

Performance Audit of
Total Sanitation Campaign/Nirmal Bharat Abhiyan
Ministry of Drinking Water and Sanitation



Report of the
Comptroller and Auditor General of India
Union Government (Civil)
Report No. 28 of 2015
(Performance Audit)

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Comptroller and Auditor General of India
on
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for the year ended March 2014**

**Union Government (Civil)
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Preface

Despite the priority accorded to sanitation programmes by central government through successive five year plans, the reality on the ground is extremely unsettling. Substantial funds have been spent on sanitation programmes by the central government. The conceptual framework was also modified successively. The core issue has, however, remained removal of open defecation, a practice which is not only a blot on the image of our nation, for the way it adversely impacts public health, but is also repugnant to the human dignity.

This all India audit assesses the status of rural sanitation and attempts to analyse the reasons as to why government failed on this crucial socio-economic indicator leading to a relatively adverse global ranking of India even when compared with its neighbours. The programme which is running in mission mode for nearly three decades has not succeeded in evoking the required missionary zeal in various government agencies, participating NGOs and corporates. The coordinated approach necessary for success of the programme i.e. harnessing resources - money, men and materials, raising awareness among the target populations, putting in place an effective MIS and monitoring mechanism is mostly missing. If programme has to succeed, these flaws in its implementation need to be fixed.

We hope that this Report prepared for submission to the President under Article 151 of the Constitution of India will throw up certain pointers to the planners and administrators involved in this task of utmost national importance.

Executive Summary

Introduction

India's efforts to transform itself into a developed nation cannot succeed without having adequate and affordable sanitation facilities for all on a sustainable basis. The direct link between sanitation facilities and health status of the society is a universally accepted fact. Rural sanitation programme has been in existence in India, in some form or the other, since 1954 (1st Five Year Plan). A supply driven, infrastructure oriented programme with high levels of subsidies for latrine construction (Central Rural Sanitation Programme-CRSP) was introduced by the Government of India in 1986. It primarily focused on improving the quality of life of rural people and also to provide privacy and dignity to women. Not satisfied with the slow growth of sanitation coverage under CRSP, Government of India launched Total Sanitation Campaign (TSC) in 1999 with "Demand Driven Approach".

Why did we select this subject for Audit?

Total Sanitation Campaign was started with the main objective of providing access to toilets to all by 2012 and providing sanitation facilities for all schools and anganwadis by March 2013. In 2012, TSC was further transformed into Nirmal Bharat Abhiyan (NBA) with modified objective of achieving the vision of Nirmal Bharat by 2022 thus effectively shifting the sanitation targets by nearly a decade. It is against this backdrop that we decided to review the functioning of sanitation campaigns and utilisation of resources to have the status check with regard to original targets set under TSC for the years 2012 and 2013. India's commitments under Millennium Development Goals (with year 2015 as terminal year) with regard to targets of sanitation and its impact on health targets also contributed to selection of this topic. The performance audit aimed at assessing the efficiency and effectiveness of the processes involved in the sanitation programmes launched by the Government of India.

What did our performance audit reveal?

Planning

Plans prepared at Gram Panchayat level were not consolidated into Block Plan and further into District Plan in 73 (49 *per cent*) test checked districts of 12 States. Further, Annual Implementation Plan (AIP) did not indicate the District/Block/Gram Panchayat (GP) wise allocation of physical and financial targets. 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 Nirmal during the year/in the coming years, etc.

(Paragraph 2.4.1, 2.4.2)

Project Implementation

Against the objective of construction of 426.32 lakh and 469.76 lakh Individual Household Latrines (IHHL) for Below Poverty Line and Above Poverty Line families, respectively, Project districts could construct only 222.32 lakh (52.15 *per cent*) and 207.55 lakh (44.18 *per cent*) IHHLs during 2009-10 to 2013-14. The Ministry had shown an achievement of construction of 693.92 lakh IHHLs up to February 2011 in 16 states against a figure of 367.53 lakh households (Census 2011) having toilet facilities within the premises, in these States.

(Paragraph 3.1.1, 3.1.2)

In test checked 53 districts of eight States, proportion of defunct toilets was found to be more than 33 *per cent* (24.03 lakh out of total 71.86 lakh households) due to reasons like poor quality of construction, incomplete structure, non-maintenance, etc.

(Paragraph 3.2.1.1)

We noted that 12.97 lakh IHHLs involving expenditure of ₹ 186.17 crore were constructed by engaging contractors/Non-Government Organisations (NGOs), etc. in violation of the Scheme guidelines. Further, financial irregularities, like expenditure without approval, diversion of funds, etc., amounting to ₹ 7.81 crore were also noticed in construction of Solid and Liquid Waste Management (SLWM) infrastructure in 13 districts

of seven States. It was also found that out of a loan of ₹ 1.38 crore provided for opening of Rural Sanitary Marts/Production Centres in 21 selected districts of six States an amount of ₹ 1.20 crore remained unrecovered beyond approved recovery schedule.

(Paragraph 3.2.1.4, 3.2.5.2 and 3.2.6.2)

Management of Funds

Audit noted that the Ministry released only 48 *per cent* of the funds demanded by the states and 16 states on their part, either did not release or short-released their share of funds during 2009-14. Despite availability of funds of ₹ 13494.63 crore, only ₹ 10157.93 crore was spent on scheme implementation during the period 2009-10 to 2013-14. The unspent amount on annual basis varied between 40 *per cent* and 56 *per cent*.

(Paragraph 4.2, 4.3 and 4.4)

We found six cases of misappropriation of ₹ 2.28 crore in six States (**Andhra Pradesh, Assam, Gujarat, Karnataka, Maharashtra and Odisha**). Cases of suspected misappropriation of ₹ 25.33 crore were also noted in **Andhra Pradesh, Jharkhand and Manipur**. Further, scheme funds amounting to ₹ 283.12 crore were diverted and utilised for the purposes such as advance to staff, creation of capital assets, Leave Salary Pension Contribution, purchase of vehicles and office sanitation in 13 States. Further, in six States an amount of ₹ 81.08 crore was diverted to other central schemes and other State sponsored schemes.

(Paragraph 4.6, 4.7)

It was noted in nine States of **Andhra Pradesh, Assam, Gujarat, Jammu & Kashmir, Kerala, Manipur, Madhya Pradesh, Maharashtra and West Bengal** that an amount of ₹ 212.14 crore remained parked/unutilized for periods ranging between 4 months to 29 months at State/ District/ Block/GP level. Further, in six States of **Andhra Pradesh, Haryana, Jharkhand, Kerala, Manipur and Odisha**, advances of ₹ 48.97 crore paid to various implementing agencies were outstanding from 16 to 120 months. It was also found that interest of ₹ 5.58 crore accrued on scheme funds was not accounted for in eleven States.

(Paragraph 4.9, 4.10, 4.13.iii)

Information, Education and Communication

TSC/NBA is a demand driven scheme for which use of IEC is very critical for creating awareness about the benefits of sanitation and hygiene among rural population. However, we found that due importance was not given to IEC and 25 *per cent* of total IEC expenditure during the years 2009-10 to 2011-12 was incurred on activities unrelated to IEC. Despite an expenditure of ₹ 788.60 crore during last five years, the Ministry also failed to evaluate its IEC campaign.

(Paragraph 5.2.1)

Convergence

Convergence is a strategy to ensure optimal results with support from related Government programmes. The TSC guidelines of 2007 specified that all houses constructed for BPL under Indira Awas Yojana shall be provided with a toilet under TSC. However, Audit found that there was no convergence during 2009-12 with other schemes. During 2012-14 only a small percentage (6 *per cent* on an average) IHHLs were constructed in convergence with Indira Awas Yojana and Mahatma Gandhi National Rural Employment Guarantee Scheme. However, there were no achievement under other components such as school toilets, anganwadi toilets, community sanitary complexes and SLWM projects in convergence with MGNREGS or with help from local or other sources. The Ministry also failed to involve corporate houses in the implementation of the Scheme as part of their Corporate Social Responsibility. Further, no arrangements were made with the Indian Railways to discourage the practice of unsafe disposal of human excreta and open defecation on rail tracks.

(Paragraph 6.3, 6.4 and 6.6)

Monitoring and Evaluation

The Ministry failed to utilise funds approved under 'Monitoring and Evaluation (M & E) – Other Charges' and ₹ 0.32 crore only (out of ₹ 22.40 crore booked under the head) was utilized on the activities covered under M & E during the period 2009-10 to 2013-14 diverting the remaining amount of ₹ 22.08 crore to other activities.

(Paragraph 7.2)

To monitor the physical and financial progress of the programme, the Ministry relied on online monitoring through Integrated Management Information System (IMIS) through which the districts/ gram panchayats were to upload the data. However, Audit found that there was no system in the Ministry to verify the reliability of the data received online. The Ministry was also not ensuring its credibility by cross checking with Annual Performance Reports. Due to this lapse, physical progress was over reported on the Integrated Management Information System. Further, the Ministry had not undertaken any concurrent evaluation or implementation progress review.

(Paragraph 7.3 and 7.6)

Conclusion and recommendations

Our audit clearly reveals the failure of the sanitation programmes in achieving the envisaged targets. The conceptual frame-work kept changing from supply driven to demand driven and finally to 'saturation and convergence' approach, yet the lessons learnt and experimentations through this long journey do not seem to have made much impact on the sanitation status in the country. Our audit has brought out planning level weaknesses which were critical for the success of programme. Nearly ₹ 10,000 crore was spent on the rural sanitation programme by the central government in the five years covered by audit and large scale diversions, wastages and irregularities were noted. More than 30 per cent of Individual Household latrines were defunct/non-functional for reasons like poor quality of construction, incomplete structure, non- maintenance, etc.

We have analysed the shortfalls and underlying causes for under-performance and given certain recommendations in the report which the government must act upon. Unless implementation is based on realistic planning and is backed by large scale Information, Education and Communication (IEC) campaigns to bring about behavioural changes in the target population and overall governance at the grass root level improves, mere deployment of resources may not have any significant impact. We have also recommended for ensuring data integrity which alone can provide reliable periodic status check and timely remedial measures. Convergence with related programmes like NRHM and effective mechanism for independent evaluations are other important areas where Government needs to focus for achievement of desired goal of Swachh Bharat.

Chapter-1 : Introduction

1.1 Background

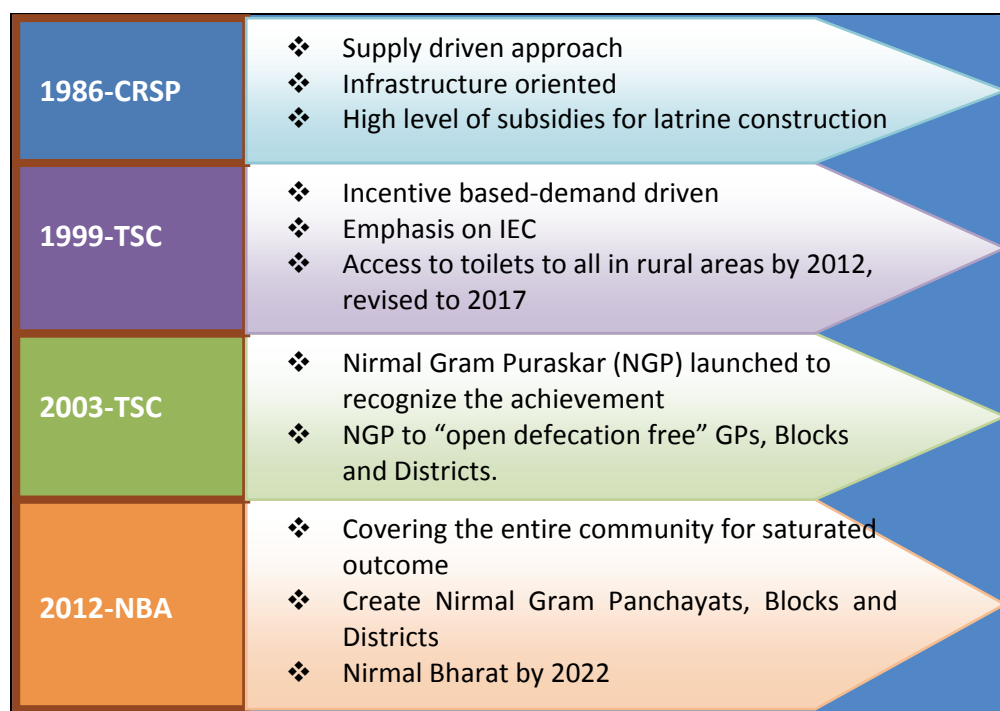
Swachh Bharat Mission launched by the Prime Minister on 2nd October 2014 aims at 100 *per cent* open defecation free India by 2019. Before this, similar targets for eradication of open defecation were set out for 2012, revised to 2017 and again set out for 2022. Planned intervention for rural sanitation is continuing for at least last three decades. As per the WHO Report “Progress on Drinking Water and Sanitation: 2012 Update”, the number of people practicing open defecation is declining steadily in Asia. According to this Report, India however continues to be the country with the highest number of people (60.09 *per cent*) practicing open defecation in the world which is indeed a matter of concern.

Consumption of unsafe drinking water, improper disposal of human excreta, improper environmental sanitation and lack of personal and food hygiene have been major causes of many diseases in developing countries. Prevailing high infant mortality rate is also largely attributed to poor sanitation.

1.2 Rural Sanitation Programmes at a glance

Sanitation programmes launched during different plan periods covered more or less similar activities with slight changes in approach (**Chart-1.1**). The period covered by this audit involves two schemes; Total Sanitation Campaign (TSC) and Nirmal Bharat Abhiyan (NBA). TSC was renamed as NBA with effect from 01 April 2012. The objective of the Scheme was to accelerate the sanitation coverage in the rural areas so as to comprehensively cover the rural community through complementing the demand driven approach of TSC with saturation approach. NBA envisaged covering the entire community for saturated outcomes for creating Nirmal Gram Panchayats.

Chart-1.1: Evolution of Rural Sanitation Programmes



1.3 Objectives and Activities

The programmes changed with time in so far as focus and approach is concerned but the main objectives and activities remained the following:

Objectives	Activities/Components
To motivate communities and Panchayati Raj Institutions for promoting sustainable sanitation facilities through awareness and education.	<ul style="list-style-type: none"> ● Start-Up Activities like preliminary survey/ base line survey to assess the status of sanitation and hygiene practices, orientation of key personnel at the district/GP level and preparation of State Plan; ● IEC¹ Activities to trigger the demand for sanitary facilities in the rural areas for households, schools, Anganwadis and Community Sanitary Complexes through behavioural change at all tiers of PRIs; ● Capacity Building for training of personnel involved in implementation, training SHGs in masonry work, brick-making, toilet pan making, plumbing, and also for awareness raising activities.

¹ Information, Education and Communication

<p>To accelerate sanitation coverage in rural areas through access to toilets to all.</p>	<ul style="list-style-type: none"> • Construction of Individual Household Latrines including a super structure covering all the rural families either by providing assistance to eligible categories under the TSC/NBA or by motivation ; • Establishment of Rural Sanitary Marts and Production Centres (RSM & PC) making available cost effective, affordable sanitary material at the local level through the outlets dealing with the materials, hardware and designs required for the construction of sanitary latrines, soakage and compost pits, vermi-composting, washing platforms, certified domestic water filters and other sanitation & hygiene accessories required.
<p>To undertake proactive promotion of hygiene and sanitary habits among students <i>and</i> cover the schools not covered under Sarva Shiksha Abhiyan (SSA) and Anganwadi Centres in the rural areas with proper sanitation facilities.</p>	<ul style="list-style-type: none"> • Construction of institutional toilets in all Schools/Anganwadis where there were no toilets for children with higher emphasis on toilets for girls in schools.
<p>To encourage cost effective and appropriate technologies for ecologically safe and sustainable sanitation.</p>	<ul style="list-style-type: none"> • Construction of Community Sanitary Complexes (CSC) comprising an appropriate number of toilet seats, bathing cubicles, washing platforms, Wash basins etc. in a place in the village acceptable and accessible to all;
<p>To develop community managed environmental sanitation systems focusing on solid and liquid waste management for overall cleanliness in the rural areas.</p>	<ul style="list-style-type: none"> • Establishment of Solid and Liquid Waste Management (SLWM) units for 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, etc.

1.4 Financing of the Programmes

Government of India released ₹ 8,634.61 crore from 2009-10 to 2013-14 for sanitation of which ₹ 918.18 crore was the closing balance at the end of 2009-10 which went upto ₹ 2,450.52 crore (an increase of 166.89 percent) at the end of 2013-14. This amount remained accumulated in various bank accounts outside the Consolidated Fund of the Union and/or State at the end of the year which suggests that there was no dearth of funds but the allotted funds could not get utilized fully. Details are in **Table-1.1**.

Table-1.1: Fund released, expenditure and unspent balance

(₹ in crore)

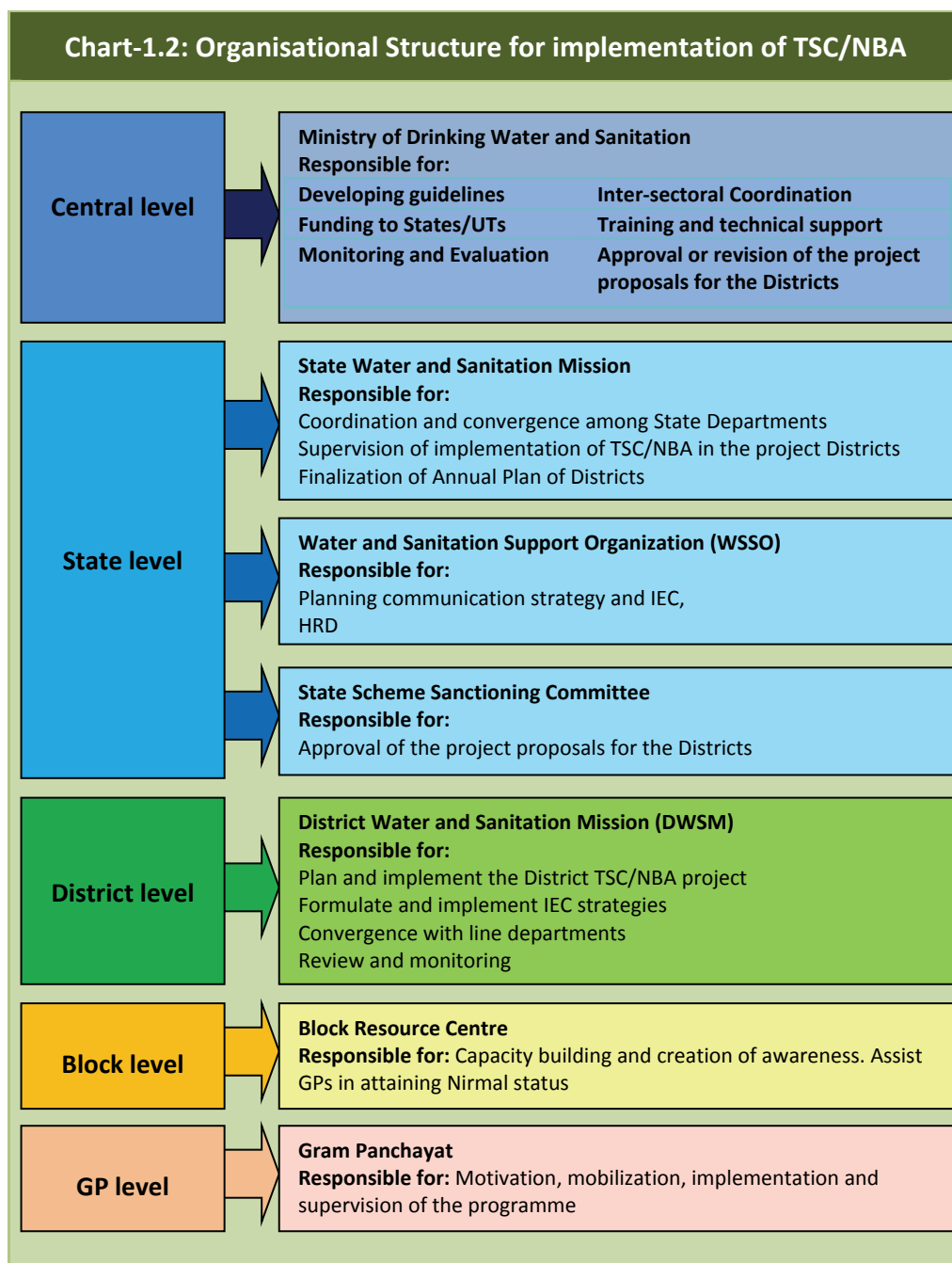
Year	Opening Balance	Release	Interest earned during the year	Total Available Fund	Expenditure	Balance	%age of Exp.
1	2	3	4	5=(2+3+4)	6	7=(5-6)	8=(6/5*100)
2009-10	1,190.61	1,038.85	22.79	2,252.25	1,334.07	918.18	59.23
2010-11	918.18	1,526.42	17.04	2,461.64	1,174.58	1,287.06	47.72
2011-12	1,287.06	1,440.59	15.17	2,742.82	1,335.73	1,407.09	48.70
2012-13	1,407.09	2,438.47	17.45	3,863.01	1,521.21	2,341.80	39.38
2013-14	2,341.80	2,190.28	31.71	4,563.79	2,113.27	2,450.52	46.31

(Source: Data provided by the Ministry)

Funding arrangement is such that Government of India, State Government and the beneficiary/community all contribute as per the component-wise fixed sharing percentage envisaged under the Scheme guidelines issued from time to time (detailed in **Annex-1.1**).

1.5 Operational Arrangement

The scheme is being implemented in mission mode for the last few decades. An organisational structure indicating the various levels of implementation, responsibilities at each level is shown in **Chart-1.2**. The States/UTs nodal missions which receive funds from Central Government have to release it along with the matching state share to the district Implementing Agency/Agencies within 15 days of receipt.

