

CHAPTER-IV
Function Based Audit of
Panchayati Raj Institutions

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4.1 Introduction:

Function Based Audit with District-Centric focus: It is a comprehensive approach to auditing that focuses on evaluating the performance and effectiveness of various programs and services at the district level. This method provides a localised assessment, ensuring that resources are used efficiently and that public services meet the needs of the community.

Function Based Audits with District-Centric focus are essential for fostering effective governance and sustainable development at the local level. By focusing on specific districts, these audits provide a detailed assessment of resource utilisation, service delivery, and the implementation of socio-economic programs. They promote accountability and transparency among local authorities, ensuring that public funds are used efficiently and for their intended purposes. Additionally, this approach helps the identification of gaps and inefficiencies, leading to targeted improvements in public services.

4.2 Audit Scope and Methodology

4.2.1 Functions and Activities selected with a District Centric Focus

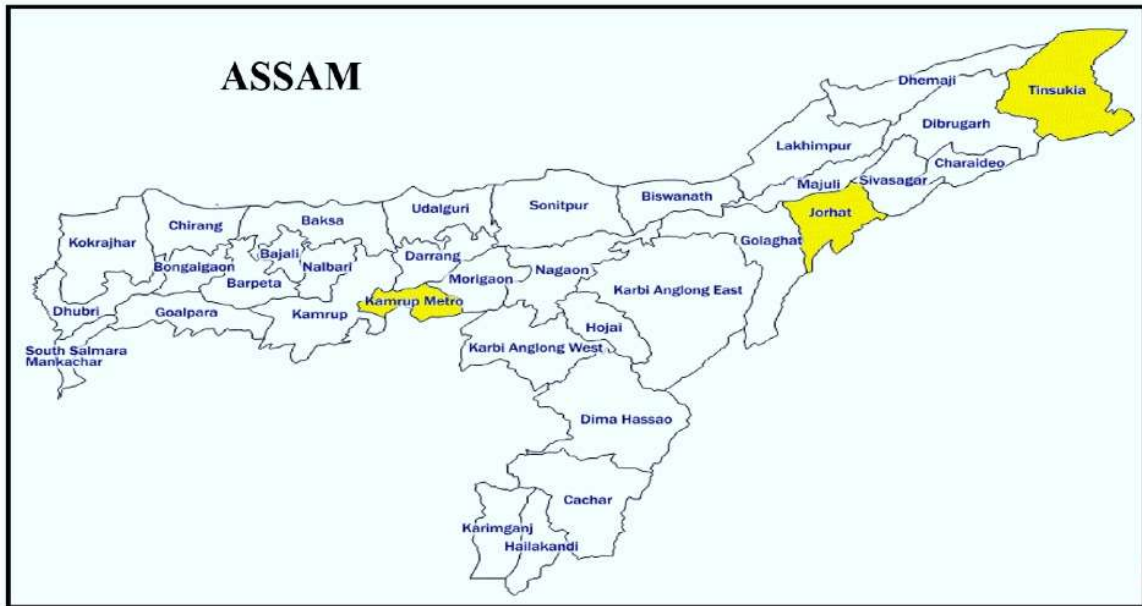
In Assam, the Funds, Functions and Functionaries were still not completely transferred to the PRIs. Line Departments and other agencies, working parallel to the PRIs, are performing those functions.

Though orders for devolution were issued in respect of few subjects, no function has been devolved to the PRIs and hence function-based audit was not justified, hence, cross cutting topic *viz.*, “construction and asset creation” was taken up as a topic for District Centric Audit (DCA). The audit of PRIs was done with a District Centric Approach covering cross-cutting activities (asset management, property tax, constructions, etc.) which were carried out in multiple horizontal units of PRIs. The focus was to assess whether constructions were completed as per desired norms and whether durable assets have been created and whether there was any established mechanism for asset management.

