



**CHAPTER – II**  
**SOCIAL SECTOR**



## CHAPTER – II: SOCIAL SECTOR

### 2.1 Introduction

This Chapter of the Audit Report for the year ended 31 March 2020 deals with the audit findings on State Government Departments under the Social Sector.

During the year 2019-20, total budget allocation of the State Government in Departments under Social Sector was ₹6,403.86 crore, against which the actual expenditure was ₹4,968.92 crore (77.59 per cent). The Department-wise details of budget allocation and expenditure are given below.

**Table 2.1: Budget allocation and expenditure under Social Sector**

(₹ in crore)

Sl. No.	Department	Budget			Expenditure			Expenditure (in per cent)
		Revenue	Capital	Total	Revenue	Capital	Total	
1.	Art and Culture Affairs	12.57	5.80	18.37	9.10	3.41	12.52	68.14
2.	Disaster Management	79.93	4.00	83.93	80.82	0.00	80.82	96.29
3.	Education	1970.61	179.91	2150.52	1746.03	60.47	1806.51	84.00
4.	Health and Family welfare	1331.48	177.48	1508.96	944.32	59.87	1004.20	66.55
5.	Indigenous Affairs	20.73	20.00	40.73	18.11	10.32	28.43	69.80
6.	Information and Public Relation	40.97	17.80	58.76	32.38	4.29	36.67	62.41
7.	Karmik and Adhyatmik Affairs	6.93	11.59	18.52	3.14	16.83	19.97	107.85
8.	Labour and Employment	8.88	0.00	8.88	8.18	0.00	8.18	92.12
9.	Library	12.40	2.41	14.80	12.12	1.24	13.36	90.24
10.	Public health Engineering and Water Supply	768.51	454.60	1223.11	752.31	259.22	1011.54	82.70
11.	Research	22.64	1.59	24.23	18.05	1.19	19.24	79.41
12.	Skill Development and Entrepreneurship	41.56	5.13	46.69	31.32	1.15	32.47	69.55
13.	Social Justice and Tribal Affairs	201.78	178.08	379.86	129.97	155.43	285.40	75.13
14.	Sports and Youth Affairs	44.74	43.68	88.43	40.33	16.20	56.53	63.93
15.	Town Planning	55.53	15.55	71.08	25.85	13.72	39.57	55.68
16.	Urban Development and Housing	199.57	191.14	390.70	123.40	128.15	251.56	64.39
17.	Social Welfare, Women and Child Development	263.42	11.10	274.52	257.57	3.00	260.57	94.92
18.	Political	1.77	0.00	1.77	1.40	0.00	1.40	79.06
<b>Total</b>		<b>5084.01</b>	<b>1319.85</b>	<b>6403.86</b>	<b>4234.42</b>	<b>734.50</b>	<b>4968.92</b>	<b>77.59</b>

Source: Appropriation Accounts, 2019-20

It could be seen from the above that:

- In the Social Sector, the expenditure incurred by the Departments ranged between 55.68 *per cent* and 107.85 *per cent* of the allocations made during 2019-20.
- Five Departments have incurred more than 90 *per cent* of total budget allocation viz. Karmik & Adhyatmik affairs (107.85 *per cent*), Social Welfare, Women and Child Development (94.92 *per cent*), Disaster Management (96.29 *per cent*), Labour and Employment (92.12 *per cent*) and Library (90.24 *per cent*).
- The Karmik & Adhyatmik affairs Department has incurred 107.85 *per cent* which was more than total budget allocation.
- The Revenue expenditure in the sector was ₹4,234.42 crore (85.22 *per cent* of total expenditure).
- The Capital expenditure in the sector was ₹734.50 crore, (14.78 *per cent* of the total expenditure).

### **2.1.1 Planning and Conduct of Audit**

Audit process starts with the assessment of risks faced by various departments of the Government based on the expenditure incurred, criticality/ complexity of activities, level of delegated financial powers and assessment of overall internal controls.

Audit of 65 units of eight departments under the Social Sector involving ₹ 23,504.44 crore (including expenditure of earlier years) was conducted during 2019-20.

After completion of audit of each unit, Inspection Reports (IRs) containing audit findings were issued to the Heads of Departments for taking appropriate corrective measures on the audit findings. The Departments were requested to furnish replies to the audit findings within one month of receipt of IRs. Wherever replies were received, audit findings were reviewed and either settled or further action for compliance was advised. Important audit observations arising out of the IRs were processed for inclusion in the CA&G's Audit Report, which is submitted to the Governor of the State under Article 151 of the Constitution of India for laying before the State Legislature.

Major observations noticed in Audit, pertaining to the Social Sector during 2019-20 are discussed in subsequent paragraphs of this Chapter.

## Performance Audit

### “Implementation of the Swachh Bharat Mission in Arunachal Pradesh”

#### Public Health Engineering and Water Supply and Urban Development and Housing Departments

## 2.2 An Overview

### *Highlights*

A Performance Audit of the “Implementation of the Swachh Bharat Mission (SBM) in Arunachal Pradesh” was carried out covering the period from 2014-15 to 2019-20 involving test check of records of five urban centres<sup>1</sup> under SBM (Urban) and five districts<sup>2</sup> under SBM (Gramin). The performance audit of SBM brought out the following significant findings.

