

CHAPTER - II

INTEGRATED WASTELAND DEVELOPMENT PROGRAMME

2.1 Implementation of Integrated Wasteland Development Programme

The Integrated Wasteland Development Programme (IWDP) was launched (2001) by Government of India and renamed (2003) as hariyali with a view to harvest every drop of rain water; overcome the problems of drought, land degradation and to improve the socio-economic condition of economically weaker sections through involvement of Panchayat Raj Institutions (PRIs).

The performance audit of the programme indicated that out of 10 projects, one project was abandoned, four completed and remaining five were at various stages of completion. Out of 32,244 hectare area targeted to be covered, 21,123 hectare was covered as of March 2011 indicating 65 per cent achievement despite incurring the entire fund of ₹17.74 crore. An examination of the financial management disclosed belated release of funds of ₹10.66 crore by the Zilla Panchayat (ZP) to the Programme implementation Agency (PIA), expenditure in excess of prescribed limit by PIA and Watershed Committees on administrative cost, training and community participation by compromising the activities under 'developmental work', excess expenditure of ₹5.07 crore on treatment of 21,123 hectare land in the projects, etc. In programme management, it was observed that sector wise details indicating cost and percentage of expenditure under each sector within the watershed was not indicated in the action plans and that the criteria envisaged in the guidelines (such as preponderance of wastelands/ degraded land and common lands, acute shortage of drinking water, etc.) for selection of projects under the programme were not followed. While the entry point activities for any of the projects were not carried out properly, the only two Self help Groups formed (out of 10) were also non- functional, due to which participation of user groups was not forthcoming as envisaged.

Highlights

The ZPs released programme fund of ₹10.66 crore belatedly to Programme Implementing Agency (PIA) and Watershed Committees (WC). The delay ranged between one and 44 months.

(Paragraph 2.2.2)

The Project Implementing Agencies (PIAs) and Watershed Committees (WCs) incurred an excess expenditure of ₹46.75 lakh towards administrative, training and community organization. PIAs incurred an expenditure of ₹5.07 crore on treatment of 21,123 hectare land in excess of prescribed cost norms.

(Paragraph 2.2.3 & 2.2.4)

Selection of projects with preponderance of private land led to faulty selection of projects and irregular expenditure of ₹1.50 crore on its execution in excess of prescribed limit.

(Paragraph 2.3.2)

Against the target of 32,244 hectare, 21,123 hectare area (65.5 per cent) could be treated up to March 2011 despite incurring an expenditure of ₹17.74 crore.

(Paragraph 2.4.1)

SHGs were ineffective and non functional. Monthly meetings and transaction of business was never ensured by the SHGs. Loan of ₹6.40 lakh released to 64 SHGs was not recovered.

(Paragraph 2.4.3)

People's contribution as envisaged in the guidelines was not realized.

(Paragraph 2.4.5)

The size of eight (out of 10) watershed projects was inflated leading to inflated project cost by ₹9.34 crore.

Paragraph 2.4.8

2.1.1 Introduction

Government of India launched (April 1989) Wasteland Development Programme as a Centrally Sponsored Programme for development of wasteland on watershed basis. To involve village communities in the implementation of watershed projects under all the area development programmes, viz; Integrated Wastelands Development Programme (IWDP), Drought Prone Areas Programme (DPAP) and Desert Area Development Programme (DADP), the Guidelines for Watershed Development were adopted w.e.f. 1st April 1995 and subsequently revised in August 2001. To further simplify procedures and involve the Panchayat Raj Institutions (PRIs) more meaningfully in planning, implementation and management of economic development activities in rural areas, new guidelines called Guidelines for Hariyali was issued (2003) for implementation of Integrated Wastelands Development Programme (IWDP). The objectives of projects under Hariyali were:

- Harvest every drop of rainwater for purposes of irrigation, plantations including horticulture and floriculture, pasture development, fisheries etc. to create sustainable sources of income for the village community as well as for drinking water supplies.

