

Annex-1.1
Details of component wise share of funds by GoI, State and Beneficiary
(Refer to Paragraph-1.4)

Component	Share of funds																																																			
Start Up Activities	<ul style="list-style-type: none"> Under TSC, cost was to be restricted to 5 per cent of total project cost under NBA, to be met from IEC funds with a ceiling of ₹0. 10 crore, any amount exceeding there of shall be met by the State. 																																																			
IEC Activities	<ul style="list-style-type: none"> IEC cost including cost of start-up activities will be limited to 15% of the total project cost Sharing-Centre:State::80:20 																																																			
Construction of Individual Household Latrines (IHHL)	<p>TSC Guidelines 2007</p> <table border="1"> <thead> <tr> <th>Type of latrine</th> <th>Cost of latrine (in ₹)</th> <th>Centre, State & Beneficiary share</th> </tr> </thead> <tbody> <tr> <td>Model 1</td> <td>Upto 1,500</td> <td>60:20:20</td> </tr> <tr> <td>Model 2</td> <td>1,500-2,000</td> <td>30:30:40</td> </tr> <tr> <td>Model 3</td> <td>Above 2,000</td> <td>0:0:100</td> </tr> </tbody> </table> <p>TSC Guidelines 2010</p> <table border="1"> <thead> <tr> <th>Area</th> <th>Central share</th> <th>State share</th> <th>Beneficiary share</th> </tr> </thead> <tbody> <tr> <td>Normal</td> <td>1,500</td> <td>700</td> <td>300</td> </tr> <tr> <td>Hilly & Difficult¹</td> <td>2,000</td> <td>700</td> <td>300</td> </tr> </tbody> </table> <p>TSC Guidelines 2011</p> <table border="1"> <thead> <tr> <th>Area</th> <th>Central share</th> <th>State share</th> <th>Beneficiary share</th> </tr> </thead> <tbody> <tr> <td>Normal</td> <td>2,200</td> <td>1,000</td> <td>300</td> </tr> <tr> <td>Hilly & Difficult</td> <td>2,700</td> <td>1,000</td> <td>300</td> </tr> </tbody> </table> <p>NBA Guidelines 2012</p> <table border="1"> <thead> <tr> <th>Area</th> <th>Central share (in ₹)</th> <th>State share(₹)</th> <th>Beneficiary share (in₹)</th> <th>MNREGS (in ₹)</th> </tr> </thead> <tbody> <tr> <td>Normal</td> <td>3,200</td> <td>1,400</td> <td>900</td> <td>4,500</td> </tr> <tr> <td>Hilly & Difficult</td> <td>3,700</td> <td>1,400</td> <td>900</td> <td>4,500</td> </tr> </tbody> </table>	Type of latrine	Cost of latrine (in ₹)	Centre, State & Beneficiary share	Model 1	Upto 1,500	60:20:20	Model 2	1,500-2,000	30:30:40	Model 3	Above 2,000	0:0:100	Area	Central share	State share	Beneficiary share	Normal	1,500	700	300	Hilly & Difficult ¹	2,000	700	300	Area	Central share	State share	Beneficiary share	Normal	2,200	1,000	300	Hilly & Difficult	2,700	1,000	300	Area	Central share (in ₹)	State share(₹)	Beneficiary share (in₹)	MNREGS (in ₹)	Normal	3,200	1,400	900	4,500	Hilly & Difficult	3,700	1,400	900	4,500
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Solid and Liquid Waste Management	<ul style="list-style-type: none"> Under TSC: Up to 10% of the project cost for meeting capital costs. Cost Sharing- Centre: State: Community:: 60:20:20 Under NBA: Up to ₹7 lakh per GP having up to 150 households, ₹12 lakh up to 300 households, ₹15 lakh up to 500 households and ₹20 lakh for more than 500 households (Cost sharing-Centre: State::70:30) 																																																			
Revolving Fund	<ul style="list-style-type: none"> 5% of the District project outlay subject to a sum of up to ₹50 Lakh (the ceiling was ₹ 35 lakh under 2007 guidelines, increased to ₹ 50 lakh under 2010 guidelines). Cost sharing - Centre : State :: 80 : 20 																																																			
Rural Sanitary Mats and Production Centres (RSM & PC)	<ul style="list-style-type: none"> Financial assistance in the form of interest free loan up to ₹ 3.5 lakh from revolving fund, recoverable after attaining a level of sustainability (TSC guidelines) Under NBA guidelines, loan is recoverable in 12-18 instalments after 1 year from the date of receiving the loan 																																																			
Administrative Charges	<ul style="list-style-type: none"> Under TSC: Up to 5 per cent of outlays, Under NBA: Up to 4 per cent of outlays (Cost sharing-Centre: State::80:20) 																																																			
Nirmal Gram Puraskar (NGP)	Different incentive amounts given under NGP Guidelines 2010, 2012 depending on population of GPs, blocks and districts																																																			
Capacity building	<ul style="list-style-type: none"> 2% of the IEC budget (Sharing – Centre :State::80:20) 																																																			

[Source: Ministry of Drinking Water and Sanitation]

¹ Hilly & Difficult area: Eight North Eastern States, Himachal Pradesh, Jammu & Kashmir, Uttarakhand and Integrated Action Plan Districts (88 districts affected with left wing extremism eligible for additional central assistance)

Annex-1.2
Achievements so far under the programme
(Refer to paragraph-1.6)

(Figures in *per cent* of total population)

Name	Year	Improved Sanitation		Open defecation	
		Rural	Total	Rural	Total
India	1990	7	18	90	74
	2000	14	25	79	63
	2012	25	36	65	48
Pakistan	1990	7	27	72	52
	2000	20	37	53	37
	2012	34	48	34	23
China	1990	15	24	9	7
	2000	35	45	5	4
	2012	56	65	2	1
Bangladesh	1990	30	33	40	34
	2000	43	45	23	19
	2012	58	57	3	3
Sri Lanka	1990	65	68	15	14
	2000	78	79	8	7
	2012	94	92	0	0
Developing countries	1990	21	36	42	31
	2000	32	47	37	25
	2012	43	57	29	17
Southern Asia without India	1990	25	38	50	38
	2000	36	47	35	25
	2012	49	57	19	12
World	1990	28	49	38	24
	2000	38	56	33	20
	2012	47	64	27	14

No. of people defecating in open

Country	Number of People	Per cent
India	59,36,09,760	60.09
Bangladesh	46,40,850	0.47
China	1,37,70,650	1.39
Pakistan	4,12,06,800	4.17
Sri Lanka	---	0
Indonesia	5,43,10,080	5.50
Rest of the World	28,04,09,520	28.38
Total	98,79,47,660	100.00

[Source: Progress on Drinking Water and Sanitation: 2012 Update jointly released by UNICEF & WHO]

Annex-1.3
List of Sample Project Districts
(Refer to paragraph-1.7.3)

Sl. No.	Name of the State/UT	Name of Project District
1.	Andhra Pradesh (including Telangana)	1. Vishakhapatnam, 2. Srikakulam, 3. Chittoor, 4. Karimnagar, 5. Adilabad, 6. Khammam
2.	Arunachal Pradesh	7. West Kameng, 8.Changlang, 9. West Siang, 10. East Siang
3.	Assam	11. Nagaon, 12.Udalguri, 13.Tinsukia, 14.Nalbari, 15.Goalpara
4.	Bihar	16. Bhojpur, 17. Darbhanga,18. Gaya, 19.Kaimur, 20.Katihar, 21.Munger, 22. Muzaffarpur, 23.Nawada, 24. Patna, 25.West Champaran
5.	Chhattisgarh	26. Raipur, 27.Kabirdham, 28.Bastar, 29.Surguja
6.	Dadra & Nagar Haveli	30. Dadra & Nagar Haveli
7.	Gujarat	31. Amreli, 32. Valsad, 33. Kheda, 34. Bharuch
8.	Haryana	35. Fatehabad, 36. Yamuna Nagar, 37.Karnal, 38.Hisar, 39.Sirsa
9.	Himachal Pradesh	40. Hamirpur, 41. Mandi, 42. Sirmaur
10.	Jammu & Kashmir	43. Leh, 44. Kupwara, 45.Poonch, 46.Ramban, 47.Budgam
11.	Jharkhand	48. Dhanbad, 49.Dumka, 50.Garhwah, 51.Gumla, 52.Ramgarh, 53. Ranchi
12.	Karnataka	54. Tumkur, 55.Davangere, 56.Chitradurga, 57.Raichur, 58. Belgaum, 59. Uttar Kannada, 60.Mandya, 61.Chikballapur
13.	Kerala	62. Alappuzha, 63. Kottayam, 64. Thrissur, 65. Palakkad
14.	Madhya Pradesh	66. Anuppur, 67.Balaghat, 68.Barwani, 69.Chhindwara, 70.Dewas, 71.Dhar, 72. Khandwa, 73.Ratlam, 74.Sagar, 75.Satna, 76.Shahdol, 77. Ujjain, 78.Vidisha
15.	Maharashtra	79. Buldhana, 80.Jalgaon, 81.Nanded, 82.Hingoli, 83.Parbhani, 84. Raigad, 85.Satara, 86. Nagpur
16.	Manipur	87. Imphal East, 88.Senapati
17.	Meghalaya	89. West Garo Hills, 90. East Khasi Hills
18.	Mizoram	91. Champhai, 92.Lunglei
19.	Nagaland	93. Dimapur, 94.Tuensang, 95.Zunheboto
20.	Odisha	96. Sundargarh, 97. Mayurbhanj, 98.Koraput, 99.Angul, 100. Puri, 101. Jajpur, 102.Bargarh, 103.Kendrapara
21.	Punjab	104. Tarn Taran, 105. Ludhiana, 106.Rupnagar, 107. Kapurthala, 108.Fatehgarh Sahib
22.	Rajasthan	109. Banswara, 110. Bhilwara, 111.Churu, 112. Sriganganagar, 113. Jalore, 114. Karauli, 115. Sikar, 116. Udaipur
23.	Tamil Nadu	117. Thanjavur, 118. Krishnagiri, 119.Thiruvannamalai, 120. Madurai, 121. Coimbatore, 122. Thirunelveli, 123. Thiruvarur
24.	Tripura	124. South Tripura, 125. West Tripura
25.	Uttarakhand	126. Almora, 127. Dehradun, 128. Pauri, 129.Udham Singh Nagar
26.	Uttar Pradesh	130. Azamgarh, 131. Gorakhpur, 132. Hardoi, 133.Sitapur, 134.Pratapgarh, 135. Deoria, 136.Lakhimpur Kheri, 137. Kushinagar, 138. Mirzapur, 139. Bijnor, 140.Jalaun, 141. Kaushambi, 142. Varanasi, 143. Auraiya, 144.Pilibhit
27.	West Bengal	145. Jalpaiguri, 146. Purba Medinipur, 147.Bardhaman, 148. Murshidabad, 149. Uttar Dinajpur

Annex-2.1
Discrepancies in preparation/approval of PIP
(Refer to Paragraph 2.2)

Sl. No.	Name of State	Discrepancies
1.	Arunachal Pradesh	GP Plans were consolidated directly into the District Project Implementation Plan (PIP), without consolidation at Block level, in the 4 Districts. The PIP of West Siang District revised in 2009-10 and the PIP of West Kameng, Changlang and East Siang Districts revised in 2012-13 were not approved by NSSC & SSSC as of March 2014.
2.	Assam	PIP at the State level was not prepared as of March 2014. PIP at district level was prepared but while revising the same, GP and Block level PIP was not prepared. PIPs of test checked Districts were not prepared by setting the targets for all components so as to achieve attainment of Nirmal status by each GP in a time bound manner. Besides, targets set as per PIP were not reviewed periodically in terms of periodic growth of rural population to factor in shortfall in achievement of targets during previous year as such it could not be ascertained whether targets set in PIP were sufficient to meet the goal of achieving the 'Nirmal Bharat' by 2022.
3.	Gujarat	The baseline survey was conducted in the year 2012 and, thereafter, Districts prepared project proposals on the basis of BLSs and forwarded them to SSM, but these project proposals had not been approved till date.
4.	Jharkhand	PIPs of test-checked Districts were revised in 2013-14 at district level without collecting GP Plan or Block PIPs. Required approval of DWSSMs on revised PIP was also not obtained by DWSCs in test-checked Districts before submission of revised PIPs to PMU. SSSC approved (July 2014) these PIPs and submitted to GoI. Sanction of GoI on revised PIPs was still awaited.
5.	Karnataka	PIPs of five Districts (Chikballapur, Chitradurga, Davanagere, Tumkur and Mandya) were revised only once and PIP of Uttara Kannada District was revised twice during 2009-14. PIP of Belgaum was not revised during 2009-14. Zila Parishad, Raichur did not furnish the details of preparation/revision of PIPs for the Scheme.
6.	Manipur	Though the funding norms had changed in 2010-11, 2011-12 and 2012-13, the sampled Districts did not revise the PIP. It was also noticed in the draft PIP for 2013-14 prepared by the sampled Districts that the number of APL/ BPL household as per the PIP and those of the State list, did not tally ¹ indicating that the PIP was not prepared with inputs from the lower levels.
7.	Odisha	Neither OSWSM nor DWSSMs prepared district-wise revised PIP as of March 2014.
8.	Punjab	Revised PIP for the year 2012-17 for ₹ 1826.49 crore was submitted to the Ministry (August 2013) but the approval of the Ministry was awaited as of March 2014. Further PIP did not involve issue of sustainability of Nirmal status of Gram Panchayats and no physical targets had been revised mid-year in accordance with the actual availability of funds.

¹ The number of APL households in the PIP was higher by 80,947 *vis-à-vis* the State list while number on BPL households in the State list was higher by 55,174 *vis-à-vis* the PIP

Sl. No.	Name of State	Discrepancies
9.	Tamil Nadu	The Project Implementation Plan approved in August 2010 was on the basis of Baseline Survey conducted prior to the year 2009 (Census 2001). There was no revision in the Project implementation Plan thereafter due to change of approved unit cost of any component or for any other reason. The PIP revised in 2012 based on Census 2011 and submitted to the Commissionerate of Rural Development (CRD) (2013) has not yet been approved by the State Level Sanctioning Committee.
10.	Tripura	On the bases of base line survey, State revised all the targets substantially and submitted to GoI in the form of revised Project Implementation Plan (PIP). However, these revised targets are yet to be sanctioned/approved by GoI (August 2014).
11.	Uttarakhand	Data received through Baseline survey held (2013) in the test checked Districts was modified at DPMU level while compiling it and the targets were fixed accordingly.
12.	West Bengal	Bardhaman and Murshidabad ZPs: no revision according to the change of financial norms was followed. The State Government also confirmed the fact of non-revision. GPs are not implementing the scheme. Panchayat Samitis of selected Districts did not prepare any plan for inclusion in the PIP. Thus Panchayat Samitis plan were not consolidated into District PIP.

[Source: Data compiled from the records of sample project districts]

Annex-2.2
Non consolidation of GP Plan into Block Plan and further into District Plan
(Refer to paragraph 2.3.1)

Sl. No.	State	Test checked Districts	Total number of Blocks in Districts	Number of blocks whose Plan was not consolidated into AIP	Number of GPs in Blocks	Number of GPs whose Plan was not consolidated into AIP
1	Assam	5	52	52	582	582
2	Bihar	10	163	163	2,586	2,586
3	Chhattisgarh	4	52	52	3,290	3,290
4	Himachal Pradesh	3	22	22	930	930
5	Jammu & Kashmir	3	29	29	732	732
6	Jharkhand	6	64	64	1,255	1,255
7	Karnataka	8	61	61	1,976	1,976
8	Kerala	4	51	51	325	325
9	Punjab	5	35	35	3,012	3,012
10	Rajasthan	6	50	50	1,971	1,971
11	Uttarakhand	4	39	39	3,066	3,066
12	Uttar Pradesh	15	42	42	289	289
	Total:	73	660	660	20014	20014

[Source: Data compiled from the records of sample project districts]

Annex-2.3
Planning: Other discrepancies
(Refer to paragraph 2.3.2)

Sl. No.	State	Discrepancies
1.	Andhra Pradesh	Target set in AIP did not reflect trend towards achievement of Nirmal status within the stipulated time i.e. 2022. Physical targets of various components fixed in AIP were not proportionate to the funds available in three ² out of six test checked Districts. Further, the three districts did not put any efforts to revise the physical targets during mid-years based on the availability of funds. AIPs of State were forwarded to the Ministry during 2009-14, however, PAC recommendations were not noticed on any of these AIPs.
2.	Assam	Though AIP contained progress ³ of previous year, reasons for huge shortfall in achievements were not recorded. Further, though the quarterly target was fixed in the AIP no monthly target was fixed.
3.	Bihar	In nine test-checked Districts, ⁴ write ups of success stories, best practices, innovations introduced and new technologies used were not included in the AIP for the period 2011-14.
4.	Gujarat	Out of four test-checked Districts, Kheda and Valsad Districts did not prepare the AIP for the year 2010-11. No GP was selected for saturation approach in the State during the period 2010-14.
5.	Jammu & Kashmir	There were no recorded reasons and comments for shortfall in progress made by the State in achieving the objectives of NBA against the AIP objectives during the previous year. Neither the monthly and quarterly targets were projected in the AIPs for the period from 2009-10 to 2013-14 nor the targets were revised mid-year in accordance with the actual availability of funds. No write ups of success stories, best practices, innovations introduced and new technologies used were recorded.
6.	Jharkhand	Test-checked Districts did not revise their AIPs mid-way considering actual achievement or availability of unspent funds with them. Thus, AIPs were not prepared as envisaged to achieve Nirmal status of a GP within the stipulated time and thus no GP of test-checked district could achieve Nirmal status during 2011-14.
7.	Karnataka	None of the 129 test-checked GPs in eight Districts prepared the required Annual Implementation Plan in any of the four years from 2010-11 to 2013-14. Taluk level AIPs were also not prepared from 2010-11 to 2013-14. Instead of identification of GPs that can be made Nirmal during the year/in the coming years, TSC/NBA was implemented in all the GPs invariably, without regard to the sanitation status.
8.	Madhya Pradesh	AIPs were not prepared following the community saturation approach highlighting comprehensive sanitation and water coverage on the basis of identification of GPs that could be made <i>Nirmal</i> during the year/in the coming years. We further found that in nine ⁵ test checked Districts, the physical targets set up in AIPs were not revised mid-year in accordance with actual availability of funds so as to identify the lapses in the implementation of the scheme and take corrective measures.
9.	Manipur	The DWSMs of the sampled Districts did not prepare the District Implementation Plan (DIP). The State AIP was thus prepared without inputs from the Districts. Further the State AIP did not indicate the district/block/GP wise allocation of physical and financial targets.

² Adilabad, Chittoor and Vishakhapatnam.

³ Progress of IHHL BPL 1,53,867 against the target of 5,03,109 i.e., 30.58 per cent during 2012-13.

⁴ Kaimur district did not furnished AIPs of year 2012-13

⁵ Anuppur, Chhindwara, Dewas, Dhar, Khandwa, Ratlam, Sagar, Shahdol and Ujjain

Sl. No.	State	Discrepancies
		In the absence of such specific allocation, the risk of manipulation in the scheme implementation and release of fund is very high. Scrutiny of the AIP of the State during the period 2009-10 to 2013-14 showed that the financial target set for 2009-10 was short of the fund available by ₹ 11.94 crore while in 2012-13, the fund available exceeded the financial target set by ₹ 14.05 crore.
10.	Nagaland	The WSSO prepared district-wise AIPs without assessing the requirement of the villages or the involvement of the DWSSMs
11.	Odisha	AIPs for the year 2009-12 were prepared without obtaining the District AIPs. The AIPs for year 2012-14 were prepared without incorporating AIPs of all Districts. AIPs of seven ⁶ Districts for 2012-13 and 21 Districts for 2013-14 were not obtained by the OSWSM. This indicated that hypothetical figures of these Districts were included in State AIPs. In test checked Districts, AIPs for 2009-14 were prepared without obtaining Block AIPs which were not prepared by Blocks/ GPs as noticed in sampled Blocks and GPs of the selected Districts. Targets for Districts for 2013-14 were fixed at Department Level and were communicated to the Districts. Further, neither the issue of sustainability of Nirmal status of GPs nor any strategy for maintenance of community toilets constructed under TSC/ NBA was incorporated in the State/ District AIPs.
12.	Punjab	AIP did not involve issue of sustainability of Nirmal status of Gram Panchayats and no physical targets had been revised mid-year in accordance with the actual availability of funds.
13.	Tamil Nadu	The Annual Implementation Plans for 2010-11 and 2011-12 were prepared at the State level itself and the bottom up approach was not followed. The Annual Implementation Plans for 2012-13 and 2013-14 were consolidated from the District level Plans. The proposal / target as per AIP plans for the various components were not strictly followed in the field level offices during implementation.
14.	Tripura	The AIPs had not been prepared in compliance to bottom up approach as the Panchayats and the Blocks were not found involved in the planning process. The AIPs were prepared at Districts level but no record of any plan prepared at Block/ GP level was found during audit. The AIPs mainly mentioned the total units sanctioned by GoI, the cumulative performance and targets for the respective years and the funds requirement to achieve those proposed targets. Moreover, the performance data shown in the AIPs were not based on the actual performance of the GPs/Blocks as these units had not submitted the information on regular basis.
15.	Uttar Pradesh	AIPs prepared for the year 2012-13 and 2013-14 by all test checked Districts did not incorporate proportionate quantity (1/10 of PIP) of works for execution during the years and the shortfall during 2012-14 ranged between zero to 100 <i>per cent</i> in different components of NBA. Monthly plans were not prepared. Write ups and success stories were also not included in the AIPs.

[Source: Data compiled from the records of sample project districts]

⁶ Koraput, Ganjam, Boudh, Bhadrak, Kendrapara and Bargarh Districts

Annex-2.4
(Refer to paragraph 2.4.1)
(Selection of BPL beneficiaries)

Sl.No.	State	Remarks
1.	Andhra Pradesh	Percentage of coverage of BPL households ranged from 12 to 57 <i>per cent</i> in the selected District. In Vishakhapatnam, list of BPL households as per baseline survey was 25,005, while it was 31,112 as per State list uploaded on website.
2.	Chhattisgarh	The BPL households neither constructed their toilets nor were any incentive given to them. In fact, toilets were constructed by the VWSC by utilizing the sanctioned cost.
3.	Himachal Pradesh	In the three test-checked Districts, against the targeted 43,493 IHHLs for BPL families, 43,057 (99 <i>per cent</i>) IHHLs were constructed during 2009-14 and an amount of ₹ 10.05 crore was released as incentive to them. In the six test-checked blocks, against the targeted construction of 13994 IHHLs for BPL families, 12685 (91 <i>per cent</i>) IHHLs were constructed during 2009-14 and an amount of ₹ 2.19 crore was released as incentive to them. Incentive amounting to ₹ 0.15 crore was not disbursed to 205 BPL families in 18 test-checked GPs under Nahan and Paonta Sahib blocks of Sirmaur District. The concerned Panchayat Secretaries Stated (June-July 2014) that the beneficiaries were not interested in construction of IHHLs as the amount of incentive was quite low as compared to the cost of construction of IHHLs.
4.	Jammu & Kashmir	The BPL households were not identified by the GPs as no preliminary survey was conducted by the department during the period 2009-14. There was an overall shortfall of 48 <i>per cent</i> in achievement of targets in BPL categories of beneficiaries during the last five year period ended March 2014.
5.	Karnataka	In eight test-checked GPs in ZPs, Chitradurga and Davanagere, incentive of ₹ 37,200 was paid to 11 households whose claim for BPL status was doubtful due to non-maintenance of the required documentary evidence (ration card, caste certificate, etc.,) in support of these claims.
6.	Meghalaya	In two selected Districts (East Khasi Hills and West Garo Hills), all BPL households were not identified and listed for the purpose of the Scheme. Basis of selection of beneficiaries was also not available on records.
7.	Mizoram	Shortfall in construction of IHHL under the BPL household category stood at 15 <i>per cent</i> as of 31 March 2014.
8.	Nagaland	In all the three test-checked Districts, the list of eligible Below Poverty Line (BPL) households was not identified by DWSC for implementation of Individual Household Latrines (IHHLs). Instead, random beneficiary list was submitted by WATSAN/Village Council.
9.	Tripura	The DWSC, West Tripura released the funds of ₹ 0.16 crore during 2011-12 for providing incentives to 470 BPL IHHLs @ ₹ 3426. But, the BDO (Khowai Block) issued the incentive to only 161 households @ ₹ 10,000 resulting into undue benefit of ₹ 6574 to each household amounting to ₹ 0.11 crore. Thus, by his arbitrary action, the BDO not only provided undue incentive to 161 BPL households, but also deprived 309 households of the individual latrines. Further, the BDO did not produce monthly progress reports submitted by him to DWSC. Therefore, the possibility of manipulation of the figure of achievement of 470 households as against the actual 161 could not be ruled out.

