

CHAPTER-II

PANCHAYATS, RURAL HOUSING AND RURAL DEVELOPMENT DEPARTMENT

SECTION 'A' - PERFORMANCE AUDIT

CHAPTER – II

This Chapter contains findings of two Performance Audits on “Implementation of Indira Awaas Yojana” and “Total Sanitation Campaign”, one Compliance Audit paragraph on “Infrastructure and Human Resources Management in Elementary Schools run by Panchayati Raj Institutions” and an individual paragraph on Audit of transactions.

A – PERFORMANCE AUDIT

PANCHAYAT, RURAL HOUSING AND RURAL DEVELOPMENT DEPARTMENT

2.1 Implementation of Indira Awaas Yojana

Executive summary

GoI launched (1985-86) Indira Awaas Yojana (IAY) to help in construction/upgradation of dwelling units to the rural Below Poverty Line (BPL) households belonging to the members of Scheduled Castes (SCs)/Scheduled Tribes (STs), free bonded labourers, minorities in the BPL category and other non-SC/ST rural BPL households, widows or next-of-kin of defence personnel/paramilitary forces killed in action¹ residing in rural areas, ex-servicemen and retired members of paramilitary forces fulfilling other conditions (irrespective of their income criteria) by providing them lump sum financial assistance. State Government launched (April 2000) “IAY State Supplementary” Scheme for providing additional assistance² to IAY beneficiaries. The performance audit on “Indira Awaas Yojana” was conducted for the period 2008-13 between April 2013 and January 2014 and the following deficiencies were noticed -

- *Central assistance of ₹ 117.20 crore could not be availed due to excess carryover of funds on account of non-utilisation of available funds and delay in transfer of surplus funds, non-submission and delay in submission of proposals for second instalment.*
- *Though IAY State Supplementary scheme was discontinued (April 2010), unspent funds of ₹ 89.64 crore was not refunded by the District authorities.*
- *An amount of ₹ 0.24 crore was diverted for contingent expenses in violation of scheme guideline.*
- *Irregular deductions of ₹ 10.76 lakh were made from the assistance paid to beneficiaries for non-installation of smokeless chulhas and non-construction of sanitary latrines in contravention to GoI instructions.*
- *In contravention to GoI instruction, assistance was given by individual cheques instead of transferring it directly to beneficiaries’ bank or post office account in eight test checked Talukas.*

¹ With effect from 1995-96

² ₹ 10,000 per unit (prior to September 2008) and ₹ 8,500 from September 2008

- *The achievement against physical target did not represent a true picture, as figures of achievement against target fixed for each year was not maintained and the achievement reported included incomplete houses of earlier years. Though the construction of the houses were to be completed within a maximum time of two years, in test checked Talukas as on March 2013, 16,722 houses out of 35,063 houses sanctioned during 2008-11 remained incomplete.*
- *Deficiencies in identification and selection of beneficiaries were noticed as two separate permanent IAY waitlists were not maintained and beneficiaries were not selected in accordance with the prescribed priority resulting in sanction of assistance to ineligible beneficiaries and subsequent cancellation of selected beneficiaries.*
- *CRD had not identified cost effective, disaster resistant and environment friendly technologies for construction of houses. Trainings were not imparted to District and Taluka level officials or masons and others who were involved in construction of the houses.*
- *Adequate efforts were not made to identify appropriate programmes for providing all basic amenities to IAY beneficiaries by convergence with other schemes. IAY beneficiaries were not provided additional funds from Total Sanitation Campaign scheme for construction of toilets in test checked Districts inspite of GoI instruction.*
- *Instances of incorrect reporting and submission of incorrect completion certificates were noticed due to lack of technical supervision.*
- *Improper/non-maintenance of inventory of houses constructed under the scheme were noticed in some test checked Talukas and Gram Panchayats. Monitoring and grievance redressal mechanism was not effective.*

2.1.1 Introduction

Indira Awaas Yojana (IAY) is a Centrally Sponsored Scheme launched in 1985-86 as a component of the Rural Landless Employment Guarantee Programme. IAY became a component of Jawahar Rozgar Yojana from April 1989 and was made an independent scheme with effect from 1 January 1996. The objective of the IAY is primarily to help in construction of dwelling units for rural Below Poverty Line (BPL) households belonging to members of Scheduled Castes/ Scheduled Tribes (SC/ST), freed bonded labourers, minorities³ in the BPL category and other non-SC/ST⁴ rural BPL households, widows or next-of-kin of defence personnel/paramilitary forces killed in action⁵ residing in rural areas, ex-servicemen and retired members of paramilitary forces fulfilling other conditions (irrespective of their income criteria) and upgradation of existing unserviceable kutcha houses by providing them a lump sum financial assistance⁶. A scheme for providing homestead sites to those rural BPL households who have neither agricultural land nor a house site, was launched (August 2009) as

3 With effect from 08 February 2007

4 With effect from 1993-94 subject to condition that atleast 60 per cent of the total IAY allocation during a financial year should be utilised for construction/upgradation of dwelling units for SC/ST BPL households.

5 With effect from 1995-96

6 For New Construction - ₹ 35,000 per house from April 2008 ₹ 26,250 - GoI share and ₹ 8,750 - State share) and ₹ 45,000 per house from April 2010 ₹ 33,750 - GoI share and ₹ 11,250 - State share). For upgradation - ₹ 15,000 per house from April 2008 (₹ 12,500 per house prior to April 2008)

part of IAY by providing financial assistance of ₹ 0.10 lakh sharable⁷ between Government of India (GoI) and State Government. In Gujarat, BPL families having a score⁸ upto 16 were considered as eligible for benefit under the scheme. The IAY was implemented by District Rural Development Agencies (DRDAs) at the District level.

As the unit cost fixed by GoI for construction of new houses with basic requirements was insufficient, the State Government launched (April 2000) “IAY State Supplementary (IAY SS)” Scheme for providing additional assistance⁹ to IAY beneficiaries. The IAY SS scheme was discontinued from April 2010 as GoI had increased the assistance under the scheme from ₹ 35,000 to ₹ 45,000.

2.1.2 Organisational set-up

Principal Secretary of Panchayat, Rural Housing and Rural Development Department of the Government of Gujarat (State Government) is responsible for planning, implementation, monitoring and evaluation of the scheme. The scheme is implemented in the State under the supervision of the Commissioner, Rural Development (CRD), the Director, District Rural Development Agency (DRDA) at District level, and the Taluka Development Officer (TDO)¹⁰ at Taluka level.

2.1.3 Audit Objectives

The Performance Audit was conducted to assess (through a sample study of 2,008 beneficiaries of 18 Talukas in eight Districts by choosing 180 Gram Panchayats of selected Talukas and CRD office) whether –

- the allocation and release of funds under IAY were made in an adequate and timely manner, and utilised economically and efficiently in accordance with the scheme provisions;
- the physical performance in terms of number of units constructed was as planned and targeted and the systems and procedures were in place for identification, selection of the target groups and transfer of funds to the beneficiaries;
- the constructions conformed to the quality parameters set out in the scheme guidelines and the scheme provisions;
- the convergence of the IAY activities with other programmes as envisaged was effectively achieved and ensured availability of a complete functional dwelling unit; and
- the mechanisms were in place for monitoring and evaluation of the outcomes of the programme.

⁷ Sharable in ratio of 50:50

⁸ Households with score upto a maximum of 52 points are considered as BPL. The scores are decided on the basis of 13 characteristics each bearing scores from zero to four. The 13 characteristics are (1) Size group of operational holding of land, (2) Type of house, (3) Average availability of normal wear clothing (per person in pieces), (4) Food Security, (5) Sanitation, (6) Ownership of consumer durables, (7) Literacy status of the highest literate adult, (8) Status of household, (9) Means of livelihood, (10) Status of children (5-14 years), (11) Type of indebtedness, (12) Reason for migration from household and (13) Preference of assistance.

⁹ ₹ 10,000 per unit (prior to September 2008) and ₹ 8,500 from September 2008

¹⁰ Integrated Rural Development Branch

2.1.4 Audit Criteria

The performance of the scheme was assessed with reference to -

- Guidelines of IAY issued by the Ministry of Rural Development (MoRD), Department of Rural Development;
- Periodical reports/returns prescribed by the MoRD and State Government; and
- Circulars/instructions issued by the MoRD and State Government.

2.1.5 Audit Scope and Methodology

A review of Rural Housing (Indira Awaas Yojana) was incorporated in Paragraph 6.1 under Chapter - VI – (Financial Assistance to Local Bodies and Others) in the Report of the Comptroller and Auditor General of India for the year ended 31 March 2002 (Civil), Government of Gujarat. The review was discussed in Public Accounts Committee (PAC) on 25 September 2012 and no recommendations have been offered by the PAC.

Audit test checked (April 2013 to January 2014) the records covering the period 2008-13 at the CRD, eight¹¹ out of 26 Districts of the State (selected on the basis of probability proportional to size with replacement method and size measure as total IAY expenditure during the last five years), 18 Talukas within the selected Districts and 180 Gram Panchayats (GPs) within the selected Talukas (selected on the basis of Simple Random Sampling without Replacement Method). Joint field visit¹² of maximum twelve beneficiaries in a village (where one village was selected) within the selected GP or six beneficiaries in each selected village (subject to a maximum of twelve beneficiaries within two selected villages) within the selected GP was also conducted. An Entry conference was held (1 July 2013) with the Commissioner, Rural Development to explain the audit objectives and scope. An exit conference was held (4 March 2014) with the Commissioner, Rural Development to discuss the audit findings. The views of the State Government emanating from the exit conference have been duly incorporated in the Report.

Acknowledgement

Audit acknowledges the co-operation and assistance extended by the CRD, implementing agencies and their officials at various stages during conduct of the performance audit.

¹¹ Anand, Banaskantha, Dahod, Junagadh, Porbandar, Surat, Surendranagar and Vadodara

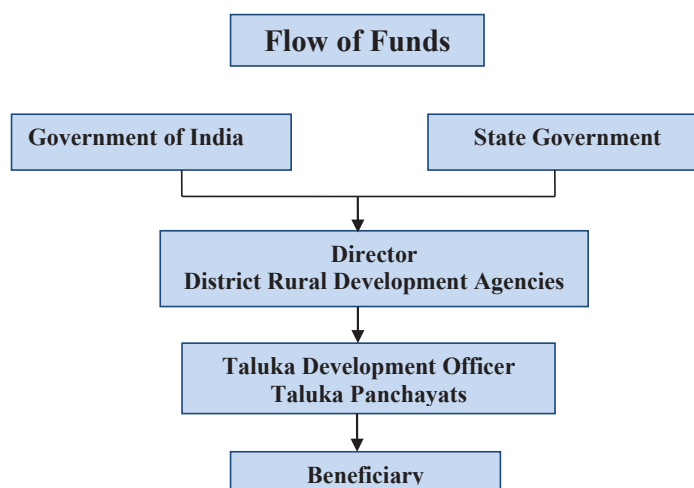
¹² Audit team alongwith the staff of the Department concerned

Audit Findings

2.1.6 Funds Management

2.1.6.1 Flow of funds

The cost under the scheme is shared between GoI and State Government in the ratio of 75:25. The Central share is released every year directly to the DRDAs and the State share is required to be released within one month from the date of release of Central share. The State Government releases its share directly to the DRDAs. A chart depicting the flow of funds is shown below –



2.1.6.2 Receipt and Expenditure

Scheme guidelines provide that Central share would be released every year in two instalments. The first instalment amounting to 50 *per cent* of the total allocation for a particular District was to be released in the beginning of the financial year and the second instalment was to be released on receipt of request from the DRDAs latest by 31 December every year. The GoI imposes a cut in release of grants in case of late receipt of proposal for second instalment. In case, aggregate balance at the beginning of the financial year exceeded 10 *per cent* of the funds available, the excess over the 10 *per cent* gets deducted from the second instalment released by GoI. A cut is imposed in case of non-submission of proposal for the second instalment as well. The details of grants received and expenditure incurred under IAY in the State during the period 2008-13 are shown in **Table 1** as follows –

Table 1 : Grant received and expenditure incurred

(₹ in crore)

Year	Opening Balance	Grant released		Miscellaneous income with interest	Total available fund	Expenditure	Closing Balance	Percentage of expenditure against available fund
		Central	State					
2008-09	60.73	365.70	89.68	6.73	522.84	339.12	183.72	65
2009-10	183.72	409.19	159.42	58.45	810.78	552.34	258.44	68
2010-11	258.44	608.19	190.47	119.29	1,176.39	756.89	419.50	64
2011-12	419.50	384.34	125.31	105.66	1,034.81	554.17	480.64	54
2012-13 ¹³	480.64	215.82	79.59	37.90	813.95	428.07	385.88	53
Total		1,983.24	644.47	328.03		2,630.59		

(Source: Information furnished by the CRD)

The above table showed that the percentage of utilisation of funds against availability of funds under IAY ranged from 53 per cent (2012-13) to 68 per cent (2009-10). The percentage of utilisation of funds against available funds in test checked Districts ranged from zero per cent (Surat : 2012-13) to 94 per cent (Porbandar : 2010-11) (**Appendix-II**). The Government attributed (March 2014) the reasons to non-completion/slow progress of construction of houses by the beneficiaries and receipt of GoI grants in the month of March for poor utilisation of funds against availability.

Audit also observed that -

- in six out of eight test checked Districts (June 2013, July 2013 and January 2014), allocated funds of ₹ 112.83 crore were not released by GoI during 2008-13 due to (i) excess carryover of funds (₹ 96.94 crore), (ii) late submission of proposal for second instalment (₹ 12.43 crore), and (iii) non-submission of proposal for second instalment (₹ 3.46 crore) as shown in **Appendix-III**.

The Government accepted (March 2014) the facts and stated that instructions would be issued to the Districts to submit the proposal for second instalment in time. The Government further stated that the cut imposed is compensated by GoI in the subsequent allocation of funds. The reply was not acceptable as the above cuts have not been compensated by GoI till date (March 2014).

- In Junagadh District, the target of 9,346 houses (Central allocation - ₹ 18.85 crore) for the year 2009-10 was reduced (October 2009) to 5,495 houses (Central allocation - ₹ 14.42 crore) by the GoI with instruction to transfer the surplus funds for 3,851 houses to other Districts proportionately from ₹ 15.10 crore released as first instalment. However, due to delay in transfer of surplus funds (January 2010) of ₹ 6.73 crore¹⁴ (₹ 5.05 crore – Central share and ₹ 1.68 crore – State share), an amount of ₹ 4.37 crore¹⁵ was not released by GoI due to excess carryover of funds.

¹³ Provisional figure

¹⁴ 9,346 houses – 5,495 houses = 3,851 houses x ₹ 35,000 = ₹ 13.48 crore/2 (50 per cent release of first instalment by GoI)

¹⁵ ₹ 15.10 crore (GoI fund received) - ₹ 5.05 crore (GoI fund transferred) = ₹ 10.05 crore (GoI fund available).
₹ 14.42 crore - ₹ 10.05 crore = ₹ 4.37 crore receivable from GoI

The Government accepted (March 2014) the fact and stated that after transferring the funds in January 2010, correspondence was made with GoI for release of second instalment, but GoI had turned down the request.

- Audit observed that the GoI had released (March 2009 and March 2010) additional Central assistance of ₹ 28.52 crore to three test checked DRDAs (Anand - ₹ 4.69 crore, Dahod - ₹ 10.64 crore and Surat - ₹ 13.19 crore), though no new houses had been sanctioned.

The Government stated (March 2014) that as no fresh/additional target was set by the GoI, the funds are lying unutilised with the Districts. The Government further stated that clarification for utilisation of this fund would be sought from the GoI. The fact however, remained that though more than four years had elapsed, no efforts had been made by the Government to utilise the funds or sought clarification from the GoI for its utilisation.

- The IAY State Supplementary Scheme was discontinued (April 2010) by the State Government in view of the increase in unit cost of houses by GoI from ₹ 35,000 to ₹ 45,000 from 2010-11 and instructions were issued (July 2011) to District authorities to refund unspent balances of the scheme. However, an amount of ₹ 89.64 crore lying unspent as on March 2013 was not refunded to the State Government by the District authorities and no action was initiated by the CRD to recover the same (September 2013).

The Government stated (March 2014) that instructions would be issued to Districts to make sincere efforts to complete the incomplete houses of State Supplementary scheme and refund the remaining amount.

2.1.6.3 Diversion of fund

Scheme guidelines did not provide for contingent/office expenses under the scheme. However, Audit observed at seven Talukas out of 18 test checked Talukas and DRDA Surendranagar that contingent/office expenses of ₹ 24.00 lakh were booked under the scheme in violation of scheme provision as shown in **Appendix-IV**.

The Government accepted (March 2014) the fact and stated that the amount would be credited back to IAY accounts either from DRDA Administration Scheme or State Supplementary Scheme.