- Ensure overall development of rural areas through the Gram Panchayats and creating regular sources of income for the Panchayats from rainwater harvesting and management.
- Employment generation, poverty alleviation, community empowerment and development of human and other economic resources of the rural areas.
- Mitigate the adverse effects of extreme climatic conditions such as drought and desertification on crops, human and livestock population for the overall improvement of rural areas.
- Restore ecological balance by harnessing, conserving and developing natural resources i.e. land, water, vegetative cover especially plantations.
- Encourage village community towards sustained community action for the operation and maintenance of assets created and further development of the potential of the natural resources in the watershed.
- Promote use of simple, easy and affordable technological solutions and institutional arrangements that make use of, and build upon, local technical knowledge and available materials.

The programme (Hariyali) was implemented in Sikkim *w.e.f.* 1996 to overcome the problems of drought, land degradation and to improve the socio-economic condition of economically weaker sections.

2.1.2 Organisational set-up

Additional Director, Forest Department, Government of Sikkim is the State Co-ordinator. At the district level, these programmes were implemented by the Zilla Panchayat under the overall control of the Sachiva, ZP (District Collector), through the Project Implementing Agencies (PIAs) headed by Project Officers (POs) at block level. Each PIA supervised one or more micro-watershed projects. At village level, the programmes were executed through Watershed Committees (WCs) in association with Self Help Groups (SHGs) and User Groups (UGs).

2.1.3 Objectives of Audit

The Performance Audit of the Integrated Wasteland Development Programme was taken up with the objective to assess the success in arresting the problem of drought and land degradation. Besides, the Performance Audit also attempted to assess the improvement of the socio-economic condition of economically weaker sections of the society through watershed development programmes, soil and moisture conservation measures, afforestation, pasture development, etc. This included assessing the following:

- Adequacy and effectiveness of the planning process for effective programme management;
- Efficacy of financial management;
- Economy, efficiency and effectiveness in implementation of various components of the programme;
- Extent of impact created by the programme; and
- Adequacy and effectiveness of the monitoring mechanism.

2.1.4 Audit Criteria

Audit conclusions were based on the relevant benchmark stipulated in the following source documents:

- Hariyali Guidelines issued by Government of India (GOI);
- DPAP and DADP Manual and Guidelines issued by GOI;
- Circulars and orders issued by Government of Sikkim and GOI;
- Approved Detailed Project Report;
- Sikkim Financial Rules, Scheduled of Rates of Public Works Department and Forest Department, PWD Code and Manual issued by Government of Sikkim; and
- Prescribed monitoring mechanism.

2.1.5 Audit Scope and Methodology

The implementation of the Integrated Wasteland Development Programme during the period 2006-11 was reviewed through test check (September - October 2011) of records of four Zilla Panchayats and 10 (out of 20) Watershed Development Project⁶ comprising of Drought Prone Area Programme (DPAP) (4 out of 7) and Integrated Wasteland Development Programme (IWDP) (6 out of 13) involving an expenditure of ₹21.91 crore (70 per cent of total project cost of 10 projects).

2.1.6 Audit methodology

The Performance Audit commenced with an entry conference (11 September 2011) with State Co-ordinator wherein audit objectives, criteria etc., were explained. Records of four ZPs were examined and data analysed. The audit observations were further corroborated by physical verification of asset, interaction with the stakeholders and implementors.

Audit findings and recommendations of audit were discussed with State Co-ordinator in an exit conference (19 November 2011) and the report finalized after incorporating their views.