[Source: Data compiled from the records of sample project districts]

Annex -2.5
(Refer to paragraph 2.4.2)
(Selection of APL beneficiaries)

Sl.No.	State	Remarks
1.	Andhra Pradesh	Only 21 per cent and 25 per cent of APL households were covered in Vishakhapatnam and Chittoor districts respectively. DWSM of Khammam did not furnish data in this regard.
2.	Bihar	During September 2012 to January 2014, ₹ 119.83 ⁷ crore was paid in the State to 260506 APL households. Further scrutiny of records of DWSCs in test-checked Districts disclosed that DWSCs did not maintain any data of such eligible APL households for IHHL coverage. Selection of APL households was being made from BPL list of the District which did not classify the APL family as prescribed in NBA guidelines. Thus, the entire payment of ₹ 119.83 crore was made without ascertaining the prescribed category of APL and possibility of inclusion of non-eligible APL families in the beneficiaries cannot be ruled out.
3.	Jammu & Kashmir	The eligible APL households were not identified by the GPs as no preliminary survey was conducted by the department during the period 2009-14. The beneficiaries listed for the purpose of the scheme were selected by the Panchayat Secretaries on yearly basis and not approved by the concerned <i>Gram Sabhas</i> . Audit further observed that no separate provision of IHHLs for SC/ST/Other minorities was targeted in the State. In the absence of such provision/details, audit could not verify whether the amount of ₹ 18.57 crore (SC: ₹ 9.79 crore; ST: ₹ 8.78 crore) released by the GoI for construction of IHHLs for the vulnerable sections of the society was utilized for them only. There was an overall shortfall of 80 per cent in achievement of targets in APL categories of beneficiaries during the last five year period ended March 2014.
4.	Jharkhand	There was no list of targeted APL households with DWSMs till 2012-13. After NBA, baseline survey of APL households was conducted in 2012-13 and the list of APL households was forwarded by VWSCs to DWSMs but Block or GP wise list was not compiled by DWSM.
5.	Karnataka	In three test-checked GPs under ZPs, Chitradurga and Davanagere, four APL beneficiaries were paid a total incentive of ₹ 12,000 prior to introduction of NBA.
6.	Meghalaya	In two selected Districts (East Khasi Hills and West Garo Hills), eligible APL households were not identified and listed for the purpose of the Scheme. No records were available to ascertain whether all Above Poverty Line (APL) Households from SCs/STs, small and marginal farmers, landless labourers with homestead, physically handicapped and women headed households were covered. Basis of selection of beneficiaries was also not available on records.
7.	Nagaland	In all the three test-checked Districts, the list of eligible Above Poverty Line (APL) households was not identified by DWSM for implementation of Individual Household Latrines (IHHLs). Instead, random beneficiary list was submitted by WATSAN/Village Council.

[Source: Data compiled from the records of sample project districts]

⁷ GoI share- ₹ 83.36 crore and State share- ₹ 36.47 crore

Annex-2.6
(Refer to Paragraph-2.4.4.1)
(Non selection of GPs for saturation)

Sl. No.	State	2012-13		2013-14	
		No. of GPs targeted to be ODF	No. of GPs actual made ODC	No. of GPs targeted to be ODF	No. of GPs actual made ODC
1.	Andhra Pradesh (including Telangana)	3,350	1,311	550	0
2.	Arunachal Pradesh	161	124	123	0
3.	Assam	93	42	111	0
4.	Bihar	634	55	599	0
5.	Chhattisgarh	498	210	560	17
6.	Dadra & Nagar Haveli	0	0	0	0
7.	Goa	0	0	24	0
8.	Gujarat	1,406	837	2,415	92
9.	Haryana	1,721	1,311	1,845	0
10.	Himachal Pradesh	2,129	1,619	350	649
11.	Jammu & Kashmir	17	15	480	0
12.	Jharkhand	171	19	285	0
13.	Karnataka	748	484	521	4
14.	Kerala	20	19	0	0
15.	Madhya Pradesh	5,332	2,200	5,332	58
16.	Maharashtra	5,149	2,906	3,695	65
17.	Manipur	149	7	100	0
18.	Meghalaya	1,989	886	800	95
19.	Mizoram	249	98	0	0
20.	Nagaland	142	127	142	0
21.	Odisha	1,127	400	900	62
22.	Puducherry	0	0	0	0
23.	Punjab	6,738	568	500	0
24.	Rajasthan	1,057	424	487	10
25.	Sikkim	0	0	0	0
26.	Tamil Nadu	1,698	1,389	2,167	218
27.	Tripura	63	0	63	0
28.	Uttarakhand	3,350	1,870	3,350	3
29.	Uttar Pradesh	729	317	145	0
30.	West Bengal	221	108	621	1
	Total:	38941	17346	26165	1274

[Source: Ministry of Drinking Water and Sanitation]

Annex-2.7.1

(Refer to Paragraph-2.5.1)

Details of Meetings of State Water and Sanitation Mission

Sl. No.	State	2012-13		2013-14	
		Meetings required	Meetings held	Meetings required	Meetings held
1.	Assam	2	0	2	1
2.	Bihar	2	1	2	2
3.	Chhattisgarh	2	0	2	0
4.	Gujarat	2	0	2	0
5.	Jammu & Kashmir	2	1	2	1
6.	Karnataka	2	0	2	0
7.	Madhya Pradesh	2	1	2	0
8.	Maharashtra	2	1	2	0
9.	Meghalaya	2	0	2	0
10.	Odisha	2	0	2	1
11.	Punjab	2	1	2	1
12.	Rajasthan	2	0	2	0
13.	Tripura	2	0	2	0
14.	Uttarakhand	2	1	2	0
15.	Uttar Pradesh	2	0	2	0
	Total:	30	6	30	6

[Source: Data compiled from records of sample project districts]

Annex-2.7.2

(Refer to Paragraph-2.5.2)

Details of Meetings of District Water and Sanitation Mission

Sl. No.	State	Number of Districts	2012-13		2013-14	
			Meetings required	Meetings held	Meetings required	Meetings held
1.	Assam	5	20	2	20	0
2.	Gujarat	4	16	8	16	7
3.	Jammu & Kashmir	5	20	2	20	2
4.	Jharkhand	6	24	2	24	1
5.	Madhya Pradesh	13	52	20	52	9
6.	Karnataka	8	32	Nil	32	Nil
7.	Maharashtra	1	4	2	4	2
8.	Meghalaya	2	8	6	8	5
9.	Nagaland	3	12	0	12	0
10.	Punjab	5	20	Nil	20	Nil
11.	Uttarakhand	4	16	5	16	3
12.	Uttar Pradesh	15	60	43	60	22
	Total:	71	284	90	284	51

[Source: Data compiled from records of sample project districts]

Annex-2.8
(Refer to Paragraph-2.5.3)
(Non formation of VWSC)

Sl. No.	State	No. of Project Districts	No. of blocks where TSC is being implemented	No. of villages where TSC is being implemented	No. of villages where VWSC Has not been set up
1.	Andhra Pradesh (including Telangala)	22	1099	29705	5274
2.	Arunachal Pradesh	16	100	5458	1
3.	Assam	26	240	25660	190
4.	Bihar	38	534	38242	6288
5.	Chhattisgarh	27	146	19441	1968
6.	D & N Haveli	1	1	3	0
7.	Goa	2	11	347	0
8.	Gujarat	25	223	17484	1294
9.	Haryana	21	119	6740	884
10.	Himachal Pradesh	12	77	18369	128
11.	Jammu & Kashmir	21	144	5937	3093
12.	Jharkhand	24	215	28498	13
13.	Karnataka	29	176	27479	608
14.	Kerala	14	152	1777	2
15.	Madhya Pradesh	50	313	51428	1457
16.	Maharashtra	33	351	41174	1150
17.	Manipur	9	41	2299	1532
18.	Meghalaya	7	39	6690	1829
19.	Mizoram	8	26	700	41
20.	Nagaland	11	52	1165	100
21.	Odisha	30	314	47119	602
22.	Puducherry	1	10	22	0
23.	Punjab	20	142	11805	8022
24.	Rajasthan	32	237	41178	1882
25.	Sikkim	4	25	443	0
26.	Tamil Nadu	29	385	12539	1329
27.	Tripura	8	45	1061	144
28.	Uttar Pradesh	75	819	95817	5925
29.	Uttarakhand	13	95	15373	4713
30.	West Bengal	19	341	40557	2545
	Total:	627	6472	594510	51014

[Source: Ministry of Drinking Water and Sanitation]

Annex-2.9
(Refer to Paragraph-2.5.5)

Block Resource Centres not set up in Districts

Sl. No.	Name of State	No. of Districts test checked	No. of Districts in which BRC not set up	Districts in which BRC not set up
1.	Andhra Pradesh	6	2	Chittoor and Srikakulam
2.	Arunachal Pradesh	4	3	West Kameng, Changlang and West Siang
3.	Assam	5	5	Nagaon, Udalguri, Tinsukia, Nalbari and Goalpara
4.	Jammu & Kashmir	5	5	Leh, Kupwara, Poonch, Ramban and Budgam
5.	Karnataka	8	8	Tumkur, Davangere, Chitradurga, Raichur, Belgaum, Uttar Kannada, Mandya and Chikballapur
6.	Manipur	2	2	Imphal East and Senapati
7.	Meghalaya	2	2	West Garo Hills and East Khasi Hills
8.	Punjab	5	5	Tarn Taran, Ludhiana, Rupnagar, Kapurthala and Fatehgarh Sahib
9.	Tamil Nadu	7	7	Thanjavur, Krishnagiri, Thiruvannamalai, Madurai, Coimbatore, Thirunelveli and Thiruvarur
10.	Uttarakhand	4	4	Almora, Dehradun, Pauri Garhwal, and Udham Singh Nagar
11.	Uttar Pradesh	15	15	Azamgarh, Gorakhpur, Hardoi, Sitapur, Pratapgarh, Deoria, Lakhimpur Kheri, Kushinagar, Mirzapur, Bijnor, Jalaun, Kaushambi, Varanasi, Auraiya and Pilibhit
	Total	63	58	

[Source: Data compiled from records of sample project districts]

Annex-3.1
(Refer to paragraph 3.1.1)
Shortfall in achievements

Target and achievement for construction of IHHL (BPL/APL)

(Figures in lakh)

Year	BPL-IHHL			APL-IHHL		
	Target	Achievement	Percentage achievement	Target	Achievement	Percentage achievement
2009-10	113.52	58.69	51.70	115.26	65.38	56.73
2010-11	121.89	61.56	50.50	147.23	60.88	41.35
2011-12	83.78	47.35	56.51	90.14	40.64	45.09
2012-13	62.70	29.19	46.57	61.04	16.39	26.85
2013-14	44.43	25.53	57.47	56.09	24.26	43.25
Total:	426.32	222.32	52.54	469.76	207.55	44.18

Target and achievement for construction of toilets in schools

Year	Project objective	Achievement	Percentage achievement
2009-10	3,02,601	1,44,480	47.75
2010-11	2,65,542	1,05,509	39.73
2011-12	1,23,413	1,22,471	99.24
2012-13	1,62,376	76,396	47.05
2013-14	73,610	37,822	51.38
Total:	9,27,542	4,86,678	52.47

Target get and achievement for construction of Anganwadi toilets

Year	Project objective	Achievement	Percentage achievement
2009-10	1,45,112	66,227	49.02
2010-11	1,20,933	50,823	42.03
2011-12	50,887	28,409	55.83
2012-13	79,763	36,677	45.98
2013-14	61,983	22,318	36.01
Total:	4,58,678	2,04,454	45.57

Target and achievement for construction of CSC

Year	Project objective	Achievement	Percentage achievement
2009-10	12,949	2,230	17.22
2010-11	11,799	3,377	28.62
2011-12	7274	2,547	35.02
2012-13	5952	1,995	33.52
2013-14	4,502	1,530	33.98
Total:	42,476	11,679	27.50

Target and achievement for construction of SLWM

Year	Target	Achievement	Shortfall
2009-10	NA	3813	NA
2010-11	NA	9733	NA
2011-12	NA	2729	NA
2012-13	NA	1624	NA
2013-14	NA	1250	NA
		19149	

[Source: Ministry of Drinking Water and Sanitation]

Annex-3.2
(Refer to paragraph 3.2.1.1)
Defunct Latrines

Sl.No.	State Name	Entry Done By No. of Gps	Total HH			No. of HH with Toilet							
			With Toilet	(%)age of With Toilet	Without Toilet	(%)age of Without Toilet	Functional Toilets	(%)age of Functional Toilets	Defunct Toilets	(%)age of Defunct Toilets			
1	2	3	4	$=4/(4+6)*100$	6	7	$=6/(4+6)*100$	8	9	$=8/(4)*100$	10	11	$=10/(4)*100$
1	A & N ISLANDS	69	24542	53.77	21104	46.23	23741	96.74	801	3.26			
2	ANDHRA PRADESH (incl. TELANGANA)	21620	3712718	30.86	8319104	69.14	3462547	93.26	250171	6.74			
3	ARUNACHAL PRADESH	1761	72993	41.49	102931	58.51	51102	70.01	21891	29.99			
4	ASSAM	2691	2300990	40.66	3358772	59.34	1678323	72.94	622666	27.06			
5	BIHAR	8404	4581024	21.41	16816311	78.59	2826747	61.71	1754253	38.29			
6	CHHATTISGARH	9726	1752468	39.57	2676670	60.43	720708	41.13	1031760	58.87			
7	GOA	190	113168	60.72	73224	39.28	113168	100.00	0	0.00			
8	GUJARAT	13879	3708132	52.75	3321047	47.25	3142755	84.75	565377	15.25			
9	HARYANA	6081	2303961	75.10	763946	24.90	2284176	99.14	19785	0.86			
10	HIMACHAL PRADESH	3243	1276405	86.04	207164	13.96	1217466	95.38	58939	4.62			
11	JAMMU & KASHMIR	4126	412948	24.55	1268792	75.45	372149	90.12	40799	9.88			
12	JHARKHAND	4436	1445672	28.03	3712585	71.97	486650	33.66	959022	66.34			
13	KARNATAKA	5630	3015284	35.41	5499270	64.59	2887981	95.78	127303	4.22			
14	KERALA	977	4921674	94.68	276793	5.32	4731832	96.14	189842	3.86			
15	MADHYA PRADESH	22975	3204566	26.17	9039497	73.83	2369422	73.94	835144	26.06			
16	MAHARASHTRA	27885	6024352	48.04	6515718	51.96	5308359	88.12	715982	11.88			
17	MANIPUR	2935	221232	51.28	210146	48.72	163465	73.89	57767	26.11			
18	MEGHALAYA	5564	214925	52.22	196685	47.78	194421	90.46	20504	9.54			
19	MIZORAM	680	96513	75.92	30606	24.08	94046	97.44	2467	2.56			
20	NAGALAND	1110	130892	49.78	132047	50.22	127613	97.49	3278	2.50			
21	ODISHA	6235	1038127	11.51	7981973	88.49	564064	54.33	474063	45.67			
22	PUDUCHERRY	98	45425	50.01	45403	49.99	45315	99.76	110	0.24			
23	PUNJAB	12826	2399641	75.17	792450	24.83	2373200	98.90	26441	1.10			
24	RAJASTHAN	9176	3136072	27.26	8369638	72.74	2368356	75.52	767716	24.48			
25	SIKKIM	176	47593	81.55	10768	18.45	47593	100.00	0	0.00			
26	TAMIL NADU	12524	4272829	44.79	5267470	55.21	2970931	69.53	1301898	30.47			
27	TRIPURA	1038	511174	62.60	305457	37.40	394417	77.16	116757	22.84			
28	UTTAR PRADESH	51893	10122500	35.24	18598344	64.76	6862812	67.80	3259070	32.20			
29	UTTARAKHAND	7518	1041586	67.14	509830	32.86	931085	89.39	110501	10.61			
30	WEST BENGAL	3349	8389983	55.31	6777830	44.69	7235473	86.24	1154448	13.76			
	Total :-	248815	70539389	38.81	111201575	61.19	56049917	79.46	14488755	20.54			

[Source: IMIS of the Ministry]

Annex-3.3
(Refer to paragraph 3.2.1.3)
Insanitary latrine

Area Name	Type of latrine facility: Night soil disposed into open drain - Households	Type of latrine facility: Service latrine - Night soil removed by human - Households	Type of latrine facility: Service latrine - Night soil serviced by animal - Households	Total
Andhra Pradesh	25,523	3,246	26,338	55,107
Arunachal Pradesh	1,635	959	9,440	12,034
Assam	47,345	15,961	32,034	95,340
Bihar	28,899	9,765	29,779	68,443
Chhattisgarh	1,504	552	2,213	4,269
Dadra & Nagar Haveli	50	55	26	131
Gujarat	7,586	1,408	2,593	11,587
Haryana	6,252	658	2,591	9,501
Himachal Pradesh	1,029	310	453	1792
Jammu & Kashmir	10,312	1,60,770	9,178	1,80,260
Jharkhand	3,615	1,061	2,879	7,555
Karnataka	9,328	2,052	13,388	24,768
Kerala	4,506	1,358	1,311	7,175
Madhya Pradesh	10,896	2,947	7,770	21,613
Maharashtra	20,875	4,291	12,528	37,694
Manipur	17,025	6,097	2,516	25,638
Meghalaya	1,577	1,657	3,986	7,220
Mizoram	77	107	547	731
Nagaland	804	678	2,420	3,902
Orissa	17,691	18,949	17,426	54,066
Punjab	11,563	2,625	6,870	21,058
Rajasthan	10,069	772	4,663	15,504
Tamil Nadu	15,920	10,245	12,605	38,770
Tripura	1,948	712	3,444	6,104
Uttar Pradesh	56,663	2,19,401	58,752	3,34,816
Uttarakhand	1,870	3,451	2,094	7,415
West Bengal	56,105	1,15,928	48,960	2,20,993
TOTAL	3,70,667	5,86,015	3,16,804	12,73,486

[Source: Census of India 2011]

Annex-3.4
(Refer to paragraph 3.2.2.1)
Non-maintenance of CSCs

Sl.No.	State	Remarks
1.	Arunachal Pradesh	In the test-checked Districts, neither the community nor Department took responsibility for maintenance, as no record of expenditure incurred on maintenance could be made available. During physical verification, toilets were found either locked, ill-maintained or used as stores. Besides, as per IMIS data, no community utilized the CSCs in Changlang District, which made the entire expenditure on CSCs wasteful.
2.	Bihar	Water could not be made available in the CSCs in all test-checked Districts. Further, records related to upkeep and maintenance of constructed CSCs in four ¹ test checked Districts was not available. In Muzaffarpur District, only five out of 53 CSCs were functional.
3.	Gujarat	In two test checked Districts viz. Bharuch and Kheda, none of the 141 CSCs constructed during 2005-09, were found functional as of March 2014. Out of 49 and 100 CSCs constructed during 2006-09 in Amreli and Valsad Districts respectively, 17 and 71 CSCs were found non-functional respectively.
4.	Himachal Pradesh	During field visit of GP, Nerchowk under BDO, Balh, it was noticed that CSC constructed at cost of ₹ 2.50 lakh (TSC: ₹ 1.00 lakh and other schemes: ₹ 1.50 lakh) was lying unutilised. The BDO replied (July 2014) that due to lack of maintenance of CSC, the same could not be made operational as of July 2014.
5.	Jammu & Kashmir	In three blocks of two Districts (Ramban, Budgam), CSCs constructed at a cost of ₹ 0.22 crore were not put to use making the entire expenditure unproductive. On being pointed out, the BDOs stated that the CSCs would be put to use after the agency owning responsibility for maintenance of the infrastructure was identified.
6.	Jharkhand	DWSSM, Ranchi was not aware about status of operation and maintenance of constructed CSCs. Further, physical verification of three schools in Garhwa Block showed that the CSCs were not in use even by the schools themselves.
7.	Karnataka	Though scheme envisaged formation of group/committee to own the responsibility of operation and maintenance of CSCs, no such attempts were made in any of the GPs. None of the GPs made provisions for convergence/utilisation of funds from other schemes for maintenance. The GPs did not collect any user charges to bear the cleaning and maintenance cost of CSCs. CSC at Balobal GP, constructed at a cost of ₹ 1.75 lakh during 2012-13 was not approachable by public and surrounded by thick shrubs. It was left abandoned without being commissioned since February 2013 rendering the expenditure wasteful.
8.	Kerala	In the Districts test-checked, 130 CSCs were constructed at a cost of ₹ 3.38 crore during the audit period. None of the CSCs in the test-checked GPs had components like bathing cubicles, washing platforms, washbasins etc. The seven CSCs constructed in Attappadi BP were at locations like schools, pre-matric hostels which were not covered under GOI guidelines. All the institutions have restrictions on timings and access and hence these would not provide unhindered access to the public. Audit also noticed that some of the CSCs were either damaged or improperly maintained. Thiruvilwamala GP (Thrissur District) had constructed two CSCs at a crematorium in March 2010, incurring expenditure of ₹ 3.89 lakh. The public was not benefitted by the CSCs as it was closed due to non-availability of water supply, wash basin, overhead tank and electricity. Pazhayannur Community Health Centre (CHC) had completed the construction of a CSC in October 2010 at a cost of ₹ 3.89 lakh. The CSC was, however, not opened to

¹ Kaimur, Katihar, Munger and Nawada

		the public ever since its completion. Malampuzha Block Panchayat had constructed a CSC at PHC Puduppariyaram at a cost of ₹ 0.90 lakh in August 2011. The CSC was in abandoned condition without proper maintenance.
9.	Manipur	Records relating to formation of committee/group for operation and maintenance of CSCs and realisation of user charge were not available with the DWSMs.
10.	Nagaland	All the CSCs constructed in the three test-checked Districts were funded entirely by the Government of India. It was noticed that the two-seated CSC constructed (one each at Nihokhu Village and Medziphema Town under Dimapur District) were not as per the approved drawing. It was also noticed that provision for water was not made. The CSC at Medziphema town consisted of two toilets only while CSC at Nihokhu village consisted of one common toilet and two urinals.
11.	Uttarakhand	Out of six CSCs ² falling in sampled blocks of Almora and Pauri Districts, three were constructed near temple premises, two in the concerned villages and one in market place. No assessment regarding lack of space in those particular villages for construction of household latrines, number of landless households, etc. was found to have been made while taking a decision to construct a CSC. The CSC at Railakote (Almora) was found locked and a population of 15 households (without IHHLs) of the GP expressed that the CSC was too far away from the village and could have been of use if the same was constructed near habitation. In CSC Sarkar-ki-aali (Almora), instead of two latrine seats, only one seat was constructed, the urinal pot was found broken. There was no water exit. Latrine was filthy and it was also not used for a very long time. CSC at Sainj (Almora) was found to be used occasionally, but was dirty. CSC constructed at Ufalda, Pauri District was found in a very bad condition and dirty both from inside and outside. Foul smell was emanating out of it. CSCs constructed at Naula and Linguanta (Almora) were in good condition. However, there was no provision of water.
12.	Uttar Pradesh	Provisions for maintenance of CSCs were not made.
13.	West Bengal	The demand for CSC was not processed as per Scheme guidelines. However, in Jalpaiguri ZP, proposal for construction of sanitary complex was made for ₹ 1.09 crore in different PSs and GP of the District. But physical and financial performance reports were not made available to audit. Thus audit could not ascertain the latest status on this issue so far from the authority of ZP. No such proposal for putting up CSC was got approved from the National Scheme Sanctioning Committee (NSSC). Purba Medinipur ZP allotted ₹ 1.80 lakh to a bazaar committee in Madhavpur of Mohammadpur GP for construction of Pay and Use latrine. A joint physical verification conducted to assess the condition of the construction revealed that sanitary complex did not exist at all. Different shop owners and local members of GP and Pradhan of GP were present there and admitted that no sanitary complex was constructed. Community and members of the family were not found trained for maintenance of the sanitation facility created in five selected Districts. None of selected 82 PRIs met the maintenance cost of CSC's through appropriate mechanism like user charges and after periodical uses, CSCs remained abandoned. Selected five ZPs, 21 PSs and 56 GPs did not maintain any data base and latest status of CSCs.

[Source: Data compiled from the records of sample project districts]

² GP 1) Sainj 2) Sarkar-ki-Aali 3) Railakote 4) Naula (Hawalbagh Block of Almora) 5) Linguanta (Basiyachanna block of Almora and 6) Ufalda of Pauri Block of Pauri.