2.1.7 Transfer of funds to beneficiaries

2.1.7.1 Irregular deductions from assistance made to beneficiaries

The scheme guidelines provided that in case of non-construction of sanitary latrine and non-installation of smokeless chulha, recovery from the assistance given to the beneficiary be made. It further provided for display of IAY logo on completion of construction of house and the cost of logo not exceeding ₹ 30 was to be met from the interest accrued on the available funds of the scheme. Accordingly, CRD decided (April 2003) to engage Non-Government Organisations (NGOs) for construction/installation of sanitary latrine and smokeless chulha and deduct ₹ 3,050 (₹ 2,957 for sanitary latrine and ₹ 93 for smokeless chulha) from the assistance made to IAY beneficiaries for making payment to NGOs. GoI subsequently issued (April 2008) instructions that no deduction should be made for non-construction/installation of sanitary latrine/smokeless chulha/non-fixing of IAY Logo.

However, Audit observed in four test checked Talukas of two Districts that deduction of ₹ 10.76 lakh was made during 2008-13 from the final instalments of the beneficiaries towards non-installation of Smokeless chulhas (at the rate of ₹ 93), non-construction of sanitary latrine (at the rate of ₹ 2,957) and non-fixing of IAY Logo (at the rate of ₹ 30) in contravention to GoI instruction as shown in **Table 2** as below-

Table 2 : Irregular deduction from assistance

Taluka	District	Number of houses completed during the review period	Number of cases in which amount deducted for				
			Smokeless Chulha	Sanitary Toilet	Smokeless Chulha and IAY Logo	Smokeless Chulha and Sanitary Latrine	Smokeless Chulha, IAY Logo and Sanitary Latrine
Anand	Anand	1,879	495	Nil	Nil	Nil	Nil
Tarapur	Anand	1,111	386	Nil	Nil	Nil	Nil
Jalod	Dahod	948	286	Nil	11	75	12
Limkheda	Dahod	1,264	220	02	575	04	192

(Source : Information compiled from the Instalment Register and voucher of test checked Talukas)

TDOs stated (May 2013 to July 2013) that deductions were made only in those cases where beneficiaries did not take up these activities with IAY houses. The Government stated (March 2014) that clarification would be sought from the concerned District authorities for deduction of amount from the assistance paid to the beneficiaries. The fact, however, remained that deductions were made in contravention of the GoI instructions of 2008, and no efforts have been made to refund the amounts to the IAY beneficiaries.

2.1.7.2 Non-payment of assistance

The Banks at Jalod and Limkheda Talukas of Dahod District returned (2008-13) an amount of ₹ 2.51 crore and ₹ 1.71 crore respectively on account of mis-match of account number and/or name of the beneficiaries. Audit observed that there were delays upto 291 days (Jalod) and 130 days (Limkheda) in rectifying the defects and making payment to the beneficiaries thereafter. Further, payment

to 64 beneficiaries (Jalod) and 108 beneficiaries (Limkheda) was not made till date of audit (August 2013). This resulted in non-payment of assistance to beneficiaries.

The Government accepted (March 2014) and stated that the concerned DRDA would be instructed to fix the responsibility of the concerned staff engaged in this work and instructions would be issued to take due care in future while furnishing the details of beneficiaries to the banks for payment of assistance.

2.1.7.3 Payment of assistance to beneficiaries through cheques

Scheme guidelines provide to transfer the assistance under the scheme directly into the beneficiaries' accounts in a bank or post office (May 2008)¹⁶. However, Audit observed in eight test checked Talukas of five Districts that assistance of ₹ 34.38 crore was paid to 30,966 beneficiaries by individual cheques in contravention of GoI instruction as shown in **Appendix-V**.

The Government accepted (March 2014) and stated that clarification would be sought from the concerned DRDAs for payment of assistance to beneficiaries by cheques and instructions would be issued to make payment directly to the bank accounts of the beneficiaries in future.

2.1.8 Implementation of Scheme

2.1.8.1 Physical performance

Scheme guidelines provide that the DRDAs on the basis of allocations made and targets fixed by GoI shall decide the number of houses to be constructed Taluka-wise under IAY during a particular financial year. The Taluka Panchayat in turn decides the number of houses to be constructed GP-wise. The maximum time allowed for completion of houses was two years. Audit observed that the CRD and test checked DRDAs had not maintained figures of achievement against target fixed for each year. The details of new houses constructed against houses sanctioned (2008-13) and reported by CRD to the GoI is as shown in **Table 3** below –

Table 3 : Details of new houses sanctioned and constructed

Year	Number of new houses to be sanctioned during the year	Houses actually sanctioned during the year	Number of new houses completed as on 31 March of the respective year	Houses under construction
2008-09	89,147	1,09,800	95,989	37,590
2009-10	1,82,429	1,78,326	1,54,458	46,343
2010-11	1,77,586	1,78,112	1,64,316	84,204
2011-12	1,23,168	1,22,555	1,11,999	86,755
2012-13	1,36,470	1,08,492	69,236	1,28,368
Total	7,08,800	6,97,285	5,95,998	3,83,260

(Source: Information compiled from the State Monthly Progress Reports)

16 As mentioned in guidelines, vide Ministry's order No: J-11012/1/06-RH(P) dated: 27.05.2008

Audit could not vouchsafe the actual number of houses constructed within the period of two years from the date of sanction due to non-maintenance of figures of achievement against the target set for each year by the test checked Districts and CRD. As the achievement included incomplete houses of earlier years, achievement did not represent the true picture. The details of new houses constructed against houses sanctioned (2008-13) by the test checked Districts was as shown in **Appendix-VI**.

Audit further observed that –

- the maximum time allowed for completion of houses was two years but in 14 test checked Talukas of seven Districts, as on 31 March 2013, 16,722 houses (48 *per cent*) out of 35,063 sanctioned during 2008-11 remained incomplete and no action was taken by the Taluka authorities to get the work completed (**Appendix-VII**). The Government attributed (March 2014) the reasons for non-completion of construction of houses by the beneficiaries due to their engagement in agricultural activities during monsoon seasons, migration to other Districts for livelihood and non-issue of completion certificate. The Government further stated that instructions would be issued to all Districts to make special efforts to get these houses completed as early as possible;
- In Tarapur Taluka of Anand District, two houses were recorded as completed up to lintel level and the beneficiaries were paid amount of assistance admissible up to lintel level. In Anand Taluka of Anand District, three houses were recorded as completed based on the completion certificate and photographs submitted and the final instalment was paid to the beneficiaries. However, in joint field visit, it was observed that the houses were not completed as recorded as shown in the **pictures below** -



Picture 1
IAY house of Shaikh Rukhshanabibi
Allahrakha, Village Moraj, Taluka
Tarapur, District Anand (29.05.2013)



Picture 2
IAY houses of Parmar Jasiben
Jinabhai, Village Moraj, Taluka
Tarapur, District Anand (29.05.2013)

Picture 3 : Photo as per office records



Parmar Divyaben Bharatbhai, Village Samarkha, Taluka Anand, District Anand

Picture 4 : Photo as per site visit (16.05.2013)



Picture 5 : Photo as per office records



Parmar Shantaben Shantilal Village: Samarkha, Taluka Anand, District Anand

Picture 6 : Photo as per site visit (16.05.2013)



Picture 7 : Photo as per Office record



Kailashben Laxmanbhai Parmar, Village Samarkha, Taluka Anand, District Anand

Picture 8 :Photo as per site visit (16.05.2013)



- in Mandvi Taluka¹⁷ of Surat District, two houses were recorded as completed and final instalments had been released to the beneficiaries. However, in joint field visit, it was observed that the beneficiaries had not started construction (August 2013).

17 (i) Shri Dineshbhai Bhikhabhai Chaudhari (BPL No. 11234954) of Puna GP sanctioned (August 2009) and paid ₹ 43,500 (18-11-2009) and (ii) Shri Chaudhari Anilbhai Mashabhai (BPL No. 3911012) of Kalamkua GP sanctioned (March 2011) and paid ₹ 45,000 (14-10-2011)

This indicated that there was lack of regular inspection and effective monitoring at the Taluka level as the certificates regarding progress of construction of houses were issued without actual site verification.

The Government stated (March 2014) that the concerned DRDAs would be instructed to fix the responsibility of officers concerned and submit clarification for such mistakes. It was further stated that concerned officials were instructed to take due care to avoid occurrence of such omission in future.

2.1.8.2 Deficiencies in identification and selection of beneficiaries

Scheme guidelines provide that the targets for the Talukas within a District and villages within the Talukas were to be decided by giving 75 per cent weightage to shortage of housing and 25 per cent weightage to rural SC/ST population in the concerned Taluka and Village. It further provides that all the Villages in a District/Taluka may be divided into three groups and each group of Villages be provided funds every year. Audit observed in test checked DRDAs that the targets allotted by the GoI for the District were distributed among the Talukas (by DRDAs) and Villages (by Taluka authorities) on the basis of number of BPL families in the concerned Talukas and Villages instead of considering the above weightage. Further, the Villages were not divided into three groups as envisaged in the scheme guideline. The following deficiencies were also noticed in the identification of beneficiaries :

- The guideline envisaged that the GP may draw out two IAY waitlists, one for SC/ST BPL families and the other for beneficiaries other than SC/ST BPL families prepared on the basis of BPL lists in order of seniority. The selection of beneficiaries for IAY was to be done from the above list strictly following the order of seniority. However, IAY waitlists were not prepared in any of the test checked GPs and the said lists were also not found available in the test checked TPs and DRDAs. The beneficiaries were identified from the BPL lists without considering the prescribed seniority.
- 324 beneficiaries¹⁸ selected by Gram Sabhas of GPs in the five test checked Talukas of two Districts were subsequently cancelled by the GP as these beneficiaries were not fulfilling the prescribed criteria i.e. were not in possession of land, were already having dwelling units constructed under IAY or other schemes, had BPL score more than 16, etc.
- The BPL beneficiaries having score upto 16 were eligible for availing benefits of the IAY. However, among test checked Districts, it was observed that in Surat District, assistance of ₹ 3.92 crore was paid during 2010-11 to 870 beneficiaries¹⁹ having BPL score between 17 and 20 in Kamrej and Mandvi Talukas. This resulted in irregular payment of scheme benefit to ineligible beneficiaries.

18 Anand District – 93 beneficiaries (Anand Taluka – 88 and Tarapur – five) and Junagadh District – 231 beneficiaries (Bhesan Taluka – 92, Junagadh Taluka – 45 and Keshod Taluka – 94)

19 ₹ 0.77 crore paid to 170 beneficiaries of Kamrej Taluka and ₹ 3.15 crore paid to 700 beneficiaries of Mandvi Taluka

This indicates that the GPs were sending the lists of selected beneficiaries to the Talukas without verifying the BPL Status, availability of land and house of the beneficiaries and by not having a wait list, prioritisation of beneficiaries in terms of seniority, *etc.*

The Government stated (March 2014) that concerned Districts would be instructed to prepare a separate IAY waitlist, ensure timely updation of the list and take due care in future in selecting the beneficiaries. The Government further stated (March 2014) that clarification on providing assistance to beneficiaries with BPL score above 16 would be sought from the concerned DRDAs.

2.1.9 Quality of construction of houses

2.1.9.1 Non-facilitation for appropriate Construction Technologies and Local Materials by implementing agency

The scheme guidelines provide that efforts should be made to utilise local materials and cost effective disaster resistant and environment friendly technologies developed by various institutions to the maximum possible extent. DRDA should contact various organisations/institutions for seeking expertise information on innovative technologies, materials, designs and methods to help beneficiaries in the construction/upgradation of durable, cost effective and disaster resistant houses. The State Governments was also to arrange to make available information on cost effective environment friendly technologies, materials, designs, *etc.*, at District/Taluka level for guidance of beneficiary.

Audit observed (April 2013 to July 2013 and January 2014) that CRD had not identified such technologies and training was not imparted to District and Taluka level officials. Further, test checked DRDA/Taluka authorities had not contacted any organisations/institutions for seeking expert information on innovative technologies, materials, designs and methods to help beneficiaries in the construction/upgradation of durable, cost effective and disaster resistant houses.

The Government accepted (March 2014) the facts and stated that appropriate construction technology and local materials, *etc.* would be provided.

2.1.9.2 Non-imparting of training to masons and others

Scheme guidelines provide that the State Government should take responsibility and train sufficient number of masons and others who are involved in execution of the construction work of the house as per the designs. However, Audit observed (April 2013 to July 2013 and January 2014) in test checked Districts and Talukas, training were not imparted at any level during 2008-13.

The Government stated (March 2014) that trainings for masons and others involved in construction of houses are being planned.

2.1.9.3 Non-providing of technical supervision

Scheme guidelines provide for technical supervision at least at foundation level and lintel level during construction of houses. Additional Assistant Engineer at Taluka level was responsible for providing technical supervision. However, Audit observed that technical supervision was not provided to the beneficiaries in test checked Districts and Talukas by the Additional Assistant Engineer. Thus, the quality of construction was not ensured by the authorities as envisaged in the scheme guideline.

The Government stated (March 2014) that supervision was not provided due to shortage of technical staff. It was further stated that planning is being made to engage third party for providing technical staff at District and Taluka levels for supervision.

Convergence with other Schemes

2.1.10 Absence of Convergence activities

2.1.10.1 Non-convergence of IAY with other schemes

As per IAY guidelines, District and Taluka level authorities should make concerted efforts to converge IAY with the Total Sanitation Campaign (TSC) for constructing sanitary latrines, Rajiv Gandhi Grameen Vidyutikaran Yojana (RGGVY) for providing free electricity connections, National Rural Water Supply Programme (NRWSP) for making provision of drinking water, Bima Yojana from LIC and Smokeless *chullahs*. The guideline envisages submission of Monthly Progress Report (MPR-3) by DRDAs to GoI for effective monitoring of convergence of these schemes.

During joint field visit²⁰ of 2,008 IAY beneficiaries in test checked Districts, it was observed that only 1,621 houses had sanitation facility, 1,963 had electricity facility, 1,528 had proper drinking water facility, *etc.* Out of 1,621 houses with sanitation, only 67 beneficiaries were converged with TSC, 265 beneficiaries out of 1,963 were converged with RGGVY for availing electricity facility and 314 out of 1,528 were converged with NRWSP for getting drinking water facility. This indicated that District and Taluka level authorities had not ensured concerted efforts for convergence with other schemes to provide all basic amenities to IAY beneficiaries. Further, it was observed that no mechanism was developed by the Districts and Talukas to monitor the effectiveness of convergence of all the schemes. In the absence of convergence with other schemes, utilisation of constructed houses as fully living units with facilities could not be ascertained.

The Government stated (March 2014) that as the IAY houses were scattered, convergence for providing basic amenities could not be ensured. It was further stated that efforts would be made in future by instructing the Districts to coordinate with different departments/agencies. Greater efforts must be made to allow for convergence of other schemes with IAY.

²⁰ Conducted by Audit jointly with State departmental staff

2.1.10.2 Non-construction of toilet under Total Sanitation Campaign to IAY beneficiaries

GoI issued (May 2011) instructions under Total Sanitation Campaign (TSC) to ensure that all IAY beneficiaries are provided additional funds under the TSC for construction of a toilet alongwith the IAY houses. However, audit observed in test checked Talukas that no action was taken to provide a toilet under TSC to each beneficiary who was sanctioned a house under IAY. Thus, the beneficiaries of IAY were deprived of additional benefit under TSC.

The Government accepted (March 2014) that assistance for cost of toilet was not paid for IAY houses and stated that the assistance for construction of toilet is now being provided under Nirmal Bharat Abhiyan (NBA). The Government further stated that the DRDAs would be instructed to ensure payment of assistance for construction of toilets to all IAY beneficiaries under NBA in future.

2.1.11 Other points of interest

(i) The CRD issued (August 2004) instructions for advance payment of instalment to the beneficiaries before starting the construction work as financial assistance for commencement of construction of house. Audit observed (August 2013) in Keshod Taluka (Junagadh District) that payments of advance was not made before commencement of construction of houses and in two cases (2009-10) there was delay in payment of advance instalment upto 1,264 days after sanction of houses for want of confirmation from Talati/Sarpanch regarding commencement of construction by beneficiaries. Further, in Jalod Taluka (Dahod District), 3,403 beneficiaries out of 16,670 were not provided advance instalment (till July 2013) due to non-availability of fund.

The Government stated (March 2014) that the reasons for non-payment of advance instalment for commencement of construction of houses would be sought from the concerned DRDAs and instructions would be issued to ensure timely payment of advance instalment to beneficiaries in future.

(ii) The TDO, Junagadh of Junagadh District sanctioned (November 2008) a house to Smt. Dodia Shantaben Savjibhai of Prabhatpur Village and drew cheques (12 November 2008) for advance instalment of ₹ 2,500 and first instalment of ₹ 12,500 (28 November 2008). The cheques were drawn based on the plinth level completion certificate issued by Additional Assistant Engineer who was responsible to inspect the construction of houses and certify the stage of construction.