4.2.2 Audit Scope

The district centric audits were conducted in three districts (Tinsukia, Jorhat and Kamrup (Metro) of Assam for the period 2020-21 to 2022-23. The map of Assam showing the geographical representation of the three districts is depicted at **Figure 4.1** below:

Figure-4.1: Map showing the geographical representation of the three selected districts.



For selecting the district, the 27 districts of general areas were divided into three strata and one district from each stratum was selected using the Simple Random Sampling Without Replacement (SRSWOR) method based on expenditure. From each district 2 APs and 14 GPs were selected. The units covered in DCA was 3 ZPs, 7 APs¹⁵ and 42 GPs. Coverage of DCA was for three years from 2020-21 to 2022-23.

The PRIs selected for DCA are shown in the **Table 4.1** below:

Table 4.1: List of PRIs selected for DCA

District/ Tier of PRIs	Zilla Panchayats (3)	Anchalik Panchayats (7)	Gaon Panchayats (42)
Tinsukia	Tinsukia	Kakopathar and Hapjan	<p>Under Kakopathar AP - Bordubi, Gabharubheti, Kailashpur, Kumchang, Kakojan, Kakopathar, Rongajan.</p> <p>Under Hapjan AP - Kordoiguri, Baghjan, Borhapjan, Hansora,, Hatijan, Hapjan, Tingrai GP.</p>

¹⁵ In Kamrup (M), number of GPs in 2 selected APs were less than 14 hence, 3 APs were selected.

District/ Tier of PRIs	Zilla Panchayats (3)	Anchalik Panchayats (7)	Gaon Panchayats (42)
Jorhat	Jorhat	Jorhat and Titabor	<p>Under Jorhat AP - Bagchung, Chinamara, Dakhin Tengal Khongia Bagisa, Madhya Namoni Charaibahi, Uttar Garamur, Uttar Khongia and Uttar Namoni Charaibahi GP</p> <p>Under Titabor AP - Birinasayek, Borholla, Charaipani, Kakodunga Bekajan, Madhapur and Namchungi and Rangajan GP.</p>
Kamrup (M)	Kamrup (M)	Dimoria, Rani and Chandrapur AP	<p>Under Dimoria AP: Sonapur, Khetri, Baruabari, Tapatoli, Malaoibari, Hahara, Dhupguri GP</p> <p>Under Rani AP: Azara, Dharapur, Garal, Kahikuchi, Mazirgaon GP</p> <p>Under Chandrapur AP: Panikheti and Amsing GPGP</p>

4.2.3 Audit Criteria and Methodology

Audit findings in this Chapter are benchmarked against the following criteria:

- The Assam Panchayat Act 1994
- The Assam Panchayat (Financial) Rules 2002
- Comprehensive guideline of the Central Finance Commission
- Sanction/Release order from Government of Assam
- The Assam Financial Rules
- Schedule of Rates, Assam Public Works Department (Building)
- Schedule of Rates, Assam Public Works Department (Rural Roads)
- The Assam GST/CGST Act and the IGST Act

The three tiers of PRIs were covered under Local Bodies Audit and Inspection Reports were issued to the respective auditees for the audit carried out. Field Audit Parties visited the Department (P&RD) and other lower units (at District/Block levels) for gathering records/information relating to LB audit..

4.3 Overview of the Activities and Districts Selected

4.3.1 Overview of Cross-Cutting Activities

This chapter contains certain audit findings pertaining to the expenditure on creating income generating schemes, multipurpose halls for PRIs and community assets from Central Finance Commission Grants and devolution fund recommended by State Finance Commission. Assets management, Property Tax, Construction etc. are the cross-cutting activities of local bodies which is not one of the devolved function but carried out in multiple horizontal units in PRIs. Therefore, activities of construction were selected for DCA on cross-cutting basis.