Annex- 3.5
(Refer to paragraph 3.2.3.2)
School toilets: Other irregularities

Sl.No.	State	Remarks
1.	Andhra Pradesh	Provision of separate toilets for girls against requirement ranged from nil to 31 <i>per cent</i> ³ in three test-checked Districts. The percentage of construction of toilets in schools was <i>per cent</i> in Chittoor, it was very poor in Vishakhapatnam.
2.	Arunachal Pradesh	Out of 26 School Toilets physically inspected, 23 units had become defunct, resulting in wasteful expenditure of ₹ 4.60 lakh (@ ₹ 20,000 per unit).
3.	Assam	School toilets were constructed by engaging SHGs/NGOs. Cross verification (June – August 2014) of records in three test checked districts revealed that in Tinsukia district, 10 school toilets involving ₹ 1.31 lakh were not at all constructed though the same were shown to have been constructed under TSC.
4.	Bihar	The achievement of construction of school toilets was more than 94 <i>per cent</i> . None of the test-checked Districts worked out the requirement of school toilets as per strength of students attending the school and the schools did not have hygiene education trained teacher to provide training to children. In addition, it was also noticed that provision to access opportunity to toilets for Children With Special Needs in schools were not considered. No fund was available with the schools for maintenance of school toilets resultantly four such toilets were found dirty and unmaintained.
5.	Gujarat	In spite of the orders of Hon'ble Supreme Court in September 2011 to construct separate toilets for girls in all schools by March 2012 and release of ₹ 8.32 crore to Sarva Shiksha Abhiyan Mission during 2011-14 for construction of 2,712 additional toilet units in test checked Districts ⁴ , only 1,505 toilet units (55 <i>per cent</i>) were completed as of March 2014.
6.	Jammu & Kashmir	In the selected Districts, the short fall in construction of the toilets for girls ranged between 40 <i>per cent</i> and 86 <i>per cent</i> , leaving 2196 co-educational schools without separate toilets for girls as on March 2014.
7.	Jharkhand	Single unit ⁵ or two unit ⁶ toilets were uniformly constructed in schools without considering actual requirements based on number of enrolled students in the schools. Sufficiency of constructed toilets/urinals for students could not be ascertained in audit as test-checked DWSM did not have any record showing number of students in a particular school during construction of school toilet.
8.	Karnataka	With respect to institutional toilets, it was found that the basic data on the requirement was not reliable. In some cases, the joint physical verification showed that the construction was substandard.
9.	Kerala	In three out the four Districts test-checked, 323 school toilets were constructed at a cost of ₹ 1.21 crore. No school toilets were constructed in Alappuzha District during the period covered in audit due to non-allotment of funds. Shortage of 1455 toilets in 209 Government Schools was noticed in Palakkad and Thrissur Districts.
10.	Madhya Pradesh	In DWSM and test checked GPs of District Shahdol, 18 Force Lift Pumps (FLP) installed in the school toilets of JP Burhar and 25 FLPs installed in five ⁷ GPs of JP Sohagpur and Beohari were non-functional rendering expenditure of ₹ 2.91 ⁸ lakh incurred on these FLPs unfruitful. During physical verification of five schools of JP Beohari, it was found that the FLPs were not even in existence and the school toilets were not in usable condition.
11.	Maharashtra	Analysis of data of 66,444 Government and local authority schools contained in Unified District Information System maintained by School Education and Sports Department

³ Adilabad (31*per cent*), Chittoor (0 *per cent*), Karimnagar (100 *per cent*), Srikakulam (5 *per cent*) and Vishakhapatnam (2 *per cent*), Khammam (information not furnished)

⁴ Target was not revised for Amreli District

⁵ Comprising of one toilet and two urinal common for boys and girls constructed till 2010-11.

⁶ Comprised two toilets and four urinals separately for boys and girls constructed from 2011-12.

⁷ GP Chuniya (JP Sohagpur), GPs Banasi, Kalhari, Kua, and Saman (JP Beohari).

⁸ 18 FLPs installed in GPs of JP Burhar* ₹ 8000= ₹1.44 lakh and ₹ 1.47 lakh pertaining to FLPs installed in GPs of JP Sohagpur and Beohari

		(September 2013) revealed that in 84 schools, toilets were not available and in the eight test-checked Districts, 55 Government schools did not have toilets.
12.	Meghalaya	DWSM did not prioritise the construction of separate girls toilet in co-educational schools (percentage of selection ranged between 2 to 4 percent) and performance was extremely poor (0 to 15 percent except for 55 percent in 2011-12).
13.	Rajasthan	In Sikar, Churu and Sriganganagar Districts it was noticed that 1605 school toilets were not in use as these were not connected with the water supply.
14.	Tamil Nadu	12 schools in three Districts were without toilets and 156 schools in two Districts were without water facility.
15.	Uttar Pradesh	Adequate numbers of toilet units were not constructed to meet the requirements of the students attending the school. Assurance for maintenance of school toilets was not obtained from concerned departments and the toilets were not being maintained by the GPs.
16.	Uttarakhand	DPMUs did not make any assessment/ analysis regarding construction of separate girl toilets in co-educational schools and also need of toilets as per requirement against strength of students attending the school. DPMUs asked for a list of schools without toilets from the Education Department and school wise funds for toilets were transferred to the Education Department on the basis of that list.
17.	West Bengal	Haldia PS engaged contractors to construct toilets during the period from 2009-10 to 2012-13 and incurred expenditure of ₹ 0.15 crore.

[Source: Data compiled from the records of sample project districts]

Annex- 3.6
(Refer to paragraph 3.2.4.2)
Anganwadi toilets: Other irregularities

State	Observation
Andhra Pradesh	Infrastructure created for drinking water and sanitation in Anganwadi centres were becoming dysfunctional due to lack of operation and maintenance Further, In Adilabad, Karimnagar and Khammam districts, all anganwadis in Govt buildings had BFTs, but in Adilabad, only 1,803 out of 2,834 Anganwadis in private buildings had BFTs. In Chittoor, out of total 745 Anganwadis in Government buildings, 61 were without BFTs as of August 2014. In Srikakulam, out of 374 Anganwadis, 210 were without BFTs. In Vishakhapatnam, 562 out of 1,086 Anganwadi did not have BFTs.
Arunachal Pradesh	BFTs were not constructed in Anganwadi centres.
Assam	2,833 BFTs were needed to be constructed in 2,833 AWCs in the test checked districts. No BFT was, however, constructed as of March 2014. In Udalguri, Nalbari and Goalpara Districts, altogether 412 AWCs operating from private buildings were found to be without BFTs.
Bihar	No toilet was constructed in Anganwadi centres running in private buildings.
Gujarat	In eight test checked talukas of four Districts, 1,602 Anganwadi toilets were constructed, of which 462 toilets (29 <i>per cent</i>) were not put to use, being defunct.
Kerala	Out of the 849 toilets constructed in the test-checked Districts, only 332 toilets were BFTs. It was stated that constraint in the construction of BFTs was low unit cost provided for BFTs.
Maharashtra	In eight selected Districts, 10,568 Anganwadi centres did not have toilets.
Manipur	Though toilets were constructed in all anganwadis in government buildings, those were not indicated as BFTs.
Nagaland	All the Anganwadi toilet units constructed in the three test checked districts were funded entirely by the Government of India. Joint physical verification of 26 Anganwadis in 23 villages revealed that 21 anganwadis had toilets out of which only 10 had functional toilets and remaining were either defunct or dismantled. All the toilets provided in Anganwadis were "Normal toilet" and not BFT.
Punjab	BFTs were not constructed in Anganwadi centres.
Rajasthan	BFTs were not constructed in 86 Anganwadi centres operating in private buildings in three blocks (24- block Raniwara, District Jalore and 22- block Ghatol, 40-block Bagidora, District Banswara).
Tamil Nadu	No toilet was constructed in Anganwadi centres running in private buildings.
Uttarakhand	No Anganwadi toilet was constructed in Dehradun and U S Nagar, however, 23 and two toilets were constructed in Pauri and Almora respectively.
Uttar Pradesh	No toilet was constructed in Anganwadi centres running in private buildings.

[Source: Data compiled from the records of sample project districts]

Annex-3.7
(Refer to paragraph 3.2.5.1)
SLWM activities not taken up

Sl.No.	State	Remarks
1.	Arunachal Pradesh	The DWSM did not contact any Organization/Institution for seeking expertise/information on innovative technologies, material, designs and methods to help beneficiaries in the construction of durable, cost effective IHHLs/CSCs/Institutional toilets. However, the State Govt. notified the drawing/design of IHHLs/CSCs/Institutional toilets. The DWSC, Changlang, also prepared a drawing/design of four-room School toilets (two rooms each for Girls and Boys), but only two-room School toilets were constructed one each for girls and boys. In West Siang District, only one-room school toilets were constructed in some cases, depriving school children of required sanitary facilities. Material for construction was made available to beneficiaries after procurement from suppliers by implementing agencies.
2.	Bihar	Scrutiny of records of Bihar State Water and Sanitation Mission disclosed that lump sum funds were released to DWSCs without earmarking allocation of funds for various components of TSC/NBA and year wise targets were not fixed under various components of SLWM. However, work for SLWM was carried out in only 154 out of 8404 GPs of the State as of March 2014.
3.	Kerala	In the four Districts test-checked, out of ₹ 5.26 crore earmarked for SLWM of ₹ 5.23 crore was utilised (March 2014). Two Solid Waste Treatment plants erected in Kodakara and Koratty GPs in Thrissur District were not working due to non-maintenance. The GPs had not taken any action to make it functional. This has resulted in dumping of garbage at public places and hence the GPs failed to maintain general cleanliness
4.	Maharashtra	Out of the 207 selected GPs the work of SLWM was completed only in 10 GPs. In the eight test-checked Districts, 353 GPs out of 472 GPs awarded Nirmal Gram Puraskar during 2009-14 did not have SLWM.
5.	Uttar Pradesh	SLWM was taken up in project mode but not for all the GPs. The financial assistance to implement sustainable SLWM projects in all GPs was capped on number of household basis and in accordance with varying cost sharing pattern. The activities like compost pits, vermin-composting, common and individual biogas plants, low cost drainage, soakage channels/pits, reuse of waste water and system for collection, segregation and disposal of household garbage were not taken up under SLWM. The assistance of professional agencies/NGOs to develop/ test/ implement SLWM projects was also not taken. State Government notified (November 2005) type design of IHHLs/CSCs/Institutional toilets designs and estimates for various kinds of toilets to be provided under the scheme. However, standardization and popularization of cost effective technologies and products were not done. SSM/DSMs did not contact organizations/ institutions for seeking expertise and information on innovative technologies, materials, designs and methods to help beneficiaries in construction of toilets. The State Government did not ensure tools and materials required for construction as per type design in each District. A Committee was not formed to coordinate constructions to ensure economy in cost and ensuring quality of construction.
6.	Uttarakhand	No SLWM activity was carried out in Dehradun. Test check of the records of DPMU, Almora showed that all the construction works (except one garbage pit constructed at GP Sarsu, in Almora District for an amount of ₹ 34,500) were carried out for individual households which was against the provisions of the guidelines. Further, it was seen that SLWM activities were not taken up in project mode as envisaged in NBA guidelines in any of the Gram Panchayats of the State.
7.	West Bengal	In Purba Medinipur ZP, 17 projects of SLWM were taken up and only one project was stated to have been completed but the relevant documents were not made available to audit. In selected Sabajput GP of Contai-I PS, it was noticed during inspection that the project is still ongoing and due to lack of expertise, monitoring of the project was not carrying out. In Bardhaman District, one SLWM project was stated to have been completed while in Uttar Dinajpur, Jalpaiguri and Murshidabad Districts, no project was taken up. It was observed that most of the waste water of the GP was directly disposed off in water bodies, cultivable lands, irrigation canal and waste water accumulated around tube wells due to lack of proper drainage system. Beside waste water from septic tanks of some houses was directly discharged into the pond or road.

[Source: Data compiled from the records of sample project districts]

Annex- 4.1
Expenditure on the scheme
(Refer to paragraph 4.2)

(₹ in crore)

SL. No	State	2009-10			2010-11			2011-12		
		Total funds available	Expenditure		Total funds available	Expenditure		Total funds available	Expenditure	
			Amount	Per cent		Amount	Per cent		Amount	Per cent
1.	Andhra Pradesh	254.68	64.71	25.41	342.64	101.89	29.74	354.35	114.95	32.44
2.	Arunachal Pradesh	19.32	6.90	35.72	15.35	6.78	44.16	14.22	6.43	45.23
3.	Assam	211.20	126.14	59.72	209.47	94.37	45.05	248.14	138.03	55.63
4.	Bihar	253.53	126.10	49.74	311.63	178.91	57.41	380.98	242.06	63.54
5.	Chhattisgarh	138.21	94.69	68.51	114.31	34.15	29.88	125.27	47.63	38.02
6.	D & N Haveli	0.01	0.00	0.00	0.01	0.00	0.00	0.01	0.00	0.00
7.	Goa	0.58	0.00	0.00	0.58	0.00	0.00	0.58	0.00	0.00
8.	Gujarat	130.50	75.10	57.55	108.87	53.37	49.02	110.41	44.78	40.56
9.	Haryana	43.91	16.32	37.17	55.73	19.08	34.23	46.21	22.87	49.49
10.	Himachal Pradesh	31.13	18.76	60.27	49.38	28.33	57.38	34.04	18.66	54.82
11.	Jammu & Kashmir	31.87	20.86	65.45	45.58	16.64	36.51	43.33	30.44	70.25
12.	Jharkhand	210.70	76.41	36.26	193.73	53.59	27.66	226.15	33.14	14.65
13.	Karnataka	122.37	64.95	53.08	123.82	78.62	63.49	154.87	68.13	43.99
14.	Kerala	30.95	18.75	60.59	46.29	11.68	25.23	38.52	14.17	36.78
15.	Madhya Pradesh	260.96	176.62	67.68	289.43	174.90	60.43	324.29	228.56	70.48
16.	Maharashtra	239.93	162.41	67.69	246.50	98.70	40.04	230.82	110.31	47.79
17.	Manipur	18.73	5.13	27.39	18.00	11.51	63.94	19.41	9.80	50.49
18.	Meghalaya	22.68	11.56	50.97	54.67	23.13	42.31	47.83	39.57	82.73
19.	Mizoram	10.17	4.44	43.67	13.55	3.66	27.01	11.08	7.76	70.06
20.	Nagaland	12.94	9.72	75.13	17.29	6.14	35.52	13.34	14.16	106.15
21.	Odisha	244.27	71.88	29.43	256.44	74.76	29.15	322.11	66.63	20.69
22.	Puducherry	0.31	0.05	15.95	0.26	0.03	11.39	0.23	0.00	0.00
23.	Punjab	17.24	4.44	25.75	26.32	5.49	20.86	24.06	1.46	6.07
24.	Rajasthan	114.19	43.63	38.21	139.33	51.76	37.15	154.91	40.77	26.32
25.	Sikkim	4.76	4.68	98.31	1.21	0.00	0.00	1.21	0.00	0.00
26.	Tamil Nadu	151.73	76.65	50.52	183.95	74.40	40.44	223.41	150.07	67.17
27.	Tripura	18.85	7.73	41.01	22.54	8.50	37.72	17.90	10.17	56.82
28.	Uttar Pradesh	892.85	611.65	68.51	576.40	328.33	56.96	469.14	190.75	40.66
29.	Uttarakhand	22.62	13.36	59.06	29.83	15.91	53.33	30.41	20.10	66.10
30.	West Bengal	185.21	109.34	59.04	181.89	105.53	58.02	285.92	153.49	53.68
	Grand Total	3696.40	2022.96	54.73	3676.55	1660.17	45.16	3954.71	1824.90	46.14

(Expenditure includes Central and State share)

[Source: Ministry of Drinking Water and Sanitation]

Annex- 4.1(Continued)
Expenditure on the scheme
(Refer to paragraph 4.2)

(₹ in crore)

SL. No	State	2012-13			2013-14		
		Total funds available	Expenditure		Total funds available	Expenditure	
			Amount	Per cent		Amount	Per cent
1.	Andhra Pradesh	389.74	99.81	25.61	448.86	275.97	61.48
2.	Arunachal Pradesh	21.23	4.35	20.49	26.39	15.26	57.83
3.	Assam	237.80	106.38	44.74	189.69	74.69	39.37
4.	Bihar	678.30	282.92	41.71	503.77	156.19	31.00
5.	Chhattisgarh	146.39	23.13	15.80	125.06	43.28	34.61
6.	D & N Haveli	0.01	0.00	0.00	0.01	0.00	0.00
7.	Goa	0.58	0.00	0.00	0.58	0.00	0.00
8.	Gujarat	121.56	48.62	40.00	144.22	68.47	47.48
9.	Haryana	25.13	10.11	40.22	190.26	50.79	26.69
10.	Himachal Pradesh	37.29	22.17	59.45	57.72	30.45	52.75
11.	Jammu & Kashmir	62.49	50.02	80.04	64.17	42.84	66.76
12.	Jharkhand	241.15	25.75	10.68	229.05	58.21	25.41
13.	Karnataka	298.36	96.68	32.40	296.56	193.77	65.34
14.	Kerala	24.87	13.23	53.19	74.21	33.96	45.76
15.	Madhya Pradesh	427.95	240.71	56.25	962.08	401.29	41.71
16.	Maharashtra	274.05	90.45	33.00	285.59	156.87	54.93
17.	Manipur	45.27	17.88	39.50	29.46	13.18	44.74
18.	Meghalaya	43.53	19.80	45.49	126.86	47.51	37.45
19.	Mizoram	9.25	2.82	30.50	17.23	5.12	29.72
20.	Nagaland	26.26	7.94	30.24	18.32	17.81	97.23
21.	Odisha	276.30	44.12	15.97	235.48	24.56	10.43
22.	Puducherry	0.23	0.00	0.00	0.23	0.00	0.00
23.	Punjab	22.63	5.65	24.96	18.39	3.56	19.35
24.	Rajasthan	269.19	106.43	39.54	188.89	88.52	46.86
25.	Sikkim	2.80	0.00	0.00	11.30	5.03	44.50
26.	Tamil Nadu	240.78	122.37	50.82	508.84	285.08	56.02
27.	Tripura	12.93	4.79	37.04	25.95	6.23	24.01
28.	Uttar Pradesh	579.99	237.65	40.97	770.41	310.60	40.32
29.	Uttarakhand	45.62	19.11	41.89	36.40	24.11	66.24
30.	West Bengal	498.72	258.78	51.89	437.39	254.84	58.26
	Grand Total:-	5061.97	1961.71	38.75	6024.89	2688.19	44.62

(Expenditure includes Central and State share)

[Source: Ministry of Drinking Water and Sanitation]

Annex- 4.2
State-wise reasons for shortfall in financial progress
(Refer to paragraph 4.2)

Sl. No.	State	Observation
1.	Andhra Pradesh	Against the total receipt of ₹ 425.76 crore during 2009-14 in the six test-checked districts, the expenditure incurred was ₹ 343.49 crore which was 81 <i>per cent</i> of the total funds available.
2.	Arunachal Pradesh	Against the total receipt of ₹ 22.21 crore during 2009-14 in the four test-checked districts, the expenditure incurred was ₹ 11.43 crore which was 48.55 <i>per cent</i> of the total funds available.
3.	D & N Haveli	During 2009-14, no funds were received and utilized. An opening balance of ₹ 1.24 lakh in the beginning of financial year 2009-10 was still lying unspent with the project implementing unit. The department stated that fund of ₹ 3.13 lakh was received in the year 2002-03 out of which closing balance as on March 2014 was ₹ 1.24 lakh. Due to negligible amount of incentive provided to the beneficiaries, no beneficiary came forward to take benefit of the Scheme, hence no fund was demanded thereafter.
4.	Haryana	There was huge unspent balance (March 2014) of ₹ 131.48 crore, out of which ₹ 37.78 crore was lying unspent in test checked districts (Karnal: ₹ 8.76 crore, Yamuna Nagar: ₹ 10.25 crore, Hisar: ₹ 5.86 crore, Fatehabad: ₹ 4.55 crore and Sirsa: ₹ 8.36 crore). DRDA, Karnal stated (July 2014) that 60 projects of SLWM were under process and the unspent amount would be utilized during 2014-15. DRDA, Hisar, Fatehabad and Sirsa stated (August-September 2014) that the funds to the tune of ₹ 10.48 crore, ₹ 7.76 crore and ₹ 9.65 crore were received after lapse of first quarter during the year 2013-14 which could not be utilized due to declaration of Lok Sabha elections. Replies were not tenable as proper planning was not done for implementation of the scheme.
5.	Himachal Pradesh	Against the available funds of ₹ 54.06 crore with three test-checked Districts (Hamirpur, Mandi and Sirmaur) during 2009-14, ₹ 40.48 crore was spent leaving ₹ 13.57 crore as unutilised as of March 2014. In the test-checked blocks, the utilisation of funds was also unsatisfactory and ranged between 32 <i>per cent</i> and 73 <i>per cent</i> .
6.	Jammu and Kashmir	There was shortfall in utilisation of the funds during the period 2009-14 ranging between 22 <i>per cent</i> and 46 <i>per cent</i> . The short-utilisation was due to delay in release of funds or retention of funds.
7.	Jharkhand	SWSM could utilise only ₹ 262.65 crore (58 <i>per cent</i>) out of total available fund of ₹ 449.25 crore during 2009-14. However, due to persistent accumulation of unspent balance, year wise utilisation of fund was very low ranging between 10 <i>per cent</i> and 32 <i>per cent</i> . Similarly, test-checked district could utilize only ₹ 76.82 crore (50 <i>per cent</i>) of available fund of ₹ 153.33 crore during 2009-14. Percentage of utilisation out of available fund in five test-checked districts (except Ramgarh) ranged between 23 and 55 <i>per cent</i> . Non-construction of targeted sanitation infrastructure, short expenditure on IEC/ HRD activities, absence of RSMs/ PCs at lower level required for maintaining supply chain of hardware for construction of sanitation facilities and absence of monitoring were main reasons behind underutilisation of fund as was seen in test-checked districts.

Sl. No.	State	Observation
8.	Manipur	The unspent balance ranged from ₹ 4.88 crore (2010-11) to ₹ 32.15 crore (2012-13). During exit conference, the Director CCDU accepted the slow utilisation of funds and stated that the district officials have been instructed to increase their fund utilising capacity.
9.	Meghalaya	During the period 2009-14, the total unspent balances lying with the SWSM ranged from ₹ 5.08 crore to ₹ 78.55 crore (i.e. between 11 and 62 <i>per cent</i>). High percentage of unutilised funds reflects poor implementation thereby depriving the intended benefits of TSC/NBA scheme to the deserving beneficiaries. The State Nodal Officer, TSC/NBA stated (October 2014) that the funds were received at the fag end of the financial year. Further, it takes considerable time to finalise the list of beneficiaries from the Block/District level. Unutilised funds were being utilised during 2014-15 and accumulated funds were reduced. The reply was not tenable in view of the AIP which is prepared at block and district level setting forth the targets during the year and finally consolidated as the State AIP. As such, question of delay in selection of beneficiaries does not arise.
10.	Odisha	Ministry released ₹ 230.41 crore during 2009-12 against which the State released ₹ 91.10 crore. Out of ₹ 484.77 crore available during 2009-12, an expenditure of ₹ 184.63 crore was made leaving ₹ 300.14 crore (62 <i>per cent</i>) unutilized. Ministry did not release fund during 2012-14 due to negligible expenditure.
11.	Rajasthan	DWSCs utilised only 28.87 <i>per cent</i> during 2009-14 and ranged from 1.45 <i>per cent</i> (Sriganganagar during 2011-12) to 86.26 <i>per cent</i> (Bhilwara during 2009-10). It was, however, observed that in eight test checked districts, DWSCs did not release funds to the executive agencies and huge unspent balance was lying in the bank accounts of DWSC (March 2010 - ₹ 11.48 crore, March 2011 ₹ 15.60 crore, March 2012 ₹ 25.27 crore, March 2013 ₹ 29.61 crore and March 2014 ₹ 27.27 crore). While accepting the facts, DWSC, Sikar and Churu stated (June-July 2014) that the funds were not released due to lack of demand from the blocks /Gram Panchayats.
12.	Uttarakhand	In the selected districts, funds spent on programme against release during 2009-14 ranged from 31 <i>per cent</i> to 68 <i>per cent</i> . It was found that unspent balance remained with the various DWSMs. Despite this, the SWSM continued to release funds to the implementing agencies. The Government stated during exit conference (November 2014) that the pace of physical verification of the targets was considerably low given the geographical terrain and accessibility problems in the hills, and further, the incentive amounts were released only after verification. The reply was not acceptable as SWSM continued to release the funds to DWSM on the basis of AIPs without considering the facts as stated during exit conference.

