



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

**सम्पूर्ण स्वच्छता
अभियान**



सफ़ाई में भलाई

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

**Report of the
Comptroller and Auditor General of India
on
Performance Audit of
Total Sanitation Campaign /Nirmal Bharat Abhiyan
for the year ended March 2014**

**Union Government (Civil)
Ministry of Drinking Water and Sanitation
Report No. 28 of 2015
(Performance Audit)**

Contents		
	Subject	Page
	Preface	v
	Executive Summary	vii
Chapter-1	Introduction	1
1.1	Background	1
1.2	Rural Sanitation Programmes at a glance	1
1.3	Objectives and Activities	2
1.4	Financing of the Programmes	4
1.5	Operational Arrangement	4
1.6	Status of Rural Sanitation in India as per various study reports	5
1.6.1	UNICEF/WHO Report	5
1.6.2	Evaluation Study on Total Sanitation Campaign	7
1.6.3	Assessment Study of Impact and Sustainability of Nirmal Gram Puraskar	8
1.7	Audit approach and Methodology	8
1.7.1	Audit Objectives	8
1.7.2	Scope of Audit	9
1.7.3	Audit Sampling	10
1.7.4	Sources for drawing Audit Criteria	10
1.7.5	Audit Methodology	11
1.7.6	Response of the Auditee	11
1.7.7	Reporting Methodology	12
Chapter-2	Planning	13
2.1	Introduction	13
2.2	Discrepancies in preparation of Project Implementation Plan	13
2.3	Annual Implementation Plan	15
2.3.1	Non consolidation of GP Plan into Block Plan and further into District Plan	15
2.3.2	Other discrepancies	15
2.4	Shortfall in coverage of Beneficiaries	16
2.4.1	BPL Beneficiaries	16
2.4.2	APL Beneficiaries	17
2.4.3	Other discrepancies in selection of beneficiaries	17
2.4.4	Selection of GPs for saturation	17
2.4.4.1	Non selection of GPs for saturation	17
2.4.4.2	Other discrepancies	18

2.5	Structural arrangements	18
2.5.1	Lack of planning: shortfall in State Water and Sanitation Mission (SWSM) meetings	18
2.5.2	Lack of planning: shortfall in District Water and Sanitation Mission (DWSM) meetings	19
2.5.3	Non formation of Village Water and Sanitation Committee (VWSC)	21
2.5.4	Non formation of Water and Sanitation Support Organisation (WSSO)	22
2.5.5	Non formation of Block Resource Centre (BRC)	22
Chapter-3	Project Implementation	24
3.1	Target and Achievements	24
3.1.1	Shortfall in achievements	24
3.1.2	Inflated achievement	25
3.1.3	Non-inclusion of 22 districts under the Scheme	26
3.2	Project Implementation	28
3.2.1	Individual Household Latrines (IHHL)	28
3.2.1.1	Defunct Latrines	28
3.2.1.2	Incomplete construction	31
3.2.1.3	Non-conversion of bucket latrines into sanitary latrines	32
3.2.1.4	IHHL construction by contractors/NGOs	33
3.2.1.5	Other deficiencies	34
3.2.2	Community Sanitary Complexes	35
3.2.2.1	Non-maintenance of CSCs	35
3.2.2.2	Other deficiencies	36
3.2.3	School Toilets	38
3.2.3.1	Irregularities in construction	39
3.2.3.2	Other irregularities	40
3.2.4	Anganwadi Toilets	40
3.2.4.1	Financial irregularities	41
3.2.4.2	Other irregularities	43
3.2.5	Solid and Liquid Waste Management	43
3.2.5.1	SLWM activities not taken up	43
3.2.5.2	Financial irregularities in SLWM projects	43
3.2.6	Rural Sanitary Marts and Production Centres	45
3.2.6.1	RSM activities not taken up	45
3.2.6.2	Irregularities in RSM projects	45
3.2.7	Revolving Fund	47
3.2.7.1	Deficiencies in creation and operation of Revolving Fund	47
Chapter-4	Management of Funds	50
4.1	Source of Funding for scheme implementation	50

4.2	Poor utilisation of funds under the scheme	51
4.3	Shortfall in release of central share of funds	53
4.4	Shortfall in release of State share of funds	54
4.5	Delay in transfer of funds to the implementing agencies	54
4.6	Misappropriation of funds of the scheme	55
4.7	Diversion of funds amounting to ₹ 364.20 crore	56
4.8	Irregular inter-district transfer of funds	56
4.9	Parking of Funds amounting to ₹ 212.14 crore	56
4.10	Non-adjustment of advances given to the implementing agencies	57
4.11	Utilisation Certificates for ₹ 575.18 crore were not furnished	57
4.12	Excess Administrative charges	57
4.13	Improper Accounting of Scheme funds	57
4.14	Discrepancy in figures	59
4.15	Delay in audit of accounts	60
4.16	Non-submission of auditor's observations	61
4.17	Miscellaneous observations	61
Chapter-5	Information Education and Communication (IEC)	63
5.1	Importance of IEC activities	63
5.2	Utilisation of funds	63
5.2.1	Diversion of funds	64
5.2.2	Irregularities in funds utilisation at the State level	64
5.3	Non achievement of objectives	65
5.4	Non preparation of Annual Action Plan for IEC	65
5.5	Other discrepancies	66
5.5.1	Non engagement of motivators	66
5.5.2	Training to IEC personnel	66
5.5.3	IEC campaign on Lok Sabha TV	67
5.6	Evaluation of the effectiveness of IEC	67
Chapter-6	Convergence	70
6.1	Convergence as a strategy	70
6.2	Convergence with other Departments	70
6.3	Convergence with other Schemes	71
6.4	Role of Corporate Houses	72
6.5	Involvement of NGOs	73
6.6	Convergence with Indian Railways	73
Chapter-7	Monitoring and Evaluation	75
7.1	Introduction	75
7.2	Non-utilisation of funds	75

7.3	Integrated Management Information System (IMIS)	76
7.4	Evaluation Studies at State level	78
7.5	Research studies at State level	79
7.6	Concurrent monitoring and evaluation	79
7.7	National Review Mission	79
7.8	National Level Monitors (NLMs)	80
7.9	Monitoring at other levels	81
7.9.1	Inspection	81
7.9.2	State Review Mission	81
7.9.3	Review by project authorities	83
7.9.4	Social Audit	83
7.9.5	Departmental monitoring	83
Chapter-8	Conclusion	85
	Annex	89-161
	Glossary	163-164