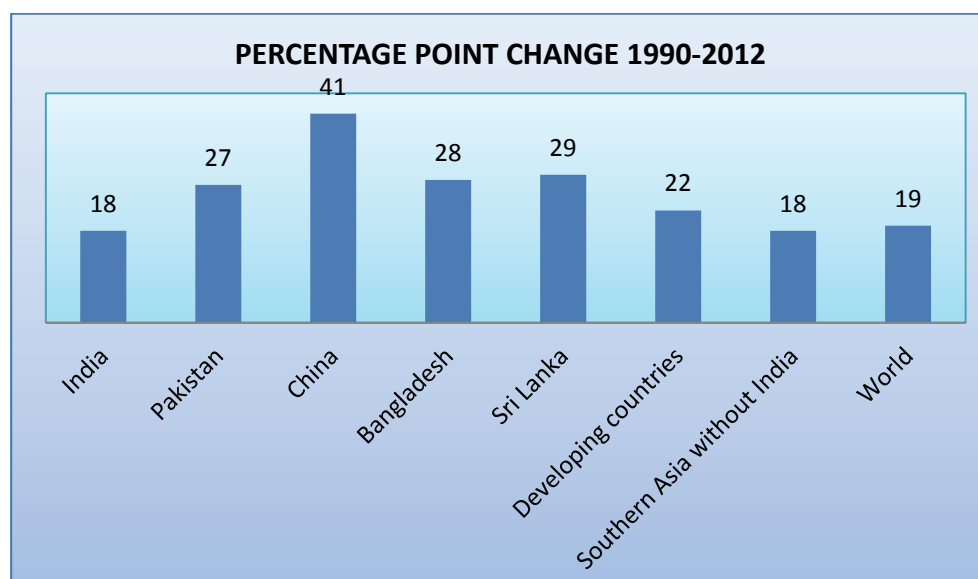


1.6 Status of Rural Sanitation in India as per various study reports

1.6.1 UNICEF/WHO Report

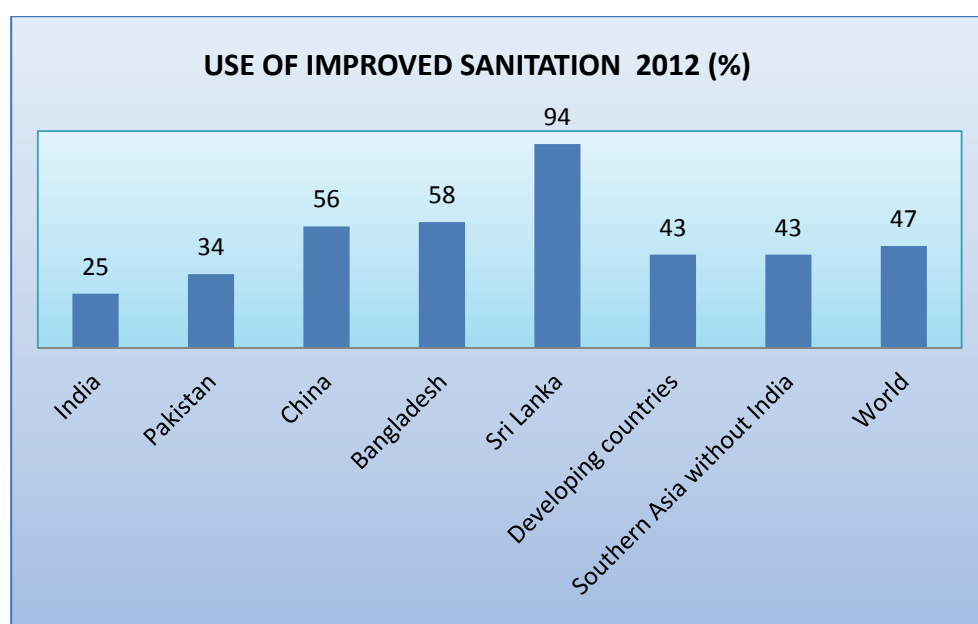
The progress in improving rural sanitation in the country remained dismal during the period 1990 to 2012 as the coverage of improved sanitation increased only by 18 percentage points whereas in the neighbouring countries this ranged between 27 and 41 percentage points as brought out in **Chart-1.3**.

Chart-1.3: Percentage point change 1990-2012



According to the UNICEF/WHO Report², even in 2012 by when the Total Sanitation Programme in the country targeted to achieve 100 percent sanitation, only 25 *per cent* of rural population had access to improved sanitation which was far below the world level of 47 *per cent* (detailed data in **Annex-1.2**). Countries like Pakistan (34 *per cent*) and Bangladesh (58 *per cent*) were ahead of India in providing improved sanitation to their rural population (**Chart-1.4**).

Chart-1.4: Use of improved sanitation 2012

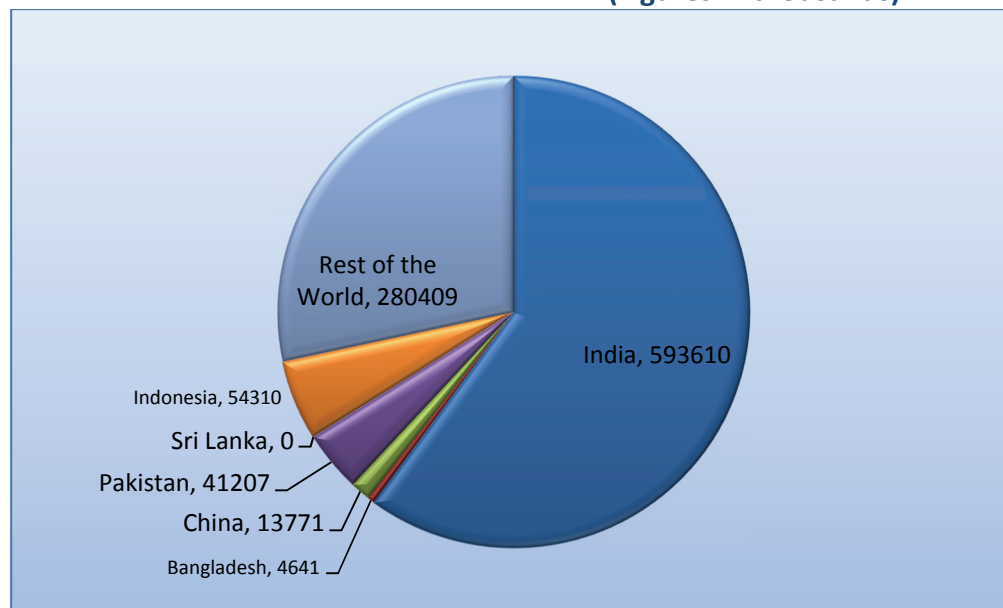


² Progress on Drinking Water and Sanitation: 2012 Update jointly released by UNICEF & WHO.

It is a matter of concern that with every sanitation programme targeting for eradication of open defecation, the number of people practicing open defecation, continues to be high. Despite a steady declining trend in Asia, India was recorded by WHO as the country with the highest number of people (60.09 *per cent*) practicing open defecation in the world. The depiction in **Chart-1.5** calls for identifying the reasons.

Chart-1.5: OPEN DEFECTION IN WORLD

(Figures in thousands)



1.6.2 Evaluation Study on Total Sanitation Campaign

Planning Commission of India had released in May 2013 an 'Evaluation Study on Total Sanitation Campaign'. Programme Evaluation Organisation of Planning Commission conducted this study covering 122 districts, 206 Blocks and 1,207 Gram Panchayat spread over 27 sample States of the country. The important observations made in the study are given in **Table-1.2**.

Table-1.2: Observations in Evaluation Study on Total Sanitation Campaign

Sl. No.	Observation
1.	At least one member of nearly 73 <i>per cent</i> of rural households practiced open defecation, out of this 67 <i>per cent</i> were forced to do so due to unavailability / inadequacy of toilets
2.	'Lack of awareness' and 'established age old practice' stand out as the predominant reasons for open defecation in case of households where toilets facilities were available

Sl. No.	Observation
3.	Only about 46 <i>per cent</i> households had adequate water for flushing and tap water was available in only 3.61 <i>per cent</i> households
4.	4.4 <i>per cent</i> households were using bucket toilets despite a provision in the Scheme for their conversion to sanitary latrines
5.	83 <i>per cent</i> of selected GPs had no sanitary complexes
6.	Nearly 13.8 <i>per cent</i> households were still resorting to open defecation in NGP awarded GPs

1.6.3 Assessment Study of Impact and Sustainability of Nirmal Gram Puraskar

The Ministry of Drinking Water and Sanitation had also engaged an agency to conduct 'Study on Impact and Sustainability of NGP' in March 2011. The study was undertaken in twelve States, selecting four each from high, average and low performing States. The study report revealed that many households were not having functional toilets and there was open defecation in NGP awarded GPs. Important observations of the Study are summarised in **Table-1.3**.

Table-1.3: Observations in NGP Study

Sl. No.	Observation
1.	Around 19 <i>per cent</i> of total sample NGP-GP households were not having access to any type of latrine.
2.	Fully /partially choked latrine accounted for 23 <i>per cent</i> of the households.
3.	Around 16 <i>per cent</i> households had a latrine that was either filled with debris or used as animal shed or storage space.
4.	Around 67 <i>per cent</i> of households had all the members not going regularly for open defecation, while around 19 <i>per cent</i> did not have access to any type of latrine, at least one member of remaining 14 <i>per cent</i> was reportedly going for open defecation despite having a latrine.
5.	Only 26 <i>per cent</i> households had a functional latrine. However, nearly 67 <i>per cent</i> households reported all members using the latrine regularly, much higher than the functionality percentage.
6.	As far as coverage of 100 <i>per cent</i> households and institutions under sanitation facilities is concerned, NGP status was not found to have sustained in most States.

1.7 Audit approach and Methodology

1.7.1 Audit Objectives

The performance audit was taken up with the objective of verifying whether:

- i. The planning for the implementation of the Scheme at different levels was adequate and effective and was aimed towards achievement of objectives of the Scheme;
- ii. Funds were released, accounted for and utilized by the Central and State governments in compliance with the guidelines issued under the Scheme;
- iii. The targets set in terms of number of units under various components of the Scheme were sufficient to achieve and sustain the vision of Nirmal Bharat by 2022 with all GPs in the country attaining Nirmal status;
- iv. The system of selection of beneficiary was transparent and construction and upgradation of infrastructure under various components of the Scheme was in compliance of the financial and quality parameters set out in the scheme guidelines;
- v. The information, education and communication strategy under the Scheme was effective in generation of demand of TSC/NBA services through community mobilization;
- vi. The convergence of the NBA activities with other programmes/ stakeholders as envisaged was effectively achieved; and
- vii. The mechanism in place for monitoring and evaluation of the outcomes of the programme was adequate and effective.

1.7.2 Scope of Audit

This audit covered all components of the TSC/NBA Scheme in operation for the period 2009-10 to 2013-14. It involved scrutiny of records of the programme division in the Ministry and the implementing agencies in 26 States and one Union Territory (UT)³ where the Schemes were under operation. The States/UT of Goa, Puducherry and Sikkim were not selected due to negligible expenditure under the Scheme during the report period. The important development at the policy level and as furnished in the

³ Andhra Pradesh (including Telangana), Arunachal Pradesh, Assam, Bihar, Chhattisgarh, Dadra & Nagar Haveli, Gujarat, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Punjab, Rajasthan, Tamil Nadu, Tripura, Uttar Pradesh, Uttarakhand and West Bengal.

replies from the government beyond March 2014 have also been included in the Report for providing complete perspective.

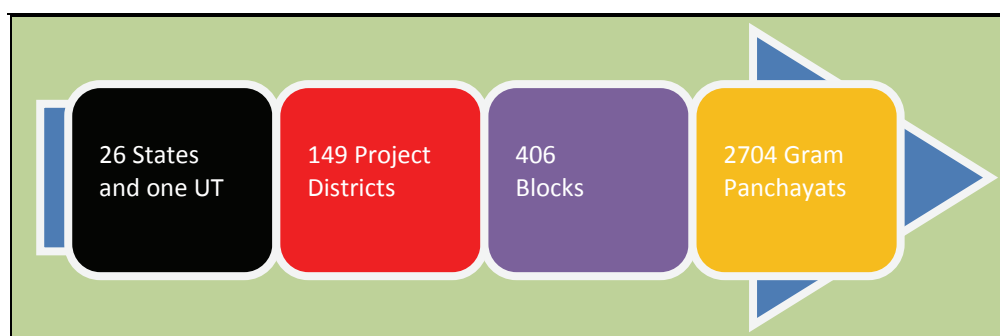
1.7.3 Audit Sampling

The following statistical framework was used for selection of sample:

- From each State/UT, 25 *per cent* of the districts (subject to a minimum of two) were chosen using Probability Proportional to Size With Replacement method with size measure as total approved project cost;
- Within each selected district in the 1st stage, 20 *per cent* rural blocks (subject to minimum 2) were selected by Systematic Random Sampling (SRS) method;
- Within each selected block in the 2nd stage, 25 *per cent* of GPs (subject to maximum 10) were selected by SRS method;
- Within each selected GP, 10 beneficiaries (maximum five from one village) were selected from the beneficiary (household) list for physical verification and beneficiary survey by SRS method;

The audit sample covered is given in **Chart-1.6** below:

Chart-1.6: Sample selection



Further 23979⁴ beneficiaries were covered for sample survey. Details of the sample districts are given in **Annex-1.3**.

1.7.4 Sources for drawing Audit Criteria

The implementation of various components of TSC/NBA scheme was audited with reference to the criteria derived from the following documents:

⁴ Excluding Punjab

- Three sets of operational guidelines of TSC issued in 2007, 2010 and 2011 and NBA Guidelines 2012; notifications and circulars issued by Ministry of Drinking Water and Sanitation;
- IEC guidelines 2010 issued by the Ministry, Sanitation and Hygiene Advocacy and Communication Strategy Framework 2012-2017;
- State Government orders relating to implementation of the TSC/NBA;
- Guidelines for engagement of *Swachchhata Doot/Prerak*;
- Guidelines for the *Nirmal Gram Puraskar*;
- Physical and financial progress reported under Management Information System (MIS) available on website of the Scheme (tsc.gov.in);
- Compliance with general financial rules, administrative rules and procedures.

1.7.5 Audit Methodology

The Performance Audit of the Scheme commenced with an entry conference with the Ministry in May 2014, wherein the audit methodology, scope, objectives and criteria were explained. Simultaneously, entry conferences were held in each state by the respective Accountants General with the nodal department involved in the implementation of the Scheme. Thereafter records relating to the Scheme were examined in the Ministry and the implementing agencies of the State Governments from May 2014 to October 2014. Exit Conferences were held in twenty three states after completion of audit during September 2014 to March 2015.

1.7.6 Response of the Auditee

The draft Report was issued to the Ministry on 16 March 2015. Ministry in its communication dated 7 April 2015 sought a further period of two months in obtaining replies from States. However, no response was received even after lapse of three months. Exit Conference was held with the Ministry on 9 June 2015 and views expressed by the Ministry in the conference have been considered and included in the Report.

1.7.7 Reporting Methodology

The results of audit at both the Central and the State level were taken into account for arriving at the conclusions. The audit findings on each stated objective of the Performance Audit have been discussed in Chapters 2 to 8. Chapter 2 deals with Planning activities, Chapter 3 deals with Project Implementation, Chapter 4 deals with Management of Funds and Chapter 5, 6 and 7 deal with IEC, Convergence and Monitoring respectively. Reply of the auditee, wherever received, have been considered and suitably incorporated in the findings. Recommendation(s) have been given in each chapter based on the audit findings.

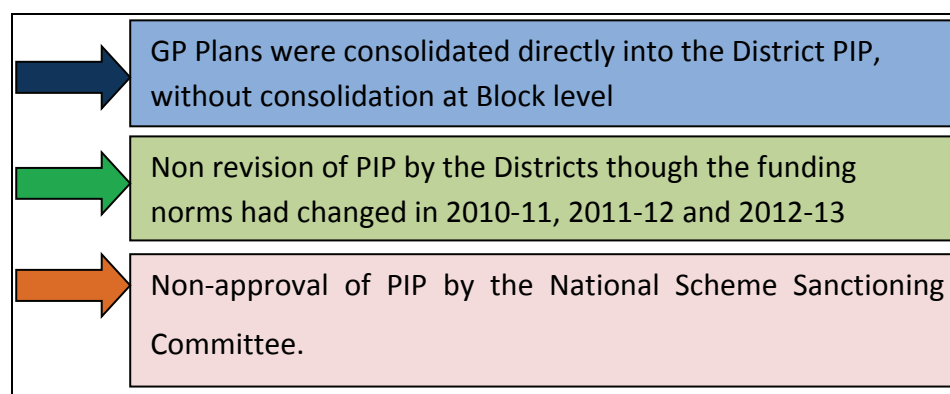
Chapter-2 : Planning

2.1 Introduction

Proper planning is considered as a basic requirement for success of any programme. Accordingly, plans should be evidence-based. Keeping this important requirement in view, TSC/ NBA included Baseline Surveys to assess the status of sanitation and hygiene practices, orientation of key personnel at district/ GP level and preparation of Project Implementation Plan and Annual Implementation Plan.

2.2 Discrepancies in preparation of Project Implementation Plans

As per Scheme guidelines, Project Implementation Plan (PIP) was to be revised due to change in funding norms and the project proposal was to include Baseline Survey and latest Census data available in respect of the districts. The proposal ought to emanate from Gram Panchayat, compiled at Block level, and then at district level. The proposal for revision of project was to be put up before the State Scheme Sanctioning Committee (SSSC) by the concerned department. On its approval by the SSSC, the proposal was to be forwarded to the Ministry for approval. Discrepancies noticed in preparation and approval of PIPs were as under:



Details are given in **Annex-2.1**. Other discrepancies noticed in projection of targets in PIP were as follows:

Sl. No.	State	Discrepancies
1.	Arunachal Pradesh	Total number of BPL households as per Baseline Survey 2012-13 in the 4 test-checked districts was 30,831. But the number of targeted BPL households in the approved PIP was 41,074. Thus 10,243 excess BPL households were targeted in the approved PIP. In West Kameng, East Siang and West Siang districts of Arunachal Pradesh, there were 22,883 BPL households as per base line survey of 2012, out of which 14,701 IHHLs constructed up to 31.03.2012, leaving a balance of 8,182 households to be covered. However, the 3 mentioned districts proposed for 17,112 IHHLs units (inflated by 8,930 units).
2.	Assam	Though the PIP was revised on the basis of baseline survey, however against the requirement of 792744 IHHL, only 628773 were projected in the PIPs. Thus 163971 IHHL were short projected in the PIP.
3.	Jharkhand	As per revised PIP of State, there were 51.60 lakh targeted rural households out of which 15.82 lakh ¹ households had already been covered as of March 2012. As such, only remaining 35.78 lakh ² households should have been targeted. However, Project Monitoring Unit (PMU) proposed coverage of additional 1.35 lakh households totalling to 37.13 lakh ³ households. In addition, Ramgarh district made provision for 8651 already constructed toilets for BPL households.
4.	Uttar Pradesh	As compared to baseline survey, eight districts ⁴ short planned for 6.36 lakh IHHL and five districts ⁵ excess planned for 0.22 lakh IHHLs while preparing the PIP.

Case Study: Mizoram

District Water and Sanitation Committees in eight districts prepared District PIPs of TSC/NBA projects covering the beneficiaries both in rural and urban areas of the Districts, which were consolidated into State AIP and submitted to the NSSC. The said State AIP, which irregularly included beneficiaries of urban areas, was approved by the NSSC.

Thus, this led to short coverage of needy population mostly belonging to BPL categories in the rural areas that could otherwise have benefitted from the sanitation facilities under the scheme.

Thus bottom up approach for preparation of PIP i.e. consolidation of GPs plan into Block plan and Block plan into district plan was not adhered to.

¹ BPL: 13,91,920 numbers and APL: 1,89,833 numbers.

² BPL: 11,12,930 numbers and APL: 24,65,883 numbers.

³ BPL: 12,34,929 numbers and APL: 24,78,370 numbers.

⁴ Deoria, Hardoi, Jalaun, Kaushambi, Mirzapur, Pratapgarh, Sitapur and Varanasi Districts

⁵ Auraya, Bijnor, Gorakhpur, Lakhimpur Kheri, Pilibhit Districts

2.3 Annual Implementation Plan

2.3.1 Non consolidation of GP Plan into Block Plan and further into District Plan

The objective of the Annual Implementation Plan (AIP) is to provide a definite direction to the programme in a systematic manner for creation of Nirmal Grams. The AIP are required to:

- a) Report on the progress made by the State in achieving the objectives of NBA during the previous year against the AIP objectives;
- b) Reasons and comments for variation, if any;
- c) A plan of activities with physical and financial estimates under each component of the NBA for the proposed financial year;
- d) Monthly/quarterly projected targets; and
- e) Write ups of success stories, best practices, innovations introduced, new technologies used.

Annual Plans are to be prepared by identifying the Gram Panchayats (GPs) to be saturated for attaining the project objectives. These GP plans are to be consolidated into Block Implementation Plans and further into District Implementation Plan. The State Water and Sanitation Mission (SWSM) is to suitably consolidate the District Implementation Plans as the State Implementation Plan.

Audit noticed that in 73(49 *per cent*) test checked districts of 12 States, GP Plan was not consolidated into Block Plan and further into district Plan as detailed in **Annex-2.2**.

2.3.2 Other discrepancies

Other discrepancies noticed in preparation/approval of AIP were:

➔	AIP did not indicate the District/Block/GP wise allocation of physical and financial targets.
➔	AIPs were prepared without obtaining Block AIPs.
➔	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 Nirmal during the year/in the coming years etc.

The details are given in **Annex-2.3**.

