

## Chapter-I Introduction

### 1.1 Background

Norms and standards for a school under the Right of Children to Free and Compulsory Education Act, 2009 (RTE Act) prescribed separate toilets for boys and girls. These facilities were also envisaged in Central Government Programmes such as Sarva Shiksha Abhiyan (SSA) and Rashtriya Madhyamik Shiksha Abhiyan (RMSA), launched in 2001 and 2009, respectively. However, there were gaps in achieving this objective due to poor maintenance of toilets, lack of dedicated funds, poor water availability inside toilets, etc. As per data of September 2013 available with Ministry of Human Resource Development (MHRD), out of 10,94,470 schools, 1,03,000 girls schools and 64,500 boys schools did not have toilets and the number of schools with dysfunctional toilets was 1,80,261.

The Prime Minister of India announced (15 August 2014) that all schools in the country should have separate toilets for boys and girls within a year and called upon the corporate sector to give priority to this national endeavor as part of their Corporate Social Responsibility (CSR). To achieve this objective, MHRD launched (1 September 2014) Swachh Vidyalaya Abhiyan (SVA) and sought cooperation of other Ministries to impress upon the Central Public Sector Enterprises (CPSEs) under their administrative control to participate in the project for construction of toilets in government schools.

### 1.2 Mandate of SVA and role of CPSEs under the Project

The CPSEs participated in the project for construction of toilets in Government schools by deploying funds from their CSR budget. As per the Handbook on SVA brought out by MHRD, the essential elements of Swachh Vidyalaya include separate toilets for boys and girls, with preferably one toilet unit {one toilet (water closet) plus three urinals} for every 40 students. After discussions between MHRD, Ministries and CPSEs, it was decided (November 2014) that the CPSEs would construct at least one functional toilet each for girls and boys, with running water facility in each Government school within one year.

The CPSEs were asked by MHRD/ Administrative Ministries to select the schools, where they intended to participate in the construction of toilets, from a database of government schools/toilets maintained by MHRD as of 30 September 2013. The CPSEs were required (September-October 2014) to visit the schools selected by them to assess the requirement of toilets and submit the updated data to MHRD/ Administrative Ministries. The CPSEs had the option, if they chose, to provide improvements in the toilet design. The CPSEs were required to ensure that sufficient CSR fund was made available and were also asked to maintain the toilets constructed by them for three to five years, using their CSR budget. 53 CPSEs participated in this project and constructed 1,40,997 toilets<sup>1</sup>.

<sup>1</sup> As per MHRD and the Swachhta Status Report (2016) of the National Sample Survey Office, under the Ministry of Statistics and Programme Implementation

Ministry of Power (MoP), Ministry of Coal (MoC) and Ministry of Petroleum & Natural Gas (MoPNG) extended significant support through CPSEs under their administrative control. Seven CPSEs of these three Ministries constructed more than 5,000 toilets each and 1,30,703 toilets in total, at a cost of ₹2,162.60 crore, as per MoP/ MoC/ONGC data, as detailed in Table 1.

**Table 1**  
**Particulars of toilets constructed by CPSEs under MoP, MoC and MoPNG**

Sl No.	Name of the CPSE	Administrative Ministry of the CPSE	Toilets constructed	Total cost	Average Cost per Toilet *
			(Number)	(₹ in crore)	(₹)
(1)	(2)	(3)	(4)	(5)	(6)=5/4* 1,00,00,000
1	Coal India Ltd (seven subsidiaries)	MoC	54,012 <sup>2</sup>	1,191.54	2,20,606
2	NTPC Ltd	MoP	29,441	3,37.81	1,14,741
3	REC Ltd	MoP	12,379	1,51.92	1,22,724
4	Power Grid Corporation of India Ltd	MoP	9,983	65.14	65,251
5	PFC Ltd	MoP	9,383	197.59	2,10,583
6	Oil and Natural Gas Corporation Ltd	MoPNG	7,958	105.37	1,32,408
7	NHPC Ltd	MoP	7,547	113.23	1,50,033
<b>Total</b>			<b>1,30,703</b>	<b>2,162.60</b>	

\* Toilet type and designs adopted by the CPSEs were different.

### 1.3 Audit Objective

The objectives of this compliance audit were to assess:

- efficiency in implementation of project by selected CPSEs,
- effectiveness of the project in attaining its goal.

### 1.4 Scope of Audit

Audit conducted field survey of selected toilets to assess availability, quality and usability of the constructed toilets.