[Source: Data compiled from the records of sample project districts]

Annex - 4.3
Release of state share
(Refer to paragraph 4.4)

Sl. No.	State	Observations on non-release of State Share
1.	Andhra Pradesh	The State Government did not release funds to SWSM during 2012-14.
2.	Assam	The State Government did not release its matching share of ₹ 68.27 crore during 2009-14.
3.	Haryana	State share was not released during 2009-10 and 2012-13.
4.	Karnataka	The State Government did not release its matching share against the second instalment of Central share during 2009-10.
5.	Kerala	The State Government did not release any funds during 2012-13.
6.	Meghalaya	State Government did not release its matching share (1st instalment) during 2009-10 and 2013-14.
7.	Nagaland	The State Government did not release any funds during 2013-14.
8.	Punjab	The State Government did not release any funds during 2012-14.
9.	Andhra Pradesh	The State Government released only ₹ 24.61 crore to SWSM against its due matching share of ₹ 100.23 crore during 2013-14.
10.	Arunachal Pradesh	In the 4 selected Districts, no funds were transferred to VWSCs by the District Implementing Agency for implementation of the scheme.
11.	Bihar	During 2009-14, against the required matching share of ₹ 390.66 crore the State provided ₹ 349.17 crore resulting in short release of ₹ 41.49 crore. Funds were not transferred to Gram Panchayats by DWSCs of test-checked districts (except Katihar) during 2009-13 though funds were available with them.
12.	Manipur	The approved project cost for all the nine project districts of the State was ₹ 112.74 crore (Central: ₹ 79.09 crore; State: ₹ 25.80 crore; and beneficiary share: ₹ 7.86 crore). Audit of the records of the Director, CCDU showed that the Centre had released its share of ₹ 69.46 crore (87.82% of ₹ 79.09 crore). However, the State had released ₹ 15.50 crore only, resulting in short release of ₹ 7.15 crore.
13.	Mizoram	There was short fall of ₹ 1.43 crore in release of State Matching Share during 2009-14. Due to short release of State share, the SLW&SM was unable to achieve the targets in the range between 3 to 100 per cent against different projects during the period.
14.	Nagaland	The State Government did not release any funds during 2012-14.
15.	Odisha	Against the total receivable share of ₹ 33.58 crore only ₹ 20 crore was released during 2011-12 resulting in shortfall of ₹ 13.58 crore.
16.	Punjab	No funds were transferred to Gram Panchayats by the DWSM in the selected Project districts during the period of audit. AIP for the period 2012-14 for ₹ 89.72 crore was prepared by the SWSM and sent to NSSC for approval but no funds were released by the Ministry due to non utilisation of previous releases which resulted in poor implementation of the Scheme
17.	Tamil Nadu	Against due state share of ₹ 181 crore the State Government had released ₹ 90.58 crore only during 2013-14. The funds intended for scheme implementation were retained by the seven selected district agencies (Thiruvavur, Thanjavur, Coimbatore, Krishnagiri, Madurai, Thiruvannamalai and Thirunelveli) itself beyond the prescribed time without transfer to Gram Panchayats. This resulted in considerable unspent grant with the district agencies at the end of March each year ₹ 31.62 crore (March 2012); ₹ 62.30 crore (March 2013) and ₹ 65.55 crore (March 2014).

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Sl. No.	State	Observations on non-release of State Share
18.	Uttar Pradesh	The State share in eight test checked districts (Azamgarh, Bijnor, Deoria, Hardoi, Jalaun, Kushinagar, Lakhimpur Kheri and Sitapur) was short by ₹ 19.04 crore during 2009-14.
19.	West Bengal	Scrutiny of the state level AIPs for 2011 -14 revealed that release of central share to the state always varied from the demand made through the AIPs. In the year 2011-12 and 2013-14, the central release was short by ₹ 92.73 crore and ₹ 805.47 crore respectively whereas, in 2012-13 there was excess release of ₹ 152.88 crore than the demand made in AIP.

[Source: Data compiled from the records of sample project districts]

Annex- 4.4
Delay in transfer of funds
(Refer to paragraph 4.5)

Sl. No.	State	Observations on delay at State level	Delay in days
1.	Arunachal Pradesh	SWSM delayed release of funds to district implementing agencies, ranging upto 30 months.	30-900
2.	Haryana	There was delay ranging between 4 to 45 days in release of central share by the State Government during 2010-14.	4-45
3.	Himachal Pradesh	There was delay ranging between 6 and 20 days in release of funds amounting to ₹ 45.99 crore during 2009-14.	6-20
4.	Jharkhand	The State Government released its matching share of ₹ 130 crore to PMU with a delay ranging between 235 to 302 days during 2009-14. Delay was attributed by PMU to time taken in review of UCs submitted by DWSMs, delay in getting required approval at different level for transfer of fund and delay in clearance through Real Time Gross Settlement system. Reply could not be accepted as delay of two to nine months cannot be attributed to review of UCs/ approval for transfer of funds.	235-302
5.	Karnataka	The SWSM released central share with delays ranging from 21 days to 61 days during 2009-14. During 2010-11, the first instalment of the central share was released after delay of 162 days. The matching state share of the second instalment was released to the ZP Belagari after delay of 612 days.	21-612
6.	Kerala	Delay ranging from 4 to 180 days in releasing State share to the implementing agencies during 2009-14 was noted.	4-180
7.	Madhya Pradesh	There was a delay ranging between six to 81 days in release of matching State share to DWSMs during the period 2009-14. SPO, NBA stated that the State share was released to DWSMs as per availability of budget. The reply was not in consonance with the guidelines as the Central grant along with the matching State share was to be released to DWSMs within 15 days of receipt of Central grant.	6-81
8.	Manipur	Central share received by the State during 2009-14 was released by the Director, CCDU to the DWSMs with delay ranging from 14 to 400 days.	14-400
9.	Meghalaya	There was delay ranging from 70 to 269 days in release of matching state share in the two selected districts viz. East Khasi Hills and West Garo Hills. The State Nodal Officer, stated (October 2014) that the State matching share was released as soon as the same was released by the State Government.	70-269
10.	Mizoram	During 2010-12 the Central share amounting to ₹ 6.84 crore transferred by the SLW&SM to DWSCs' was delayed by 9 days to 393 days.	9-393
11.	Nagaland	The delay in release of matching state share by the State Government to the SWSM ranged from six months to 14.5 months from the date of receipt of Central grants.	180-435
12.	Punjab	Matching share of state was not released within stipulated period after release of central share.	
13.	Rajasthan	There was delay in release of State share amounting to ₹ 60.85 crore ranging from 68 days to 345 days during 2011-13. Director, CCDU stated (July 2014) that the delay in release of State share occurred due to delay in release of sanction by Finance Department.	68-345

Sl. No.	State	Observations on delay at State level	Delay in days
14.	Tamil Nadu	The delay at the state level ranged from 3 days to 150 days.	3-150
15.	Tripura	There had been significant delay ranging up to five months in release of funds by the SWSM to DWSCs. However, the reasons of delay were not found on record.	Upto 150 days
16.	Uttar Pradesh	There was delay in release of the matching State share ranging from one to four months during 2012-14. Audit noted in all test checked districts, the Central share released was transferred to districts by taking time of two to 20 days.	30-120
17.	Uttarakhand	The PMU released funds to districts with a delay ranging from one to eight months.	30-240
18.	West Bengal	Delay in disbursement of central share ranged from 3 to 117 days and in respect of state share it ranged from 52 to 195 days. It was also seen that central share was received with a delay upto 66 days from the date of issuing sanction order.	3-195
Delay in release of funds at SWSM level			
19.	Assam	Except one case of timely release, in all other cases there were delays ranging from 2 to 208 days at SWSM level in releasing funds received from Ministry to district level.	2-208
20.	Bihar	The Central share was released by Bihar State Water and Sanitation Mission to DWSCs after delay of 6 days to 55 days during 2009-13 and the matching State share was released after delay of 68 to 184 days during 2009-12.	6-184
21.	Gujarat	The grants to the District implementing agencies were released with delays ranging between six and 85 days. The delay was attributed to administrative reasons.	6-85
22.	Jammu & Kashmir	The delay in release of funds was between 6days and 584 days.	6-584
23.	Jharkhand	PMU delayed release of funds to DWSCs by 31 to 226 days.	31-226
24.	Nagaland	The delay in release of funds by SWSM to the District Water and Sanitation Missions ranged from 22 days to eight months.	22-240
Delay in release of funds at District level			
25.	Assam	In Udalguri district, DWSC made delayed transfer of fund to VWSCs ranging from 1 to 349 days.	1-349
26.	Jammu & Kashmir	The delay in release of funds by selected DWSC to selected District Panchayats ranged between 1 day and 153 days.	1-153
27.	Jharkhand	DWSCs of test-checked districts granted advances to VWSCs with delay of four to six months after receipt of fund from PMU. Under-utilisation of funds and non-submission of UCs with subsequent demands by VWSCs could be the reasons for delayed release of funds to VWSCs.	120-180
28.	Odisha	Funds to the GPs were not released in time during 2009-14.	-
29.	Karnataka	The ZPs did not comply with the stipulation of guidelines for release of funds on instalment basis.	-
30.	Kerala	District Suchitwa Mission did not release funds as stipulated in the scheme guidelines. It, however, released funds to BPs/GPs as and when requisitioned by them.	-
31.	Tamil Nadu	The delay in transfer of funds from district level to implementing offices in the project districts could not be worked out since the fund was transferred in multiple instalments depending on the requirement by Blocks / Panchayats for works.	-

Sl. No.	State	Observations on delay at State level	Delay in days
32.	Tripura	There was no correlation between the amount of funds received and the amount of funds distributed by the DWSCs. The delay in release of fund ranged from 7 days to 273 days.	7-273
33.	Uttarakhand	The funds at DPMU level were not being released to the GPs within stipulated period of 15 days after the receipts of funds. From details of release of the funds to selected 70 GPs of sampled blocks(Pauri, Almora and Udham Singh Nagar) it was noticed that only ₹ 6.91 lakh out of total release of ₹ 0.88 crore for the coverage period 2009-14 were released by the concerned DPMUs within the stipulated time limit. The timely release of funds to the GPs was mere 7.8 <i>per cent</i> of the total release. During exit conference (November 2014), the Government stated that this was due to non submission of required documents for releasing the funds.	
34.	Uttar Pradesh	The test checked districts did not release funds to the GPs within the prescribed time of 15 days.	
35.	West Bengal	Bardhaman ZP released funds of ₹ 8.46 crore to PSs with delay ranging from 18 to 495 days during 2010-14. Purba Medinipur ZP released funds of ₹ 6.22 crore with delay ranging from 11 days to 263 days during 2009-14 to PSs. Executive Officer of Raghunathgange-II PS applied for special fund for construction of IHHL and school toilets in the extremely remote erosion prone Char area in July 2011 but the fund was released in April 2013 after a delay of 20 months.	18-600

[Source: Data compiled from the records of sample project districts]

Annex- 4.5
Misappropriation of funds
(Refer to paragraph 4.6)

Sl. No.	State	Observations on misappropriation of funds	Amount (₹ in lakh)
1.	Andhra Pradesh	In Vishakhapatnam an amount of ₹ 0.12 crore released to MPDO, Koyyuru Mandal under NBA was mis-appropriated and an Inquiry Officer was appointed to conduct inquiry. Report was awaited as of August 2014.	12.00
2.	Gujarat	In Ozar GP of Valsad Taluka of Valsad District, the Sarpanch had withdrawn (May 2008) an amount of ₹ 4.35 lakh from TSC grant for payment of incentives @ ₹ 1200 per toilet to 336 BPL beneficiaries and ₹ 1000 per toilet to 32 APL beneficiaries for construction of toilets. The Sarpanch, instead of making payments to the targeted beneficiaries, purchased cement bags and sanitary materials worth ₹ 2.85 lakh and retained ₹ 1.50 lakh. On receipt of complaints and after preliminary inquiry, the District Development Officer (DDO), Valsad ordered (June 2010) that the Sarpanch had misappropriated Government money to the tune of ₹ 1.50 lakh and the amount to be recovered from him. While passing such orders, the DDO considered the expenditure of ₹ 2.85 lakh spent by the Sarpanch on purchase of cement bags and other sanitation materials. However, it was noticed that these materials were not useful for construction of toilets and hence, all these 368 beneficiaries could not construct the toilets and thus, they were deprived of the facilities of toilets for more than five years. Despite DDO Valsad passing the order in June 2010 for the recovery of ₹ 1.50 lakh from the Sarpanch, the recovery was still pending (August 2014). The Director, DRDA Valsad stated that necessary action would be taken to recover the amount of ₹ 1.50 lakh.	1.50
3.	Karnataka	(1) In four test-checked GPs viz. Kunkova, Chi. Kadadakatte, T Gopagondanahalli, Palavanahalli (of Davanagere district), and two test-checked GPs viz. Gowdanahalli, Koonikere (Chitradurga district), funds amounting to ₹ 11.60 lakh were drawn out of TSC/NBA account during 2009-14 without any specific/recoded reasons or authority. The State Government stated (February 2015) that action would be taken after conducting investigation. (2) As per the provisions of Karnataka Financial Code, drawal of funds on self cheque was not permitted. However, on verification of bank sheet pertaining to TSC/NBA in the GPs, audit observed that on 60 occasions, an amount of ₹ 2.88 lakh was drawn on self-cheques in the selected four GPs viz. Kokkanur, Rajanahalli, Yelehole and K Bevinahalli (of Harihara Taluk); two GPs viz. Aralakuppe Narayanapura of Pandavapura Taluk; Janukonda GP of Chitradurga Taluk and Kasarkod GP of Honnavara Taluk during 2009-14. None of the GPs furnished any reasons for drawal of self cheques. (3) On verification of bank sheet pertaining to TSC/NBA under GP, Janukonda under ZP, Chitradurga, it was observed that against the admissible amount of ₹.4700/- for construction of IHHL, ₹.14500/- was given to 10 beneficiaries and ₹ 24500/-to one beneficiary during 2012-13. Thus, against the admissible payment of ₹.51700/-, payment of ₹.169500/- was made resulting in excess payment of ₹.1.18 lakh. The State Government stated (February 2015) that reasons for excess payment would be ascertained and action taken against the officers concerned.	11.60 2.88 1.18
4.	Maharashtra	Galwade GP, (District:Jalgaon; Taluka: Chopda) received from the Panchayat Samiti, an amount of ₹ 0.50 lakh towards Nirmal Gram Purskar and ₹ 0.35 lakh for payment of IHHL incentive to the beneficiaries on 1 June 2011 and 26 July 2011 respectively. Though Galwade GP withdrew ₹ 0.50 lakh (3 June 2011) and ₹ 0.35 lakh (26 July 2011) from the bank, the vouchers in support of the expenditure were not available on record.	0.85
5.	Odisha	Scrutiny of records revealed that ₹ 9.06 lakh was misappropriated by some miscreant from TSC account of DWSM, Angul on 6 November 2012. The interim police investigation report (30 January 2014) submitted to the CE, OSWSM showed that the	9.06

Sl. No.	State	Observations on misappropriation of funds	Amount (₹ in lakh)
		contractual Sweeper-cun-Watchman of the DWSM obtained one cheque book from the bank without knowledge of the MS, DWSM, Angul and withdrew the amount in six cheques with forged signature of the MS. The final investigation report was awaited (September 2014). The matter was not intimated to the Government nor any departmental enquiry/ investigation initiated as of September 2014, even after lapse of about two years from the date of occurrence of such incidence. CE, OSWSM stated (September 2014) that on receipt of final report from the Officer-In-Charge of enquiry, action would be taken.	
Total			39.07
Suspected cases of misappropriation			
1.	Andhra Pradesh	In Khammam, an amount ₹ 3 lakh was released to MPDOs Tekulapalli (₹ 1.35 lakh) and Sattupalli (₹ 1.65 lakh) during 2009-10 as per Advance Register of DWSM, Khammam. However, the MPDOs concerned stated that no such amount was received.	3.00
2.	Jharkhand	In Ranchi district, bills of constructed IHHLs involving expenditure of ₹ 25 crore (as per MPRs) during 2009-14 were not passed by the Disbursing Officer (Member Secretary, DWSM) and payments were made only after order in files. Similarly, in other five test-checked districts though bills/vouchers were passed by Disbursing Officer but vouchers number was not allotted to passed bills except in Gumla. Accordingly, in five test-checked districts (except Gumla) transactions were booked in cash books without showing voucher numbers.	2500.00
3.	Manipur	The Government of Manipur released (March 2010) TSC fund of ₹ 0.15 crore to Member Secretary, DWSM (Kangpokpi) but the amount was not reflected as a receipt in the accounts of DWSM (Kangpokpi). Similarly, the cash book maintained in the office of the Director, CCDU Manipur showed that during October 2012, the Director released ₹ 5 lakh each to three DWSMs (Imphal East, Kangpokpi and Senapati) for execution of IEC activities. However, the amount of ₹ 0.15 crore so released was not reflected in the cash books of the three DWSMs. Further, no record was available with the three DWSMs for carrying out IEC activities. Reasons for non-accountal of ₹ 0.15 crore by the DWSMs were not on record.	30.00
Total			2533.00

[Source: Data compiled from the records of sample project districts]

Annex- 4.6
Diversion of funds
(Refer to paragraph 4.7)

No	State	Year	Amount (₹ in lakh)	Purpose
1.	Bihar	2011-12	955.70	Advance to staff
2.	Chhattisgarh	2009-10	259.21	Advance to staff
		2010-11	75.48	Advance to staff
		2011-12	358.71	Advance to staff
		2012-13	37.38	Advance to staff
3.	Karnataka	2010-11	36.26	Advance to staff
4.	Kerala	2011-12	3.77	Advance to staff
5.	Madhya Pradesh	2009-10	175.30	Advance to staff
		2010-11	250.51	Advance to staff
		2011-12	17.81	Advance to staff
6.	Maharashtra	2009-10	52.04	Advance to staff
		2010-11	60.30	Advance to staff
7.	Rajasthan	2009-10	2.14	Advance to staff
		2010-11	4.15	Advance to staff
8.	Uttar Pradesh	2009-10	1,514.67	Advance to staff
		2011-12	388.64	Advance to staff
9.	Chhattisgarh	2009-10	4.92	Capital asset for DWSC/SWSM
		2010-11	2.90	Capital asset for DWSC/SWSM
		2011-12	14.00	Capital asset for DWSC/SWSM
		2012-13	2.41	Capital asset for DWSC/SWSM
10.	Gujarat	2010-11	4,774.90	Capital asset for DWSC/SWSM
11.	Haryana	2009-10	134.30	Capital asset for DWSC/SWSM
		2010-11	48.33	Capital asset for DWSC/SWSM
12.	Karnataka	2010-11	1,424.58	Capital asset for DWSC/SWSM
		2011-12	190.03	Capital asset for DWSC/SWSM
13.	Madhya Pradesh	2009-10	14.15	Capital asset for DWSC/SWSM
		2011-12	18.11	Capital asset for DWSC/SWSM
14.	Maharashtra	2009-10	15.99	Capital asset for DWSC/SWSM
		2010-11	2.25	Capital asset for DWSC/SWSM
15.	Manipur	2012-13	0.69	Capital asset for DWSC/SWSM
16.	Nagaland	2009-10	1,191.29	Capital asset for DWSC/SWSM
		2010-11	285.67	Capital asset for DWSC/SWSM
17.	Rajasthan	2009-10	179.77	Capital asset for DWSC/SWSM
		2010-11	413.44	Capital asset for DWSC/SWSM
18.	Uttar Pradesh	2009-10	2,566.73	Capital asset for DWSC/SWSM
		2011-12	3.10	Capital asset for DWSC/SWSM
		2012-13	10.42	Capital asset for DWSC/SWSM
19.	Gujarat	2010-11	2.20	Loan given to other schemes.
			1,873.90	Transferred to nirmal Gujarat Scheme.
			125.00	Loan to other schemes.
		2011-12	201.20	Transferred to Nirmal Gujarat
			346.60	Transferred to other Districts.
			2.50	Loan to other schemes.
		2012-13	128.00	Transferred to Nirmal Gujarat
			114.60	Loans given to other schemes.

No	State	Year	Amount (₹ in lakh)	Purpose
20.	Karnataka	2011-12	68.52	Temporary transfer of funds to other schemes
		2012-13	25.50	Temporary transfer of funds to other schemes
		2011-12	2.00	Purchase of motor vehicle
			2.12	Purchase of camera
		2011-12	75.00	Transfer to DWSS.
			48.70	Transferred to Nirmalya.
21.	Kerala	2011-12	6.93	Office sanitation
		2012-13	0.57	Office sanitation
22.	Nagaland	2013-14	5776.88	Capital assets created for NRDWP (National Rural Drinking water Programme)
23.	Punjab	2010-11	221.00	Transferred to other Divisions
		2011-12	1,359.58	Transferred to other Divisions
		2012-13	1,876.95	Transferred to state coordinator
24.	Rajasthan	2011-12	300.00	Transferred to other DWSM
			29.78	Temporary transfer of funds to other schemes(as per balance sheet)
		2012-13	232.42	Temporary transfer of funds to other schemes(Balance sheet)
25.	Uttar Pradesh	2009-10	1.00	Leave Salary & Pension Contribution
		2012-13	1.14	Depreciation
	Total		28,312.14	

[Source: Details taken from the Audited Statement of Accounts in the Ministry]

Diversion of funds to other schemes			
Sl. No.	State	Observation on diversion of funds to other schemes	Amount (₹ in lakh)
1.	Gujarat	During 2010-14, funds amounting to ₹ 28.62 ¹ crore were irregularly transferred from NBA/TSC scheme to Nirmal Gujarat (a State Sponsored Scheme). Similarly, Kheda DRDA irregularly transferred ₹ 0.60 crore and ₹ 10.00 lakh during 2011-12 and 2012-13 respectively on loan basis to Nirmal Gujarat Scheme. DRDA, Valsad was maintaining a single common account for both TSC/NBA and State sponsored Nirmal Gujarat Scheme upto August 2012. At the time of bifurcating the funds for opening separate accounts for TSC/NBA and State sponsored Nirmal Gujarat Scheme; DRDA, Valsad irregularly transferred (2012-13) an amount of ₹ 2.56 crore to the State Sponsored Scheme despite the fact that the said funds pertained to TSC/NBA. On this being pointed out in audit, it was stated by the concerned Directors/DRDAs that necessary action would be taken for refund of transferred grant amounts.	2862.00 60.29 10.00 256.00

¹ 2010-11: ₹ 18.74 crore, 2011-12: ₹ 2.01 crore, 2012-13 ₹ 1.28 crore, 2013-14: ₹ 6.59 crore

Diversion of funds to other schemes			
Sl. No.	State	Observation on diversion of funds to other schemes	Amount (₹ in lakh)
2.	Madhya Pradesh	In Tonkhhurd Block of District Dewas, ₹ 0.19 ² crore of TSC funds were diverted to other schemes during the year 2011-12. The SPO, NBA stated that the funds were transferred due to non-availability of sufficient funds in MGNREGS which would be received back in coming years. The reply was not justified as the transfer of grants received for one scheme to another was not permissible.	19.20
3.	Punjab	An amount of ₹ 1.99 crore out of the scheme funds was released to nine district authorities for the purpose of rejuvenation of village ponds in March 2014.	199.00
4.	Tamil Nadu	In three selected districts viz Thanjavur, Madurai and Krishnagiri, scheme fund amounting to ₹ 44.35 crore was temporarily diverted to other schemes for a period ranging from 15 days to 13 months during 2010-13. Thus there was unauthorized diversion of funds of the scheme apart from loss of interest to the tune of ₹ 1.00 crore to the NBA scheme account.	4,434.86
5.	Uttar Pradesh	Director (Panchayati Raj) prescribed (June 2011) a roster of the regional districts for payment of ₹ 30,000 to the offices of Regional Dy. Directors (<i>Panchayat</i>) each month for monitoring the progress of TSC/NBA in the districts. Accordingly eleven test checked districts (Auraiya, Azamgarh, Bijnor, Deoria, Gorakhpur, Hardoi, Jalaun, Kaushambi, Lakhimpur Kheri, Pratapgarh and Sitapur) paid ₹ 0.13 crore to the Regional Dy. Directors. The payment was stopped (January 2012) but again started from July 2013. As the Regional Offices were not indicated as monitoring agency, the funds paid for their administrative expenses were inadmissible. Further TSC funds (IEC and SLWM) amounting to ₹ 2.53 crore were diverted (2011-12) at the instance of the then Minister of Panchayati Raj, from Central share (₹ 0.99 crore) and State share (₹ 1.54 crore) by DSM Sitapur, for providing IHHLs under State Government special incentive scheme.	12.60 253.00
6.	West Bengal	Katwa-II PS diverted NBA fund of ₹ 0.20 crore towards MPLAD account in March 2014.	20.00
Total			8126.95