- *State Sanitation Strategy, which defines the state targets, resource allocation and unified approach for Urban Local Bodies (ULBs) to achieve strategic goals in a systematic time-bound manner, and City Sanitation Plan for 28 urban centers which is defined as short, medium and long term measures for ULBs on issues of governance, technical, financial, capacity building, raising awareness, pro-poor interventions, etc. was not prepared in Swachh Bharat Mission (Urban).*
- *The objectives of SBM (Gramin), were not achieved by 02 October 2019 due to non-inclusion of all the households without toilet in the baseline survey in the absence of effective Village Water Sanitation Committee (VWSC). As a result, the Department had to construct excess of 44,712 Individual Household Latrines (IHHLs) (during the period 2014-15 to 2019-20) than the target set in Project Implementation Plan to cover the households which were not included in the baseline survey. Also, District Swachhata Plans (DSP) at five selected sample Districts were not prepared in SBM (G).*

*(Paragraphs 2.2.12.1, 2.2.12.2.1 and 2.2.12.2.2)*

- *ODF status was not declared in SBM (U) as the targets for construction of IHHL, Community Toilet (CT) and Public Toilet (PT) in SBM (U) were not achieved. In SBM (G), ODF was declared without ensuring access to functional toilets by students in schools and anganwadi centres.*

*(Paragraphs 2.2.11.A, 2.2.16.1.1 and 2.2.14.3.4)*

- *In absence of strong monitoring mechanism and evaluation studies by the State Government or any state appointed agency, the State Government had missed the opportunity to acquire timely actionable insight into usage and maintenance of the facilities created through SBM.*

*(Paragraph 2.2.15.3)*

<sup>1</sup> Itanagar, Tezu, Jairampur, Bomdila and Seppa

<sup>2</sup> Papum Pare, Lohit, Changlang, East Kameng and West Kameng

### 2.2.1 Introduction

The Swachh Bharat Mission (SBM) was launched on 2<sup>nd</sup> October 2014 with an aim to achieve Swachh Bharat by 2019. The SBM is a centrally sponsored scheme of the Government of India (GoI) aimed at accelerating the efforts to achieve universal sanitation coverage and emphasises on the safe sanitation in both rural and urban population. SBM provides funds for safe sanitation with special focus on eradication of open defecation, adoption of safe technology, scientific solid-liquid waste management and behavioural change. The mission has two Sub-Missions viz. SBM (Gramin or Rural) [SBM (G)] and SBM (Urban) [SBM (U)]. SBM is implemented by the Ministry of Housing and Urban Affairs (MoHUA) and Ministry of Drinking Water and Sanitation (MoDWS) for Urban and Rural areas respectively. The overall mission is co-ordinated by MoDWS. The mission objectives of SMU (U) and (G) are depicted below:

#### **Objectives of SBM (G)**

- (i) Bring about an improvement in the general quality of life in rural areas, by promoting cleanliness, hygiene and eliminating open defecation.
- (ii) Accelerate sanitation coverage in rural areas to achieve the vision of Swachh Bharat by 2<sup>nd</sup> October 2019.
- (iii) Encourage cost-effective and appropriate technologies for ecologically safe and sustainable sanitation.
- (iv) Develop, wherever required, community managed sanitation systems focusing on scientific solid and liquid waste management systems for overall cleanliness in the rural areas.
- (vi) Create a significant positive impact on gender and promote social inclusion by improving sanitation, especially in marginalised communities.

#### **Objectives of SBM (U)**

- (i) Elimination of open defecation.
- (ii) Eradication of manual scavenging.
- (iii) Modern and Scientific Municipal Solid Waste Management.
- (iv) To effect behavioural change regarding healthy sanitation practices.
- (v) Generate awareness about sanitation and its linkage with public health.
- (vi) Capacity Augmentation for ULBs to create an enabling environment for private sector participation in Capex (capital expenditure) and Opex (operation and maintenance).

### 2.2.2 Sustainable Development Goals (SDG)

The Sustainable Development Goals (SDG) were adopted by United Nations in 2015<sup>3</sup> as a universal call to action to end poverty, protect the planet, and ensure that by 2030 all people enjoy peace and prosperity. There are 17 SDG which are integrated to recognise the action area which will affect outcomes and that development must balance social, economic and environmental sustainability. The GoI is committed to the 2030 Agenda.

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<sup>3</sup> came into effect on 01 January 2016

Accordingly, NITI Aayog<sup>4</sup>, has been entrusted with the task of co-ordinating the SDG. NITI Aayog has undertaken a mapping of schemes with targets, as they relate to the SDG and has identified lead and supporting Ministries for each target by 2030 in line with targets set by SDG. Out of the targets mapped, the important targets in connection to SBM are shown in **Table2.2**.

**Table2.2: Sustainable Development Goals**

Goal No.	SDG Description	SDG Targets
3	Ensure healthy lives and promote well-being for all ages	3.3 By 2030 - end the epidemics of AIDS, tuberculosis, malaria, combat hepatitis, water-borne diseases and other communicable diseases.
6	Ensure availability and sustainability management of water and sanitation for all	6.2 By 2030 - achieve access to adequate and equitable sanitation and hygiene for all and end open defecation, paying special attention to the needs of women and girls and those in vulnerable situations.

Source: [www.niti.gov.in](http://www.niti.gov.in)

### 2.2.3 Organisational arrangements

In Arunachal Pradesh, SBM (G) is implemented by Public Health Engineering Department and Water Supply (PHED&WS) and SBM (U) is implemented by the Department of Urban Development and Housing (UD&H) in line with the implementing Ministries of the GoI.

#### 2.2.3.1 Delivery Structures of SBM (G)

##### A. State Level

The Chief Engineer (CE), PHED&WS, Sanitation-cum-Mission Director of SBM (G) is responsible for the implementation of policies, programmes in Gramin/ Rural area. He is assisted by one Superintending Engineer, who functions as the State Co-ordinator to oversee the programme implementation in the State.

