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*Chapter - 5*

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## **Chapter-5 Monitoring and Evaluation**

### **5.1 Maintenance of records/data**

Maintenance of basic records/data like Beneficiary List, PWL, BPL Register, Cash book(s) and preparation of periodical reports/returns is the prime requirement to keep watch over the progress of implementation of the scheme and formulate/determine corrective measure/further course of action accordingly. The position of maintenance of basic records at various levels is discussed in the succeeding paragraphs.

#### **5.1.1 Non-maintenance of records**

##### **5.1.1.1 Complaint Register**

In the test-checked 93 GPs/VDCs/VCDCs under 22 Blocks (out of 24 Blocks except Gobardhana Block under Barpeta and Moirabari Block under Morigaon district) of 10 DRDAs, the Complaint Register in respect of IAY, as required, was not maintained. As a result, the status of complaints received and disposed off, could not be ascertained in Audit.

##### **5.1.1.2 Database of beneficiaries**

In none of the test-checked 24 development blocks (under the 10 test-checked districts), the database of the IAY beneficiaries in electronic format with inbuilt system of updating the data had not been prepared till March 2013 as required under the instruction of MoRD, GoI.

##### **5.1.1.3 Cash book in respect of Master/TT/Pool account**

Master/TT/Pool accounts opened with the banks by the DRDAs are meant for the transaction of all Rural Development programme of GoI. In all the 10 test-checked districts, the DRDAs did not maintain programme wise Cash books for recording transactions of the programme funds separately. As a result, the receipt and transfer of funds in respect of a particular programme at any point of time, could not be ascertained in audit. Further, the amount of interest component accrued on the deposits of a particular programme and their utilisation/transfer to the programme accounts also remained unascertainable.

##### **5.1.1.4 Register of BPL lists and Waitlist**

In all the 24 test-checked development blocks, the BPL lists and PWL were kept in electronic form (soft copy). The hard copy of the same in the form of a register had not been maintained for the purpose of correction and deletion of ineligible beneficiaries periodically.

On this being pointed out in audit, the PDs concerned stated that all records/registers will henceforth be maintained as suggested by audit.

## 5.1.2 Other discrepancies in maintenance of records

### 5.1.2.1 Non-matching of BPL ID of beneficiaries

In seven development blocks under the test-checked district of Cachar, construction of 2,429 IAY houses for the year 2012-13 were not taken up by the concerned Blocks due to non-matching of BPL ID of the selected beneficiaries given in the Website with that of the Wait Lists. The fund amounting to ₹589.03 lakh released to the blocks was, thus, lying unutilised. Block-wise position is given in **Table- 25**.

**Table- 25**  
**Position of non-allotment of houses**

Sl. No.	Name of Block	IAY houses not taken up for construction	(₹ in lakh)
			Amount released (being 50 per cent of estimated amount)
1.	Silchar	28	6.79
2.	Binnakandi	415	100.64
3.	Lakhipur	185	44.86
4.	Udharbond	492	119.31
5.	Katigorah	299	72.51
6.	Borjalenga	577	139.92
7.	Sonai	433	105.00
<b>Total</b>		<b>2,429</b>	<b>589.03</b>

Source: Departmental records/information furnished.

Thus, due to non-reconciliation of discrepancy between two sets of records, 2,429 beneficiaries could not avail the facility under IAY despite availability of funds (October 2013).

On this being pointed out, the PD, DRDA, Cachar in reply stated (November 2013) that a fresh list of beneficiaries duly approved by Gram Sabha was prepared and fund had been released to the beneficiaries. The date of fresh selection/release of funds and status of construction of houses was, however, not furnished and are awaited.

### 5.1.2.2 Discrepancy of figures in MPR and basic records

In the test-checked Cachar district, there were discrepancies of figures, reported to Government through Monthly Progress Report (MPR) relating to number of houses sanctioned and completed with that of the basic records maintained at district level, were noticed as brought out in **Table- 26**.