⁶(i) East-V, (ii) East-VI, (iii) East-VII, (iv) North-III, (v) North-IV, (vi) West-II, (vii) West-IV, (viii) West-V, (ix) South-V, and (x) South-VI

2.2 Audit Findings

2.2.1 Financial Management

The Programmes are Centrally Sponsored on cost sharing basis in the ratio 3:1 (DPAP) and 11:1 (IWDP) between GOI and the State Government. The funds are released directly to the Zilla Panchayats (ZPs). ZPs in turn release funds to PIAs and WCs through account payee cheques. Programme-wise and year-wise breakup of amounts released by GOI, State Government and expenditure incurred during 2006-11 in the State was as under:

Table - 2.1

Financial outlays and expenditure

(₹ in lakh)

Year	Opening Balance	Total Release			Total fund available	Expenditure	Balance
		Central share	State share	Other receipt			
2006-07	56.71	343.29	8.82	1.38	410.20	293.74	116.46(28)
2007-08	116.46	46.60	19.00	0.95	183.01	75.96	107.05(58)
2008-09	107.05	480.32	18.99	1.59	607.95	519.02	88.93(14)
2009-10	88.93	353.52	19.49	5.51	467.45	244.63	222.82(47)
2010-11	222.82	65.36	1.09	6.57	295.84	108.27	187.57(62)
Total		1,289.09	67.39	16.00		1,241.62	

Source: Information furnished by Department.

Figure in brackets indicate percentage.

There were significant savings at the end of each year owing to delayed release of funds by Government of India.

2.2.2 Delayed release of funds to implementing agencies

Audit noticed that despite stipulation in the programme guidelines to release funds by ZP to PIA and WC within 15 days from the date of its receipt, ZPs delayed in release of funds (₹1,065.66 lakh). The delay ranged between one to 44 months as detailed in **Appendix-IV**. The highest delay was noticed in case of South district ZP (44 months), followed by East (19 months) and West (14 Months). The delayed release of funds was owing to non receipt of matching share from the State Government, non receipt of demand from WCs and frequent changes of PIA. The delay in release of funds to WCs led to consequential delayed completion of watershed projects and deprived the poor and disadvantaged sections of the Watershed Community in improving the socio-economic condition as income generation opportunities envisaged in the programme was lost.

2.2.3 *Diversion of earmarked funds*

The Hariyali Programme guidelines (2003) enjoined the PIAs to incur expenditure as per prescribed ceiling limit for each of the components of the project. The unutilized funds, if any, were to be refunded to ZP.

Audit noticed that despite these stipulations, the PIA and WCs incurred expenditure on administrative cost, training and community participation in excess of prescribed limit aggregating to ₹46.75 lakh. The excess expenditure was incurred by restricting the activities envisaged under 'developmental works' as detailed in the table below:

Table - 2.2

Component wise breakup

(₹ in lakh)

Name of component with per centage breakup	Expenditure ceiling as per norms	Expenditure actually incurred	Excess (+) Saving (-)
Administrative cost (10 per cent)	113.34	145.11	(+)31.77
Training (5 Per cent)	56.67	65.06	(+) 8.39
Community organization (5 per cent)	56.67	63.26	(+) 6.59
Developmental Works (80 per cent)	906.72	859.97	(-) 46.75
Total	1,133.40	1,133.40	0.00

Source: Information furnished by Department.

Thus, not only the PIA and ZPs did not adhere to the guidelines but also compromised on essential and key component of developmental works which would have helped in employment generation.

2.2.4 *Adherence to cost norms*

Hariyali Programme guidelines (2003) prescribed per hectare cost norms of ₹6,000 for treatment of land and enjoined the PIAs for adherence to the prescribed cost norms. Audit scrutiny of progress reports of five (out of 10) projects revealed (March 2011) that as against the cost norms of ₹6,000 per hectare in IWDP for first and subsequent batches respectively, the PIAs incurred ₹1,774.25 lakh (@ ₹8,400 per hectare) leading to an excess expenditure of ₹2,400 per hectare aggregating to ₹506.87 lakh on treatment of 21,123 hectare land in 10 projects. The details are given below:

Table - 2.3

Coverage of area for the year 2006-07 to 2010-11

(₹ in lakh)

Name of Zilla Panchayat	Total area treated in hectare	Expenditure to be incurred as per cost norms	Total expenditure incurred	Excess expenditure	Average Per hectare cost (In rupees)
North	9,838	590.28	826.39	236.11	8,400
East	6,219	373.14	522.36	149.22	8,400
West	5,066	303.96	425.50	121.54	8,400
Total	21,123	1,267.38	1,774.25	506.87	8,400

Source: Departmental figure

The Department stated (November 2011) that the cost norm of ₹6,000 per hectare was very meagre for achieving the objectives of programme necessitating expenditure in excess of cost norms. No efforts were, however, made by the Department either to restrict the expenditure within the cost norms or to obtain approval of the GOI for the revised cost norms.

