

Guidelines for conducting Performance Audit on Combating of Desertification

1. Introduction

Desertification means land degradation in arid, semi arid and sub-humid areas resulting from various factors, including climatic variations and human activities. Desertification is a complex phenomena resulting from factors of physical, biological, socio economic, cultural and political nature. Land degradation has a direct impact on land and other natural resources, which result in reduced agricultural productivity, loss of bio-diversity and vegetative cover, decline of ground water and availability of water in the affected regions. All these lead to decline in the quality of life, ultimately affecting the socio economic status of the region. The risks of desertification are substantial and clear. Desertification undermines the fertility of the world's land, with productivity losses reaching 50 per cent in some areas. It contributes to food insecurity, famine and poverty, and can give rise to social, economic and political tensions, that can cause conflicts, further poverty and land degradation.

There are two causes of land degradation. The direct cause is mismanagement due to human activity. The indirect causes are many: land tenure arrangements, political acts, drought, poverty, population pressures etc. Combating desertification and developing a sustainable management program depends upon removing both kinds of causes. Usually the indirect causes are socioeconomic and not easily changed. They also tend to be basic causes, mismanagement being only a symptom of deeper problems. By far the greatest challenge in combating desertification is to determine what the most important indirect cause of desertification are and, then, to find ways to correct the problems.

Techniques for combating desertification are in fact, practices to control the several desertification processes that in the aggregate represent desertification. The major processes are vegetation degradation, water erosion, wind erosion, salinization of soils, and soil compaction. Locally important processes consist of heavy metal pollution of soils and groundwater, pesticide contamination, lowering of groundwater levels, and other damaging changes in land quality. Soils, climate and land slopes are the variables that must be known in order to devise effective control methods. Local applied research is considered to be the best source of information needed to find suitable practices for each site.

2. Relevance of combating desertification for India

A major part of the country is degraded in one form or the other. In some regions, problems of land degradation have reached serious proportions, threatening the very existence of the people. The major causes of desertification in the country are:-

- i) Unsustainable agricultural practices;
- ii) Unsustainable water management;
- iii) Conversion of land for other purposes;
- iv) Deforestation;
- v) Industrial mining and other activities without satisfactory measures for prevention of land degradation and land rehabilitation;
- vi) Frequent droughts/ failure of monsoon and their link with global climatic phenomena.; and
- vii) Demographic pressure – human and live stock.

3. Estimation of degraded/wastelands

The estimates of degraded and wastelands made by different agencies/organizations differ very widely from 53.3 million hectares (National Remote Sensing Agency–1985) to 239 million hectares (National Wasteland Development Board- 1987). Even after having a large number of agricultural and research organizations, we do not have even near accurate estimates of degraded and wasteland in the country. Some efforts/attempt were made by Indian Council of Agricultural Research, Department of Land Revenues and National Remote Sensing Agency etc., but these efforts remained limited to assessing a specific category of degraded and wastelands. The working group on Watershed Development recommended in 2001 that the three Ministries namely the Ministry of Rural Development, the Ministry of Agriculture and the Ministry of Environment & Forests should try to evolve a working strategy to reconcile their land use data.

As per estimates made by the Ministry of Agriculture during 2000, the degraded land account for about 107.4 million hectares. Besides, 10 percent of the rainfed land of 87.5 million hectares is also estimated to be degraded, thus the total degraded land estimated by the Ministry of Agriculture works out to be 116.15 million hectares.

4. Activities for treatment/reclamation of degraded land/wasteland

Department of Agriculture and Co-operation-Ministry of Agriculture, Department of Land Resources-Ministry of Rural Department and the Ministry of Environment and Forests are engaged in treatment of degraded land/wasteland for which these Departments/Ministries have undertaken a number of schemes/programmes. Out of 116.15 million hectares of wasteland/degraded land estimated by Ministry of Agriculture, 27.5 million hectares of degraded land had been covered under these schemes, till the IX th. Plan thus leaving about 88.5 million hectares of degraded land in the country. The Working Group on Watershed Development suggested a perspective plan for reclamation/development of 88.5 million hectares of remaining degraded land during 2002—22 (next four five year plans) with active participation and sharing of investment by the people/beneficiaries through the Watershed Development Programme. 15 million hectares was envisaged to be covered during the X th plan.

In order to combat the frequent recurrence of drought in the country; to tackle the special problems faced by those fragile areas which are constantly affected by severe drought conditions; to minimize the adverse effects of drought on the production of crops, live-stock, productivity of land, water and human resources; and to promote the overall economic development and improve the socio-economic conditions of the resources of the poor and disadvantaged sections, the Government of India launched a series of programmes starting with the Drought Prone Area Programme (DPAP) of the Ministry of Rural Development in 1975. The thrust of the programme was on capacity building and empowerment of village community, ensuring participation of the Panchayati Raj Institutions (PRIs) and Non-Government Organizations (NGOs) in the programme implementation at the grass root level and transfer of funds as well as decision making power to the local people. Based on the recommendations in the Report of the National Commission on Agriculture (1976), another programme the Desert Development Programme (DDP) was launched in the year 1977-78 with sharing of expenditure between GOI and State Government in the ratio of 75:25. The programme was launched in hot and cold desert areas in seven states. In addition to the above programmes, a Centrally Sponsored Scheme (CSS)-Integrated Wastelands Development Programme (IWDP) with 100 percent central assistance, was launched during 1991 for the development of wastelands and degraded lands based on village/micro watershed mode, for restoration of

ecological balance. Subsequently, the State Governments and the Central Ministries such as the Ministry of Environment & Forests and the Ministry of Agriculture have followed up with a number of similar programmes relating to combating of desertification, which is exhibited as Annexure 1 (Source – Report of Working Group on Watershed Development for X th. Five Year Plan 2002-07).

However, most of these programmes did not perform as expected, mainly because they were planned and implemented through Departments in isolated patches without any regard for the complete watershed principle and without active participation of the people. Based on the recommendations of the technical committee headed by Dr. C.H. Hanumantha Rao, the Government of India formulated the common set of operational guidelines for implementation of DPAP, DDP and IWDP programmes which were brought under the “Guidelines for Watershed Development” with effect from 1.4.1995. The watershed approach aimed at treating degraded lands with the help of low cost and locally accessed technologies such as in-situ soil and moisture conservation measures, afforestation etc. through a participatory approach that seeks to secure closer involvement of user communities. The “Guidelines for Watershed Development” were revised in 2001 to ensure greater flexibility in implementation through well defined role of state, district and village level institutions, removing of overlaps, providing greater role of women and Self Help Groups (SHGs) comprising of rural poor and SC/ST categories. To simplify the procedures further and to involve the PRIs more meaningfully in planning, implementation and management of economic development activities in rural areas, “Guidelines for Hariyali” were issued during January 2003, for an integrated approach in implementing the existing DDP, DPAP and IWDP programmes. The main objective of the merged guideline is to harvest every drop of rain water for the purpose of irrigation and plantation including horticulture, floriculture, pasture development, fisheries etc. to generate sustainable sources of income for the village community as well as for drinking water supplies. New projects under the area development programme would be implemented in accordance with this guideline and the projects sanctioned prior to this date shall continue to be implemented as per the revised guidelines 2001. The watershed development projects under DPAP and DDP would be taken up in blocks notified under respective programmes, and projects under IWDP implemented in the remaining blocks.

5. Basis of selection of schemes for Audit

The major schemes for treatment of land on watershed basis being implemented by Ministry of Agriculture, Ministry of Rural Development and Ministry of Environment and Forests are given in the table exhibited as Annexure 1. For some time, need was felt by the concerned Ministries to bring about convergence and harmonization in the implementation of various watershed development projects. However, this had not been possible as the aims and objectives of these projects were different and some of these projects had a very specialized focus resulting in special norms as well as delivery mechanisms geared to meet those needs. The Inter-ministerial Sub-Committee on formulation of common approach for watershed development recommended that six schemes namely NWDPPRA and Watershed Development Project in Shifting Cultivation Area of the Ministry of Agriculture; DPAP, DDP and IWDP of the Ministry of Rural Development had elements of convergence and a considerable common geographical area of operation and also accounted for 70 percent of the funds and area under watershed programmes in the country.

Considering the quantum of land treated under the various schemes of the Ministry of Rural Development and the Ministry of Agriculture during IX th. and X th. Plan four schemes namely NWDPPRA, DPAP, DDP and IWDP have been selected for examination. The Integrated Afforestation and Eco Development Projects Scheme of the Ministry of Environment & Forests is not considered for the

present audit study because the area treated during IX th. Plan was only 1.23 lakh hectare which was insignificant as compared to area treated under the schemes of the Ministry of Agriculture and the Ministry of Rural Development. Moreover the scheme is also not covered under the common approach/principles as recommended by inter ministerial sub-committee. As such it would not be fair to benchmark it against a common audit guideline against the other four similar schemes.

