. Ministry reported that the budgetary provision and expenditure for this component during period 2013-17 was ₹ 513.48 crore and ₹ 133.64 crore respectively.

Audit observed that CPMU is functioning at rented premises and creation of infrastructure is at initial stage. Besides, no infrastructure was created at SPMU/DPMU levels.

8.1.3.5 Training and Capacity Building

DPR projected training and capacity building as an instrument of change management for acceptance by stakeholders to ensure successful implementation of the project. The costs projected in the DPR on this component was ₹ 332.31 crore which included sub-components like setting up of training labs, trainers cost, 'information, education and communication,' training material, travel etc. These costs were re-worked to ₹ 308.27 crore in the light of the recommendations of the 1st EFC regarding outsourcing of work related to DPMUs. Ministry made budgetary provision of only ₹ 0.51 crore during period 2013-17 and incurred expenditure of ₹ 0.13 crore on this component of costs.

8.1.4 Institutional Framework for project

Strong institutional framework and independent policy making structures were necessary for taking quick decisions and asserting necessary strategic control over assets like software application, databases and core infrastructure.

8.1.4.1 Project Implementation Committee (PIC)

In order to ensure independence of the PIC, its composition, financial powers, powers to engage human resources from within government and outside government were envisaged in the DPR. Audit observed the following:

- Despite need for quarterly meetings to provide necessary guidance and timely decisions, PIC met only five times during the crucial period of implementation from December 2013 to March 2017. There was gap of about one year between two meetings in the initial two years after approval of project. Due to the low frequency of meetings, the project was deprived of policy guidance and strategic control and necessary institutional framework for implementation could not be built.

- Initially, PIC included representatives of Planning Commission and the Comptroller and Auditor General of India. Considering the importance of an independent project implementation team with representation of different wings of Government, DPR recommended continuation of this structure under chairmanship of the Controller General of Accounts with two members from Planning Commission and a member from Office of Comptroller and Auditor General of India besides members from Ministry of Finance. However, composition of PIC was changed in January 2016 to include only members from the Ministry of Finance (Implementing agency) and Director General (NIC), the technology implementation partner. The change in composition prevented the PIC from having the benefit of inputs from experts in related fields to guide various aspects of implementation of project of this scale and expanse.

- PIC had the full powers of competent financial authority and proposals of expenditure in excess of the powers delegated to HoD were required to be submitted to PIC for approval. However, these powers were re-delegated (June 2014) and proposals required to be routed through Financial Resources division of Planning Commission for approval of Additional CGA (PFMS) without any mention of role of PIC. This function is now being directly performed by the Department of Expenditure, Ministry of Finance.

The role of PIC as an independent authority responsible for effective and timely implementation of PFMS in project mode is thus neither clearly laid out nor made functional.

8.1.4.2 Technology Strategic Control Group

A Technology Strategic Control Group was envisaged in the DPR as a sub-group of CPMU to enable control over the outcome, make changes and provide the capability of exit management related to technology component of PFMS. The Group was to be tasked with ensuring that the government has complete control over the strategic assets like software application, database and core infrastructure, achievement of outcomes, adherence to standards for database management and security, proper change management hierarchy, controls over intellectual property and regular monitoring.

Audit noted that the Strategic Group on Technology was not formed for PFMS in the manner envisaged in DPR. As such, the system is functioning without the necessary technology framework to address the above tasks and associated risks.

Ministry stated that a Core Technology Group (CTG) with external experts was created in November 2016 to support existing technical team of PFMS in setting up robust, reliable and sustainable software application and database. Members of CTG included members from the Reserve Bank of India, the State Bank of India and technical experts from Microsoft besides senior officers from CGA and NIC. Audit observed that the terms of reference, objectives, composition and tasks of the CTG differed considerably from the recommendations contained in the DPR for Technology Strategy Control Group. Besides, only one meeting of CTG had been organised (December 2016) till date.

It was also noted in audit that no standard contract templates for vendors of services and equipment for PFMS were available for hardware/software contracts nor were there any policies/standards/guidelines for prescribing minimum hardware capability, recommended operating software or database solutions for systems being deployed for PFMS. There were also no specific guidelines for access management or change management for functionaries having access/rights to authorise access to staff/officers/ individual contractors/ consultants/outsourced service providers. Hence, risks of unauthorised access, acquisition of components not having required capability, purchase of non-compatible software and difficulties in completion of work due to vendor exit exist that remained unaddressed.

8.1.5 Effectiveness of PFMS as a MIS/DSS in implemented schemes

PFMS was envisaged as an all-encompassing system to provide MIS/DSS information related to all schemes in a transparent manner. Direct Benefit Transfer (DBT) was started on 1st January 2013 with the aim of transfer of subsidies and distribution of funds sponsored by Government of India directly to the people through their bank accounts. Ministry of Finance through a circular (December 2014) made it mandatory for all Ministries to ensure that all electronic files should be processed through PFMS to make Direct Benefit Transfer (DBT) payments after 1 April 2015. This aspect of PFMS was studied in audit to assess the effectiveness of PFMS as a transparent method of data reporting and its functioning as a meaningful tool for scheme related MIS/DSS.

Status of coverage of DBT schemes by PFMS

The process of implementation of DBT using PFMS is as follows:

- Ministry/Department/State Department/Implementing Agency is responsible for identification of beneficiaries, creation of data of beneficiaries with *Aadhar* seeding and beneficiary account mapping. Ministry/Department/State Department/Implementing Agency are also required to register in PFMS and create departmental users.

- Beneficiary Data is transferred to PFMS which validates beneficiary data and bank accounts by verifying credentials through banks and the National Payments Corporation of India (NCPI)[4]. Thereafter, PFMS receives approved and digitally signed files from respective ministries for payment and enables transfer of benefit to beneficiary account using sponsor bank of Ministry/Department.