Case study: Bihar

(Incorrect consolidation of District AIP into State AIP)

In Bihar, AIP prepared by Bihar State Water and Sanitation Mission and District Water and Sanitation Committees of nine Districts out of 10 test checked Districts, it was noticed that District wise figure of expenditure during 2011-12 was overstated by ₹ 24.82 crore in State AIP. Further, achievement under IHHL for Below Poverty Line (BPL) and Above Poverty Line (APL) for the same year was in excess of 86,798 and 18,911 units respectively. During 2012-13, expenditure figures for two Districts in State AIP were shown in excess by ₹ 2.29 crore from District AIP. However, for three Districts, it was lesser by ₹ 7.99 crore than District AIP. Similarly, during 2012-13, achievement figures of IHHL for BPL were overstated in two Districts by 557 and for APL in three Districts by 494 in State AIP. In addition, achievement figures of IHHL for APL and BPL in two Districts were understated by 2439 and 1804 respectively in State AIP from District AIP.

2.4 Shortfall in coverage of Beneficiaries

2.4.1 BPL Beneficiaries

Audit noted that in the selected districts of three States (**Jammu & Kashmir, Meghalaya, and Nagaland**), BPL households were not identified for IHHL. The other irregularities in selection of BPL households are enumerated in the **Annex-2.4**.

2.4.2 APL Beneficiaries

Audit noted that in the selected districts of six States (**Bihar, Chhattisgarh, Jammu & Kashmir, Jharkhand, Meghalaya, and Nagaland**) APL households were not identified for IHHL. The other irregularities in selection of APL households are enumerated in the **Annex-2.5**.

2.4.3 Other discrepancies in selection of beneficiaries

Other discrepancies noticed in selection of beneficiaries were:

- Audit noted that in the selected GPs of three States (**Jammu & Kashmir, Karnataka, West Bengal**), selection of households was not approved by Gram Sabhas.
- In **Arunachal Pradesh**, the DWSM did not decide the number of IHHLs to be constructed Panchayat-wise for any financial year, but targets for districts were fixed by the Director, CCDU/WSSO at State level.
- In **Manipur**, during 2009-10 to 2013-14, 1,08,508 IHHLs costing ₹ 46.64 crore were to be constructed, but the physical achievement of 1,59,298 IHHLs was reported. The excess construction of 50,790 IHHLs was attributed to the non-identification of the APL and BPL households by GP/ Gram Sabha or General Body meetings in a transparent way.

2.4.4 Selection of GPs for saturation

2.4.4.1 Non selection of GPs for saturation

NBA guidelines provides that the AIPs should be prepared following the saturation approach highlighting comprehensive sanitation and water coverage on the basis of identification of GPs that can be made Nirmal during the year/coming years.

Audit noticed that the scheme was implemented in 220279 GPs of 30 States out of which Ministry planned 38941 and 26165 GPs for making

them Open Defecation Free (ODF) during the year 2012-13 and 2013-14. However, only 17346 GPs (44 *per cent*) and 1274 GPs (4.8 *per cent*) were made ODF during the year 2012-13 and 2013-14 respectively. The State-wise details are given in **Annex-2.6**.

Further it was noticed that no GP was saturated in 13 States (**Andhra Pradesh, Arunachal Pradesh, Assam, Bihar, Goa, Haryana, Jammu & Kashmir, Jharkhand, Manipur, Nagaland, Punjab, Tripura and Uttar Pradesh**) during the year 2013-14 against the target fixed for saturation of 4967 GPs.

2.4.4.2 Other discrepancies

Other discrepancies noticed for saturation of GPs were as under:

- In **Arunachal Pradesh** no GP was selected for saturation except in West Siang district.
- Kushinagar district of **Uttar Pradesh** released (2011-12) funds amounting to ₹0.63 crore to 83 GPs for construction of 2866 IHHLs of BPL families, despite the GPs already having been declared saturated with the IHHLs in 2010-11.
- In Almora and U S Nagar districts of **Uttarakhand** having 1455 GPs, no GP was targeted/proposed for saturation.

2.5 Structural arrangements

The Scheme guidelines envisaged formation of State Water and Sanitation Missions in the States, District Water and Sanitation Missions in the districts besides Village Water and Sanitation Committees, Water and Sanitation Support Organisation and Block resource Centres for operationalising the Scheme in the States. The deficiencies found by Audit are discussed below:

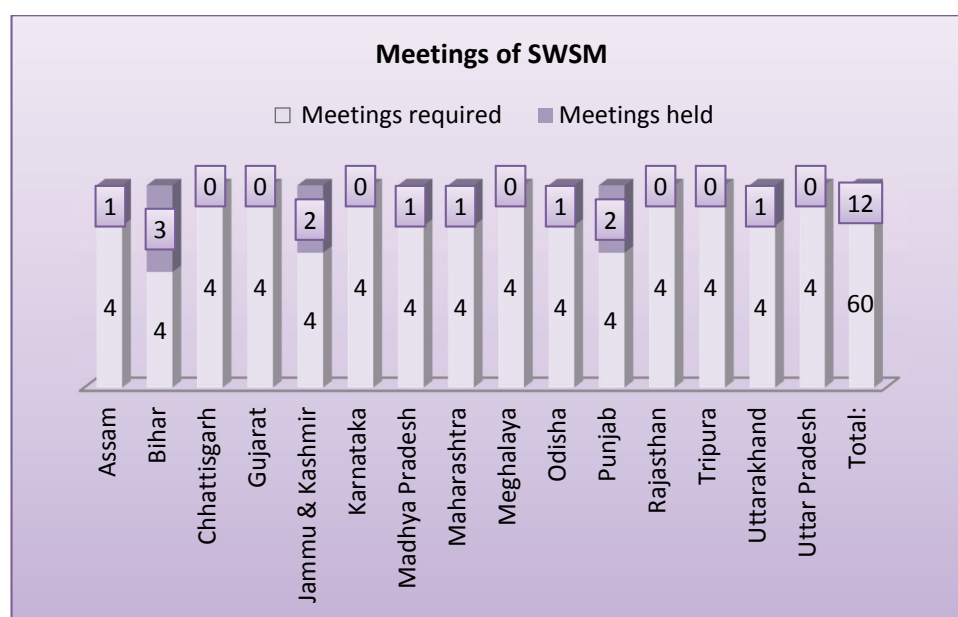
2.5.1 Lack of planning: shortfall in State Water and Sanitation Mission (SWSM) meetings

NBA Guidelines 2012 envisage that SWSM should meet at least twice in a year. The meetings were crucial as SWSM had a pivotal role in implementation of NBA through supervision in the project districts,

convergence with the line departments and preparation of the AIP for each district.

It was noticed in audit that against the mandatory requirement of 60 meetings, in seven States (**Chhattisgarh, Gujarat, Karnataka, Meghalaya, Rajasthan, Tripura and Uttar Pradesh**) no documented meetings were held and only 12 meetings (20 percent) were held in eight States during 2012-14. Meetings required/held in these states are depicted in the **Chart-2.1** given below:

Chart-2.1: Meetings of SWSM

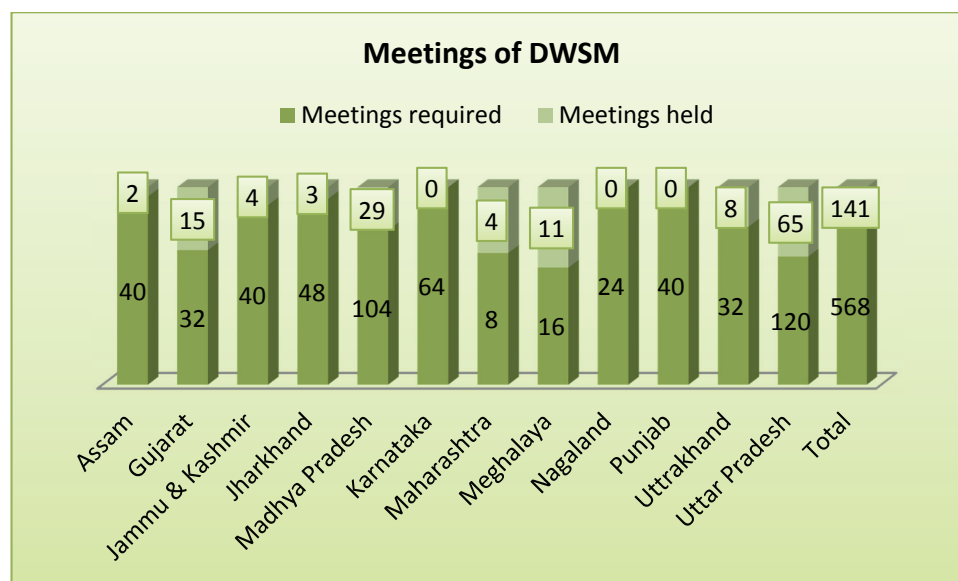


The details are in **Annex-2.7.1**.

2.5.2 Lack of planning: shortfall in District Water and Sanitation Mission (DWSM) meetings

DWSM was required to plan and implement the district NBA project with appropriate Information Education and Communication (IEC) strategies and convergence mechanisms with other line departments. It was expected to review and monitor programme implementation for achievement of the objective of the district annual action plans. For this purpose, the mission was required to meet at least quarterly. However it was noticed that in 71 districts of 12 States against the requirement of 568 meetings, only 141 meetings (25percent) were held during 2012-14 as depicted in the **Chart-2.2** below:

Chart-2.2: Meetings of DWSM



The details are given in **Annex-2.7.2**.

Other discrepancies noticed in composition of SWSM/DWSM were as under:

State	Discrepancies
Karnataka	The SWSM constituted in 2009 did not include the Principal Secretary/ Secretary of Departments of Education, Women and Child Development, Water Resources, Agriculture, etc., as members. Details of registration of SWSM were not forthcoming from the records at the nodal agency. DWSM was not constituted in the seven ⁶ districts. However, even the DWSM at ZP, Belgaum did not meet even once till the end of 2013-14.
Maharashtra	No separate DWSM was constituted in three districts (Raigad, Buldhana, and Nagpur) and the scheme is being implemented by existing Water Management Committee and District Executive Committee. Four ⁷ Block Resource Centres and eight ⁸ Cluster Resource Centers ⁹ were not adequately staffed and the shortfall was 57 per cent and 67 per cent respectively as on March 2014.
Manipur	As per Gol's letter (July 2010), Communication and Capacity Development Unit (CCDU) should have State Co-ordinator, HRD

⁶ Chitradurga, Davanagere, Mandya, Uttara Kannada, Raichur and Tumkur

⁷ Raigad District: Tala BRC; Buldhana District: Lonar BRC; Nagpur District: Katol BRC and Parbhani District: Sailu BRC

⁸ Buldhana District: Lonar & Sangrampur CRC; Nanded District: Naigaon CRC; Jalgaon District: Amalner CRC; Nagpur District: Narkhed CRC; Hingoli District: Aundha Nagnath & Hingoli CRC; Satara District: Patan CRC

⁹ Cluster Resource Centre is for a group of GPs

	Specialist, IEC Specialist and Monitoring & Evaluation Specialist. It was noticed in audit that neither State Co-ordinator nor the envisaged specialists were appointed. A team of experts to review the implementation of the scheme in different blocks though envisaged in the guidelines was also not setup.
Punjab	No separate staff had been sanctioned/appointed at District, Block and GP level for effective implementation of the Scheme

Non constitution of these crucial grass root level Bodies and infrequent meetings held by these suggests weak planning and less than required review of progress of implementation, analysis of reasons for shortfall, strategy for betterment as contemplated for successful implementation of the programme.

2.5.3 Non formation of Village Water and Sanitation Committee

Village Water and Sanitation Committees (VWSCs) were to be constituted as sub-committee of Gram Panchayat, for providing support in terms of motivation, mobilization, implementation and supervision of the programme. The VWSC was expected to play a crucial role in the comprehensive and saturation approach to Nirmal Grams. Audit noticed that out of 594510 Villages in which scheme was implemented, VWSC were not even set up in 51014 Villages of 30 States. Details are given in **Annex-2.8**.

Out of 509 GPs test checked, VWSC was not set up in 454 GPs (89 per cent) of five States as detailed in **Table-2.1** below:

Table-2.1: Details of GPs where VWSC were not set up

Sl. No.	State	Number of GPs test checked	Number of GPs where VWSC were not set up
1.	Jammu & Kashmir	77	77
2.	Karnataka	129	115
3.	Punjab	100	100
4.	Rajasthan	147	109
5.	West Bengal	56	53
	Total:	509	454

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

Further in **Uttar Pradesh** the scheme was not implemented through VWSC in all 15 test checked districts and in **Assam** adequate staff was not posted in VWSCs. In 102 GPs of **Chattisgarh** neither registration of VWSCs was done nor specific bye-laws were prepared. The Sarpanch and Sachiv of GPs were functioning as President and Secretary respectively of the Committee. In **Jharkhand** 115 VWSCs were yet to be formed in three¹⁰ out of six test-checked districts as of March 2014.

2.5.4 Non formation of Water and Sanitation Support Organisation (WSSO)

All States were also required to set up Water and Sanitation Support Organization (WSSO) under State Water and Sanitation Mission (SWSM) to deal with IEC, HRD and Monitoring and Evaluation at the State level. Communication strategy for the State was to be planned by the WSSO and they had to regularly monitor it for effective implementation. In States where water supply & sanitation are handled by two different departments, a Communication and Capacity Development Unit (Sanitation) was to be associated with the WSSO. Audit noticed that in four States (**Andhra Pradesh, Bihar, Jammu & Kashmir and Meghalaya**) no WSSO was set up.

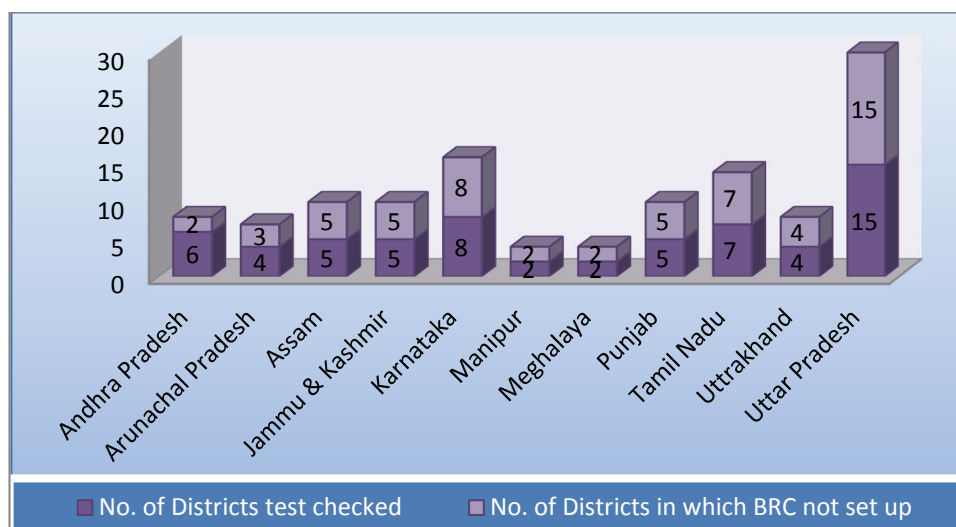
2.5.5 Non formation of Block Resource Centre (BRC)

As envisaged in the guidelines, Block Resource Centres (BRCs) were to be set up to provide continuous support in terms of awareness generation, motivation, mobilisation, training of village communities, GPs and VWSCs. The BRC was to serve as an extended delivery arm of the DWSSM in terms of software support and act as a link between DWSSM and the GPs/VWSCs.

We noted that BRC were not set up in 58 districts out of 63 districts test checked in 11 States as depicted in the **Chart-2.3** below:

¹⁰ Dumka: 2593 VWSCs in 2664 villages, Garhwa: 812 VWSCs in 848 villages and Ranchi: 1311 VWSCs in 1319 villages.

Chart-2.3: Status of BRC



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

The details are given in **Annex-2.9**.

In the absence of BRC, there was no link between DWSM and GPs, thus hampering awareness generation, motivation and mobilisation regarding various aspects of sanitation amongst the village communities.

Recommendations:

- AIP and PIP should emanate from the grass root level to be consolidated in Block and district plan. PIPs should be revised periodically by conducting door to door survey to assess the latest status of hygienic practices.
- The required organisational arrangement to plan and monitor should be established in all states receiving funds under sanitation programmes of Government of India.

Chapter-3 : Project Implementation

3.1 Target and Achievements

3.1.1 Shortfall in achievements

TSC/NBA Scheme aims to accelerate sanitation coverage in rural India by providing access to toilets to all through individual household latrines (IHHL), Community Sanitary Complex and toilets in schools and anganwadis and by developing community managed environmental sanitation system focusing on solid and liquid waste management. Targets set and achievement made during 2009-10 to 2013-14 under these components are given in the **Table-3.1** below:

Table-3.1: Details of targets and achievements

(Figures in lakh)

Component	Year	Target	Achievement	Shortfall in achievement	Per cent shortfall
IHHL-BPL	2009-14	426.32	222.32	204.00	47.85
IHHL-APL	2009-14	469.76	207.55	262.21	55.82
CSC	2009-14	0.42	0.12	0.30	71.43
School Toilet	2009-14	9.28	4.87	4.41	47.52
Anganwadi Toilet	2009-14	4.59	2.04	2.55	55.55
SLWM	2009-14	NA	0.20	NA	NA

[Source: Ministry of Drinking Water and Sanitation]

It can be seen from the details given above that there was a shortfall of 48 to 56 *per cent* in achievement of IHHL. Shortfall in case of CSC, School toilets and Anganwadi toilets was up to 71, 48 and 56 *per cent* of targets respectively. Further, no targets were set for SLWM projects in any year covered under audit; hence the achievement could not be compared with targets (Breakup of the above figures is given in **Annex-3.1**).

The Ministry stated that AIPs were prepared before commencement of each financial year by the States projecting the likely number of toilets that they might construct during the financial year without reference to the funds that might be actually available. Further, the Scheme being a demand driven programme, the Ministry kept no ceiling on the targets

proposed by the States and thus the proposed targets were much higher than what could be achieved with available funds. Ministry, however, accepted that inadequate implementation capacities at grass root level might have contributed to lower achievement.

In this regard, Audit is of the view that the Ministry may restrict the targets at the realistic levels on the basis of the demand of States vis-à-vis their performance and availability of funds so that the implementation is monitored properly.

3.1.2 Inflated achievement

As per Census 2011 (February 2011), 514.64 lakh rural households had toilet facility within the premises, however, as per records in the Ministry, 768.07 lakh toilets were constructed up to February 2011 in rural households under the TSC/NBA scheme. It was noted that there were wide variations in the IHHL figures in various States and in the following 16 States the Ministry had reported achievement on higher side in comparison to Census 2011 figures:

Table-3.2: Details of inflated achievement as compared to Census 2011

SL. No.	State	Census 2011	Ministry	Excess	Per cent Excess over Census 2011
		Households having latrine facility within the premises	IHHL constructed up to 02/2011		
1.	Andhra Pradesh	45,85,620	72,35,242	26,49,622	57.78
2.	Chhattisgarh	6,36,991	17,98,136	11,61,145	182.29
3.	Gujarat	22,35,623	40,36,449	18,00,826	80.55
4.	Haryana	16,63,159	19,04,459	2,41,300	14.51
5.	Himachal Pradesh	8,72,545	9,89,600	1,17,055	13.42
6.	Jharkhand	3,57,289	15,24,722	11,67,433	326.75
7.	Karnataka	22,34,534	36,54,793	14,20,259	63.56
8.	Madhya Pradesh	14,59,201	54,98,678	40,39,477	276.83
9.	Maharashtra	49,46,854	63,99,597	1452,743	29.37
10.	Odisha	11,46,552	34,25,625	22,79,073	198.78
11.	Rajasthan	18,64,447	34,70,005	16,05,558	86.11
12.	Sikkim	77,694	94,600	16,906	21.76
13.	Tamil Nadu	22,20,793	64,26,175	42,05,382	189.36

14.	Tripura	4,95,053	5,69,354	74,301	15.01
15.	Uttar Pradesh	55,45,881	1,51,07,255	95,61,374	172.40
16.	West Bengal	64,11,152	72,57,522	8,46,370	13.20
	Total	3,67,53,388	6,93,92,212	3,26,38,824	88.80

[Source: Ministry of Drinking Water and Sanitation; Census 2011]

It can be seen from the table given above that against 367.53 lakh households having toilet facilities within the premises; the Ministry had inflated the achievement by 326.39 lakh and shown an achievement of 693.92 lakh IHHL up to February 2011. This gap may increase further because Census 2011 might have included household toilets which were not constructed under the NBA/TSC Scheme.

Moreover in Sikkim, against the total households of 92,370 as per census 2011, Ministry had reported construction of 94600 IHHL, i.e. more than the total households.

Ministry accepted the observation and stated that the difference in achievement was probably due to over-reporting to some extent by States (especially in APL toilets) to get more NGP awards, some toilets falling out of use/becoming dysfunctional due to lack of behavioural change, poor construction quality etc. and difference in methodology of counting the toilets.

3.1.3 Non-inclusion of 22 districts under the Scheme

TSC was renamed as NBA with effect from 01 April 2012. The objective of the Scheme was to accelerate the sanitation coverage in the rural areas so as to comprehensively cover the rural community through complementing the demand driven approach of TSC with saturation approach. NBA envisages covering the entire community for saturated outcomes with a view to create Nirmal Gram Panchayats. However it was noticed that NBA scheme was not implemented in the 22 districts of 12 States/UTs as detailed in **Table-3.3** below:

Table-3.3: Districts where NBA Scheme was not implemented

Sl. No.	Name of State/UT	Number of districts	Sl. No.	Name of State/UT	Number of districts
1.	A & N Islands	3	7.	Lakshadweep	1
2.	Chandigarh	1	8.	Puducherry	1
3.	Daman & Diu	2	9.	Punjab	1
4.	Delhi	7	10.	Rajasthan	1
5.	Gujarat	1	11.	Uttar Pradesh	1
6.	Karnataka	1	12.	Tamil Nadu	2
Total					22

[Source: Data extracted from IMIS of the Ministry]

Further, it was noticed that TSC/NBA was not being implemented in all the GPs in the project districts and some GPs where TSC/NBA was implemented were not integrated in project AIP of States/UTs during the year 2009-14 as detailed in **Table-3.4** below:

Table-3.4: Details of GPs where Scheme was not implemented

Year	Total GPs in the Project districts	GPs where TSC/ NBA was not implemented	GPs not integrated in the AIP
2009-10	2,54,163	33,815	351
2010-11	2,54,163	33,803	12
2011-12	2,54,163	33,732	83
2012-13	2,54,163	33,815	Nil
2013-14	2,54,163	33,815	Nil

[Source: Ministry of Drinking Water and Sanitation]

Thus out of 2.54 lakh GPs in the projects districts, the scheme was not being implemented in 0.34 lakh GPs.