6. Brief details of the selected Programmes

(i) Drought Prone Areas Programme (DPAP)

Drought Prone Areas Programme (DPAP) was launched in 1972-73 to tackle the special problems faced by areas constantly affected by severe drought condition. The main objective of the programme is to minimize adverse effects of drought on the production of crops, livestock and productivity of land, to promote the overall economic development and improve the socio-economic condition of the resource-poor and disadvantaged sections of inhabitants. Based on the recommendations of Hanumant Rao Committee, the programme was implemented on Watershed basis with effect from 01.04.1995. Subsequently based on feedback received from stakeholders, the guidelines were revised in September 2001. During the IX th. Plan, the scheme covered 961 blocks of 180 districts in 16 States.

(ii) Desert Development Programme (DDP)

Desert Development Programme (DDP) was started in 1977-78, both in hot desert areas of Rajasthan, Gujarat and Haryana and cold desert areas of Jammu & Kashmir and Himachal Pradesh. From 1995-96, the coverage has been extended to a few districts in Andhra Pradesh and Karnataka. The programme aims to mitigate the adverse effects of desertification and adverse climatic conditions on crops, human and livestock population, for combating desertification through shelter-belt plantation, pasture development, soil moisture conservation and water resources development and also to restore ecological balance. Presently this programme covers 232 block of 40 districts in the above 7 states. Based on the recommendations of Hanumant Rao Committee, a more effective integrated approach of area development on Watershed basis was adopted from 01.04.1995. Subsequently based on feedback received from stakeholders, the guidelines were revised in September 2001.

(iii) Integrated Wasteland Development Project (IWDP)

Integrated Wasteland Project (IWDP) was started in 1988-89 by the Ministry of Environment & Forests with an objective of development of wastelands based on village/micro-watershed plans. However, the scheme was transferred to the Department of Wastelands Development (DWD) now called DLR, during 1992-93. The stakeholders prepare these plans after taking into consideration the capability of land, site-conditions and local needs. Promoting the overall economic development and improvement of economic condition of the resources-poor and disadvantage sections of inhabitants are the main objectives. The projects under IWDP are being implemented in 216 districts of the country. From 01.04.1995, the scheme is being implemented on a Watershed basis under the common guideline for watershed development. IWDP has been restructured with effect from 01.04.2003 and renamed as "Greening of Wastelands".

(iv) National Watershed Development Project for Rainfed Area (NWDPA)

The National Watershed Development Programme for Rainfed Agriculture (NWDPR) was launched during the VII th. Plan (1985-86). This programme was radically modified to incorporate a project and area-approach to rainwater conservation in the VIII Plan. WARASA Guidelines elaborated the programme for the benefit of the field functionaries during the VIII th. plan period (1990-1995). At present the project is being implemented in 25 States and two Union-territories. The twin objectives of NWDPR continue to be to improve production and productivity in the vast rainfed areas and to restore ecological balance. NWDPR was thereafter restructured for implementation during the IX th. Plan and the Common Approach for Watershed Development and New Operational Guidelines for NWDPR have been put into operation from November 2000 onwards. The restructured NWDPR allows a greater degree of flexibility in choice of technology, decentralization of procedures, provision for sustainability and re-emphasizes active participation of the Watershed Community in the planning and execution of their watershed development projects.

7. Funding Pattern, Release of funds

DPAP, DDP, IWDP and NWDPR are centrally sponsored schemes and cost norms have been revised with effect from 1.4.2000. The cost norms are fixed at a uniform rate of Rs. 6000 per hectare for the watershed projects sanctioned on or after 1.4.2000. in respect of DPAP, DDP and IWDP. In respect of NWDPR the cost norm ranges from Rs. 4500 to Rs. 6000 per hectare depending upon the nature of the location. The per hectare cost of the watershed projects is to be shared between centre and states in the following proportion:-

Scheme	Central share (Rs.)	State Share (Rs.)
IWDP	5500	500
DDP	4500	1500
DPAP	4500	1500
NWDPR	90%	10%

The period of each watershed project is 5 years and the funds are released in seven installments. The first six installments are @ 15 percent of the cost and seventh installment is 10 percent of the cost. The first installment is released at the time of sanction of the project and each subsequent installment is released after utilization of 50 percent of earlier installments and completion of other formalities like submission of utilization certificate, audited statement of accounts, quarterly progress reports, evidence of satisfactory completion of institutional arrangements and mid term evaluation reports etc. In respect of NWDPR, the funds are released year wise to the States as per the pattern depicted in the operational guideline listed as Annexure 3.

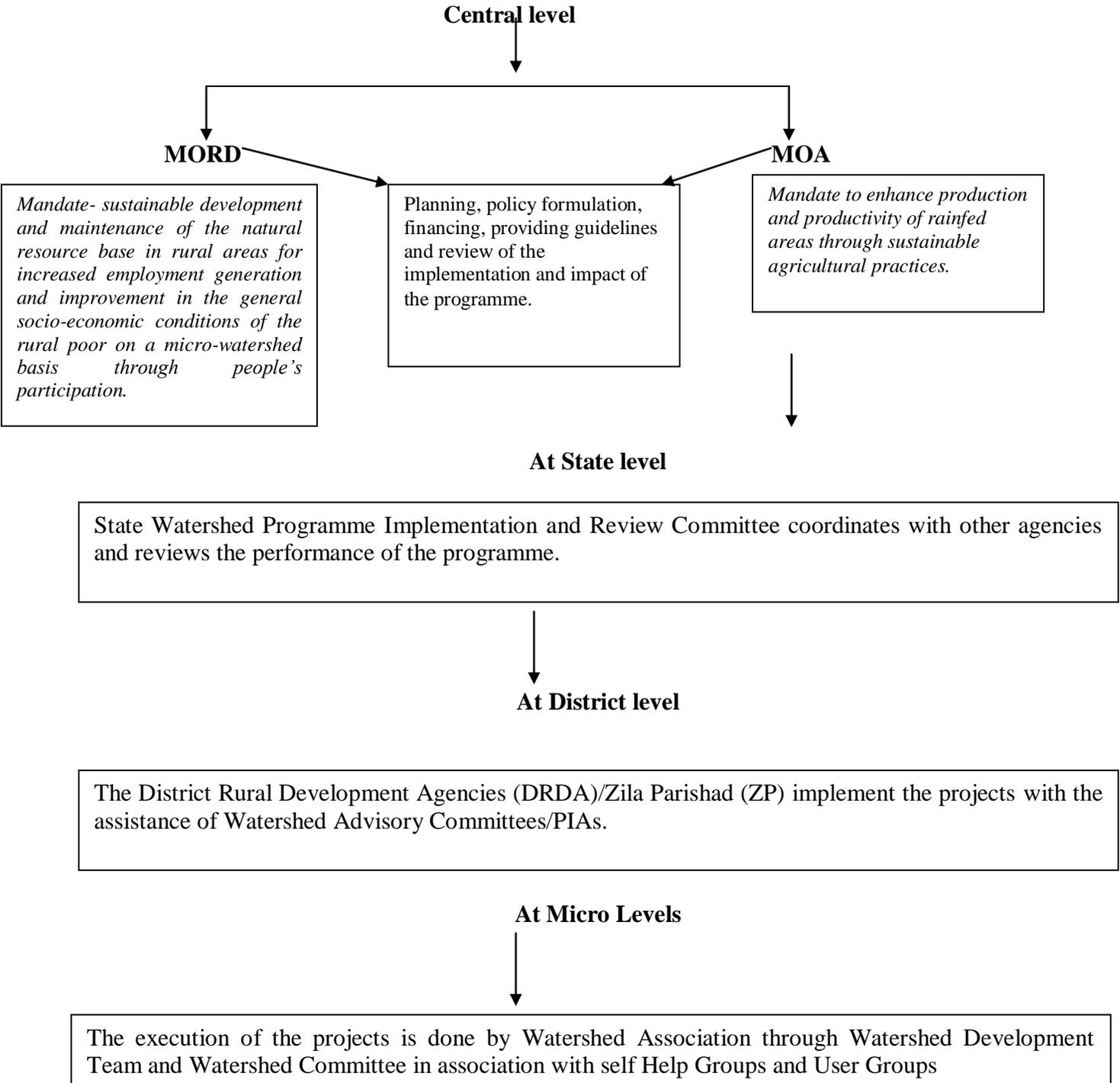
Fund allocation for a project is required to be spent on the components as per percentages given below:

Administrative Cost	10%
Community Organization	5% (in respect of IWDP, DDP, DPAP) 7.5% for NWDPR
Training	5%
Watershed Treatment Development works	80%