**Table- 26**  
**Discrepancy of figures of MPR and basic records**

(Figures in numbers)

Year	Sanction of IAY houses		Discrepancy in number of sanction of IAY houses reported {less(-); excess(+)}	Completion of Houses		Discrepancy in number of construction of IAY houses reported {less(-); excess(+)}
	As per basic records	As per MPR submitted to Government		As per basic records	As per MPR submitted to Government	
2009-10	15,978	12,635	(-) 3,343	6,786	6,786	-
2010-11	6,675	8,978	(+) 2,303	6,675	7,125	(+) 450
2011-12	9,903	8,771	(-) 1,132	4,821	4,097	(-) 724
2012-13	10,515	9,691	(-) 824	46	3,731	(+) 3,685

**Source:** Departmental records/information furnished.

The above mentioned discrepancy of figures between MPR and basic records indicated that records were not maintained with due diligence and care, as a result, authenticity of the data provided remained doubtful.

The PD, DRDA, Cachar, in reply, stated that Central allocation was shown in the MPR while in the basic records the actual houses sanctioned were shown. The reply was not tenable as both the sets of figures should match on the date of submission of MPR to Government and variation, if any, need be explained.

### 5.1.2.3 Maintenance of multiple accounts

As per the Accounting Procedure of DRDAs/Societies prescribed by MoRD, multiplicity of Bank Accounts for one scheme is not permissible.

Scrutiny of records of 12<sup>28</sup> test-checked Development Blocks under Sonitpur, Nagaon, Cachar, Kokrajhar, Sivasagar, Morigaon and Dibrugarh district, however, revealed that the Blocks had been maintaining multiple accounts (ranging from three to nine) with different banks for transaction of IAY funds in contravention of the provision of the prescribed Accounting Procedure.

Test-checked Cachar, Kokrajhar and Sivasagar DRDAs had also been irregularly maintaining three bank accounts each in connection with implementation of the IAY Scheme.

On being pointed out, the PDs, DRDA, Cachar, Kokrajhar and Sivasagar while accepting the audit observation, intimated that concerned blocks were now maintaining only one account. Further, the PDs, DRDA, Nagaon and Sonitpur stated that the BDOs of all development blocks had been instructed to maintain only one account in respect of the implementation of the scheme in the blocks.

<sup>28</sup> (i) Baghmara (3), (ii) Gabharu (5), (iii) Jugijan (9), (iv) Kalain (4), (v) Silchar (3), (vi) Debitola (3) (vii) Amguri (3), (viii) Demow (3), (ix) Moirabari (3), (x) Laharighat (5), (xi) Tengakhat (5) and (xii) Khowang (5).

## **5.2 Monitoring**

IAY Guidelines prescribe that the officers dealing with the IAY Scheme at the State, district, sub-division and Block levels are required to monitor closely all aspects of the IAY through frequent visits to work sites. A schedule of inspection which prescribes a minimum number of field visits for each supervisory level functionary from the State level to the Block level is required to be drawn up and strictly adhered to. In this regard, the State Government is required to prescribe the periodical reports/ returns through which it could monitor the performance of IAY in the districts and also get appropriate reports and returns prescribed, to be collected by the Zilla Parishads/DRDAs. The monitoring of the programme at the State level will be the responsibility of State Level Vigilance and Monitoring Committee (VMC) for Rural Development Programmes. A representative or nominee of the MoRD, GOI should invariably be invited to participate in the meetings of the Committee.

### **5.2.1 State level monitoring**

MoRD had not prescribed any schedule of inspection to be carried out by the officers at different level in respect of IAY. The State Government also failed to prescribe any schedule for carrying out field inspections for close monitoring of the implementation of the scheme. It was, however, informed that 177 inspections were carried out during 2008-13 from State level although no supporting records in this regard could be produced to audit in the test-checked development blocks and districts where inspections of the constructions were stated to have been carried out regularly.

