

CHAPTER - II

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DISTRICT-CENTRIC AUDIT 9 to 31

2.1 District-centric audit of Washim

Chapter II

Planning Department

2.1 District-centric audit of Washim

Recognising the importance accorded by the Planning Commission, Government of India for a district-centric approach to devolution of finances for integrated local area development, a district-centric audit of Washim district was carried out to assess the status and impact of implementation of socio-economic developmental activities in the district during 2007-12.

The review covered key social sector programmes relating to health, education, water supply, social welfare, employment generation and poverty alleviation as well as economic sector programmes relating to irrigation, agriculture etc. Some of the significant findings are highlighted below.

Highlights

The District Planning Committee did not prepare an integrated district plan consolidating the plans of Panchayats and Municipal Councils for any year.

(Paragraph 2.1.6)

There was shortage of Primary Health Centres and Sub Centres in the district with critical gaps in health care infrastructure and facilities.

(Paragraph 2.1.7.1)

Adequate infrastructure facilities were not available in Government schools. Under Mid Day Meal Scheme, the objective to increase enrollment in primary and upper primary schools could not be achieved.

(Paragraph 2.1.7.2)

Non-procurement and idling of essential machinery and equipment for practical training with non-filling of vacant posts of instructors under Centre of Excellence Scheme aimed at upgrading the ITI in the district impacted the quality of training.

(Paragraph 2.1.7.2)

Since the inception of Swarnajayanti Gram Swarajgar Yojana, only three per cent of the beneficiaries crossed the BPL status till March 2012 despite incurring an expenditure of ₹ 24.49 crore.

(Paragraph 2.1.7.3)

Social infrastructure created such as Dr. Babasaheb Ambedkar Nyay Bhavan and renovated Central Jail were lying idle despite incurring an expenditure of ₹ 6.52 crore.

(Paragraph 2.1.7.5)

The Zilla Parishad did not adhere to the time schedules with regard to submission, approval and publication of annual accounts. Internal audit wing was not established in DRDA, Washim.

(Paragraph 2.1.9)

2.1.1 District profile

District Washim was formed on 1 July, 1998 after bifurcation of the existing Akola district. Washim district is located in the western part of Vidarbha region. Akola lies to its North, Amravati to North-East, Yavatmal to East, Hingoli to South and Buldhana to West.

As per census of 2011, the population of the district was 11.97 lakh which was 1.06 *per cent* of total population of the State (1,123.73 lakh). Out of 11.97 lakh, rural population was 9.86 lakh (82.37 *per cent*) and urban population was 2.11 lakh (17.63 *per cent*). The rate of literacy in the district was 81.70 *per cent* and sex ratio (Male: Female) was 1000:926.

2.1.2 Administrative set-up

The District Planning Committee (DPC) headed by Guardian Minister is the apex body at the district level for planning the implementation of development Schemes. The District Collector (DC) is the Member Secretary of the DPC and the sanctioning authority for all development programmes. The DC is assisted by the District Planning Officer (DPO) for implementation and monitoring of the Schemes. The administrative set-up of the district is depicted in **Appendix 2.1.1**.

The Chief Executive Officer (CEO), Zilla Parishad (ZP), Washim is the administrative head of the ZP as well as the Chairman of the District Rural Development Agency (DRDA). The CEO is assisted by the Project Director (PD), DRDA who ensures coordination between DRDA and Panchayat Raj Institutions (PRIs) *viz.* Block Development Officers (BDOs) of Panchayat Samitis (PSs) and Secretaries of Gram Panchayats (GPs).

The DRDA is a registered society and is the principal organ at the district level to oversee the implementation of various Schemes in rural areas through the line departments of PRIs.

2.1.3 Audit objectives

The objectives of audit were to assess whether:

- planning for various programmes was systematic;
- funds for various programmes were adequately managed;
- implementation of Schemes/programmes was effective; and
- an effective monitoring and internal control mechanism was in place.

2.1.4 Audit criteria

Audit findings were benchmarked against the following criteria:

- District annual plans;
- Guidelines of the concerned programmes/Schemes; and
- State Government rules and regulations like General Financial Rules, Maharashtra Treasury Rules.

2.1.5 Scope and methodology of audit

The audit was conducted from January to June 2012 for the period 2007-12. The district level offices, Municipal Councils (MCs) at Mangrulpir and Washim and office of three BDOs⁵ along with 49 GPs of these blocks were selected by random sampling technique. Records relating to health, education, water supply, housing, agriculture, irrigation *etc.* were scrutinized.

An entry conference was held on 17 May 2012 with the Principal Secretary (Planning), Mantralaya, Mumbai wherein the audit objectives, audit criteria and scope of audit were discussed. An exit conference was held on 22 January 2013 with the Divisional Commissioner, Amravati.

Audit findings

2.1.6 Planning

The 74th amendment to the Constitution mandated establishment of a DPC for consolidating the plans prepared by the Panchayats and MCs in the district.

Scrutiny of the records (May 2012) of DPO revealed that the DPC was constituted in March 1998. The DPC, however, did not consolidate the plans prepared by the Panchayats and MCs into an Integrated District Plan for any year.

Given the fact that an expenditure of ₹ 1,116.44 crore had been incurred by the district authorities on Schemes/activities during 2007-12, absence of consolidation of plans into integrated development plan for the district as a whole was violation of the Constitutional provision above.

During exit conference (January 2013), the Divisional Commissioner, Amravati accepted the audit observation.

2.1.6.1 Shortfall in conduct of meetings

The DPC was to meet every quarter to review the progress of implementation of the development Schemes. The District Vigilance and Monitoring Committee (DVMC) was to meet every quarter to review and monitor proper utilization of Government funds received under various centrally sponsored Schemes, take remedial action to prevent financial irregularities and keep a watch on the implementation of the programmes.

⁵ Malegaon, Mangrulpir and Washim

Audit scrutiny revealed that DPC and DVMC met only 12 and 5 times respectively against required twenty times during 2007-12.