Audit observed that the TDO after 23 months issued a notice (October 2010) to the beneficiary to start the construction of house. This indicated that the certificate issued by Additional Assistant Engineer for plinth level completion of construction was incorrect. Thereafter, the TDO cancelled (January 2011) the cheques and the amount was written back in the cash book stating that the beneficiary had died in May/June 2010. This highlighted the risks that arose because of the lack of adequate control mechanisms and technical supervision as discussed in Paragraph 2.1.9.3.

The TDO had not furnished (August 2013) any reasons to the audit enquiry. The Government stated (March 2014) that clarification would be sought from the DRDA.

2.1.12 Monitoring and Evaluation

2.1.12.1 Improper/Non-maintenance of inventory of houses

Scheme guidelines provide that the implementing agencies should have a complete inventory of houses constructed under IAY, giving details of the date of start and the date of completion of construction of dwelling unit, name of the Village and Taluka in which the house is located, occupation and category of beneficiary and other relevant particulars. However, Audit observed at all test checked GPs, Talukas and DRDAs that inventory of houses constructed under the scheme was not maintained at any level.

The State Government introduced the system of maintaining a data book in respect of each beneficiary to record the above information. However, Audit observed that –

- two Taluka²¹ of Surat District and two Talukas²² of Vadodara District had not maintained data book of houses sanctioned during the period 2008-13; Dabhoi Taluka of Vadodara District had not maintained the data book upto 2009-10 and the data book maintained thereafter was incomplete as all required information had not been entered; and
- the data book maintained in nine Talukas²³ of five Districts for houses sanctioned (2008-13) in test checked GPs, were also found incomplete as all required information had not been entered.

In absence of an up-to-date inventory of houses, the details of the beneficiaries would not be available for future reference and guidance for decision making.

TDOs Kamrej and Mandvi Talukas attributed (August 2013) this to shortage of staff. TDO Dabhoi stated that the data book was supplied by the DRDA only in 2010-11 and the work of filling up the details was in progress (August 2013) while the remaining TDOs stated that the data book would be maintained from 2013-14.

The Government accepted (March 2014) and stated that instructions would be issued to all DRDAs to prepare and properly maintain the data for each IAY beneficiary.

2.1.12.2 Non-inspection/field visits by supervisory functionaries from the State level to the Block level

Scheme guidelines provide that officers dealing with the IAY at the State, District and Taluka levels must closely monitor the implementation of IAY through visit of work sites. A schedule of inspection which prescribes a minimum number of field visits for each supervisory level functionary from the State level to the

²¹ Kamrej and Mandvi

²² Karjan and Sankheda

²³ Anand and Tarapur Talukas of Anand District, Dantivada and Palanpur Talukas of Banaskantha District, Jalod and Limkheda Talukas of Dahod District, Junagadh Taluka of Junagadh District and Chotila and Sayla Talukas of Surendranagar District

Taluka level should be drawn up and strictly adhered to. The State Government should prescribe periodical reports/returns through which it should monitor the performance of IAY in the District and also get appropriate reports and returns prescribed, to be collected by the DRDAs.

Audit observed (April 2013 to July 2013 and January 2014) at CRD and test checked Districts, that no schedule for inspection was prescribed at any level and no records were available in this respect. As a result, Audit could not ascertain whether regular inspections of houses sanctioned under the scheme were carried out by the supervisory officers. This indicated that a systematic monitoring mechanism has not been developed by the State Government to ensure the satisfactory implementation of the scheme and construction of IAY houses.

The Government stated (March 2014) that schedule of inspection/field visit for supervisory functionary from State level to the Taluka level would be prescribed and circulated to Districts and Talukas.

2.1.12.3 State Level and District Level Vigilance and Monitoring Committee

Scheme guideline stipulates that the State Level Vigilance and Monitoring Committee (SLVMC) and District Level Vigilance and Monitoring Committee (DLVMC) shall be responsible for monitoring of implementation of the scheme at State level and District level. Further “Guidelines for Vigilance and Monitoring Committees at State and District Levels” issued (May 2011) by GoI provides for constitution of SLVMC and DLVMC and that it shall meet at least once in every quarter. However, audit observed (April 2013) that only two meetings of SLVMC were held (August 2011 and January 2012) during 2008-13 and the prescribed meetings of DLVMC were not held in test checked Districts as shown in **Appendix-VIII**.

The Government stated (March 2014) that efforts would be made to hold minimum number of prescribed meeting of SLVMC and all Districts would be instructed to ensure the holding of minimum number of prescribed DLVMC meeting.

2.1.12.4 Complaint Monitoring System

Scheme guidelines provide to set up an effective Complaint Monitoring System at the State level with adequate staff to deal with complaints and give a report to the implementing agencies about the short-comings/shortfalls, for effective redressal. Further, the website of the Ministry has interactive provisions for filing complaints and hosting of all Inspection reports.

However, no specific mechanism was developed in the State upto 2011-12. During 2012-13, 165 complaints were received at State level and the same were forwarded to the concerned Districts. However, action taken for disposal of these complaints was not ensured at the State level. Audit could not ascertain the status of complaints received, complaints disposed of and time taken in disposal of complaints due to non/improper maintenance of complaint registers in test checked Districts and Talukas. Further, no timeline was prescribed for disposal of complaints.

The Government accepted (September 2013) that complaint register for the period 2008-12 was not maintained. It was further stated that the same is being maintained from 2012-13. The Government further stated that cases where complainant had asked for the outcome of the complaint, the same was obtained from the District and forwarded to the complainant. The fact remains that the disposal of all the complaints received at State level are not monitored and timely disposal of complaints was not ensured either at the State or District or Taluka level.

2.1.12.5 Social Audit and Evaluation Studies not conducted

Scheme guidelines provide the system for social audit and conduct of periodic evaluation studies on the implementation and impact of the scheme. However, audit observed that no social audit and evaluation studies have been carried out by any agency at State or District level.

The Government accepted (March 2014) and stated that action would be taken in coordination with the Panchayat Department.

2.1.13 Conclusions

A Performance Audit of IAY revealed that Central assistance of ₹ 117.20 crore were denied to the scheme due to excess carryover of funds because of non-utilisation of available funds and delay in transfer of surplus funds, non-submission and delay in submission of proposal for second instalment. Though IAY State Supplementary scheme was discontinued (April 2010), unspent funds of ₹ 89.64 crore was not refunded by the District authorities. An amount of ₹ 0.24 crore was diverted for contingent expenses in violation of scheme guideline.

Irregular deduction of ₹ 10.76 lakh was made from the assistance paid to beneficiaries for non-installation of smokeless chulhas and non-construction of sanitary latrine in contravention to GoI instructions. Instances of non-payment and delayed payment of advance instalment and non-payment of assistance to beneficiaries were noticed. Payments of assistance by issue of cheques instead of making direct payment to the beneficiaries' bank or post office account were noticed.

The achievement against physical target did not represent a true picture, as figures of achievement against targets fixed for each year was not maintained and the achievements reported included incomplete houses of earlier years. Though the houses were to be completed within a maximum time of two years, in test checked Talukas as on March 2013, 16,722 houses out of 35,063 houses sanctioned during 2008-11 remained incomplete. Deficiencies in identification and selection of beneficiaries were noticed as two separate permanent IAY waitlists were not maintained and beneficiaries were not selected in accordance with the prescribed priority resulting in sanction of assistance to ineligible beneficiaries and cancellation of selected beneficiaries.

Instances of incorrect reporting and submission of incorrect completion certificates were noticed due to lack of technical supervision. CRD had not identified cost effective, disaster resistant and environment friendly technologies for construction

of houses. Trainings were not imparted to District and Taluka level officials or masons and others who were involved in execution of the houses. Adequate efforts were not made to identify appropriate programmes for providing all basic amenities to IAY beneficiaries by convergence with other schemes. Monitoring and grievance redressal mechanism was not effective. All these deficiencies need urgent attention of the State Government for remedial action.

2.1.14 Recommendations

- District authorities should be instructed to make timely submission of proposal for next instalment to the GoI to avoid any reduction/cut against the Central Fund allocated;
- District and Taluka authorities should be instructed to ensure timely payment of assistance and make the payment directly to the bank or post office account of beneficiaries as stipulated in the guidelines to avoid any instance of delay in payment of assistance and non-payment of assistance;
- Necessity of a waiting list is emphasised for identification of beneficiaries, their prioritisation and for transparency in selection;
- District and Taluka authorities should ensure that houses sanctioned in a particular year are completed by the beneficiaries within two years, by providing required training to masons and others involved in construction of houses and by conduct of regular inspections; and
- System to be strengthened for effective convergences of IAY with other programmes for facilities of sanitation, water and electricity.

2.2 Total Sanitation Campaign

Executive Summary

Government of India launched (1999) Total Sanitation Campaign (TSC) for sustainable reforms in the rural sector through a time bound campaign mode. The performance audit on “Total Sanitation Campaign” was conducted for the period 2008-13 during January 2013 to June 2013 and the following deficiencies were noticed in the implementation of the scheme –

- Though the guidelines provided for preparation of Project Implementation Plan (PIP) after conducting a Baseline Surveys to assess the component-wise actual requirement of toilets, the PIP for Districts were prepared without conducting a Baseline Surveys.*
- The expenditure against the available funds ranged between 43 and 60 per cent during 2008-13.*
- Award money of ₹ 6.80 crore received from GoI under Nirmal Gram Puraskar scheme were not distributed to award winning Gram Panchayats (GPs) to be utilised for improving and maintaining sanitation facilities.*
- Information, Education and Communication (IEC) activities to spread awareness among public was not carried out properly as the targets set in the Annual Action Plan were not achieved.*
- Rural Sanitary Marts opened were not operational in any of the Districts test checked and the loans provided to NGOs for their establishment and operation was not fully recovered.*
- The achievements of target for Individual Household Latrines (IHHL) had been inflated as the progress reports were generated on the basis of funds released to GPs instead of actual construction of toilets. As per latest Baseline surveys (October 2013), the sanitation coverage in the State was only 46 per cent which was much lower when compared to the progress of individual toilets as reported by the Department.*
- Toilets constructed at the cost of ₹ 2.80 crore could not be put to use due to inferior quality of toilet structure or non-construction of Soak pit.*
- As against the target of 40,439 school toilets to be completed by March 2012, only 36,438 were completed. The achievement against targets in Jamnagar and Porbandar Districts were only 54 per cent and 65 per cent respectively.*
- More than 5,000 Anganwadi centres were without toilet facilities.*
- Though the guidelines provided for construction of Community Sanitary Complexes at public places, markets, etc., DRDA, Dang provided financial assistance to trusts/societies for construction of toilets in their training centres.*

- *Though manual scavenging is prohibited under Employment of Manual Scavengers and construction of Dry Latrines (Prohibition) Act, 1993, cases of manual scavenging were reported in the State as per census report 2011.*
- *Monitoring of the scheme was weak as State Sanitation Mission, the apex committee for monitoring did not meet as envisaged and Taluka Sanitation Committees also did not meet in any of the Districts test checked.*
- *Evaluation of the scheme and Social Audit were not carried out.*

2.2.1 Introduction

Individual health and hygiene is largely dependent on adequate availability of drinking water and proper sanitation. Consumption of unsafe drinking water, improper disposal of human excreta, improper environmental sanitation and lack of personal and food hygiene have been major causes of many diseases. High infant mortality rate is also largely attributed to poor sanitation.

Realising the importance of sanitation, the Government of India (GoI) launched (1999) a programme named 'Total Sanitation Campaign (TSC)' renamed (2012) as 'Nirmal Bharat Abhiyan' for sustainable reforms in the rural sector through a time bound campaign mode.

The approach to TSC was to be demand driven with increased emphasis on awareness creation and demand generation for sanitary facilities in houses, schools and for cleaner environment. The scheme envisaged payment of incentives to the households living Below Poverty Line (BPL) on construction of individual household latrine units.

The campaign is being implemented through seven identified components viz. (i) Start-up activities and Information, Education and Communication (IECs); (ii) alternate delivery mechanism; (iii) individual latrines for BPL families, households having disabled persons and community sanitary complexes; (iv) individual household latrines for Above Poverty Line (APL) families; (v) institutional toilets including Schools and Anganwadi sanitation; (vi) administrative charges²⁴, including training, staff supports, services, monitoring and evaluation etc.; and (vii) solid and liquid waste management. In Gujarat, TSC was implemented in five Districts since 2000-02 and in remaining 21 Districts since 2004-05.

2.2.2 Organisational set-up

The office of the Commissioner, Rural Development (CRD) under the Panchayat, Rural Housing and Rural Development Department of the Government of Gujarat was the nodal office for implementation of TSC in the State. The State Sanitation Mission (SSM) chaired by the Chief Secretary and State Co-ordinator as Member Secretary were responsible for providing policy guidance and evaluation of the programme. Communication and Capacity Development Unit (CCDU) was also formed at State level for taking up activities related to Human Resource Development (HRD), IECs, Project preparation, etc.

²⁴ Less than five per cent of the project cost

At the District level, District Rural Development Agency (DRDA) was the nodal agency for scheme implementation. At the Taluka level, the Taluka Development Officer (TDO) and at Gram Panchayat level, the Talati-cum-Mantri²⁵ (TCM) was responsible for the scheme implementation. District Sanitation Committee (DSC) chaired by the District Development Officer²⁶ (DDO) and Director, DRDA as Member Secretary were responsible for preparation of project and evaluation of the programme in the District. The DSCs were assisted by District Co-ordinator as well as Sanitation Committee formed at the Taluka and Gram Panchayat levels. The organisational chart is given in **Appendix-IX**.

2.2.3 Audit Objectives

The audit objectives aimed at ascertaining (through a sample study of 16 Taluka Sanitation Committees (TLSCs) in seven Districts by choosing 101 Village Sanitation Committees (VSCs) of selected TLSCs) whether –

- the planning process was efficient and effective;
- funds allocation and their management was efficient;
- programme implementation was carried out effectively to create demand and awareness among the people and the targets were achieved; and
- proper monitoring and evaluation mechanism was in place.

2.2.4 Audit criteria

The audit criteria applied for this performance audit was –

- Guidelines and circulars issued by Government of India (GoI) and State Government;
- Project implementation plans of District;
- Budget Manual and Gujarat Financial Rules;
- Decisions taken during SSM and DSC meetings; and
- Monthly Progress Reports/Annual Accounts.

2.2.5 Audit scope and methodology

The records covering the period 2008-13 at the CRD, SSM (including CCDU), seven²⁷ out of 26 DRDAs/DSCs, 16 out of 54 Taluka Sanitation Committees²⁸ (TLSCs) (selected by Simple Random Sampling without Replacement method) of selected Districts and 101 Village Sanitation Committees (VSCs) of selected TLSCs were test checked (January 2013 to June 2013) to ascertain the audit objectives enunciated above.

Field visits to individual households, schools and community sanitary complexes (CSC) were carried out jointly by the Audit team and TLSC/VSC officials. An entry conference was held with Additional Commissioner, Rural Development

²⁵ A Government officer who administers the affairs of the Gram Panchayat

²⁶ Executive head of the District Panchayat of PRI set-up

²⁷ Ahmedabad, Dang, Jamnagar, Panchmahal, Porbandar, Navsari and Sabarkantha

²⁸ Dascroi, Dholka and Ranpur Taluka of Ahmedabad, Ahwa Taluka of Dang, Dhrol, Jamnagar and Jodiya Taluka of Jamnagar, Navsari and Vansda Taluka of Navsari, Ghoghamba, Kalol and Lunawada Taluka of Panchmahal, Porbandar Taluka of Porbandar and Bayad, Malpur and Prantij Taluka of Sabarkantha.

Department (28 December 2012) to apprise the audit objectives and an exit conference was held (11 October 2013) with Commissioner, Rural Development Department to discuss the audit findings. The views of the State Government emanating from the exit conference have been duly incorporated in the Report.

Acknowledgement

Audit acknowledges the co-operation and assistance extended by the CRD, implementing agencies and their officials at various stages during conduct of the performance audit.

Audit findings

2.2.6 Planning

For implementation of the TSC in the State, the project proposals were to be prepared by the respective DSCs for each District. These proposals were to be scrutinised by the SSM and then forwarded the National Scheme Sanctioning Committee, Ministry of Drinking Water and Sanitation, GoI for approval. The planning was to begin with start-up activities which included baseline surveys (BLSs) and preparation of the Project Implementation Plan (PIP) on the basis of survey findings. On sanction of the project and receipt of funds, TSC was to be implemented on the basis of PIP.

2.2.6.1 Irregular preparation of Project Implementation Plan

The TSC guidelines provide that the DSCs were required to conduct BLSs to assess the status of sanitation and hygiene practices, the attitude of general public towards sanitation, demand for improved sanitation, *etc.* and collect information to ascertain the actual number of BPL/APL families, schools, Anganwadi Centres and common places in need of toilets and willingness of communities to participate in the project. The preparation of PIP for each District was to be done on the basis of the BLSs findings. Audit observed that all the DSCs²⁹ had prepared PIPs without conducting BLSs and on enquiry it was stated that the PIPs were prepared on the basis of BPL list and 2001 census report. The PIP lacked authenticity and credibility, which could bring distortion in identifying the beneficiaries as they were prepared without BLSs.