The Ministry needs to recognize that non-implementation of the Scheme in some districts/GPs has a direct bearing on the overall objectives of the scheme and defeats the very purpose of comprehensively covering the rural community.

Ministry stated that TSC/NBA was being implemented in all the GPs of rural areas of Project District and it was not operational in urban districts. Further, there was no demand for TSC/NBA in some UTs as

they had their own sanitation programmes that provided better incentives.

The reply of the Ministry may be seen in the light of the information available on IMIS of the Ministry, clearly showing that the Scheme was not being implemented in 22 districts having rural population.

3.2 Project Implementation

3.2.1 Individual Household Latrines (IHHL)

The above component is aimed to cover all rural families by providing incentive for construction of a sanitary latrine including a super structure in every household. Incentive is to be extended to all BPL households and APL households restricted to SCs/STs, small and marginal farmers, landless labourers with homestead, physically handicapped and women headed households. The construction of household toilets should be undertaken by household itself and on completion and use of the toilet, cash incentives is to be given to the household. During field audit in States, various irregularities were noticed in providing the incentive for IHHLs as discussed in succeeding paragraphs.

3.2.1.1 Defunct Latrines

To achieve the aim of total sanitation, it is essential that the toilets constructed under the Scheme are maintained properly so that they remain functional for the use of beneficiary. However, as per Baseline Survey 2012 conducted by the Ministry, out of the total 7.05 crore toilets in individual households, nearly 1.45 crore (20.54 *per cent*) toilets were defunct (State-wise details in **Annex-3.2**). This fact was corroborated during field audit in test checked 53 districts of eight States where proportion of defunct toilets was found to be more than 33 *per cent* (24.03 lakh out of total 71.86 lakh households). The reasons for such high degree of defunct toilets were poor quality of construction, incomplete structure, non-maintenance, etc. as detailed in **Table-3.5** below:

Table-3.5: Defunct/non-functional IHHLs

Sl. No.	State	Districts	Total IHHL	Defunct Units	Remarks
1.	Arunachal Pradesh	04	22495	7191	These units had outlived their life span
2.	Bihar	10	1284309	472011	Poor quality construction.
3.	Gujarat	02	2055	2055	Inferior quality & incomplete construction, non-construction of soak pits etc.
4.	Jammu and Kashmir	05	118124	9719	Reasons were not defined
5.	Jharkhand	06	430158	284478	Non-availability of running water, non-maintenance, lack of awareness, partial construction, collapse of super structure due to heavy rains, storms, etc.
6.	Tamil Nadu	07	2580635	374919	Improper super structure.
7.	Uttarakhand	04	448000	35000	Reasons were not defined
8.	Uttar Pradesh	15	2300454	1218121	Remained unused/ without maintenance by the beneficiaries.
	Total	53	7186230	2403494	

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

Further, joint physical verification/ beneficiary survey of 5527 households in seven States revealed that in 3050 households (55 per cent) toilets were either defunct or lying incomplete, hence not used by the beneficiary. Details are given in **Table-3.6** below:

Table-3.6: Beneficiary Survey: Defunct/non-functional IHHLs

Sl. No.	State	Total IHHL	Defunct Units	Per cent
1.	Assam	330	63	19.09
2.	Bihar	1263	593	46.95
3.	Chhattisgarh	1024	852	83.20
4.	Gujarat	190	128	67.37
5.	Jharkhand	1115	704	63.14
6.	Rajasthan	1205	519	43.07
7.	Tripura	400	191	47.75
	Total	5527	3050	55.18

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



Toilet without superstructure at Rongpuria GP, Tinsukai, Assam



Toilet not put to use in Peddapalem GP of Chittoor district, Andhra Pradesh

Problem of defunct toilets, found during Baseline Survey 2012 and also found during audit poses a serious problem for rural sanitation. The high incidence of defunct toilets makes the TSC/ NBA ineffective in tackling the problem of rural sanitation with the result that huge financial investment becomes unfruitful. The reason appears to be poor quality

of construction, lack of water facilities, sustainability, financial and behavioural constraints. Ministry should look into this aspect and should find out the reasons for remedial action.

Ministry accepted the observation and stated that some IHHLs had indeed become defunct due to reasons such as lack of behavioural change of households, poor quality of construction attributed to very low incentive during early period of TSC, etc.

3.2.1.2 Incomplete construction

It was noted in 19 selected districts of seven States that 6155 households were given incentives of ₹ 2.57 crore before construction of IHHL in violation of Guidelines, which resulted into non-utilisation of funds and incomplete construction of IHHL. The details are given in **Table-3.7** below:-

Table-3.7: Incomplete construction and non-utilisation of funds

Sl. No.	State	Districts	No. of households	Amount (₹ in lakh)	Remarks
1.	Chhattisgarh	4	259	94.00	IHHLs were not constructed.
2.	Haryana	5	133	4.04	IHHLs were not constructed in 95 cases and were incomplete in 38 cases.
3.	Karnataka	4	27	1.10	IHHLs were not constructed/completed.
4.	Kerala	1	1,667	37.97	Incentives remained unutilized.
5.	Meghalaya	1	1,255	70.56	Funds blocked in the form of 1,255 incomplete IHHLs.
6.	Nagaland	2	43	1.16	43 households did not utilise the IHHL materials provided under TSC/NBA.
7.	Rajasthan	2	2,771	48.02	IHHLs were not constructed and the fund remained unutilized.
	Total	19	6,155	256.85	

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



IHL of Rameshbhai Mathurbhai in Uchhali GP of Ankeleshwar Taluka, Gujarat



Dismantled IHL at Paomata Centre (Senapati district) Manipur.

3.2.1.3 Non-conversion of bucket latrines into sanitary latrines

Construction of bucket latrines is not permitted in the rural areas. Scheme guidelines provide for conversion of existing bucket latrines into sanitary latrines. As per Census -2011 (**Annex-3.3**), there were insanitary latrines in 12.73 lakh households where night soil was removed by human (5.86 lakh), serviced by animal (3.17 lakh) or disposed in open drain (3.70 lakh). It was, however, noted that in selected districts of four States (**Andhra Pradesh, Jammu & Kashmir,**

Manipur and Odisha), such insanitary/ bucket latrines were not converted into sanitary latrines. Communication and Capacity Development Unit in Manipur did not have the data regarding existence of bucket latrines in the State whereas remaining three States' departments had not conducted any survey to assess the status of insanitary latrines in their respective States.

In **Uttarakhand**, as per records of the PMU, there were a total of 1242 insanitary latrines in the State out of which only 736 (59 *per cent*) were converted into sanitary latrines till the November 2014.

3.2.1.4 IHHL construction by contractors/NGOs

Scheme guidelines clearly stipulate that the construction of toilet should be undertaken by the household itself and there is no provision for construction to be done by the project authorities through contractors or other agencies/NGOs. It was noted during field audit in 31 selected districts of 10 States that 12.97 lakh IHHLs involving expenditure of ₹ 186.17 crore were constructed engaging contractors/NGOs etc. The details are given in **Table-3.8** below:

Table-3.8: IHHL constructed by Contractors/NGOs

Sl. No.	State	Districts	Units of IHHL	Amount (₹ in lakh)
1.	Arunachal Pradesh	1	1,313	33.76
2.	Bihar	10	1026535	17016.00
3.	Gujarat	2	2055	52.11
4.	Karnataka	2	NA	27.75*
5.	Maharashtra	1	51	0.97
6.	Manipur	1	174	5.00
7.	Odisha	8	207390	NA
8.	Rajasthan	4	59,585	1443.00
9.	Tamil Nadu	1	189	10.77
10.	West Bengal	1	60	27.20
	Total	31	1297352	18616.56

(*Paid through 64 cheques wherein number of units was not mentioned)
[Source: Data compiled from the records of sample project districts]

Case study: Bihar

The construction of IHHL was done departmentally/through NGOs in Bihar, who were primarily engaged for IEC activities, demands generation and ensuring use of sanitation facilities by DWSCs. The DWSCs of the test-checked districts constructed 10.27 lakh toilets and made payment of ₹ 170.16 crore to departmental officers/NGOs during 2009-13. Further, the work orders were issued to NGOs for construction of low cost latrines with a model design without approval of an estimate. Thus, the work orders were issued without considering the quality assurance of IHHL.

3.2.1.5 Other deficiencies

During audit in States, various other deficiencies like procurement of hardware without demand, part payment of incentive, non-disbursement of incentive, etc. were also noticed. State-wise details are given in **Table-3.9** below:

Table-3.9: IHHL- Other deficiencies

Sl. No.	State	Observation
1.	Assam	Hardware material procured at a cost of ₹ 3.31 crore were supplied (December 2013 to May 2014) to districts by SWSM for construction of toilets under TSC/NBA without any demand from the districts. As a result, the hardware material was lying idle with districts.
2.	Gujarat	Instead of paying the incentive of ₹ 1,200 in cash, the Sarpanch paid cash of ₹ 840 only and for the remaining amount of ₹ 360, sanitary kits (i.e. toilets seat, connecting pipe and tiles) were distributed in cases of 16 beneficiaries.
3.	Himachal Pradesh	In two GPs (Behral and Shilla), ₹ 3.67 lakh received (April 2012 and June 2012) from block was not disbursed in spite of construction of IHHLs by the beneficiaries as of August 2014. The concerned Panchayat Secretaries stated (June 2014) that due to non-construction of IHHLs by the beneficiaries in time, incentive was not distributed.
4.	Karnataka	101 GPs under ZP, Tumkur procured materials at a cost of ₹ 4.02 crore during 2009-10 for construction of toilets. Based on the complaint from elected representatives of the district regarding alleged misappropriation of funds/stock, an inquiry was conducted (March 2012) by CEO, ZP, Tumkur. As per the report of the Committee material costing ₹ 1.50 crore was distributed to beneficiaries and materials worth ₹ 0.36 crore was found missing.

Sl. No.	State	Observation
		The material worth ₹ 2.16 crore was lying unused as a blocking of money. In GP, Kunkova under ZP, Davanagere, payment of ₹ 70,200 was made to 17 ineligible beneficiaries whose photographs were fake/morphed and fictitious. The GP Oorukere under ZP, Tumkur incurred an avoidable expenditure of ₹ 2.43 lakh towards digging pits for IHHLs despite the fact that beneficiaries were paid entitled incentive.
5.	Meghalaya	In West Garo Hills, beneficiaries were not given full incentive for construction of IHHLs as per their entitlement and underpaid to the tune of ₹ 5.16 crore. In two selected districts, procurement of goods worth ₹ 8.98 crore was done without following General Financial Rules.
6.	Tamil Nadu	Incentive of ₹ 5.79 crore (@ ₹ 2,200) was not paid to 26,317 households for construction of toilets in Thiruvannamalai district.

3.2.2 Community Sanitary Complexes

Community Sanitary Complex (CSC) comprising an appropriate number of toilet seats, bathing cubicles, washing platforms, wash basin, etc. can be set up in a place in the village acceptable and accessible to all. Ordinarily such complexes were to be constructed, with the approval from National Scheme Sanctioning Committee (NSSC), only when there is a lack of space in the village for construction of household toilets and the community owns up the responsibility of their operation and maintenance.

3.2.2.1 Non-maintenance of CSCs

In spite of provision in Scheme Guidelines, maintenance and upkeep of CSCs was not proper in twelve States and CSCs remained non-functional, abandoned due to non-availability of water, not being approachable by public or in damaged condition etc., as detailed in **Annex-3.4**.



CSC Nana Rajkot GP of Lathi Taluka, Amreli district, Gujarat !



CSC without prescribed facilities at Maiba village under DWSM Senapati, Manipur

3.2.2.2 Other deficiencies

It was noted during field audit that in some cases CSCs were constructed without obtaining the approval of NSSC, without realisation of community contribution, left incomplete or constructed

in violation of scheme guidelines. State-wise observations are given in **Table-3.10** below:

Table-3.10: CSC - Other deficiencies

State	Observation
Gujarat	CSCs were constructed without approval of NSSC
Jharkhand	DWSM, Ranchi advanced (between July 2009 and March 2012) ₹ 56.49 lakh to VWSCs for construction of 39 CSCs. As of March 2014, only 18 CSCs were complete and remaining 21 CSCs were incomplete even after lapse of more than 25 to 57 months from the date of granting of first advance. In Garhwa district, 19 CSCs costing ₹ 0.38 crore ¹ were constructed in various high schools which was against the guidelines, as these were not available for use of community at large.
Jammu and Kashmir	Against ₹ 54.77 lakh due as community contribution, ₹ 14.73 lakh only had actually been accounted for in the books by the selected districts resulting in short account ₹ 40.04 lakh.
Karnataka	Construction of a CSC was abandoned at Hanumagiri village under GP, Beladara under ZP, Tumkur in October 2012 after a payment of ₹ 1.72 lakh to the contractor. Even after 20 months (June 2014), no action has been taken by the GP against the contractor and to resume/complete the work.
Kerala	Alathur Block Panchayat and Malampuzha Block Panchayat received ₹ 9.00 lakh (April - October 2012) and ₹ 1.80 lakh (August 2011) respectively for construction of CSCs, but did not utilise the amount. The BPs could not provide any reasons for the non-utilisation of the amount.
Manipur	In DWSM (Senapati), 19 CSCs were constructed without the approval of the NSSC and without collecting community share.
Mizoram	The DWSCs constructed 62 units of Women Sanitary Complex (WSC) outside the approved State AIP and spent ₹ 10.38 lakh from funds allotted for CSC. The construction of WSC was neither included in the district PIP nor approved by the SSSC/NSSC. There was no water connection in the constructed WSCs.
Rajasthan	Four CSCs were constructed at primary health centre and community health centres contrary to scheme provisions.

¹ Calculated on the basis of estimated value of one CSC for ₹ 1.99 lakh



CSC not in use due to non provision for its maintenance, GP Ner Chowk; Block: Balh and district: Mandi, Himachal Pradesh



CSC without prescribed facilities at Sandangshenba Maring village under DWSM Kangpokpi Manipur

3.2.3 School Toilets

Rural school sanitation is an entry point for the wider acceptance of sanitation by the rural people. Two toilet units, one each for boys and girls, were to be constructed in each school under the scheme. The scheme guidelines provided for assistance of ` 20,000 (December 2007) towards the cost of a toilet which was subsequently revised to ` 35,000 (June 2010).



Deteriorated School Toilet at Sange, Dirang, West Kameng district !



Deteriorated School Toilet at Wanghoo, Singchung Block, West Kameng district

3.2.3.1 Irregularities in construction

During audit it was noted that toilets in various schools were constructed without following model design/ beyond approved PIP or were remained incomplete. Details of deficiencies observed in nine selected districts of five States are given in **Table-3.11** below:

Table-3.11: School toilets

Sl. No.	State	Districts	Toilets	Amount (₹ in lakh)	Remarks
1.	Arunachal Pradesh	1	384	76.80	Construction of school toilets without following model drawing/design.
		1	38	12.97	Toilets constructed beyond the number of toilets approved by the competent authority.
2.	Haryana	3	28	9.08	Construction of school toilets not started or incomplete.
3.	Kerala	1	39	5.95	Fund unutilized and school toilets remained incomplete.
4.	Mizoram	2	51	19.64	Construction of school toilets beyond approved PIP, hence, irregular.
5.	Rajasthan	1	66	9.90	Due to delay in construction of toilets, excess avoidable expenditure.
	Total	9	606	134.34	

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

3.2.3.2 Other irregularities

Audit noted that in five States², construction of school toilets was not as per requirement of strength of students attending the school. Shortage of school toilets was noticed in **Kerala** and **Maharashtra** and poor quality toilets were constructed in **Karnataka** and **Punjab**. Other irregularities in construction and maintenance of school toilets were also noticed in 17 States as in **Annex-3.5**.

3.2.4 Anganwadi Toilets

Children are more receptive to new ideas and Anganwadi Centres (AWCs) are appropriate institutions for changing the behaviour, mind-sets and habits of children from open defecation. Keeping in view this perspective, provision for baby friendly toilet (BFT) in each Anganwadi was made under the scheme. The unit cost of Anganwadi Toilet was revised from ₹ 5,000 (April 2006) to ₹ 8,000 (April 2012).

² Andhra Pradesh (Karimnagar), Bihar, Jharkhand, Uttar Pradesh and Uttarakhand



Anganwadi Toilet at Khamlang GP Nampong Block, Changlang district, Arunachal Pradesh



Anganwadi Toilet in Adol GP, Ankleshwar Taluka, Bharuch district, Gujarat

3.2.4.1 Financial irregularities

In three states, financial irregularities like construction of toilets in excess of requirement, excess allocation of incentive, diversion of funds, etc. were noticed as detailed in **Table-3.12** below:

Table-3.12: Construction of Anganwadi toilets

Sl. No.	State	Observation	Amount (₹ in lakh)
1.	Arunachal Pradesh	In Changlang district, 195 excess units of Anganwadi Toilets, valued at ₹ 9.75 lakh (@ ₹ 5,000 per unit) were constructed by the implementing agencies.	9.75
		In West Siang district, against the approved 2 toilets, the implementing Agency constructed 44 units (20 units during 2008-09 @ ₹ 5,000 per unit and 24 units from 2009-10 to 2013-14 @ ₹ 10,000 per unit). Thus, there was unauthorized expenditure of ₹ 3.17 lakh.	3.17
		Out of the 12 Anganwadi toilets physically inspected, 10 units had become defunct, resulting in wasteful expenditure of ₹ 50,000 @ ₹ 5,000 per unit.	0.50
2.	Mizoram	The NSSC approved construction of 718 toilets for AWCs with an outlay of ₹ 0.72 crore, out of which an amount of ₹ 0.50 crore was incurred towards repairing of 504 existing toilets.	50.00
3.	Rajasthan	₹ 1.37 crore transferred to GPs in 20 Blocks remained unutilized for the period ranging from one to six years because GPs failed to construct BFTs despite sanctions issued by DWSC Sikar, Bhilwara, Karauli and Sriganganagar.	137.03
		DWSC Udaipur issued sanctions of ₹ 9.45 lakh for construction of 189 BFT (Kherwara block-114 on 16 September 2007 and Salumber block-75 on 28 March 2006) for ₹ 5,000 each. While toilets were not constructed; the rate for construction was revised to ₹ 8,000 per toilet in June 2010. Thus revised sanctions at the enhanced rate of ₹ 8,000 per toilet were issued for 111 toilets in Kherwara block and 75 toilets in Salumber block for ₹ 0.15 crore. Delay in construction of toilets in Anganwadi centres resulted in excess avoidable expenditure of ₹ 5.58 lakh.	5.58
Total			206.03

3.2.4.2 Other irregularities

During audit it was also noted that baby friendly toilets (BFT) were not constructed in many states and in some states anganwadis operating out of private buildings were not targeted for construction of toilets under the Scheme. State specific observations are given in the **Annex-3.6**.

3.2.5 Solid and Liquid Waste Management

Solid and Liquid Waste Management (SLWM) is one of the key components to address the improvement in the general quality of life in rural areas. SLWM is to be taken up in project mode for each GP with financial assistance capped for a GP on number of household basis to enable all GPs to implement sustainable SLWM projects. Under this component, 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, etc. could be taken up. Projects were to be approved by SSSC.

3.2.5.1 SLWM activities not taken up

Audit noted that in five States (**Arunachal Pradesh, Jammu & Kashmir, Karnataka, Meghalaya and Tripura**), in five districts each of **Andhra Pradesh** and **Jharkhand** and 13 districts of **Madhya Pradesh**, SLWM activities were not taken up. In other States, Audit noticed several discrepancies such as non-maintenance of waste treatment plants, incomplete works, etc. These discrepancies are detailed in **Annex-3.7**.

3.2.5.2 Financial irregularities in SLWM projects

Further, in 13 districts of seven States, various financial irregularities, like incurring expenditure without approval, diversion of funds, etc. amounting to ₹ 7.81 crore were noticed in construction of SLWM infrastructure as detailed in **Table-3.13** below:-

Table-3.13: Construction of SLWM

Sl. No.	State	District	Amount (` in lakh)	Remarks
1.	Andhra Pradesh	1	231.00	DWSM, Chittoor procured garbage bins and tricycles worth ` 2.31 crore and supplied to 184 GPs during January to March 2014 without identification/alienation of land.
2.	Himachal Pradesh	1	50.23	The DRDA Mandi had not implemented this activity during 2009-14 and utilised ` 50.23 lakh out of this component on IEC activities.
3.	Mizoram	2	74.46	The activities involving expenditure of ` 74.46 lakh under SLWM of the two DWSCs were not approved by the SSSC. Master plan for SLWM was not prepared for the districts.
4.	Nagaland	2	2.30	During 2011-12, DWSM Zunheboto diverted an amount of ` 0.80 lakh from SLWM component for payment of honorarium to officers and staff of the establishment. Similarly, in Dimapur district, DWSM diverted (2011-12) an amount of ` 1.50 lakh for construction of CSC at Darogapathar.
5.	Punjab	1	91.85	In Ludhiana against the admissible amount of ` 35.20 lakh (Centre Share: ` 28.80 lakh, beneficiary share: ` 6.40 lakh), an expenditure of ` 127.05 lakh was incurred on SLWM activities i.e. renovation of 28 ponds, resulting in excess expenditure of ` 91.85 lakh by diverting funds from other components.
6.	Rajasthan	1	14.46	DWSC, Churu sanctioned (July 2013) ` 13.41 lakh for SLWM work in GP-Lunas (Block-Taranagar) but ` 15.00 lakh was transferred to the GP. The excess amount of ` 1.59 lakh was not recovered as of June 2014. DWSC, Churu, transferred (August 2012) ` 6.77 lakh to block Rajgarh for construction of drain under SLWM in GP Dhanthal lekhu, Bhagela and Suratpura and ` 6.10 lakh for construction of drain in GP Paharsar, Rampura and Kalanatal. The GPs neither constructed the drains nor refunded the amount.
7.	Tamil Nadu	5	316.94	` 316.94 lakh was spent on individual items like compost pits, soak pits, dust bins, etc. No project of SLWM was planned as a whole.
	Total	13	781.24	

3.2.6 Rural Sanitary Marts and Production Centres

Rural Sanitary Mart (RSM) is a commercial venture with a social objective. The main aim of an RSM is to provide materials, services and guidance needed for constructing different types of latrines and other sanitary facilities for a clean environment. Production Centres (PCs) are the means to produce cost effective affordable sanitary materials at the local level. They could be independent or part of the RSMs. The PCs/RSMs could be opened and operated by Self Help Groups (SHGs)/women organizations/Panchayats/NGOs etc. The maximum interest free loan admissible was ` 3.50 lakh per RSM/PC and was to be recovered in 12-18 instalments after one year from the date of receiving of loan.