77.5% for NWDpra

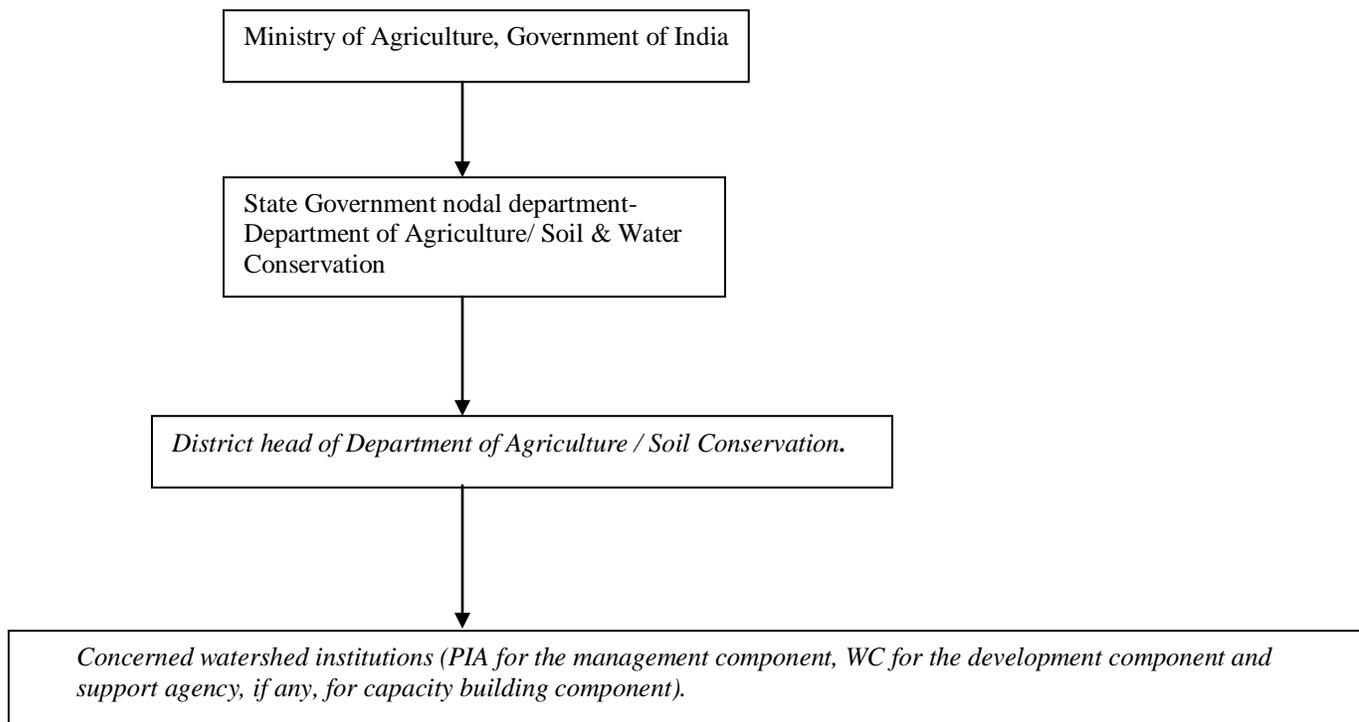
8. Organization Set up

An organizational chart showing the flow of the responsibilities to various agencies associated with the implementation of the above four programmes is indicated below:-

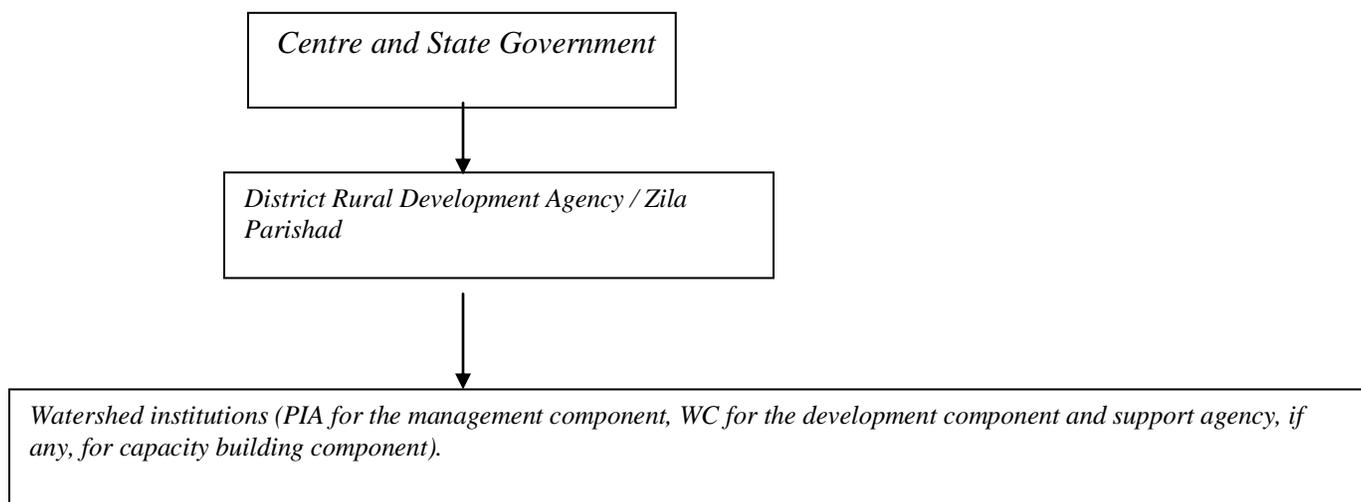


Fund Flow Mechanism

In the case of Ministry of Agriculture it would be as follows:



In the case of Ministry of Rural Development it would operate as follows:



9. Audit coverage

The review shall cover the period 2000-01 to 2004-05 in all the concerned states where the four schemes are operational. Records of the Ministry of Rural Development and the Ministry of Agriculture for the same period shall be audited by the Office of the Principal Director of Audit (Economic & Service

Ministries). *The schemes namely NWDPR, DDP, DPAP and IWDP shall be examined for this purpose.* Overall position of implementation of the programme in the states will be reviewed by State AsG/PAsG. The State AsG/PAsG will send details of the Projects/Districts etc. taken up for Audit to the Office of the Principal Director of Audit (Scientific Departments) so that these can be shared with the involved Audit offices for better co-ordination and focus during examination of records in the Ministries and the State Governments.

10. Sample Selection

The number of watershed projects sanctioned in each district may be seen and 25 percent of the districts may be selected for detailed examination where the number of projects sanctioned and total expenditure is maximum, for each of the 4 programmes- **DDP, DPAP, IWDP and NWDPR** wherever such programmes are operational in the State. If irregularities found in a district are of serious nature, there should be 100 per cent coverage of the executing agencies in the district.

The relevant records and functioning of the implementing agencies and monitoring authorities down to the lowest level concerned may be examined by the AsG/PAsG. Following details should be collected and forwarded to the office of the Principal Director of Audit (Scientific Departments):-

- Total number of districts where the programme is being implemented and number of districts test checked;
- Total number of Watersheds in the district and number of watersheds test checked;
- Total financial allocations, releases and actual expenditure incurred in the state district and blocks and the percentage of the test checked expenditure to the total expenditure; and
- A financial inverse tree/chart for the state as whole in the format enclosed in Annexure 7 may be given. Findings of sample checks should be extrapolated in the appropriate ratio and a note to that effect indicated below the financial chart.

11. Time Schedule

The Audit offices are expected to submit the draft review to the Office of the Principal Director of Audit (Scientific Departments), within five months from the date of receipt of approved guidelines. The Office of the Principal Director of Audit (Scientific Departments) would require a month's time for the first journey of the draft review after examination and consolidation of reports received from the concerned audit offices. Assuming that Headquarters office would take a month in returning the draft review, another month would be required for the second journey. During this period, the office of the Principal Director of Audit (Scientific Departments) would incorporate the replies of the Ministries and get the facts and figures confirmed from the concerned offices.