DBT Mission lists a total 323 DBT eligible schemes of 51 ministries involving cash transfer. Out of these, 140 schemes were on-board DBT method of benefit transfer for the year 2016-17. Audit scrutiny (October 2017) of DBT related schemes in PFMS revealed that transactions of only 89 DBT schemes were covered by PFMS in 2016-17.

DBT mission lists LPG subsidy scheme *PAHAL* which involves payment of about ₹ 52,076.85 crore (31 March 2017) and accounts for about 53 *per cent* of all DBT beneficiaries and 28 *per cent* of total DBT payments. Audit observed that this system is not yet linked to PFMS for daily update of information. Hence, PFMS could not be used for providing MIS information related to this scheme.

Year to year progress of coverage of DBT schemes in PFMS is as detailed in **Table No. 9** below:

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[4] National Payments Corporation of India (NPCI), is created under the provisions of the Payment and Settlement Systems Act, 2007, for creating a robust Payment & Settlement Infrastructure in India.

Table No. 9: Progress of coverage of DBT schemes in PFMS

Year	DBT on-board schemes (DBT Mission)	Schemes covered by PFMS
2014-15	34	25
2015-16	59	46
2016-17	140	89

Audit noted that in the absence of full coverage of all the DBT schemes by PFMS, the stated objectives of PFMS for monitoring fund flow enabling timely and tacit transfer of funds and ensuring transparent reporting in these schemes could not be ensured.

Considering its major share in overall DBT beneficiaries and fund disbursement, data of PFMS related to the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) was examined to assess coverage in this scheme and utility of information gathered in PFMS as MIS/DSS. Analysis of MIS reports related to coverage of PFMS in MGNREGA revealed overall transactions and amount paid using PFMS as given in **Table No. 10** below:

Table No. 10: Overall transactions and amount paid using PFMS in MGNREGA

(₹in crore)

Financial Year	DBT-MGNREGA	
	Total Transactions	Total Amount Paid
2014-2015	0.04	67.79
2015-2016	25.54	30,911.36
2016-2017	35.36	46,891.90
2017-2018	31.13	39,661.22

It was observed that website dbtbharat.gov.in of DBT mission is regularly publishing data of DBT beneficiaries, transactions and funds transferred under DBT schemes including MGNREGA. Moreover, Ministry of Rural Development (MoRD) publishes MIS data related to this scheme on its website http://www.nrega.nic.in. The objectives of information disclosure and key parameters of reporting *viz.* beneficiaries, transactions and funds transferred are the same for PFMS and these sources.

However, there is no mechanism of data exchange between these sources and PFMS for transparent mapping of all beneficiaries and coverage under PFMS. Besides, financial information in accounts being reported by PFMS and MIS figures being reported in DBT Mission and MoRD could not be compared to get a transparent picture of progress of these schemes in PFMS. On specific query about extent of integration of NREGASoft (Software for MGNREGA) and PFMS to ensure accuracy of data disclosure in public domain, Ministry stated that data of successful payments is pushed back to NREGASoft for reconciliation of payments at the end of Ministry administering the schemes. However, no method for transparent mapping of all reports was available.

PFMS therefore did not provide an independent cross platform comparison of scheme related reported under PFMS and scheme MIS of Ministries (October 2017). The current status of PFMS data could not provide comprehensive, transparent, objective oriented information as envisaged by the Government and it could not subsume scheme specific MIS/DSS as planned.

8.1.6 PFMS Cost Benefit Analysis

While projecting the usefulness of PFMS, it was mentioned that prevention of float[5]of funds in the scheme implementation hierarchy could result in savings of interest costs to the tune of ₹ 8,363 crore. Ministry had reiterated in the EFC note presented for extension of PFMS beyond 2017 (December 2016) that approximately ₹ 10,000 crore savings on interest could be achieved through implementation of PFMS.

Audit noticed that no study to assess actual fund flow, funds remaining idle in hierarchy, actual float of fund prevented and interest savings considering period of float and prevailing rates of interest was conducted for any of the schemes where PFMS is being implemented. Hence, it was not possible to assess the effectiveness of PFMS in respect of its objective of preventing fund float and reducing interest burden.

PFMS was envisaged as SAS (Software as Service) expected to reduce requirement of hardware/software/maintenance to run various independent systems at different offices and for schemes specific MIS. It was projected that savings of about ₹ 1,900 crore could be achieved after doing away with needs of scheme-specific MIS for physical and financial monitoring.

Audit noted that no study had been conducted to identify areas of work at different offices that would be rendered redundant after implementation of PFMS. No work-study to reassess staff requirements and costs rationalization after implementation of PFMS had been conducted. This may lead to duplication of work in accounting offices and scheme related MIS/DSS where functionality has been taken over by PFMS.

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5 In the absence of 'just-in-time' fund allocation, funds are transferred to implementing agencies (IA) at the time of allocation of budget. These funds remain idle with agencies until final expenditure is made. This is fund float. Central government, however, continues to resort to short term borrowing of funds for day to day expenditure and incur interest expenditure. Just in time release of fund could prevent these interest costs.

8.1.7 Conclusion

Review of the implementation strategy of PFMS during 2014-17 revealed that PFMS had not adhered to timelines on almost all the parameters of project implementation and is not yet ready to deliver on any of its stated objectives. Pace of physical and financial progress remained slow during this period and the implementation strategy lacked necessary coherence with planned course of project implementation. Robust institutional framework to plan and monitor expenditure, human resource deployment and manage risks in technology development could not be build up to implement the project in the structured manner as envisaged even in extended period.

The matter was referred to the Ministry in November 2017; its reply was awaited as of December 2017.