The Divisional Commissioner accepted the audit observation.

2.1.6.2 Below Poverty Line census

As per guidelines issued by Ministry of Rural Development, GoI, BPL census should be conducted at the beginning of each five year plan. However, the BPL census 2002 in district Washim was completed in 2005-06 *i.e.*, just a year before completion of 10th five year plan period (2002-07). As a result, out of 88,698 rural BPL beneficiaries identified, only 40,999 beneficiaries could be benefited under Swarnajayanti Gram Swarojgar Yojana (SGSY) and housing Schemes during 2006-12.

The Divisional Commissioner stated that remaining 47,699 beneficiaries would be covered in census 2011.

Implementation of Schemes

2.1.7 Social services

Audit findings are as under:

2.1.7.1 Health and drinking water

National Rural Health Mission

The National Rural Health Mission (NRHM) was launched by the GoI on 12 April 2005 for the period 2005-12 throughout the country. The mission aimed at providing accessible, affordable, accountable, effective and reliable healthcare facilities in the rural areas.

The District Health Officer (DHO), ZP and Civil Surgeon (CS), General District Hospital are responsible for providing health care services to the people in the district through a network of one Government District Hospital (DH), seven Community Health Centers (CHCs), 25 Primary Health Centers (PHCs) and 153 Sub-Centers (SCs). Records of one Government District Hospital, Two⁶ CHCs, 13⁷ PHCs and 18⁸ SCs were test checked.

Planning

The NRHM strives for decentralized planning and implementation arrangements to ensure that need based and community owned District Health Action Plans (DHAPs) become the basis for interventions in the health sector. The District Health Society (DHS) is required to prepare Perspective Plan for entire mission period (2005-12). However, no perspective plan was prepared.

⁶ Malegaon and Mangrulpir

⁷ Aasegaon, Ansing, Jaulka, Kasola, Kata, Kiniraja, Medshi, Mohari, Pardi Takamor, Shelubazar, Shirpur, Tondgaon and Wanoja

⁸ Borala, Chandai, Chivra, Kekatumra, Kondala Zamre, Malegaon 2, Marsul, Pangari Kute, Pardi, Phalegaon, Poti, Rajura, Shirpur1, Tandali Bk, Tandali Shewai, Tarhala, Tondgaon 1 and Warla

Household survey

As per NRHM frame work, 50 *per cent* household survey by 2007 and 100 *per cent* by 2008 was aimed at for understanding the health care needs of the rural population, resource mapping and also to assess how other determinants influenced health of households such as drinking water, sanitation, employment and access to other facilities. However, household survey was not conducted by the DHS in the district.

Facility survey

In order to set up a benchmark for quality of service and identify the input needs, facility survey was to be conducted *cent per cent* by December 2008 for each facility in CHCs, PHCs, SCs and DHs. These surveys were expected to provide critical information in terms of infrastructure and human resource gaps and accordingly required to be addressed through planning process. Scrutiny revealed (April 2012) that the facility survey was not conducted in three (out of seven) CHCs, 10 (out of 25) PHCs and 63 (out of 153) SCs.

The Divisional Commissioner accepted the audit observation.

Public Report on health

The NRHM is committed to publishing public report on health at the State and the district levels to report to the community at large, on the progress made in the mission activities. However, no such report was published in Washim district. As a result, the community was not aware of the available health care facilities or the ongoing activities in the district.

Capacity building

The NRHM framework targets provision of one SC for a population of 5,000 (3,000 in tribal area), one PHC for a population of 30,000 (20,000 in tribal area), one CHC for one lakh population (80,000 in tribal/desert area). According to population census 2011, there was a need for 33 PHCs and 197 SCs. Against which, only 25 PHCs and 153 SCs were running in the district, resulting in shortage of eight PHCs and 44 SCs.

The Divisional Commissioner accepted the audit observation.

Non-availability of infrastructure

It was seen (June 2012) from the records of DHS that out of total seven CHCs, 25 PHCs and 153 SCs in the district, one CHC, three PHCs and 44 SCs were not having their own buildings.

Further, in two CHCs, 13 PHCs and 18 SCs test-checked, the available infrastructure was inadequate. The position as on March 2012 was as under:

Position of infrastructure at health care centers

Particulars	No. of centers where infrastructure not available		
	CHCs	PHCs	SCs
Designated Government building	--	2	2
Waiting room for patients	1	3	NA
Labour Room	--	2	2
Operation Theatre	--	3	NA
Emergency/Casualty Room	--	5	NA
Residential facilities for staff	1	2	2
Separate utility for Male and Female	--	3	9
Waste disposal system	--	1	6
Suggestion Box	--	2	11
NA- Not Applicable			
(Source: Departmental figures)			

Lack of basic health care services

The basic health care services required to be provided in the health centers were not available. Non-availability of health care services in two CHCs and 13 PHCs test-checked are detailed below:

Services	No. of centers where services were not available	
	CHCs	PHCs
Blood storage	1	NA
New born care	1	2
24 X 7 deliveries	--	1
X-rays	2	NA
Ultra-sound	2	NA
ECG	1	NA
Obstetric care	2	NA
Emergency services (24 hours)	--	2
Family Planning (Tubectomy and Vasectomy)	--	1
Medical Termination of Pregnancy (MTP) services	--	7
Intra-natal examination of gynaecological conditions	--	2
Pediatrics	2	NA
NA- Not applicable		
(Source: Departmental figures)		

Non-installation of express feeder for uninterrupted power supply in hospitals

In order to ensure uninterrupted power supply to the patients admitted in intensive care unit, casualty, operation *etc.*, the CS proposed (October 2006) installation of 11 KV express feeder. Between August 2008 and October 2010, ₹ 49.18 lakh was paid to Executive Engineer (EE), Public Works (Electrical) Division, Amravati. However, the work was not started even after a lapse of nearly four years resulting in inconvenience to patients.