2.3 Programme Management

Implementation of Programme was to be designed to develop wastelands, prevent soil erosion and improve land fertility through contour/vegetative bunding in the first year and to improve moisture content through water harvesting structures and allied activities in subsequent years of the project.

The audit observations in respect to programme management are given below:

2.3.1 Action Plans with focus on water conservation measures

Action plans for treatment of watershed were to be prepared according to targeted area and nature of activities which were to be carried out on the arable, non-arable land including degraded land, wasteland, government land and community land out of earmarked funds for developmental works. The cost of developmental works was fixed by Government of India with sector wise ceiling limits viz. 40 per cent for water conservation, 30 per cent for soil conservation, 10 per cent for afforestation, 10 per cent for pasture development, 7.5 per cent for others and 2.5 per cent for assistance to Self-Help Groups.

The action plan for watershed development indicated only the name of work and its cost. Sector wise details indicating cost and percentage of expenditure under each sector within the watershed was not indicated in the action plans. In absence of these details, focus attached to water and soil conservation works was not verifiable in Audit.

The action plan did not establish any link between the works and outcome parameters viz. area to be treated by the work and benefits envisaged in quantifiable terms. The users from each of the individual work were neither planned nor the developmental works categorized into sector wise details.

2.3.2 Selection of Watershed Projects

The main criteria for selection of watershed projects were preponderance of wastelands/ degraded land and common lands, acute shortage of drinking water, and prevalent poor wage rate (lower than the minimum wages), etc. The Programme guidelines on Integrated Watershed Development Programme emphasized on laying priority to development of community land at least to the level of 50 *per cent* vis-à-vis private land. Scrutiny of records of watershed projects revealed that in five (out of 10) projects, the ZPs had not adhered to this prescribed parameters of 50 *per cent* or less private land and instead gave priority to development of private land as detailed below:

Table - 2.4

Classification of area selected

(Area in hectare)

Name of ZP	Total selected area of projects	Private (Agriculture land)	Government (Revenue/Community land)	Wasteland (Forest land)
North	9,838	4,132	492	5,214
East	6,219	4,975	808	436
West	5,066	3,242	354	1,470
Total	21,123	12,349	1,654	7,120

Source: Action plans of watershed projects

Out of total area coverage of 21,123 hectare, the ZPs covered 12,349 hectare (58.46 *per cent*) of agricultural land under private holding by incurring an expenditure of ₹10.37 crore (58.46 *per cent* of ₹17.74 crore). Thus, not only the area coverage under community land was accorded less priority in contravention of the guidelines but this also led to irregular expenditure of ₹1.50 crore in execution of private holding in excess (8.46 *per cent*) of prescribed limit.

2.4 Implementation of Projects

2.4.1 Physical Achievements

According to Hariyali Programme guidelines (2003), the targeted areas were to be treated within a period of five years from the date of sanction of project by Government of India.

Status of watershed projects indicating projects sanctioned, projects completed, ongoing and abandoned alongwith audit analysis are enumerated below:

- Against the stipulation in the guidelines to complete the development of wastelands within five years from the date of sanction, only four projects (out of 10) were completed, two projects under various stages of completion and remaining four were abandoned.
- Out of four abandoned projects, one (East- X) was abandoned *ab-initio* without incurring any expenditure due to change of site and thus treatment of 4,000 hectare of land envisaged for treatment was not executed. The unspent fund of ₹52 lakh was refunded to Government of India.
- Similarly, three projects⁷ were abandoned mid way after incurring an expenditure of ₹7.01 crore. The targeted treatment of 22,700 hectare thus could not be achieved due to abandoning of projects.
- Even after excluding the abandoned projects, six projects (out of 10) were targeted to be completed within March 2011 to cover an area of 19,942 hectare. Against this, only four projects with an aggregated area of 16,210 hectare were completed as of March 2011 leading to shortfall of 3,732 hectare land. This was primarily due to belated commencement of projects for want of release of matching share by the State Government.