3.2.6.1 RSM activities not taken up

Audit noted that in the selected districts of 12 States³ RSMs and PCs were not opened.

In **Uttarakhand**, ` 5.65 lakh was released for setting up of RSM and PCs in Almora, Dehradun, Pauri, and U S Nagar. Against a target of six centres only one centre was set up in Dehradun and that too was not in operation as on date of audit (June 2014). In remaining districts no RSM/PC was set up despite release of budget. The released money was, however, recovered with a delay of 18 months to 4 years.

3.2.6.2 Irregularities in RSM projects

In 21 selected districts of six States, loan of ` 1.38 crore was provided for opening of RSMs/PCs, but ` 1.20 crore remained unrecovered as detailed in **Table-3.14** below:

³ Andhra Pradesh (except in Karimnagar and Srikakulam), Arunachal Pradesh, Chhattisgarh, Haryana, Himachal Pradesh, Jammu & Kashmir, Karnataka, Manipur (Senapati District), Meghalaya, Odisha, Punjab and Tripura.

Table-3.14: Rural Sanitary Mart/ Production Centres

Sl. No.	State	District	Amount given (₹ in lakh)	Amount unrecovered (₹ in lakh)	Remarks
1.	Assam	3	23.68	23.68	RSMs/PCs became defunct since 2008-09, amount of ₹ 23.68 lakh remained unrecovered in districts Tinsukia, Goalpara and Udalguri.
2.	Gujarat	4	21.90	20.30	Loan of ₹ 21.90 lakh was disbursed to various SHGs/NGOs for establishing 41 RSMs in the test checked districts, out of which ₹ 1.60 lakh was recovered as of March 2014 and an amount of ₹ 20.30 lakh was pending for recovery. RSMs were not operational in any of the test checked districts.
3.	Madhya Pradesh	4	16.50	14.25	In DWSMs of Anuppur, Dewas, Sagar and Shahdol, ₹ 16.50 lakh was given to SHGs as loan for setting up 16 RSMs. Out of these, only one RSM (Shakti SHG, Tonkhhurd, district Dewas) was functional (August 2014) and two ⁴ RSMs refunded ₹ 2.25 lakh after a lapse of nine years from the date of sanction of the loan. The remaining ₹ 14.25 lakh was outstanding for recovery (August 2014).
4.	Odisha	1	5.00	0.33	DWSM, Koraput released interest free loan of ₹ 5.00 lakh to one SHG in Semiliguda in May 2013 for establishment of RSM against the maximum admissible amount of ₹ 3.50 lakh. SHG did not establish RSM and refunded ₹ 4.67 lakh in June 2014 after lapse of over one year from the date of receipt leaving ₹ 0.33 lakh outstanding against it
5.	Tamil Nadu	4	21.00	11.80	Loan given to SHGs/NGOs for establishing RSMs/PCs was not recovered even after more than five years and RSMs/PCs became non-functional.
6.	Uttar Pradesh	5	49.74	49.74	Five test checked districts provided loans of ₹ 49.74 lakh to the RSMs/PCs but recovery was not made.
	Total	21	137.82	120.10	

⁴ Shakti SHG, Tonkhhurd made a repayment of ₹ 25,000 out of ₹ 50,000 received and Ganga SHG, Beohari, Shahdol made repayment of ₹ 2.00 lakh after nine years of receiving the loan.

Case Study : West Bengal- Rural Sanitary Mart/Production Centre

Nandigram Panchayat Samiti (PS) paid ₹ 1.60 lakh to a RSM for construction of 500 IHHLs in Mohammadpur, Haripur and Gokulnagar GPs. The PS neither issued any work order nor supplied any beneficiary list to RSM.

In the five selected districts it was noted by Audit that RSMs were engaged for construction of IHHL, School Toilets, Anganwadi Toilets as well as for IEC activities but not for providing material, services and guidance needed for constructing of different types of latrines, etc., as per the guideline. Thus, the engagement of RSMs in construction of IHHLs was in contravention of the guidelines.

3.2.7 Revolving Fund

The scheme guidelines provide that a Revolving Fund may be created for providing funds to NGOs/SHGs/Women Organisations/ Panchayats for setting up of Production Centres(PCs)/Rural Sanitary Marts (RSMs). The maximum interest free loan admissible was ₹ 3.50 lakh per RSM/PC and was to be recovered in 12-18 instalments after one year from the date of receiving of loan by them.

3.2.7.1 Deficiencies in creation and operation of Revolving Fund

Audit noted that in the selected districts of 14 States⁵ and in five districts of **Rajasthan**, revolving fund was not created. Various irregularities in creation and operation of revolving fund were noticed as detailed in **Table-3.15** below:

Table-3.15: Operation of Revolving fund

Sl. No.	State	Observation
1.	Andhra Pradesh	₹ 1.20 crore was released to the districts across the State during 2012-14, but there was no mechanism to watch its disbursement and subsequent recovery. In Adilabad Mandal, ₹ 0.95 lakh was given to two SHGs during August - October 2013 for onward distribution to 38 beneficiaries for construction of IHHLs. No recovery was made as of August 2014. An amount of ₹ 0.50 crore was released to DRDA, Chittoor (March 2013) by DWSSM, Chittoor

⁵ Arunachal Pradesh, Assam, Haryana, Jammu & Kashmir, Jharkhand, Karnataka, Madhya Pradesh, Maharashtra, Manipur, Meghalaya, Mizoram, Nagaland, Punjab and Uttarakhand

Sl. No.	State	Observation
		but details of distribution/utilisation of funds by DRDA were not available. ` 0.30 crore ⁶ released to DRDA, Vishakhapatnam and ITDA, Paderu was pending adjustment for more than two years.
2.	Bihar	Funds were not provided to any Cooperative Societies or SHGs, APL households and owner of Anganwadi centres in any of the test-checked districts. However, ` 0.83 crore ⁷ was provided to 7 NGOs, 24 GPs and four Assistant Engineers for construction of IHHL and SLWM and ` 0.74 crore remained unrecovered as of August 2014.
3.	Chhattisgarh	Only DWSC, Bilaspur had created revolving fund of ` 0.03 crore and remaining 15 DWSCs did not create revolving fund aggregating to ` 7.92 crore till November 2014.
4.	Gujarat	` 0.50 crore was disbursed during 2009-12 to Kheda district Co-operative Milk Producers Union Ltd. Anand from the Revolving Fund. No MoU was executed between the DRDA and the borrower. Though the amount was required to be recovered in 12 to 18 months, no amount had been recovered (September 2014).
5.	Himachal Pradesh	In two (Mandi and Nahan) out of the three test-checked districts, loans amounting to ` 0.60 crore (Mandi: ` 0.16 crore and Nahan: ` 0.44 crore) were disbursed from the revolving fund to SHGs, Mahila Mandals, etc., during 2007-10. Out of this, ` 0.44 crore was recovered and ` 0.16 crore (Mandi: ` 0.12 crore and Nahan: ` 4.30 lakh) was outstanding as of August 2014. No loan was disbursed by DRDAs (Mandi and Nahan) during 2010-14 and the revolving fund was not operated by the DRDA Hamirpur as of August 2014.
6.	Odisha	` 4.00 crore was sanctioned for test checked districts for revolving fund but in seven ⁸ out of eight test checked districts it was not utilised as of March 2014. The DWSM, Koraput, however, released (September 2010) ` 0.21 crore to the District Mission Shakti Coordinator, Koraput for release to 42 women SHGs at the rate of ` 50,000 per SHG for promotion of IHHL without verifying their creditworthiness and without any MoU. SHGs did not utilise the fund for the approved purpose, but no action was taken to recover the amount from them. Out of ` 0.21 crore given from Revolving Fund, ` 0.19 crore remained outstanding as of August 2014.
7.	Tamil Nadu	A loan of ` 0.50 crore was disbursed prior to 2009 to 2124 APL families in 19 Blocks in Thirunelveli for constructing IHHL. As on 27 November 2012, ` 0.23 crore was outstanding but the same was not recovered till December 2014.
8.	Uttar Pradesh	Four test checked districts (Azamgarh, Deoria, Gorakhpur and Kushinagar) were provided with a Revolving Fund of ` 10 lakh each. But the districts did not spend the amount as envisaged.
9.	West Bengal	Katwa-II PS released a sum of ` 1.50 lakh as revolving fund to a RSM in October 2013 but the same was not considered as a revolving fund and was shown as advance to the RSM. On being pointed out ` 0.40 lakh had been recovered and the remaining amount of ` 1.10 lakh was yet to be recovered from the RSM. Suti-II PS paid advance of ` 1.20 crore to two working RSMs/Additional

⁶ DRDA, Vishakhapatnam - ` 25 lakh; ITDA, Paderu - ` 5 lakh

⁷ Bhojpur : ` 16.50 lakh to four NGOs for IHHL, Patna : ` 6.90 lakh to four AEs for SLWM and West Champaran : ` 60 lakh to 24 GPs for IHHL

⁸ DWSM, Angul, Bargarh, Jajpur, Kendrapara, Mayurbhanj, Puri and Sundargarh

Sl. No.	State	Observation
		Production Canters (APCs) from October 2013 to February 2014. Out of that advance ` 9.20 lakh was adjusted till August 2014 leaving ` 1.10 crore unadjusted.

In conclusion, the implementation of the Scheme and the resultant impact on rural sanitation is not impressive. Despite the implementation of the Scheme, a major share of rural population goes without proper sanitation facilities. The selection of households for IHHLs was not up to the mark leading to the low coverage of BPL and APL households. Various instances were noticed where 12.97 lakh IHHLs involving expenditure of ` 186.17 crore were constructed engaging contractors/NGOs against the provision of the NBA guidelines. Bucket latrines were not converted into sanitary latrines in several States. Proportion of defunct toilets was found to be more than 33 *per cent* (24.03 lakh out of total 71.86 lakh households) in several States due to poor quality of construction, incomplete structure or non-maintenance. SLWM were also not taken up enhancing the probability of insanitation in the rural area. Revolving fund was not created in 14 States depriving the households of the cost-effective and affordable sanitary materials needed by them for construction of sanitation facilities. All these point to inefficiencies in the implementation leading to non-achievement of objectives of the Scheme.

Recommendations:

- **More realistic planning, data integrity and strict monitoring should be ensured to achieve targets of construction of IHHLs, institutional toilets and community sanitary complexes in a time bound manner.**
- **Keeping in view the large numbers of defunct IHHLs, Ministry may develop a mechanism for periodical review of sanitation practices for taking timely remedial action.**

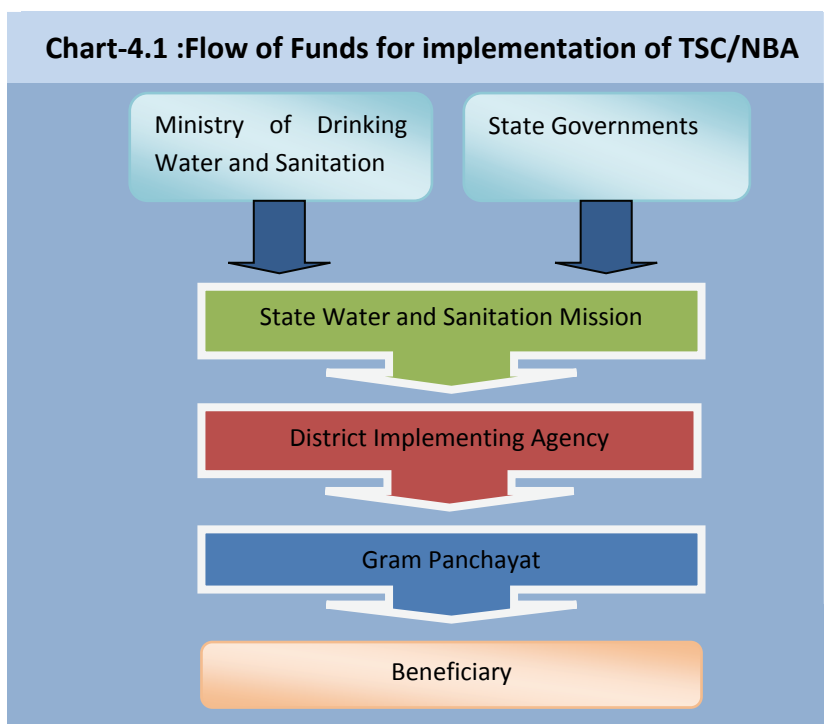
Chapter-4 : Management of Funds

4.1 Source of Funding for scheme implementation

Total Sanitation Campaign (TSC)/Nirmal Bharat Abhiyan (NBA) was implemented as a Centrally Sponsored Scheme with cost sharing pattern between Central and State Governments and a portion forming part of beneficiary/community contribution. The sharing percentage was fixed component-wise as detailed in **Annex-1.1**.

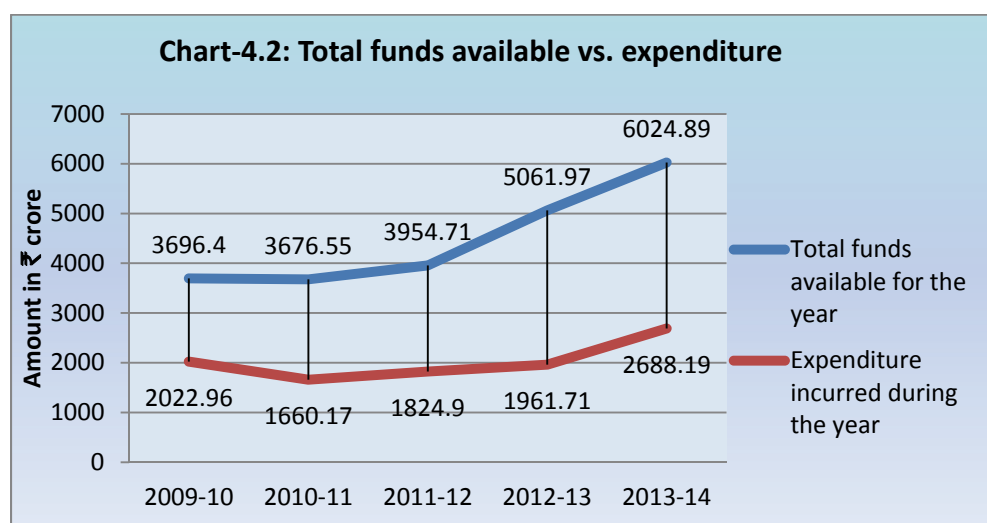
For release of funds, the States/UTs (States) were required to prepare the Annual Implementation Plans (AIPs) and submit the same before the commencement of the financial year, to the Plan Approval Committee (PAC) of Ministry of Drinking Water and Sanitation (Ministry) for finalization.

On basis of the approval by PAC and the availability of funds, allocation of central funds to all the States was worked out by the Ministry for release to the respective State Water and Sanitation Missions (SWSMs), the apex State level implementing agency. States were to release their matching share to SWSMs. The flow of funds is illustrated in the chart below:



4.2 Poor utilisation of funds under the scheme

Total funds available for the scheme during 2009-14 was ₹ 13494.63 crore of which ₹ 10157.93 crore was spent on its implementation resulting in unutilized amount of ₹ 3336.70 crore which was 24.73 per cent of the total funds available. Even on annual basis, a substantial amount persistently remained unspent at the end of each year and the percentage of unspent amount varied between 45 per cent and 61 per cent. There was an increasing trend in the yearly unspent balance during the period of audit as depicted in the chart below:



[Source: Ministry of Drinking Water and Sanitation]

The yearly shortfall in expenditure on the scheme against the available funds varied among all States as detailed in **Annex-4.1**. The States which reported substantial shortfall are listed below:

Year	States where shortfall was between 25 per cent to 50 per cent	States where shortfall was more than 50 per cent
2009-10	Assam, Bihar, Chhattisgarh, Gujarat, Himachal Pradesh, Jammu & Kashmir, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Meghalaya, Tamil Nadu, Uttar Pradesh, Uttarakhand & West Bengal (15)	Andhra Pradesh, Arunachal Pradesh, D&N Haveli, Goa, Haryana, Jharkhand, Manipur, Mizoram, Odisha, Puducherry, Punjab, Rajasthan & Tripura (13)
2010-11	Bihar, Himachal Pradesh, Karnataka, Madhya Pradesh, Manipur, Uttar Pradesh, Uttarakhand & West Bengal (8)	Andhra Pradesh, Arunachal Pradesh, Assam, Chhattisgarh, D & N Haveli, Goa, Gujarat, Haryana, Jammu & Kashmir, Jharkhand, Kerala, Maharashtra, Meghalaya, Mizoram, Nagaland, Odisha, Puducherry, Punjab, Rajasthan, Sikkim, Tamil Nadu & Tripura (22)

Year	States where shortfall was between 25 per cent to 50 per cent	States where shortfall was more than 50 per cent
2011-12	Assam, Bihar, Himachal Pradesh, Jammu & Kashmir, Madhya Pradesh, Manipur, Tamil Nadu, Tripura, Uttarakhand & West Bengal (10)	Andhra Pradesh, Arunachal Pradesh, Chhattisgarh, D & N Haveli, Goa, Gujarat, Haryana, Jharkhand, Karnataka, Kerala, Odisha, Maharashtra, Puducherry, Punjab, Rajasthan, Sikkim & Uttar Pradesh (17)
2012-13	Himachal Pradesh, Kerala, Madhya Pradesh, Tamil Nadu, West Bengal (5)	Andhra Pradesh, Arunachal Pradesh, Assam, Bihar, Chhattisgarh, D & N Haveli, Goa, Gujarat, Haryana, Jharkhand, Karnataka, Maharashtra, Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Puducherry, Punjab, Rajasthan, Sikkim Tripura, Uttar Pradesh & Uttarakhand (24)
2013-14	Andhra Pradesh, Arunachal Pradesh, Himachal Pradesh, Jammu & Kashmir, Karnataka, Maharashtra, Tamil Nadu, Uttarakhand and West Bengal (9)	Assam, Bihar, Chhattisgarh, D & N Haveli, Goa, Gujarat, Haryana, Jharkhand, Kerala, Madhya Pradesh, Manipur, Meghalaya, Mizoram, Odisha, Puducherry, Punjab, Rajasthan, Sikkim, Tripura and Uttar Pradesh (20)

The main reasons for shortfall in financial progress were attributed to receipt of funds at the fag end of the financial year, time consumed in physical verification of targets, lack of demand from the Blocks /GPs, time taken in finalising the list of beneficiaries at block/district levels, non-construction of targeted sanitation infrastructure, short expenditure on IEC activities, absence of Rural Sanitary Marts/ Production Centres required for maintaining supply chain of hardware for construction of sanitation facilities and lack of monitoring. The State-wise details are as given in **Annex-4.2**. Many of these inefficiencies are due to poor planning and lack of effective operation of structural arrangements as discussed in **chapter-3**.

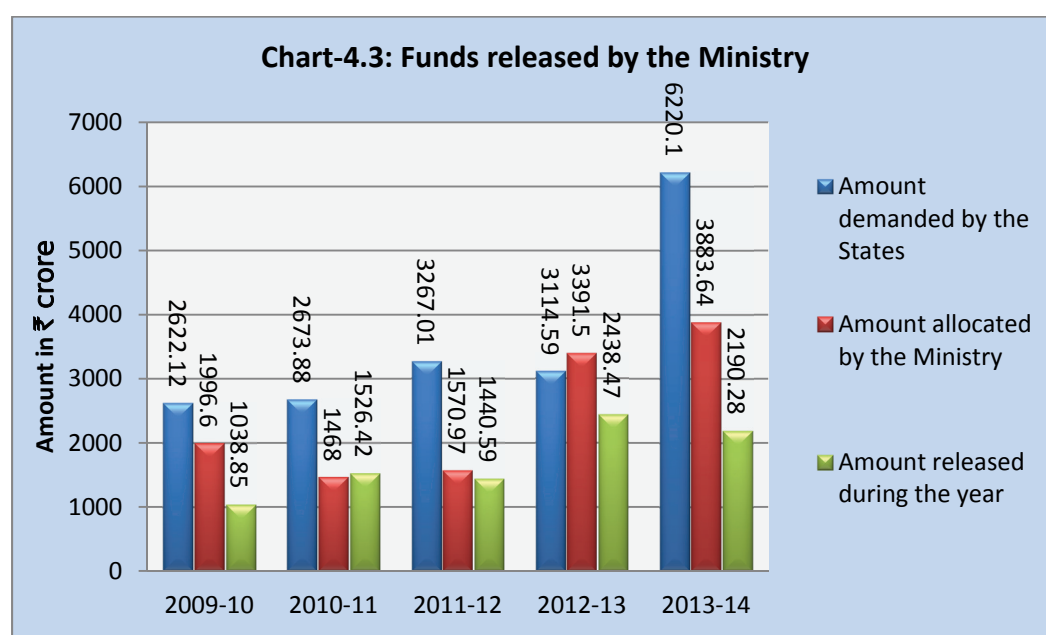
The Ministry stated that overall 30 per cent of the annual requirement of funds by the States could always remain unspent due to the working capital requirement. Further advances sanctioned for Revolving Fund and RSM/PC also contributed to the unspent balance.

