

PREFACE

This Report of the Comptroller and Auditor General of India has been prepared for submission to the President of India under Article 151 of the Constitution of India for being laid before the Parliament. The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

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 endeavour as part of their Corporate Social Responsibility (CSR). Corporate Sector constructed toilets in government schools with their CSR fund under Swachh Vidyalaya Abhiyan (SVA).

Given the significance of the SVA and its widespread impact, an audit of "Construction of toilets in schools by CPSEs" was taken up. The Report highlights few concerns noticed in implementation of the Abhiyan and also addresses the financial impact.

Audit wishes to acknowledge the cooperation extended by NTPC, PGCIL, NHPC, PFC, REC, ONGC and CIL (including its subsidiaries), Principals/Students of respective schools, Ministry of Power, Ministry of Coal and Ministry of Petroleum & Natural Gas in providing records, information and clarifications in completing the audit.