[Source: Data compiled from the records of sample project districts]

² ₹ 8.00 lakh to BhawanawamSannirmanKarmkarMandal, ₹ 9.30 lakh to Indira Gandhi Vridhhavasthat Pension Scheme and ₹ 1.90 lakh to Indira Gandhi Vidhwa Pension Scheme

Annex- 4.7
Irregular Inter District Transfer of Scheme Funds
(Refer to paragraph 4.8)

Sl. No.	State	Observation	Amount (₹ in lakh)																																																																																																		
1.	Andhra Pradesh	An amount of ₹ 2 crore transferred (3 July 2009) from State Finance Corporation account by DWSM, Srikakulam to member secretary, DWSC Khammam was not reflected in Receipt and Payment account.	200.00																																																																																																		
2.	Gujarat	<p>The Ministry released an amount of ₹ 33.26³ crore to the four selected districts viz. Amreli, Bharuch, Kheda and Valsad during 2010-14. The funds for each district were earmarked by the Ministry, however, the CCDU did not transfer the funds as earmarked by the Ministry but resorted to inter district diversion of funds. as detailed below:</p> <p style="text-align: right;">(₹ in lakh)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Name of district</th> <th>Year</th> <th>Fund earmarked by GOI</th> <th>GoI Fund released by CCDU</th> <th>Difference</th> </tr> </thead> <tbody> <tr> <td rowspan="4">Amreli</td> <td>2010-11</td> <td>77.68</td> <td>187.08</td> <td>(+)109.40</td> </tr> <tr> <td>2011-12</td> <td>206.18</td> <td>125.99</td> <td>(-) 80.19</td> </tr> <tr> <td>2012-13</td> <td>147.56</td> <td>100.00</td> <td>(-) 47.56</td> </tr> <tr> <td>2013-14</td> <td>331.08</td> <td>140.83</td> <td>(-)190.25</td> </tr> <tr> <td>Total</td> <td></td> <td>762.50</td> <td>553.90</td> <td></td> </tr> <tr> <td rowspan="4">Bharuch</td> <td>2010-11</td> <td>177.78</td> <td>175.33</td> <td>(-) 2.45</td> </tr> <tr> <td>2011-12</td> <td>269.46</td> <td>548.16</td> <td>(+)278.70</td> </tr> <tr> <td>2012-13</td> <td>196.68</td> <td>0.00</td> <td>(-) 196.68</td> </tr> <tr> <td>2013-14</td> <td>134.97</td> <td>60.09</td> <td>(-) 74.88</td> </tr> <tr> <td>Total</td> <td></td> <td>778.89</td> <td>783.58</td> <td></td> </tr> <tr> <td rowspan="4">Kheda</td> <td>2010-11</td> <td>244.44</td> <td>262.27</td> <td>(+)17.83</td> </tr> <tr> <td>2011-12</td> <td>522.80</td> <td>656.26</td> <td>(+)133.46</td> </tr> <tr> <td>2012-13</td> <td>419.55</td> <td>0.00</td> <td>(-) 419.55</td> </tr> <tr> <td>2013-14</td> <td>170.18</td> <td>65.87</td> <td>(-) 104.31</td> </tr> <tr> <td>Total</td> <td></td> <td>1356.97</td> <td>984.40</td> <td></td> </tr> <tr> <td rowspan="4">Valsad</td> <td>2010-11</td> <td>80.46</td> <td>117.94</td> <td>(+)37.48</td> </tr> <tr> <td>2011-12</td> <td>114.88</td> <td>206.23</td> <td>(+)91.35</td> </tr> <tr> <td>2012-13</td> <td>95.28</td> <td>0.00</td> <td>(-) 95.28</td> </tr> <tr> <td>2013-14</td> <td>136.64</td> <td>57.26</td> <td>(-)79.38</td> </tr> <tr> <td>Total</td> <td></td> <td>427.26</td> <td>381.43</td> <td></td> </tr> <tr> <td>Grand total</td> <td></td> <td>3,325.62</td> <td>2,703.30</td> <td></td> </tr> </tbody> </table> <p>This indicated that the CCDU was irregularly transferring the Central funds amongst the districts at its own. The SWSM agreed to the audit observation and stated that henceforth the excess or short release to districts would be intimated to the Ministry.</p>	Name of district	Year	Fund earmarked by GOI	GoI Fund released by CCDU	Difference	Amreli	2010-11	77.68	187.08	(+)109.40	2011-12	206.18	125.99	(-) 80.19	2012-13	147.56	100.00	(-) 47.56	2013-14	331.08	140.83	(-)190.25	Total		762.50	553.90		Bharuch	2010-11	177.78	175.33	(-) 2.45	2011-12	269.46	548.16	(+)278.70	2012-13	196.68	0.00	(-) 196.68	2013-14	134.97	60.09	(-) 74.88	Total		778.89	783.58		Kheda	2010-11	244.44	262.27	(+)17.83	2011-12	522.80	656.26	(+)133.46	2012-13	419.55	0.00	(-) 419.55	2013-14	170.18	65.87	(-) 104.31	Total		1356.97	984.40		Valsad	2010-11	80.46	117.94	(+)37.48	2011-12	114.88	206.23	(+)91.35	2012-13	95.28	0.00	(-) 95.28	2013-14	136.64	57.26	(-)79.38	Total		427.26	381.43		Grand total		3,325.62	2,703.30		3,325.62
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3.	Jammu and Kashmir	<p>Audit conducted an exercise in five selected Districts and worked out the quantum of State Share (SS) due by taking into cognizance the <i>percentage</i> of allotment fixed for each component which showed component wise short release of SS in each case.</p> <p style="text-align: right;">(₹ in Lakh)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>District</th> <th>State Share Due</th> <th>State share released 2009-14</th> <th>Excess / Short release</th> <th>Range</th> </tr> </thead> <tbody> <tr> <td>Ramban</td> <td>131.82</td> <td>177.37</td> <td>-45.55</td> <td>(-) 28.46 to 13.49</td> </tr> <tr> <td>Poonch</td> <td>269.91</td> <td>220.83</td> <td>49.08</td> <td>(-)19.65 to 58.17</td> </tr> <tr> <td>Budgam</td> <td>323.71</td> <td>190.03</td> <td>133.68</td> <td>(-)18.44 to 92.80</td> </tr> <tr> <td>Kupwara</td> <td>360.21</td> <td>325.02</td> <td>35.19</td> <td>(-)41.30 to 73.18</td> </tr> <tr> <td>Leh</td> <td>101.96</td> <td>100.75</td> <td>1.21</td> <td>(-)21.29 to 23.92</td> </tr> <tr> <td>Total</td> <td>1187.61</td> <td>1014.00</td> <td>173.61</td> <td>(-)41.30 to 92.80</td> </tr> </tbody> </table> <p>Against the due state share of ₹ 11.88 crore to the selected districts for the period 2009-14, ₹ 10.14 crore only were spent. The short spending was between ₹ (-) 0.41 crore to ₹ 0.93 crore. This indicated that the State had made an uneven distribution of the state share funds among the districts. Department stated that component-wise allotment of funds was not being made by the higher authorities and utilisation of the State share was made on the basis of availability of funds. Reasons put forth by the SWSM/DSWM that the allotment made by the Ministry had not been on component-wise basis was not acceptable as the allocation made in the plans was earmarked for each component and the releases should</p>	District	State Share Due	State share released 2009-14	Excess / Short release	Range	Ramban	131.82	177.37	-45.55	(-) 28.46 to 13.49	Poonch	269.91	220.83	49.08	(-)19.65 to 58.17	Budgam	323.71	190.03	133.68	(-)18.44 to 92.80	Kupwara	360.21	325.02	35.19	(-)41.30 to 73.18	Leh	101.96	100.75	1.21	(-)21.29 to 23.92	Total	1187.61	1014.00	173.61	(-)41.30 to 92.80	1,188.00																																																															
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³ Amreli - ₹ 762.50 lakh, Bharuch- ₹ 778.89 lakh, Kheda ₹ 1356.97 lakh, Valsad ₹ 427.26 lakh

		have been made as per the percentage fixed in the plans for each component.	
4.	Karnataka	Three ZPs resorted to transfer of funds to another districts amounting to ₹ 29.65 crore ⁴ during 2009-10 and 2013-14. ZP, Uttara Kannada stated (September 2014) that the funds were transferred to other districts on the instructions of SWSM. Similarly, three GPs under Honnavara Taluk of Uttara Kannada district transferred an amount aggregating ₹.3.60 lakh ⁵ to other GPs.	2,968.60
5.	Punjab	Funds amounting to ₹.0.20 crore and ₹ 0.78 crore had been transferred by DWSM Fatehgarh Sahib and Rupnagar respectively to other divisions and shown as utilized but no UC was obtained from the concerned divisions. DWSMs stated (May to August 2014) that the funds were transferred as per instructions of State Government.	98.40
6.	Uttar Pradesh	The Ministry released ₹ 115.05 crore during 2009-10 for 25 districts of the State. However, the State Government released the amount among 38 districts ⁶ by deducting the central share ₹ 33.08 crore of the nine districts ⁷ including test checked districts (Auraiya and Mirzapur) and diverting it to 13 districts ⁸ (including Hardoi, Kushinagar and Lakhimpur Kheri) for which the central share was not released. Utilisation certificates submitted were not accepted by the Ministry. To remove the anomaly, the State Government directed (15 September 2012) the 13 districts to refund the amount (₹ 33.08 crore) to those 9 districts from where the amount was diverted. Similarly, an amount of ₹ 9.53 crore out of ₹ 47.43 crore released to five districts (Sitapur, Raebareilly, Jaunpur, Hardoi, and Azamgarh) was diverted (March 2011) to five other districts (Lakhimpur, Rampur, Agra, Jalaun and Auraiya) for their use as Central share with the instruction to refund it after receipt of their Central share. The refund order by the State Government from the NBA funds was irregular and effected correctness of the utilisation certificates and the balance sheet submitted for 2012-13 and 2013-14.	3,308.00 953.00
Total			12,041.62

[Source: Data compiled from the records of sample project districts]

⁴ Uttara Kannada (₹ 19.35 crore during 2013-14) to Bangalore (Rural), Belgaum, Kodagu, Gadag, Dakshina Kannada, Davanagere, Koppal, Chikkaballapur and Tumkur districts; Mandya (₹ 8.35 crore, during 2013-14) to Davanagere and Dakshina Kannada; Raichur (₹ 1.95 crore 2009-10) to Mysore district.

⁵ Kasarkod (₹ 1 lakh during 2009-10) to Mavinakurve, Kelaginur; Kodani (₹ 1 lakh during 2009-10) to Jalavalli, Karki and Hadinabalu (₹ 1.60 lakh during 2010-11) to Kelaginur, Karki, Manki and Mavinakurve

⁶ Agra, Aligarh, Allahabad, Auraiya, Azamgarh, Bagpat, Bahraich, Banda, Barabanki, Basti, Chandauli, Chitrakoot, Deoria, Etah, Etawah, Fatehpur, Faizabad, Ghazipur, Gonda, Hamirpur, Hardoi, Jyotiba Phule Nagar, Kanpur Nagar, Kushinagar, Lakhimpur Kheri, Lalitpur, Lucknow, Mahamaya Nagar, Mathura, Meerut Mirzapur, Moradabad, Muzaffarnagar, Pilibhit, Rampur, Saharanpur, Sant Ravidas Nagar (Bhadohi) and Shrivasti.

⁷ Allahabad, Auraiya, Chandauli, Etawah, Gonda, Lucknow, Mirzapur, Moradabad and Sant Ravidas Nagar (Bhadohi).

⁸ Bahraich, Chitrakoot, Etah, Fatehpur, Ghazipur, Hamirpur, Hardoi, Kanpur Nagar, Kushinagar, Lakhimpur Kheri, Lalitpur, Mathura and Shrivasti.

Annex- 4.8
Parking of Funds
(Refer to paragraph 4.9)

Sl. No.	State	Observation	Amount(₹ in lakh)	Period(in months)
1.	Andhra Pradesh	In Vishakhapatnam district, out of ₹ 20.68 crore received in 2009-11, ₹ 19.08 crore (92 per cent) remained unutilized as of August 2014. In Karimnagar district, an amount of ₹ 0.50 crore was temporarily parked in fixed deposits during 2009-10. Similarly in Khammam district, an amount of ₹ 9.65 crore was parked in the bank accounts (as of 31 March 2014) of Member Secretary, DWSC, Khammam for a period ranging between 12 to 24 months. SWSM invested (2008-09 and 2010-11) programme funds amounting to ₹ 8.50 crore in fixed deposits.	1908.00	29
			50.00	
			965.00	12-24
			850.00	
2.	Assam	During 2012-14, SWSM retained ₹ 54.73 crore of Central share for periods ranging from two to eight months.	5472.76	4-17
3.	Gujarat	The Commissioner, Rural Development (CRD) instructed (September 2011) all the DRDAs to withdraw unspent balances of TSC grant lying with GPs and henceforth payment of incentives to beneficiaries would be released by TLSCs. In the three out of four selected districts for the year 2012-13, a total amount of ₹ 0.93 crore (Amreli – ₹ 0.15 crore, Bharuch – ₹ 0.54 crore and Valsad – ₹ 0.23 crore) was lying with GPs as of March 2013. Directors, DRDAs stated that necessary action would be taken for withdrawal of unspent balances lying with GPs to TLSCs.	92.81	18
4.	Jammu and Kashmir	State had retained amounts between ₹. 0.13 crore and ₹. 6.51 crore during 2009-14 seemingly without any justification. The data collected from the DSWM showed that amounts ranging from ₹. 0.90 crore to ₹ 3.40 crore had been retained unnecessarily by the DWSM during 2009-14. District Panchayat Officers had also retained funds during the period under review. Further, the funds received by SWSM from the Ministry for selected DWSMs was partially released and an amount of ₹. 1.52 crore (March 2014) was retained in its bank account.	1,143.00	-
5.	Kerala	Out of 11 Block Panchayats and 22 GPs test-checked in the four districts, funds amounting to ₹ 2.70 crore was kept unutilized during 2008-11.	270.00	-
6.	Madhya Pradesh	DWSMs were required to transfer the funds received from SWSM under NBA directly to the GPs. The funds lying with the JPs were required to be surrendered to the ZPs for its release to the GPs. As per the Cash Books and bank pass books of 27 test checked JPs, an amount of ₹ 6.58 crore of scheme funds were lying idle with the 22 JPs. CEOs stated that the funds would be utilised for the implementation of the scheme. The reply was not in consonance with the guidelines as the JPs were not authorised to spend the scheme funds after the inception of NBA. In JP Badnagar of District Ujjain and JP Balaghat of District Balaghat, an amount of ₹ 0.82 crore was kept as fixed deposit during March 2013 and March 2014.	658.00	-
			82.00	
7.	Maharashtra	In Aurangabad district, an amount of ₹ 2.00 crore was deposited in fixed deposit during the year 2009-10 in violation of the Scheme guidelines.	200.00	-
8.	Manipur	During 2009-14, the State received a total Central share of ₹ 58.55 crore, out of which ₹ 47.00 crore was released to the nine districts leaving a balance of ₹ 11.54 crore with MSWSM.	1,154.45	½ - 13
9.	West Bengal	There was an unspent balance of ₹ 83.68 crore as on 31.8.2012.	8,368.00	24
Total			21,214.02	

Annex- 4.9
Unadjusted advances with the Implementing agencies
(Refer to paragraph 4.10)

Sl. No.	State	Observation	Amount (₹ in lakh)
1.	Andhra Pradesh	As per Balance Sheet of DWSSM, Khammam for the year 2012-13, an amount of ₹ 5.21 crore advanced to various agencies was lying unadjusted as on 31 March 2013.	521.00
2.	Haryana	As per Balance Sheet of DRDA, Yamuna Nagar for 2012-13 an amount of ₹ 0.16 crore advanced to M/s Ambuja Cement Company in June 2010 for supply of cement was still lying unrecovered/ unadjusted. DRDA, Fatehabad released (March 2011) funds amounting to ₹ 0.13 crore to BDPO Fatehabad for construction of 36 school toilets in eight schools of Fatehabad block. The BDPO constructed 25 toilets in six schools only and spent an amount of ₹ 8.49 lakh. The balance amount of ₹ 4.90 lakh was lying with the BDPO for more than three years. DRDA, Fatehabad stated (September 2014) that the concerned BDPO had been asked either to construct the remaining toilets or to refund the unspent amount along with interest.	16.10 4.90
3.	Jharkhand	The test-checked districts advanced (June 2004 and March 2013) ₹ 4.36 crore to DSEs, BDOs, AE/JEs, CDPOs and NGOs for construction of individual toilets, IEC activities and school toilets. These advances remained outstanding for 16 to 120 months. Similarly, as per Audit Report of 2012-13 of PMU, ₹ 21.77 crore was lying as outstanding advance against different implementing agencies as on March 2013. In test-checked districts, ₹ 14.42 crore was lying as outstanding advance as on March 2013 as per Audit Reports but as per cash book the amount of outstanding advance was only ₹ 3.47 crore. CAs also did not accounted advance payments as 'advance' in their Receipts and Payment Accounts. Thus, proper accounting of advances was not done by test-checked districts and some advances were booked as expenditure in cash books.	436.00 1,442.00 2,177.00
4.	Kerala	Advances amounting to ₹ 6.8 lakh were given by Pazhayannur and Palakkad BPs to various implementing agencies for construction of CSCs, School toilets, Rural Sanitary Marts during 2008-14. However, the desired work was yet to start/completed or was abandoned and there was no effective action to recover the advances.	6.80
5.	Manipur	During 2010-14 the MSWSSM released a total advance of ₹ 4.96 crore against which ₹ 2.24 crore had been adjusted leaving a balance of ₹ 2.73 crore.	272.75
6.	Odisha	As per CAs reports for 2009-12, DWSSMs of test checked districts paid (April 2003-December 2013) advances amounting to ₹ 16.53 crore to different officials and organisations which remained unadjusted as of August 2014. DWSSMs did not maintain any register/ ledger to watch payment, utilisation and their adjustment. In absence of such details, the age wise analysis of outstanding advances could not be made. Due to non-adjustment of advances for long period, possibility of misuse/ non-recovery of such advances cannot be ruled out. DWSSMs stated that action would be taken for early adjustment of outstanding advances. Reply was not convincing since Collector-cum-Chairman of the DWSSMs could not ensure effective utilisation of ₹ 16.53 crore in implementation of the programme.	20.00
Total			4896.55

[Source: Data compiled from the records of sample project districts]

Annex- 4.10
Non-Submission of Utilisation Certificates
(Refer to paragraph 4.11)

Sl. No.	State	Non-submission of Utilisation Certificates	Amount (₹ in lakh)
1.	Assam	Utilisation certificates amounting to ₹21416.42 lakh were pending for the year 2012-13.	21416.42
2.	Bihar	Scrutiny of four ⁹ test checked districts revealed that ₹ 4.41 crore was transferred (March 2007 to September 2008) to 653 GPs for construction of toilets. But till date of audit (August 2014) UCs for ₹ 0.41 crore was submitted by the concerned GPs of three ¹⁰ test-checked districts and UCs for the remaining amount of ₹ 4 crore was pending even after lapse of more than seven years. Similarly, in four ¹¹ test-checked districts, a sum of ₹ 3.44 crore was advanced to District Education Officers for construction of school toilets during March 2006 to November 2012. However, UCs for ₹ 0.81 crore only was submitted by DEO Nawada and UCs of remaining amount of ₹ 2.63 crore were still pending. Thus, due to non-submission of UCs, advances of ₹ 6.63 crore remained un-adjusted out of TSC/NBA fund.	663.00
3.	Haryana	Utilisation certificates for ₹1132.32 lakh was pending for the year 2012-13.	1132.32
4.	Himachal Pradesh	In the two ¹² test checked DRDAs during 2009-14, funds amounting to ₹ 26.96 crore were released to BDOs, against which UCs for ₹ 24.32 crore were received and UCs for ₹ 2.64 crore UCs were pending upto March 2014. The PO, DRDA Mandi stated (August 2014) that implementing agencies would be asked to furnish UCs at the earliest. The PO, DRDA Hamirpur stated (September 2014) that since the NBA is demand driven project, the funds are being utilised as per the demand of the public.	264.00
5.	Jammu and Kashmir	The non-release of central funds to the tune of ₹ 103.36 crore during 2009-14 had been due to non-submission of mid-term UCs and the ASAs to the Ministry as required under the guidelines.	-
6.	Jharkhand	Ministry released ₹ 208.67 crore to PMU during 2009-13. However, it did not release the share during 2013-14 due to non-submission of UCs by PMU.	-
7.	Karnataka	While the State agency was furnishing the UC to the Ministry only in respect of consolidated accounts of all the districts, the UC in respect of expenditure of ₹ 2.23 ¹³ crore incurred at the State level was not submitted to the Ministry during 2009-13.	223.00
8.	Meghalaya	Submission of UCs was extremely poor as percentage ranged between 38 to 42 percent during 2009-14 (except for the year 2011-12 where achievement was 88 percent). There were undue delays in submission of UCs ranging from 7 to 10 months after closing of the financial year. UCs in respect of the funds received during 2013-14 had not been submitted (September 2014). The State Nodal Officer, stated (October 2014) that DWSM/Blocks take considerable time to receive UCs/completion certificates from beneficiaries/School Managing Committee/AWCs for compilation. However, once the compiled UCs is received from the DWSM/Blocks, the same are compiled and submitted to the Ministry.	-
9.	Odisha	Out of available fund of ₹ 510.10 crore, OSWSM could spent ₹ 257.27 crore during 2009-14. But, UCs for an amount of ₹ 184.63 crore spent during 2009-12 only was submitted to Ministry. UCs and ASAs for 2012-14 were not submitted as of August 2014. OSWSM stated (September 2014) that consolidation of ASAs and UCs got delayed due to construction of IHHLs in convergence with MGNREGS and difficulties in receiving UC from Blocks caused delay in consolidation at DWSM level. It further stated that after receiving UCs/ ASA from the districts, the same would be submitted to UCs.	7264.00

⁹ Bhojpur-₹ 1.30 crore for 213 GPs, Darbhanga-₹ 2.90 crore for 330 GPs, Katihar-₹ 0.12 crore for 104 GPs and Nawada- ₹ 0.09 crore for 6 GPs

¹⁰ Bhojpu ₹ 0.42 lakh, Darbhanga-₹ 40.36 lakh and Katihar-₹ 0.24 lakh

¹¹ Katihar- ₹ 1.80 lakh, Muzaffarpur- ₹ 159.85 lakh, Nawada- ₹ 123.04 lakh and West Champaran-₹ 59.50 lakh

¹² Mandi and Hamirpur.

¹³ 2009-10 (₹ 72.92 lakh), 2010-11 (₹ 54.94 lakh), 2011-12 (₹ 47.10 lakh) and 2012-13 (₹ 48.62 lakh)

Sl. No.	State	Non-submission of Utilisation Certificates	Amount (₹ in lakh)
10.	Puducherry	Utilisation certificates amounting to ₹ 15.77 lakh was pending for the year 2012-13.	15.77
11.	Punjab	During 2011-12, a sum of ₹ 12.70 crore had been shown as transferred to other divisions in ASAs and accordingly balances had been deducted from the available Central Share, but UCs were not obtained from the concerned divisions.	1270.00
12.	Rajasthan	UCs for ₹.207.47 crore were pending for submission by SWSM, as of 31 March 2013. Director, CCDU stated (June 2014) that release of advances were a continuous process and instructions had been issued from time to time.	20746.89
13.	Uttarakhand	Funds for construction of toilets were transferred to different supporting organizations ¹⁴ (SOs) by the DPMU against which the SOs were required to submit UCs of such funds after construction of the toilets. Due to non-submission of UCs by the concerned SOs, an amount of ₹ 2.19 crore was lying unadjusted in the State (May 2014). Out of this amount, ₹ 1.30 crore was with the DRDA and ₹ 0.72 crore remained with ADEO/DEO. It was stated (November 2014) that letters have been written to respective DMs and constant monitoring meetings were being held by the CDOs with DEOs and ADEOs to resolve the pending cases.	219.06
14.	West Bengal	Purba Medinipur and Murshidabad ZPs allotted ₹ 123.75 crore to PSs during 2009-14. However, UCs for ₹ 106.43 crore only was received by the ZPs resulting in pending UCs amounting to ₹ 17.32 crore. In Jalpaiguri ZP, against the total funds of ₹. 86.50 crore received during 2009-14, UCs amounting to ₹ 62.56 crore only was submitted. Hence, UCs of ₹ 23.94 crore remained pending. Nirmal Gram Puraskar(NGP) of ₹ 1.23 crore was awarded to different PSs and GPs of Purba Medinipur ZP but UCs were not found on record. Similarly, In Murshidabad ZP, ₹ 0.55 crore was awarded to 22 GPs for NGP but none of the GPs submitted utilisation certificate.	1732.00 2394.00 123.00 54.50
Total			57517.9

[Details taken from Audited Statement of Accounts with the Ministry]

¹⁴ District Education Officer (DEO), District Programme Officer (DPO), District Rural Development Agency (DRDA) and NGOs (Samitis).