The reply of the Ministry is not tenable as there was no provision of working capital in the Scheme guidelines. Further, only five per cent of the district project outlay subject to a maximum of ₹ 50 lakh could be used as Revolving Fund and the requirement of RSM/PC was to be met out from the Revolving Fund only.

The Ministry accepted that inefficiencies in programme implementation at the grass root level might be reason for unspent balance in some cases. Further, higher unspent funds in individual States could be attributed to reasons such as inadequate capacity at grass root level and inadequate success in demand generation.

4.3 Shortfall in release of central share of funds

Against the amount of ₹ 17897.70 crore demanded by the States during 2009-14, the Ministry allocated an amount of ₹ 12310.71 crore. Of this the Ministry released ₹ 8634.61 crore only. Year-wise amount of funds released by the Ministry against the amount demanded by the States was as follows:



[Source: Ministry of Drinking Water and Sanitation]

Thus, effectively the actual release by the Ministry was only 48 per cent of the funds required by the States and therefore insufficient to meet the demands.

Ministry stated that the States made demand on the basis of their approved AIP, but allocations and releases were made on the basis of performance of the States and availability of funds with the Ministry.

The Ministry needs to allocate funds to the States in a more realistic manner to minimise the difference between allocation and release.

4.4 Shortfall in release of State share of funds

The shortfall in release of funds was also noted at the state level. In 16 States, the State share of funds was either not released or was short-released. The State wise details are given in **Annex-4.3**.

Case Study: Non-release of State Share in Rajasthan, Assam and Andhra Pradesh

The Ministry released an amount of ₹ 2.82 crore (₹ 1.04 crore for Churu district and ₹ 1.78 crore for Sikar district of **Rajasthan**) during 2010-11. However, the matching State share was not released. In **Assam** the State government released an amount of ₹ 4.01 crore from the central share to districts as State share during 2011-12. This practice was also followed at district level. An amount of ₹ 8.72 crore was transferred from central share as State share during 2009-14 in the five test checked districts. Similarly, in Vishakhapatnam district of **Andhra Pradesh**, an amount of ₹ 0.63 crore was diverted during 2010-13 towards State share from central share.

The shortfall in State share indicated lack of commitment on the part of State Governments and delay in achieving rural sanitation targets.

4.5 Delay in transfer of funds to the implementing agencies

There was delay beyond the stipulated time¹ in transfer of funds for implementation of the scheme from apex level (SWSM) to ultimate implementing agencies GPs. The State-wise details are given in **Annex-4.4**.

Case Study: Delay in transfer of funds for implementation of the scheme

In **Jammu & Kashmir** delay in transfer of funds occurred at all the levels of the implementation as a result the overall delay in flow of funds from apex level to ultimate implementing agencies ranged between 50 days and nearly two years as detailed in the table below:

Level	Delay in release of funds (Days)				
	2009-10	2010-11	2011-12	2012-13	2013-14
SWSM TO DWSM	103 to 323	48 to 78	102 to 584	6 to 8	33 to 105
DWSM TO DPO	88 to 141	13 to 153	1 to 146	24 to 121	5 to 84
DPO TO BDO	13 to 30	0 to 34	8 to 11	18 to 27	6 to 45
SWSM to BDO	257 to 589	61 to 265	114 to 747	50 to 139	71 to 123

¹ As per para 13.2 of the NBA guidelines, the SWSMs were required to release central grants received along with the matching State share within 15 days to the DWSMs which in turn were required to transfer the funds to the GPs within 15 days of receipt of funds.

Audit noted that reasons cited for delayed release of funds were time taken in approval at different level (State government/Nodal agencies at District and Block level - **Meghalaya/Rajasthan/Madhya Pradesh**, time taken in review of UCs submitted by district implementing agencies - **Jharkhand**, and non-submission of required documents by the implementing agencies for release of funds - **Uttarakhand**.

4.6 Misappropriation of funds of the scheme

Audit noticed six confirmed cases of misappropriation of scheme funds with the financial implication of ₹ 2.28 crore in six States of **Andhra Pradesh, Assam, Gujarat, Karnataka, Maharashtra and Odisha**.

In **Assam**, an amount of ₹ 1.88 crore was fraudulently drawn in Bongaigaon district of Assam during 2006-07. The case was investigated by CBI which advised (February 2011) to file a Civil Suit against the accused persons for recovery of the amount. However, till June 2014, Civil Suit had not been filed due to want of permission of the State Government. Resultantly, no funds had been released to Bongaigaon district since 2006-07. Thus, due to laxity on the part of Government to file Civil Suit against the accused person/persons, beneficiaries of Bongaigaon district were deprived of the benefit of TSC programme.

Further, there were three cases of suspected misappropriation in the three States of **Andhra Pradesh, Jharkhand and Manipur** involving an amount of ₹ 25.33 crore. The details of confirmed and suspected cases of misappropriation are given in **Annex-4.5**.

4.7 Diversion of funds amounting to ₹ 364.20 crore

The terms and conditions governing the grant of funds under the scheme stipulated the utilisation of funds for the purpose for which it was being released and no part of it was to be diverted. Scrutiny of the Audited Statement of Accounts in the Ministry for the period 2009-13 revealed that in 13 States² funds of the scheme amounting to ₹ 283.12 crore were diverted and utilised for the purposes such as advance to staff, creation of capital assets, Leave Salary Pension Contribution, purchase of vehicles and office sanitation. The diversion of funds indicated weak internal controls.

²² Bihar, Chhattisgarh, Gujarat, Haryana, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Manipur, Nagaland, Punjab, Rajasthan and Uttar Pradesh.

The instances of diversion of funds noted in the audit are detailed in **Annex-4.6**.

In the six States of **Gujarat, Madhya Pradesh, Punjab, Tamil Nadu, Uttar Pradesh** and **West Bengal** an amount of ₹ 81.27 crore was diverted to other schemes viz. MPLADS, MGNREGS and other State sponsored schemes as per details given in **Annex-4.6**.

Case study: Unauthorised diversion of funds of the scheme

DWSM, Jajpur in **Odisha** provided ₹ 0.12 crore to 25 private colleges for construction of toilets charging the expenditure to 'School Toilet' component of the scheme. Since the scheme does not provide construction of toilets in private colleges, payment of ₹ 0.12 crore to private colleges was irregular leading to unauthorised diversion of funds.

The diversion of NBA funds to other scheme indicated that the targets set up in the AIPs were not realistic.

Ministry stated that if any instance of diversion of funds to any other schemes or inadmissible expenditure incurred under the programme was reported in the Audited Statement of Accounts, Ministry pursued with the States for refund/recoupment.

4.8 Irregular inter-district transfer of funds

Financing under the scheme is based on approved AIP of the district. Accordingly, transfer of funds internally between the districts was not contemplated in the guidelines. However, in six States of **Andhra Pradesh, Gujarat, Jammu & Kashmir, Karnataka, Punjab** and **Uttar Pradesh** district authorities resorted to inter district transfer of funds amounting to ₹ 120.42 crore during 2009-14. This indicated that the States had made uneven distribution of funds among the districts. State wise details are given in **Annex-4.7**.

4.9 Parking of Funds amounting to ₹ 212.14 crore

In nine States of **Andhra Pradesh, Assam, Gujarat, Jammu & Kashmir, Kerala, Manipur, Madhya Pradesh, Maharashtra** and **West Bengal** an amount of ₹ 212.14 crore remained parked/unutilized for periods ranging

between 4 months to 29 months at State/District/Block/GP level as detailed in **Annex-4.8**.

4.10 Non-adjustment of advances given to the implementing agencies

In the six States of **Andhra Pradesh, Haryana, Jharkhand, Kerala, Manipur** and **Odisha** advances amounting to ₹ 48.97 crore paid to various implementing agencies were not adjusted. These advances were outstanding for a period from 16 to 120 months. The possibility of misuse/non-recovery of such advances could not be ruled out. The State wise details are given in **Annex-4.9**.

4.11 Utilisation Certificates for ₹ 575.18 crore were not furnished

In terms of para 13.1.3 of NBA guidelines, second instalment of the funds during the current year was to be released by the Ministry only after submission of UCs by the SWSM along with the Audited Statements of Accounts of preceding financial year. In the 14 States of **Assam, Bihar, Haryana, Himachal Pradesh, Jammu and Kashmir, Jharkhand, Karnataka, Meghalaya, Odisha, Puducherry, Punjab, Rajasthan, Uttarakhand and West Bengal** UCs amounting to ₹ 575.18 crore were not furnished by the implementing agencies at various levels. State wise details of non-submission of UCs are given in **Annex-4.10**.

4.12 Excess Administrative charges

The guidelines³ provide an amount of upto 5 per cent (4 per cent from 2012-13) of the outlay for administrative activities. Scrutiny of Audited Statement of Accounts revealed that in 26 cases the expenditure incurred on administrative activities exceeded the prescribed limit as mentioned in **Annex-4.11**. The facts of excess administrative expenditure were distinctly reflected in the annual accounts, however, the Ministry did not take cognizance of the reported facts. This indicated lack of internal controls.

4.13 Improper Accounting of Scheme funds

As per the scheme guidelines⁴, the funds of the scheme were to be kept in a bank account. The interest accrued thereon was to be treated as part of scheme resources. However, the maintenance of funds of the scheme was

³ Para 15 of CRSP 2007 Guidelines and Para 5.11 of NBA Guidelines

⁴ Para 18 of TSC Guidelines and para 14.1 of NBA Guidelines

not consistent with the scheme guidelines as would be clear from the following observations:

(i) Multiple bank accounts and pooling of other scheme funds

Contrary to the stipulation of single bank account, multiple bank accounts (from two to ten) were operated in the selected SWSMs, Districts and Blocks in the 11 States of **Andhra Pradesh, Arunachal Pradesh, Bihar, Gujarat, Jharkhand, Karnataka, Madhya Pradesh, Maharashtra, Punjab, Uttar Pradesh** and **West Bengal**. The scheme funds were also pooled with other Central and State sponsored schemes. State-wise details are given in **Annex-4.12**.

Case study: maintaining of NBA funds with those of other schemes

In **Maharashtra**, the funds of the scheme were maintained with those of the other schemes resulting in inclusion of receipts and payments other than those related to the Scheme in the accounts. 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.

In **Kerala**, Scheme funds were kept along with Own Fund of the GPs. Hence, whenever Own Fund of the GPs reduced to zero, cheques issued by the GPs for meeting cost of other expenses (not related to Scheme) automatically got cleared using the NBA fund. This was noticed from two GPs viz. Puthukkad in Thrissur district and Agali in Palakkad district where diversion of scheme funds amounting to ₹ 3.19 lakh and ₹ 10 lakh was made for payment of water charges and for non-plan purposes respectively during 2009-10 and 2013-14.

Thus, due to operation of multiple bank accounts and pooling of funds with other schemes, proper utilisation of scheme funds could not be vouchsafed in audit.

The Government of Andhra Pradesh had assured remedial action against operation of multiple bank accounts by SWSM pointed out in earlier Audit Report by CAG in 2012-13. However, the issue was not rectified as was evident from the continued maintenance of multiple accounts.

(ii) Non-maintenance of savings bank account

Audit noticed that in six States, funds of the scheme were not kept in the saving bank account as stipulated in the guidelines. Instead the funds were kept in current account (**Arunachal Pradesh, Jammu and Kashmir, Nagaland**), Personal Deposit Account (**Rajasthan**) and Civil Deposit (**Nagaland**). Similarly, in **Uttar Pradesh** the funds of the scheme were routed through State treasuries whereas in **Tamil Nadu** funds of the scheme were routed through Pay & Accounts Office. Non-maintaining of funds in savings bank account had resulted in delayed availability of funds to the implementing authorities ranging from 10 to 365 days besides loss of interest amounting to ₹ 122 lakh. State-wise details are given in **Annex-4.12**.

(iii) Non-accounting of Interest component

According to Para 14.1 of NBA guidelines, the interest accrued on NBA funds shall be treated as part of NBA resources. It was, however, noticed that in 11 States of **Andhra Pradesh, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Manipur, Meghalaya, Madhya Pradesh, Nagaland, Punjab, Rajasthan** and **Uttar Pradesh** interest amounting to ₹ 5.58 crore accrued on scheme funds was not accounted for. The States specific observations have been elaborated in **Annex-4.12**.

4.14 Discrepancy in figures

Scheme guidelines⁵ require the SWSMs to submit Utilisation Certificates (UCs) to the Ministry in the prescribed format along with Audited Statement of Accounts (ASAs)⁶. They were also required to submit the financial and physical progress reports through the online software named Integrated Management Information System (IMIS) developed by the Ministry for monitoring purpose⁷. Scrutiny of UCs, ASAs and data in the IMIS for the period 2009-13, however, revealed a number of discrepancies in the figures detailed in these basic records of 19 States as outlined below:

- i. In 52 cases, the opening balance and closing balance shown in the UCs, ASAs and IMIS of the same financial year did not match (**Annex-4.13**).

⁵ Para 13.1.13 of NBA guidelines

⁶ Para 22 of NBA guidelines

⁷ Para 19 of NBA guidelines

- ii. In 58 cases, the figures of expenditure as shown in UC, ASAs and IMIS of the same financial year did not match (**Annex-4.14**).
- iii. In 59 cases, the figures of interest shown in the UC, ASAs and IMIS of the same financial year did not match (**Annex-4.15**).

The discrepancies in the figures of the scheme in three basic accounting records, which should invariably match, if recorded correctly, were not reconciled. This indicated weak internal controls within the Ministry. In such a situation, the actual amount of the funds released, expenditure incurred, interest earned and unspent balances remaining with States could not be accurately ascertained in audit.

Ministry stated that the reconciliation of figures reported in UC, ASA and IMIS was a continuous process in the Ministry and the States were intimated about discrepancies, if any, found and clarifications were sought. It was also stated that IMIS figures were rough estimates and only the figures given in ASA were treated as final.

Reply of the Ministry may be seen in the light of the fact that IMIS was developed as an online monitoring system for the Scheme through which projects districts were required to submit the physical and financial reports, as such the IMIS figures cannot be treated as mere rough estimates.

4.15 Delay in audit of accounts

SWSMs were required to ensure⁸ the audit of accounts by Chartered Accountants within six months of the close of the financial year and submit the ASAs to the Ministry before release of the second instalment of the subsequent year. It was, however, noticed that the SWSMs did not ensure the timely audit of accounts resulting in delayed submission of ASAs to the Ministry. The late submission of ASAs had led to non release of subsequent instalment or delayed release of funds at the fag end of the financial year as indicated in **Annex-4.16**.

⁸ Para 22 read with Para 13.1.13 of the NBA guidelines

4.16 Non-submission of auditor's observations

SWSMs were required⁹ to submit Auditor's Observations to the Ministry along with ASAs. It was noticed that the auditor's observations were not being submitted by the SWSMs. Out of 95 observations due to be received in respect of 19 States during the audit period, only six observations were received by the Ministry. The effectiveness of control mechanism was compromised rendering Audit Reporting incomplete. The details are given in **Annex-4.17**.

4.17 Miscellaneous observations

(i) Irregular deduction from funds of the scheme

In **Manipur**, in the sampled districts during March 2013 and March 2014 the Government released a sum of ₹ 1.77 crore in favour of the DWSMs as State matching share. It was, however, noticed an amount of ₹ 0.27 crore was deducted on account of VAT (₹ 8.38 lakh), Departmental charges (₹ 0.18 crore) and Labour Cess (₹ 1.50) which was not admissible as per the guidelines. Similarly, in **Nagaland**, out of the State share, the Finance Department deducted an amount of ₹ 0.21 crore as work charged component during 2011-12 which was irregular.

(ii) Inflated Project Cost

In **Mizoram**, against the actual project cost of ₹ 20.13 crore based on norms, the NSSC allocated ₹ 26.99 crore during 2009-14 for implementation of TSC/NBA scheme in the State thereby leading to excess allocation of ₹ 6.87 crore. The excess allocation of funds over the approved norms is fraught with the risk of mis-utilisation of funds. Similarly, out of 1038 toilets approved by NSSC, 249 toilets were to be constructed in private schools and 61 toilets in SSA run schools in the two districts of Champhai and Lunglei, though the TSC/NBA guidelines do not allow construction of toilets in private and SSA run schools. Thus, irregular inclusion of 310 private/SSA run schools in the AIP¹⁰ resulted in inflated number of school toilets, which in turn increased the total allocation of the project by ₹ 119.35 lakh (₹ 38,500¹¹ X 310). In **West Bengal**, Jalangi and Raninagar-II PSs made excess payment of ₹ 0.14 crore to RSMs by allowing

⁹ Auditor's Observations in annexure II (F) to the Consolidated Audit Report under NBA Guidelines.

¹⁰ As per Baseline re-survey, 2009

¹¹ Unit cost of toilet

excess rate than specified in the estimates for construction of latrine/toilet of school/Anganwadi/ ICDS Centres during 2012-13 towards excess procurement of material.

(iii) Double payment of incentive to households

In ten selected districts of four States, 149 households were given double incentives of ₹ 4.66 lakh. The details are given in the **Table-4.1** below:

Table-4.1: Double incentive to households

Sl. No.	State	Districts	No. of households	Amount (₹ in lakh)	Remarks
1.	Haryana	3	83	3.10	Double payment due to non-maintenance of village-wise ledger of households.
2.	Karnataka	2	56	1.81	Incentives given though the households already owned toilets.
3.	Tripura	2	9	0.95	Incentives given twice.
4.	West Bengal	3	40	-	Double benefit of IHHL was given to 40 households.
Total		10	149	4.66	

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

Recommendations:

- The Ministry/State Governments may fulfill the fund sharing commitment to maintain the sanctity of preparing AIPs for making India Nirmal by the stipulated timeline.
- The Ministry may develop and put in place Mechanism for reconciliation of figures of financial and physical progress reported by the implementing agencies.

Chapter-5 : Information, Education and Communication (IEC)

5.1 Importance of IEC activities

In order to achieve and more importantly sustain the Nirmal¹ status it is extremely important that individuals and households understand the benefits of having individual toilets and other good hygiene practices. With this key requirement of generating demand and promotion of behavioural changes at the community level, TSC/NBA Guidelines included information, education and communication (IEC) as an important component for rural sanitation programme. IEC plays a very critical role in bringing in behaviour change on various aspects of safe sanitation, demand generation, usage, links to health and hygiene and sustainability.

These intend to create demand for sanitary facilities in the rural areas for households, schools, Anganwadis, and Community Sanitary Complexes. The activities carried out under this component should be area specific and should also involve all residents of the area, in a manner, where willingness of the people to construct latrines is generated.

5.2 Utilisation of funds

Fund utilisation on IEC activities at Central and State level during 2009-10 to 2013-14 is given in **Table-5.1** below :

Table-5.1: Utilisation of funds

Year	Expenditure		
	Central level	State level	Total
2009-10	1110.97	11485.39	12596.36
2010-11	499.97	11512.97	12012.94
2011-12	812.02	10948.25	11760.27
2012-13	3300.00	12581.44	15881.44
2013-14	5771.41	20837.77	26609.18
Total	11494.37	67365.82	78860.19

[Source: Ministry of Drinking Water and Sanitation]

¹ Nirmal – open defecation free and clean

5.2.1 Diversion of funds

The Ministry had booked expenditure on some items such as 'Advertisement for NGP function' (₹ 2.50 crore), 'Purchase of memento' (₹ 2.00 crore), 'Survey agencies' (₹ 0.94 crore), 'Event management' (₹ 0.42 crore), 'Catering charges' (₹ 9.74 lakh), 'Vehicle hiring' (₹ 8.37 lakh) and 'Other charges including booking of Vigyan Bhawan' (₹ 0.20 crore), (details given in **Annex-5.1**), which were not related to IEC component of the TSC/ NBA scheme, under the IEC head of the Scheme. As a result, 25 per cent of total IEC expenditure during the years 2009-10 to 2011-12 was incurred on activities unrelated to IEC.

5.2.2 Irregularities in funds utilisation at the State level

Many instances of diversion, non-utilisation, wastage, infructuous use or irregularities in use of IEC funds, amounting to ₹ 8.40 crore were observed during field audit in various States. Details are given in **Annex-5.2**.

Case Study: IEC activities by Kausambi district of Uttar Pradesh

DSM Kausambi spent ₹ 2.49 crore on various IEC activities during 2013-14 with the following irregularities:

One time IEC	Instead of conducting the activities in each year, at all tiers, i.e. district, block and GP levels, DSM spent ₹ 2.49 crore on IEC activities in 440 GPs of the district during 2013-14 against the admissible amount of ₹ 3.77 crore to be spent over the period of 2003-14.
Expenditure in excess of IEC plan	Against 10 per cent (₹ 0.82 crore) of the annual project outlay (₹ 8.20 crore), admissible for IEC expenditure during 2013-14, the district spent ₹ 2.49 crore which was higher by ₹ 1.67 crore.
Excess / doubtful expenditure	The DSM spent ₹ 0.36 crore on capacity development of mother groups of 1775 <i>Anganwadis</i> , whereas the district had only 968 <i>Anganwadis</i> as per baseline survey. Due to this, excess and doubtful expenditure to the tune of ₹ 0.12 crore was incurred for 807 <i>Anganwadi</i> centers.
Double payments	In 440 GPs, <i>Nukkar Natak</i> was conducted only once. But payment was made for two <i>Nukkar Natak</i> s in a GP without having separate certificates for the same. The copy of still photographs enclosed depicted the photographs of the same <i>Natak</i> from different angles, which indicated a possibility of double payment.
Payment for meetings of VWSCs/ VHSCs	Payment (₹ 5400 per meeting) of ₹ 0.48 crore was made for the meetings of VWSCs and VHSCs of the district. The meetings of both the committees were held in the GPs on the same day but payment was made for two meetings. Thus one-half of the amount (₹ 0.24 crore) would have been avoided. However, the maximum admissible amount for IPC was ₹ 0.16 crore.
Gross procedural irregularities	<ul style="list-style-type: none"> Tender notice involving ₹ 2.49 crore, required to be advertised in national and local daily newspapers was published on 30th and 31st January 2014 in two local newspapers allowing only 5 days' time for submission of tenders

instead of prescribed minimum one month.