Government accepted (October 2013) that PIPs were prepared without conducting BLSs, as the work of survey was time consuming and the PIPs were prepared on the basis of BPL list and census report. Government further stated that the beneficiaries who were left out in the earlier approved project would be covered under the revised project. The reply was not acceptable as in the absence of BLSs, extent of sanitation coverage in the State could not be known and any concomitant planning would result in erroneous beneficiary selection as well as scheme implementation.

²⁹ Five Districts in 2000-02 and remaining Districts in 2004

• *Wasteful expenditure on Baseline Surveys*

Ahmedabad and Porbandar DRDAs made payment of ₹ 4.19 lakh and ₹ 6.37 lakh respectively to the NGOs for BLSs during 2005-06. However, the survey results submitted were neither compiled nor collated. Instead both the DRDAs prepared the project reports on the basis of BPL list and 2001 census report. Thus, expenditure of ₹ 10.56 lakh proved wasteful. No responsibility had been fixed by the State Government in this regard.

Government stated (October 2013) that expenditure was not wasteful as the information collected can be useful in preparing the IEC plan. The reply was not acceptable as the information collected was neither compiled nor collated.

2.2.7 Financial Management

2.2.7.1 Funding pattern

Assistance for different components under the scheme was sharable between GoI, State Government and Beneficiaries as shown in the **Table 1** below –

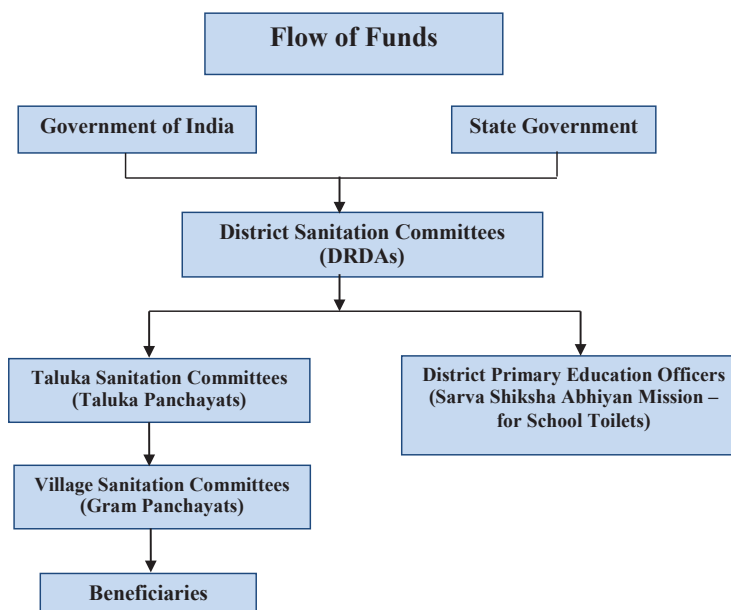
Table 1: Funding pattern

(Figures in percentage)

Sr. No.	Components	Amount earmarked as per cent of the TSC Project outlay	Percentage share of		
			GoI	State Government	Beneficiaries
1.	Start-up activities and Information, Education and Communication (IEC)	Upto 15 per cent	80	20	-
2.	Alternate delivery mechanism	Upto five per cent	80	20	-
3.	Individual latrines for BPL families/households having disabled persons and community sanitary complexes	Actual amount required for full coverage	60	20	20
4.	Individual household latrines for above poverty line (APL) families	NIL	-	-	100
5.	Institutional toilets including Schools and Anganwadi sanitation	Actual amount required for full coverage	70	30	-
6.	Administrative charges, including training, staff supports, services, monitoring and evaluation etc.	Less than five per cent	80	20	-
7.	Solid/Liquid waste management (Capital cost)	Upto 10 per cent	60	20	20

(Source : Guidelines of the scheme)

GoI and State Government released its share to SSM for onward transmission to DSCs upto June 2010 and thereafter directly to DSCs. The DSCs distributed the funds to various project implementing agencies for payment of incentives to beneficiaries and carrying out construction of institutional toilets. The fund flow chart is as follows:



2.2.7.2 Funds released and expenditure incurred

Projects worth ₹ 702.32 crore³⁰ were approved by GoI for all 26 Districts (March 2012)³¹. The details of funds released and expenditure incurred (2008-13) are shown in **Table 2** below –

Table 2 : Funds released, expenditure and savings

(₹ in crore)

Year	Opening Balance	Funds released		Total funds available	Expenditure	Closing Balance	Percentage of expenditure against available funds
		GoI	State				
2008-09	88.24	9.79	18.03	116.06	56.52	59.54	49
2009-10	59.54	30.37	34.82	124.73	75.10	49.63	60
2010-11	49.63	46.92	5.79	102.34	53.37	48.97	52
2011-12	48.97	43.08	11.43	103.48	44.78	58.70	43
2012-13	58.70	39.49	14.62	112.81	48.62	64.19	43
Total		169.65	84.69		278.39		

(Source: Information furnished by CRD)

Analysis of the above table showed that -

- against available funds of ₹ 342.58 crore³², only ₹ 278.39 crore (81 per cent) were spent. Thus, ₹ 64.19 crore (19 per cent of the total available funds) remained unutilised at the end of March 2013 with the DRDAs.

30 Central share - ₹ 439.25 crore; State share - ₹ 173.53 crore and beneficiary share - ₹ 89.54 crore

31 The project cost was revised based on the increase of rate of incentives and sanction of additional toilet units

32 ₹ 88.24 crore (Opening Balance) + ₹ 169.65 crore (Central share) + ₹ 84.69 crore (State share)

- the expenditure against available funds during 2008-13 ranged between 43 and 60 *per cent*. The reasons for the low expenditure were mainly attributed to lack of IEC activities and slow progress in solid and liquid waste management (SLWM) because the utilisation of funds under these components were only 65 *per cent* and 57 *per cent* respectively against the approved cost.

Government stated (October 2013) that SLWM proposals worth ₹ 257 crore for more than 2,000 GPs have been approved by the State Scheme Sanctioning Committee which would improve the expenditure under the scheme. Government further stated that the communication plan for utilisation of IEC funds is being developed jointly with UNICEF Gujarat. The fact, however, remains that with low sanitation coverage in the State, the demand for toilets always remained unmet and the Government should have made greater efforts to improve utilisation of funds.

2.2.7.3 Non-refund of unspent balances by Gram Panchayats

The CRD instructed (September 2011) all DRDAs to withdraw unspent balance of TSC grant lying with GPs to TLSCs. It was also instructed that henceforth payment of incentives to beneficiaries would be released by TLSC. It was noticed that out of 101 test checked GPs, 44 GPs had not refunded unspent balance of ₹ 37.57 lakh to TLSCs (March 2013) as shown in **Appendix-X**.

The Government stated (October 2013) that all the DRDAs had been directed to expedite the process.

2.2.7.4 Non-release of Nirmal Gram Puraskar to Gram Panchayats

The GoI launched (October 2003) an award based incentive scheme for fully sanitised and “open defecation-free” GPs, TPs and Districts called ‘Nirmal Gram Puraskar (NGP)’. The NGP received was to be utilised for improving and maintaining sanitation facilities³³.

The GoI released (2010-12) ₹ 6.80 crore to State Government for award of NGP to 611 GPs, but the amount was not released to any of the GPs (October 2013). It was also noticed that out of ₹ 4.27 crore received by State Government (2009-10) from GoI for 350 GPs, ₹ 1.70 crore was released belatedly (2012-13) to 234 GPs and ₹ 20.00 lakh was not released to concerned GPs (October 2013). Delay in release of award money by the State Government defeated the purpose for which it was released.

Government stated (October 2013) that award money could not be released due to delay in procurement process for citation and memento. Government further

³³ Maintenance of community toilets, creation of additional sanitation facilities in panchayat area not covered under any other programme, promotion of vermicomposting and other eco-friendly sanitary methods, etc.

stated that due to assembly elections in 2012, a function to felicitate the award winning GPs could not be arranged but the function would be held shortly. The reply was not acceptable as the NGP was received well before the declaration of the assembly elections.

Project Implementation

Implementation of the scheme is proposed on a project mode. The strategy for project implementation has been envisaged as ‘a community-led, people-centred and demand-driven approach’ with emphasis on awareness creation, demand generation and adoption of alternate delivery mechanisms to meet the common needs. Such a strategy required technological improvisation to meet customer preferences, location-specific and intensive IEC campaign involving Panchayati Raj Institutions, Co-operatives, Women’s Groups, Self-help Groups (SHGs), Non-Government Organisations (NGOs), *etc.* The TSC strategy aimed to bring about behavioural changes towards improved sanitation and make available required sanitary hardware in an affordable and accessible manner.

2.2.8 Issues relating to Information, Education and Communication (IEC)

Information, Education and Communication (IEC) are key components to create demand for sanitary facilities in the rural areas for households, schools, Anganwadis, Balwadis and Community Sanitary complexes. Further, the IEC strategy and plan intended to motivate the beneficiaries for the continued use and maintenance of toilets so that sanitation and hygiene become an integral and sustainable part of rural life and thereby sustainable. At the District level, the mobilisation activities included audio-visual programmes, street plays, wall paintings, and honoraria to motivators, besides door to door campaigns for interpersonal communication.

2.2.8.1 Poor utilisation of funds on IEC activities

The Scheme guidelines provide that each District was to prepare an IEC Annual Action Plan (AAP) by February of the preceding financial year with defined strategies to reach all sections of the community and get the same approved from DSC. The aim of such a communication plan was to motivate rural people to adopt hygienic behaviour as a way of life and thereby develop and maintain all facilities created under the programme.

Audit observed that AAPs were not prepared till 2009-10 in any of the test checked Districts. The details of achievement of targets³⁴ set in AAPs prepared from the year 2010-11 onwards were as shown in **Table 3** as follows –

³⁴ Number of IEC activities to be carried out during a year including Inter-personal communication by motivators and door to door contact, audio-visual programme, street play songs, wall painting, melas, hoardings and banners, exhibition, radio spot/TV spots, school rally, awareness-cum-inaugural workshop, distribution of IEC materials, paper publicity, explorers visit and training programme for masons.

Table 3 : Target and Achievement of number of IEC Activities

District	2010-11		2011-12		2012-13		Total number of activities		Percentage Achievement
	Target	Achievement	Target	Achievement	Target	Achievement	Target	Achievement	
Ahmedabad	250	176	785	113	345	21	1,380	310	22
Dang	10	10	633	153	392	05	1,035	168	16
Jamnagar	235	221	1,557	200	1,357	0	3,149	421	13
Navsari	0	0	602	679	1,301	392	1,903	1,071	56
Panchmahal	315	232	639	339	1,239	336	2,193	907	41
Porbandar	10	220	170	0	326	0	506	220	43
Sabarkantha	4,049	4,049	8,746	2,895	7,203	1,882	19,998	8,826	44

(Source : Information furnished by test checked DRDAs)

The above table shows that the percentage of achievement against target set (2010-13) ranged from 13 per cent to 56 per cent in the test checked Districts. The achievement of target was much less in Ahmedabad (22 per cent), Dang (16 per cent) and Jamnagar (13 per cent) Districts. Thus, awareness among people for construction and maintenance of toilets could not be spread as envisaged in TSC.

The Government stated (October 2013) that instructions have been issued to the DRDAs to carry out the IEC activities as per AAPs. It was also stated that communication strategy is being worked out on inter-personal communication at household level for effective and sustained results.

2.2.8.2 Deficiencies in implementation of IEC Annual Action Plan

The activities included in AAP were mainly songs and drama, street plays, wall writings, banners and posters, etc. Audit observed following deficiencies in the implementation of IEC AAP -

- Bhavai natak³⁵ was organised in all the test checked Districts but audio-visual programme and door to door contacts to create demands for latrine construction and ensuring their continued usage were not done.
- DRDA, Ahmedabad purchased and installed (February 2011) a Siemens toll free information system at the cost of ₹ 9.56 lakh for providing salient features of the schemes implemented by the Rural Development Department to the public. Out of ₹ 9.56 lakh, ₹ 4.78 lakh was booked under IEC³⁶ component of TSC. However, publicity of toll free number was not given to enable users to access the facilities. Further, it was also noticed that the system stopped working since July 2011. Thus, the purpose for purchase of the system for providing information to the public got defeated and expenditure of ₹ 9.56 lakh proved infructuous.



Idle toll free information system at Ahmedabad (12.06.2013)

³⁵ Street play where artists convey message in the form of a drama

³⁶ Balance amount of ₹ 4.78 lakh was booked under MGNREGA as information about various schemes including MGNREGA was to be provided through system.

The Government stated (October 2013) that negotiation for annual maintenance contract (AMC) of the system is under process and instrument would be repaired and put to use after finalisation of AMC.

- DRDA, Navsari made (December 2008) payment of ₹ 7.85 lakh to Gujarat State Road Transport Corporation (GSRTC) for hiring of buses for transportation of public for Krishi Mahotsav (a State level programme of Agriculture Department). However, the expenditure was irregularly booked under IEC component of the TSC scheme.

The Government stated (October 2013) that the buses were hired for transportation of public for Krishi Mahotsav and as awareness on sanitation and waste management was provided in the Mahotsav, the expenditure was booked under IEC activity. Government further stated that instructions are being issued to all DRDAs to utilise the IEC funds properly. The reply was not acceptable as Krishi Mahotsav is a flagship programme of Agriculture Department and booking of transportation expenditure of ₹ 7.85 lakh of Krishi Mahotsav under IEC component of TSC scheme was irregular.

The above audit findings show that IEC activities were not effective due to lack of planning, poor implementation and ineffective monitoring. Resultantly, awareness among people for construction and maintenance of toilets could not be spread as envisaged in TSC and this had its effect on the sanitation coverage in the State, which remained at 46 *per cent* as per the latest BLSs conducted (October 2013).

2.2.9 Alternate Delivery Mechanism (Rural Sanitary Marts)

2.2.9.1 Non-recovery of loans from NGOs

The scheme guidelines provide that a Revolving Fund (subject to maximum of ₹ 35 lakh) may be created for providing funds to NGOs/SHGs/Women's Organisations/Panchayats for setting up of Production Centres (PCs)/Rural Sanitary Marts (RSMs), for the production of cost effective and affordable sanitary materials needed for construction of toilets. The maximum loan admissible was ₹ 3.50 lakh per RSM/PC and was to be recovered when RSM/PC attained a level of sustainability.

As per physical progress reports of test checked DRDAs, 90 RSMs³⁷ were opened (2005-07) but were not operational (March 2013). Audit observed at Sabarkantha and Navsari DRDAs that loan amount of ₹ 5.50 lakh³⁸ and ₹ 1.25 lakh³⁹ respectively have not been recovered (October 2013) from the NGOs. Government stated (October 2013) that concept of RSM could not yield desired results as the performance of NGOs was not satisfactory. The Government further stated (October 2013) that the Taluka Development Officers (TDOs) have been directed to expedite the recovery of loan from NGOs.

37 Ahmedabad - 31, Dang - 4, Jamnagar - 13, Navsari - 5, Panchmahal - 23, Porbandar - 4 and Sabarkantha - 10

38 Vadali - ₹ 1.00 lakh, Modasa - ₹ 1.38 lakh, Dhansura - ₹ 0.73 lakh, Khedbrahma - ₹ 1.39 lakh and Vijaynagar - ₹ 1.00 lakh

39 Sadbhav Trust - ₹ 25,000; Utkarsh Foundation - ₹ 50,000 and Vikas Bharti Trust - ₹ 50,000

Audit further observed that –

- Prantij Taluka of Sabarkantha District entered (August 2009) into a Memorandum of Understanding (MOU) with an NGO⁴⁰ to distribute sanitary materials at the rate of ₹ 135. However, the NGO charged upto ₹ 190 (June 2010) from the beneficiaries in violation of the MOU terms.
- DRDA, Porbandar paid (2006-08) an advance of ₹ 8.83 lakh to four NGOs⁴¹ for purchase and supply of sanitary materials to GPs of TP Ranavav instead of releasing the amount as loan for opening of RSM. However, details of supply made by the NGOs were not available with the TP Ranavav or DRDA. During joint field visit, Audit noticed (January 2013) that sanitary materials purchased by an NGO were lying in their store at Ranavav.



Sanitary materials lying in the campus Janda Gram Vikas, Ranavav, Porbandar (23.01.2013)

Government stated (October 2013) that details of sanitary materials distributed have been obtained from two NGOs and the remaining two⁴² NGOs have been directed to furnish the details. In the event of non-receipt of details of materials distributed, recovery would be made. The reply was not acceptable as DRDA, Porbandar had made advance payment to NGOs instead of giving loan in contravention to the provision of scheme guidelines.