Tentative Time Schedule

- a) 1st week of February 2006- Release of Guidelines to field offices after incorporation of Hdqrs observations and instructions
- b) 1st week of July 2006- Audit offices to submit material to office of PDA(SD)
- c) 1st week of August 2006- 1st Journey receipt of draft report in Hdqrs(RC Wing)
- d) 4th. Week of September 2006- 2nd. Journey receipt of draft report in RC Wing of Hdqrs from O/o of PDA(SD)
- e) 2nd week of October 2006- Bond Copy to ADAI(RC)
- f) 1st week of November 2006- Bond Copy to the C&AG of India

12. Audit Objectives, sub objectives, criteria and audit evidence

- To examine whether the magnitude of the issue and rationale of unit cost norms were adequately considered before preparation of perspective plan.
- To assess whether policies and programmes were effectively translated into action and there was adequate financial planning
 - To analyse the procedure of selection of Project Implementing Agency
 - To examine the criteria for selection of watershed to ensure its effectiveness.
 - To ascertain whether the funds were managed efficiently and effectively to secure optimum utilization
 - To ascertain whether the project was implemented efficiently and economically.
 - To ascertain whether adequate training programmes were organized to improve beneficiaries knowledge and upgrade technical and community skills of PIAs
 - To Assess the adequacy and effectiveness of public participation in the programme.
 - To analyze whether the monitoring system envisaged in the programme was adequate and effective in realization of objectives
 - To examine whether any mechanism was devised for proper maintenance of assets created and area developed and was the mechanism sustainable
 - To examine whether intended benefit of implementation of watershed project reached the targeted group

13. Further Points

While ensuring that all stages of the audits are conducted strictly in accord with the provisions contained in the Performance Auditing Guideline and its associated checklists, the following points may be given attention to in particular:-

- Important points noticed in course of Audit as per the main themes indicated in the Issues Analysis Matrix and incorporated in the relevant paras may be summarized along with financial involvement if any and may be given under this head with a cross reference of the respective paras.
- The year wise budget provisions, allotment and expenditure for the period covered by the review may be shown in a tabular form. Excess/shortfall in expenditure may be examined in details and commented upon suitably.
- The year wise physical target and achievements for the period covered by the review may be shown in a tabular form. Excess/shortfall in expenditure may be examined in details and commented upon suitably after in depth study of procedural and financial aspects of the scheme.
- Shortfalls in achievements under the themes have to be critically examined. The records of the monitoring and implementing agencies in the states /ministries may be scrutinized and the progress of coverage of the problem watersheds/projects reported may be critically examined to ensure that the reports represent the position on the ground.
- Shortcomings /weakness in the administration and regulation of the projects in planning, formulation of the work, procedures laid down in the operational guidelines, should be commented upon
- Management and implementation failures, inadequacy of administration and ineffective monitoring, bottlenecks in providing organizational infrastructures and resources, improper targeting of villages/watersheds and beneficiaries need to be commented upon.

- The inputs from the State AsG/PAsG must contain an overall opinion on the extent of achievement of the stated objectives, the quality of the output(where applicable and possible) and the quality of its execution, control and monitoring(such as the quality of expenditure). This would require complete analysis at the macro and micro levels of the selected themes in a comprehensive manner.
- PAsG/AsG may kindly make positive efforts to discuss their draft reviews with the Departmental Secretary /Commissioner and follow other procedures laid down in the Performance Auditing Guidelines.
- The draft report sent from the AsG/PAsG should contain Annexures depicting complete details of the sample, that is complete profile of the population under study, names of the sample districts/units, total allocation /expenditure involved in the sample districts/units as also the reason /basis for the selection. The size of the sample in terms of financial and physical aspects and its relationship to the entire population for the State as a whole should be clear from the annexures. On the basis of the annexure from each state AG/PAG, the PDA(SD) should be in a position to draw up an Annexure about the sample from which inferences can be drawn for the status of the Programme(s)/ for the entire country.
- Clear mention should be made of the total population /area which requires to be covered in the schemes, on the basis of which the targets were fixed. Besides what has been done, the emphasis should be on what was not done and remains to be tackled through the schemes. How were the Projects chosen and the targets fixed also needs to be mentioned. The level of financing should be viewed in the context of the magnitude of the total size of the problem to be tackled to comment on the spread of resources spanning over many years. An analysis on why the physical targets could not be achieved, a cost benefit analysis and correlation of the physical achievements with the financial achievements with reference to those projected in the schemes would add more depth to our comments on achievements of targets.
- An accountably centered approach should be followed to point out who is responsible – the individuals officials or the systems and the procedures.
- Where the schemes involve direct release of money to the DRDA/ZP the role of State Government control mechanism and monitoring with the many line departments should be examined.
- *Suggestions/Recommendations*-The draft Review should contain recommendations for certification of the major shortcomings brought out in the review, where appropriate. As far as possible acceptance of the Department to the recommendations should be obtained and their acceptance should be indicated in the draft. In cases, where it is included in the review after the Departmental officer does not accept the recommendations the view of the department should be indicated in the draft and the reasons for recommending it inspite of reservation by the Department should be specified.
- *Consolidation of draft reviews*- in forwarding the letter of the draft reviews to this office, the AG/PAG may kindly draw his attention to the more important points, so as to safeguard vital points being missed out while consolidating them.

14. Reference Documents

Annexure No.	Particulars	Action required
1.	Table showing area treated /reclaimed under various Watershed Development Programmes	For illustration only
2.	Warasa- jan Sahbhagita- Guidelines for National Watershed Development Project for Rainfed Areas (NWDpra) issued in October	To be kept in purview while attempting the review.

	2000.	
3.	Revised guidelines for Watershed Development issued in August 2001	To be kept in purview while attempting the review.
4.	Revised guidelines for Haryali issued in April 2003.	To be kept in purview while attempting the review.
5.	Issue Analysis Matrix	Contains questions and sub-questions to be addressed during the audit
6.	Study Design Matrix	Basic objectives to be answered in the review keeping audit criteria in mind
7.	Finance Inverse Tree/Chart	To be furnished by the State AsG/PAsG. Findings of sample checks should be extrapolated in the appropriate ratio and a note to that effect indicated below the financial chart.
8.	Table depicting list of States where the DDP, DPAP, IWDP and NWDPRAs programmes are operational	For illustration purposes. AsG/PAsG may kindly update if their States have been left out inadvertently.

Annexure 1

Various Watershed Development Programmes

Sr. No	Ministry / Scheme	Year of start of scheme	Upto VIII Plan		During first 4 years of IX Plan (1997-2000)	
			Area Treated (Lakh Ha)	Total Investment (Rs. Crores)	Area Treated (Lakh ha)	Total Investment (Rs. crores)
I	Ministry of Agriculture					
(i)	NWDpra	1990-91	42.23	967.93	21.19	792.15
(ii)	RVP & FPR	1962 & 81	38.89	819.95	8.17	470.14
(iii)	WDPSCA	1974-75	0.74	93.73	1.30	63.4
(iv)	Alkali Soil	1985-86	4.81	62.29	1.00	13.75
(v)	EAPs		10.00	646.00	5.00*	1425.00*
	<i>Sub Total</i>		96.70	2589.90	36.66	2764.44
II	Ministry of Rural Development					
(i)	DPAP	1973-74	68.60	1109.95	19.35	448.29
(ii)	DDP	1977-78	8.48	722.79	8.48	369.79
(iii)	IWDP	1988-89	2.84	216.16	6.51	326.80
(iv)	TDET	1993-94	Negligible.		0.32 t	41.57 t
(v)	IPS	1994-95	Negligible		0.01 t	0.59 t
(vi)	WDTF		0.01	4.74		
	<i>Sub Total</i>		79.93	2380.44	34.66	1187.04
III	Ministry of Environment & Forests					
(i)	IAEPS	1989-90	2.98	203.12	1.23	141.54
	GRAND TOTAL		179.61	5173.46	72.56	4093.02