- A condition of minimum 13 years' of experience, instead of stipulated three years', was put in the tender notice without recording reasons. This disqualified all the bidders except the one M/s Welfare and Illustration of Needy Rural Society, Lucknow and their single bid was accepted.
- Advance of ₹1.00 crore sanctioned and provided on the day of agreement though there was no such provisions.
- Performance security (10 *per cent* of the payments) ₹0.25 crore required under rules was not taken from the contractor.

5.3 Non achievement of objectives

As per information available on the website of the Ministry, 517 districts in 30 States/UT had planned 54.16 lakh activities to be performed under the IEC during the year 2013-14, out of this they could actually conduct only 17.11 lakh (31.60 *per cent*) activities as detailed in **Annex-5.3**.

IEC activities in States other than **Uttarakhand** (77.62 *per cent*), **West Bengal** (46.95 *per cent*) and **Maharashtra** (39.97 *per cent*), were in dismal state as achievement level was well below All-India average (31.60 *per cent*) and ranged between zero to 28 *per cent*. Further, against the proposal of ₹ 872.62 crore, actual expenditure was merely ₹ 52.17 crore (5.98 *per cent*). In **Uttarakhand**, actual expenditure was 64 *per cent* of the budget but in other States/UTs it ranged between zero and 25.33 *per cent*. Details of utilisation vis-à-vis availability of funds in some States during 2009-10 to 2013-14 are given in **Annex-5.4**.

Details of activities planned and performed by various States/UTs during 2009-10 to 2012-13 were not available with the Ministry.

Further, despite availability of details of IEC activities for the year 2013-14 on the IMIS, it was informed that achievement of IEC activities was not maintained in the Programme Division of Ministry.

Non-availability and non-maintenance of such details clearly showed that the Ministry was not according due priority to the IEC activities.

5.4 Non preparation of Annual Action Plan for IEC

The Ministry had allotted a budget of ₹ 115.07 crore under IEC during 2009-10 to 2013-14. However, it had not prepared any IEC/media plan for utilisation of this amount. It was noted that the Ministry was inviting media plans from agencies like NFDC, DAVP and Prasar Bharati and after

deliberations in the Ministry these plans were approved. Similarly, test checked projects districts in various States² also failed to formulate the stipulated IEC Annual Action Plan, which resulted in a degree of tentativeness in implementation of the component.

5.5 Other discrepancies

5.5.1 Non engagement of motivators

In order to strengthen communication machinery at the village level with participatory social mobilization, the guidelines stipulate for engagement of village level motivators called Swachchhata Doots. In addition to Swachchhata Doots, field functionaries like Bharat Nirman Volunteers, ASHA (Accredited Social Health Activist), Anganwadi workers, school teachers, etc. can also be engaged for demand creation and taking up behaviour change communication.

During audit it was observed that Swachchhata Doots or other motivators were not engaged in test checked GPs for interpersonal communication and door to door contact in 16 States³.

5.5.2 Training to IEC personnel

IEC personnel at the Central, State, district and block levels were required to be imparted training to create awareness among the masses about preventive and curative aspects of health. Further, it was also desired that IEC activities included imparting hygiene education to the rural communities, general public, as well as children in the schools.

During audit it was noted that IEC personnel were not trained in nine States⁴.

Further, school teachers were not trained in Adilabad, Chittoor, Khammam and Srikakulam districts of **Andhra Pradesh** (incl. Telangana), **Bihar, Jammu and Kashmir, Karnataka, Kerala, Manipur, Rajasthan (90 per cent), Uttarakhand** (except Pauri) and **West Bengal** (Jalpaiguri and Uttar Dinajpur).

² Andhra Pradesh (Chittoor, Khammam and Srikakulam), Arunachal Pradesh, Assam (not prepared every year), Gujarat (2009-10), Himachal Pradesh, Jammu and Kashmir, Karnataka, Manipur, Mizoram (2009-11), Odisha (2009-11), Punjab, Rajasthan, Tripura, Uttar Pradesh (2009-10 to 2011-12), Uttarakhand and West Bengal (Purba Medinipur, Uttar Dinajpur and Jalpaiguri)

³ Andhra Pradesh (incl. Telangana), Arunachal Pradesh, Assam, Bihar, Jammu and Kashmir, Karnataka, Maharashtra (33 out of total 80 GPs), Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Punjab, Tripura, Uttar Pradesh and West Bengal (except Bardhaman)

⁴ Assam, Jammu and Kashmir, Jharkhand, Karnataka, Madhya Pradesh, Manipur, Punjab, Uttar Pradesh and West Bengal

As far as training on hygiene to Anganwadi workers is concerned, no training was imparted in Chittoor and Khammam districts of **Andhra Pradesh, Jammu and Kashmir, Karnataka, Manipur, Meghalaya** (East Garo Hills), **Punjab, Uttarakhand** and **West Bengal** (Uttar Dinajpur and Jalpaiguri).

5.5.3 IEC campaign on Lok Sabha TV

In April 2012 and again in June 2013 Lok Sabha Television (LSTV) submitted a proposal to the Ministry for considering LSTV channel for the publicity/awareness campaign of the Ministry. In its proposal LSTV had stated that the channel had greater overall reach all across India than several established channels and compared its ratings with English language channels like Times Now, NDTV 24x7, NDTV Profit, CNBC TV18 and Headlines Today.

The Ministry had noted that the broadcast through LSTV ensured extensive nation-wide coverage of the IEC campaign with the high listenership and initiated a proposal to program 30 seconds advertisement spot with 40 spots every day for a period of 180 days. It, however, failed to compare the ratings with similarly placed higher rated Hindi language channels. Audit observed that even the Secretary of the Ministry had questioned in May 2012 the viewership of LSTV and noted that the Ministry needed to target rural audience with the broadcast, which might not be feasible on LSTV. In response it was stated that LSTV had a significant viewership including that of political class that was crucial to driving the sanitation programme.

The Ministry released ₹ 2.90 crore to LSTV during the period covered by Audit but it had not made any impact evaluation of LSTV campaign despite remarks of Special Secretary & Financial Advisor and Secretary in this regard.

5.6 Evaluation of the effectiveness of IEC

The Scheme guidelines provide for periodic evaluation of communication material and conducting of impact assessment of various IEC activities through third party agencies to assess the effectiveness of communication activities in terms of quality and quantity.

Further, as per Sanitation and Hygiene: Advocacy and Communication Strategy Framework 2012-17, a system for monitoring and evaluation of the sanitation and hygiene advocacy and communication strategy is critical so that modifications can be made as needed. Qualitative analysis was to be

implemented to guide advocacy efforts and assess progress towards enriching the discourse on sanitation issues. Advocacy initiatives and campaigns were required to be developed jointly having agreed indicators for measuring and monitoring progress.

Further, Planning Commission in its Mid-Term Appraisal of Eleventh Five Year Plan (2007-2012) had also commented critically on the implementation of IEC activities under the Scheme. It was observed that the IEC activities had been implemented without any conscious effort to create required awareness at the community level. These activities were undertaken in a routine administrative fashion as more of a fund utilisation exercise, not organically linked to awareness creation and demand generation processes. It was also noted that the execution of IEC activities was not effective despite availability of enough resources.

In spite of provision in the IEC Guidelines of 2010, requirement of monitoring tools in Strategy Framework 2012-17 and observations by Planning Commission in Mid-Term Appraisal, the Ministry made no efforts to get any evaluation done for assessment of the effectiveness of IEC on the scheme. Similarly, no evaluation study was done in 10 States⁵.

Monitoring tools as stipulated in Strategy Framework were also not developed and utilised to watch the implementation and impact of the advocacy and communication components.

In conclusion we can say that TSC/NBA is a demand driven scheme for which use of IEC is critical. We found that due importance was not given to IEC. The IEC activities were not taken up with the strategic importance to the Scheme but rather as an administrative exercise for fund utilisation. Funds meant for creating awareness through IEC activities were diverted for other purposes. Motivators (Swachchhata Doots) who could have helped in generating demand by behaviour change communication at the village level were not engaged in many States. Despite an expenditure of ₹ 788.60 crore during last five years, the Ministry also failed to evaluate its IEC campaign.

⁵ Assam, Jammu and Kashmir, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Meghalaya, Odisha, Punjab and West Bengal

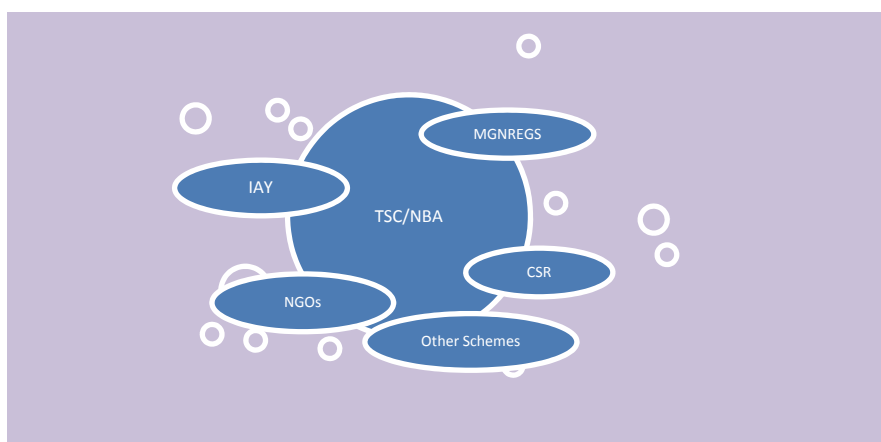
Recommendation:

- **IEC activities targeting grass root level should be organised to create awareness about importance of sanitation for a healthy life and dignity of women so that people are motivated for construction and use of toilet in a sustained manner.**

Chapter-6 : Convergence

6.1 Convergence - as a strategy

Convergence is a strategy to ensure optimal results with support from related Government programmes. Guidelines for TSC/NBA envisage convergence with MGNREGS, IAY, ICDS, MPLADS, etc., with same or common target groups at programme level, besides convergence with other departments.



It has been stipulated that shortage of funds under TSC/NBA can be met by dovetailing funds from other schemes. Status of convergence with other schemes is discussed in the succeeding paragraphs.

6.2 Convergence with other departments

Scheme guidelines envisage that for better implementation of the Scheme, National Scheme Sanctioning Committee (NSSC) may be constituted, comprising representatives of various stakeholders like States, Department of Elementary Education (DEE), National Rural Health Mission (NRHM), Ministry of Women and Child Development (WCD) and experts in the field of rural sanitation.

Joint training programmes are to be organized for functionaries under TSC/NBA and IAY at State, district, block and gram panchayat level to make them aware of provisions of both schemes. Further, IEC material on TSC/NBA is to be included in IAY publicity material.

Audit noted that the Ministry had constituted NSSC with representatives from States, DEE, WCD. Further, experts in the field of rural sanitation were duly represented. However, NRHM which could have played a vital role in the scheme implementation (especially in generating demand) with the help of its wide network of support staff, like ASHA (Accredited Social Health Activist), present at grass root level, was not represented in NSCC reducing its effectiveness.

At the State level also, co-ordination between the line departments could not be ensured in five States¹, which affected the overall implementation of the scheme. Further, no joint training programmes were organized for functionaries of TSC/NBA and IAY Schemes in seven States² and IEC material on TSC/NBA was not included in IAY publicity material in four States³.

6.3 Convergence with other Schemes

As per Scheme guidelines, all houses constructed for BPL families under IAY were invariably required to be provided with a toilet or incentive for toilet under this programme. Access to sanitation facilities was included in the scope of MGNREGS by the Ministry of Rural Development in September 2011 and financial assistance of up to ₹ 4,500 on labour is allowed from June 2012.

Scheme guidelines also provide that additional expenses on construction of various sanitary facilities like Community Sanitary Complex (CSC), school toilets, Anganwadi toilets and Solid and Liquid Waste Management (SLWM) projects can be met from the resources of State/UT Governments, grants of Twelfth/Thirteenth Finance Commission, MPLADS, MLALADS or Panchayat funds.

Audit noted that there was no convergence from 2009-10 to 2011-12 in any component of the Scheme and during the years 2012-13 and 2013-14, only IHHL had some convergence with IAY and MGNREGS. In 2012-13, out of total 45.59 lakh IHHL units constructed in 30 States/UT, only 0.31 lakh (0.67 per cent) IHHL units were constructed in convergence

¹ Arunachal Pradesh, Jammu and Kashmir, Meghalaya, Tamil Nadu and Uttarakhand

² Arunachal Pradesh, Jammu and Kashmir, Kerala, Meghalaya, Rajasthan (except Jalore and Banswara), Uttarakhand and Uttar Pradesh

³ Arunachal Pradesh, Meghalaya, Rajasthan and Uttar Pradesh

with IAY and MGNREGA in eight States and 22 States/UT had reported zero achievement under convergence. Progress increased considerably during the year 2013-14 and 6.03 lakh (12.12 *per cent*) IHHL units out of total 49.76 lakh IHHL were constructed in convergence with IAY and MGNREGS in 18 States. There was no achievement under other components of the Scheme viz. CSC, school toilets, Anganwadi toilets and SLWM projects in convergence with MGNREGS or with the help of resources from other funds as stated above.

Audit noted that achievement of scheme components under convergence during 2012-13 and 2013-14 was not satisfactory (details given in **Annex-6.1 and 6.2**). States also failed to ensure convergence activities effectively, as detailed in **Annex-6.3**.

In response, the Ministry stated that the convergence of NBA with MGNREGS/IAY was started at the time of transformation of NBA from TSC with effect from 1 April 2012 and prior to that convergence of TSC with other programmes was not in practice. However, convergence with MGNREGS had not yielded desired results and, therefore, has been discontinued in new Swachh Bharat Mission. The ministry also accepted that the convergence with NRHM was not yet finalised and stated that a meeting was held with the Ministry of Health and Family Welfare and the matter was being pursued.

The reply of the Ministry is not tenable as the provision for construction of IHHL / payment of incentive for IHHL in IAY houses under the Scheme existed in all TSC/NBA guidelines since 2007. With regard to construction of CSC, funds can be contributed by the panchayat out of its own resources, from any other fund of the State duly permitted by it and in respect of school toilets State/UT Governments, Parent Teacher Association and panchayats are free to contribute from their own resources over and above the prescribed amount with effect from April 2012.

6.4 Role of Corporate Houses

Scheme guidelines envisage that the corporate houses may be encouraged to take up, as an essential part of Corporate Social

Responsibility the issues of sanitation through IEC, HRD or through direct targeted interventions.

It was, however, noted that efforts to reach over to the corporate houses started only in May 2013.

Similarly, at the State level, Audit noted that corporate houses were not involved in the Scheme in Andhra Pradesh, Karnataka, Maharashtra and Meghalaya. Though workshops were organised in West Bengal at the State level with the corporate bodies where the scope of industry participation in NBA was explained, corporate bodies were neither encouraged in participating in NBA nor were the work of rural sanitation assigned to them in five test checked districts.

Thus, despite availability of Corporate Social Responsibility Voluntary Guidelines in 2009, the corporate houses could not be involved in the Scheme due to lackadaisical approach of the Ministry.

6.5 Involvement of NGOs

The NBA guidelines envisage a catalytic role for NGOs in the implementation of NBA in the rural areas by involving the NGOs in IEC activities and capacity building leading to demand generation, construction and use of sanitation facilities. Audit noted that services of NGOs were not being utilized in eight⁴ States. In **Andhra Pradesh**, 69 and nine NGOs were involved in implementation of the Scheme in Vishakhapatnam and Srikakulam respectively. However, in Adilabad, Chittoor, Karimnagar and Khammam districts no NGOs were involved.

6.6 Convergence with Indian Railways

Indian Railways⁵ transports about 14 million passengers every day. Travelling passengers generate approximately 3980 MT of human waste per day that is dumped through 'open discharge' type toilets of these coaches and directly goes onto the rail tracks across the length and breadth of the country. This pollutes environment and creates problem of hygiene at station as well as in the areas through which the trains pass.

⁴ Jammu and Kashmir, Karnataka, Maharashtra, Meghalaya, Tamil Nadu, Tripura, Uttar Pradesh and West Bengal

⁵ Report No. 21 of 2012-13 (Railways)

Public Accounts Committee in their eighty third Report (2008-09) had stressed upon the need for up gradation of toilet standard in trains and recommended that Indian Railways should expedite the process of providing Controlled Discharge Toilet System/Zero Discharge Toilet System in as many trains/coaches as possible. In response, Ministry of Railways had stated that field trials were being conducted with different designs/types of environment friendly 'Green Toilets' and based on evaluation of those trials, a final view would be taken.

In this context, the Ministry was asked whether it had made any arrangements with the Railways to discourage the practice of unsafe disposal of human excreta and open defecation on rail tracks.

The Ministry accepted the audit observation and stated that it had taken up the proposal for installation of DRDO Bio digester/ Bio-tank toilets in railway coaches and the Ministry of Railways had prepared an action plan to install Bio-digester toilets in its entire fleet of coaches by 2022.

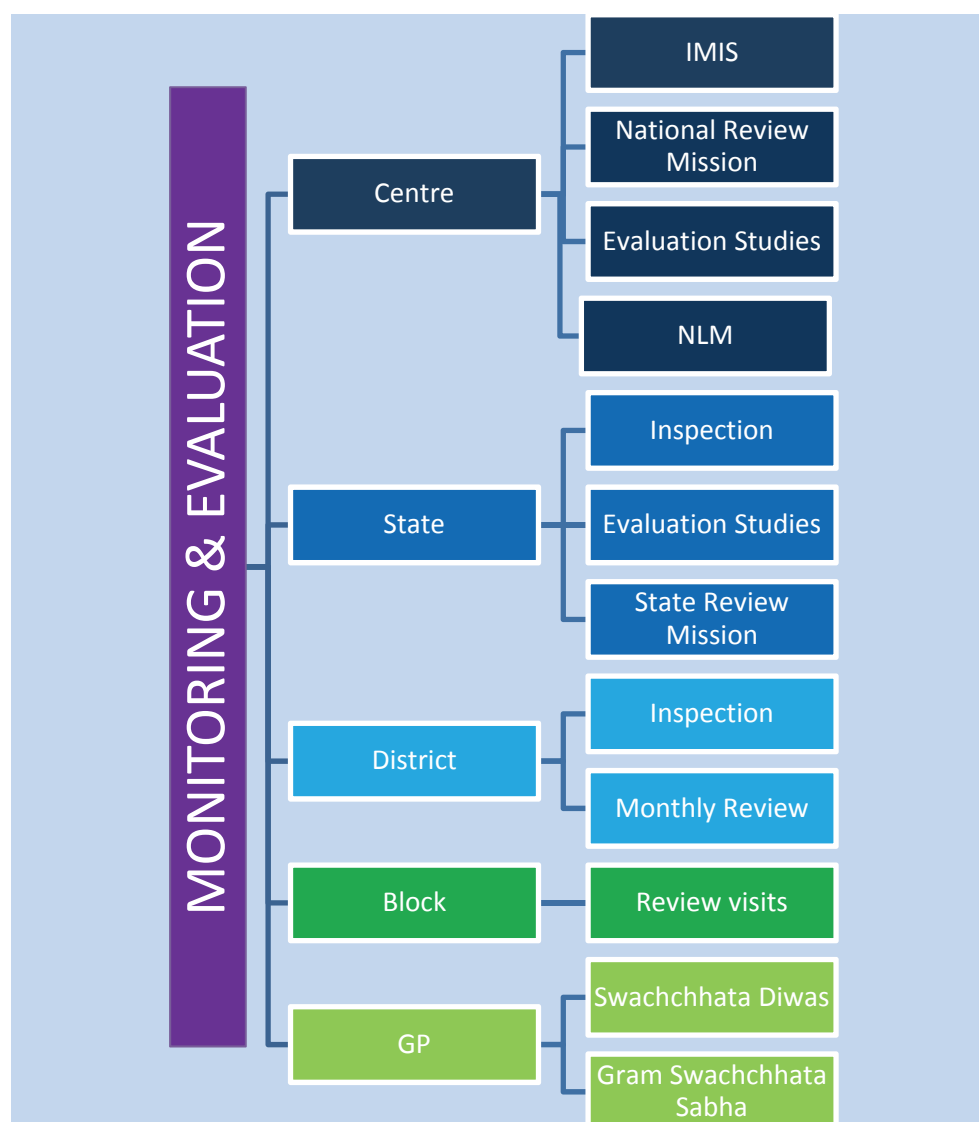
Recommendation:

- **Ministry should identify other schemes which can be dovetailed for the success of sanitation programme.**

Chapter-7 : Monitoring and Evaluation

7.1 Introduction

The monitoring and supervision of the Scheme had a five-tier set up, viz. at the National, the State, the District, the Block and the Gram Panchayat levels as depicted below:



7.2 Non-utilisation of funds

The Ministry failed to ensure optimal utilisation of funds approved under M & E – Other Charges. Against the total expenditure of ₹ 22.40 crore booked under the head during the period 2009-10 to 2013-14, the Ministry could utilise ₹ 0.32 crore only on the activities covered

under M&E. Remaining amount of ₹ 22.08 crore was diverted to other activities pertaining to administration of Nirmal Gram Puraskar like 'payment to agencies for physical verification of Gram Panchayats'. Under-utilisation of funds impacted the physical achievements under the scheme as discussed below.

Ministry stated that verification of Gram Panchayats for NGP was a part of monitoring exercise and money spent on the same could not be regarded as diversion.