Similarly, for installation of express feeder in CHC, Karanja Lad, an amount of ₹ 18.89 lakh was paid (February 2009) to the Executive Engineer, Maharashtra State Electricity Distribution Company Limited (MSEDCL),

Amravati. The work of installation of express feeder was not started even after expiry of three years.

The Divisional Commissioner accepted the audit observation.

Significant delay in commissioning of blood component separation unit

A blood component separation unit (BCSU) is very crucial as patients often need particular constituents of blood such as red blood cells, white blood cells, plasma and platelets. That way one unit of blood can be used for three to four patients and the available blood can be used effectively.

Audit observed that though one BCSU was purchased for DH in 2007-08 at a cost of ₹ 23 lakh, the related civil works were completed in December 2010 at a cost of ₹ 7.27 lakh and electrification in June 2012 at a cost of ₹ 5.94 lakh. The unit was yet to be commissioned (January 2013) for want of license from Food and Drugs Administration, GoM. Thus, the intended benefit of BCSU, even after investing ₹ 36.21 lakh, could not be availed of by the patients in DH for more than four years.

Achievement against performance indicators under NRHM

Shortfall in achievement of infant mortality rate

The NRHM prescribes national targets for reducing infant mortality rate (IMR)⁹, reducing morbidity and mortality rate and increasing cure rate of different endemic diseases covered under various national programmes.

The State Government fixed target of IMR at 25 per 1000 live births by 2010. As against this, the achievement in the district was below target at 48 in 2008, 37 in 2009, 38 in 2010, 36 in 2011 and 35 in 2012.

The Divisional Commissioner accepted the audit observation.

Shortfall in administration of iron folic acid and tetanus toxoid

One of the major means of safe motherhood is to register all the pregnant women before they attain 12 weeks of pregnancy and provide them with services, such as, four antenatal check-ups, 100 or more iron folic acid (IFA) tablets, two doses of tetanus toxoid (TT), advice on the correct diet, vitamin supplements and in case of complications, referring them to specialised gynaecological care. The details of administration of IFA and TT dosages to pregnant women during 2007-12 were as under:

⁹ IMR is the number of infant deaths (one year of age or younger) per thousand live births

Administration of IFA and TT dosages

Year	No. of pregnant women registered at health centre (CHC, PHC and SC)	No. of pregnant women not receiving 100 days IFA tablets	Percentage of pregnant women not receiving 100 days IFA tablets	No. of women not given TT dosages	Percentage of women not given TT dosages
2007-08	21,758	4,023	18.48	1,147	5.27
2008-09	22,878	13,646	59.64	327	1.43
2009-10	23,096	--	--	1,595	7.40
2010-11	22,128	986	4.45	1,102	4.98
2011-12	22,153	19,087	86.16	2,320	10.47

(Source: DHS, Washim)

As could be seen, the percentage of pregnant women not receiving hundred days IFA tablets was significant (86.16 *per cent*) in the year 2011-12 and percentage of women not given TT dosages also increased to 10.47 *per cent* in the year 2011-12 from 5.27 *per cent* in 2007-08.

The Divisional Commissioner accepted the audit observation.

Family Planning

Family planning includes terminal method to control total fertility rate and spacing method to improve couple protection ratio¹⁰ through vasectomy for male and tubectomy for female.

The details of targets fixed and achieved were as under:

Target and achievement in respect of vasectomy/tubectomy

Year	Target fixed		Target achieved		Percentage of shortfall	
	Vasectomy	Tubectomy	Vasectomy	Tubectomy	Vasectomy	Tubectomy
2007-08	460	8,740	75	5,393	84	38
2008-09	415	7,881	282	6,290	32	20
2009-10	415	7,881	104	6,575	75	17
2010-11	659	5,931	32	6,164	95	Nil
2011-12	659	5,931	11	5,473	98	8

(Source: DHO, Washim)

The percentage of shortfall in vasectomy increased from 32 *per cent* in 2008-09 to 98 *per cent* in 2011-12, whereas, the shortfall in tubectomy came down from 38 *per cent* to 8 *per cent* during 2007-12.

The Divisional Commissioner stated that action would be taken to motivate the people.

¹⁰ CPR is the percentage of the women in the age group of 15-49 years, protected from pregnancy/child birth in the year under consideration for a specific area

Drinking Water

Rural Water Supply Scheme

Under National Rural Drinking Water Programme, GoI issued (April 1999) modified guidelines which included community management of drinking water Schemes.

Non-transfer of completed water supply works to user agency

As per Section 100 of ZP and PS Act, 1961 and Section 45 (i) of Mumbai GP Act, 1958, the projects under rural water supply scheme (RWSS) are to be constructed by Maharashtra Jeevan Pradikaran (MJP) on agency basis and are required to be taken over by local bodies after completion for operation and maintenance. The maintenance of Schemes was to be done by the concerned local body out of their own resources.

Scrutiny of records (April 2012) of ZP, Washim revealed that 13 RWSSs completed by MJP at a cost of ₹ 78.42 crore during 1986-2011 were not taken over by the local bodies as of March 2012 as detailed below:

List of completed Regional Water Supply Schemes

(₹ in crore)

Sl. no.	Name of RWSS (No. of villages)	Date of completion	Expenditure incurred by Government
1	Dhudkheda (21)	31-03-1986	1.11
2	Sarsi (10)	31-01-2002	3.64
3	Bhamdevi (3)	01-02-2003	2.92
4	Vanoja (4)	31-12-2008	4.18
5	Manora (28)	31-08-2005	29.84
6	Chands (6)	31-03-2009	5.90
7	Jaulaka (3)	31-01-2002	2.26
8	Chichambhabhar (4)	30-06-2008	3.21
9	Dubalwel (8)	31-03-2009	6.61
10	Umbarda Bazar (9)	31-12-2010	15.69
11	Mhasani (16)	31-12-2010	
12	Warala (4)	20-04-2009	2.08
13	Karada (2)	31-03-2011	0.98
Total	118 villages		78.42

(Source: ZP, Washim)

Since the ZP/GP had not taken over the above 13 RWSS in Washim district for operation and maintenance, no water charges could be levied/ recovered and the RWSS could not be self-supported. On the contrary, due to non-handing over of these assets to local bodies, the MJP had to incur an expenditure of ₹ 60.33 lakh during 2007-12 on maintenance and repairs of these assets.