##### B. District Level

At the District level, the Mission Director is assisted by 30 Executive Engineers of the Divisions. The Executive Engineers are assisted by 30 Assistant Engineers who also act as the Nodal Officers of the Divisions. The Assistant Engineers of the Divisions are assisted by 240 Junior Engineers and 78 Consultants who look after the implementation of the programme in the districts.

Paragraph 8.3.3 of SBM (G) guidelines envisaged that, at District Level, a District Swachh Bharat Mission Management Committee (DSBMMC) chaired by District Collector/Magistrate and comprising of all District-level Officers of relevant departments and all BDOs/ Block Level Officers in-charge-of sanitation shall be formed and shall meet once every month to plan and monitor the implementation of the Mission.

<sup>4</sup> National Institution for Transforming India, better known as NITI Aayog, is the premier policy think tank of the GoI, providing directional and policy inputs. Apart from designing strategic and long-term policies and programmes for the Union Government. NITI Aayog also provides relevant technical advice to the Centre, States, and Union Territories

### **C. Block Level**

At the Block Level, the Junior Engineers are supported by 119 Block Co-ordinators for supervising and monitoring of the programme.

### **D. Village Level**

At village level, the Block Co-ordinators are assisted by 248 Swachhagrahis and Village Water Sanitation Committee (VWSC).

Paragraph 8.5.2 of SBM (G) guidelines envisaged that a VWSC shall be constituted as a sub-committee of Gram Panchayat for providing support in terms of conducting baseline survey, motivation, mobilisation, implementation and supervision of the programme. The VWSC should play a crucial role in the comprehensive and saturation approach to Open Defecation Free (ODF) Grams (villages).

Audit, however, noticed that in District level DSBMMC was not constituted. In absence of the DSBMMC regular Block and GP level reviews were not carried out which impacted planning at district level as discussed in **Paragraph 2.2.12.2.2**. Also VWSC was found ineffective at the village level. In absence of the VWSC, the actual Baseline survey conducted in 2012 was doubtful, due to which the State Government increased the number of households after declaring the ODF from time to time during the audit period to achieve the programme as commented in the **Paragraph 2.2.12.2.1(A)**.

## **2.2.3.2 Delivery Structures of SBM (U)**

### **A. State Level**

The Chief Engineer (CE) of UD&H is the Mission Director of SBM (U) and responsible for the implementation of policies, programmes under SBM (U). He is assisted by one Superintending Surveyor of Works who also acts as the State Nodal Officer.

### **B. District Level**

At the District level, the Mission Director is assisted by 23 Executive Engineers of the Divisions. The Executive Engineers are assisted by 33 Assistant Engineers of the Division/ Sub Division.

### **C. City/ Urban Centre Level**

The Assistant Engineers are assisted by 33 Junior Engineers and the Junior Engineers are supported by the UDC/ LDC at District/ Urban Centre level.

Paragraph 12.4 of SBM (U) guidelines, envisaged that a District Level Review and Monitoring Committee (DLRMC) is required to be constituted with a view to fulfil the objective of ensuring satisfactory monitoring of projects under the Chairpersonship of a Member of Parliament. Audit, however, noticed that DLMRC was ineffective at the City/ Urban Centre level.

## **2.2.4 Audit Objectives**

The primary audit objectives were to assess whether:

- Sanitation coverage was accelerated to eliminate Open Defecation in both Urban and Rural areas of the State by 2<sup>nd</sup> October 2019.

- Communities have been motivated in ULB Institutions to adopt effective behavioural change, sustainable sanitation practices and facilities through awareness creation and health education.
- Cost-effective and appropriate technologies for ecologically safe and sustainable toilets were encouraged.
- Sanitation systems were developed focusing on modern/ scientific Solid and Liquid Waste Management systems (SLWM) for overall cleanliness in the rural and urban areas.
- Improved sanitation resulted in better public health, greater gender equality and hygiene.

### 2.2.5 Scope of Audit

The Performance Audit on “Implementation of Swachh Bharat Mission (SBM) in Arunachal Pradesh” covering the period from 2014-15 to 2019-20 was conducted through the examination of relevant records of the two Mission Directorates viz., (i) Chief Engineer, Sanitation PHED&WS and (ii) Chief Engineer, UD&H of SBM (G) and (U) respectively. Audit also examined the records of seven Executive Engineers, PHED&WS, out of 30 Executive Engineers, Commissioner, Itanagar Municipality Corporation (IMC) and five Executive Engineers out of 23 Executive Engineers of UD&H for the five sampled districts out of the total 25 districts<sup>5</sup>, viz., Papum Pare, Lohit, Changlang, West Kameng and East Kameng.

### 2.2.6 Sampling

The districts were selected by using multistage cluster sampling method based on number of Individual House Hold Latrine (IHHL) requirement. Records of SBM at State, Division and Sub-Division levels were also scrutinised. Individual household (IHH) physical verification of 20 Gram Panchayats (GPs) of 10 Blocks under SBM (G) and five urban centres<sup>6</sup> under SBM (U) was conducted by audit jointly with two departmental officials in the sampled districts. Responses from 400 IHHs of 20 Gram Panchayat (GPs) and 200 IHHs of five urban centres through predesigned questionnaires were also obtained to assess the extent of sanitation coverage. In addition, 97 schools and 110 Anganwadi centres (AWCs) in the above sampled districts were physically verified for the status of toilet accessibility and sanitation. The details of the sampled districts showing the numbers of IHHs, anganwadi centres and schools in respect of SBM (G) and SBM (U) are shown in *Appendix 2.1 (A) and (B)*.