Reply of the Ministry is not tenable as a separate budget head 'NGP-other charges' was being operated for such expenses and any expenditure on physical verification, in excess of the budget available under 'NGP-other charges' was, as a matter of routine charged to other budget heads like 'M & E', 'Human Resource Development' and 'IEC'.

7.3 Integrated Management Information System (IMIS)

As per the guidelines on monitoring, all project districts were required to upload the monthly physical and financial progress made during the month on IMIS by 15th of the next month and an annual performance report was to be submitted to the Ministry in hard copy.

Audit noted that there was no system in the Ministry to verify the reliability of the data received online. The Ministry was also not ensuring credibility of data by cross checking with Annual Performance Reports. As a result, physical progress was over reported on the IMIS. There were wide gaps between the different sets of data available on the IMIS of the Ministry. For instance coverage of scheme components as reported by districts was on higher side in comparison to the coverage reported by GPs (Format-F5). This is summarised in the **Table-7.1** below:

Table-7.1: Difference in District MPR and GP MPR

Components	Achievement		Difference	
	District MPR	GP MPR	Number	Per cent
BPL Toilets	5,24,53,615	3,06,46,776	2,18,06,839	71.15
APL Toilets	4,49,55,539	2,46,80,794	2,02,74,745	82.14
School Toilets	1345,196	5,31,373	8,13,823	153.15
Anganwadi	4,72,827	2,55,993	2,16,834	84.70
Sanitary complex	27,901	10,176	17,725	174.18

[Source: Ministry of Drinking Water and Sanitation]

Similarly, there were variations in the figures of physical progress in different set of reports like Census 2011, Baseline Survey of the Ministry (Year 2012-13) and NSSO reports vis-a- vis IMIS of the Ministry as shown in the **Table-7.2** below:

Table-7.2: Variations in the figures of physical progress

Year	Access to toilets	
2011	Census 2011-32.70 %	IMIS-62.26 % (IHHL)
2012-13	Baseline Survey- 40.35 %	IMIS-72.88 % (IHHL)
2012-13	BLS: IHHL-6.91 crore	IMIS: IHHL- 9.16 crore
2013	NSSO-40.60 %	IMIS-72.88 % (IHHL)

[Source: Census-2011, NSSO Reports and Ministry of Drinking Water and Sanitation]

Further, the actual variation in the data may be higher because the data of sanitation coverage reported by Census 2011, Baseline Survey and NSSO also included households which had access to any type of toilets and households where toilets were constructed without any intervention of the scheme but IMIS data of the Ministry was showing progress only of IHHL constructed under the scheme.

The Ministry was aware of this fact of incorrect and over reporting and the same was also highlighted in the draft EFC¹ memorandum circulated in July 2014 but no effort was ever made to reconcile the difference.

It was noted during field audit that various States² also failed to periodically validate field data and credibility of IMIS data was not ensured through cross-checking with data received through Monthly Progress Reports (MPRs).

Difference in figures of target and achievement in respect of IHHL (BPL/APL) and Institutional toilets available with the Ministry and actual

¹ Expenditure Finance Committee

² Andhra Pradesh (including Telangana), Arunachal Pradesh, Madhya Pradesh, Maharashtra, Punjab, Tripura, Uttar Pradesh and West Bengal

figure noted during field audit in some States³ are given in the **Annex-7.1**.

The Ministry stated that the data on IMIS was uploaded only after proper verification and authentication by the State Government. The Ministry also stated that cross checking of the data was being done by its consultants/officers during project visits. However, no documentation regarding cross checking of data to ensure veracity thereof was found on record.

TSC/ NBA current design does not have a mechanism to measure increase or decrease in rural population or the possibility of slip back of households with defunct toilets or toilets no longer in use or extinct.

Capturing data on construction of toilets under various components, their usage and slip backs has serious issues. The data captured on IMIS (Integrated Management Information System) suffers from severe data integrity problem. Ensuring robust accuracy of the data requires multiple checks and verification of data at various levels and also frequent monitoring by the Ministry which was absent.

7.4 Evaluation Studies at State level

Scheme guidelines provide that the States/UTs should conduct periodical Evaluation Studies on the implementation of the TSC. Remedial action should be taken by the States/UTs on the basis of the observations made in these evaluation studies and also in the Concurrent Evaluation conducted by or on behalf of the Government of India.

It was observed that 17 States⁴ had not conducted any evaluation study on the implementation of the Scheme.

However, evaluation studies were conducted in Bihar, Karnataka and Kerala by independent agencies.

³ Arunachal Pradesh, Himachal Pradesh, Jammu & Kashmir, Karnataka, Manipur, Odisha, Punjab and Tripura

⁴ Andhra Pradesh (incl. Telangana), Gujarat, Himachal Pradesh, Jharkhand, Maharashtra, Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Punjab, Rajasthan, Tamil Nadu, Tripura, Uttar Pradesh, Uttarakhand and West Bengal

7.5 Research studies at State level:

Scheme guidelines stipulate that Research Institutes, organizations and NGOs with proven track record should be involved to study the present technology of human excreta waste disposal systems in the rural areas. The research/study outcome should enable improvement of technology, making it more affordable and environmentally safe to suit the requirements of different geo-hydrological conditions.

It was observed that 10 States⁵ had not engaged any agency to conduct research studies. Research studies were not conducted in Maharashtra except for research on design of two pit toilets.

7.6 Concurrent monitoring and evaluation

As per Scheme guidelines, implementation progress review/study of a group of TSC/NBA projects in States(s) may be undertaken by the Government of India. A multi-agency team of officers / professionals would be constituted to undertake the review with specific terms of reference. Such types of reviews are helpful for timely remedial action on the basis of the observations made.

The Ministry had not undertaken any concurrent evaluation or implementation progress review. It was stated that process for conducting a concurrent evaluation study at National Level was on the verge of finalization. It was also informed that implementation progress review/study for a group of NBA projects in State was undertaken through National Level Monitors. Multi-agency teams were not constituted for this purpose instead one agency was engaged to conduct review for a single district.

7.7 National Review Mission

The Scheme guidelines have provision of Review Missions at the national level which may be sent to the States periodically to assess the quality of implementation. It was informed that due to shortage of staff in the Ministry it was not possible to depute such Missions to the States, instead they were deputing Area Officers to do the task.

⁵ Andhra Pradesh (Incl. Telangana), Gujarat, Himachal Pradesh, Jammu and Kashmir, Jharkhand, Manipur, Meghalaya, Punjab, Uttar Pradesh and West Bengal

However, no Area Officers were nominated for the period 2009-10 to 2013-14 and first such appointment was made only in February 2014. Thus the Scheme effectively continued without any direct monitoring by the Ministry.

Further, the Ministry had engaged retired officers against the vacant posts to manage the work and as such there was no shortage of staff in the Ministry.

7.8 National Level Monitors (NLMs)

Keeping in view the importance of independent monitoring of its programmes, the Ministry of Rural Development⁶ evolved a comprehensive system of National Level Monitoring by involving public spirited senior level retired Civil/Defence Service Officers and Academia, willing to provide voluntary services for a public cause.

NLMs were required to visit approximately 150 districts in a quarter so as to cover all the districts of the country in a year. Limited number of Special Monitoring rounds, to be planned at the beginning of the year was also required to be undertaken every year for in-depth coverage of a programme or certain specific features of a programme.

Position of monitoring of the Scheme by NLM during 2009-10 to 2013-14 is given in **Table-7.3** below:

Table-7.3: Coverage of districts by NLM

Year	No of districts to be covered	No of districts actually covered	Percentage shortfall
Regular Monitoring			
2009-10	590	NIL	100
2010-11	607	478	21
2011-12	607	NIL	100
2012-13	607	583	4
2013-14	607	584	4
Special Monitoring			
2009-10 to 2012-13	Not done		
2013-14	NA	57	NA

[Source: Ministry of Drinking Water and Sanitation]

⁶ Ministry of Drinking Water and Sanitation was a department of the Ministry of Rural Development till 12 July 2011 and was made a separate ministry with effect from 13 July 2011, it was, however, utilizing the services of NLM till date.

Thus NLM could not monitor the programme in 2009-10 and 2011-12 and shortage in other years ranged between 4 to 21 *per cent*. Similarly, no special monitoring was done during 2009-10 to 2012-13.

Effectiveness of the NLM system depended crucially on the vigour with which follow-up was done by the Ministry and the States/districts concerned.

As the States were the main implementing agencies of the Programme, the reports submitted by these teams were forwarded to the States Governments for remedial action and were also shared with district administration for action at district level. Ministry had no information of action taken by the corresponding authorities.

7.9 Monitoring at other levels

7.9.1 Inspection

Regular inspections by senior State and district level officers were required to be made to verify progress of implementation at grassroots level and to ensure that the execution of works was in accordance with the prescribed procedures and specifications. The inspection teams were required to check and ensure that construction work had been done in accordance with the norms, selection of beneficiaries was transparent, there was proper use of latrines after construction, sanitary latrines were not used for any other purpose, etc.

It was noted that State/ districts officers were not inspecting the scheme implementation regularly. Inspections were either not done in 11 States⁷ or done in casual and *ad hoc* manner. Inspection reports were also not available in almost all cases. Details of observations made during field audit in eight States are given in **Annex-7.2**.

7.9.2 State Review Mission

As per Scheme Guidelines, every State was required to constitute a Review Mission headed by Joint Secretary level officer and comprising at least three members from other linked departments like Rural

⁷ Arunachal Pradesh, Assam, Gujarat, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Odisha, Punjab, Rajasthan, Tripura

Development, Women and Child Development, Panchayati Raj and Human Resource Development and independent representatives from reputed organizations in the field of sanitation. States were also advised to set-up a panel of experts at State level for conducting reviews in each district periodically. These reviews were essential to assess the proposal for release of subsequent instalment of funds.

During checking of records it was observed that the Ministry had not received any report of State Review Mission from the State Governments so far. Further 12 States⁸ had not even constituted State Review Mission in contravention of Scheme Guidelines.

- State Review Mission (SRM) had been constituted in **Jharkhand** (2013), **Punjab** (2000) and **Tamil Nadu** (2013) but it was not reviewing the scheme implementation till March 2014.

- In **Odisha**, SRM functioned till 2010 and after that the works were looked after by State level and District Level Consultants (DLC). It was, however, noted that DLCs were posted between September 2011 and August 2014 and five posts of DLC were still (September 2014) vacant.

In **Assam** and **West Bengal**, SRM had been constituted but the State admitted that they had not received any recommendation /report of review conducted by such mission. Similarly, 14 States⁹ failed to set-up a panel of experts in their respective States.

In **Odisha**, OSWSM constituted a panel of experts in November 2010. But, the panel was not made fully functional since only two out of its 20 members conducted review (February/April 2011) in two project districts¹⁰ and in remaining 28 districts no members of the panel of experts conducted review even once.

⁸ Andhra Pradesh (including Telangana), Chhattisgarh, Gujarat, Jammu and Kashmir, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Manipur, Meghalaya, Odisha, Uttarakhand,

⁹ Andhra Pradesh (incl Telangana), Chhattisgarh, Jammu and Kashmir, Karnataka, Madhya Pradesh, Maharashtra, Manipur, Meghalaya, Nagaland, Punjab, Tamil Nadu, Tripura, Uttar Pradesh, West Bengal

¹⁰ Puri and Baudh districts

7.9.3 Review by project authorities

Scheme Guidelines provide for constitution of a team of experts by the project authorities to review the implementation in different blocks at least once a quarter. It was, however, noted that in ten States¹¹ project authorities had not constituted any team of experts to review the implementation of scheme.

7.9.4 Social Audit

Social audit is conducted at Gram Panchayat level in the form of **Swachchhata Diwas** and **Gram Swachchhata Sabha** (GSS). Each Gram Panchayat has to earmark a particular day of the Month to be named as 'Swachchhata Diwas' for recording monthly progress, identification of individual demand, projecting monthly plan, identifying slip back cases and verifying expenditure made on various activities in the previous month including disbursement of incentive amount, construction and other works and activities. Further, GSS is convened by Gram Sabha every six months to review the progress made under various Monthly Plans. It was found that Gram Panchayats in 21 States¹² had not organised Swachchhata Diwas to discuss the scheme progress. In four States, it was observed on limited number of occasions. Details are given in **Annex-7.3**.

Similarly, Gram Panchayats in 18 States¹³ failed to convene GSS to review the progress made under various Monthly Plans. Status of organisation of GSS in some other States is given in **Annex-7.3**.

7.9.5 Departmental monitoring

Monitoring of the TSC project should be carried out at all levels. Block PRI and Block level officials must review progress in each Gram Panchayat. The CEO of the District Panchayat / Secretary of the DWSC must review the progress of the project with Block Officials on a

¹¹ Arunachal Pradesh, Bihar, Gujarat, Himachal Pradesh, Jammu and Kashmir, Karnataka, Meghalaya, Odisha, Punjab and Uttar Pradesh

¹² Andhra Pradesh(except Srikakulam district), Assam(2012-14), Bihar, Chhattisgarh, Gujarat, Haryana, Himachal Pradesh, Jammu and Kashmir, Jharkhand, Karnataka, Kerala, Madhya Pradesh, Manipur, Meghalaya, Mizoram, Odisha, Punjab, Tripura, Uttarakhand, Uttar Pradesh and West Bengal

¹³ Assam (2012-14), Bihar, Chhattisgarh, Haryana, Himachal Pradesh, Jammu and Kashmir, Jharkhand, Karnataka, Kerala, Madhya Pradesh, Manipur, Meghalaya, Mizoram, Odisha, Punjab, Tripura, Uttar Pradesh and West Bengal

monthly basis. Similarly, Secretary in-charge of Rural Sanitation in the State must review progress with the District Officials on a quarterly basis. During field audit it was observed that Block/PRI level officials never visited the scheme projects to review the progress. Details of departmental monitoring in various States are given in **Annex-7.4**.

Recommendations:

- **Social Audit may be used as a tool for monitoring for which engaging reputed NGOs with expertise and experience in sanitation may be considered.**
- **Evaluation studies may be taken up concurrently for status check and to identify weaknesses in implementation of the scheme.**

Chapter-8 : Conclusion

The concept of sanitation includes personal hygiene, home sanitation, safe water, garbage disposal, excreta disposal and waste water disposal. Realising the importance of sanitation, Government of India started the Central Rural Sanitation Programme in 1986 and renamed the programme as Total Sanitation Campaign (TSC) in 1999. Later on, the TSC was renamed as Nirmal Bharat Abhiyan (NBA) with effect from 01 April 2012. The conclusions drawn from the audit of the programmes for the period 2009-10 to 2013-14 are summarised in the following paras.

Defective planning

The main area of concern noted at the planning stage was lack of bottom-up approach. Gram Panchayat Plans were not linked with district plans. Further the block resource centres which were expected to act as link between these two levels were also not established in several places. Gram Panchayat Plan was not consolidated into Block Plan and further into district Plan in almost half of the test checked districts. There was no mechanism to measure the increase or decrease or the possibility of slip back of rural households with defunct toilets or toilets no longer in use or extinct, in the plans.

Poor utilisation of funds

Delay in transfer of funds to the implementing agencies also hampered the smooth implementation of the scheme. There was laxity in spending even the available funds by the implementing agencies. Cases of diversions and other irregularities also contributed to poor utilisation which adversely impacted the physical achievement of targets.

Unrealistic targets

The targets for construction of toilets were fixed by the state governments without taking into account the fund availability and their capacity to execute the approved plans. This resulted in substantial amounts remaining unspent at the end of each year ranging from 40 per cent to 56 per cent of the available funds.

Construction of toilets and infrastructure

The high incidence of defunct toilets made the TSC/ NBA ineffective in tackling the problem of rural sanitation with the result that the sanitation facilities did not improve much and large scale financial investment was rendered unfruitful. The reasons were mainly the poor quality of construction, non availability of water, non-sustainability, and financial and behavioural constraints.

Ineffective IEC activities

IEC activities had been implemented without any conscious effort to create required awareness at the community level. These activities were undertaken in a routine administrative manner as more of a fund utilisation exercise, not organically linked to awareness creation and demand generation processes.

Convergence

In majority of the States, the rural people were deprived of the benefits of sanitation as very few Individual Household Latrines were converged with the Indira Awas Yojana or Mahatma Gandhi National Rural Employment Guarantee Scheme and no convergence took place in case of Community Sanitary Complexes, School toilets, Anganwadi toilets and Solid and Liquid Waste Management.

Weak monitoring and evaluation mechanism


The Ministry did not have a mechanism to verify the physical and financial progress reported by the project authorities even on a test check basis. Monitoring on qualitative parameters such as awareness on sanitation and hygiene issues and overall effectiveness of the planning and operational details remained neglected.

Ministry could not institute a reliable and verifiable method of data capture. Gathering data on construction of toilets under various components, their usage and slip backs are issues which need to be addressed. The data captured on IMIS (Integrated Management Information System) lacks integrity and the physical progress was highly over reported on the IMIS. Multiple checks and verification of data at

various levels and frequent monitoring by the Ministry is required for ensuring data integrity.

For improving the sanitation at a faster pace, IEC activities need to be meticulously planned and delivered at the community level for generating demand. This has to be complemented by creation of required facilities and infrastructure quantitatively and qualitatively.


New Delhi
Dated: 27 July 2015



(SATISH LOOMBA)
Director General of Audit
Central Expenditure

Countersigned

New Delhi
Dated: 29 July 2015



(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

Annexes

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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Community Sanitary Complex	<ul style="list-style-type: none"> Maximum unit cost: ₹ 2.00 lakh Sharing pattern <table border="1"> <thead> <tr> <th>Guidelines Year</th> <th>Centre</th> <th>State</th> <th>Community</th> </tr> </thead> <tbody> <tr> <td>2007</td> <td>60%</td> <td>20%</td> <td>20%</td> </tr> <tr> <td>2010</td> <td>60%</td> <td>30%</td> <td>10%</td> </tr> </tbody> </table>	Guidelines Year	Centre	State	Community	2007	60%	20%	20%	2010	60%	30%	10%																																							
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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 DWSMs 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 DWSMs 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 DWSM 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 <i>per cent</i> and 25 <i>per cent</i> 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 <i>per cent</i> 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
		3	4	5 $=4/(4+6)*100$	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	509850	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 per cent) 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.	11.60
		(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.	2.88
		(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.	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 Tonkkhurd 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"> <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"> <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 Panchyat 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 <i>per cent</i> 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
		2009-10	725.64	725.65	144.11
		2010-11	514.53	514.53	109.01
		2011-12	388.71	388.38	290.49
10.	Madhya Pradesh	2012-13	460.96	460.97	189.46
		2009-10	354.89	354.89	266.23
		2010-11	471.30	471.30	151.31
		2011-12	775.89	0	162.69
11.	Maharashtra	2012-13	767.82	6.84	144.3
		2009-10	3.78	3.79	0.65
		2010-11	17.66	17.67	0.96
		2011-12	6.56	6.56	46
12.	Manipur	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)

Sl 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 RGRCHL 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]

Glossary

Abbreviation	Full form
AIP	Annual Implementation Plan
APC	Additional Production Centre
APL	Above Poverty Line
ASA	Audited Statement of Accounts
ASHA	Accredited Social Health Activist
AWC	Anganwadi Centre
BFT	Baby Friendly Toilet
BLS	Baseline Survey
BPL	Below Poverty Line
BRC	Block Resource Centre
CAG	Comptroller and Auditor General of India
CBI	Central Bureau of Investigation
CCDU	Communication and Capacity Development Unit
CEO	Chief Executive Officer
CRSP	Central Rural Sanitation Programme
CSC	Community Sanitary Complex
DAVP	Directorate of Advertising and Visual Publicity
DEE	Department of Elementary Education
DLC	District Level Consultant
DRDA	District Rural Development Agency
DRDO	Defence Research and Development Organisation
DWSC	District Water and Sanitation Committee
DWSM	District Water and Sanitation Mission
EFC	Expenditure Finance Committee
FDR	Fixed Deposit Receipt
FLP	Force Lift Pumps
GP	Gram Panchayat
GSS	Gram Swachchhata Sabha
HRD	Human Resource Development
IAY	Indira Awas Yojana
ICDS	Integrated Child Development Service Scheme
IEC	Information, Education and Communication
IHHL	Individual Household Latrine
IMIS	Integrated Management Information System
ITDA	Integrated Tribal Development Authority
JP	Janpad Panchayat
LSTV	Lok Sabha Television
MGNREGS	Mahatma Gandhi National Rural Employment Guarantee Scheme
MIS	Management Information System
MLALADS	Member of Legislative Assembly Local Area Development Scheme
MoRD	Ministry of Rural Development
MOU	Memorandum of Understanding
MPLADS	Member of Parliament Local Area Development Scheme

MPR	Monthly Progress Report
NBA	Nirmal Bharat Abhiyan
NFDC	National Film Development Corporation of India
NGO	Non Government Organisation
NGP	Nirmal Gram Puraskar
NRHM	National Rural Health Mission
NSSC	National Scheme Sanctioning Committee
NSSO	National Sample Survey Office
ODF	Open Defecation Free
OSWSM	Odisha State Water and Sanitation Mission
PAC	Plan Approval Committee
PC	Production Centre
PD	Personal Deposit
PHED	Public Health Engineering Department
PIP	Project Implementation Plan
PMU	Project Monitoring Unit
PRI	Panchayati Raj Institution
PS	Panchayat Samiti
RSM	Rural Sanitary Mart
RTGS	Real Time Gross Settlement System
SHG	Self Help Group
SLWM	Solid Liquid Waste Management
SRS	Systematic Random Sampling
SRM	State Review Mission
SSA	Sarva Shiksha Abhiyan
SSSC	State Scheme Sanctioning Committee
SWSM	State Water and Sanitation Mission
TSC	Total Sanitation Campaign
UC	Utilisation Certificate
UNICEF	United Nations Children's Fund
VHSC	Village Health and Sanitation Committee
VWSC	Village Water and Sanitation Committee
WCD	Women and Child Development
WHO	World Health Organisation
WSC	Water and Sanitation Committee
WSSO	Water and Sanitation Support Organisation
ZP	Zila Panchayat

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