Annex- 4.11
Expenditure on Administrative Activities
(Refer to paragraph 4.12)

(₹ in lakh)

Sl. No.	Name of the State	Year	Total Expenditure on the scheme during the year	Expenditure on Administrative activities	
				Amount	Per cent of total expenditure
1.	Chhattisgarh	2010-11	3083.86	491.57	16
		2011-12	2123.32	423	19.8
		2012-13	1547.92	262.39	17
2.	Gujarat	2011-12	5754.32	326.08	6
		2012-13	7058.36	446.58	6.3
3.	Haryana	2009-10	1818.63	96.17	5.28
		2010-11	1580.79	97.92	6.1
4.	Himachal Pradesh	2009-10	1662.68	1662.68	100
		2010-11	2505.75	2505.75	100
5.	Karnataka	2010-11	7267.21	764.27	10.5
6.	Kerala	2009-10	1831.45	120.55	6.6
		2010-11	1365.89	88.32	6.4
		2011-12	1470.8	146.39	10
		2012-13	1429.54	129.48	9
7.	Madhya Pradesh	2009-10	13361.71	1915.86	14
		2010-11	13362.12	1578.98	11.8
8.	Manipur	2009-10	355.67	20.98	5.9
9.	Nagaland	2010-11	304.01	18.33	6
10.	Punjab	2010-11	747.25	314.08	42
		2011-12	1637.68	1392.85	85
11.	Rajasthan	2009-10	3514.28	342.69	9.8
		2010-11	4204.48	655.29	15.6
		2011-12	3886.52	335.37	8.6
		2012-13	5808.82	354.69	6.1
12.	Uttar Pradesh	2011-12	23236.88	1652.21	7.11
		2012-13	31675	1336.53	4.2

[Details taken from Audited Statement of Accounts with the Ministry]

Annex- 4.12
Multi Bank Accounts
(Refer to paragraph 4.13(i))

Sl. No.	State	Observation
1.	Andhra Pradesh	The State Government had assured remedial action against operation of multiple bank accounts by SWSM pointed out in earlier Audit Report (2012-13) by CAG. However, the issue was not rectified as was evident from the continuance of operation of funds by SWSM in six different banks ¹⁵ against NBA guidelines. In Adilabad district two bank accounts (Andhra Bank, State Bank of Hyderabad) were operated contrary to the guidelines. Similarly, in Karimnagar district while DWSM, Karimnagar operated six bank accounts (State Bank of Hyderabad - two accounts), Indian Overseas Bank, ING Vysya Bank-two accounts, Andhra Bank), RWS, Peddapally operated four bank accounts (State Bank of Hyderabad, Indian Bank, SBI and Axis Bank), RWS, Vemulavada operated ten bank accounts (Vijaya Bank - three accounts, IDBI Bank - three accounts, Axis Bank-three accounts and Andhra Bank, RWS, Karimnagar operated nine bank accounts (IDBI - two accounts, Indian Overseas Bank - two accounts, ING Vysya Bank, Axis Bank - three accounts and RWS, Huzurabad operated six accounts – SBI
2.	Arunachal Pradesh	In Changlang district the funds of the scheme were kept in a Savings Bank Account along with Swajaldhara and CCDU Funds.
3.	Bihar	The DWSCs of four test checked districts (<i>Bhojpur : 2, Darbhanga :2, Muzaffarpur : 8 and Nawada : 4</i>) had been operating two to eight bank accounts during 2009-14, thus, not following the prescribed guidelines.
4.	Gujarat	In two out of four selected districts viz. Kheda and Valsad, common account was being operated for TSC/NBA and Nirmal Gujarat Scheme (NGS). Separate accounts were operated since June 2011 and August 2012 respectively. TDO Ankleshwar (District Bharuch) was not maintaining separate account for TSC/NBA as of March 2014. Whereas, TDOs of Nadiad and Kathlal of Kheda district did not maintain separate accounts for TSC/NBA till June 2012 and September 2011 respectively. This was a clear contravention of the provisions of Scheme guidelines.
5.	Jharkhand	Out of six test-checked districts, Dhanbad and Garhwa were operating two and four bank accounts respectively.
6.	Karnataka	Against the requirement of maintaining a single bank account, the SWSM at the State level was maintaining two bank accounts for TSC/NBA funds, of which one account was closed during 2012-13. Further, the ZPs, Belgaum and Mandya as well as TP, Bailhongal also maintained more than one bank account for operating the scheme funds. Similarly, 14 GPs under ZPs, Belgaum (3), Chitradurga (1) Tumkur (2) and Raichur (8) maintained multiple bank accounts.
7.	Madhya Pradesh	In 231 test checked GPs of 27 Blocks of 13 Districts, it was noticed that separate Cash Book and bank account for TSC/NBA funds were not maintained by 146 GPs of 25 Blocks of 13 Districts. Due to non-maintenance of separate bank account and Cash Book for TSC/NBA funds, the interest accrued on TSC/NBA funds could not be ascertained. Secretaries of the respective GPs stated that separate Cash Book and bank account for NBA funds would be maintained. Out of 13 test checked districts, DWSMs of five (Anuppur, Balaghat, Dewas, Dhar, Satna) districts were operating more than one bank account. Similarly, out of 27 test checked Blocks, seven Blocks (Balaghat, Niwali, Dewas, Satna, Ramnagar, Sohagpur, Beohari) were operating more than one bank account. CEOs of respective ZPs and JPs stated that in future a single bank account would be kept for operating TSC/NBA funds.

¹⁵ State Bank of Hyderabad, Union Bank of India, Allahabad Bank, Indian Bank, ING Vysya bank and Andhra Bank
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Sl. No.	State	Observation
8.	Maharashtra	The State Government had not issued any instruction to the districts on the nature of records to be maintained for the Scheme and its separate accounting resulting in inclusion of receipts and payments other than those related to the Scheme in the accounts. Audit scrutiny revealed that the incorrect accounting resulted in negative opening balance of funds in 12 districts (₹ 17.53 crore), nine districts (₹ 11.40 crore) and six districts (₹ 9.42 crore) during the year 2009-10, 2010-11 and 2011-12 respectively indicating expenditure more than the sanctioned grant by irregular utilisation of grants of other schemes. The audit reports for 2009-10 and 2010-11 reported un-reconciled difference of ₹ 0.96 crore and ₹ 0.59 crore due to inclusion of receipts and payment of schemes other than TSC.
9.	Punjab	In June 2012, the State Coordinator issued instructions to the DWSMs to deposit the unspent balances lying with them in saving bank account opened with the Axis bank. But no permission was obtained from the Ministry to open new bank account prior to depositing the sum of ₹ 20.18 crore (from June 2012 to September 2013) by the DWSMs in newly opened Account.
10.	Uttar Pradesh	TSC/NBA saving bank account at State level was opened (January 2011) in Union Bank of India. Since 2011-12, funds from other scheme viz. e-Panchayat were also credited in this account which resulted in the bank account being no longer separate. The TSC/NBA funds at the district level were kept in separate saving bank accounts except Kushinagar and Jalaun, where two bank accounts for TSC/NBA were in parallel operation during October 2012 to June 2014. Separate bank account for TSC at GP level was not opened and the funds were kept (<i>Gram Nidhi-1</i>) with the funds of 12/13 th Finance Commission and State Finance Commission. The interest earned on TSC funds, though accounted for, could not be determined due to keeping of the TSC funds in a common bank account. Its utilisation too could not be ascertained by audit. Separate bank accounts for NBA (<i>Gram Nidhi-6</i>) were opened after October 2012. Due to not delineating funds for TSC, proper fund management could not be assured.
11.	West Bengal	Murshidabad ZP and Ausgram-II PS maintained two accounts and Alipurduar-I PS kept three bank accounts in different spells. But in none of the cases above; the required approval from the Finance Dept. was obtained. However, selected districts maintained separate bank accounts for TSC funds.

[Details taken from Audited Statement of Accounts with the Ministry]

**Funds not kept in Saving Bank Account
(Refer to paragraph no 4.13(ii))**

Sl. No.	State	Observation	Amount (₹ in lakh)
1.	Arunachal Pradesh	TSC/NBA funds of West Kameng District were maintained in a Savings Bank Account till September 2011, after which they were transferred to a Current Bank Account resulting in interest not earned thereafter.	-
2.	Jammu and Kashmir	The two selected Blocks (Ramhall and Trehgam) and District Development Commissioner, Ramban deposited TSC/NBA funds in the current bank accounts due to which the Department had to suffer loss of ₹ 5.87 lakh as interest. Chances of such cases being in operation in other units could not be ruled out. The Department stated that in future, the CD accounts maintained for TSC/NBA funds would be converted into Saving Bank accounts.	5.87
3.	Nagaland	From the ASAs, it was noticed that in Nagaland, 5 out of 11 districts kept funds of the scheme in Current account during 2011-12 to 2013-14 resulting in loss of interest. Out of the State share of ₹ 4.26 crore sanctioned during 2011-12, the Finance department kept an amount of ₹ 4.05 crore in Civil Deposit (CD) for 88 days leading to loss of interest of ₹ 3.90 lakh to the SWSM.	3.90
4.	Rajasthan	The matching State share was kept in the Personal Deposit (PD) accounts of Zila Parishads. In the six test checked Districts of Churu, Sikar, Bhilwara, Jalore, Sriganganagar and Udaipur an amount of ₹ 9.59 crore as State share was transferred from PD accounts to TSC accounts of the ZPs with delay ranging between 10 to 365 days. Chief Executive Officer, of respective ZPs stated (June- September 2014) that funds were received in PD accounts according to the procedure specified by Finance Department.	-
5.	Tamil Nadu	The state share was routed through State Pay & Accounts office and not operated through bank as required in the guidelines.	-
6.	Uttar Pradesh	The Central share of the scheme was released by the SSM directly in the DSM's bank accounts whereas the State share in State treasuries. The test checked districts drew funds from treasuries which caused delay in crediting the funds in TSC/NBA bank accounts by 16 to 348 days resulting in loss of interest of ₹ 1.12 crore during 2009-14.	112
Total			121.77

[Details taken from Audited Statement of Accounts with the Ministry]

**Interest not accounted for
(Refer paragraph no 4.13(iii))**

Sl. No.	State	Observation	Amount (₹ in lakh)
1.	Andhra Pradesh	In Chittoor district, audit Reports of Chartered Accountant revealed that an amount of ₹ 15.82 lakh earned towards interest on fund balance was not taken into NBA account during the period 2009-13.	15.82
2.	Himachal Pradesh	There was delay ranging between six and 20 days in release of funds amounting to ₹ 45.99 crore during 2009-14 by WSSO to Director, RDD. This resulted in accumulation of interest amounting to ₹ 0.18 crore upto June 2014 in the bank accounts of the WSSO which was not transferred to the implementing agencies as of March 2014.	17.55
3.	Jammu and Kashmir	An amount of ₹ 82.05 lakh earned by SWSM and DWSM Poonch on account of interest had not been accounted for by them in the accounts. While admitting the audit contention, it was stated that due care would be taken in account of the interest in future.	82.05
4.	Jharkhand	An amount of ₹ 0.38 crore was earned as interest on the balances in the SWSM account during 2010-11. Similarly, during 2011-12, an amount of ₹ 1.13 crore was earned as interest on the balances retained in the SWSM account.	37.89 113.02
5.	Madhya Pradesh	During 2009-13, an amount of ₹ 0.74 crore on account of TSC/NBA funds at Block level was not accounted for in 23 Blocks of 12 test checked Districts.	74.00
6.	Manipur	Interest amounting to ₹ 0.13 crore was earned in SWSM A/c during 2012-13 indicating funds were retained in the account.	12.86
7.	Meghalaya	In Meghalaya, interest amounting to ₹ 24.34 lakh and ₹ 47.28 lakh was earned in SWSM A/c during 2011-12 and 2012-13 respectively indicating funds were retained in the account.	24.34 47.28
8.	Nagaland	The SWSM earned an amount of ₹ 0.38 crore as interest from saving bank accounts maintained for operating TSC/NBA funds. This amount was not reflected in the accounts of SWSM.	38.19
9.	Punjab	A sum of ₹ 0.21 crore was transferred (February 2011) by the DWSM, Anandpur Sahib at Rupnagar to Additional Deputy Commissioner (Development), Rupnagar for the construction of 522 Anganwadi toilets. The funds were returned (September 2011) without executing any work. The irregular retention of funds with the Additional Deputy Commissioner (Development) had resulted into loss of interest amounting to ₹ 0.39 lakh. In reply, the SWSM stated (June 2014) that the matter regarding loss of interest would be referred to the concerned department for recovery of loss of interest.	0.39
10.	Rajasthan	In three test checked districts of Sikar, Bhilwara and Sriganganagar funds were transferred to District Coordinator (DC), Sarva Shiksha Abhiyan (SSA) for construction of toilets in rural schools. DC, SSA submitted annual UC which did not include interest amounting to ₹. 0.17 crore earned on the funds. DWSC, Sikar stated (June 2014) that interest would be taken in account after receiving the information from SSA. While DWSC, Sriganganagar stated (August 2014) that the interest earned from fund transferred to SSA will be received back. DWSC, Bhilwara acknowledged (June 2014) that amount ₹ 6.83 lakh was lying in the bank account of SSA. Similarly, review of the records of TSC/NBA of the DWSC, Udaipur revealed that the Zila Parishad, Rural Development Cell ZP (RDC) demanded (February 2013) ₹ 18.33 crore for construction of IHHL during 2012-13, under the Indira Awas Yojana (IAY)/Chief Minister	16.82 11.11

Sl. No.	State	Observation	Amount (₹ in lakh)
		Below Poverty Line Awas (CMBPLA). DWSC, Udaipur transferred ₹ 5.00 crore (February 2013) to ZP (RDC). ZP (RDC) returned the unutilised amount ₹ 2.50 crore (₹ 0.50 crore on 28-01-2014 and ₹ 2.00 crore on 31-07-2014) without the interest of ₹ 0.11 crore earned (up to 31-07-2014) on the unutilised amount.	
11.	Uttar Pradesh	During 2011-14, in Pratapgarh, the TSC/NBA bank account was not credited as of June 2014 with the interest accrued (₹67.14 lakh worked out at the rate of 4 per cent per annum) on the balances of fund in the account.	67.14
Total			558.47

[Details taken from Audited Statement of Accounts with the Ministry]

Annex- 4.13
Discrepancy in Opening and Closing Balance
(Refer to paragraph 4.14(i))

(₹ in lakh)

Sl. No.	Name of the State/UT	Year	Opening Balance as per			Closing Balance as per		
			UC(C+S)	Annual Accounts	IMIS	UC(C+S)	Annual Accounts	IMIS
1.	Bihar	2011-12	16,380.42	12,968.78	13,272.65	15,604.76	12,788.60	13,892.19
2.	Chhattisgarh	2009-10	5,756.06	5,756.06	5,792.42	4,331.18	4,325.30	4,352.49
		2010-11	4,331.18	4,331.18	4,352.49	8,601.10	8,601.10	8,015.94
		2011-12	8,601.10	8,601.10	8,015.87	12,024.39	10,206.62	7,763.78
		2012-13	10,206.62	10,206.62	7,763.78	13,273.77	13,273.77	12,325.63
3.	Gujarat	2010-11	10,316.05	10,316.10	5,540.34	8,596.60	8,596.60	5,550.95
		2011-12	8,596.60	8,596.60	5,550.95	10,590.02	10,590.00	6,564.25
		2012-13	10,590.02	10,590.00	6,564.25	13,233.97	13,234.00	7,294.52
4.	Haryana	2009-10	3,166.54	2,977.22	3,512.77	2,459.27	2,245.59	2,759.7
		2010-11	2,482.17	2,245.59	3,218.55	3,537.56	3,292.29	4,545.04
		2011-12	3,634.57	3,634.38	3,665.68	2,778.24	2,778.25	2,333.93
5.	Himachal Pradesh	2009-10	1,331.73	1,331.66	1,678.35	1,067.00	1,280.51	1,236.69
		2010-11	1,280.50	1,280.50	1,236.69	2,020.38	2,020.38	2,104.64
6.	Jammu & Kashmir	2010-11	709.54	709.54	1,100.79	992.00	992.00	2,894.18
		2011-12	992.00	992.00	2,894.18	1,112.10	1,112.1	1,289.54
		2012-13	1,112.10	1,112.1	1,289.54	1,079.11	1,052.41	1,247.20
7.	Jharkhand	2010-11	15,697.69	15,697.72	13,428.83	15,611.04	15,611.04	14,013.94
		2011-12	15,611.04	15,611.04	14,013.94	22,765.71	22,765.71	19,301.53
8.	Karnataka	2010-11	3,854.49	3,854.49	5,742.48	4,287.22	4,287.22	4,520.24
		2011-12	6,533.53	6,533.55	4,520.24	9,099.18	6,488.09	8,674.52
9.	Kerala	2009-10	1,965.50	1,994.61	1,585.45	1,929.99	1,969.58	1,220.31
10.	Madhya Pradesh	2009-10	9,679.94	9,679.94	13,109.05	8,210.83	4,994.36	8,433.75
		2010-11	8,210.83	4,994.36	8,433.75	18,233.64	10,510.18	11,452.65
		2011-12	18,233.64	10,510.18	11,452.65	14,839.30	3,895.69	9,572.59
		2012-13	14,839.30	3,895.69	9,572.59	18,934.75	8,011.44	18,723.04
11.	Maharashtra	2009-10	7,620.33	9,086.09	9,941.93	8,678.64	8,774.41	7,751.98
		2010-11	8,678.64	9,050.95	7,751.98	16,404.71	16,810.51	14,931.34
		2011-12	17,440.36	0.98	14,931.34	17,181.77	1.02	12,201.84
		2012-13	17,181.77	1.02	12,201.84	23,984.25	7.86	18,511.42
12.	Manipur	2009-10	228.62	228.62	498.95	1,361.64	1,361.65	1,359.55
		2010-11	1,361.64	1,361.65	1,359.55	487.52	468.3	648.89
		2011-12	487.52	468.30	648.89	500.79	365.68	960.79
		2012-13	500.79	365.68	960.79	1,053.49	733.9	2,738.88

Sl. No.	Name of the State/UT	Year	Opening Balance as per			Closing Balance as per		
			UC(C+S)	Annual Accounts	IMIS	UC(C+S)	Annual Accounts	IMIS
13.	Meghalaya	2011-12	3,259.92	3,259.91	3,154.64	627.21	627.21	826.28
		2012-13	627.21	627.21	826.28	2,472.31	2,472.31	2,373.52
14.	Nagaland	2009-10	31.29	30.98	64.29	20.34	26.84	321.6
		2010-11	20.32	26.84	320.88	1101.18	1101.04	1114.63
		2011-12	1,101.17	1,096.68	1,114.63	410.44	0.81	-82.67
15.	Orissa	2009-10	14,658.82	11,486.00	14,077.71	18,744.14	13,880.82	17,238.98
		2010-11	18,744.14	13,880.82	17,238.98	21,700.75	16,944.31	18,168.19
		2011-12	21,700.75	16,944.31	18,168.19	30,012.15	25,443.85	25,548.53
16.	Punjab	2009-10	1,324.97	1,324.97	1,551.63	1,061.11	1,061.12	1,280.40
		2010-11	1,061.11	1,061.12	1,280.4	1,899.58	1,899.58	2,083.92
		2011-12	1,899.58	1,899.58	2,082.92	1,980.05	1,980.05	2,261.3
17.	Rajasthan	2009-10	7,178.31	4,106.91	5,434.45	9,676.78	5,153.23	7,055.70
		2010-11	9,676.78	4,002.40	7,055.70	9,686.55	3,935.79	8,755.98
		2011-12	9,769.73	3,935.79	8,755.98	13,684.74	5,743.85	11,414.34
		2012-13	13,684.73	5,743.85	11,414.34	20,746.89	8,533.25	16,276.02
18.	Uttarakhand	2010-11	1,102.89	1,094.22	924.96	2,157.60	2,204.55	1,391.48
19.	Uttar Pradesh	2009-10	39,335.86	39,335.86	47,202.21	37,890.84	37,890.84	28,120.91
		2010-11	37,890.84	37,890.84	28,120.91	38,962.88	38,962.88	24,807.73
		2012-13	30,073.78	30,086.92	27,839.24	32,989.72	31,286.30	34,234.57

C-Central; S-State

[Source: Ministry of Drinking Water and Sanitation]

Annex- 4.14
Discrepancy in figures of expenditure
(Refer to paragraph 4.14(ii))

(₹ in lakh)

Sl. No.	Name of the State/UT	Year	Expenditure as per		
			UC	Annual accounts	IMIS
1.	Bihar	2009-10	12,210.80	NA	12,609.80
		2010-11	18,084.70	NA	17,890.90
		2011-12	24,713.20	24,713.22	24,206.10
		2012-13	15,746.80	NA	28,292.20
2.	Chhattisgarh	2009-10	6,383.51	6,383.51	9,468.74
		2010-11	3,083.88	3,083.88	3,415.26
		2011-12	2,138.93	2,123.32	4,763.16
		2012-13	3,932.55	1,547.92	2,313.10
3.	Gujarat	2009-10	8,608.31	NA	7,509.59
		2010-11	4,774.90	4,774.90	5,336.90
		2011-12	5,197.46	5,754.32	4,478.10
		2012-13	6,931.82	7,058.36	5,862.31
4.	Haryana	2009-10	1,523.2	1,818.63	1,631.57
		2010-11	1,565.8	1,580.79	1,908.36
		2011-12	2,187.95	1,938.19	2,287.10
5.	Himachal Pradesh	2009-10	1,849.06	1,662.68	1,876.04
		2010-11	2,505.75	2,505.75	2,832.91
6.	Jammu & Kashmir	2010-11	1,597.96	1,597.96	1,663.64
		2011-12	3,037.13	3,037.00	3,043.89
		2012-13	4,366.03	4,392.73	5,002.44
7.	Jharkhand	2009-10	5,849.91	NA	7,641.42
		2010-11	7,188.24	7,188.24	5,358.79
		2011-12	2,421.45	2,421.46	3,313.71
8.	Karnataka	2009-10	8,983.39	NA	6,494.76
		2010-11	7,267.43	7,267.21	7,862.43
		2011-12	6,330.51	6,488.09	6,812.74
		2012-13	9,668.41	9,717.26	9,668.48
9.	Kerala	2009-10	1,608.43	1,831.45	1,874.56
10.	Madhya Pradesh	2009-10	13,361.70	13,361.70	17,662.10
		2010-11	13,362.10	13,362.13	17,489.90
		2011-12	23,381.60	23,381.57	22,856.10
		2012-13	29,879.50	29,879.44	20,713.70

Sl. No.	Name of the State/UT	Year	Expenditure as per		
			UC	Annual accounts	IMIS
11.	Maharashtra	2009-10	12,402.30	12,402.30	16,241.30
		2010-11	8,392.06	8,198.99	9,869.72
		2011-12	13,339.90	0	11,031.40
		2012-13	10,610.80	12,409.23	9,044.75
12.	Manipur	2009-10	351.71	355.67	513.08
		2010-11	1,317.47	1,395.93	1,150.96
		2011-12	846.28	1,602.27	979.97
		2012-13	2,110.84	992.42	1,787.99
13.	Meghalaya	2011-12	3,946.06	3,947.54	3,957.44
		2012-13	2,114.59	2,113.15	1,979.56
14.	Nagaland	2009-10	1,244.38	1,237.95	972.18
		2010-11	323.26	304.01	614.00
		2011-12	1,273.57	1,273.57	1,416.44
15.	Orissa	2009-10	6,479.83	6,679.00	5,816.85
		2010-11	6,393.42	6,766.78	7,475.82
		2011-12	5,589.83	5,588.32	6,662.99
16.	Punjab	2009-10	441.4	523.80	443.63
		2010-11	502.98	747.25	549.08
		2011-12	277.34	1,637.71	146.3
17.	Rajasthan	2009-10	3,474.46	3,514.28	4,362.88
		2010-11	4,342.94	4,204.48	5,176.27
		2011-12	3,895.57	3886.52	4,076.86
		2012-13	5,359.61	5,808.82	10,643.40
18.	Uttar Pradesh	2009-10	38,989.20	38,989.19	61,164.50
		2010-11	32,236.10	31,136.63	32,833.20
		2012-13	33,051.80	31,675.00	23,765.30