The Divisional Commissioner accepted the audit observation.

2.1.7.2 Education

Sarva Shiksha Abhiyan

Sarva Shiksha Abhiyan (SSA) is a comprehensive and integrated flagship programme of GoI to attain universal elementary education (UEE) in the country and aims to provide useful and relevant education to all children in the age group of 6-14 years.

Planning for infrastructure development

Manual on Financial Management and Procurement, 2010 of the Department of Elementary Education and Literacy, Ministry of Human Resource Development, GoI stipulated that number of schools without facilities like drinking water, kitchen shed, playground, access ramps, boundary walls and electrification should be included in the annual work plan and budget to address the gaps in school infrastructure. As per administrative approvals, the work of construction of class rooms should be completed within six months from the date of agreement.

Scrutiny of records of Education Officer (Primary), ZP revealed (June 2012) that there were no basic facilities in 778 Government schools in Washim district as of March 2012 as detailed below:

Shortfall in basic amenities in 778 schools

Status	Shortfall				
	Kitchen shed	Boundary wall	Playground	Electrification	Drinking water
Available	497	350	468	555	571
Not available	281	428	310	223	207
Percentage shortfall	36	55	40	30	27

(Source: ZP, Washim)

It would be seen from the table above that shortfall in provision of basic facilities ranged from 27 per cent to 55 per cent as of March 2012. Incidentally, the requirements of these basic amenities were not included in the annual plans.

The Divisional Commissioner stated that an updated status on the availability of infrastructure facilities in the schools would be furnished in due course.

Mid-Day Meal Scheme

The National Programme of Nutritional Support to Primary Education, commonly known as Mid-Day Meal (MDM) Scheme, was launched by GoI in August 1995 with the principal objective of boosting the universalisation of primary education by increasing enrollment, retention and learning levels of children and simultaneously improving the nutritional status of primary school children (I to V standard). The Scheme was subsequently extended (2008-09) to upper primary students (up to VIII standard).

Decrease in enrollment despite increase in number of schools

Scrutiny of records of Education Officer (Primary), ZP in February 2012 revealed that though there was an increase in number of primary and upper primary schools (Government and aided both), the enrollment of children in the targeted age group of 6 to 10 years in all schools decreased during 2009-10 and 2011-12 despite implementation of MDM Scheme as detailed below:

Details of enrollment of children in schools under MDM Scheme

Year	No. of primary and upper primary schools		No. of children enrolled in primary and upper primary schools	
2007-08	983		1,08,373	
2008-09	1,522	Increased by 21	1,98,358	Decreased by 23,802
2009-10	1,543		1,74,556	
2010-11	1,543	Increased by 11	1,74,556	Decreased by 7,000
2011-12	1,554		1,67,556	

(Source: ZP, Washim)

The Divisional Commissioner stated that due to shifting of students from one school to other, the number of students decreased.

The reply of the Divisional Commissioner is not convincing as a shift from one school to another would not lead to any change in the total number of students.

Inadequate infrastructure

Infrastructure facilities such as kitchen-cum-store, kitchen devices (utensils for cooking and serving) and clean drinking water were expected to be provided under MDM Scheme. Scrutiny of records of Education Officer (Primary), ZP revealed (June 2012) that out of 1,014 schools, 345 (34 *per cent*) schools were not having kitchen sheds for preparation of afternoon meals. Further, 126 schools (12 *per cent*) were not having kitchen devices as of March 2012.

The Divisional Commissioner stated that necessary facilities would be provided in future.

Discontinuation in supply of meals

Test check of 30 selected schools in three sampled blocks revealed that there was disruption in supply of meals to students which ranged from 5 to 199 days during 2007-12, as indicated in **Appendix 2.1.2**.

The Divisional Commissioner stated that facts would be verified.

Higher and Technical Education

The District Vocational Education and Training Officer (DVETO) is responsible for the overall supervision of the Industrial Training Institutes (ITIs) and Government Technical High Schools (GTHSs).

Shortage of machinery and equipment in Industrial Training Institutes

One of the objectives of ITIs was to equip the students with practical knowledge and skills required for the industry. Tools and machinery as prescribed for the various courses were the basic requirements in these institutes, as a major portion of the syllabus included practical knowledge on the usage of these tools and machinery.

Scrutiny of the records (April and May 2012) of three ITIs in selected blocks revealed that there was shortage of machinery and equipment valuing ₹ 43.68 lakh in various trades as under:

Shortage of machinery and equipments in ITIs

(₹ in lakh)

Sl. No.	Name of ITI	Cost of machinery and equipment
1.	Washim	17.25
2.	Malegaon	7.27
3.	Mangrulpir	19.16
	Total	43.68

(Source: ITIs Malegaon, Mangrulpir and Washim)

Machinery lying idle in Government Technical High School

In GTHS, Washim it was noticed (April 2012) that computer equipment purchased during 2008-09 at a cost of ₹ 40 lakh were lying idle in the institute as of March 2012.

The Divisional Commissioner stated that an updated position would be furnished in due course.

Up-gradation of ITIs into centers of excellence

The Director General of Education and Training (DGET) proposed (2008-09) to introduce Centre of Excellence (CoE) Scheme by up-gradation of ITI, Washim. The Scheme was to be funded by the World Bank and implemented by the Ministry of Labour and Employment, GoI through District Vocational Education and Training (DVET) and the project cost was to be shared between GoI and State Government in the ratio of 75:25. These CoEs were expected to offer training on the basis of a structure designed by DGET. The National Council for Vocational Training (NCVT), Delhi was to conduct the examinations and issue certificates to the successful candidates.