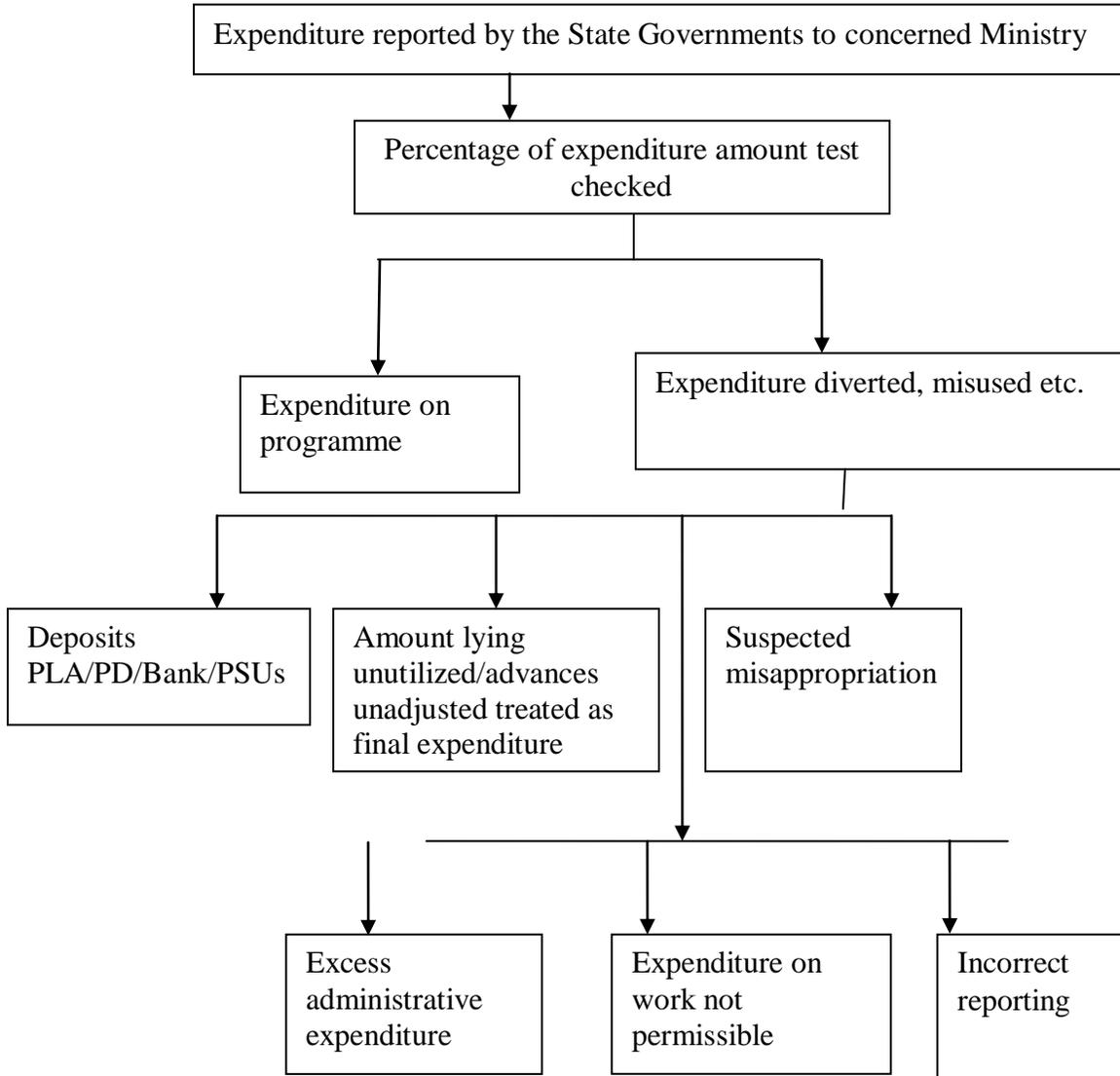
* Likely achievement during the IX plan, t-Total since the inception of the scheme

Source: Report of Working Group on Watershed Development for X th. Five Year Plan 2002-07

RVPFPR- River Valley Projects Flood Prone Rivers; TDET- Technology Development Extension Training; WDPSCA- Watershed Development Project in Shifting Cultivation Area; EAPs-Externally Aided Projects; IPS- Investment Promotion Scheme; WDTF- Wasteland Development Task Force; IAEPS- Integrated Afforestation & Eco Development Project Schemes.

Annexure 7

Finance Tree



Annexure 8

Programme	States/UTs involved	Approximate expenditure incurred from 2000-01 to 2004-05 (Rs. in lakhs)
Desert Development Programme(DDP)	Andhra Pradesh, Gujarat, Haryana, Himachal Pradesh, Jammu & Kashmir, Karnataka, Rajasthan	2001-02- 15001
		2002-03- 18500
		2003-04- 21500
		2004-05- 19678
		Total for 4 years- Rs. 74679 lakh
Drought Prone Areas Programme(DPAP)	Andhra Pradesh, Bihar, Chattisgarh, Gujarat, Himachal Pradesh, J&K, Jharkhand, Karnataka, Madhya Pradesh, Maharashtra, Orissa, Rajasthan, Tamil Nadu, Uttar Pradesh, Uttaranchal, West Bengal	2001-02- 20899
		2002-03- 24999
		2003-04- 29500
		2004-05- 29700
		Total for 4 years- Rs. 105098 lakh
Integrated Wastelands Development Programme (IWDP)	Andhra Pradesh, Bihar, Chattisgarh Gujarat, Himachal Pradesh, , Haryana, Jammu & Kashmir, Jharkhand, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Orissa, Punjab, Rajasthan, Tamil Nadu, Uttar Pradesh, Uttaranchal, West Bengal, Arunachal Pradesh, Assam, Meghalaya, Manipur, Mizoram, Nagaland, Tripura, Sikkim	2000-01- 12778
		2001-02- 16961
		2002-03- 41345
		2003-04- 36817
		2004-05- 38259
		Total for 5 years- Rs. 146160 lakh
National Watershed Development Project for Rainfed Areas (NWDPR)	Andhra Pradesh, Gujarat, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Orissa, West Bengal, Andaman & Nicobar Island, Rajasthan Tamil Nadu, Uttar Pradesh, Bihar, Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura. Himachal Pradesh, Haryana & Punjab	2000-01- 17413
		2001-02- 18930
		2002-03- 11360
		2003-04- 17324
		2004-05- 23299
		Total for 5 years- Rs. 88326 lakh

Annexure 2-Criteria Matrix for Performance Audit on Combating Desertification and Sustainable Development

Theme 1: Planning and translation of policies and programmes into action				
Issues	Criteria	Evidence	Source of Data	Data Analysis Method
1.1.1 Were the estimates of degraded land reasonably accurate?	Source of data on degraded/Wastelands	Data furnished by various agencies forming basis for launching of the programme	Ministry of Rural Development (MORD), Ministry of Agriculture (MOA) .	Compare the data forming basis of launching of the programme with the updated data if any in estimation of degraded land.
1.1.2 Did the estimation of land include the area which could become degraded during the implementation of the programme?	Source of data on degraded/Wastelands	Data furnished by various agencies forming basis for launching of the programme	PIAs	Compare the data forming basis of launching of the programme with the updated data if any in estimation of degraded land.
1.2.1 Were unit cost norms rationalized considering the nature of programme, content, work items and institutional arrangements?	Basis of per hectare cost in estimating the fund requirement	Per hectare cost allowed by states in implementation of similar other externally aided/State level projects	MORD, MOA and PIAs	Compare the cost per hectare of programmes of the Ministries and programmes of Externally aided/State level similar programmes
2.1.1 Were adequate number of projects sanctioned to achieve the yearwise targets?	Yearwise projects targeted and number of watershed projects sanctioned in terms of hectares of area	Records relating to sanction of the projects	MORD, MOA and PIAs	Analyse the records relating to sanction of projects.
2.1.2 Were the targets fixed significantly lower than the achievability?	Yearwise projects targeted and number of watershed projects sanctioned in terms of hectares of area	Project proposals, project sanctions, yearwise physical targets fixed	MORD, MOA and PIAs	Analyse the records relating to sanction of projects.
2.1.3 Were there shortfall in achievement of targets?	Physical targets vis-à-vis achievements	Physical progress Reports	MORD, MOA and PIAs	Analyse the shortfall.
2.1.4 Were the yearwise targets of watershed projects spilled over?	Physical targets vis-à-vis achievements	Physical progress Reports	MORD, MOA and PIAs	Examine whether yearwise targets of watershed projects spilled over.
2.2.1 Was there any resource gap?	Matching physical targets with financial requirement. Project cost and fund proposed from various agencies/Sources	Allocation of funds, physical targets fixed.	MORD, MOA and PIAs	Linkage of resource availability with projected cost, comment on inadequate availability of funds.
2.2.2 How was the resource gap addressed?	Commitment from donor agencies and lending agencies	Records relating to funding from donor /lending agencies	MORD, MOA and PIAs	Unprovided/ untackled resource gap at planning stage may be commented.

Theme 2: Selection of project implementation agencies and watersheds				
Issues	Criteria	Evidence	Source of Data	Data Analysis Method
1.1.1 Whether wide publicity of programmes was given amongst line departments/NGOs/KVKs?	Mode of publicity	Record relating to publicity.	MORD, MOA, concerned agencies in states.	Examine the extent of publicity,
1.1.2 Was the willingness, capacity, commitment of the Govt. departments considered?	Willingness, commitment, capability to work in participatory time bound programme and experience.	Records relating to selection of PIAs	DRDA/DOA	Examine the criteria for selection of PIAs and comment on departure from the system.
1.1.3 Was capacity in terms of staff, financial history of audited accounts for three years considered in respect of NGOs?	Capacity in terms of staff, sound financial history, audited accounts for three years.	Records relating to selection of PIAs	DRDA/DOA	Examine the criteria for selection of PIAs and comment on departure from the system.
1.1.4 Was it ensured that NGO was not blacklisted	NGO should not be black listed.	Records relating to selection of PIAs	DRDA/DOA	Examine and analyse if project entrusted to blacklisted NGO.
1.1.5 Whether the staff of PIA had professional qualification/experience?	<ul style="list-style-type: none"> ■ Staff should have professional qualification. ■ Staff should have experience in the field of agriculture, forestry, social forestry, soil conservation. 	Records relating to selection of PIAs	DRDA/DOA	Examine the personal records of PIA staff.
2.1.1. Whether selected watershed is issue based and realistic as per environmental requirement?	<ul style="list-style-type: none"> ■ No of small and marginal farmers ■ Percentage of women organized in SHGs in the habitation and participating in the program ■ Preponderances of non-forest wastelands/degraded land or common land. ■ Contiguity and macro watershed for saturation ■ Large population of SC/ST dependant on it. ■ Status of ground water ■ Acute shortage of drinking 	<ul style="list-style-type: none"> ■ Project proposals of selected watersheds based on the scientific principles of priority setting where watersheds with higher degree of degradation be accorded precedence ■ Use of data relating to land degradation mapping being undertaken by several national and state level organizations such as National Remote Sensing 	PIA/ Ministries records (MORD/MOA)	Analyse the project proposals approved by MORD/MOA to ensure that prescribed parameters for selection of watershed were adhered to.