2.2.9.2 Non-provision of cheap finance to members of Self Health Groups and Dairy Co-operatives

The scheme guidelines provide that Revolving Fund (RF) of maximum ₹ 50 lakh could be created, which may be provided to Self Health Groups (SHGs) and Dairy Co-operative Societies for providing cheap finance to their members and APL families facing cash crunch for construction of toilets. The loan was to be recovered in 12 to 18 instalments. However, Audit observed that RF was not created in five out of seven test checked Districts (except Panchmahal and Sabarkantha Districts). The Government stated (October 2013) that since creation of RF was optional, it was created by DRDAs wherever it was required. The reply was not acceptable as the possibility of toilet construction by APL families having financial crunch could not be explored due to non-creation of RF in the other five test checked Districts.

Further, it was observed that DRDA, Sabarkantha had made payment (2007-10) of ₹ 46.73 lakh for creation of RF to 13 TPs and who, in turn, had distributed the amounts to various milk co-operative societies as loan. Though the amount was required to be recovered in 12 to 18 months, ₹ 25.64 lakh had not been recovered from the societies (October 2013) in ten TPs. Government stated (October 2013) that the process for recovery is under progress.

40 Gopaldas Patel Foundation

41 People Welfare Society - ₹ 2,41,431, Navjivan Education Trust - ₹ 1,60,650, Gyandeep Trust - ₹ 3,21,682 and Janda Gram Vikas Mandal - ₹ 1,59,148

42 Navjivan Education Trust and Gyandeep Trust

2.2.10 Issues relating to Individual household latrines (IHHL)

As per TSC guidelines (2007) the project cycle in the Project District was expected to take about four years or less for implementation and was to cover all rural families with sanitary latrines by 2012. It further provided for adoption of a demand-driven strategy and construction of toilets by the BPL households themselves. On completion of construction and use of toilets, cash incentives were to be given in recognition of this achievement. The cost was to be shared among GoI, State Government and Beneficiary in the ratio of 60:20:20. The amount of incentive was revised⁴³ from ₹ 1,200 (July 2008) to ₹ 4,600 (April 2012). Under the TSC guidelines it was assumed that APL families, through motivation, will take up the construction of household latrines on their own. No cash incentive was payable for APL households from the scheme.

2.2.10.1 Achievement of targets inflated

Against the target of construction of 20.47 lakh IHHL for BPL families to be completed by 2012, 20.18 lakh IHHL were constructed upto March 2013. Similarly, against the target of construction of 33.32 lakh IHHL for APL families to be completed by 2012, only 25.79 lakh IHHL were constructed upto March 2013. In the test checked Districts the achievements of respective DRDAs (March 2013) were 5.53 lakh and 7.27 lakh against the target of 5.53 lakh and 9.68 lakh IHHL for BPL and APL families respectively at the cost of ₹ 77.94 crore as shown in **Table 4** below–

Table 4 : Targets and achievement for construction of IHHL as on March 2013

Sr. No	District	Approved Cost (₹ in crore)	Expenditure (₹ in crore)		Number of IHHL to be constructed as per AAP (in lakh)		Number of IHHL actually constructed (in lakh)		Percentage of IHHL constructed for	
			BPL	APL	BPL	APL	BPL	APL	BPL	APL
1	Ahmedabad	19.63	9.37	-	0.80	1.69	0.80	1.19	100	70
2	Dang	5.30	3.81	-	0.28	0.16	0.28	0.13	100	83
3	Jamnagar	9.37	8.04	-	0.45	1.22	0.48	1.25	107	102
4	Navsari	12.42	10.21	-	0.75	0.91	0.75	0.79	100	87
5	Panchmahal	30.75	25.88	-	1.57	2.23	1.54	1.43	98	64
6	Porbandar	3.23	2.43	-	0.17	0.49	0.17	0.37	100	75
7	Sabarkantha	42.22	18.20	-	1.51	2.98	1.51	2.11	100	71
Total		122.92	77.94	-	5.53	9.68	5.53	7.27		
State		438.03	246.60	-	20.47	33.32	20.18	25.79	99	77

(Source: Information furnished by CRD)

43 ₹ 1,200 upto July 2008, ₹ 2,200 from August 2008, ₹ 3,200 from June 2011 and ₹ 4,600 from April 2012

From the above table, it appears that the achievement against target for BPL families ranged between 98 *per cent* and 107 *per cent* and between 64 *per cent* and 102 *per cent* for APL families in test checked Districts. However, Audit observed that the achievements of targets were reported through progress report based on the grants released to GPs and not on the number of toilets actually constructed. Further, it was observed that an amount of ₹ 4.05 crore⁴⁴ was refunded by GPs of the test checked Districts to the TPs as toilets were not constructed and ₹ 37.57 lakh was lying unspent with 44 GPs (March 2013) as mentioned in Paragraph 2.2.7.3. Thus, the achievements of targets based on grants released did not represent the true picture and were thus an inflated claim as the latest BLSs (October 2013) showed that the actual sanitation coverage in the State was only 46 *per cent*.

The Directors of test checked DRDAs accepted that physical progress report generated may have been inflated by 20-25 *per cent*. Government also accepted (October 2013) that physical progress report was inflated due to generation of report on the basis of grants released to GPs instead of actual construction and stated that instructions have been issued to the DRDAs to inquire into the matter and furnish the actual achievement of construction of IHHL by BPL households.

2.2.10.2 Current status of sanitation

The Total Sanitation Campaign was renamed as ‘Nirmal Bharat Abhiyan (NBA)’ from April 2012. The major changes introduced in NBA were extending incentives to APL⁴⁵ households and removing beneficiaries’ contribution for solid and liquid waste management component.

Ministry of Drinking Water and Sanitation, GoI issued (September 2012) instructions for BLSs for preparation of revised Project Implementation Plan under NBA. Accordingly, the State Government conducted the BLSs covering each and every household at GP by deploying Anganwadi workers and Accredited Social Health Activists. The BLSs work was monitored at District level by Director, DRDA. Requisite data were required to be uploaded on the website latest by February 2013. As per the BLSs, the status of overall actual sanitation coverage in the State as on October 2013 was only around 46 *per cent* and in the test checked Districts it ranged between 13 *per cent* to 68 *per cent* as shown in **Table 5** as follows –

44 Ahmedabad - ₹ 0.16 crore, Dang - ₹ 0.06 crore, Jamnagar - ₹ 1.16 crore, Navsari - ₹ 0.48 crore, Panchmahal - ₹ 0.21 crore, Porbandar ₹ 0.76 crore and Sabarkantha - ₹ 1.22 crore
45 Marginal farmers, land less farmers, handicap, SC and ST

Table 5 : Status of overall actual sanitation coverage in the State and test checked Districts as on October 2013

Sl. No	District	Number of GPs ⁴⁶	Number of GPs surveyed	Number of families	Number of families with toilet	Number of families without toilet	Number of families with functional toilets	Percentage of functional toilets vis-à-vis number of families
1	Ahmedabad	565	532	2,45,916	1,67,669	78,247	1,67,669	68
2	Dang	70	70	50,339	42,530	7,809	6,778	13
3	Jamnagar	679	672	2,16,059	1,04,149	1,11,910	1,04,046	48
4	Navsari	366	366	2,09,377	1,39,038	70,339	1,21,452	58
5	Panchmahal	677	674	4,20,878	2,13,874	2,07,004	1,01,936	24
6	Porbandar	151	151	80,390	49,100	31,290	47,834	60
7	Sabarkantha	725	724	4,39,258	2,29,833	2,09,425	2,26,492	52
Total		3,233	3,189	16,62,217	9,46,193	7,16,024	7,76,207	47
State		14,298	13,880	70,14,767	37,19,759	32,95,008	32,15,281	46

(Source: Information furnished by CRD)

The above table shows that in Dang and Panchmahal Districts, the tribal dominated Districts, the sanitation coverage was low and ranged between 13 per cent and 24 per cent respectively, when we compare the number of functional toilets vis-à-vis the total number of families. The BLSs revealed that even after eight years of implementation of TSC scheme in the State, actual sanitation coverage in rural areas was only 46 per cent. The result of BLSs is contrary to the claim of achievement as furnished by CRD as shown in **Table 4**.

2.2.10.3 Wasteful expenditure on purchase/construction of toilets

The scheme guidelines provide that the construction of household toilet should be undertaken by the BPL household itself and on completion and use of the toilet by the BPL household, the cash incentives can be given in recognition of achievement.

In 37 GPs out of 79 test checked GPs in five Districts, Audit observed that in contravention to the provisions of scheme guidelines, GPs either purchased readymade toilets or constructed toilets for BPL beneficiaries without obtaining permission from District Sanitation Committee. During joint field visit, it was noticed that the toilets provided were either not put to use or used for a short period due to inferior quality of toilet structure⁴⁷ and non-construction of soak pit. Thus, the expenditure of ₹ 2.80 crore incurred on this account proved wasteful as shown in **Table 6** as follows –

46 The total number of GPs shown was as per survey report whereas the total number of GPs shown in paragraph 1.2 of Chapter-I of this Report was as per Socio-Economic Review 2012-13 of Gujarat

47 Made up of thin iron sheet or pre-cast cement

Table 6 : Wasteful expenditure on purchase/construction of toilet

District	Audit observation	Reply of DRDA
Ahmedabad	Out of 21 test checked GPs, in 10 GPs ⁴⁸ , 1,257 readymade toilets purchased at the cost of ₹ 28.03 lakh during 2010-12 were not put to use (June 2013) by the beneficiaries due to inferior quality of toilets or incomplete construction.	The Director replied (June 2013) that due to non-inclination of BPL beneficiaries to construct toilet, option of providing readymade toilet was exercised at GPs level. It was also stated that instruction would be issued to GPs to do needful to put the toilets to use.
Dang	Out of 10 test checked GPs, seven GPs ⁴⁹ incurred expenditure of ₹ 41.09 lakh (2009-10) on construction of toilets for beneficiaries. However, during visit of GPs (May 2013), Audit observed that readymade toilets costing ₹ 24.90 lakh ⁵⁰ were not put to use by the beneficiaries due to inferior superstructure ⁵¹ . Further, none of the GPs maintained names and number of beneficiaries to whom toilets were given. In absence of records it could not be ensured that toilets were actually provided to the beneficiaries.	The Director replied (May 2013) that instruction would be issued to all GPs to furnish list of beneficiaries to whom toilets were provided.
Panchmahal	Joint field visit (April 2013) of four GPs ⁵² in Ghoghamba Taluka revealed that ₹ 10.82 lakh incurred on construction of 687 units proved wasteful, as toilets could not be put to use due to inferior and incomplete superstructures. Further, Kakachiya GP of Lunawada Taluka constructed 261 toilets (2007-08) at a cost of ₹ 3.14 lakh by using wooden pillars and gunny bags and none of the toilets were in existence (May 2013). The beneficiaries stated that the superstructure was damaged during the rain. Therefore, ₹ 13.96 lakh was a wasteful expenditure. Joint field visit of test checked GPs of Kalol and Lunawada Talukas revealed that eight GPs ⁵³ constructed (January 2011 to December 2012) 2,713 individual toilets at a cost of ₹ 72.74 lakh. However, toilets were not put to use as soak pits were not constructed. The expenditure of ₹ 72.74 lakh was thus infructuous.	The Director replied (May 2013) that soak pits would be constructed shortly under Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA).
Navsari	As per the information furnished by DRDA, Navsari, 86 GPs of Vansda Taluka constructed 14,925 toilets (2006-08) by incurring expenditure of ₹ 1.79 crore at the rate of ₹ 1,200 per toilet. Structure of the toilet was created by using wooden pillars and gunny bags. During field visit of four GPs, no such toilets were seen (June 2013). On being pointed out, the Director stated that 75 per cent of the toilets constructed at a cost of ₹ 1.34 crore ⁵⁴ during 2006-08 were not being used due to low resistance superstructure. Thus, ₹ 1.34 crore incurred on construction of these toilets could not serve the purpose.	The Director replied (June 2013) that initially a toilet constructed with wooden pillars and gunny bags were provided to beneficiaries as a makeshift arrangement and to maintain privacy. It was also stated that toilets could not last due to low climatic resistance.
Sabarkantha	In three GPs ⁵⁵ out of 15 test checked GPs, audit noticed that 468 toilets purchased/constructed at a cost of ₹ 5.80 lakh without being put to use or were used for one to two years became non-functional due to inferior or incomplete construction.	The Director replied (March 2013) that due to less amount of incentives, quality toilets could not be constructed.

48 Aniyali - ₹ 1,02,400, Keirya - ₹ 54,400, Gunda - ₹ 2,55,200, Umralla - ₹ 7,39,200 of Ranpur Taluka; Kharanti - ₹ 2,44,000, Bhumbali - ₹ 1,54,000, Vataman - ₹ 5,36,800, Vautha - ₹ 2,77,000, Jalalpur - ₹ 1,54,000, Ambethi - ₹ 2,86,000 of Dholka Taluka

49 Singola - ₹ 7,01,128; Subir - ₹ 4,80,000; Chikatiya - ₹ 4,69,109; Ghoghali - ₹ 42,000; Sakarpatal - ₹ 9,86,913, Pimpari - ₹ 2,91,000 and Waghai - ₹ 11,38,535

50 Singola - ₹ 5,60,902; Subir - ₹ 4,32,000; Chikatiya - ₹ 2,34,554; Ghoghali - ₹ 25,200; Sakarpatal - ₹ 4,93,457, Pimpari - ₹ 1,74,600 and Waghai - ₹ 5,69,268

51 The toilet block was made up of thin plated iron sheet/pre-cast cement.

52 Chelavada - ₹ 2,50,800, Kharod - ₹ 2,57,000, Kantu - ₹ 4,24,000 and Paroli - ₹ 1,50,000

53 Chalali - ₹ 11,29,600, Derilgam - ₹ 6,50,000, Karoli - ₹ 10,90,200, Nandarkha - ₹ 14,62,400, Satamna - ₹ 4,97,800, Ucharpi - ₹ 5,85,518, Undra - ₹ 8,50,000 and Vyasda - ₹ 10,08,000

54 75 per cent of ₹ 1.79 crore being cost of the toilets

55 Chhaubhau - ₹ 4,50,000, Dakhaneswar - ₹ 84,000 and Vajepurkampa - ₹ 46,000

Government accepted (October 2013) that toilets were constructed in the early stage of the scheme by using wooden pillars and gunny bags, to maintain privacy but these became defunct due to low climatic resistance. The CRD directed all DRDAs during exit conference (October 2013) for taking corrective measures such as construction of soak pit at the earliest so that toilets can be put to use. The objective of providing household toilets for cleaner sanitary facilities was defeated in the test checked GPs of the above five Districts.

2.2.11 Issues relating to School Toilets

Rural school sanitation is an entry point for the wider acceptance of sanitation by the rural people. Two toilet units, one each for boys and girls, were to be constructed in each school under the scheme. The scheme guidelines provided for assistance of ₹ 20,000 (April 2006) towards the cost of toilet which was subsequently revised to ₹ 35,000 (April 2011).

2.2.11.1 Non-achievement of target

The scheme guidelines (2007) provide that toilets should be constructed in all Government schools by March 2008. Further, the scheme guideline envisages that separate toilets for girls and boys should be provided in all co-educational schools and should be treated as two separate units. As against the target of 28,617 toilet units, only 20,390 toilet units (71 per cent) were completed as on March 2008 by the Sarva Siksha Abhiyan Mission (SSAM).

The Hon'ble Supreme Court in a writ petition⁵⁶ directed (September 2011) the State Government to construct separate toilets for girls in 6,434 schools by March 2012 as there were no separate toilets for girls. Accordingly, the National Scheme Sanctioning Committee⁵⁷ revised (March 2012) the target of 28,617 toilet units to 40,439 which included toilet units for girls of 6,434 schools based on the proposal from the State Government.

Audit observed that as against the target of 40,439 toilets for the entire State, only 36,438 were completed (March 2013) at an expenditure of ₹ 90.84 crore. All test checked Districts have more or less achieved the targets, except in Jamnagar and Porbandar Districts, where achievements were 54 per cent and 65 per cent respectively (**Appendix-XI**). Further, Audit could not vouchsafe the details of number of toilets constructed for girls separately (other than 6,434 toilets), as the CRD and test checked Districts had not maintained any information regarding number of separate toilets for girls and boys involved in the target fixed and toilets constructed.

Government stated (October 2013) that construction of toilets in 6,434 schools have been completed and necessary follow up action for completion of remaining toilets would be taken.

2.2.11.2 Completion certificates issued without actual completion

DRDA, Panchmahal, released ₹ 4.15 crore (March 2012) to District Primary Education Officer (DPEO), for construction of 1,186 toilets against which DPEO issued completion certificate of 994 toilets (April 2013)

⁵⁶ Writ petition for providing separate toilets for girls in all schools – Civil Application Number 631 of 2004

⁵⁷ A committee constituted by the Ministry of Drinking Water and Sanitation, GoI

During joint field visit of 14 schools in respect of which completion certificates were issued, Audit observed (May 2013) that in three schools⁵⁸, work was in progress, in one school⁵⁹, work had not started and in four schools⁶⁰, minor works⁶¹ remained incomplete. The Director, DRDA accepted (May 2013) the audit observation and stated that the matter would be taken up with SSAM.