4.3.2 Overview of selected Districts

The administrative and economic data, as well as data pertinent to understanding the service delivery in the selected districts are shown in **Table 4.2** below:

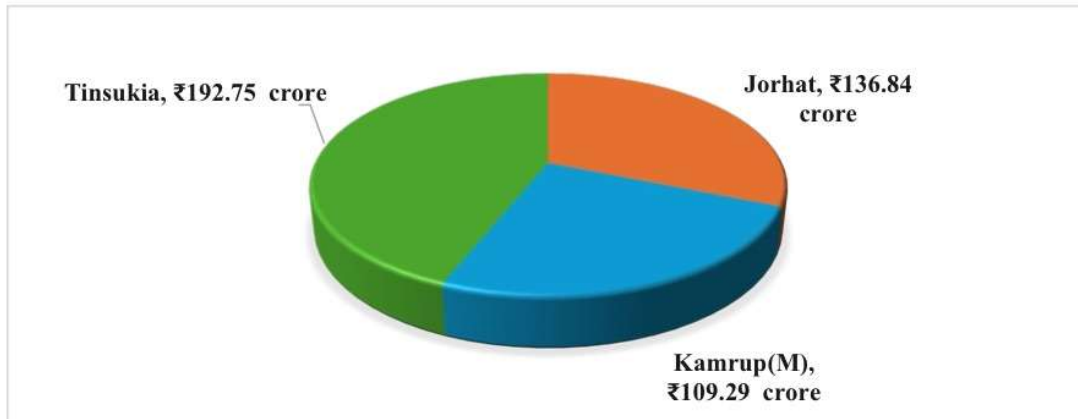
Table 4.2: Administrative and economic data of selected districts

Parameter	Tinsukia	Jorhat	Kamrup (M)
Area	3790 Sq.Km.	2851 Sq.Km	1527 Sq.Km
Population	13.28 lakh	10.92 lakh	12.54 lakh
Rural Population (% of total population)	10.63 lakh (80%)	8.72 lakh (80%)	2.17 lakh (17%)
Number of GPs	85	90	21
Sex-ratio (Females per 1000 males)	964	968	953
Rural Literacy Rate	76%	80%	65%
Poverty Ratio	41.50%	38.50%	36.50%
Employment and Livelihood Quality Index (Position within the State)	0.40 (6 th Position)	0.53 (2 nd Position)	1.00 (1 st Position)

Source: Statistical Handbook, Assam 2024 and Information provided by the Department.

The position of release of fund under 15th FC to the three selected districts during the period 2020-21 to 2023-24 is shown below:

Chart 4.1: 15th FC grant received by the selected districts



4.4 Audit Findings

Assets management, Property Tax, Construction etc. are the cross-cutting activities of local bodies which is not one of the devolved function but carried out in multiple horizontal units in PRIs. Summary of findings from District-Centric Inspection Report along with significant audit observations are elaborated below.

4.4.1 Blockage of expenditure on construction of multi-purpose hall at Bhurbandha, Morigaon

Owing to lackadaisical pursuance by Morigaon Zilla Parishad coupled with non-release of requisite funds by the Department, construction of a multi-purpose hall at Bhurbandha Anchalik Panchayat remained unfinished for more than seven years. An expenditure of ₹62.50 lakh remained blocked in the unfinished project.

Finance (Economic Affairs) Department¹⁶, Government of Assam (GoA) sanctioned (March 2012) ₹125.00 lakh for construction of a multi-purpose hall at Bhurbandha Anchalik Panchayat (AP), Morigaon Zilla Parishad (MZP) from grants-in-aid under the award of Fourth Assam State Finance Commission (4th ASFC) during the year 2011-12. Accordingly, GoA released (March 2012) 50 *per cent* of the sanctioned amount, ₹62.50 lakh to the Chief Executive Officer (CEO), MZP for construction of a multi-purpose hall at Bhurbandha AP. As per the sanction order, P&RD may monitor the physical and financial progress from time to time. The CEO, ZP must submit utilisation certificate with counter signature of Line Department and progress report to the Commissioner of P&RD, Assam and then P&RD Department may move the Finance Department for next instalment. The sanction order further stipulate that the concerned AP and GP must coordinate with concerned CEO of ZP and standing committee for implementation of projects/ schemes under their jurisdiction, within the stipulated time. The CEO accorded Administrative Approval (November 2012) to the scheme and awarded the work (November 2012) to a contractor at ₹1.10 crore after observing the tender formalities. As stipulated in the work order, the work was to be completed in all respects within six months (*i.e.* by May 2013) from the date of issue of work order.