	<p>water</p> <ul style="list-style-type: none"> ■ Live stock ■ No. of families affected /involved in migration and landless people involved in wage employment <p>Actual Wages significantly lower than the minimum wages.</p>	<p>Agency and All India Soil and Land-Use Survey.</p>		
<p>2.1.2 Whether the consent from user groups/stakeholders was obtained for the selected watershed?</p>	<ul style="list-style-type: none"> ■ People's consent for incurring at least 5 percent of total works cost in the form of cash, material and labour. ■ The project authorities and the Project Implementation Agency should extensively visit the village in which the watershed development project is to be taken up. 	<ul style="list-style-type: none"> ■ Memorandum of Understanding with the villagers showing availability of willingness for community action towards conservation of natural resources. ■ The preparedness of village community can be assessed in terms of their acceptance to the norms of watershed program voluntary contribution, willingness to support resource poor, development of community based organizations, willingness to treat community land on preferential basis, taking up water management issues and willingness to maintain structures after the project period etc. 	<p>PIA/ Ministries records (MORD/MOA)</p>	<p>Analyse the project proposals approved by MORD/MOA to ensure that prior consent of stakeholders was obtained.</p>
<p>2.1.3 Whether the technical of DFO was obtained for implementation of watershed project on forest land?</p>	<p>Technical sanction of DFO. Micro-watershed development Plan should be in conformity with the Forests Conservation Act</p>	<p>Programme guidelines</p>	<p>PIA/ Ministries records (MORD/MOA)</p>	<p>Analyse and comment on departure from the prescribed guidelines.</p>

<p>2.1.4 Whether the programme was executed through Village Forest Committee and a forest official included in Watershed Development Team?</p>	<p>Programme to be implemented by Village Forests Committee A Forest Official to be included as member of WDT</p>	<p>Programme guidelines</p>	<p>PIA/ Ministries records (MORD/MOA)</p>	<p>Analyse and comment on departure from the prescribed guidelines.</p>
<p>2.1.5 Whether there was any convergence of selected watershed with other programmes of similar nature?</p>	<p>Programme guidelines</p>	<p>Information from DRDA and DOA</p>	<p>DRDA & DOA</p>	<p>Analyse the information for suitable comments.</p>

Theme 3: Fund Management				
Issue	Criteria	Evidence	Source of Data	Data Analysis Method
1.1.1 Whether there was coordination and synchronization for timely release of funds from Ministries down to PIAs?	Programme guidelines for release of funds Fund releases should be timely and tied up with progress made against action plans and satisfactory monitoring reports.	Year-wise position of projects sanctioned, funds actually released and fund required for completion of works	MORD, MOA, DRDA/ZP Implementation Agency	Analyze the fund position of state vis-a-vis physical & financial progress achieved.
1.1.2 Were the installments for the project released on 50 % utilization of funds of earlier release?	Programme Guidelines	Record relating to release of funds	MORD, MOA	Analyse each release of fund vis-à-vis utilization of earlier funds.
1.1.3 Whether the State Govt. released their share timely?	State should release its share within 15 days	Fund accountal by PIA	PIA records	Analyze the receipt of Central & State funds and examine the reasons for funds not being released timely. Funds flow should be traced down the stream to establish their end use. It should be examined how the resources are allocated down the line from GOI to state/district/block and the targeted beneficiaries.
1.2.1 Whether the funds for the project were diverted?	Fund not to be diverted for other purposes/programme.	Cases of diversion of fund .	Cash book and audited accounts of PIA	Analyse the fund utilization, physical & financial progress reports. Analyse the position of unutilized funds for five years and comment on their temporary/permanent parking in PLA.
1.2.2 Was the utilization restricted within broad allocation?	Reallocation upto 10 percent from one component to another in special situations only. Reallocation from development component to management component not permitted.	Records relating to allocation/reallocation (head-wise) of the funds.	DRDA/MOA records	To examine and comment on cases of utilization of funds in excess of allocation beyond permissible ceilings.
1.3.1 Were there cases of rush of expenditure?	Even utilisation of funds and co-relation between physical and financial progress	Monthly /Quarterly statement of expenditure	MORD, MOA and PIAs	Analyse trend of expenditure, physical and financial progress reports.
1.4.1 Were cash books, ledgers, annual account and other records maintained by the PIAs?	Programme guidelines	Cash book, ledgers , annual accounts and other records.	PIAs	To examine that all the funds received from all the sources including interest and actual expenditure was exhibited in

				accounts.
1.4.2 Were the accounts of PIAs subjected to audit?	Programme guidelines	Audit/Inspection Report	PIAs	Analyse the report & comment on serious irregularities.
1.5.1 Were there cases of delayed receipt of contribution made by SHGs/UGs towards Watershed Development Fund?	Programme guidelines	Cash book and allied record	PIAs	Analyse the receipt of contribution from SHGs/UGs
1.5.2 Were there cases of short recovery of contribution from SHGs/UGs towards WDF?	Contribution @ 5% of work done from SC/ST, BPL and common land holders and @10% from other user groups	Records of PIAs from WDF	PIAs	Non receipt of contribution from SHGs/UGs may be commented.

Theme 4: Project implementation				
Issue	Criteria	Evidence	Source of Data	Data Analysis Method
1.1.1. Whether the works were executed through contractors or with machines like rollers, dozers etc.?	Work to be done through labourers to enhance the rural employment	Project execution record	PIA	Analyse whether the objective of employment generation was achieved.
1.1.2 Whether employment generation was enhanced in the area?	Work to be done through labourers to enhance the rural employment	Project execution record	PIA	Analyse whether the objective of enhancement of employment generation was achieved.
1.2.1 Whether there were cases of time over run in the project?	Project sanctioned for a duration of 5 years.	Sanction order of the project and completion report of the project	PIA records, MORD/MOA records	Analyse the impact of time over-run of project
1.2.2 Was there cost over-run as a result of time over-run?	Cost norms of Rs. 6000/ ha to be maintained	Sanction order of the project and completion report of the project	PIA records MORD/MOA records	Analyse the cost over-run of project
1.3.1 Whether the survival of plants under afforestation and vegetation increased in watershed area?	Programme guidelines	Progress report regarding survival of plants	PIA records MORD/MOA records	Analyze the poor survival of plants
1.3.2 Were the irrigation facilities for the area increased?	Programme guidelines	Progress reports	PIA records MORD/MOA records	Analyze lack of irrigation facilities.
1.3.3 Were the protection measures made?	Programme guidelines	Progress report	PIA records MORD/MOA records	Scrutinize the irregularities in protection measures made in the area.
1.4.1 Whether the project or part thereof was abandoned midway?	Validity of fore-closure of the project.	Project files, returns/progress reports submitted to MORD/MOA	Implementing agencies, MORD, MOA	Analyze progress report for projects vis-à-vis concerned project files of abandoned Project.
1.4.2 Was any wasteful expenditure	Validity of fore-closure of the	Project files,	Implementing agencies,	Analyze progress report for

incurred due to abandonment of the project?	project, wasteful expenditure due to abandonment	returns/progress reports submitted to MORD/MOA	MORD, MOA	projects vis-à-vis concerned project files of abandoned Project.
1.5 Was the expenditure incurred by PIAs reported to the funding agencies correctly?	Audited accounts, Cash book, records meant for monitoring expenditure	Expenditure record of implementing agencies, Returns submitted to MORD/MOA	Implementing agencies /MORD/MOA	Compare and analyse the expenditure shown on watershed in report submitted to Ministry with expenditure details maintained by implementing agency.
1.6 Were the advances given to executing agencies treated as final expenditure?	Advances to the executing agencies not to be charged as expenditure under the project	Advance registers, project expenditure records	Implementing/executing agencies	Examine the advance registers to see that only adjusted amounts are charged as final expenditure.
1.7 Was any expenditure incurred at district level on heads other than training?	No project expenditure to be incurred at district level except on training	Project expenditure records of district	District Rural Development Agency (DRDA)/District Agriculture Officer	Examine the expenditure records.
1.8 Were there cases of payment having been made without actual work/supplies?	Payments to be made for actual expenditure/supply as per measurement books and other records	Measurement book, paid bills or work orders	Implementing/executing agencies	Scrutiny of payment records vis-à-vis Measurement Books and work/supply orders.