Government stated (October 2013) that the matter is viewed seriously and Director of DRDA Panchmahal has been instructed to take up the matter with top management of SSAM and verify other completion certificates as well.

2.2.12 Toilets in Anganwadi Centres

Children are more receptive to new ideas and Anganwadi Centres (AWCs) are appropriate institutions for changing the behaviour, mindsets and habits of children from open defecation. Keeping in view this perspective, provision of toilets in AWCs was made under the scheme. The unit cost of Anganwadi Toilet (AT) was revised from ₹ 5,000 (April 2006) to ₹ 8,000 (April 2011). The project target of 22,505 ATs was to be completed by March 2009 but only 20,555 ATs were completed as of March 2009. The project target was subsequently revised to 30,516 from April 2012.

Audit observed that against the overall target of 30,516 ATs, the achievement was 25,422 ATs (83 *per cent*) as of March 2013, whereas in the test checked Districts, the achievement was 5,379 ATs (79 *per cent*) against the target of 6,832 ATs (**Appendix-XII**). The position of ATs in Jamnagar was low and the achievement was only 47 *per cent*. Resultantly, children of Anganwadis continued to be deprived of a basic amenity due to poor implementation.

2.2.12.1 Cost escalation due to non-commencement of work

DRDA Panchmahal released ₹ 2.25 lakh (August 2009) for construction of 45 toilets in AWCs of Ghoghamba Taluka. The Taluka however, released grant to respective GPs in July 2012 after three years when the cost per toilet was ₹ 8,000 as against the sanctioned cost of ₹ 5,000. The work had not commenced (May 2013).

Government stated (October 2013) that additional grant of ₹ 3,000 per toilet would be released to get the work completed. Delay in release of grant from Taluka level resulted in cost overrun of ₹ 1.35 lakh besides depriving of facilities to Anganwadi children.

2.2.12.2 Doubtful reporting of completion

During test check, Audit observed at Dang District that 290 ATs were constructed at a cost of ₹ 14.15 lakh by respective GPs (2005-11). However, the Programme Officer, Integrated Child Development Services responsible for supervision of working of Anganwadis intimated (February 2012) the DRDA that only 166 ATs had been constructed. The Director, DRDA instructed (February 2012) the

58 Dhankaf Varg Palla, Vachali Muvadi F.V, Kantu Primary School

59 Bourni Muvadi Primary School

60 Dharamkhetar Palia, Saganamuvada, Maganpuri and Kankar na muvda

61 Painting of doors, water tank, fitting of taps, etc

TDO to enquire and report whether funds released to GPs for construction of ATs were utilised and take up the construction work of remaining ATs, without specifying any target date. However, TDO had not furnished any report (May 2013).

Government stated (October 2013) that the TDO had been directed to furnish the details. The reply was not acceptable as no action was taken by DRDA even after lapse of 18 months from the date of issue of instructions to find out the actual number of toilets constructed.

2.2.13 Community Sanitary Complexes

The TSC aimed to construct community sanitary complexes⁶² (CSCs) for landless families at common and easily accessible sites. The responsibility for the upkeep and maintenance was to be given to the respective GPs. The maximum unit cost prescribed was ₹ 2.00 lakh *per* CSC. The cost was sharable between GoI, State Government and community in the ratio of 60:20:20.

Audit observed that in seven test checked Districts, against a target of 458 CSCs, 379 had been completed (March 2013) at a cost of ₹ 2.96 crore and the target was achieved except in Sabarkantha (49 *per cent*), Jamnagar (50 *per cent*) and Ahmedabad (74 *per cent*) Districts as shown in **Appendix-XIII**. It was also observed that the expenditure exceeded the approved cost in Navsari and Panchmahal Districts due to construction of more number of CSCs than those approved in the project. DRDA Panchmahal stated that due to demand of GPs more CSCs were constructed and approval of the same would be obtained from DSC.

2.2.13.1 Incomplete Community Sanitary Complexes

During joint field visit of 35 CSCs in the test checked Districts, it was observed that five CSCs constructed at the cost of ₹ 4.51 lakh⁶³ could not be put to use due to incomplete toilet structure or non-provision of water supply. Similarly, eight CSCs⁶⁴ of four Districts were either defunct or poorly maintained.

Government stated (October 2013) that the two CSCs of Sabarkantha District are now functional whereas instructions have been issued to concerned DRDAs to do the needful to put the CSCs in use.

2.2.13.2 Irregular release of financial assistance to trusts and societies

The scheme guidelines provide that CSCs should be constructed at common and easily accessible sites for landless families and at public places, markets, *etc.* where large scale gatherings of people take place. Audit observed at DRDA, Dang that ₹ 5.40 lakh were given to various trusts/societies for construction of 30 toilets in training centres run by them in contravention to the provision of scheme guidelines.

62 Comprising toilet seats, bathing cubicles, washing platform, *etc.*

63 Pimpari and Malegaon of Dang - ₹ 1.00 lakh each, Ambava (₹ 72,276) and Kaswada (₹ 1,48,648) of Malpur Taluka of Sabarkantha and Malao GP of Kalol Taluka of Panchmahal - ₹ 30,000

64 Bhojpara, Bor, Gunesia (Panchmahal), Sabridham (Dang), Tarana, Vada, Gokulpara (Jamnagar) and Malpur (Sabarkantha)

Government stated (October 2013) that the matter had been viewed seriously as there is no provision of construction of a CSC at a private place. CRD instructed Director, DRDA, Dang during exit conference (October 2013) to look into the matter personally and physically verify to ascertain whether toilets had been constructed actually and report to CRD alongwith justification for releasing funds to trusts/societies.

2.2.13.3 Manual scavenging

The scheme guidelines provide for conversion of dry latrines to wet ones. Further, construction and maintenance of dry latrines and employing manual scavenger are prohibited under Employment of Manual Scavengers and Construction of Dry Latrines (Prohibition) Act, 1993.

However, as per Census 2011 report, the practice of service latrines was continuing in the State as 1,408 cases were reported where night soil was being removed by human beings and in 2,593 cases night soil was being removed by animals in various rural areas of the State. The Ministries of Drinking Water & Sanitation, and Social Justice & Empowerment, GoI expressed (May 2012) concern over this practice and directed the State Government to look into the matter.

During exit conference (October 2013), the CRD stated that DRDAs would be instructed to verify each and every case in the District. If any such case is found, immediate action would be taken to convert dry toilet into wet toilet and matter would be taken up with the District Collector and Social Justice and Empowerment Department for taking necessary action. The fact remains that the Department could not even verify the concerns of GoI on existence of the practice of manual scavenging even after a lapse of more than a year after the GoI had expressed serious concern over the matter.

2.2.13.4 Lack of initiatives on Ecological sanitation

The concept of eco-sanitation system was included (June 2010) in TSC with the objective to save large quantity of treated water and converting the waste into usable manure or fertiliser by creating separate blocks of urine and excreta. However, Audit observed that none of the test checked DRDAs had started any work on creation of ecological sanitation (March 2013).

Government stated (October 2013) that the cost of eco-sanitation toilet is quite high and its usage is cumbersome. It was further stated that it may be considered in hard rock areas and water scarce areas in the State.

2.2.14 Tardy implementation of Solid and Liquid Waste Management

One of the objectives of TSC was to bring about an improvement in the general quality of life in rural areas. This objective would not be achieved, unless general cleanliness of the villages was maintained and thus component of Solid Liquid Waste Management (SLWM) was included in the TSC guidelines (2007). Mechanism for garbage collection and disposal, construction of soak pits, low cost drainage to prevent water logging, *etc.* were to be made available in the villages. Upto 10 *per cent* of the project cost was admissible to be utilised for meeting capital cost under SLWM.

Audit observed in test checked Districts that against the permissible amount of ₹ 10.29 crore, the expenditure incurred was only ₹ 5.29 crore (51 per cent) on solid waste⁶⁵ and liquid waste⁶⁶ management. For the State as a whole, the expenditure incurred was only ₹ 24.54 crore (57 per cent) against the permissible amount of ₹ 43.10 crore as shown in **Appendix-XIV**. It was also observed that Dang and Porbandar DRDAs had not incurred any expenditure on this component which indicated that no mechanism had been evolved for solid and liquid waste management in these two Districts. Though, door to door collection of garbage were noticed in GPs of four test checked Districts⁶⁷, solid and liquid waste management treatment plant had not been established in any of the test checked Districts.

The Government stated (October 2013) that the implementation of the component was done mostly when the GPs attained 100 per cent sanitation coverage and this was a slow process. It was also stated that project proposals of SLWM for more than 2,000 GPs had been sanctioned and would be implemented during the year 2013-14. The reply was not acceptable as implementation of SLWM could have been undertaken even when GPs had not attained 100 per cent sanitation. Even after a lapse of more than six years since inclusion of this component under TSC and despite the availability of funds, the implementation of SLWM needs to be stepped up.

2.2.14.1 Irregular purchase of materials for Solid Waste Management

DRDA, Jamnagar made payment of ₹ 1.08 crore (2010-13) to two agencies⁶⁸ for supply of dust bins, hand cart containers, etc. for solid waste management. However, the suppliers were selected without inviting tenders which was in violation of Industries and Mines Department circular (November 2006). The circular provided that e-procurement process shall be implemented by all the Government Departments for contract value above ₹ 10 lakh.

The Government stated (October 2013) that due to shortage of time, orders were placed with the same suppliers as selected by Rajkot and Vadodara DRDAs and at the same rate.

The reply was not acceptable as Jamnagar DRDA had violated the Government's circular by not resorting to the e-procurement process and the opportunity of competitive bidding was lost.

2.2.15 Human Resource Management

The scheme guidelines provide that no additional posts were to be created for the implementation of TSC. The staff and engineers of Rural Development Department of the State Government were responsible for the implementation of TSC in addition to their duties. However, in order to implement the project professionally, specialist consultants (District, Taluka and Panchayat Co-ordinators)

65 Providing dust bin, containers, tri-cycle etc. to GPs

66 Construction of drainage and soak pit in GPs

67 Jamnagar, Navsari, Panchmahal and Sabarkantha

68 Kaushal Corporation (₹ 18.49 lakh) and Ghanshyam Engineering Industries (₹ 89.66 lakh)

from the field of Human Resource Development could be hired for the project period. Training for motivators, masons and teachers of primary schools were also to be organised by the respective DSCs. The Talati-cum-Mantri (TCM) was responsible for implementation of TSC work at GP level and the Cluster Co-ordinator⁶⁹ was to look after 14 to 42 GPs.

Audit observed that in test checked Districts –

- District Co-ordinators and Computer operators were hired in each District. However, Taluka Co-ordinators and Cluster Co-ordinators were hired for various Talukas from only April 2012 onwards.
- The percentage availability of TCM ranged from 38 to 58 *per cent* which was much less than the required TCM as detailed in **Appendix-XV**, due to which one TCM was having the charge of two to three GPs. Similarly, there was shortage of Cluster Co-ordinators in all test checked Districts except Porbandar (**Appendix-XV**).
- Due to shortage of staff and late hiring of Taluka Co-ordinators, maintenance of records at Taluka and GP level was not proper and inadequate.

Government stated (October 2013) that the process of filling up the post of Taluka Co-ordinators and Cluster Co-ordinators have been initiated and is likely to be completed shortly. The reply was not acceptable as the scheme was implemented without adequate staff for over eight years.

- Training programmes for Cluster Co-ordinators, GP representatives and Anganwadi workers were organised by the DRDAs in all the test checked Districts, but, training was not given to masons and teachers of Primary Schools as per the provisions of the scheme guidelines. Further, there was shortfall in achievement of target envisaged in the Annual Implementation Plan (AIP) prepared from 2010-11 onwards as shown in **Appendix-XVI**.

Government accepted (October 2013) that technical trainings have not been held and added that instructions have been issued to all DRDAs to adhere to training schedule as envisaged in AIP.

2.2.16 Monitoring and evaluation

2.2.16.1 Social audit

The scheme guidelines (2011) provide for social audit with a view to strengthen the elements of transparency and efficiency under the programme. The GPs being the lowermost recognised administrative unit was to observe ‘Swachchhata Diwas’ every month and convene periodic assemblies of ‘Gram Swachchhata Sabha’. However, none of the test checked DRDAs had started any work on Social Audit (August 2013).

⁶⁹ Number of Cluster Co-ordinators required is derived on the basis of the population of Taluka (Census 2001) as per GoI guidelines (December 2011). One Cluster Co-ordinator for population upto 70,000, Two Cluster Co-ordinators for population between 70,000 to 1.5 lakh and Three Cluster Co-ordinators for population more than 1.5 lakh.

The Government confirmed (October 2013) that social audit was included in the TSC guidelines from 2011 and the same would be taken up from 2013-14.

2.2.16.2 Inadequate meetings of Sanitation Committees

As stated in Paragraph 2.2.2, the State Government set up (April 2004) a four layer committee viz. State Sanitation Mission (SSM), District Sanitation Committee (DSC), Taluka Sanitation Committee (TLSC) and Village Sanitation Committee (VSC) for effective implementation and monitoring of the scheme. The SSM, at State level was to meet twice in a year for monitoring and evaluation of the scheme. However, only three meetings of SSM had been held during 2008-13 against 10 required meetings. Further, during joint field visit of test checked Districts, it was noticed that meeting of TLSC was not held in any of the test checked Districts during 2008-13, and where meetings were held, very few GPs recorded minutes of such meetings.

Government accepted (October 2013) that SSM met only four times since its inception and stated that top priority would be given to strengthen monitoring of the scheme at all the four levels.

2.2.16.3 Evaluation and research

As per scheme guidelines, the State Government should conduct periodical evaluation studies on the implementation of TSC by engaging reputed institutions and organisations and take remedial action on the basis of observations made. Further, the State Government may engage research institutes, organisations and NGOs with proven track record in the areas of sanitation to study the present technology of human excreta and waste disposal system in rural areas. The expenditure was to be met from the Research and Development Fund specifically earmarked for the purpose.

However, State Government did not engage any reputed organisation for evaluation and research contrary to the provisions of guidelines mentioned above during the period of review.

Government stated (October 2013) that evaluation of the scheme would be undertaken for effective implementation of the program.

2.2.17 Conclusion

Audit observed that the TSC programme was implemented in the State without conducting any BLSs for assessment of toilets required for BPL and APL families, schools, Anganwadi Centres and common places. Award money of ₹ 6.80 crore received (2010-12) from GoI under Nirmal Gram Puraskar scheme were not distributed to award winning GPs. Activities to spread awareness among the public under Information, Education and Communication (IEC) component were found deficient. Rural Sanitary Marts (RSM) opened (2005-07) were found to be non-operational and loans paid to NGOs for opening of RSM were not fully recovered. The achievements of target for Individual Household Latrines (IHHL) had been inflated as the progress reports were generated on the basis of funds released to GPs instead of actual construction of toilets. As per

latest BLSs (October 2013), the sanitation coverage in the State was only 46 *per cent*. The toilets constructed by District Sanitation Committee were not being used due to inferior quality of toilet structure and non-construction of Soak pits. CSCs constructed were either defunct or not put to use due to incomplete toilet structure, non-provision of water supply and poor maintenance. Implementation of solid and liquid waste management component was deficient as only 57 *per cent* of funds were utilised. There was shortage of staff mainly in the posts of Talati-*cum*-Mantri and Cluster Co-ordinators who were responsible for monitoring the implementation of scheme in GPs. Monitoring Committees did not meet as envisaged in the scheme guidelines. All these deficiencies need urgent attention of the State Government for remedial action.

2.2.18 Recommendations

- The extent of sanitation coverage in the State needs to be considerably improved if the scheme of TSC is to reach a measure of success, with special importance bestowed on two tribal dominated Districts of Dang and Panchmahal where the sanitation coverage with functional toilets was very low;
- Information, Education and Communication activities should be strengthened by the help of audio-visual programmes, street plays, wall paintings, door to door campaign, *etc.* to motivate the beneficiaries for construction of toilets, their continued use and maintenance of toilets so that sanitation and hygiene become an integral and sustainable part of rural life;
- The funds received as Nirmal Gram Puraskar should be immediately released to the respective Gram Panchayats so that the awards motivate them for improving and maintaining sanitation facilities;
- State Government should initiate action for construction of Soak-pit and improvement of defunct individual toilets. Inoperative CSCs should be put to use so as to have cleaner sanitary facilities available and prevent people from open defecation. Solid and Liquid Waste Treatment Plants are required to be established for treatment of waste generated in rural areas to improve the general cleanliness;
- Vacancies in the posts of Talati-*cum*-Mantri and Cluster Co-ordinators should be filled up immediately and trainings should be imparted to ensure proper implementation of the scheme at grassroots level; and
- An independent evaluation of the implementation of the scheme should be undertaken at the earliest.