The Scheme envisaged training in multi-skilled courses for production of high quality craftsmen and creation of a work force of international standards. Availability of machinery, equipment and tools as per the syllabi and sufficient space as stipulated in the ITI manual was to be ensured before commencement of the courses. During 2007-12, funds amounting to ₹ 1.92 crore were received from the Central and the State, against which, ₹ 1.91 crore was spent. Scrutiny of records revealed the following:

Non-procurement of required machinery and equipment

Scrutiny of records (April 2012) of the Principal, ITI, Washim revealed that the essential machinery and equipment valuing ₹ 7.67 lakh for Broad Based Basic Training (BBBT) and Advance Modules were not procured as of April

2012. Further, against a supply order placed during 2010-11, ITI, Washim drew an amount of ₹ 11.18 lakh from the treasury between October 2010 and January 2011 towards cost of machinery and equipment. However, the machinery and equipment were not received as of April 2012.

Machinery lying idle

In ITI, Washim, machinery and equipment valuing ₹ 45.02 lakh, procured during 2009-10 through funding from World Bank, were lying idle in the workshop for over two years (March 2012) due to non-completion of demonstration and civil works and non-availability of oxy-acetylene gas.

High percentage of failed candidates

To impart training in BBBT and Advance Modules under CoE, ITI, Washim required sufficient number of faculty. It was, however, observed that 10 posts of instructors were not filled up (April 2012) resulting in deficient training to the students, defeating the very objective of providing multi-skilled training.

During 2008-11, the percentage of failed candidates in the final examinations of BBBT ranged between 52 and 80 in ITI, Washim as detailed below:

Details of failed candidates in the final examinations of BBBT

Year	Actual enrollment	Total No. of candidates appeared	Total No. of candidates passed	Percentage of failed candidates
2008-09	96	91	44	52
2009-10	126	130	54	58
2010-11	126	137	28	80

(Source: ITI, Washim)

Note:-Appeared more than enrollment because the failed candidates re-appeared in succeeding years

Thus, non-procurement and idling of essential machinery and equipment for practical training coupled with non-filling of vacant posts of instructors impacted the quality of training, as evident from the high percentage of failure.

The Divisional Commissioner stated that the matter would be investigated.

2.1.7.3 Employment

Swarnajayanti Gram Swarojgar Yojana

Swarnajayanti Gram Swarojgar Yojana (SGSY) was launched by GoI in April 1999 in order to bring the poor families in rural areas above the poverty line by organizing the rural poor into Self Help Groups (SHGs) through the process of social mobilization, training and provision of income generating assets through a mix of bank credit and Government subsidy.

Non-achievement of objectives of the Scheme

A SHG consists of 10 to 20 members of which at least 80 *per cent* were to belong to BPL households. The SHGs, who were in existence for about six months and demonstrated the potential of a viable group, were eligible for getting revolving fund of ₹ 10,000 (Stage I). Further, at the end of six months

from the date of receipt of revolving fund, the SHGs, if functioning effectively, were eligible for getting loan-cum-subsidy of ₹ 1.25 lakh to start economic activity (Stage II). Hence, SHGs were expected to start economic activity within one year of their formation.

It was, however, noticed that out of 4,670 SHGs in the district formed till 31 March 2011 and who had completed a year of their formation, 2,547 SHGs (55 per cent) had not started economic activities, defeating the very objective of the Scheme.

The Divisional Commissioner accepted the audit observation.

Ineffective implementation of the Scheme

As per provision 6.4 of the SGSY guidelines, member of SHGs should cross poverty line within three years of formation. Scrutiny of records of DRDA (May 2012) revealed that 3,483 SHGs were formed as of March 2009 comprising 41,796 members¹¹ who should have been uplifted by March 2012. However, as of March 2012, only 1,205 out of 41,796 members (three per cent) crossed the BPL status, indicating ineffective implementation of the Scheme despite incurring an expenditure of ₹ 24.49 crore since its inception till March 2009.

The Divisional Commissioner accepted the audit observation.

Non-maintenance of database

According to the directives issued (February 2010) by GoM, software system developed by M/s Lips and Bounds, Pune (Company) was to be installed by each DRDA, which would contain all the information of SHGs and its members including financial aid received from Government and bank from time to time.

Data in prescribed format was to be provided by DRDA and the entire work of installation of software and uploading of data was to be completed within four months by the Company from the date of agreement, which was signed in July 2010. As per agreement, the cost of software development was pegged at ₹ 3 lakh, on line support at ₹ 1.50 lakh, web space at ₹ 30,000, installation cost ₹ 2,500 per block, data entry cost at ₹ 6 per SHG and ₹ 4 per member.

Audit observed, while DRDA, Washim paid ₹ 4.29 lakh to the company (towards cost of software and on line support) in November 2011, the software had not been installed as of May 2012.

Non-installation of software and non-uploading of data resulted in lack of support for better planning for requirements of SHGs.

The Divisional Commissioner accepted the audit observation.

¹¹ Considering an average of 12 members per SHG

2.1.7.4 Housing and sanitation

Indira Awaas Yojana

The Indira Awaas Yojana (IAY) which is a Centrally Sponsored Scheme, with a cost sharing ratio of 75:25 between the Centre and the State, was introduced in January 1996 as an independent Scheme. The objective of the IAY is primarily to help construction of dwelling units for members of Scheduled Caste (SC), Scheduled Tribe (ST), freed bonded labourers and other non-SC/ST BPL rural household by providing them with financial assistance.

The admissible financial assistance for construction of one dwelling unit was ₹ 28,500 up to the year 2007-08, ₹ 43,500 for 2008-09 and ₹ 68,500 from 2009-10 onwards excluding the beneficiary share of ₹ 1,500 by way of self labour. This pattern was applicable to all other housing Schemes except in Ramai Housing Scheme where beneficiary is not required to contribute his/her share.