Scrutiny of records of the CEO, MZP showed that the execution of the work was very slow; however, neither any request for extension of time by the contractor nor any pursuance made by the MZP authorities in getting the work completed was on record. It transpired from records and information furnished by the MZP Authorities that the contractor continued the work till December 2016. The released amount of ₹62.50 lakh was fully utilised by the MZP by December 2016. There was no further progress in the construction due to non-release of any further funds by the Government.

Joint physical verification (November 2023) of the said work revealed that the construction (upto three floors, roof and part of the side walls) of the building remained incomplete and was lying abandoned as can be seen in the photographs.

Geo-tagged photographs of incomplete and abandoned Multi-purpose hall at Bhurbandha AP



Rear view



Front view

¹⁶ The nodal Department for release of fund under the Fourth State Finance Commission Award

The CEO attributed (December 2023) the reason for the same to non-release of remaining 50 per cent of the sanctioned amount by the GoA. He further stated that completion of project was not possible within the approved estimated amount due to price escalation.

In this respect, it was observed that neither the Morigaon ZP nor the Bhurbandha AP had proposed for construction of the multipurpose hall and the work was taken up on the basis of sanction accorded by the Finance (E&A) Department.

Evidently, there was lack of pursuance by the MZP authorities, which led to procrastination in execution by the contractor. Further, neither formal notice nor penal measure was initiated by the MZP authority against the contractor indicating lack of urgency in completing the project. The CEO submitted a proposal for release of further funds only in January 2021, but no further fund was released by the Government till date (December 2023). Inaction on the part of the P&RD Department was also evident, though the project had been initiated by the Government (not by the AP or ZP concerned).

Thus, lackadaisical project management at all levels compounded by lack of pursuance by the MZP during execution as well as non-release of remaining 50 per cent of sanctioned amounts by the Government, led to non-completion the multi-purpose hall at Bhurbandha AP. This resulted in blockage of an expenditure of ₹62.50 lakh in the unfinished project for more than seven years.

The matter was reported to Government in August 2024; their reply has not been received (July 2025)

4.4.2 Unproductive expenditure incurred on an income generating scheme

The objective of augmenting own source revenue of Hapjan Gaon Panchayat by setting up a paver block factory was unachieved as the factory, created at an expenditure of ₹36.19 lakh out of 14th FC funds, remained non-starter for more than four years since its construction due to unplanned execution and lack of feasibility study.

Augmentation of own revenue of Panchayati Raj Institutions was one of the primary objectives of the Performance Grants given by the Fourteenth Finance Commission (14th FC). From the Performance Grant under 14th FC, Hapjan Gaon Panchayat (GP), Tinsukia District undertook (June 2020) an income generating scheme of Construction of Paver Block Factory (PBF) near Hapjan Development Block Office Campus at an estimated cost of ₹36.19 lakh. The project was recommended/ approved by the Gram Sabha in May 2020 and estimate was prepared in June 2020. The work was to be executed by construction committee¹⁷ and involved

¹⁷ As per the comprehensive guideline of the 14 FC, Project/Scheme under 14 FC must be implemented through a construction committee to be constituted by Chief Executive Officer, Zilla Parishad. Chairman of the committee should be selected by the user group but should not be PRI representative. GP Secretary is the Member Secretary and members include concerned Junior Engineer, concerned GP President, concerned Anchalik Panchayat Member of the GP. The Construction Committee will get the plan and estimate prepared through the concerned AE/JE and submit the proposal for Administrative' approval and technical sanction to the competent authority and will mobilize the men, material, and machines for execution of work.

construction of a factory shed and procurement and installation of paver block manufacturing machines. The project was executed between July 2020 and August 2021 incurring an expenditure of ₹36.19 lakh¹⁸ on the project.

