5. Late release of funds to the implementing departments/agencies, non utilisation of funds sanctioned/released to the implementing departments/agencies for the purpose for which it is sanctioned, accumulation of unspent balances of funds for considerable long period with the implementing departments/agencies, keeping funds in Civil Deposits, Fixed deposits, saving bank accounts, P.L.A. etc. for considerable long period, lack of proper action plan for implementation of schemes, sanction of funds for schemes without ascertaining their feasibility and viability, leakage of benefit of schemes meant for SCs to Non-SCs, etc. decelerate the process of economic development of the target group. An effective device needs to be evolved to remove such shortcomings/loopholes so that the purpose of SCA could be served meaningfully. Amongst various measures for effective implementation of development schemes for SCs, the following points may be given more stress:-

i) Release of funds to the implementing agencies without loss of time after getting the SCA from the Government of India.

ii) Separate Account of SCA released to the implementing agencies/ may be maintained and utilisation of SCA funds by the implementing agencies may be watched regulalry through periodical progress reports from the implementing agencies.

iii) It may be ensured that Utilisation Certificates from the concerned implementing agencies are obtained in time.

iv) Annual Audit of SCA accounts of State and District/Block Level Implementing Agencies may be ensured.

v) Keeping SCA funds in civil deposits, fixed deposits, saving bank accounts, PLA etc. for long periods by implementing agencies or nodal department may be discouraged. Delay in identifying schemes & beneficiaries and sanction of schemes and release of assistance to the beneficiaries often lead to deposit the funds in various accounts. Release of funds to the implementing agencies without ascertaining the utilisation of funds released to them earlier leads to accumulation of unspent balances and increase in the