Audit also examined (i) the procedure adopted by the CPSEs for implementing the project (ii) compliance of directions from Cabinet Secretariat, MHRD, MoP/MoC and MoPNG (iii) compliance of guidelines of Central Vigilance Commission (CVC) and internal guidelines of CPSEs (iv) award of contract to implementing agencies and award of construction work (v) monitoring of work progress and (vi) post construction arrangement for maintenance of toilets.

### 1.5 Audit Sample

Toilets were selected through multi stage sampling method. At first stage, out of 53 CPSEs, seven CPSEs which constructed more than 5,000 toilets each were selected for audit. At the

2 *South Eastern Coalfields Ltd (SECL):11,570 toilets, Central Coalfields Ltd (CCL):11850 toilets, Mahanadi Coalfields Ltd (MCL):10,404 toilets, Bharat Coking Coal Ltd (BCCL):5,785 toilets, Northern Coalfields Ltd (NCL):5,635 toilets, Eastern Coalfields Ltd (ECL):3,375 toilets and Western Coalfields Ltd (WCL):5,393 toilets*

second stage, States/ Districts were selected where the selected CPSEs had constructed maximum/higher number of toilets and geographical spread. Toilets were selected from the selected States/Districts, through random sampling method using IDEA<sup>3</sup> software.

By using above sampling method, Audit drew a sample of 2,695 toilets (2 per cent) in 2048 schools located in 15 States (*Annexure-I*) out of the total 1,34,228 toilets<sup>4</sup> in 80,753 schools in 24 States.

The seven CPSEs awarded contracts valuing ₹2,162.60 crore, out of which contracts valuing ₹1,335.38 crore (62 per cent) were selected for Audit.

## 1.6 Audit Methodology

Audit examined the relevant records in the Corporate Office and the concerned units of the seven CPSEs. Audit process involved collection of data, review of records of Corporate Office and units of the CPSEs, discussions with Management and issue of draft Audit Report to CPSEs and the Administrative Ministries for their comments. The present report contains the audit findings along with the comments expressed by the CPSEs/Administrative Ministries. In respect of CIL (all subsidiaries) and NHPC, the concerned Administrative Ministries have not furnished their response despite reminders and hence the observations have been finalised based on the replies received from these CPSEs.

## 1.7 Audit Criteria

The performance of the CPSEs was assessed on the following criteria:

- Directions of MHRD, MoP/MoC<sup>5</sup> and MoPNG
- Handbook on SVA brought out by MHRD
- Memorandum of Understanding between CPSEs and implementing agencies
- Terms and conditions of contracts for construction work
- Schedule of Rates of respective State Governments for civil works
- Guidelines of CVC and DPE
- Internal policy/ guidelines of the CPSEs

## 1.8 Audit Findings

Audit findings are discussed in the following Chapters:

- Chapter II: Construction of Toilets - Survey results
- Chapter III: Monitoring
- Chapter IV: Other Issues
- Chapter V: Conclusion and recommendations

<sup>3</sup> *IDEA: Interactive Data Extraction and Analysis*

<sup>4</sup> *MoP/ MoC launched a web portal 'vidyutindia.in', which was maintained by NTPC for online tracking of construction of toilets by CPSEs under their administrative control. The web portal showed a total of 1,26,270 toilets identified by six CPSEs (other than ONGC) for construction. ONGC provided to Audit a list of 7,958 constructed toilets. Thus, total number of toilets were 1,34,228 (i.e., 1,26,270 plus 7,958)*

<sup>5</sup> *MoP/ MoC=Ministry of Coal was under additional charge of the Minister of Power*

## **1.9 Acknowledgement**

Audit acknowledges the co-operation extended by the Management of PFC Limited, REC Limited, Power Grid Corporation of India Limited (PGCIL), NTPC Limited, NHPC Limited, Oil and Natural Gas Corporation Limited (ONGC) and Coal India Limited (CIL) and its seven<sup>6</sup> subsidiaries in facilitating the conduct of this audit. Audit also acknowledges the co-operation extended by the Management and students of different schools during the visits of audit teams.

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<sup>6</sup> *South Eastern Coalfields Ltd (SECL), Central Coalfields Ltd (CCL), Mahanadi Coalfields Ltd (MCL), Northern Coalfields Ltd (NCL), Bharat Coking Coal Ltd (BCCL), Eastern Coalfields Ltd (ECL) and Western Coalfields Ltd (WCL)*