In course of scrutiny (December 2023) of records of the Hapjan GP and Joint Physical



Verification (December 2023) of the PBF, Audit observed that the factory was lying idle with some of the machines in sealed/ packed condition as shown in the photograph. It was stated by the GP Secretary that the PBF never functioned since its construction (August 2021) due to non-availability of 440-volt power line, non-appointment of machine operator and lack of demand of its products in the market.

It was further observed that the expenditure included raw material worth ₹5.92 lakh, including cement, stone dust, *etc.*, required for production of paver blocks, which were procured without actual commissioning of the PBF. The possibility of deterioration in the condition of the raw material due to prolonged non-use was substantial.

Audit observed that though the project was taken by the Hapjan GP on the recommendation of the Gram Sabha, no assessment of the actual demand/ requirement of paver blocks in the locality had been assessed before implementation of the project. Moreover, there was no provision for the power supply to the PBF in the estimate, which indicated that there was deficiency in planning of the project. Further, nothing was on record to show if the issue had been escalated by the GP to higher authorities for power connection, engagement of operator, *etc.*, to operationalise the factory. In the absence of power connection, neither did the GP authority form any user committee for Self Help Group to operate the PBF, nor did any private party come forward for utilisation of the PBF on rental basis.

In reply, the authority of GP accepted (December 2023) all the above facts and stated that the matter would be brought to notice of the higher authority for appointment of machine operator, providing power line and formation of user committee. The reply was, however, silent on initiatives taken so far by the GP for operationalising the PBF. Information on further development is awaited (October 2024).

Thus, the objective of augmenting own sources revenue of Hapjan GP by setting up a Paver Block Factory was unachieved as the factory, set up at an expenditure of ₹36.19 lakh out of

¹⁸ Machinery and equipment: ₹14.37 lakh; boundary wall: ₹6.78 lakh, Factory shade & office: ₹7.12 lakh, toilet: ₹2.00 lakh and Raw materials: ₹5.92 lakh

14th FC funds, remained non-starter for more than four years since its construction. Lack of feasibility study and unplanned execution rendered the asset unproductive.

The matter was reported to Government in August 2024; their reply has not been received (July 2025).

4.4.3 Payments against doubtful execution of work

Tinsukia Zilla Parishad allowed a payment of ₹10.36 lakh to a contractor against doubtful execution of works by way of suspected fictitious certification of an item of interior decoration work in a Multipurpose Hall.

In terms of Rule 234 of Assam Financial Rules 1939, all works¹⁹ done and supplies made by a contractor, should be measured before payment for the same is made. The details of the measurements made should be systematically recorded in the Measurement Book.

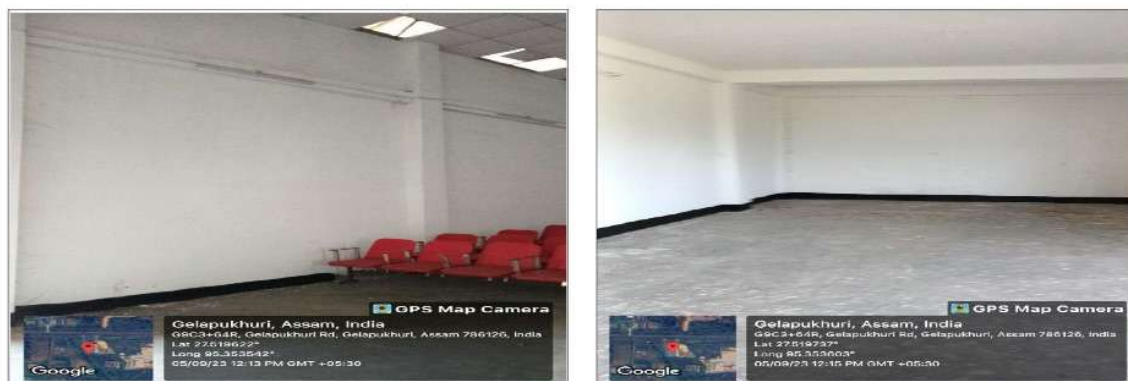
The Government of Assam, Finance (Economic Affairs) Department, SFC Cell sanctioned (March 2012) ₹1.25 crore to Tinsukia Zilla Parishad (TZP) for construction of Multipurpose Hall (MPH) at Guijan Anchalik Panchayat under the Award of Fourth Assam State Finance Commission during the year 2011-12.

