

## Contents

	Description	Page
	<b>Preface</b>	<b>iii</b>
	<b>Executive Summary</b>	<b>v-ix</b>
<b>Chapter-I</b>	<b>Programme Overview and Audit Approach</b>	<b>1-6</b>
1.1	Introduction	1
1.2	Programme Objectives	1
1.3	Programme implementation strategy	2
1.4	United Nations Development Goals	3
1.5	Audit approach	4
1.6	Acknowledgement	6
<b>Chapter-II</b>	<b>Planning and Delivery Mechanism</b>	<b>7-19</b>
2.1	Introduction	7
2.2	Planning	7
2.3	National Drinking Water and Sanitation Council	10
2.4	Delivery Mechanism	11
2.5	Audit Summation	18
<b>Chapter-III</b>	<b>Fund Management</b>	<b>20-38</b>
3.1	Introduction	20
3.2	Financial Performance	21
3.3	Utilisation of funds under focused schemes	29
3.4	Short-utilisation of Water Quality Funds	32
3.5	Funds lying unspent under <i>Jalmani</i>	33
3.6	Other financial irregularities	33
3.7	Unspent balance/blocking of fund	36
3.8	Audit summation	38
<b>Chapter-IV</b>	<b>Programme Implementation</b>	<b>39-82</b>
4.1	Introduction	39
4.2	Coverage	39
4.3	Quality	62
4.4	Sustainability	69
4.5	Operation & Maintenance	73
4.6	Persistence of slip-back habitations	75
4.7	Support Activities	77

	Description	Page
4.8	Water Quality Monitoring and Surveillance	78
4.9	Audit summation	82
<b>Chapter-V</b>	<b>Monitoring and Evaluation</b>	<b>83-92</b>
5.1	Introduction	83
5.2	Integrated Management Information System	84
5.3	Analysis of IMIS Database	84
5.4	Evaluation studies	87
5.5	National Level Monitors	88
5.6	Grievance Redressal System	89
5.7	Non-constitution of Team of Experts for Field Inspections at district level	90
5.8	Failure to undertake required reviews of Programme by SWSM	90
5.9	Non-setting up of Vigilance and Monitoring Committee	91
5.10	Absence of Social Audit	91
5.11	Non-setting up of Monitoring and Investigation Unit	92
5.12	Audit summation	92
<b>Chapter-VI</b>	<b>Conclusion and Recommendations</b>	<b>93-95</b>
	<b>Annexes</b>	<b>97-153</b>
	<b>Glossary of Terms and Abbreviations</b>	<b>155-156</b>