### 2.2.7 Methodology

The Performance Audit commenced with an ‘Entry Conference’ held on 24 December 2019 with the Secretary, PHED&WS, Mission Director SBM (U), Mission Director SBM (G) and the programme implementing officers, where the audit methodology, objectives, criteria, scope, etc., of the performance audit were discussed.

<sup>5</sup> (i) Tawang, (ii) West Kameng, (iii) East Kameng, (iv) Kamle, (v) Kra-Daadi, (vi) Lape Rada, (vii) Longding, (viii) Lower Siang, (ix) Namsai, (x) Pakke-Kessang, (xi) Shi Yomi, (xii) Siang, (xiii) Papum Pare, (xiv) Lower Subansiri, (xv) KurungKumey, (xvi) Upper Subansiri, (xvii) West Siang, (xviii) East Siang, (xix) Upper Siang, (xx) Dibang Valley, (xxi) Lower Dibang Valley, (xxii) Lohit, (xxiii) Anjaw, (xxiv) Changlang and (xxv) Tirap

<sup>6</sup> (i) Itanagar, (ii) Jairampur, (iii) Tezu, (iv) Bomdila and (v) Seppa

The Audit Methodology involved examination and analysis of the records/ documents of Mission Directors with field visits by the Audit team for scrutiny and analysis of the records of sample districts during the period from 2014-2015 to 2019-20.

The Exit Conference was held on 20 October 2021 and the responses of the Government were recorded and wherever relevant incorporated in this Report.

### **2.2.8 Impact Assessment**

The following methodologies were adopted in audit for impact assessment of the programme so as to achieve the commitment of the NITI Aayog in turn to ensure achievement of the SDG by 2030:

- a. Physical verification of Individual Household Latrines (IHHL), Community Sanitary Complex (CSCs), Schools and Anganwadi Centres (AWCs).
- b. Physical verification of works executed under the programme (IHHL), Community Sanitary Complex (CSCs), Solid Liquid Waste Management (SLWM) projects *etc.*

### **2.2.9 Audit Criteria**

The Audit findings were benchmarked against the following audit criteria:

- a. Guidelines of SBM (G and U), notifications, circulars issued by the MoDWS and the MoHUA;
- b. State Government orders, circulars, notification related to the implementation of the SBM (G)/ SBM (U);
- c. Physical and financial progress reported under the Integrated Management Information System (IMIS);
- d. General Financial Rules (GFRs), Receipt and Payment Rules, CPWD Manual/ Arunachal Pradesh Schedule of Rate (APSoR) and analysis of rates; and
- e. Handbook on Technical Options for on-site Sanitation and Central Public Health and Environmental Engineer Organisation (CPHEEO) manuals.

### **2.2.10 Acknowledgement**

The Principal Accountant General, Arunachal Pradesh acknowledges the co-operation and assistance provided by PHED&WS and UD&H Departments, Government of Arunachal Pradesh (GoAP) and Commissioner, IMC in facilitating this audit.

## **Audit findings**

### **2.2.11 Overall targets and achievement**

The component-wise overall targets and achievements in respect of SBM (U) and (G) are shown in **Tables 2.3 and 2.4**.

#### **A. SBM (U)**

The achievements of the three components *viz.*, IHHL, Community Toilet (CT) and Public Toilet (PT) under SBM (U) in the State during 2014-15 to 2019-20<sup>7</sup> are shown in **Table 2.3**.

<sup>7</sup> During 2014-15 no fund was released by the State Government to Mission Director, SBM (U), as a result no expenditure incurred or construction was executed as discussed in **Paragraph 2.2.13.1**

**Table 2.3: Component-wise target and achievements during 2014-20**

Component	Target	Achievement	Percentage	Expenditure during 2014-20
		(in no.)		(₹ in lakh)
IHHL	12,252	8,637	70.49	837.12
CT	136	19	13.97	30.90
PT	252	0	0.00	0.00

Source: Departmental records

As can be seen from the Table above, during 2014-15 to 2019-20, the achievement of IHHL and CT was only 70.49 and 13.97 *per cent* respectively, while no achievement was made in respect of PT.

## B. SBM (G)

The achievements of the three components *viz.*, IHHL, Community Sanitary Complex (CSC) and Solid and Liquid Waste Management (SLWM) under SBM (G) in the State during 2014-15 to 2019-20 are as shown in **Table 2.4**.

**Table 2.4: Component-wise target and achievements during 2014-15 to 2019-20**

Component	Target	Achievement	Percentage	Expenditure during 2014-20
	(in no.)			(₹ in lakh)
IHHL	95,970	1,40,682	146.59	28,683.44
CSC	1,728	1,594	92.24	3,351.49
SLWM	1,783	1,221	68.48	13,032.01

Source: Departmental records

As can be seen from the **Table 2.4**, during 2014-15 to 2019-20, the achievement of IHHL, CSC and SLWM was 146.59, 92.24 and 68.48 *per cent* respectively. While in IHHL and CSC the achievement has been substantial in physical terms, yet our findings on the quality of the work done are detailed in **Paragraphs 2.2.14.3.1 and 2.2.14.3.2**.