Audit scrutiny of the records of DRDA, Washim and selected BDOs revealed the following:

Excess release of funds

The district received a grant of ₹ 97.16 crore during 2007-12 from the Centre and the State for various housing Schemes including IAY. Audit scrutiny revealed that the grant so released was excess by ₹ 6.64 crore, considering the number of houses sanctioned under the various housing Schemes during 2007-12. The excess release was retained by DRDA (May 2012).

Allotment of houses

As per IAY guidelines, the allotment of house should be in the name of female member of the beneficiary or in the joint names of both husband and wife. Scrutiny of records of BDOs of test-checked units revealed that out of 4,520¹² dwelling units sanctioned under various housing Schemes during 2007-12, only 692 (15 *per cent*) dwelling units were in the names of female beneficiaries and the remaining 3,828 (85 *per cent*) units were in the names of male beneficiaries, which was in contravention of the Scheme guidelines.

The BDOs stated that though the houses were originally sanctioned in the name of male member, the logo /display board was made in the joint name of husband and wife after completion of dwelling units.

The Divisional Commissioner did not furnish any specific reply.

¹² Malegaon – Total sanctioned units-1,179, No. of sanctioned units in name of male-962, No. of sanctioned units in name of female-217
Mangrulpir – Total sanctioned units-814, No. of sanctioned units in name of male-659, No. of sanctioned units in name of female-155
Washim– Total sanctioned units-2527, No. of sanctioned units in name of male-2,207, No. of sanctioned units in name of female-320

Non-procurement of smokeless chulhas

The IAY guidelines stipulated that each dwelling unit should be provided with a smokeless chulha which is fuel efficient, smoke free, healthy for clean environment and more convenient to use.

Scrutiny of records of DRDA revealed that though an amount of ₹ 351 per smokeless chulha per beneficiary was deducted from 6,991 beneficiaries (₹ 24.54 lakh) of various housing Schemes¹³ during 2009-11, yet DRDA failed to procure the chulhas till May 2012.

During exit conference, the Divisional Commissioner stated that all the smokeless chulhas had since been procured.

Smokeless chulhas lying idle

Scrutiny of stock registers of three test checked BDOs revealed that out of 2,665¹⁴ smokeless chulhas purchased during 2007-09, 1,657 chulhas were not distributed as of June 2012, though the cost of chulhas was recovered from the beneficiaries.

During exit conference, the Divisional Commissioner stated that all the smokeless chulhas had since been distributed.

Other housing Schemes

Selection of beneficiaries – Minority Sectoral Development Programme

As per orders issued by GoM in October 2006, Muslims, Christians, Sikhs, Buddhists, Zoroastrians (Parsis) and Jains residing in the State of Maharashtra will be treated as minorities. The State Government introduced the programme of providing dwelling units to the minority beneficiaries from 2010-11 under Minority Sectoral Development Programme.

Scrutiny of records of BDO, Washim revealed that during 2010-12, dwelling units were provided to 440 beneficiaries which included Muslims-120, SCs-97 and others-223.

The selection of 320 beneficiaries other than the minority community deprived the legitimate beneficiaries of the benefits.

The Divisional Commissioner accepted the audit observation.

Short payment to beneficiaries – Ramai Housing Scheme

The Ramai Housing Scheme was introduced by the State Government from 2010-11. As per provisions of this Scheme, if a beneficiary is from rural area, there is no requirement of contribution of beneficiary share of ₹ 1,500. Thus, entire amount of subsidy is payable to beneficiary as per the cost of house

¹³ IAY, Ramai, Minority etc.

¹⁴ Malegaon – Total stock-885, Distributed-333, Balance-552
Mangrulpir – Total stock-826, Distributed-325, Balance-501
Washim – Total stock-954, Distributed-350, Balance-604

applicable to a particular year. Audit observed that DRDA paid ₹ 68,500 per beneficiary (May 2012) to 4,976 beneficiaries during 2010-12 instead of ₹ 70,000 per beneficiary, resulting in short payment of ₹ 74.64 lakh¹⁵.

The Divisional Commissioner stated that the Scheme guidelines would be complied with.

Total Sanitation Campaign

Total Sanitation Campaign (TSC) is a comprehensive programme launched by GoI in January 2004 to ensure sanitation facilities in rural areas with a broader goal of eradicating the practice of open defecation. TSC was implemented in Washim district from 2004-05 by the ZP.

Target and achievement

The position of target and achievement in respect of various components of TSC in Washim district during 2004-12 was as under:

Target and achievement of TSC			
Component	Target (Number)	Achievement (Number)	Percentage of achievement
Individual household latrines (BPL)	1,07,896	44,781	42
Individual household latrines (APL)	97,057	43,739	45
School toilet units	1,526	1,526	100
Anganwadi toilets	950	950	100
Community complex toilets	50	38	76

(Source: Project performance report of ZP, Washim)

Test-check of records of sampled blocks revealed (June 2012) that the percentage of achievement under Individual Household Latrines (BPL and APL) ranged from 28 to 45 in Mangrulpir and Malegaon blocks as of March 2012. This indicated that the objective of the Scheme was partially achieved.

Huge unspent balance

The position of funds received and expenditure incurred under TSC during 2007-12 was as follows:

Funds received and expenditure incurred under TSC						
(₹ in lakh)						
Year	Opening balance	Grant received	Total	Expenditure	Closing balance	Percentage of expenditure
2007-08	18.95	67.76	86.71	72.86	13.85	84
2008-09	13.85	206.99	220.84	210.06	10.78	95
2009-10	10.78	129.57	140.35	76.35	64.00	54
2010-11	64.00	466.14	530.14	61.60	468.54	12
2011-12	468.54	439.90	908.44	327.75	580.69	36
Total		1,310.36		748.62		

(Source: ZP, Washim)

¹⁵ ₹ 1,500 x 2,626 beneficiaries (2010-11) = ₹ 39.39 lakh

₹ 1,500 x 2,350 beneficiaries (2011-12) = ₹ 35.25 lakh

It was revealed that the percentage of expenditure incurred ranged from 12 per cent to 95 per cent during 2007-12. The unspent balance lying with the ZP at the end of March 2012 was ₹ 5.81 crore.