Thus, owing to non-execution of projects as envisaged in the sanction and the detailed project reports, 21,123 hectare area (65.5 *per cent*) could be treated against the target of 32,244 hectare up to March 2011 despite incurring an expenditure of ₹17.74 crore.

2.4.2 Entry Point Activity

An entry point activity is permitted in the guidelines to establish credibility of the Watershed Development Team (WDT) and create a rapport with the village community with a view to support income generating activities.

The entry point activities, *inter-alia*, included:

- Works based on urgent needs of the local communities such as revival of common natural resources, drinking water, development of local energy potential, augmenting ground water potential, etc;
- Repair, restoration and upgradation of existing common property assets and structures (such as village tanks) may be undertaken to obtain optimum and sustained benefits from previous public investments and traditional water harvesting structures; and

⁷East- VI: ₹3 crore; East-VII: ₹0.50 crore; and South – V: ₹3.51 crore.

- Productivity enhancement of existing farming systems to help in community mobilization and building rapport.

Entry Point Activities were taken up under the projects and people were brought under umbrella of credibility of the Watershed Development Team (WDT) and a rapport was established with the village community. Works such as revival of common natural resources, repair and restoration of common property for optimum and sustainable benefits and productivity enhancement of existing farming system were, however, not taken up. The State Co-ordinator (Additional Director, Forest Department, Government of Sikkim) of the programme ignored the basic objectives of the guidelines and incurred an expenditure of ₹97 lakh on other works such as repair of footpath, fish pond, etc., instead of entry point activity envisaged in the guidelines which did not support income generating activities.

2.4.3 Participation of User Group and SHG

Programme guidelines envisaged (para 10) formation of Self-Help Groups (SHGs) consisting of around 50 *per cent* of the villagers who are directly or indirectly dependent on the watershed. The guidelines envisaged upon the SHGs to meet regularly at least once in a month and take decisions through common consensus; transact their business with 50 *per cent* of the resources generated from amongst the members and effect timely recoveries of around 80 *per cent* of the outstanding loan; and maintain proper and up-to-date accounts.

Scrutiny of records revealed that SHGs were formed for only two micro water sheds. While the monthly meetings and transaction of business was never ensured by the SHGs, loan of ₹6.40 lakh released to 64 SHGs, without any project report, was also not recovered. Project Implementation Agency (PIA) did not conduct monitoring of the activities undertaken by the SHGs. This indicated that SHGs were not motivated adequately so as to be serious about discharging of their responsibilities.

2.4.4 Revolving Fund for SHGs

The Programme guidelines (Hariyali) stipulated for providing seed money of ₹10,000 to each of the SHGs to enable them to start the activities. Audit noticed that 25 Gram Panchayats as envisaged in guidelines did not set up a revolving fund to keep the seed money for vocational development of SHGs at the prescribed rate of ₹10,000 per SHG for undertaking income generating activities.

However, only in case of one (out of two) micro-watershed committee, loan was distributed (2006-09) to SHGs. This was, however, without any basis. The SHGs had neither prepared project reports nor any agreement drawn up between SHGs and committee regarding repayment of loan. Seed money was to be recovered from the SHG members in six monthly installments and reinvested in the same or other SHGs. The loan was not repaid by the SHG

(November 2011).