Scrutiny (August 2023) of records of the TZP revealed that the TZP authority awarded the work (October 2012) to a contractor²⁰ through tender (June 2012) for construction of MPH at Guijan, including interior decoration. The bid value was ₹1.05 crore which included a sub-estimate of ₹21.71 lakh for interior decoration. The interior decoration *inter alia* included one item *viz.*, wooden ceiling and walls of the hall on the 1st floor valuing ₹10.36 lakh (2960 sq ft at the rate of ₹350 per sq ft.). The contractor started the work in January 2013 and completed the work in November 2021. Accordingly, full payment of ₹1.05 crore (including bill for ₹ 10.36 lakh for the wooden ceiling and walls passed in December 2021) was made to the contractor during March 2013 to January 2022. It was certified (December 2021) by the Junior Engineer, TZP and the CEO, TZP in the RA bill for the said wood work that the work had been executed and measured. The corresponding pages of MB showed that unlike other items of works, no column-wise details of measurement were recorded therein; instead, only the total area was mentioned along with rate per sq ft and total payment.

However, Joint Physical Inspection (September 2023) conducted with the Assistant Engineer, TZP at the site revealed that there were no wooden walls/ ceiling in the hall at 1st floor of the MPH. Evidently, the wooden walls/ ceiling had not been fixed, though claim was placed by the Contractor and certified by the TZP Officials in the Running Account Bill. The photographs below would show the bare walls of the hall without any wood panel fixed on it.

¹⁹ otherwise than on a lump sum contract

²⁰ M/s Tribeni Construction Limited, Guwahati



Photographs showing bare walls of the hall at the 1st floor of Multi-purpose hall in Guijan AP without any wooded wall fixed on it

Thus, the TZP authority allowed a payment of ₹ 10.36 lakh to the contractor against doubtful execution of works by way of fictitious certification on the RA Bills.

The Government should investigate into the matter, fix accountability of the officials involved in false verification of executed work. The ₹10.36 lakh paid against the doubtful work should also be recovered from the contractor at the earliest.

The matter was reported to Government in December 2024; their reply has not been received (July 2025).

4.4.4 Unfruitful expenditure on income generation schemes

Two GPs under Tinsukia District irregularly executed income generating projects worth ₹32.56 lakh on private land without obtaining legally enforceable permission from landowners. Demand for some of those assets was not assessed either. As a result, the basic objective of income generation of the GP/ community remained unachieved for years while undue personal benefit was reaped by a landowner.

The Gaon Panchayats (GPs) receive grants from Finance Commission (FC) for implementation of schemes either for improvement of own revenue and increasing transparency in accounting (Performance Grants) or for projects meant for creation of community assets (out of un-tied Basic Grants). For execution and operationalisation of such GP projects, the comprehensive Guidelines of 14th FC *inter-alia* stipulate that no project should be implemented on any individual's private land.