The Divisional Commissioner accepted the audit observation and stated that unspent balances were due to non-achievement of targets.

2.1.7.5 Social infrastructure

Non-utilization of infrastructure

Government of Maharashtra decided (June 2006) to construct Dr. Babasaheb Ambedkar Samajik Nyay Bhavan (Ambedkar Bhavan) in every district of Maharashtra State with facilities such as:

- Library, information centre, conference hall, sitting hall, canteen, kala academy;
- Computer training institute with facility of Cyber Café; and
- A community hall for SC and Nav-buddha community for conducting community programmes at a reasonable rent.

Scrutiny of records of Special District Social Welfare Officer (SDSWO), Washim revealed (February 2012) that construction of Ambedkar Bhavan in Washim district was completed at a cost of ₹ 4.69 crore in July 2009 in three parts *i.e.* Building A, Building B and Building C. While Building A was being used for the offices of Social Welfare department, the remaining two buildings constructed at a cost of ₹ 2.70 crore had not been put to use (January 2013).

Idle investment on repairs and renovation of central jail

Though the work of repairs and renovation of jail building, construction of barracks, compound wall and staff quarters at Washim was completed in March 2007, yet the possession of the jail was not taken over by the Home Department as of January 2013, thereby rendering an expenditure of ₹ 3.82 crore unproductive.

Audit observed that the Public Works Department (PWD) had been reminding the Jail authorities since November 2007 to take over the possession and the jail authorities certified in 2009 that the infrastructure was sufficient to make the jail functional. However, the possession was not taken over resulting in theft of material and deterioration of the structure. Pending possession of the jail, the inmates were lodged in Akola jail located at a distance of 80 km from Washim.

Audit also observed that the Police had to bring the inmates from Akola to Washim for attending the court and take them back daily. This necessitated deployment of one police vehicle and security personnel for which an approximate expenditure of ₹ 27.54 lakh¹⁶ had been incurred by the Home

¹⁶ ₹ 45,900 per month x 12 months x 5 years

Department during 2007-12. This expenditure could have been avoided had the jail been taken over in March 2007 after renovations and construction.

The Divisional Commissioner accepted the audit observation.

2.1.7.6 Local bodies

Urban development

As per recommendations of the 12th Finance Commission (2005-10), the Municipal Councils (MCs) were required to prepare comprehensive project plans for solid waste management and other related works; utilise 56.50 *per cent* of the TFC grants on solid waste management; and 43.50 *per cent* of the grant on other related works.

Disposal of Municipal solid waste

Municipal Councils, Washim and Mangrulpir

Under the jurisdiction of MC, Washim 18.48 MT of garbage per day was being generated, of which, 22 *per cent* was recyclable waste, 41 *per cent* was bio-degradable waste and mixed waste was 37 *per cent*. To collect the waste, nine vehicles were being deployed in the town. Audit, however, observed that a waste disposal plant procured in August 2010 was not set up as of January 2013 even after incurring expenditure of ₹ 26.81 lakh¹⁷.

Similarly, under the jurisdiction of MC, Mangrulpir, 7.5 MT of garbage per day was being generated. However, no solid waste disposal plant was set up in the town despite the fact that a proposal to this effect was mooted way back in March 2008 by the Directorate of Municipal Administration, Mumbai.

Consequently, solid waste was being disposed of in both the MCs in an unorganized and unscientific manner in the dumping yard.

The Divisional Commissioner, Amravati accepted the audit observation.

2.1.8 Economic services

2.1.8.1 Irrigation

One Minor Irrigation Division (MID) at Washim was handling two medium and 81 minor irrigation projects in the district. However, with a view to removing irrigation backlog in the district, GoM established three¹⁸ more divisions. Audit scrutiny of these four irrigation divisions revealed the following:

¹⁷ Machinery – ₹ 7 lakh ; construction of plant – ₹ 19.81 lakh

¹⁸ Minor Irrigation (Local Sector) Division, Washim in October 2007, MID-II, Karanja in May 2008 and MID-III, Washim in May 2008

Creation and utilisation of irrigation potential

Against the targeted irrigation potential (IP) of 27,214 hectares (ha), IP of 11,483 ha (42 *per cent*) was created during 2007-12. Out of this, IP of 1,867 ha (16 *per cent*) only could be utilised.

Non-adherence to the recommendations of the High Power Committee on planning

A High Power Committee (HPC) headed by the Secretary, Planning Department was set up to review the status of irrigation projects across the State. As per the recommendations of said committee (November 2001), projects on which expenditure incurred was above 75 *per cent* were to be completed first. The projects on which expenditure incurred was between 50 and 75 *per cent* were to be taken up next and projects with expenditure less than 50 *per cent* were to be stopped.

The divisions incurred an expenditure of ₹ 313.63 crore during 2009-11 on 59 new projects. There were 15 old projects on which more than 50 *per cent* expenditure was incurred as of March 2012. These projects were taken up between August 1995 and May 2006 and required a further expenditure of ₹ 32.38 crore for their completion. If the recommendations of the HPC had been followed scrupulously, the older projects could have been prioritized and completed early.

The Divisional Commissioner stated that the old projects would be completed under intensive irrigation programme.

2.1.8.2 Soil and water conservation

Vidarbha Watershed Development Mission

Vidarbha Watershed Development Mission (VWDM) was included in the Farmers' package of Government of Maharashtra. The State Government issued guidelines on VWDM in September 2006. VWDM aimed at ensuring availability of water for irrigation, achieving water conservation and generating agro-based self-employment through development of watersheds in the six suicide-prone districts in the State including Washim. The nodal agency for implementation of works under VWDM is the Agriculture Department. The works under a watershed project include treatments like continuous contour trenches (CCT), graded bunding (GB), loose boulder structure (LBS), farm ponds (FPs), cement nalla bandhara (CNB) and mati nalla bandhara (MNB).