[Source: Ministry of Drinking Water and Sanitation]

Annex- 4.15
Discrepancy in figures of interest
(Refer to paragraph 4.14(iii))

(₹ in lakh)

Sl. No	Name of the State/UT	Year	Interest as Per		
			UC	As per ASA	IMIS
1.	Bihar	2009-10	274.06	NA	301.87
		2010-11	375.61	NA	209.19
		2011-12	621.07	621.07	125.33
		2012-13	0	NA	252.94
2.	Chhattisgarh	2009-10	238.25	238.24	138.4
		2010-11	222.23	202.23	317.03
		2011-12	203.23	203.23	51.68
		2012-13	387.00	387.00	20.97
3.	Gujarat	2009-10	474.13	NA	54.72
		2010-11	326.8	326.80	76.22
		2011-12	453.24	453.23	40.04
		2012-13	484.66	484.68	181.61
4.	Haryana	2009-10	73.38	82.49	68.32
		2010-11	82.29	83.25	65.38
		2011-12	79.45	79.45	55.91
5.	Himachal Pradesh	2009-10	31.93	51.21	16.64
		2010-11	109.46	109.46	49.57
		2012-13	159.37	159.36	22.96
6.	Jammu & Kashmir	2010-11	36.60	36.60	26.64
		2011-12	111.31	111.30	10.17
		2012-13	106.57	106.57	69.06
7.	Jharkhand	2009-10	215.89	NA	94.88
		2010-11	359.59	359.59	110.13
		2011-12	646.2	646.2	112.89
8.	Karnataka	2009-10	531.76	NA	18.98
		2010-11	265.85	265.63	14.08
		2011-12	432.29	0	92.76
		2012-13	668.7	668.7	137.83
9.	Kerala	2009-10	86.33	75.62	86.76
		2010-11	725.64	725.65	144.11
10.	Madhya Pradesh	2010-11	514.53	514.53	109.01
		2011-12	388.71	388.38	290.49
		2012-13	460.96	460.97	189.46
		2009-10	354.89	354.89	266.23
11.	Maharashtra	2010-11	471.30	471.30	151.31
		2011-12	775.89	0	162.69
		2012-13	767.82	6.84	144.3
		2009-10	3.78	3.79	0.65
12.	Manipur	2010-11	17.66	17.67	0.96
		2011-12	6.56	6.56	46
		2012-13	27.53	27.53	0
		2011-12	80.93	80.94	16.31
13.	Meghalaya	2012-13	47.28	47.28	42.83

Sl. No	Name of the State/UT	Year	Interest as Per		
			UC	As per ASA	IMIS
14.	Nagaland	2009-10	4.895	4.89	1.24
		2010-11	0	0.07	1.76
		2011-12	3.64	3.64	0
15.	Orissa	2009-10	386.04	341.38	255.66
		2010-11	513.3	507.94	201.33
		2011-12	773.83	772.9	335.64
16.	Punjab	2009-10	50.48	50.48	23.05
		2010-11	49.51	49.5	16.95
		2011-12	58.52	58.52	11.63
17.	Rajasthan	2009-10	130.45	130.46	149.51
		2010-11	156.2	156.24	79.09
		2012-13	311.9	311.93	84.53
18.	Uttar Pradesh	2009-10	1,055.69	1,746.17	840.94
		2010-11	1,199.60	1,199.59	148.84
		2012-13	1,283.63	1,306.11	51.92
19.	Uttarakhand	2010-11	34.94	34.94	20.52

[Source: Ministry of Drinking Water and Sanitation]

Annex- 4.16
Delay in Audit of Accounts
(Refer to paragraph 4.15)

Sl. No	Name of the State	Year	Date of Audit of Accounts by CA	Delay in months	Whether 1st instalment released	Whether 2nd instalment released(date of release)
1.	Gujarat	2010-11	05.2.2013	16	Y	Y(01.03.2011)
		2011-12	25.6.2013	9	y	Y(19.03.2012)
		2012-13	28.1.2014	4	Y	N
2.	Haryana	2011-12	27.6.2013	9	Y	N
3.	Himachal Pradesh	2011-12	18.3.2013	6	Y	N
		2012-13	04.3.2014	5	Y	N
4.	Jammu & Kashmir	2011-12	23.2.2013	5	Y	N
		2012-13	09.3.2014	5	Y	N
5.	Jharkhand	2010-11	08.2.2012	4	Y	Y(25.02.2011)
		2011-12	14.12.2012	3	Y	Y(07.03.2012)
6.	Karnataka	2011-12	15.3.2013	6	Y	Y(02.03.2012)
		2012-13	22.1.2014	4	Y	Y(28.03.2012)
7.	Maharashtra	2010-11	21.02.2012	5	Y	Y(09.02.2011)
		2011-12	27.03.2014	18	Y	N
		2012-13	27.03.2014	6	Y	N
9.	Manipur	2010-11	31.7.2012	10	Y	N
		2011-12	26.12.2012	3	Y	Y(29.03.2012)
		2012-13	31.1.2014	4	Y	Y(26.03.2013)
10.	Nagaland	2010-11	05.3.2012	5	Y	Y(28.02.2011)
		2011-12	01.11.2012	1	Y	N
		2012-13	04.12.2013	3	Y	Y(26.03.2013)
11.	Orissa	2011-12	09.3.2013	5	Y	Y(20.12.2010)
12.	Rajasthan	2010-11	26.2.2012	5	Y	Y(25.03.2011)
		2011-12	05.3.2013	6	Y	Y(28.03.2012)

[Source: Ministry of Drinking Water and Sanitation]

Annex- 4.17
Non-submission of auditor's observations
(Refer to paragraph 4.16)

Sl. No.	Name of the State	Whether Auditors observation received(Yes/No)				
		2009-10	2010-11	2011-12	2012-13	2013-14
1.	Bihar	N	N	N	N	N
2.	Chhattisgarh	N	N	N	N	N
3.	Gujarat	N	N	N	N	N
4.	Haryana	N	N	N	N	N
5.	Himachal Pradesh	N	N	N	N	N
6.	Jammu & Kashmir	N	N	N	N	N
7.	Jharkhand	N	N	N	N	N
8.	Karnataka	N	N	N	N	N
9.	Kerala	N	N	N	N	N
10.	Madhya Pradesh	N	N	N	N	N
11.	Maharashtra	N	N	Y	N	N
12.	Manipur	N	N	N	N	N
13.	Meghalaya	N	N	N	N	N
14.	Nagaland	N	N	Y	Y	Y
15.	Orissa	N	N	N	N	N
16.	Punjab	N	N	N	N	N
17.	Rajasthan	N	N	N	N	N
18.	Uttar Pradesh	N	N	Y	Y	N
19.	Uttarakhand	N	N	N	N	N

[Source: Ministry of Drinking Water and Sanitation]

Annex-5.1
Diversion of IEC funds
(Refer to paragraph-5.2.1)

SI No.	Agency	File No.	Particulars	Date	Amount (in ₹)
1.	ITDC(SACOSAN)	D-11011/77/2007-DWS-II	Supply of pass for the delegation of SACOSAN	18.06.2009	80,899
2.	ITDC(ARMS)	D-11011/84/2008-DWS-II	Event manager of the press meet with NGP awardees	23.06.2009	4,36,288
3.	Deptt of Posts	W-11037/22/2008/CRSP	For designing the art work and poster translation	10.07.2009	6,600
4.	Centre for Science & Environment	W-11037/22/2008/CRSP	Purchasing of film on water management & sustainable development	10.07.2009	21,280
5.	ITDC (ARMS)	W-11046/01/2009-CRSP-PT	Event manager of the ICWG meeting	24.08.2009	2,34,850
6.	AD(ESTATES)	D-16012/8/2009-AGV	Booking of Vigyan Bhavan for NGP	14.09.2009	98,250
7.	DAVP	W-11045/17/2009/CRSP	Advt in newspapers for NGP function	26.10.2009	60,00,000
8.	CPWD	D-16012/8/2009-AGV (PT)	Flower arrangement in Vigyan Bhavan for NGP	03.11.2009	58,040
9.	ITDC (ARMS)	D-16012/8/2009-AGV	Event manager for NGP 2009	06.11.2009	12,50,000
10.	CPWD	D-16012/8/2009-AGV	Booking of vip lounge NGP 2009	12.11.2009	10,500
11.	Sampark Media Planner	D-11011/25/2007-DWS-II	For making two video films	27.11.2009	5,94,220
12.	NFDC	W-11045/17/2009/CRSP	Designing of advt for NGP function	01.12.2009	15,000
13.	NFDC	D-11011/50/2008-DWS-II	Part settlement of total cost of 12000 mementos	14.01.2010	92,71,440
14.	NFDC	D-11011/50/2008-DWS-II	Transportation charges	14.01.2010	7,64,359
15.	NFDC	D-11011/50/2008-DWS-II	Towards cost of 12000 mementos	14.01.2010	23,40,000
16.	NFDC	W-11045/17/2009/CRSP	Service tax on designing of Advt for NGP function	18.02.2010	1,545
17.	Scholar Publishing House	D-13011/23/2009-AGV	Part payment of total cost of 6000 mementos	04.03.2010	71,78,167
18.	ITDC	D-11011/85/2008-DWS-II	Event management	09.03.2010	82,420
19.	ITDC (ARMS)	W-11046/01/2009-CRSP-PT	Event management	30.03.2010	2,34,850
20.	CPWD	D-16012/8/2009-AGV	Booking of foyer in Vigyan Bhavan	31.03.2010	3,400
21.	ITDC (ARMS)	G-12023/3/2010-GEN	Event management for conference	20.10.2010	3,13,965
22.	ITDC	G-12023/3/2010-GEN	Catering charges for conference	08.11.2010	1,20,592
23.	ITDC	G-12023/3/2010-GEN	Event management	16.12.2010	89,306
24.	Maheshwari Trade & Consultancy	G-12023/3/2010-GEN	Hiring of vehicles for conference	16.12.2010	9,201
25.	DAVP	W-11045/35/2011-CRSP	Advt in newspapers for NGP function	11.02.2011	60,00,000
26.	National Bank for Agriculture	W-11045/1/2010-CRSP	Third instalment	18.03.2011	4,96,860

Sl No.	Agency	File No.	Particulars	Date	Amount (in ₹)
27.	Pragna Research & Communication	W-11045/1/2010-CRSP	Third instalment	18.03.2011	5,47,050
28.	Social Dev & Research Foundation	W-11045/1/2010-CRSP	Third instalment	18.03.2011	5,64,300
29.	Society for Human Rights	W-11045/1/2010-CRSP	Third instalment	18.03.2011	7,55,580
30.	Society for Social Service	W-11045/1/2010-CRSP	Third instalment	18.03.2011	5,83,417
31.	NFDC	W-11045/35/2011-CRSP	Designing of advt for NGP function	19.05.2011	16,545
32.	Scholar Publishing House	D-13011/23/2009-AGV	Balance & final payment of 6000 mementos	21.07.2011	10,88,761
33.	DAVP	W-11045/35/2011-CRSP	Advt in newspapers for NGP function	16.08.2011	65,37,000
34.	DAVP	W-11045/53/2011-CRSP	Colour advt in national dailies from Delhi	04.01.2012	65,00,000
35.	ITDC (ARMS)	G-12023/7/2011-GEN	Event management- NGP 2010	18.01.2012	8,45,784
36.	ITDC (ARMS)	G-12023/7/2011-GEN	Event management- NGP 2011	05.03.2012	7,60,000
37.	CPWD	G-12023/7/2011-GEN	Booking of Vigyan Bhavan for NGP	09.03.2012	1,47,000
38.	CPWD	G-12023/7/2011-GEN	Flower arrangement in Vigyan Bhavan for NGP	09.03.2012	57,435
39.	ITDC	G-12023/7/2011-GEN	Advance catering charges for NGP	--.03.2012	1,60,338
40.	Earth Station	G-12023/7/2011-GEN	Supply of mementos for NGP 2011	24.03.2012	96,000
41.	ITDC	G-12023/7/2011-GEN	Catering charges for NGP	24.03.2012	4,03,596
42.	34 SURVEY AGENCIES	W-11045/42/2010-CRSP	Survey charges	30.03.2012	64,17,000
43.	Maheshwari Trade & Consultancy	G-12023/7/2011-Gen	Supply of vehicles for NGP 2011	08.05.2012	44,936
44.	DAVP	W-11045/9/2012-CRSP	Advertisement of tender enquiry	30.05.2012	1,00,000
45.	ITDC (ARMS)	G-12023/7/2012-GEN	Overall activities in connection with NGP 2011-12	21.07.2012	5,53,939
46.	LA CUISINE	G-12023/7/2011-GEN	Lunch etc for national consultation	26.12.2012	2,89,897
47.	Axis Communication	G-12023/7/2011-GEN	Logistic arrangement for national consultation	02.01.2013	2,19,777
48.	Scope Complex	G-12023/7/2011-GEN	Booking for national consultation	08.01.2013	8,989
49.	Maheshwari Trade & Consultancy	G-12023/7/2011-GEN	Hiring of vehicles for national consultation	07.03.2013	18,132
	Total:				6,24,27,508

[Source: Ministry of Drinking Water and Sanitation]

Annex-5.2
Irregularities in utilisation of IEC funds at the State level
(Refer to paragraph-5.2.2)

State	Observation	₹ in crore
Andhra Pradesh	In Andhra Pradesh , SWSM selected (2012) M/s Setwin, Hyderabad on nomination basis for supply of flex wall hangings at ₹ 170 each. It was observed that SWSM had subsequently selected Ms/ Viswa Sai Ads on the basis of open tenders system for supply of flex wall hangings at ₹ 124 per wall hanging, which was ₹ 46 less than the rate agreed with the agency selected on nomination basis. Thus, an avoidable expenditure on 116698 hangings procured from M/s Setwin in one of the test-checked District (Chittoor) worked out to be ₹ 0.54 crore.	0.54
Assam	177 hoardings, installed during September 2013 to March 2014 in four test checked districts viz. Nagaon, Tinsukia, Nalbari and Goalpara at a cost of ₹ 1.07 crore were un-installed (March 2014) by district administration due to imposition of 'Code of Conduct for Lok Sabha Poll – 2014' and lying idle (August 2014) in stock.	1.07
	Further, SWSM spent ₹ 0.39 crore during December 2013 to January 2014 towards production and broadcasting of five advertisement films on various IEC activities during 19 November 2013 to 18 January 2014 for 62 days covering 18,000 seconds through a private TV channel which was not adequate to generate mass awareness on sanitation. Instead, SWSM could have planned its telecasting throughout the year by negotiating with other TV channels including 'Doordarshan', which has much broader viewer base.	0.39
Bihar	1667 places were covered with 5285 wall writings at the cost of ₹ 0.21 crore in five test checked districts of Bhojpur, Darbhanga, Gaya, Nawada and Patna. As up to 17 writings were placed on walls at certain places these could not serve the purpose of IEC to reach all sections of the societies.	0.21
Chattisgarh	₹ 0.48 crore was incurred during 2010-14 on activities of Gram Suraj Abhiyan, a State Government initiative to evaluate the demand of services in a village to be executed under various schemes. This amount spent on hiring of vehicles, procurement of refreshment materials and hiring of tent materials was irregularly charged to IEC of the Scheme.	0.48
Gujarat	DRDA, Valsad purchased 15 tricycles at ₹ 16,200 per unit and 225 Static Litter Bins at ₹ 823 per unit for management of solid waste for 10 GPs without following the prescribed procedure and expenditure of ₹ 4.28 lakh was irregularly booked under IEC component (March 2011).	0.04
Himachal Pradesh	DRDA, Nahan spent ₹ 5.50 lakh on purchase of watches, bags, caps, etc., from the IEC component. It was stated (June 2014) that the items were purchased for motivation of the Panchayati Raj Institutions, NGO, etc.	0.06
Jammu and Kashmir	₹ 0.25 lakh (March 2014) incurred on purchase of books titled City Government, City and Sanitation during 2009-14 was booked under IEC though the purchase of Books was outside the scope of the IEC activities.	0.03
Madhya Pradesh	₹ 0.13 crore of IEC funds were spent for printing of VWSC minutes register, monitoring registers, measurement books, forms of evaluation reports and completion certificates by DWSM Shahdol	0.13
Rajasthan	₹ 2.63 lakh spent on physical verification of Nirmal Gram Panchayat and Water, Sanitation, Hygiene (Wash) Validation Survey during 2013-14 by SWSM was debited to IEC in DWSC Churu, though it pertained to administrative expenditure.	0.03
Tamil Nadu	Scheme fund of ₹ 3.50 crore initially transferred to UNICEF account and shown as IEC expenditure returned to Scheme account subsequently.	3.50

Uttar Pradesh	CCDU spent ₹ 0.70 crore on Nukkar Natak, IEC material, training to Gram Preraks and departmental functionaries etc. by placing orders to Jila Panchayat Udyogs without following proper procedure. Similarly, three districts (Pilibhit, Sitapur and Kushinagar) placed orders worth ₹ 0.48 crore with Jila Panchayat Udyogs for supply / installation of retro reflective boards / iron sheets / sign boards and five test checked districts paid ₹ 0.62 crore for nukkar natak to three agencies without inviting open tenders for the same.	1.80
	IEC fund of ₹ 0.48 lakh was diverted for the purchase of three handycams. Two of the three handycams provided to Chief Development Officer, Pratapgarh for the purpose of the Assembly General Election-2012 were not returned (June 2014). Further, ₹ 2.32 lakh was diverted for purchase of diesel/petrol for the vehicle provided by State Government to the District Magistrate and Chief Development Officer of district Pratapgarh and generator installed in the camp office of the District Magistrate.	0.07
West Bengal	₹ 5.00 lakh allotted to Sabajput GP of Purba Medinipur district during 2012-13 for the purpose of IEC was utilized for installation of tube wells.	0.05
	TOTAL	8.40

[Source: Data compiled from the records of sample project districts]

Annex-5.3
Achievement of IEC for financial Year-2013-2014
(Refer to paragraph-5.3)

(₹ in lakh)

Sl. No.	State name	No. of Districts Entered	IEC Activities			
			Proposed No. of Activities	Achieved No. of Activities	Proposed Expenditure	Actual Expenditure Incurred
1.	Andhra Pradesh (incl. Telangana)	12	91,216	440	2,480.96	230.21
2.	Arunachal Pradesh	16	1,798	2	322.28	2.18
3.	Assam	4	18,819	0	189.80	0.00
4.	Bihar	38	3,31,537	4,177	9,815.21	134.27
5.	Chhattisgarh	16	1,02,474	19,174	1,706.42	283.22
6.	D & N Haveli	0	0	0	0.00	0.00
7.	Goa	0	0	0	0.00	0.00
8.	Gujarat	25	84,655	5,716	1,589.44	107.53
9.	Haryana	0	0	0	0.00	0.00
10.	Himachal Pradesh	12	36,167	7,924	1,150.51	199.55
11.	Jammu & Kashmir	20	22,436	0	1,971.95	0.00
12.	Jharkhand	24	1,46,004	41,305	3,378.56	642.85
13.	Karnataka	25	1,51,800	4,338	3,688.25	104.11
14.	Kerala	1	0	0	85.47	0.00
15.	Madhya Pradesh	50	3,64,521	6,369	20,630.43	309.86
16.	Maharashtra	33	1,14,972	45,960	5,185.70	1,313.67
17.	Manipur	1	70	2	9.53	0.42
18.	Meghalaya	7	8,780	0	365.00	0.00
19.	Mizoram	8	559	0	77.25	0.00
20.	Nagaland	11	166	0	163.85	0.00
21.	Odisha	30	9,95,650	27,518	2,324.51	178.63
22.	Puducherry	0	0	0	0.00	0.00
23.	Punjab	20	5,780	0	115.00	0.00
24.	Rajasthan	32	145,888	11,371	5,236.16	199.25
25.	Sikkim	0	0	0	0.00	0.00
26.	Tamil Nadu	29	2,75,878	74,355	6,089.18	171.57
27.	Tripura	4	41,996	1,665	593.00	25.51
28.	Uttar Pradesh	67	3,50,771	144	12,851.39	3.40
29.	Uttarakhand	13	15,12,217	11,73,835	232.78	149.20
30.	West Bengal	19	6,11,788	2,87,239	7,009.79	1,161.90
	Total	517	54,15,942	17,11,534	87,262.42	5,217.33

[Source: Ministry of Drinking Water and Sanitation]

Annex-5.4
State-wise details of utilisation vis-à-vis availability of IEC funds
(Refer to paragraph-5.3)

(₹ in crore)

Sl. No.	State	Fund available	Amount spent
1.	Andhra Pradesh (incl. Telangana)	82.08	32.12
2.	Bihar	149.47	22.11*
3.	Chattisgarh	47.67	16.86
4.	Jammu and Kashmir	NA	1.41*
5.	Madhya Pradesh	1.35	2.77*
6.	Mizoram	1.60	0.67*
7.	Odisha	47.31	10.66*
8.	Punjab	36.20	1.22
		11.27	NIL*
9.	Rajasthan	15.83	5.41*
10.	Tamil Nadu	47.61	2.62
11.	Tripura	12.72	2.28
12.	Uttar Pradesh	71.19	21.05*
13.	Uttarakhand	40.86	1.90
14.	Maharashtra	178.50	68.38

*Figures in respect of test checked districts only

[Source: Data compiled from the records of sample project districts]

Annex-6.1
Achievement under Convergence
(Refer to paragraph-6.3)
2012-13

Sl. No.	State Name	Total No. of NBA Districts	IHHL BPL				IHHL APL			
			Achievement under NBA (Approved)	Achievement under Convergence with MGNREGS	Achievement under Convergence with IAY	Achievement under Convergence with Both (IAY and MGNREGS)	Achievement under NBA (Approved)	Achievement under Convergence with MGNREGS	Achievement under Convergence with IAY	Achievement under Convergence with Both (IAY and MGNREGS)
1.	Andhra Pradesh (incl Telangana)	22	3,24,735	15,011	0	0	59,544	0	0	0
2.	Arunachal Pradesh	16	4,775	0	0	0	985	0	0	0
3.	Assam	26	1,77,008	0	0	0	96,232	0	0	0
4.	Bihar	38	5,60,678	0	0	0	2,36,021	0	0	0
5.	Chhattisgarh	27	30,222	47	0	0	21,823	149	0	0
6.	D & N Haveli	1	0	0	0	0	0	0	0	0
7.	Goa	2	0	0	0	0	0	0	0	0
8.	Gujarat	25	34,927	317	313	0	1,37,050	1,366	0	0
9.	Haryana	21	17,435	0	0	0	45,514	0	0	0
10.	Himachal Pradesh	12	1,275	1	0	0	3,908	0	0	0
11.	Jammu & Kashmir	21	50,589	0	0	0	21,311	0	0	0
12.	Jharkhand	24	39,702	0	0	0	8,798	0	0	0
13.	Karnataka	29	2,03,399	0	0	0	93,030	0	0	0
14.	Kerala	14	5,674	0	0	0	0	0	0	0
15.	Madhya Pradesh	50	3,39,282	0	0	0	2,18,907	0	0	0
16.	Maharashtra	33	92,103	0	0	0	97,203	1,820	0	0
17.	Manipur	9	32,208	0	0	0	11,709	0	0	0
18.	Meghalaya	7	11,955	0	0	0	2,451	0	0	0
19.	Mizoram	8	4,655	0	0	0	312	0	0	0
20.	Nagaland	11	18,630	0	0	0	3519	0	0	0
21.	Odisha	30	85,870	0	0	0	32448	0	0	0
22.	Puducherry	1	0	0	0	0	0	0	0	0
23.	Punjab	20	43,101	0	0	0	14,320	0	0	0
24.	Rajasthan	32	81,700	0	0	0	1,71,100	0	0	0
25.	Sikkim	4	0	0	0	0	0	0	0	0
26.	Tamil Nadu	29	2,43,966	0	0	0	80,250	0	0	0
27.	Tripura	8	4,569	0	0	0	2,466	0	0	0
28.	Uttar Pradesh	75	45,359	6,958	0	2293	89,514	2,009	0	0
29.	Uttarakhand	13	37,554	16	359	0	60,261	0	0	0
30.	West Bengal	19	4,28,448	87	33	0	1,30,667	0	0	0
Total :-		627	29,19,819	22,437	705	2293	16,39,343	5,344	0	0