CHAPTER-II

PANCHAYATS, RURAL HOUSING AND RURAL DEVELOPMENT DEPARTMENT

SECTION 'B' COMPLIANCE AUDIT AND AN INDIVIDUAL PARAGRAPH ON AUDIT OF TRANSACTIONS

2.3 Infrastructure and Human Resources Management in Elementary Schools run by Panchayati Raj Institutions

2.3.1 Introduction

The availability of educational institutions equipped with infrastructural facilities plays an important role in providing better quality education. The Right of Children to Free and Compulsory Education Act, 2009 (RTE Act) guarantees every child a right to elementary education of satisfactory and equitable quality in a formal school which satisfies certain essential norms and standards relating to buildings and infrastructure, Pupil Teacher Ratios (PTRs), *etc.* These facilities were to be provided to all the elementary schools in the State by August 2012⁷⁰.

Director of Primary Education (DPE) is in the administrative charge of schools run by Panchayati Raj Institutions (PRIs). He is assisted by the District Primary Education Officer (DPEO) at the District level. The Gujarat Council of Elementary Education (GCEE) headed by the State Project Director, Sarva Siksha Abhiyan (SSA) assisted by District Project Officer (DPO) at District level, is responsible for creation of infrastructure in the Government elementary schools in the State. In addition to SSA grant, GCEE also receives grant from DPE for creation of infrastructure in elementary schools. In the State, there were 31,545 elementary schools managed by PRIs as of 31 March 2013. These consisted of 10,188 Primary Schools (PS) with standard I to V and 21,357 Upper Primary Schools (UPS) with standard I to VIII.

Audit was conducted with the objective of deriving an assurance about the efficacy of implementation of RTE Act in relation to infrastructure and human resources. Audit test checked the records of the Head offices of GCEE and DPE and their field offices covering the period 2008-09 to 2012-13. Ten Districts⁷¹ were selected (out of 26 Districts) having 14,797 elementary schools based on stratified random sampling. Audit also undertook joint field visits of 300 elementary schools⁷² alongwith departmental officers. The field visits were conducted between February 2013 and June 2013, and the following observations are made in the sample Districts.

2.3.2 Financial Management

- **Funds received under Sarva Siksha Abhiyan**

Construction of school buildings and creation of infrastructure facilities is an important component of Sarva Siksha Abhiyan (SSA). Thirty three *per cent* of planned outlay is earmarked for the said component. The details of approved outlay, funds received from GoI and State Government (sharing ratio of 65:35)

70 Within three years from the enactment of RTE Act, 2009

71 DPEOs and DPOs at Anand, Bharuch, Dahod, Jamnagar, Junagadh, Kachchh, Sabarkantha, Surat, Vadodara and Valsad

72 56 PS and 244 UPS

and expenditure incurred during 2008-09 to 2012-13 are given in **Table 1** below –

Table 1: Funds received and expenditure under SSA

(₹ in crore)

Year	Approved outlay	Due share as per approved outlay		Funds received/available					Expenditure	Closing Balance
		GoI	State Government	Opening Balance	GoI	State Government	Interest earned	Total		
2008-09	461.44	299.94	161.50	135.91	241.85	148.90	8.06	534.72	325.61	209.11
2009-10	520.15	338.10	182.05	209.11	198.23	144.90	6.80	559.04	381.20	177.84
2010-11	981.64	638.07	343.57	177.84	440.65	190.19	8.09	816.77	735.50	81.27
2011-12	1,793.31	1,165.65	627.66	81.27	868.28	527.85	18.35	1,495.75	1311.78	183.97
2012-13	3,212.48	2,088.11	1,124.37	183.97	1,122.01	973.48	10.83	2,290.29	2206.26	84.03
Total	6,969.02	4,529.87	2,439.15		2,871.02	1,985.32	52.13		4,960.35	

(Source: Information provided by GCEE)

The above table shows that during the period 2008-13 as against the available fund of ₹ 5,044.38 crore⁷³, GCEE utilised ₹ 4,960.35 crore (98 *per cent*) and against the budget outlay of ₹ 6,969.02 crore, the actual funds released were only ₹ 4,856.34 crore *i.e.* there was short release of ₹ 2,112.68 crore. Consequently, even the annual plan made on the basis of plan allocation could not be translated into actual achievement due to short release and slow utilisation of funds. This low utilisation of funds was due to training of fewer teachers than targeted, continued staff vacancies in Cluster Resource Centres⁷⁴, delay in construction of class rooms due to non-availability/delay in taking over possession of land for schools, *etc.* Had the full grant been released, ₹ 697.18 crore (being 33 *per cent* of ₹ 2,112.68 crore) could have been utilised for creation of infrastructure for elementary education.

- **Funds received from DPE**

DPE released (2008-09 to 2012-13) ₹ 1,106.06 crore under various schemes to GCEE for creation of infrastructure facilities in the schools with direction to surrender savings on completed works to Government account. Against this amount released, expenditure of only ₹ 908.93 crore (82 *per cent*) was incurred, leaving a balance of ₹ 304.25 crore (including interest earned) as of March 2013 with GCEE. The low expenditure was due to slow progress of works relating to running of Seasonal Hostels and Support Schools, less expenditure on maintenance of Class Rooms, *etc.* However, savings of ₹ 3.43 crore on completed works due to lower expenditure against the estimated cost were not surrendered to Government account.

73 ₹ 135.91 crore (opening balance) + ₹ 2,871.02 crore (GoI) + ₹ 1,985.32 crore (State Government) + ₹ 52.13 crore (interest)

74 Centres of teacher empowerment, where the teachers share their experiences and innovative practices in the teaching learning processes.

2.3.3 Infrastructural Facilities

2.3.3.1 Schools without all-weather building

The RTE Act provides that a school should have an all-weather building. As per information furnished by GCEE, in the State, 48 schools (**Appendix-XVII**) did not have their own building and 56 school buildings were in dilapidated condition which needed repairs. In four out of 10 test checked Districts, 14 schools did not have their own buildings.

As per the records of GCEE, Dodhi Nes PS, Junagadh was functioning in its own school building. However, during joint field visit (February 2013), it was noticed that the school was functioning in a temporary shelter (**Picture 1**). Another school was found functioning under a tree (**Picture 2**). Thus, the students in these schools were deprived of their right to all-weather buildings and the facilities guaranteed in the RTE Act.



Picture 1
Dodhi Nes PS, Junagadh (19.02.2013)



Picture 2
Hadala Nes PS, Junagadh (19.02.13)

The GCEE stated (October 2013) that out of 48 schools functioning without all-weather buildings, rooms were being constructed in 14 schools, seven schools were running in shifts, 13 schools were functioning in private buildings and in 14 schools the buildings were not available for want of land. It was further stated that efforts were being made for construction of classrooms at such places to facilitate education for children. The fact remained that students in these schools were denied the infrastructural facilities guaranteed under the RTE Act.

2.3.3.2 Schools without adequate Class Rooms

The RTE Act provides that a school should have at least one class-room for every teacher with the provision that there would be at least two Class Rooms (CR) in PSs and three CR in UPSs. Further, the RTE Act envisages one CR for every 40 students in a PS and 35 students in a UPS.

Audit observed that though sufficient funds were available (as can be seen from Paragraph 2.3.2), due to lack of planning, 3,146 schools (10 per cent) out of 31,545 schools were functioning without adequate CR (July 2013). In 397 PSs and 181 UPSs only one CR each was available and in 2,568 UPSs only two CR per school were available. The percentage of inadequacy of CR in the State ranged from one per cent (Surat District) to 53 per cent (Jamnagar District). Further, out of 300 schools visited by Audit, in 38 schools (13 per cent) the Pupil-Class Room Ratio (PCRR) was above the norm of 40:1 provided under the RTE Act. The highest PCRR of 108:1 was observed in Shamalpur PS (Bhiloda Taluka, Sabarkantha District) among the schools inspected in Audit. This indicated the need for construction of more CRs. Thus, strength of these classes was more than that envisaged under the RTE Act, which adversely affected the quality of education.

2.3.4 Lack of Basic Amenities in Schools

The RTE Act provides that a school building should consist of basic amenities such as (i) separate toilets for boys and girls; (ii) safe and adequate drinking water facility to all children; (iii) barrier free access (Ramp and Rail); (iv) a kitchen where mid-day meals can be cooked in the school; (v) a playground; (vi) arrangements for securing the school building by boundary wall or fencing and (vii) a library providing news papers, magazines and books on all subjects, including story books. During joint field visits of 300 schools, it was noticed that there were many schools without basic amenities as discussed in succeeding paragraphs.

2.3.4.1 Schools without separate toilets for boys and girls

The RTE Act emphasises the need to develop a system to provide suitable and clean environment. Use of toilet facility creates habit of cleanliness among the students which would spread to their families.

According to the data available with GCEE, separate toilets for boys and girls were available in all the elementary schools in the State. However, during joint field visits of 300 schools, it was noticed that separate toilets for boys and girls were not available in 26 schools (nine per cent). Thus, the data maintained by the State Government was unreliable and needs investigation as this could result in students being deprived of this basic amenity as required under the RTE Act.

Further, as per the norms prescribed (May 2009) by GoI, for every 80 to 120 boys/girls students in a school, one toilet seat, separately for boys and girls, was required to be provided. However, during joint field visit, it was noticed that in 104 out of 300 schools (35 per cent) there was shortfall in the number of boys' toilet seats ranging from one to eight. Similarly, in 78 schools out of 300 (26 per cent) there was shortfall in number of girls' toilet seats ranging from one to six.

Each school was receiving maintenance grant⁷⁵ to be utilised for maintenance of Class Rooms, Drinking water facility and Toilet blocks. However, during joint field visit it was noticed that in 45 schools (15 per cent), the toilets were in unusable condition (**Picture 3**) and in 35 schools (12 per cent), water was not available in toilets as water connection was not provided to storage tank (**Picture 4**).



Picture 3
Toilet seat in Kamboi PS,
Dahod (02.04.2013)



Picture 4
Toilet in Chavaj PS, Bharuch
without water connection
(29.05.2013)

GCEE stated (October 2013) that from the year 2012-13, it was providing toilet blocks considering the strength of students in a school. It further stated that the facility of separate toilets for boys and girls were yet to be provided to some of the schools.

⁷⁵ ₹ 5,000 – for schools with three class rooms and ₹ 10,000 for schools with more than three class rooms.

- **Lack of disabled-friendly toilets**

The SSA provides for construction of toilets for Children with Special Needs (CWSN), the design and specification of which include ramp, railing and handle. However, during joint field visit, it was noticed that 246 schools (82 per cent) out of 300 schools did not have disabled-friendly toilets. In 54 schools where this facility was created, the actual construction of toilets was found defective (**Pictures 5 and 6**) and were not as per approved design, as the ramps were constructed with steps, without railing/handle. Also the doors were narrow which could not serve the purpose for which it was constructed.



Picture 5
Toilet for CWSN at Chavaj PS, Bharuch (29.05.2013)



Picture 6
Toilet for CWSN at Malanpada PS, Valsad (30.04.2013)

The GCEE replied (October 2013) that this facility is provided to different schools as per availability of funds.

2.3.4.2 Schools without drinking water facility

Provision of drinking water is the basic need for the children enrolled in the schools. According to the data available with GCEE, all elementary schools in the State were having drinking water facility. However, Audit observed (February to June 2013) that drinking water facility was not available in 17 schools (six per cent) out of 300 schools jointly visited. Thus, the information available with the State Government was incorrect and could result in students being deprived of this basic facility required under the RTE Act. Further, water purifier was not provided to 105 schools (35 per cent). Among the schools where the water purifiers were provided, in 53 schools (18 per cent), they were not in working condition. Thus, availability of safe and adequate drinking water facility was not ensured for the students in 175 schools (58 per cent) out of 300 visited schools.

The GCEE replied (October 2013) that District Authorities and School Management Committee⁷⁶ (SMC) of the concerned schools have been directed to approach local WASMO⁷⁷ office to provide drinking water facility to the respective schools.

⁷⁶ SMCs consist of the elected member representatives of local authority, parents or guardians of children admitted in such schools and teachers

⁷⁷ Water and Sanitation Management Organisation

2.3.4.3 Schools without Barrier Free Access (ramp and hand rail)

To facilitate CWSN, free movement in the school (barrier free access) ramp and hand rail were required to be provided in each block of the school building. Design of ramp and hand rail was approved as per the design published in the publication “School Sanitation and Hygiene Education” of Ministry of Rural Development and Ministry of Human Resource Development of GoI. The design was approved by the Project Engineer and the Project Director of SSA. In addition to monitoring by SSA, a third party consultant was also appointed by SSA. However, during joint field visit of 300 schools, it was noticed that the facility of ramp and hand rail was not provided in 22 schools (seven *per cent*) and in 46 schools (15 *per cent*) the ramps were provided but without hand rail. Further, the ramp and hand rail constructed in the schools were found defective (**Pictures 7 and 8**) and the facility was not provided in each block of the school buildings. This indicated that there was a lapse in monitoring system to ensure barrier free access to the CWSN in the schools.



Picture 7
Ramp in Kamboi PS, Dahod
(02.04.2013)



Picture 8
Design of Ramp in Limkhe-
da PS, Dahod (03.04.2013)

2.3.4.4 Schools without Mid-Day-Meal Kitchen

Kitchen-cum-Store (KCS) is a vital part of the Mid-Day-Meal (MDM) scheme and the RTE Act. Absence of KCS or inadequate facilities would expose children to the risk of food poisoning, health hazards, fire accidents, *etc.* KCS should be separate from classrooms, preferably located at a safe, but accessible distance. They should be well ventilated and designed so that there is a separate storage facility with locks to check pilferage.

However, during joint field visit of 300 schools, it was noticed that 31 schools (11 *per cent*) did not have the facility of KCS and cooking was done in the open. The cooking was to be done with the lid on the utensils to avoid loss of nutrients. However, during test check, it was observed that cooking was being done in the open area without lid on the utensils (**Picture 9**) and children were seen sitting on the ground and eating their meals (**Picture 10**).



Picture 9
Mid day meal being cooked
in open at Ratia PS, Bhuj
(24.04.2013)



Picture 10
Mid day meal being served
at Ronki PS, Rajkot
(10.03.2013)

GCEE stated (October 2013) that MDM kitchens are constructed in respective schools as per availability of grant. The fact remained that the children might be exposed to the risk of food poisoning, health hazards, *etc.*

2.3.4.5 Lack of Compound Walls in schools

The school buildings were required to be provided with boundary wall/fencing for security of school children as well as school property. However, during joint field visits of 300 schools it was noticed that compound wall was not provided in 22 schools (seven *per cent*) and in another 57 schools (19 *per cent*) it was partially built or damaged. Though the SMC was responsible for repairing the damaged compound walls from the maintenance grant made available under SSA, this was not done. Thus, the objective of protecting property of the schools and enhancing the security of the students by providing boundary walls could not be achieved in these cases.

GCEE stated (October 2013) that it could not provide compound wall in all elementary schools due to non-availability of grant. The security of the school children and school properties was thus not ensured.

2.3.4.6 Schools without playgrounds

In 92 out of 300 schools (31 *per cent*) jointly visited, though playing equipment were available, playgrounds were not available which defeated the objective of physical development of the children through sports and games.

2.3.4.7 Schools without library

A library providing news papers, magazines and books on all subjects, including story books is guaranteed under the RTE Act. Though books were available, separate libraries were not available in 236 schools (79 *per cent*) out of 300 schools jointly visited.

2.3.4.8 Schools without adequate furniture for students

During joint field visits of 300 schools, it was noticed that 91 schools (30 *per cent*) had no furniture (bench and desk) for students. In these schools students were attending classes and sitting on the floor. Thus, the students of these schools were deprived of the said facility.

The GCEE stated (July 2013) that GoI had not approved their proposal (February 2013) for requirement of funds for infrastructure as per the RTE Act included in the budget for 2013-14. It was further stated that the required infrastructure would be provided as and when the funds are made available. This indicates that even after four years from the date of enactment of the RTE Act, compliance with the norms and standards prescribed in the Act was not ensured which led to denial of basic facilities guaranteed under the Act to the children of a large number of schools in the State.

2.3.5 Tardy execution of works

2.3.5.1 Incomplete work of Class Rooms

The planning for construction of Class Rooms (CRs) in schools is made by GCEE on the basis of norms prescribed under the RTE Act and the construction

work is carried out by the SMC. The construction work of CRs was to be completed in nine to 10 months time from the date of handing over of possession of land. However, construction of 407 CRs⁷⁸, for which an advance payment of ₹ 12.81 crore (75 per cent of the cost) had been made to SMCs during 2009-10 to 2011-12, were incomplete (March 2013), even after one to three years from the stipulated date of completion. This resulted in blocking of funds amounting to ₹ 12.81 crore, as well as denying the benefit of a CR to the students.

The GCEE attributed (June 2013) the delay to busy schedule of Head Masters (HMs) who head the SMC and land problems. The reply was not tenable, as this shows that advance payments were made without ascertaining the preparedness of the SMCs to construct the CRs and highlights lack of proper planning.