2.4.5 Watershed Development Fund

One of the mandatory conditions in the guidelines for selection of villages in Watershed Development Programmes was people's contribution towards Watershed Development Fund (WDF). The contributions to WDF shall be a minimum 10 *per cent* of the cost of works executed on individual lands (except for SC/ST) and five *per cent* for persons below the poverty line. It should be ensured that the contribution comes from the beneficiary farmers and is not deducted from the wages paid to the labourers who are engaged in treatment of private lands. Further, the Gram Panchayat shall impose user charges on the User Groups for use of common utilities like water for irrigation from village tanks/ponds, grazing from community pastures, etc.

Audit scrutiny revealed that the realisation of people's contribution as envisaged in the guidelines was not adhered. The committees followed different parameters. In ZP, West, a lump sum of ₹5,000 per work was realized from 273 beneficiaries irrespective of cost of work. This resulted in less realization of ₹3.58 lakh. In ZP, East, beneficiary contribution ranging from 10 to 15 *per cent* was deducted from the wages paid to the labourers engaged in treatment of private lands instead of realising it from the beneficiaries. Thus, the minimum wage of ₹100 per day, fixed by the State Government, was not paid to the labourers engaged in watershed development works.

2.4.6 Community Mobilization and Training

Community mobilization and training were pre-requisites in the guidelines for initiating developmental work in watershed projects. Prior sensitization and orientation training on Watershed Project Management were to be imparted to all the functionaries including elected representatives at the district, block and village levels before they assume their responsibilities.

Scrutiny of records of PIAs of ZP, East revealed that not only the community mobilization and training were conducted after execution of plantation work, fund of ₹13.90 lakh was incurred for exposure visit, capacity building, survey, etc. after two to three years of commencement of the project.

2.4.7 Inactive Watershed Committee

The Programme guidelines envisaged that the Watershed Committee carry out the day-to-day activities of the Watershed Development Project. The Watershed Committee may consist of 10-12 members nominated by the Watershed Association from amongst the user groups (4-5), Self-Help Groups (3-4) and Gram Panchayats (2-3). The Committee will meet at least once in a month and be responsible for coordination and liaison with the Gram Panchayat, the

Watershed Development Team, the ZP and Government agencies concerned to ensure smooth implementation of the Watershed Development Projects.

Audit scrutiny revealed that the Watershed Committees met only once in a year to carry out the activities assigned to them. It did not carry out the day-to-day activities of the Watershed Development Project. Watershed Committee did not initiate any activity for coordination and liaison with the Gram Panchayat, the Watershed Development Team, the ZP and Government agencies concerned to ensure smooth implementation of the Watershed Development Project. Monthly meeting was also not conducted. In absence of any activity from Committee members, payment of honorarium of ₹9.80 lakh during the year 2006-11 to the Committee members was irregular as no significant contribution was made by the Committee members for successful implementation of the projects.

2.4.8 Mis-reporting to Government of India

The cases of misreporting to Government of India were noticed during Audit. While in one case, the size of the watersheds was inflated, in another case, utilisation of fund was reported in excess of actual utilisation to avail additional funds from Government of India. The details are shown below:

- For Project- VIII of ZP, West, ₹3.60 crore was sanctioned (September 2006) to cover a target area of 6,000 hectare within 2007-11. In Utilisation Certificate (2009-10) submitted to Government of India by ZP, West, ₹98.45 lakh was shown as transferred to PIAs during 2009-10. Scrutiny, however, revealed that no transfer of fund had actually taken place as of March 2010. Contrary to this, only ₹49 lakh was transferred to PIA in June 2010 and the remaining ₹49.45 lakh was still lying with ZP, West as of March 2011.
- Scrutiny of action plan vis-à-vis progress reports of watershed projects revealed that the size of five⁸ (out of 10) watershed projects was inflated in the reports submitted to Government of India. The details are shown below:

⁸The variation in size of micro-watersheds test checked by audit were as under: (i) East-V, (ii) East-IX, (iii) East-X, (iv) West-II and (v) North-III.