### 2.2.12 Planning

Planning is an integral part of programme implementation. Paragraph 3 of Guidelines of SBM (U) stipulates that Comprehensive Sanitation Plan includes (a) City level Sanitation Plan (CSP), (b) State Sanitation Concept Note (SSCN) and (c) State Sanitation Strategy (SSS). As per the SBM (G) Guidelines, planning is divided into (i) State Level Planning and (ii) District Level Planning. The State Level Planning includes Project Implementation Plan (PIP) and Annual Implementation Plan (AIP).

#### 2.2.12.1 Planning SBM (U)

The National Urban Sanitation Policy-2008<sup>8</sup> stipulates preparation of SSS and CSP for comprehensive planning which is essential for achieving the objectives of SBM (U). SSS defines state targets, resource allocation and unified approach for ULBs to achieve strategic goals in a systematic and in a time-bound manner, whereas CSP of ULBs

<sup>8</sup> The National Urban Sanitation Policy was launched in 2008 by the Ministry of Urban Development of India, emphasizing the need of defining integrated city-wide sanitation plans including institutional strengthening, awareness generation, behavioural changes, pro-poor approaches and cost effective technologies aiming at developing state sanitation strategies and city sanitation plans, that should lead to open defecation free cities, as well as sanitary and safe disposal of all human and liquid wastes

defines short, medium and long term measures for ULBs on issues of governance, technical, financial, capacity building, raising awareness and pro-poor interventions.

Audit observed that as of March 2020<sup>9</sup>, out of 33 urban centres, CSP was prepared for five urban centers only viz., IMC, Naharlagun, Ziro, Aalo and Pasighat. The SSS and CSP for the remaining 28 urban centres were not finalised. In absence of SSS, the policy goals for institutional responsibilities, targets, resource allocation, capacity building, setting standards at state level could not be defined. Moreover, the framework for assisting Urban Local Bodies, NGOs, community-based organisations, citizens and private sector agencies under GoI to achieve the goal of 100 *per cent* sanitation was also not established.

As per the Guidelines of the erstwhile scheme on sanitation *i.e.* TSC/ NBA, funds were released by the GoI for creation of assets in the rural areas only. As such, during the launch of SBM (U), there were no previous/ balance targets. Hence, the Mission Director SBM (U) had not fixed the year-wise target and achievement in respect of the 28 Urban Centres due to absence of SSS and CSP.

#### **2.2.12.1.1 Non-preparation of Detailed Project Report (DPR)**

Paragraph 5.6 and 6.8 of the SBM guidelines stipulates that for the construction of PT/ CT a well-structured project report (also called DPR) should be prepared with sufficient details to ensure approval and subsequent project implementation in a timely and efficient manner. The physical verification information collected forms the basis for the preparation of the project report.

Audit scrutiny revealed that the Mission Director SBM (U) has not prepared a project report or DPR for construction of PT/ CT. In the absence of a project report/ DPR, universal access, ergonomic design, ease of use and reduction of operating and maintenance costs could not be guaranteed for the three CTs built in one of the sampled urban centres in Itanagar. Besides, no CT was constructed in any of the other four (Jairmapur, Bomdila, Seppa and Tezu) sampled urban centres.

#### **2.2.12.2 Planning SBM (G)**

Paragraph 5.1.1 of the guideline of SBM (G) stipulates preparation of State level planning and District level planning. The State Level Planning includes Project Implementation Plan (PIP) and Annual Implementation Plan (AIP).

##### **2.2.12.2.1 State Level Planning**

###### **A. Project Implementation Plan (PIP)**

Paragraph 5.1.1 of the guideline of SBM (G) envisaged that the State shall prepare a perspective plan which will be revised based on Baseline Data. The Baseline Survey Data 2013 collected and entered by the states on Integrated Management Information System (IMIS) of MDWS by 31 October 2015 will be considered as the base for all states whose survey is complete. All states are to ensure data entry of all households on the IMIS.

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<sup>9</sup> After five years of launch of SBM (U)

The State Level planning under SBM (G) includes a five-year (from 2014-15 to 2018-19) Project Implementation Plan (PIP) and five independent Annual Implementation Plans (AIP)<sup>10</sup>. Details of Project Implementation Plan (PIP) are shown in **Table 2.5**.

**Table 2.5: PIP vis-a-vis achievement**

Sl. No.	Component	Total Target as per Baseline Survey 2012	Achievement up to 02 October 2014	Balance target as on 02 October 2014 set as PIP	Achievement			Balance as on March 2020 (+ Excess / - Less)	Expenditure incurred during the period 2014-20 (₹ in lakh)
					Up to 2017-18 (when ODF was declared)	Upto 2018-19 for the Mission period	Upto 2019-20		
1	2	3	4	5 (3-4)	6	7	8	9 (8-5)	10
1.	IHHL	1,75,924	79,954*	95,970	1,16,459	1,30,696	1,40,682	(+) 44,712	28,683.44
2.	CSC	1,909	181	1,728	1,079	1,437	1,594	(-) 134	3,351.49
3.	SLWM	1,783	0	1,783	334	1,221	1,221	(-) 562	13,032.01

Source: Departmental records

\* (63,634 + 16,320) = 79,954

It can be seen from the Table above that there was an excess construction of 44,712<sup>11</sup> nos. of IHHLs during the period 2014-15 to 2019-20 due to increase in households without toilet, Left Out Beneficiaries (LOBs) during 2018-19 and IHHLs identified as No One Left Behind (NOLB) during 2019-20.

### B. Annual Implementation Plan (AIP)

The AIP for the period from 2014-15 to 2019-20 was prepared by the Department separately for each individual year. Details of Annual Implementation Plan (AIP) and achievement are shown in **Table 2.6**.