2.3.5.2 Delay/Non-execution of works of MDM Kitchen

The Commissioner of MDM placed (May 2009 and March 2010) with GCEE ₹ 114.69 crore⁷⁹ for construction of 13,550 MDM Kitchens (Units). However, work orders for 12,190 units⁸⁰ were issued during 2009-11 by GCEE to Village Civil Works Committees⁸¹ (VCWCs). Out of these, 10,897 units⁸² were completed (March 2013) with delay ranging from one to three years due to delays in undertaking the work by VCWCs and 1,167 units⁸³ were in progress. The work of 126 units⁸⁴ had not been taken up till date (June 2013) by the VCWCs. Thus, GCEE failed to plan and execute construction of 1,486 units⁸⁵ resulting in non-utilisation of funds to the tune of ₹ 14.51 crore (2009-10- ₹ 4.67 crore and 2010-11- ₹ 9.84 crore) besides denial of benefit of MDM kitchen to the students of these schools.

Further, as against the target of 9,303 units (2009-10) to be completed at a unit cost of ₹ 0.60 lakh, work orders were issued for only 8,534 units during 2009-10 and balance 769 units were yet to be taken up (March 2013) for construction. In the meantime, the unit cost of ₹ 0.60 lakh was increased by 232 per cent (₹ 1.39 lakh) in 2010-11 by the GoI. Audit observed that had the work of all the 9,303 units been planned and executed in 2009-10 itself, the work of 769 more units could have been completed at unit cost of ₹ 0.60 lakh as against the escalated cost of 2010-11.

The GCEE stated (January 2013) that work orders were issued to VCWCs based on the list supplied by the Education Department and some VCWCs failed to undertake the work promptly. The reply was not tenable as there were delays in execution of work, which was a result of lack of proper planning and adequate monitoring/follow up to ensure timely completion of work. This also resulted in cost escalation of some units which could not be completed in time.

78 2009-10 : 250 CRs (₹ 7.00 crore), 2010-11 : 11 CRs (₹ 0.33 crore) and 2011-12 : 146 CRs (₹ 5.48 crore)

79 ₹ 55.82 crore for 9,303 units (Unit cost - ₹ 55.82 crore/9,303 = ₹ 0.60 lakh) and ₹ 58.87 crore for 4,247 units (Unit cost - ₹ 58.87 crore/4,247 = ₹ 1.39 lakh)

80 2009-10 – 8,534 units and 2010-11 – 3,656 units

81 Sarpanch of village, Head Master of the school, a lady teacher, local mason, etc. are the members of the VCWC. The role of VCWC is a) to purchase material for construction, b) to employ skilled and unskilled labourers, c) to supervise the construction as per drawing and design, d) ensure quality of construction, e) to complete the work in six months, f) to keep the accounts of the fund received and g) to encourage community donation.

82 2009-10 – 8,252 units and 2010-11 – 2,645 units

83 2009-10 – 273 units and 2010-11 – 894 units

84 2009-10 – nine units and 2010-11 – 117 units

85 2009-10 - (9,303 units – 8,534 units = 769 units + nine units not taken up) and 2010-11 – (4,247 units – 3,656 units = 591 units + 117 units not taken up)

2.3.5.3 Non-utilisation of grant

The Commissioner of MDM placed (March 2011) an amount of ₹ 1.15 crore with GCEE for construction of 3,828 kitchen platforms for gas connection. Audit observed (January 2013) that the grant was refunded (March 2012) as the design of kitchen platform prepared and submitted by the GCEE was not approved by Deputy Commissioner (MDM). Thus, 3,828 schools were deprived of the facility.

GCEE attributed (January 2013) the non-execution of work to heavy work load and non-review of the design of platform even after five reminders. However, the fact remains that lack of proper coordination and decision making by GCEE and Deputy Commissioner (MDM) resulted in denial of kitchen platforms to 3,828 schools.

2.3.6 Issues relating to Human Resources Management

2.3.6.1 Availability of teachers/head teachers

- **Schools with fewer teachers**

As per the norms of the RTE Act, there should be at least two teachers⁸⁶ in a PS and three teachers⁸⁷ in a UPS. Audit observed that 57 PSs were functioning without even a single teacher and 383 PSs were only with a single teacher. The schools without teachers were looked after by teachers of nearby schools. Thus, the schools remained partly non-functional as teachers were not available on all working days. Similarly, 223 UPSs were functioning with a single teacher and 678 UPSs with two teachers. Non-availability of adequate teachers adversely affects the quality of education. Besides, students in these schools were denied adequate teaching staff guaranteed under the RTE Act.

- **Vacancy of Head Teachers in Primary Schools**

As per the RTE norms, a head teacher is required to be posted in schools with 151 students and above. However, Audit observed that 5,000 head teachers were posted against the requirement of 9,262 head teachers in the State. Because of the vacancies of 4,262 head teachers, as on 31 March 2013, the requirements under the RTE Act was not met.

- **Vacancy of Teachers/Head Teachers in UPSs**

As per schedule of the RTE Act, UPSs shall have at least one teacher per class so that there shall be at least one teacher each for (i) Science and Mathematics, (ii) Social Studies and (iii) Languages; atleast one teacher for every thirty-five children; and where admission of children is above one hundred (i) a full time head-teacher and (ii) part time instructors for Art Education, Health and Physical Education and Work Education.

The position of teachers as on 31 March 2013 in the State and in the test checked Districts are as shown in **Table 2** as follows -

86 Enrollment : Upto sixty students - 2 teachers, 61 to 90 students - 3 teachers, 91 to 120 students - 4 teachers, 121 to 150 students - 5 teachers, 151 to 200 students - 5 teachers + 1 head teacher. Above 200 students - Pupil Teacher Ratio: 40:1 + 1 head teacher

87 At least one teacher per class so that there shall be atleast one teacher each for Science and Mathematics, Social Studies, and Language; Atleast one teacher for every 35 students and Above 100 students enrollment: a full time head teacher and part time instructors for Art, Health and Physical Education and Work Education

Table 2: Position of teachers in UPS as on 31 March 2013

Subject Teachers	In the State (21,357 UPS)			In the test checked districts (9,543 UPS)		
	Required	Posted	Vacancy (Percentage)	Required	Posted	Vacancy (Percentage)
Subject specific teachers						
Science and Mathematics	27,146	9,803	17,343 (64)	11,815	3,893	7,922 (67)
Social Studies	27,146	27,146	0 (0)	11,814	11,814	0(0)
Language	27,146	11,118	16,028 (59)	11,815	4,536	7,279 (62)
Total	81,438	48,067	33,371 (41)	35,444	20,243	15,201 (43)
Other than subject specific teachers	0	14,165		0	5,415	
Grand Total	81,438	62,232	19,206 (24)	35,444	25,658	9,786 (28)
Part time instructors						
Art Education	7,590	0	7,590 (100)	3,002	0	3,002 (100)
Health and Physical Education	7,590	0	7,590 (100)	3,002	0	3,002 (100)
Work Education	7,590	0	7,590 (100)	3,002	0	3,002 (100)
Total	22,770	0	22,770 (100)	9,006	0	9,006 (100)
Head Teachers	7,590	0	7,590 (100)	3,133	0	3,133 (100)

(Source: Information furnished by GCEE)

Above table shows that the vacancy of teachers for Science and Mathematics stood at 64 *per cent* and for Language at 59 *per cent*. The vacancy of teachers for Science and Mathematics in Tribal Districts namely Dahod and Panchmahal stood at 77 *per cent* and 74 *per cent* respectively. Further, no part time instructors and head teachers have been appointed as on March 2013 against the requirement of 22,770 part time instructors and 7,590 head teachers respectively. A mention was made in the Report of the Comptroller and Auditor General of India for the year ended 31 March 2006 (Civil) regarding vacancy of teachers (14,061) in UPS, however, the vacancy has increased to 19,206 in 2012-13, which indicated that no efforts have been made by the State Government to recruit adequate teachers. The State has, thus, not ensured availability of adequate teaching staff as per norms and this could adversely affect the performance and quality of education for the students.

- **Disproportionate deployment of teachers**

The RTE Act envisages one teacher for every 40 children in a PS and 35 children in a UPS. Though there was overall shortage of teachers in the State, the available teachers were also not deployed equitably. Out of 300 schools jointly visited, 30 PSs out of 56 (54 *per cent*) and 157 UPSs out of 244 (64 *per cent*) were functioning with more teachers than the prescribed norm and there was shortage of teachers in five PSs (nine *per cent*) and 41 UPSs (17 *per cent*). In 27 (nine *per cent*) schools, the Pupil Teacher Ratio (PTR) was more than 40:1, with the highest being 67:1⁸⁸. The higher PTR was noticed in schools located in interior areas and tribal District Dahod. This indicated uneven distribution of teachers in schools and needs to be reviewed and appropriate corrective measures taken by the Government.

88 Agiyol PS, Himatnagar Taluka, Sabarkantha District

The shortage of teachers coupled with inequitable deployment of teachers could adversely affect the performance and quality of education imparted to students in these schools.

2.3.7 Impact analysis

2.3.7.1 Elementary schools and enrolment

Schools for Elementary education⁸⁹ available under different management and enrolment of children in the targeted age group of 6-14 years in these schools during 2008-09 to 2012-13 were as shown in the **Table 3** below -

Table 3 : Number of Elementary schools and enrolment of students

Year	Number of Elementary Schools				Enrolment			
	Government ⁹⁰	Private aided	Private unaided	Total	Government	Private aided	Private unaided	Total
2008-09	33,182	843	5,081	39,106	60,06,939	2,20,337	14,85,067	77,12,343
2009-10	33,429	913	5,610	39,952	58,82,190	2,53,373	16,83,300	78,18,863
2010-11	33,503	788	6,403	40,694	59,17,835	2,14,049	20,13,161	81,45,045
2011-12	33,537	703	6,738	40,978	59,69,126	1,70,964	22,21,670	83,61,760
2012-13	33,619	908	7,920	42,447	61,92,645	2,48,625	27,35,163	91,76,433
Increase during 2008-13	437	65	2,839	3,341	1,85,706	28,288	12,50,096	14,64,090
Percentage	1.32	7.71	55.87	8.54	3.09	12.84	84.18	18.98

(Source: Information furnished by GCEE)

The above table shows that while the number of private unaided schools had increased by 55.87 per cent, the number for Government schools increased by only 1.32 per cent during the period 2008-13. Similarly, in respect of enrolment, Government schools registered an increase of 3.09 per cent as against 84.18 per cent registered by the private unaided schools. Lack of all-weather buildings, classrooms, toilets, drinking water, playgrounds, compound walls, teachers, etc. were found to be responsible for children finding way to private schools. This was attributed (October 2013) by GCEE to increase in number of private unaided schools which provide attractive ambience and innovations by spending funds collected through higher fees. Therefore, the State Government should take measures to provide infrastructural facilities and appoint adequate teachers for imparting quality education, thereby making the State-run schools more attractive for enrolments.

⁸⁹ Education from first to eighth class (RTE Act)

⁹⁰ Includes all Government schools including Ashram Shala, Kasturba Gandhi Ballika Vidyalayas and schools run by Municipal Boards. Paragraph 2.3.1 states only in respect of schools run by PRIs

2.3.7.2 Retention/drop out trend of students

The number of students enrolled in Government schools in Class I to Class VIII over the review period is depicted in the **Table 4** below -

Table 4 : Class-wise enrolment in Government Schools

Year	Class-wise number of students enrolled							
	I	II	III	IV	V	VI	VII	VIII
2008-09	9,76,890	9,32,845	9,40,689	9,19,347	8,22,970	7,43,557	6,70,605	-
2009-10	9,56,913	8,90,411	8,92,312	8,79,312	8,51,250	7,39,346	6,72,495	-
2010-11	9,54,455	8,67,840	8,56,278	8,29,969	8,13,949	7,58,971	6,63,469	1,59,566
2011-12	9,06,952	8,65,505	8,38,812	8,09,219	7,90,383	7,45,302	7,02,763	3,09,571
2012-13	7,68,980	8,65,359	8,43,978	8,23,500	7,86,590	7,42,490	7,11,100	6,50,648

(Source: Information furnished by GCEE)

The above table shows that out of 9,76,890 students enrolled in Class I in 2008-09, 1,90,300 students had dropped out of school till 2012-13 (Class V). Though the SSA targeted 100 *per cent* student retention by 2010, out of 37.70 lakh students on rolls in Classes I to IV during 2008-09, only 28.91 lakh students could be retained in Class V to VIII upto 2012-13. Thus, 8.79 lakh students (23 *per cent*) had dropped out of elementary school during this period. Further, the enrolment in Class I showed a declining trend during this period (2008-13). The drop in the rate of enrolment in Government schools and the high drop out rate from these schools could be attributed to inadequate infrastructural facilities, basic amenities and teachers in these schools.

2.3.8 Conclusion

The GoI and State Government's share of ₹ 2,112.68 crore under SSA was curtailed due to under-utilisation of funds on various activities such as training of teachers and construction of school buildings, toilets, boundary walls, *etc.* A number of elementary schools were running without buildings and basic amenities guaranteed under RTE Act though sufficient funds were available. The information of availability of separate toilets for boys and girls, drinking water facility in elementary schools was incorrectly reported. Many schools are functioning without requisite number of teachers and 57 schools were functioning without any teacher. Shortage of teachers and head teachers was noticed in UPSs. Increasing preference for private schools *vis-a-vis* Government schools and increase in drop-outs could be attributed to inadequate infrastructural facilities, lack of basic amenities and lack of teachers. These are important areas needing urgent attention of the State Government.

The matter was reported to Government (August 2013); but reply has not been received (March 2014).

2.4 Excess expenditure and loss to Government of ₹ 70.35 lakh on procurement of cement

The procurement of cement made by the TDO, Ahwa at higher rate in comparison to the rate of Gujarat State Civil Supplies Corporation Limited led to excess expenditure and loss to the Government of ₹ 70.35 lakh

Food, Civil Supplies and Consumers Affairs Department of the Government of Gujarat (the Department) appointed (April 2004) the Gujarat State Civil Supplies Corporation Limited (GSCSCL) as nodal agency for procurement and supply of cement to various State Government Departments, Boards and Corporations. The Department issued (April 2004) instructions that the GSCSCL would arrange for supply of cement by charging ₹ 2.00 per bag (50 kilogram) as handling charge in addition to the rate negotiated and fixed by it with the cement companies at regular intervals. It further instructed that if any State Department, Board or Corporation invited tender for procurement of cement from open market instead of procurement from GSCSCL and the price offered in that tender bid was higher than the price fixed by the GSCSCL, the tender would be cancelled and indent placed with the GSCSCL.

On scrutiny of records of District Rural Development Agency, Dang, it was observed (April 2011) that the Taluka Development Officer (TDO), Ahwa (Dang District) issued (September 2009) public notice in only one local Gujarati daily newspaper inviting rates of cement to be used for construction works under Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) during the year 2009-10. Four parties from Ahwa Taluka responded to the advertisement and the lowest bid of ₹ 245 per bag was accepted and the work order issued (October 2009). The agency supplied (between October 2009 and March 2010) 1,13,475 cement bags for ₹ 2.78 crore.

Audit further observed that the rates fixed by GSCSCL for supply of cement bags during the period October 2009 to March 2010 was ₹ 183. Thus, as per the prevailing instructions of the Department, the TDO was required to cancel the bid and place the indent with the GSCSCL as the rate quoted was higher (₹ 245 *ibid*) than the rate of GSCSCL. This resulted in excess expenditure of ₹ 70.35 lakh⁹¹ which could have been avoided.

Further, the State Government introduced (November 2006) e-procurement system⁹² with effect from June 2007 in all the State Departments, Boards, Corporations and Societies under its administrative control and those funded by the State Government. It was also mandated that all procurement with a value of ₹ 10 lakh and above would necessarily be done through the process of e-procurement.

⁹¹ ₹ 245 (-) ₹ 183 = ₹ 62 x 1,13,475 cement bags

⁹² The tendering activity is carried out online using the internet and associated technologies after giving wide publicity in the National daily newspaper for obtaining competitive rates. It enables the user to introduce with ease and efficiency without compromising the required procedures of the organisation.

Audit observed that though the value of material to be procured exceeded ₹ 10 lakh, the TDO, Ahwa had not followed the e-procurement procedure laid down by the Government.

The Government stated (September 2013) that requests were made for supply of cement to the GSCSCL but it did not make the supply, hence, the required quantity of cement was purchased from open market. The reply was not acceptable as the TDO, Ahwa had accepted (February 2014) that no indents were placed by them with the GSCSCL between April 2009 and November 2009. Further, GSCSCL had supplied 20,760 cement bags to TDO, Ahwa between February 2010 to July 2010 at the rate of ₹ 183 for an indent submitted in December 2009 for 20,000 cement bags, proving that GSCSCL could supply the cement as and when indents were placed with it.