Table - 2.5

Inflated size of watersheds

Name of ZP	Area of villages shown in Action Plan	Area of watershed reported to GOI	Area inflated	Cost of Area inflated
	<i>Area in hectare</i>			<i>₹ in lakh</i>
North	9,838	13773.42	3,935.42	330.57
East	6,219	8,706.00	2,487.00	208.91
West	5,066	9,764.87	4,698.87	394.71
	21,123	32,244.29		934.19

Source: Action plans and progress reports

The depiction of inflated size (area) of the watershed led by Zilla Panchayats led to inflated project cost by ₹9.34 crore in five projects. The depiction of inflated size was misleading.

2.4.9 Non production of records on execution of work

Project IV and VIII of Zilla Panchayat, West incurred an expenditure of ₹201.54 lakh⁹ on execution of afforestation works. PIAs of both the projects, however, failed to produce supporting documents to Audit. Project VIII did not produce utilization certificate to the ZP, West for onward transmission to Government of India. Non production of paid vouchers and other supporting documents coupled with the fact that afforestation work in the entire State is being taken up by State Government was fraught with the risk of improper execution of work.

2.4.10 Execution of works through muster rolls

Drought Prone Area Programme (DPAP) Manual prescribed for employing local labourers through muster rolls in all works under the programme to give them full benefit of wage employment. It was however, observed that payment of ₹48.76 lakh (West ZP ₹25.43 lakh and South ZP ₹23.33 lakh) for developmental works of the programme were made on sub-vouchers to the Secretary of Watershed Committees (WC) instead of labourers through muster rolls of works. The payment made to the Secretaries of WCs was in contravention of the Manual and was unauthorised.

2.5 Impact Analysis

For carrying out impact assessment of completed watershed projects, data like pre and post watersheds, observation of ground water level, change in cropping pattern, change in productivity, increase in area of irrigation and reduction in area of wasteland, etc., was not maintained properly at any level. Data for physical achievements resulting in increase in

⁹Project IV 2004-2010 (₹53.59 lakh) and Project VIII of 2006-07 to 2011 -12 and (₹147.95 lakh) = 201.54 lakh.

ground and surface water level in water bodies, checking of soil erosion, enhancement of area for irrigation, land treatment, etc., depicted that in three reports (out of 10) shown to Audit were not certified by the line departments. These data on achievements were certified by the PIAs and WC members themselves and were not authenticated by any other authority. Thus, even after incurring an expenditure of ₹17.74 crore during 2006-11, targeted area treated under the projects were only partially met (65%), community participation not generated as envisaged in the Programme guidelines owing to inactive Watershed committees and SHGs.

2.6 Monitoring and Supervision

The implementation of watershed programmes was to be monitored at the State, District and Project level. The data of physical and financial achievements of watershed programmes reported through Monthly Progress Reports (MPRs) were however not analysed at any level. Although periodical returns/reports required for monitoring of the programme were prescribed yet the progress reports did not contain the component wise and activity wise cumulative figures of physical and financial achievements of the programme at the end of month/year. The formats of reports were being changed every year and were unable to depict the complete status of programme. Poor monitoring of programme at State level resulted in defective planning, irregularities in selection of micro watershed area, non adherence to cost norms, non execution of work in proper sequence, etc. as dealt in the report at appropriate places.

2.7 Conclusion

Integrated Wasteland Development Programme, taken up with the objective of sustained growth in agriculture productivity through prevention of drought and soil degradation, could partially meet its target owing to defective planning, faulty selection of projects, non-adherence to scheme guidelines, etc. Cases of belated release of funds to the PIAs, expenditure in excess of prescribed limit, improper execution of entry point activities and ineffective functioning of SHGs constrained attainment of programme objectives in full.

2.8 Recommendations

Following recommendations are made to further improve the implementation of Integrated Wasteland Development Programme:

- Release of funds by Zilla Panchayats to PIAs and WCs in time may be ensured.
- Adherence to the Programme guidelines may be ensured.
- Selection of watershed projects predominantly covering community and waste lands should be stressed.
- Community mobilization may be ensured for increased participation of SHGs through their effective functioning.