Non-contribution to watershed development fund and non-maintenance of watershed structures

As per the guidelines issued by GoI for Hariyali Scheme, which were also reiterated by the State Government, the Watershed Development Committees (WSDCs) were required to create a Watershed Development Fund (WDF) for maintenance of various works carried out under VWDM. Contributions to WDF were to be made by the individual beneficiaries at a minimum 10 *per*

cent of the cost of works executed on individual lands and in case of SCs/STs and persons identified below the poverty line, at five per cent.

In three test-checked talukas, 46 Village WSDCs carried out treatment works like GB, CNB, MNB and FPs on 66 watershed projects during 2007-12 under VWDM by incurring an expenditure of ₹ 12.17 crore. However, contribution by the Village WSDCs at the rate of five per cent (minimum) amounting to ₹ 60.79 lakh was not recovered and credited to WDF. Consequently, no maintenance expenditure was incurred during 2007-12 by the District Superintending Agriculture Officer (DSAO).

Check dams under Prime Minister's package

Construction of check dams in six suicide-prone districts of Maharashtra (including Washim) was included under the Prime Minister's package announced by GoI in July 2006. The Commissioner of Agriculture (CoA), Maharashtra State, Pune issued instructions (August 2006) regarding the construction of check dams stating *inter alia* that in order to avoid the deposit of silt, works should be executed on the single rivulet/Nalla in a chain system and beneficiaries should construct small mati nalla bandh on the sides of their field. To arrest silting, the department should also construct gabion structure on the upper reaches of the chain system from other sources like district fund, backlog, etc.

Non-construction of gabion structures

GoI fixed a target of 1,500 check dams (500 per year per district, including Washim) in July 2006 to be constructed in a period of three years (2006-09). Audit observed that against the target of 1,500 check dams fixed by GoI to be completed at a cost of ₹ 30 crore, the DSAO could complete 1,491 check dams at a cost of ₹ 29.04 crore by 2011-12. Further, the DSAO undertook construction of 54 additional check dams by diverting the district and backlog funds (₹ 1.16 crore) earmarked for gabion structures, which could not be completed as of March 2012. As a result, neither gabion structures could be constructed nor the DSAO could ensure the completion of 63¹⁹ check dams. The completion certificates in respect of the check dams were yet to be issued by the Taluka Agriculture Officers as of January 2013. During a joint field visit with the departmental officials (April 2012) to village Chandas (Taluka-Malegaon), audit observed huge deposit of silt in a number of check dams due to non-construction of gabion structures.

The Divisional Commissioner accepted the audit observation and stated that completion certificates would be furnished.

¹⁹ 1,500-1,491 = 9 + 54 (additional check dams) = 63

2.1.9 Evaluation and monitoring

2.1.9.1 Delay in finalization of annual accounts

The annual statement of accounts of the ZP should be prepared on or before 10 July of the following financial year for placing before the Finance Committee of the ZP by 10 August. Subsequently, these accounts are to be approved on or before 30 September by ZPs and finally, an abstract of statement of accounts in Government Gazette is required to be published before 15 November.

It was observed (February 2012) from the records of the Chief Accounts and Finance Officer (CAFO), ZP, Washim that there was a delay of 16 months in approval of accounts by ZP for the year 2007-08; two months in publishing of accounts for 2007-08 and eight months for the accounts of 2008-09. The annual accounts for the year 2010-11 were not published in the Government Gazette as of January 2013.

2.1.9.2 Internal Control Mechanism

Non-establishment of Internal Audit Wing

As per the guidelines issued by the DRDA, an internal audit wing should be established with one of the Accounts Officers performing the role of internal auditor.

Scrutiny of records revealed (June 2012) that the internal audit wing was not established in DRDA, Washim during the period 2007-12.

Scrutiny of records of the CAFO revealed (June 2012) that internal audit of nine out of 12 departments of ZP and six PSs of Washim district was not conducted by CAFO during 2007-11.

2.1.10 Conclusion

The District Planning Committee did not prepare integrated district plan in any year covering the entire gamut of activities for overall development of the district. The district was short of health centres and minimum infrastructure. Thirteen Rural Water Supply Schemes completed by Maharashtra Jeevan Pradikaran at a cost of ₹ 78.42 crore during 1986-2011 were not taken over by the local bodies as of March 2012. There was feeding interruption under Mid Day Meal Scheme which ranged between 5 and 199 days. Non-procurement and idling of essential machinery and equipment for practical training with non-filling of vacant posts of instructors under Centre of Excellence Scheme for upgrading the ITI impacted the quality of training. The central jail has not been taken over by the Home Department even after more than five years of its renovation and an expenditure of ₹ 3.82 crore. Since the inception of SGSY Scheme in 1999, only three *per cent* of the beneficiaries crossed the BPL status till March 2012 despite incurring an expenditure of ₹ 24.49 crore. Waste disposal plants were not set up by MCs, Washim and Mangrulpir utilising 12th FC Grants. There was delay in finalisation of annual accounts of ZP. Necessary structure to arrest silting was not raised for check dams constructed at a cost of ₹ 29.04 crore.

2.1.11 Recommendations

The Government may:

- ensure that the DPC prepares an integrated district plan for the overall development of the district;
- conduct a survey to identify the gaps in health care infrastructure and facilities;
- ensure that there are no feeding interruptions under Mid Day Meal Scheme;
- ensure effective implementation of SGSY Scheme in order to lift the targeted number of beneficiaries above poverty line;
- expedite setting up of waste management facilities in Municipal Councils;
- ensure construction of gabion structures to arrest silting in check dams; and
- ensure timely submission, approval and publication of annual accounts of Zilla Parishad.

The matter was referred to the Government in October 2012; their reply was awaited as of January 2013.