CHAPTER VI

POST OPERATION MANAGEMENT, MONITORING AND EVALUATION

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Lapses in monitoring and verification processes of Third Party Inspection Agencies were noticed. In test-checked vouchers of completed works, issues like payments released without TPIA reports, incomplete scrutiny reports and discrepancies between TPIA report and completion report for the works executed, etc., were noticed. IEC materials remained undistributed/unused in the districts, despite a lapse of more than six months since their receipt. Geo-tagging of assets and linking of FHTCs with Aadhaar were incomplete. Social audit was not conducted in any of the six selected districts.

6.1 Issues in Monitoring

6.1.1 Lapses in Monitoring by the Third Party Inspection Agencies

The State specific Guidelines for implementation of JJM specifies that the State Water and Sanitation Mission (SWSM) must empanel Third Party Inspection Agencies (TPIAs) to check the quality of work executed by the implementing agencies, quality of materials used for construction and quality of machinery installed in each of the scheme. It was further stated that payments shall be made to the contractor only after verification and recommendation by the TPIA and VP President.

The TPIA reports contain two parts. Format A of the TPIA Report contains the work information to be filled up by the executing departments such as total number of households, the number of FHTCs provided as of 01-04-2020, the funding pattern, etc. Format B of the TPIA report used by the Inspecting Officer contains details of inapplicable items, material tests (e.g. steel, cement and concrete cube tests) reports, critical parameters for OHTs such as water tightness & interconnection of pipes and the number of FHTCs provided.

Some of the deficiencies noticed by Audit in the test-check of vouchers in selected districts as detailed in **Table 6.1**.

Table 6.1: Discrepancies in TPIA certification in test-check of vouchers in selected districts

(₹ in crore)

District	Works without TPIA certificates		Works with incomplete Format B		Works having discrepancy in FHTC numbers		Works without FHTC numbers		OHT works with unverified water tightness	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
Coimbatore	8	6.24	32	2.44	4	0.15	1	0.06	1	0.09
Ramanathapuram	20	2.61	61	7.58	10	1.51	NA	NA	NA	NA
Salem	2	0.72	NA[1]	NA	31	4.30	NA	NA	NA	NA
Theni	2	0.40	NA	NA	2	0.92	1	0.30	NA	NA
Viluppuram	4	0.71	NA	NA	NA	NA	2	0.57	2	0.52

(Source: Test-check of DRDA payment vouchers)

Government endorsed (July 2025) the DRDA's reply for Ramanathapuram that the absence of TPIA report in some items was due to documentary lapses. Government also stated (July 2025) that Mission Director will pursue in taking action for the improper monitoring of TPIA Report, not conducting material test against the erring official and TPIA concerned.

Other issues

- GoTN Operational Guidelines stipulated that if any defects were identified by TPIA, they must be rectified and re-verified by both TPIA and VP president before approval of payment. It was observed that for 29 works in Thirumarugal Block of Nagapattinam District, corrective measures suggested (April/May 2024) by the TPIA were stated to have been carried out by the BDO(VP). However, these works were not re-verified by the TPIA to confirm their execution. Despite this, the payments were made to the contractors. Government replied (July 2025) that the TPIA has been instructed to re-verify the works carried out.

- A review of the Completion Reports (April 2024) and Measurement Books for 11 works in three Blocks[2], as detailed in the **Appendix 6.1**, indicated that 25mm PVC pipes were used for FHTCs. Whereas, the TPIA Report stated that 20mm pipes were used. However, the bills were processed for the rates applicable to 25mm PVC pipes. As a result of the incorrect application of the rate of 25mm pipe (₹43.25 per metre) instead of 20 mm pipe (₹25.30 per metre), an overpayment of ₹1.58 lakh[3] was made to the contractor. Government replied (April 2025) that the differential cost of ₹1.58 lakh will be recovered from the concerned contractor. The reply points to the fact that payment was made without rectifying the discrepancies pointed in TPIA report.

1 NA- Not available.
2 Keelaiyur, Thalanayar and Thirumarugal Blocks.
3 For 8,855.20 metres of 25mm PVC pipe at ₹43.25 per metre instead of 20mm pipe at ₹25.30 per metre.

Recommendation 14: The Government should direct the Department to ensure that payments are released to contractors only on receipt of verification Reports, complete in all aspects, from the Third Party Inspection Agencies.

6.1.2 Discrepancies in payment for preparation of Detailed Project Report

As per GoTN Operational Guidelines, Detailed Project Report shall be prepared for the works approved in the Village Action Plan (VAP)/District Action Plan (DAP)/State Action Plan (SAP).

It was observed that the DRDA, Ramanathapuram did not appoint any consultant for DPR preparation, despite a provision being made in the estimate. Consequently, all estimates for the year 2020-21 were prepared departmentally. However, scrutiny of Completion Reports (CR) and final bill payments revealed that DPR charges amounting to ₹17.17 lakh, as detailed in **Appendix 6.2**, were incorrectly included as part of the works expenditure and paid to the contractors. Government replied (July 2025) that the inclusion of DPR Charges in the final bill paid to contractor was a procedural oversight and that recovery order will be issued and the inadmissible expenditure of ₹17.17 lakh would be collected from the contractor. Government also stated (July 2025) that Mission Director will pursue in taking action for the lapses of non-compliance of agreement procedures against the erring officials.

6.2 Implementation of IEC Activities under JJM

Information, Education, and Communication (IEC) activities are integral to the support activities under JJM. These activities aim to educate user groups on topics such as water conservation, rainwater harvesting, micro-irrigation, maintenance of assets, greywater management etc. As per the GoTN Operational Guidelines, IEC activities were to be carried out by various agencies *viz*., TWAD Board, State Institute of Rural Development and Panchayat Raj (SIRD&PR), DWSM, Tamil Nadu Corporation for Development of Women (TNCDW), etc.