Theme 5: Capacity Building/Training and Public Participation				
	Criteria	Evidence	Source of Data	Data Analysis Method
1.1.1 Whether sufficient training programmes were conducted at Zila/Block/District/State Levels?	<ul style="list-style-type: none"> ■ All Watershed Team (WT)members at Zila level –members of the Gram Sabha, village level Government functionaries, user groups, self help groups to be given training ■ At Project level- PIAs, WDTs to be given training ■ At Block level and district level- members of Block Panchayat, Zila Parishad and DRDA officials to be given training. ■ Water shed Implementation and Review Committee consisting of Secretaries and heads of line Departments to be appropriately sensitized. 	Data/records relating to training programmes	PIA/Executing agencies/focal State Government Departments	Examine that funds for training were spent optimally and meaningfully for relevant training programmes.
1.1.2 Was the subject of the training programme relevant for the project activities?	Prior sensitization and orientation training	Data/records relating to training programmes	PIAs/Executing agencies/focal State Government Departments	Analyze if the subject of training programme was meaningful for the project activities.
1.2 Whether it was ensured that the skills of trained manpower were actually utilized for project activities?	Number of trained people who left the membership of WT and WC within one year of training	Record relating to meetings organized by WT and WC for implementation of project	PIAs/Executing agencies/focal State Government Department	Extent of involvement of trained people in implementation of project
1.3 Whether at least one member of SHGs/UGs was imparted basic training involving upgradation and orientation	Programme guidelines	Record relating to training programmes conducted.	PIAs/executing agencies	Examine the details of training programme conducted and comment on inadequacies.

on technical and organizational aspects of running these groups?				
1.4 Did the project suffer at any level due to lack of training?	Programme guidelines	Record relating to training programmes conducted.	PIAs/executing agencies	Analyse the inadequacies of training programmes.
2.1.1 Whether the representation of SC/ST, women and BPL was adequate?	Programme guidelines	Records relating to formulation of SHG's/UGs	PIAs	Examine and comment on the extent of participation of various sections of the society in the project implementation.
2.1.2 Whether there was a social scientist in Watershed Development Team as a member?	Programme guidelines	Records relating to formulation of SHG's/UGs	PIAs	Examine and comment on the extent of participation of various section of the society in the project implementation.
2.1.3 Had the 50 percent of the villagers dependent on watershed project actually enrolled as member of at least one SHG?	Programme guidelines	Records relating to formulation of SHG's/UGs	PIAs	Examine and comment on the extent of participation of various section of the society in the project implementation.
2.2 Whether first phase of the project regarding community mobilization was successfully completed before taking up IInd phase?	Action plan of the Project for Ist Phase	Action plan and Midterm Evaluation reports	PIAs	Examine and comment on extent of community mobilization.
2.3 Were the funds for the execution of work directly released to community?	Programme guidelines	Records relating to release of funds	MORD/MOA/DRDA/DOA	Examine and comment on delay in receipt of funds and its impact on project.

Theme: 6 Monitoring & evaluation				
Issue	Criteria	Evidence	Source of Data	Data Analysis Method
1.1.1 Was the frequency of the meetings of various committees fixed?	Frequency of meetings	Periodical reports of the constituted committees.	PIAs, MORD/MOA	Analyze the reports, Minutes of meetings of the committees, adequacy of monitoring.
1.1.2 Were the meetings of all the committees held regularly and on schedule?	Presence of performance parameters to monitor the progress and quality	Periodical reports of the constituted committees.	PIAs, MORD/MOA	Analyze the reports, Minutes of meetings of the committees, adequacy of monitoring.
1.1.3 Whether follow up action was taken on recommendations of various committees?	Follow up action on recommendation	Documents relating to follow up actions.	PIAs, MORD/MOA	Analyse lack of follow up action.
1.2 Whether various agencies involved in the programme interacted periodically and regularly?	Regular interaction of various agencies involved in the programme and outcome of such inter actions	Minutes of review meeting and follow-up action	-do-	Comment on lack of co-ordination among various agencies resulting in avoidable delays in taking effective action.
1.3.1 Were suitable standard formats evolved to develop a uniform system of monitoring of physical and financial progress of the project?	<ul style="list-style-type: none"> ▪ Periodicity and timeliness of reports ▪ Activity wise physical progress report 	Physical & Financial progress reports. Records of implementing agencies	MORD, MOA and PIAs , ZP/DRDAs	Comment on delay in furnishing of reports and incomplete reports. Compare the reports of WC with PIA, PIA with ZP, ZP with MORD/MOA to ascertain the correctness of data.

1.3.2 Was action taken on midterm review report at various levels of implementation?	<ul style="list-style-type: none"> ▪ Follow up action ▪ Incomplete/bogus reports 	Reports of follow up action.	MORD, MOA and PIAs , ZP/DRDAs	Analyze a result of follow up action taken.
1.4 Whether the concerned Ministries conducted surprise visits of project sites to find out irregularities?	Programme guidelines	Reports of surprise visits,	MORD & MOA and PIAs	Analyse the adequacies of field visits.
1.5 Whether the remedial measures were taken to correct the irregularities?	Programme guidelines	Records relating to field inspections, remedial measures and complaint cases.	MORD & MOA and PIAs	Comment on lack of follow up action on remedial measures suggested by MORD/MOA.
1.6 Whether the system of concurrent evaluation was working efficiently and follow up action taken on reports?	Programme guidelines	<ul style="list-style-type: none"> ■ Evaluation reports showing critical assessment of the relevance of technological content, involvement of people in the programme, equity for poor and women, facilitation of group action in addition to physical and financial progress. ■ An impact evaluation undertaken on completion of the project. ■ Use of remote sensing, satellite imagery and other modern techniques for evaluation of watershed project. 	Implementing agencies, MORD/MOA	Examine whether the programme being implemented achieved the set targets. Follow up action taken to rectify the deficiencies.

Theme 7: Maintenance				
Issue	Criteria	Evidence	Source of Data	Data Analysis Method
1.1 Whether the contribution towards Watershed Development Fund were received from SC/ST, BPL and common landholders?	Contribution @ 5 percent of work done from SC/ST & BPL and common land holders and @ 10 percent from other user groups is recoverable as per programme guidelines The entire contribution from participating families shall be deposited in the watershed development fund. In case of works related to natural resource management, the families may have the choice to contribute either in cash or as labour.	Records relating to receipt of funds in WDF	PIAs	Examine and comment on poor/non-maintenance of assets for want of funds in WDF.
1.2 Were the funds collected from SC/ST, BPL and stakeholders transferred to Watershed Development Fund?	Programme guidelines	Records relating to receipt of funds in WDF	PIAs	Examine and comment on poor/non-maintenance of assets for want of funds in WDF.
1.3 Whether the funds kept in WDF were actually utilized for maintenance of assets created under the project?	Programme guidelines	Records relating to expenditure from WDF	PIAs	Examine and comment on diversion and mis-utilisation of WDF funds.

Theme: 8 Impact evaluation				
	Criteria	Evidence	Source of Data	Data Analysis Method
<p>1.1 Whether there was any substantial improvement found in the following aspects of watershed area:-</p> <p>(i) Income and employment generation</p> <p>(ii) Community empowerment and development of human and economic resources in watershed area.</p> <p>(iii) Reduction in poverty.</p> <p>(iv) Increase in water resources/irrigation facilities</p> <p>(v) Production and productivity of crops, animal and trees.</p>	<p>Data of geohydrology for uplifting of ground water level for the watershed area obtained from studies on the ground and through remote sensing techniques</p> <p>Progress reports of watershed area:</p> <ol style="list-style-type: none"> 1. Mandays for watershed 2. Change in number of BPL families 3. Trend of crop production <p>Survey reports, evaluation reports of the project</p>	<ul style="list-style-type: none"> • Survey reports of ground water level in water shed area indicating recharge of ground water • Year round availability of drinking water • Physical progress reports of watershed project indicating creation of employment opportunities for landless labour • Diversification of the village economy into artisanal and other activities as people gain the confidence to approach banks for credit • Reports of surveys and evaluations carried out by outside agencies indicating improved fodder production, more livestock managed under stall-fed conditions, increase in cropping intensity and yields of both irrigated and dryland crops, increase in milk 	<p>Local administration and PIAs</p>	<p>Compare and analyze the data during pre project and post project period</p>

		production		
1.2 Whether there had been any changes in land holding pattern in watershed area?	Arable land/irrigated land with beneficiaries before and after completion of the water shed project	Survey reports, evaluation studies	Implementing agencies	Compare and analyse the data during pre-project and post project period.
1.3 Was there any reduction in drought prone area?	Significant decrease in drought prone notified areas as a result of implementation of watershed project.	Record of local administration regarding declaration of drought prone area.	Local administration	Compare data before & after implementation of project.