### **5.2.2 National Level Monitors (NLM)**

#### **5.2.2.1 Enquiry**

The MoRD on receipt (September 2010) of a complaint from a resident of Taralangso under Rongkhang Development Block of Karbi Anglong district regarding misappropriation of funds and non construction of IAY houses of 100 selected beneficiaries pertaining to 2003-08 under the Block of Karbi Anglong district, deputed one officer<sup>29</sup> for conducting an enquiry into the matter. Although the enquiry was completed (December 2010) more than two years back, the report was, however, not received (May 2013) in the State/District so far.

#### **5.2.2.2 Regular monitoring**

Although the Commissioner, P&RD stated that NLM appointed by MoRD have visited the State/Districts to monitor the implementation of IAY in the State, the

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<sup>29</sup> Sri S. K. Santra, NLM.

date(s) of visits, observations made and corrective measures taken by the State Government, if any, were not made available to Audit.

In the test-checked Karbi Anglong, Nagaon and Morigaon districts, it was, however, revealed that six NLMs visited the districts for regular monitoring of the rural development programmes/schemes in the State during 2008-13. Out of six visits, inspection report was submitted by only one NLM (in respect of Nagaon district) with observation on discrepancy between BPL & PWL figures on implementation of TSC with the recommendations for ensuring maximum coverage for sanitary latrine and creating awareness for hygiene practice through Information Education Communication (IEC) campaign. Non-submission of report in respect of the other field visits rendered the exercise of monitoring futile/ineffective.

### **5.2.3 Vigilance and Monitoring Committee (VMC) meetings**

The IAY Guidelines stipulate that VMC meetings at State and District levels should be held at least once in every quarter. The guidelines also provide that in case the first meeting is not held in the first quarter (April to June), a special meeting of the Committee be held on a convenient day fixed by the Member Secretary during July or August of the financial year. Scrutiny of records revealed the status of VMC meetings at various levels as given in the succeeding paragraphs.

#### **(A) State level**

The first State Level Vigilance and Monitoring Committee (SLVMC) meeting in the State was held on 16 July 2003 subsequent to the constitution of the Committee vide Government notification dated 15 May 2003. As per the said notification, a member from MoRD is required to be present in each meeting. During last five years (2008-13), only two meetings were held on 9 December 2011 and 29 October 2012 respectively against the target of 20 meetings. Further, no representative from MoRD had attended these meetings.

The Commissioner, P& RD Department in the exit conference held on 11 November 2013 stated that Vigilance and Monitoring Committee meetings were held every year at State level but due to poor maintenance of records, the minutes of the meetings could not be shown to Audit. Thus, the monitoring mechanism and its impact in the State could not be ascertained in audit due to non-production of proceedings of meetings.

#### **(B) District level**

As per order dated 26 August 2009 and 6 July 2010 of MoRD, GoI, District Level Vigilance and Monitoring Committee (DLVMC) meetings for monitoring of

implementation of rural development programmes should be held at least once in a quarter (*i.e.* four meetings in a year).

There were, however, shortfalls in organising DLVMC meetings in the districts as indicated in **Table- 27**.

**Table- 27**

**Shortfall in DLVMC meetings**

Name of the districts	No. of meetings to be held during 2008-09 to 2012-13	No. of Meetings held	Shortfall
Nagaon	20	4	16
Barpeta	20	10	10
Sonitpur	20	8	12
Cachar	20	8	12
Karbi Anglong	20	11	9
Sivasagar	20	9	11
Morigaon	20	14	6
Dibrugarh	20	10	10

**Source:** Departmental records/information furnished.

As per the information furnished by DRDAs of Karimganj and Kokrajhar, no DLVMC was ever held in these two districts during 2008-13.

This indicated lack of monitoring through DLVMC meetings of the scheme at district level. MoRD also expressed (4 April 2012) its concerns to DC, Barpeta, over the shortfall in holding DLVMC meetings.