A test check of the IEC activities in the selected districts was conducted to identify the implementation and effectiveness of these activities. Audit noticed that an amount of ₹13.86 crore was allocated by the Mission Director, JJM for IEC activities in 2023-24, specifically for printing and fixing hoardings, posters, and distributing pamphlets. Scrutiny of records in Thirumarugal block in Nagapattinam and Thiruppullani and Thiruvadanai Blocks in Ramanathapuram revealed that IEC materials such as hoardings, posters, and pamphlets were received from contractors in January and March 2024, respectively at an expenditure of ₹3.76 lakh and ₹8.46 lakh. However, as of September 2024, these IEC materials remained undistributed/unused in the districts, despite a lapse of more than six months since their receipt (**Exhibit 6.1**).

Exhibit 6.1: IEC materials kept undistributed

Nagapattinam District **Ramanathapuram District**

In the Focussed Group Discussion held (September 2024) by Audit in the selected blocks in Ramanathapuram District, it was noticed that the local population was unaware of the various components of JJM. During the Beneficiary survey conducted by Audit, beneficiaries totalling 794 out of 1,427 (55 *per cent*) surveyed responded that they were unaware of any IEC activity. Thus, the non-distribution of IEC material procured impacted the outreach and awareness efforts intended under JJM.

Government replied (April 2025) that IEC materials have now been distributed through self-help groups and water and sanitation committee members. It was also stated that awareness programme is continuously given to public. The reply is not tenable since lack of monitoring in ensuring distribution of IEC materials impacted the objective of awareness activities.

6.3 Geo-tagging of assets

As per the Operational Guidelines issued by GoI, States must geo-tag all water supply scheme assets, including infrastructure like greywater treatment plants, source sustainability structures etc., to ensure transparency and effective monitoring. The same has been reiterated in State Specific Operational Guidelines issued by GoTN.

Further, JJM Operational Guidelines mandates that the JJM IMIS should capture data of every FHTC, including physical progress, geo-tagging, expenditure details, functionality status etc. This data should be publicly accessible for social audits and oversight.

In Nagapattinam and Ramanathapuram districts, 517 and 1,175 works respectively were sanctioned under JJM convergence funds through the RD&PR Department. Out of these, 133 and 764 works respectively were completed. However, the assets created under these completed works were not geo-tagged. Further, geo-tagging of works undertaken by TWAD Board was not complete as of September 2024.

During Exit conference (March 2025), the Engineering Director, TWAD Board stated that the geo-tagging work is under progress and 88 *per cent* has been completed. Government replied (April 2025) that in Nagapattinam district there is no own source pending for geo-tagging and that there was technical error regarding geo-tagging with field user login which would be sorted out shortly. Non-completion of geo-tagging affects monitoring as the details of assets created for water supply are not effectively mapped.

6.4 Linking of FHTC with Aadhaar

JJM Operational Guidelines of GoI and GoTN specifies that FHTCs should be linked with the Aadhaar number of the head of the households, subject to statutory provisions, for targeted delivery and monitoring. In Ramanathapuram and Viluppuram districts, 1,33,882 and 1,01,471 FHTCs respectively were undertaken under JJM and convergence schemes. However, the linking task remained incomplete as only 1,08,258 and 99,771 FHTCs respectively were linked with Aadhaar numbers. Government replied (April 2025) that linking of FHTC with Aadhaar has since been completed. The reply is not acceptable since, as per the JJM dashboard data, only 72 *per cent* of the FHTCs have been tagged with the beneficiaries even as of June 2025.

6.5 Non-conduct of Social Audit under JJM

JJM Operational Guidelines of GoI stipulates that Gram Panchayats and VWSCs are required to conduct social audits of the JJM scheme. Social audits help institutionalise community participation, enhancing transparency and ensuring that the scheme's benefits reach the intended beneficiaries. This requirement was also reiterated in the State specific guidelines.

Audit noticed that Social audit has not been conducted so far in any of the six selected districts. Government replied (April 2025) that a Third Party Audit was done by SWSM. However, no details was furnished for the same. The reply is not tenable since non-conduct of social audit indicated non-compliance with the Mission Guidelines.

Recommendation 15:

The Government should ensure strict adherence to the Mission Guidelines in the conduct of social audit and for geo-tagging of assets.

6.6 Improper maintenance of completed works

GoTN sanctioned (February 2021) a new Water Supply Scheme for Yercaud Union in Salem District at a cost of ₹12.70 crore. The scheme included the construction of six open wells, one aerator, two ground-level sumps and six OHTs. The work order was issued by TWAD Board in January 2022 following tender process. The work commenced in February 2022 and was completed in February 2023. After the one-year maintenance period, the scheme was handed over to the local body for further upkeep in March 2024.

During the Joint Physical Verification (JPV) of the Water Supply Scheme in March 2025, it was noticed that there was a decline in pumping efficiency which had led to increased turbidity in the water. Consequently, water from the new openwells was supplied once every three days, while the overall water supply is being maintained through other existing local sources.

The Assistant Executive Engineer (AEE) stated that the decline in pumping efficiency was due to lack of pump set maintenance and absence of desilting of well. Audit further noticed that the pumping logbook records detailing water transfer from the well to the sump and from the sump to the OHTs was not maintained. Audit observed that, in the absence of the records, it was not possible to monitor the consistent water supply in the scheme.

On being pointed out, the AEE replied (March 2025) that the BDO has been informed to carry out the necessary maintenance to ensure a consistent water supply. The BDO further assured that all relevant records will be maintained going forward. Lack of proper maintenance of records indicated deficiencies in monitoring of the completed schemes.