Test check (December 2023) of records of the Hatijan GP and Baghjan GP under Tinsukia Zilla Parishad showed that the GPs, violating the conditions mentioned in the comprehensive guidelines of 14th FC, incurred expenditure of ₹32.56 lakh for execution of revenue generating schemes on individual private land as detailed in **Table 4.3** below:

Table 4.3: Schemes implemented on private land using grants received from the 14th FC
(₹ in lakh)

	Name of the scheme	Implemented by	Sources of fund	Execution period	Amount spent
1	Construction of a Community Poultry Farm Work included: Material and labour for construction of office room, store room and Hall	Hatijan GP	Basic Grant (BG) (2019-20)	2020-21	9.98
2	Four nos. of shops in 2 villages near Dighal Tarrang 12 no. line	Baghjan GP	Performance Grant (PG) 2016-17	2016-17	8.00
3	Market shed in Dighal Tarrang TE Daily Market	Baghjan GP	PG (2016-17)	2016-17	2.03
4	Five nos. of Market Shed near the house of Rajanti	Baghjan GP	PG (2017-18)	2017-18	9.00
5	Market Shed near Mridul Sonowal house	Baghjan GP	BG (2018-19)	2018-19	1.55
6	Market Shed near Nand Kishore house	Baghjan GP	BG (2018-19)	2019-20	2.00
				Total	32.56

Audit observed that on all the above occasions, the respective GPs constructed the poultry farm infrastructure and markets/ shops on private land without signing any deed of agreement or obtaining any legally enforceable written permission/ NOC from the landowners. Moreover, the GPs authorities neither took efforts for community involvement (for the farm) nor leased out the assets to any private party to start income generating activities in those assets.

- Audit observed (December 2023) that the Poultry farm was occupied by the landowner on whose land the farm had been constructed and he was running his own Poultry business without signing any lease agreement with the GP authority. The landowner thus reaped undue personal benefit out of the community asset. In reply to audit query, the Hatijan GP Secretary accepting (December 2023) the fact stated that necessary steps would be taken to sign a leasehold agreement with the landowner.
- As regards shops/ market sheds at Baghjan GP, the Audit observed that the market/ shops were lying idle and no revenue was generated from the shops/ market sheds, as no party came forward to take the shops on rental basis.





Photographs showing market/shops under Baghjan GP lying idle

The Baghjan GP Secretary stated (December 2023) that necessary steps would be taken to lease out the markets/ shops.

Thus, Hatijan and Baghjan GPs violated extant 14th FC guidelines and irregularly created projects on private land without obtaining legally enforceable permission from landowners. This was compounded by lack of assessment of demand of shops/market sheds. As a result, assets created with 14th FC grants for income generation of both GPs and local community, either remained unutilised or utilised by private individual (landowner) without generating any revenue either for the GP or for the local community.

Thus, the basic idea of generation of GP revenue and community income remained unachieved for three to six years and expenditure of ₹32.56 lakh incurred on creation of the poultry farm and markets, turned out to be unfruitful for the GPs.

The matter was reported to Government in November 2024; their reply has not been received (July 2025).

4.4.5 Unfruitful expenditure on a Reverse Osmosis water treatment and bottling plant

A Pure Drinking Water Reverse Osmosis (RO) machine installed in Hapjan Gaon Panchayat, Tinsukia at a total expenditure of ₹18.00 lakh has been lying defunct since two months of its installation in 2019. No efforts were taken by the GP authorities in repairing the same. As a result, the objective of providing purified bottled water to the GP inhabitants and generation of income for the GP remained unfulfilled for five years.

Augmentation of own revenue of Panchayati Raj Institutions (PRIs) was one of the primary objectives of the Performance Grants given by the Fourteenth Finance Commission (14th FC). For creating source of revenue²¹ and ensuring availability of potable bottled water to the inhabitants, the Hapjan Gaon Panchayat (GP), Tinsukia District undertook a Pure Drinking Water Reverse Osmosis (RO) Project (estimated cost of project ₹18.00 lakh) from Performance Grants of 14th Finance Commission during the year 2016-17. The project included the following components:

²¹ The RO plant was set up to produce bottled purified water through jars and dispensers for sale. This would generate income for the GP either directly or through leasing out the plant to any potential user group.