On this being pointed out, only the PD, DRDA, Nagaon replied and stated that meetings could not be held for the reason of pre-occupation of the chairman/members. The reply was however, not tenable as special meeting of the Committee could be held on any convenient day fixed by the Member Secretary in the next/subsequent quarter during the financial year.

**(C) Block level**

GoA vide Notification dated 13 November 2006 constituted Block Level Vigilance and Monitoring Committee (BLVMC) to be chaired by the MLA of respective Block for smooth and effective implementation of rural development schemes.

Scrutiny of records and information furnished by the 11 test-checked Development Blocks under five districts disclosed that the number of BLVMC meetings held was far below the norms fixed in this regard. Block wise shortfall in holding BLVMC meetings have been brought out in **Table- 28**.

**Table- 28**  
**Shortfall in convening BLVMC meetings**

Name of the districts	Name of the blocks	Number of meetings to be held during 2008-13 (4 meetings per year)	Number of meeting held	Shortfall
Nagaon	Paschim Kaliabor	20	10	10
	Jugijan	20	7	13
Barpeta	Bajali	20	7	13
	Gobardhana	20	2	18
Sonitpur	Gabharu	20	11	9
	Baghmara	20	5	15
	Chaiduar	20	3	17
Morigaon	Moirabari	20	4	16
	Laharighat	20	4	16
Dibrugarh	Khowang	20	10	10
	Tengakhat	20	6	14

**Source:** Departmental records/information furnished.

Records also revealed that in none of the BLVMC meetings, representative from Government level/respective DRDAs was present.

The PDs, DRDA, Barpeta, Karbi Anglong and Nagaon while accepting the observation stated that the BDOs had been instructed to hold meetings regularly.

### 5.3 Evaluation

#### 5.3.1 Grievance Redressal

The scheme has online system of Redressal of public grievances, detailed in the software developed by National Informatics Centre (NIC) for IAY (Awaasoft), which outlines the flow of grievance/ complaint. The system allows every stakeholder to lodge Grievance and to track the subsequent response(s). Complaints will move on automatically to next higher level after every 30 days, if not attended.

Scrutiny revealed that the software for IAY (Awaasoft) had not been fully developed in the State/districts till March 2013. Thus, the opportunity given to citizens to lodge grievances/complaints and redressal thereof could not be availed.

##### 5.3.1.1 Non-disposal of Grievances

(A) The PD, DRDA, Barpeta on receipt (6 June 2011) of complaints from 23 citizens of Amrikhowa village regarding malpractices by the concerned GP President, Ward Members and the JE under 12, Pub Sarukhetri GP of Sarukhetri Development Block, asked the GP President to attend his office on 14 June 2011. Further action taken, if any, with regard to the alleged malpractices was, however, not available on records.

**(B)** Eighteen complaints were lodged between November 2009 and August 2011 by the citizens/beneficiaries of Gobardhana Block regarding malpractices, supply of inferior quality of materials by JE, misappropriation of funds, non-receipt of fund despite allotment etc., as detailed in **Appendix-22**. Follow up action on the grievances taken, if any, was not available on records.

On this being pointed out, the BDO, Gobardhana Development Block in reply simply stated that all the grievances were disposed off. The date of disposal, records relating to disposal of the cases and punitive action taken against the defaulters was, however, not furnished as a proof of remedial/follow up action taken by the Block.

**(C)** In the test-checked Cachar district, 14 complaints of irregular allotment of IAY houses, rejection of list of beneficiaries without observing norms & guidelines and illegal withdrawal of fund amounting to ₹72,000 by GP Secretary of Ramnagar Tarapur GP were received at DRDA level during 2008-13. Of these, seven cases have so far been disposed of and the balance seven cases including the case of illegal withdrawal, remained unsettled.

The PD, DRDA, Cachar while accepting the audit observation stated that the concerned BDOs had been asked to conduct enquiry of the cases for their disposal.