**Table 2.6: Component-wise/ Year-wise target and achievement**

Year	IHHL			CSC			SLWM		
	Target (in no.)		Achievement (in no.)	Target (in no.)		Achievement (in no.)	Target (in no.)		Achievement (in no.)
	As per PIP (for the period from 2014-15 to 2018-19)	As per year-wise AIP		As per PIP (for the period from 2014-15 to 2018-19)	As per year-wise AIP		As per PIP (for the period from 2014-15 to 2018-19)	As per year-wise AIP	
1	2	3	4	5	6	7	8	9	10
2014-15	95,970	19,275	12,900	1,728	172	39	1,783	160	0
2015-16		15,688	19,122		390	319		300	88
2016-17		40,000	42,857		650	547		600	142
2017-18		25,517	41,580		745	174		1,000	104
2018-19		21,815	14,237		78	358		547	887
2019-20		10,076	9,986		738	157		0	0
<b>Total</b>	<b>95,970</b>	<b>--</b>	<b>1,40,682</b>	<b>1,728</b>	<b>--</b>	<b>1,594</b>	<b>1,783</b>	<b>--</b>	<b>1,221</b>

Source: Departmental records

### C. Discrepancy between IMIS and Departmental Records

When Audit compared the data of achievement furnished by the Department with that of the IMIS, Audit observed that there was a discrepancy between the numbers of IHHLs constructed as shown in **Table 2.7**.

<sup>10</sup> 2014-15, 2015-16, 2016-17, 2017-18 and 2018-19

<sup>11</sup> **44,712 IHHLs:** 2014-15 to 2017-18 - 20,489 IHHLs; LOBs - 14,237 IHHLs and NOLBs - 9,986 IHHLs

**Table 2.7: Mismatch between Department's data and IMIS**

Year	Achievement as per Departmental records (in no.)	Achievement as per IMIS (in no.)	Difference {Excess (+)/ Less (-)} (in no.)
1	2	3	4 =3-2
2015-16	19,122	19,428	(+) 306
2016-17	42,857	42,558	(-) 299
2017-18	41,580	41,460	(-) 120
2018-19	14,237	2,881	(-) 11,356
2019-20	9,986	459	(-) 9,527
<b>Total</b>	<b>1,40,682</b>	<b>1,19,686</b>	<b>(-) 20,996</b>

Source: Departmental records and IMIS data

It can be seen from the Table above, there is a discrepancy of 20,996 IHHLs constructed during 2015-16 to 2019-20 with maximum of 11,356 in 2018-19.

The State Government may reconcile the difference between the achievement of IHHLs as shown in IMIS and the Department's record.

#### 2.2.12.2.2 District Level Planning

Paragraph 5.1.2 of the guideline of SBM (G) envisaged that the DSP exercise should include establishing the baseline status, scope of work for making the district ODF, timelines, arrangement for implementation of behaviour change initiatives and construction of toilets. Capacities needed to undertake the task should be ascertained and reflected. Plan and arrangements for important tasks like demand generation, choice of technology, construction supervision, geo-tagging of toilets, conversion of insanitary to sanitary toilets, making defunct toilets functional, verification of ODF declared villages *etc.* are to be indicated in the District Swachhta Plan. District level planning involves development of a District Swachhata Plan (DSP) for the rest of the mission period during which the monitoring will be conducted. It also envisaged constitution of DSBMMC comprising of District level officers.

In absence of DSBMMC, the numbers emerged in the Baseline survey did not represent the actual requirement and also the DSP could not be prepared at the District level. Moreover, Audit also observed that in absence of DSP, the number of defunct toilet and insanitary toilets could not be included in AIP and PIP. As a result, ODF was declared on December 2017 without considering 17,574 defunct toilets and 14,113 insanitary toilets.

#### 2.2.13 Financial Performance

##### 2.2.13.1 Fund Position under SBM (U)

Paragraph 10.1.1(e) of the guideline of SBM (U) stipulates that the State Share will be 10 *per cent* in the case of North-East and Special Category States against the Central Share of 90 *per cent*. The Mission Director (U) [MD(U)] received fund through State budget. Details of funds released and actual expenditures incurred under SBM (U) by MD(U) during the period 2014-15 to 2019-20 is shown in **Table 2.8**.

**Table 2.8: Details of fund received and expenditure during 2014-15 to 2019-20**

(₹ in lakh)

Year	Opening balance	Fund:		Total available fund	Total expenditure	Closing balance	percentage of expenditure
		Central Share	State Share				
1	2	3	4	5=2+3+4	6	7=5-6	8
2014-15	0.00	936.00	0.00	936.00	0.00	936.00	0.00
2015-16	936.00	121.04	0.00	1,057.04	1,056.98	0.06	99.99
2016-17	0.06	572.61	105.70	678.37	105.70	572.67	15.58
2017-18	572.67	367.35	74.00	1014.02	699.38	314.64	68.97
2018-19	314.64	646.07	40.42	1001.13	567.58	433.55	56.69
2019-20	433.55	0.00	41.22	474.77	371.54	<b>103.23</b>	78.25
<b>Total</b>	--	<b>2,643.07</b>	<b>261.34</b>	<b>2,904.41</b>	<b>2801.18</b>	--	<b>96.45</b>

Source: Departmental records

The State Government released ₹29.04 crore (Central share: ₹26.43 crore and State share: ₹2.61 crore) to the MD(U) for implementation of the SBM in Urban areas during 2014-15 to 2019-20. Out of which, the MD(U) expended an amount of ₹28.01 crore (96.45 per cent) leaving a balance of ₹1.03 crore<sup>12</sup>. The central share of ₹936.00 lakh received by State Government in 2014-15 was released to MD(U) only in 2015-16 as a result no expenditure was incurred in 2014-15.