Issue analysis

S.No.	Audit Objective`	Question	Sub Questions
Theme 1 “Planning and translation of policies and programmes into action”			
1	Examine whether the magnitude of the issue and rationale of unit cost norms were adequately considered before preparation of perspective plan.	1.1 Were Statewise/district wise estimation of degraded land available?	1.1.1 Were the estimates of degraded land reasonably accurate? 1.1.2 Did the estimation of land include the area which could become degraded during the implementation of the programme?
		1.2 Were the requirement of fund assessed realistically?	1.2.1 Were unit cost norms rationalized considering the nature of programme content, work items and institutional arrangements?
2	Assess whether policies and programmes were effectively translated into action and there was adequate financial planning	2.1 Were yearwise targets fixed in terms of area to be covered?	2.1.1 Were adequate number of projects sanctioned to achieve the yearwise targets? 2.1.2 Were the targets fixed significantly lower than achievability? 2.1.3 Were there short fall in achievement of targets? 2.1.4 Were the year-wise targets of watershed project spilled over?
		2.2 Were the availability of funds adequate to meet the targets?	2.2.1 Was there any resource gap? 2.2.2 How was the resource gap addressed?
Theme 2 “Selection of Project Implementation agencies and watersheds”			
1	Analyse the procedure of selection of Project Implementing Agency	1.1 Were norms adhered to while selecting the implementing agencies?	1.1.1 Was wide publicity given amongst line departments/NGO’s/KVK’s? 1.1.2 Was the willingness, capacity, commitment of the Govt. departments considered? 1.1.3 Was capacity in terms of staff,

			<p>financial history of audited accounts for three years considered in respect of NGO's?</p> <p>1.1.4 Was it ensured that the selected NGO was not a blacklisted one?</p> <p>1.1.5 Whether the staff of PIA had professional qualification/experience?</p>
2	Examine the criteria for selection of watershed to ensure its effectiveness.	<p>2.1 Was the watershed area selected as per the prescribed parameters of programme guidelines?</p>	<p>2.1.1 Was the selected watershed issue based and realistic as per environmental requirement?</p> <p>2.1.2 Was the consent of User Groups/ Stakeholders obtained for the selected watershed?</p> <p>2.1.3 Was the technical sanction of DFO obtained for implementation of watershed project on forest land?</p> <p>2.1.4 Was the programme executed through village forest committee and a forest official included in Watershed Development Team?</p> <p>2.1.5 Was there any convergence of selected watershed with other programmes of similar nature?</p>
Theme 3 "Fund Management"			
1	Ascertain whether the funds were managed efficiently and effectively to secure optimum utilization?	<p>1.1 Were the funds released to State/PIAs as per prescribed guidelines?</p>	<p>1.1.1 Was there coordination & synchronization for timely release of funds from Central Ministries down to PIAs?</p> <p>1.1.2 Were the installments for the project released on 50% utilization of funds of earlier release?</p> <p>1.1.3 Did the States Govts. release their share timely?</p>
		<p>1.2 Were the available funds</p>	<p>1.2.1 Were the funds for the project</p>

		utilized for the specified purpose?	diverted? 1.2.2 Was the utilization restricted within broad allocations?
		1.3 Was the flow of funds smooth?	1.3.1 Was there cases of rush of expenditure?
		1.4 Were the accounts for funds maintained properly?	1.4.1 Did the implementing agencies maintain cash book, ledgers, annual accounts and other records? 1.4.2 Were the accounts of PIAs subjected to audit?
		1.5 Did the Self Help Group/ User Groups contribute their share towards Watershed Development Fund?	1.5.1 Were there cases of delayed receipt of contribution made by SHGs/UGs towards Watershed Development Fund? 1.5.2 Were there cases of short recovery?
Theme 4 "Project implementation"			
1	To ascertain whether the project was implemented efficiently and economically.	1.1 Were the projects executed as per the programme guidelines?	1.1.1 Were the works executed through contractors or with machines like roller, dozers etc.? 1.1.2 Was the employment generation enhanced in the area?
		1.2 Were the projects completed in a time bound manner?	1.2.1 Were there cases of time over-run in the project? 1.2.2 Was there any cost over-run as a result of time-over-run?
		1.3 Whether there were significant increases in survival of plants in watershed area?	1.3.1 Whether the survival of plants under afforestation and vegetation increased in the watershed area? 1.3.2 Were the irrigation facilities for the area increased? 1.3.3 Were the protection measures made?

		1.4 Whether there was any physical or financial loss due to abandonment of the project midway?	1.4.1 Was the project or part thereof abandoned midway? 1.4.2 Was any wasteful expenditure incurred due to abandonment of the Project.
		1.5. Was the expenditure incurred by PIAs reported to the funding agencies correctly?	
		1.6 Were the advances given to the executing agencies treated as final expenditure?	
		1.7 Was any expenditure incurred at district level on the heads other than "Training"?	
		1.8 Were there cases of payments having been made without actual work/supplies?	
Theme 5 "Capacity building and public participation"			
1	To ascertain whether adequate training programmes were organized to improve beneficiaries knowledge and upgrade technical and community skills of PIAs?	1.1 Were any uniform training guidelines framed and adhered to at all level?	1.1.1 Were sufficient training programme conducted at Zila/Block/District/State levels? 1.1.2 Was the subject of the training programme relevant for the project activities?
		1.2 Was it ensured that skills of trained people were actually utilized for project activities?	

		1.3 Was at least one member of SHGs/UGs imparted basic training involving upgradation and orientation on technical and organizational aspects of running these groups?	
		1.4 Did the project suffer at any level due to lack of training?	
2	To Assess the adequacy and effectiveness of public participation in the programme.	2.1 Were the community mobilization activities existent and SHGs/UGs formulated timely?	2.1.1 Was the representation of SC/ST, women & BPL adequate? 2.1.2 Did the Watershed Development Team include a social scientist as a member? 2.1.3 Were 50% of villagers dependent on the watershed project, actually enrolled as members of at least one SHG?
		2.2 Was the 1st phase of project regarding community mobilization successfully completed before taking up second phase?	
		2.3 Were the funds for execution of works directly released to community?	
Theme 6 "Monitoring and evaluation"			
1	Analyze whether the monitoring system envisaged in the programme was adequate and effective in realization of objectives?	1.1 Were all the committees prescribed under guidelines of programme formed in time?	1.1.1 Was the frequency of the meetings of various committees fixed? 1.1.2 Were meetings of all the committees held regularly and on schedule? 1.1.3 Was follow up action taken on the recommendations of various committees?
		1.2. Did various agencies involved	

		in the programme interact periodically and regularly?	
		1.3 Was periodic review of progress undertaken during implementation stage at district, state and national level?	1.3.1 Were suitable standard format evolved to develop a uniform system of monitoring of physical and financial progress of project? 1.3.2 Was action taken on report of Mid-term review at various levels of implementation?
		1.4 Did the Ministries concerned conduct surprise visits of project sites to find irregularities?	
		1.5 Were the remedial measures taken to correct the irregularities?	
		1.6 Whether the system of concurrent evaluation was working efficiently and follow up action taken on the reports of concurrent evaluation?	
Theme 7 "Maintenance"			
1	Examine whether any mechanism was devised for proper maintenance of assets created and area developed and was the mechanism sustainable?	1.1 Was the contribution towards WDF prescribed received from SC/ST, BPL and common landholders?	
		1.2 Were the funds collected from SC/ST, BPL and stakeholders transferred to WDF?	
		1.3 Were the funds kept in WDF actually utilized for maintenance of assets created under the project?	

Theme 8 "Impact evaluation"			
1	Examine whether intended benefit of implementation of watershed project reached the targeted group?	1.1 Was any substantial improvement found in following aspects of watershed area:- (i) Income and employment generation (ii) Community empowerment and development of human and economic resources in rural areas (iii) Reduction in poverty (iv) Increase in water resources/irrigation facilities. (v) Production and productivity of crops, animal & trees.	
		1.2 Had there been any changes in land holding pattern in watershed area?	
		1.3 Has there been any reduction in drought prone area?	