**(D)** In the test-checked Karimganj district, 30 numbers of complaints lodged during 2008-13 regarding non-conducting Gram Sabhas, illegal selection of IAY beneficiaries etc. These complaints were not redressed by the authorities.

The PD, DRDA, Karimganj stated that the concerned blocks were being instructed to dispose of the pending cases.

**(E)** In the test-checked Morigaon district, the PRI members and the households of Pavakati Gaon Panchayat under Mayong Development Block lodged a complaint with PD, DRDA, Morigaon in May 2011 regarding fraudulent withdrawal of ₹15.81 lakh (out of the total fund of ₹24.38 lakh released against 51 beneficiaries for the year 2010-11) by the husband of the GP President in connivance with the JE of the Block and forced supply of inferior quality of materials to the beneficiaries. The PD instructed (17 August 2011) the BDO, Mayong to conduct an enquiry into the matter and submit the report by 28 August 2011. It was however, not on record as to whether any enquiry was conducted by the BDO as no report was received in the DRDA.

The above position indicated that the grievances of the public largely remained unaddressed indicating a weak and inefficient grievance redressal system in place regarding implementation of the scheme.

### 5.3.1.2 Delay in disposal of Grievances

In March 2009, PD, DRDA, Barpeta released ₹35.81 lakh to the Gobardhana Development Block for onward release to 91 approved beneficiaries under Khairabari GP. The BDO in turn, released the entire fund to the GP, of which, ₹25.79 lakh was released to 76 beneficiaries during October 2009 and February 2010. The balance of ₹10.02 lakh remained unreleased due to receipt of some complaints from different villagers regarding double allotment of houses. The House Committee constituted in June 2010 by the BLVMC investigated the matter and submitted a status report in July 2011 after a delay of more than a year. The GP, however, released ₹4.57 lakh subsequently out of the balance ₹10.02 lakh being the 2<sup>nd</sup> installment to the genuine beneficiaries during May 2012 and July 2013, leaving the balance of ₹5.45 lakh (₹10,01,250 minus ₹4,56,500) lying with the GP as there was no scope of further utilisation of the amount.

Scrutiny of the report and relevant records of the Block and GP in this regard disclosed that:

- (i) Nine beneficiaries who had already received IAY houses during 2002-03 were again given assistance during 2008-09 leading to double allotment of nine houses involving expenditure of ₹3.33 lakh. No steps were found to have been taken for recovery of the said amount.
- (ii) Eight beneficiaries to whom a total amount of ₹two lakh was released as 1<sup>st</sup> installment (@ ₹25,000) were, however, not been released the 2<sup>nd</sup> installment resulting in non-completion of their houses as of July 2013. The reasons for non-release of the fund were not on records.
- (iii) One beneficiary whose name did not appear in the approved list of 91 beneficiaries was also released ₹37,350 without approval of the competent authority.

Thus, the delayed disposal of the grievances of the public not only resulted in delayed completion of the IAY houses, but also resulted in blocking up of ₹5.45 lakh for more than four years affecting the implementation of the scheme adversely.

### 5.3.1.3 Irregular disposal of Grievances

In the Moirabari Development Block under Morigaon district, 12 complaint cases lodged against JEs/EOs were disposed of during the period 2009-10 to 2011-12 by the JEs/EOs themselves unauthorisedly, instead by the PD or any other higher authority. Thus, complaint redressal by the authority, party to it, was irregular.

#### **5.4 Social Audit**

As per the minutes of the Workshop of Rural Development Programmes held on 17 and 18 May 2010 with the Project Directors of DRDAs, the concept of Social Audit in IAY was decided to be introduced. It was also decided that the Social Audit team constituted for MGNREGA be given the responsibility for Social Audit of IAY in the same Gram Sabha where Social Audit of MGNREGA was undertaken.

It was however, revealed that in the VDCs/VCDCs/GPs under nine out of the 10 test-checked districts (except Barpeta), Social Audit on implementation and expenditure in respect of IAY was never conducted till March 2013.