#### 2.2.13.1.1 Mismatch between the departmental figures and Appropriation Accounts

Cross verification with the departmental figures and Appropriation Accounts of the GoAP revealed that the UD&H Department reconciled 100 per cent in respect of the receipts and the expenditure during the period 2016-17 to 2019-20 with the Office of the Principal Accountant General (Accounts), Arunachal Pradesh. In spite of the reconciliation made during the period, there was a mismatch between the figures depicted in the Accounts with the departmental figures in respect of both the receipts and expenditure side. Details of mismatch between the receipts and expenditures figure is shown in Table 2.9.

**Table 2.9: Mismatch of receipts and expenditures figure for the period 2016-17 to 2019-20**  
(₹ in crore)

Year	Receipt as per:		Expenditure as per:		Difference as per the Appropriation Accounts [Excess (+) / Savings (-)]	
	Appropriation Accounts	Departmental Figures	Appropriation Accounts	Departmental Figures	Receipt	Expenditure
1	2	3	4	5	6= 3-2	7= 5-4
2016-17	1.05	6.78	1.05	1.06	5.73	0.01
2017-18	6.66	10.14	7.4	6.99	3.48	-0.41
2018-19	5.92	10.01	5.7	5.67	4.09	-0.03
2019-20	4.55	4.75	4.12	3.71	0.20	-0.41
<b>Total</b>	<b>28.75</b>	<b>29.04</b>	<b>28.84</b>	<b>28.01</b>	<b>0.29</b>	<b>-0.83</b>

Source: Departmental records and Appropriation Accounts of the respective years

<sup>12</sup> Out of ₹1.03 crore balance, (i) ₹29.79 lakh was for payment of CSP preparation awaiting State Level High Power Committee (SLHPC) approval, (ii) ₹14.34 lakh payment pending against security to be released for installation of Swachh Bharat Machines at Tawang and Ziro and (iii) ₹59.10 lakh was pending expenditure towards IEC and capacity building activities owing to Covid-19

It can be seen from the Table above that there was a discrepancy in the receipt and expenditure figures of the Department of ₹0.29 crore (excess in receipt) and ₹0.83 crore (savings in expenditure) respectively as compared to the Accounts.

The State Government may take necessary steps to reconcile the differences.

### 2.2.13.1.2 Short release of State Share

During 2014-15 to 2019-20, the GoI released ₹26.43 crore as central share. Against which the State Government was required to release an amount of ₹2.94 crore. However, the State Government released an amount of ₹2.61 crore only from 2016-17 onwards leaving a short release of ₹0.33 crore. The short release had an impact in achieving the mission target as discussed in the Paragraph 2.2.14.1.

### 2.2.13.1.3 Delay in release of fund

Paragraph 10.4.6 of the SBM (U) guidelines envisaged that State governments shall release funds along with state share to ULBs within 30 days of release of the central share by the Ministry.

The State Government received ₹26.43 crore from GoI during the period from 2014-15 to 2019-20, out of which ₹22.50 crore (85.13 per cent) was released. Audit observed that none of the ULBs received the fund within stipulated time as envisaged in the guidelines. The State Government released the fund to the ULBs after a delay ranging between 103 and 361 days (Appendix 2.2). Due to delay in release of fund the target for construction of 136 CT could not be achieved and the MD (U) could complete only 19 CT during the mission period.

Similarly, during 2014-15 to 2019-20, the State Share amounting to ₹2.61 crore was released with a delay ranging between 104 and 616 days (details are shown in Appendix 2.2).

### 2.2.13.2 Fund Position under SBM (G)

Paragraph 6.4.7 of the guideline of SBM (G) envisaged that funding pattern for eight North-Eastern States will be 90:10 basis for all components of SBM (G). The details of funds received and actual expenditures incurred under SBM (G) by Mission Director (Gramin) [MD(G)] during the period 2014-15 to 2019-20 are shown in Table 2.10.

Table 2.10: Fund received and expenditure

(₹ in lakh)

Year	Opening balance	Release		Interest etc.	Total fund Available	Total Expenditure	Closing balance	Percentage of expenditure
		Centre	State					
1	2	3	4	5	6=2+3+4+5	7	8=6-7	9
2014-15	1,552.07	1,461.37	295.88	139.00	3,448.32	2,252.08	1,196.25	65.31
2015-16	1,196.25	3,871.14	2,146.69	385.26	7,599.34	4,636.52	2,962.82	61.01
2016-17	2,962.82	6,509.38	4,070.42	418.05	13,960.67	11,631.97	2,328.72	83.32
2017-18	2,328.72	13,649.29	5,047.27	418.18	21,443.46	12,431.30	9,012.16	57.97
2018-19	9,012.16	5,131.00	4,062.16	408.19	18,613.51	11,669.47	6,944.04	62.69
2019-20	6,944.04	4,728.00	2,905.16	345.80	14,923.00	9,400.27	5,522.73	62.99
<b>Total</b>	--	<b>35,350.18</b>	<b>18,527.58<sup>13</sup></b>	<b>2,114.48</b>	--	<b>52,021.61</b>	--	--

Source: Record furnish by the Mission Director SBM (Gramin)

\* Opening Balance ₹1,552.07 lakh (The unspent expenditure prior to 2014-15 in Nirmal Bharat Abhiyan)

<sup>13</sup> The State Share (₹102.22 crore) includes an additional increment of ₹8,000 per IHHL

Audit observed that out of the available funds of ₹575.43<sup>14</sup> crore during the period 2014-15 to 2019-20, the MD (G) could utilise only ₹520.22 crore leaving a balance of ₹55.23 crore as of March 2020. The unspent balance was mainly due to the release of funds during the fag end of the year. Audit observed that out of ₹575.43 crore, ₹258.21 crore (47.92 per cent of the total Central and State Share) was released at the fag end of financial year *i.e.* February and March during 2014-14 to 2019-20.