[Source: Ministry of Drinking Water and Sanitation]

Annex-6.2
Achievement under Convergence
(Refer to paragraph-6.3)
2013-14

SL.No.	State Name	Total No. of NBA Districts	IHHL BPL				IHHL APL			
			Achievement under NBA (Approved)	Achievement under Convergence with MGNREGS	Achievement under Convergence with IAY	Achievement under Convergence with Both (IAY and MGNREGS)	Achievement under NBA (Approved)	Achievement under Convergence with MGNREGS	Achievement under Convergence with IAY	Achievement under Convergence with Both (IAY and MGNREGS)
1.	Andhra Pradesh (incl Telangana)	22	3,13,802	1,22,113	6,076	0	5,601	0	0	0
2.	Arunachal Pradesh	16	13,789	0	0	0	644	0	0	0
3.	Assam	26	1,24,408	0	369	0	36,194	0	0	0
4.	Bihar	38	98,456	424	310	1,545	63,190	152	0	0
5.	Chhattisgarh	27	38,088	3,334	0	0	29,369	6,485	0	0
6.	D & N Haveli	1	0	0	0	0	0	0	0	0
7.	Goa	2	0	0	0	0	0	0	0	0
8.	Gujarat	25	25,767	8,439	897	0	1,29,501	20,794	2	0
9.	Haryana	21	46,316	1,111	5,418	0	70,110	3,461	0	0
10.	Himachal Pradesh	12	2,462	0	0	0	6,708	0	0	0
11.	Jammu & Kashmir	21	50,493	0	0	0	20,391	0	0	0
12.	Jharkhand	24	43,327	3,974	0	47	33,491	7,287	0	0
13.	Karnataka	29	3,64,045	1,616	0	0	1,41,652	10,358	0	0
14.	Kerala	14	39,167	0	0	0	434	0	0	0
15.	Madhya Pradesh	50	2,79,845	11,348	0	0	2,35,738	3,152	0	0
16.	Maharashtra	33	1,98,271	21,675	9,208	0	3,60,771	34,530	0	0
17.	Manipur	9	24,444	0	0	0	10,998	0	0	0
18.	Meghalaya	7	22,488	0	3	0	6,524	0	0	0
19.	Mizoram	8	3,940	0	0	0	584	0	0	0
20.	Nagaland	11	20,102	0	0	0	0	0	0	0
21.	Odisha	30	24,784	3,003	0	0	8,975	2,363	0	0
22.	Puducherry	1	0	0	0	0	0	0	0	0
23.	Punjab	20	1,597	0	0	0	2,315	0	0	0
24.	Rajasthan	32	1,02,905	4,781	510	1,098	1,63,292	25,081	0	0
25.	Sikkim	4	3,389	0	0	0	54	0	0	0
26.	Tamil Nadu	29	1,60,747	4,051	0	3,108	1,52,655	7,206	0	245
27.	Tripura	8	5,365	2,164	0	0	712	0	0	0
28.	Uttar Pradesh	75	2,13,312	37,569	3,025	6,871	5,75,780	81,982	0	40
29.	Uttarakhand	13	25,899	302	1,368	0	65,185	140	0	0
30.	West Bengal	19	3,06,363	60,723	1,394	2,064	3,01,855	69,994	0	0
Total :-		627	25,53,571	2,86,627	28,578	14,733	24,22,723	2,72,985	2	285

[Source: Ministry of Drinking Water and Sanitation]

Annex-6.3
Convergence at State level
(Refer to paragraph-6.3)

State	Observation
Andhra Pradesh (including Telangana)	Bank statements of SWSM relating to payments made in convergence with MGNREGS during 2013-14 revealed that ₹ 4.27 crore, made available through single window were returned back due to non-existence of bank accounts/accounts with different names. At district level, convergence was noted in two (Adilabad and Karimnagar) of six test checked districts, where out of ₹ 140.54 crore available under MGNREGS, ₹ 31.33 crore only was utilised for construction of IHHL. No school toilets were constructed under convergence with MGNREGS in any district except Karimnagar where 600 were constructed at a cost of ₹ 2.10 crore. No Anganwadi toilets and SLWM works were undertaken under convergence with MGNREGS in any of the test checked districts. DWSM, Vishakhapatnam reported convergence with other schemes towards construction of CSC.
Arunachal Pradesh	Though the implementing agencies claimed to have devised a convergence mechanism for effective planning and implementation of NBA projects, records in support of the same were not produced. Moreover, there was no convergence of the TSC/NBA scheme with other schemes.
Assam	State Government did not consider incentive available under MGNREGS while approving (September 2013) the estimate of ₹ 6,000 per IHHL and finalised the model of IHHL with bamboo made temporary superstructure and one GCI sheet on the roof. Due to this, superstructure could not be done with brick wall and 7,931 IHHLs constructed in Nalbari district at a total cost ₹ 4.76 crore (7931x6000) during 2013-14 turned out to be substandard. Further, due to lack of coordination between line departments, in five sample districts of Assam, only 8222 IHHLs could be constructed under the Scheme in 1.61 lakh IAY houses constructed during the period.
Bihar	DWSCs of test-checked districts transferred (December 2011 to March 2014) ₹ 36.60 crore to 166 BDOs for IAY and ₹ 27.95 crore to 927 GPs for construction of IHHL under MGNREGS but only three test-checked districts ¹ submitted (August 2014) UCs of ₹ 0.38 crore for 825 units under MGNREGS convergence. Construction of IHHL under IAY convergence had not been reported by the BDOs till August 2014.
Chhattisgarh	In four test checked districts, 29,674 toilets were sanctioned during 2012-14 in convergence with MGNREGS. However, NBA share of ₹ 13.36 crore was released to the VWSCs whereas the MNREGS share of ₹ 13.35 crore was neither released to the VWSCs/JPs nor payment for construction of toilets was allowed by the MNREGS authorities till November 2014. It was further noticed in test checked GPs that only 1181 toilets (49 <i>per cent</i>) out of total 2995 undertaken in convergence with the MNREGS were actually completed and balance could not be started till November 2014 due to lack of MNREGS share.
Jammu and Kashmir	Convergence was poor in 1045 GPs of five sampled districts as just 305 IHHLs (2 <i>per cent</i>) were constructed in 17378 IAY houses and there was no provision of sanitation facilities in remaining 17073 dwellings.
Jharkhand	PMU did not fix any specific target for coverage of IAY houses on priority basis till 2012-13. A target of 67,153 IAY houses was finally fixed (May 2013) by DWSD for coverage in 2013-14. This included a target of 18,687 toilets in test-checked districts. Against the fixed target, four ² out of six test-checked districts could take up construction of 14,130 toilets (including 9530 toilets under MGNREGS convergence) till March 2014.
Karnataka	Three test checked ZPs have released a total amount of ₹ 2.55 crore to Rajiv Gandhi Rural Housing Corporation Limited (RGRHCL) during 2013-14 for providing assistance to IAY houses constructed without toilets without due inspection of work spot and ensuring completion. Further, the RGRHCL did not render any utilisation certificate and detailed account of IAY houses targeted, completed and assistance provided to beneficiaries. None of the test-checked ZPs/GPs made efforts to implement other components like Anganwadi toilets/school toilets/SLWM works through convergence and dovetailing of funds from other resources like MPLADS, MLALADS, MGNREGS and State/GP funds either for construction or maintenance of facilities created under TSC/NBA.
Kerala	There was convergence of NBA with IAY. However, no instance of productive convergence of NBA with MGNREGS was noticed.

¹ Nawada-401: ₹ 0.18 crore, Darbhanga – 300 : ₹ 0.14 crore and Gaya-124 : ₹ 0.06 crore

² Dumka, Garhwa, Gumla and Ramgarh.

State	Observation
Maharashtra	In the 207 selected GPs, IHHLs were not constructed in 191 GPs through convergence with MGNREGA while in 158 GPs, convergence of IAY with TSC/NBA for construction of IHHL in IAY dwelling was not done.
Manipur	No convergence programme with MGNREGS was taken up in the two sampled districts. Further, records regarding convergence with IAY were also not available.
Meghalaya	Out of two selected districts, construction of IHHLs in convergence with MGNREGS was taken up only in two selected blocks (Mawkynrew and Myllem) of East Khasi Hills district. Construction of Anganwadi toilets, school toilets, and SLWM works were not taken up and no initiatives were taken to dovetail funds from other resources like MPLADS, MLALADS, MGNREGS, etc. to converge NBA with MGNREGS.
Mizoram	State Level Water & Sanitation Mission had not made any concerted efforts to evolve a convergence mechanism with the MGNREGS being implemented by the Rural Development Department.
Nagaland	There was no convergence of TSC/NBA schemes with MGNREGS or any other schemes implemented in the State.
Odisha	17580 IAY houses were constructed without toilets in 17 out of 21 sampled blocks during 2009-14 but these houses were not covered under TSC/ NBA for construction of IHHLs because DWSM did not place incentive money at the disposal of any BDOs of the respective districts. Further, in State programme of Gram Sashaktikaran Karyakrama (GSSK) for implementation of NBA in convergence with MGNREGS, 49.31 lakh beneficiaries (BPL-22.26 lakh, APL-27.00 lakh and AWC-0.05 lakh) were identified, however, only 5366 IHHLs could be constructed in the State during 2013-14 in convergence with MGNREGS. In two out of eight test checked districts only 2,095 IHHLs were constructed during 2013-14 under NBA in convergence with MGNREGS.
Punjab	7,814 IAY houses constructed without toilets during 2012-14 were not covered under TSC/ NBA for construction of IHHLs despite having sufficient funds. Further, no convergence mechanism had been adopted with MGNREGS
Rajasthan	26692 houses were constructed in 16 test checked blocks in eight districts under IAY/other State housing scheme during 2009-10 to 2013-14. But toilets in only 6168 (23 per cent) houses were constructed under TSC.
Tamil Nadu	Except for IHHL, no other scheme component was implemented in convergence with MGNREGS.
Tripura	In Boxanagar block, construction of 450 IHHLs was taken up with financial assistance of ₹ 4,500 per IHHL from MGNREGS. Instead of executing the work under MGNREGS, the whole amount of ₹ 0.20 crore was transferred to TSC bank account and the work was executed by the TSC agencies, which was yet to be completed. In Mohanpur Block, MGNREGS component of ₹ 4,500 was transferred in 2013-14 to the bank accounts of beneficiaries for construction of 487 IHHLs. However, the work was not completed as of August 2014. No incentive from the Scheme was provided to 17,197 IAY houses which were constructed without toilets. SSA funds contributed for construction of 590 school toilets in South Tripura District and 890 school toilets were constructed in convergence with MPLADS and 13 th Finance Commission funds in West Tripura District. In West Tripura District, 310 Anganwadi toilets were also taken up in convergence with MGNREGS.
Uttar Pradesh	In seven districts, out of 0.60 lakh IHHLs sanctioned in convergence with MGNREGS, 0.35 lakh IHHLs (64 per cent) remained incomplete due to delay in convergence. Dovetailing of funds from other resources like MPLADS, MLALADS, State/GP funds was not ensured to meet additional cost of institutional toilets and SLWM and also to meet community contribution.
Uttarakhand	Incentive was not paid to the beneficiaries who had constructed IHHL through MGNREGA funds in the selected districts, except U S Nagar.
West Bengal	No fund under the Scheme was provided to IAY beneficiaries for construction of toilet in any of five selected districts. In so far as convergence with MGNREGS is concerned, some activities were reported by Murshidabad and Bardhaman ZPs. However, there was no proof of convergence in Purba Medinipur, Jalpaiguri and Uttar Dinajpur ZPs. Further, there was nothing on record to show that the funds from other resources like MPLADS, MLALADS and state/GP fund were utilized to meet the additional costs of institutional toilets and SLWM, maintenance of facilities created under TSC/NBA or to meet the community contribution towards construction of CSCs in the five selected districts.

[Source: Data compiled from the records of sample project districts]

Annex-7.1
(Refer to paragraph-7.3)

A. Difference in figures of BPL-IHHL (Target/Achievement) supplied by the Ministry and actual figure

Sl.No.	State	Year	Target/achievement	Figures of Ministry	Actual figure
1.	Arunachal Pradesh	2009-10	Target	29201	33941
		2010-11	Target	41464	51266
		2010-11	Achievement	14346	13412
		2012-13	Target	31014	12345
2.	Himachal Pradesh	2009-10	Target	64915	51644
		2010-11	Target	30266	31472
		2011-12	Target	1990	3975
		2013-14	Target	2	17500
3.	Jammu & Kashmir	2009-10	Target	157536	157554
		2009-10	Achievement	48672	49636
		2010-11	Target	211845	212581
		2010-11	Achievement	30038	35880
		2011-12	Target	77700	80000
		2011-12	Achievement	60639	51352
		2012-13	Achievement	50589	50125
		2013-14	Target	128163	144471
4.	Karnataka	2009-10	Target	638181	600949
		2010-11	Target	887105	831150
		2011-12	Target	456285	644244
		2011-12	Achievement	197070	191070
		2012-13	Target	280799	284641
		2013-14	Target	217187	304927
5.	Manipur	2010-11	Target	68551	63846
		2013-14	Target	5034	44000
		2013-14	Achievement	24444	17616
6.	Odisha	2009-10	Target	957781	916892
		2009-10	Achievement	285318	262112
		2010-11	Target	1291111	1218299
		2010-11	Achievement	396500	407550
7.	Punjab	2013-14	Achievement	24784	18886
		2009-10	Target	0	116050
8.	Tripura	2010-11	Target	31068	25819
		2013-14	Target	4685	5028

B. Difference in figures of APL-IHHL (Target/Achievement) supplied by the Ministry and actual figure

Sl.No.	State	Year	Target/achievement	Figures of Ministry	Actual figure
1.	Arunachal Pradesh	2009-10	Target	1156	10256
		2010-11	Target	6489	7357
		2010-11	Achievement	5433	3270
		2012-13	Target	4339	1048
2.	Himachal Pradesh	2009-10	Target	155933	95183
		2010-11	Target	40283	59080

		2011-12	Target	5300	11257
		2013-14	Target	120	98000
3.	Jammu & Kashmir	2012-13	Achievement	21311	18194
		2013-14	Target	81544	94844
		2013-14	Achievement	20391	27312
4.	Karnataka	2009-10	Target	828152	877720
		2010-11	Target	911659	989102
		2011-12	Target	399098	640146
		2012-13	Target	274162	272417
		2013-14	Target	217359	182360
5.	Manipur	2010-11	Target	19517	23517
		2013-14	Target	700	16000
		2013-14	Achievement	10998	8984
6.	Odisha	2009-10	Target	613423	660094
		2009-10	Achievement	253759	214442
		2010-11	Target	1066034	1030708
		2010-11	Achievement	456803	479039
		2013-14	Target	343218	343216
		2013-14	Achievement	8975	5947
7.	Punjab	2009-10	Target	0	86623
		2009-10	Achievement	120663	37397
8.	Tripura	2010-11	Target	45500	32173
		2013-14	Target	9695	12161

C. Difference in figures of School Toilets (Target/Achievement) supplied by the Ministry and actual figure

Sl.No.	State	Year	Target/achievement	Figures of Ministry	Actual figure
1.	Arunachal Pradesh	2009-10	Target	2092	510
		2010-11	Target	201	401
		2010-11	Achievement	335	111
2.	Himachal Pradesh	2009-10	Target	8368	4242
		2010-11	Target	7818	8271
		2011-12	Target	1842	5598
		2013-14	Target	1813	3500
3.	Jammu & Kashmir	2009-10	Achievement	3540	3499
		2010-11	Target	3201	9182
		2010-11	Achievement	1480	1545
		2011-12	Achievement	2682	2671
		2012-13	Achievement	2011	1728
		2013-14	Target	3051	3313
		2013-14	Achievement	363	454
4.	Karnataka	2009-10	Target	1276	740
		2010-11	Target	1900	2102
		2011-12	Target	1353	4890
		2012-13	Target	2044	3573
		2013-14	Target	323	2453
5.	Manipur	2010-11	Target	1772	2064
6.	Odisha	2009-10	Target	20940	21143
		2009-10	Achievement	14262	13727

		2010-11	Target	6766	6488
		2010-11	Achievement	3418	4414
		2012-13	Achievement	1138	1043
7.	Punjab	2009-10	Target	0	2787
		2013-14	Target	90	0
8.	Tripura	2010-11	Target	1574	1495
		2013-14	Target	704	131

D. Difference in figures of Anganwadi Toilets (Target/Achievement) supplied by the Ministry and actual figure

Sl.No.	State	Year	Target/ achievement	Figures of Ministry	Actual figure
1.	Arunachal Pradesh	2009-10	Target	787	722
		2010-11	Target	515	303
		2010-11	Achievement	331	201
2.	Jammu & Kashmir	2009-10	Achievement	29	24
		2010-11	Target	850	868
		2010-11	Achievement	42	40
		2011-12	Achievement	97	79
		2012-13	Achievement	76	78
		2013-14	Target	204	222
		2013-14	Achievement	4	52
3.	Himachal Pradesh	2009-10	Target	3901	2625
		2010-11	Target	6377	6498
		2011-12	Target	2151	5690
		2013-14	Target	456	700
4.	Karnataka	2009-10	Target	2140	616
		2010-11	Target	2794	154
		2011-12	Target	3831	4331
		2012-13	Target	2514	3658
		2013-14	Target	713	3495
5.	Manipur	2010-11	Target	577	1006
6.	Odisha	2009-10	Target	11419	11298
		2009-10	Achievement	4866	4694
		2010-11	Target	5657	6110
		2010-11	Achievement	1459	1558
		2011-12	Target	3138	3138
		2011-12	Achievement	3320	3320
		2012-13	Target	2141	2141
		2012-13	Achievement	956	942
		2013-14	Target	1840	1840
		2013-14	Achievement	45	28
7.	Punjab	2013-14	Target	1383	6566
		2013-14	Achievement	162	21
8.	Tripura	2010-11	Target	792	507
		2012-13	Target	27	0
		2013-14	Target	25	0

[Source: Ministry of Drinking Water and Sanitation]

Annex-7.2
Inspection at State/District level
(Refer to paragraph-7.9.1)

State	Observation
Andhra Pradesh (incl. Telangana)	Inspections were conducted in Srikakulam but in case of Chittoor, Karimnagar and Vishakhapatnam, no field visits were conducted. Status with regard to Adilabad and Khammam was not furnished.
Jammu and Kashmir	Inspections were not made during 2009-14. However, Budgam district had conducted four inspections during 2009-14 yet the reports of these inspections were either not available or were not produced to Audit.
Meghalaya	Schedule of inspection was not prepared and as such inspections were done in a casual, haphazard and <i>ad hoc</i> manner. Moreover, reports of such inspections were not made available to Audit.
Mizoram	It was claimed that regular field inspections were carried out by the various State and States level officers but no copy of Inspection Reports/Notes, if any, submitted by the State/State level officers could be shown to audit
Punjab	Due to low incentive cost under the scheme, IHHLs could not be constructed as desired, but required inspections had been carried out by the concerned State Officer of the Department wherever school and anganwadi toilets had been constructed. However, no record to this effect was produced to audit.
Uttar Pradesh	Regular inspections by senior officers were not made. The <i>District Panchayati Raj</i> Officer (DPRO) and District Project Coordinator (DPC) conducted composite inspection during 2009-14 of the scheme running in the villages and prepared inspection reports on all the schemes including TSC/NBA. The inspection reports reflected deficient construction in terms of quality of IHHLs. Non/improper use of sanitary latrine cases was also noticed. In most cases, the construction was not in accordance with the norms prescribed by the Government. However, records relating to follow up action on the inspection reports were not maintained.
Uttarakhand	Out of four sample districts, only DPMU U S Nagar had carried out inspections till April 2012. However, no such inspections were carried in any other sampled States. It was also observed that after directions from the PMU in April 2012, U S Nagar and Almora districts had started inspections at the field level. However, no such information and records were available with other two districts of Dehradun and Pauri.
West Bengal	Inspections were being conducted frequently in the State. However, only NGP inspection reports were submitted to MoRD through online system. In Murshidabad State, PS level officials of five selected PSs inspected the constructions of toilets from 2012-13 onwards

[Source: Data compiled from the records of sample project districts]

Annex-7.3
Swachchhata Diwas
(Refer to paragraph-7.9.4)

State	Observation
Maharashtra	In the 207 selected GPs, only 1,635 sanitation days were observed as against 8,727 during the period 2009-14. Further, the record of proceedings was not maintained in respect of 871 Swachchhata Diwas.
Nagaland	Swachchhata Diwas was observed ranging from one to four times in a year but norms as envisaged in the guidelines were not followed by the villages.
Rajasthan	Out of 147 test checked GPs, six GPs of Raniwara (Raniwara Kalan, Bandhar, Jalera khurd, Ajodar, Kagmala and Dahipur) had celebrated only one Swachchhata Diwas during 2011-12 and in remaining GPs it was not observed.
Tamilnadu	Only 40 of the 860 Gram Panchayats in Thiruvannamalai District observed Sanitation Day for six months in a year (2009-10 to 2013-14).

Gram Swachchhata Sabha

State	Observation
Andhra pradesh (incl. Telangana)	Except in Srikakulam State (despite shortfall), none of other GPs in Adilabad, Karimnagar, Khammam, Chittoor and Visakhapatnam conducted GSS during audit period.
Maharashtra	In the 107 selected GPs (out of 207), 214 GSS were convened as against 1,070 prescribed during the period 2009-14.
Meghalaya	In East Khasi Hills, there was VWSC instead of GSS in each village and it was regularly holding meetings for implementation of TSC scheme and sanitation and other related activities. However, no written minutes were submitted to the Block/State.
Rajasthan	GSS were convened only in four GPs of Bandhar, Jalera khurd, Dahipur (during 2011-12) and Raniwara Kalan (2011-14) out of 147 test checked GPs. GSS were not convened in other test checked GPs.
Tamilnadu	Grama Swatchatha Sabha was also convened by the 40 Gram Panchayats, though no record was maintained for the same.

[Source: Data compiled from the records of sample project districts]

Annex-7.4
Departmental Monitoring
(Refer to paragraph-7.9.5)

State	Observation
Arunachal Pradesh	Block/PRI level officials did not review the progress in each GP. CEOs of State Panchayats/Secretaries of DWSCs did not review progress of the Scheme with Block officials.
Jammu and Kashmir	Block PRIs and Block level officials of the department had not reviewed the progress of works during 2009-14 except Budgam which had held one meeting during each year. Records regarding conduct of such reviews of the progress of the project in Blocks by State Panchayat Officers with the Block Officials on monthly basis were not provided to audit.
Jharkhand	Periodical meetings were not held by responsible bodies at any level. Review meetings of test-checked DWSMs/DWSCs generally confined to discuss targets and achievements and instruction to related Govt. officials to speed up execution. Similar situation was noticed in review meetings held at State level.
Karnataka	Implementation of TSC/NBA had not been reviewed in any of the 129 test-checked GPs either by the taluk/block level officials or State level officials during the period 2009-14. At the State level, Secretary in-charge of rural sanitation in the State was to review the progress of TSC/NBA with the State officials. No such reviews were conducted even at the State level.
Odisha	Block PRI and Block level officials never reviewed progress in any of the GPs of the blocks during 2009-14. The Block Development Officers failed to produce any proceedings of monthly review taken by the CEO of the State Panchayats with the Block Officials during 2009-14. Further, neither records regarding review of progress of TSC/ NBA by the MS with the Block officials nor was any monthly progress report received by the Member Secretaries, DWSMs during 2009-14 produced to audit.
Uttar Pradesh	Slip back cases under IHHL were not identified and strategy for making the community open defecation free under TSC was not worked out.
Uttarakhand	No mechanism was developed for monitoring of NBA Projects and no monitoring was carried out as per guidelines at any level. It was also found that only one video conference and one meeting (10 per cent) out of required 20 reviews were conducted at State level.
West Bengal	There was no system for execution of the sanitation work at GP level. Hence, no review in this regard was conducted at PS level in five selected States. ZPs, authorized to conduct the review against the execution and progress of the work and sanitation had also not done the same. The State Government informed that the review of progress of State officials was done on a monthly basis by the Commissioner and on a quarterly basis by the Secretary in charge. However, no statement showing the periodicity of conducting those reviews was available.

[Source: Data compiled from the records of sample project districts]