Table 4.4: Components included in the RO project at Hapjan GP

Name of item	Amount (₹ in lakh)
Supply of Water Treatment plant as specified for 2000 ltrs. R.O plant, ATW (Any Time Water) machine, jars, dispensers, caps, chemicals, including transportation cost, etc.	11.64
Installation of Deep Tube Well (DTW) by Rig Through, Odex drilling in consolidator Rock 34 M depth, motor pump, etc.	3.36
Construction of building	3.00
Total	18.00

Scrutiny of the records (December 2023) showed that for installation of RO machines, a deed of agreement was signed in March 2018 with a firm for supply and installation of RO machine for a total value of ₹9.95 lakh²². The work commenced in March 2018 and was completed and handed over after commissioning in March 2019.

The Hapjan GP made a total payment of ₹18 lakh between August 2018 and November 2018 to the Construction Committee against execution of the project.

A joint physical inspection of the project site conducted (December 2023) by Audit along with the GP Secretary revealed that though the RO machine and its equipment and the building were in existence at the project site, the plant was lying defunct.



In this connection, the GP authority and the caretaker of the water treatment plant attributed the same to mechanical defects and stated that the RO machine, installed in 2019, stopped functioning after two months of its installation. It was claimed that the matter was brought to the notice of the supplier but the same was not repaired by the supplier within the guarantee period (one year), which expired in March 2020. However, copy of any correspondence made with the supplier could not be produced to Audit. Moreover, there was no penalty clause in the agreement between the Secretary, Hapjan GP and the supplier.

There was nothing on record to show any further initiative taken by the GP either for enforcing the guarantee clause of the agreement or for repairing the plant and the same remained defunct for more than five years since it went out of order in 2019.

²² RO plant (₹8.65 lakh) and ATW Machine (₹1.30 lakh)

Thus, the objective of generation of income for the GP as well as making available purified bottled water to the GP inhabitants by installing an RO plant remained unfulfilled even after incurring an expenditure of ₹18.00 lakh.

The matter was reported to Government in November 2024; their reply has not been received (July 2025).

4.5 Conclusion

The above observations highlight significant deficiencies in asset management, and construction, leading to substantial financial waste and unachieved scheme objectives. Specific instances highlight this mismanagement, viz., ₹62.50 lakh blocked in an unfinished multi-purpose hall in Morigaon, abandoned for over seven years due to poor project management and funding delays. A ₹36.19 lakh paver block factory in Hapjan remained defunct for four years, due to inadequate planning and absence of feasibility studies. Further, Tinsukia Zilla Parishad made a payment of ₹10.36 lakh for doubtful execution of interior decoration work, indicating fictitious certification and demanding immediate investigation and recovery.

Beyond individual projects, a systemic lapse in income-generating schemes was apparent, as two Tinsukia GPs incurred expenditure of ₹32.56 lakh on assets built on private land without legal agreements, thereby benefiting landowners rather than the community. Further, an RO water plant in Hapjan at a cost of ₹18.00 lakh lying defunct for five years due to mechanical issues and lack of follow-up, preventing both safe water supply and revenue generation.

4.6 Recommendations

The Government should initiate immediate steps to strengthen financial management and:

- **Initiate feasibility studies and demand assessments before starting any income-generating and infrastructure projects to avoid wastage of funds on unviable schemes.**
- **Strengthen project monitoring with clear timelines and accountability across all levels (GP, AP, and ZP), including enforcing penalties for delays and non-completion of works.**
- **Implement projects on acquired land with legally enforceable agreements to ensure that benefits accrue to the community and not to private individuals.**
- **Investigate and recover all blocked or misused funds, especially in cases of doubtful work execution, by holding officials accountable and pursuing contractors.**

By implementing these recommendations, the PRIs can significantly mitigate the risks of financial irregularities, improve project delivery, and ensure that public funds are utilized efficiently and effectively for the benefit of citizens.