### 2.2.13.2.1 Mismatch between the departmental figures and Appropriation Accounts

Cross verification with the departmental figures and Appropriation Accounts of the GoAP revealed that the department reconciled 100 per cent in respect of the receipts and the expenditure during the period 2015-16 to 2019-20 with the Office of the Principal Accountant General (Accounts), Arunachal Pradesh. In spite of the reconciliation, there was mismatch between the figures depicted in receipts and expenditure side. Details of mismatch between the receipts and expenditures figure are shown in **Table 2.11**.

**Table: 2.11: Mismatch of receipts and expenditure figure for the period 2015-16 and 2019-20**  
(₹ in crore)

Year	Receipt as per:		Expenditure as per:		Difference as per Appropriation Accounts [Excess (+)/ Savings (-)]	
	Appropriation Accounts	Departmental Figures	Appropriation Accounts	Departmental Figures	Receipt	Expenditure
1	2	3	4	5	6=3-2	7=5-4
2015-16	60.18	64.03	33.66	46.36	3.85	12.70
2016-17	76.04	109.98	100.31	116.31	33.94	16.00
2017-18	146.55	191.15	96.61	124.31	44.6	27.70
2018-19	112.68	96.01	112.68	116.69	-16.67	4.01
2019-20	42.84	79.79	42.84	94.00	36.95	51.16
<b>Total</b>	<b>438.29</b>	<b>559.92</b>	<b>386.10</b>	<b>520.22</b>	<b>121.63</b>	<b>134.12</b>

Source: Departmental records and Appropriation Accounts of the respective years

It can be seen from the Table above that there was a discrepancy in the receipt and expenditure figure of the Department of ₹121.63 crore (excess in receipt) and ₹134.12 crore (excess in expenditure) respectively with that of Appropriation Accounts.

Accordingly, the State Government may take necessary steps to reconcile the differences.

### 2.2.13.2.2 Delay in release of Central Share

Paragraph 14.1.1 of the guideline of SBM (G) stipulated that the State Governments shall release the funds to the implementing agency within 15 days of transfer of funds from GoI.

Audit observed that out of ₹575.43 crore, ₹96.15 crore (16.70 per cent of the total of Central and State Share) was released at the fag end of financial year *i.e.* February and March during 2014-15 to 2019-20. Audit also observed that funds amounting to ₹353.50 crore were received by the State Government from Government of India with delays ranging from 01 day to 391 days (*Appendix 2.3*).

<sup>14</sup> Opening Balance (₹15.52 crore) + Central Share (₹353.50 crore) + State Share (₹185.27 crore) + Interest *etc.* (₹21.14 crore)

Further, due to delay and release of funds at the fag end of the year, components such as CSC construction and coverage of SLWM in GPs could be made at 83.16 *per cent* and 68.48 *per cent* respectively against the target set in PIP.

The Government stated (December 2021) that many a times copy of GoI's Fund Sanction/ Release Order reaches the State Government late and majority of Funds from GoI were received after the finalisation of the Revised Estimates of the financial year. It was further stated that to maintain financial prudence and discipline, the credit confirmation, Budgetary Support, Finance Concurrence and Expenditure Authorisation were accorded with approval of Competent Authority and the movement of physical files to various offices was cumbersome and time consuming. The State Government added that implementing Departments took a considerable amount of time to get acquainted with the procedural changes on account of introduction of initiatives such as Public Financial Management System (PFMS) from 2017 onwards, Geo Tagging and MIS systems from 2018.

### **2.2.13.3 Other observations**

#### **2.2.13.3.1 Provision for generation of additional resources**

Paragraph 6.7.1 of the SBM (G) guidelines stipulates that to enable the provision of low cost financing to individual households for the construction of household latrines and to leverage the network of NGOs and SHGs identified by agencies like NABARD and other financial institutions, in the wake of the need for universalisation of sanitation facilities, possibilities of setting up a micro-financing arrangement should be explored by the States and the MDWS. This will facilitate converging financial resources, management skills and outreach capabilities to cover the demand of toilets for households not eligible for direct incentives under SBM (G), and for those households interested to build a more expensive toilet. Also States and district may examine possibilities to access credit at the local level to further the financing of sanitation activities which may be taken up either independently or in convergence with SBM activities. Such financing can be inter-alia through banks, recognised financial institutions or through livelihood programme.

However, Audit found that the Government did not make any arrangement for micro-financing at the state and district level for ensuring an easy access to the low-cost financing facility at the local level for construction of IHHL.

The guidelines also provide for the establishment of Swachh Bharat Kosh (Donation to Kosh has tax-incentive) to attract corporate funding for Corporate Social Responsibility (CSR) and donations from individuals and philanthropists. The state did not establish any such Swachh Bharat Kosh.

Audit also observed that no efforts were made by the Government to solicit and encourage CSR projects that could have been implemented by the State.

The Department replied (October 2021) that the State Government financed an additional incentive of ₹8,000 on top of the Central Government incentive of ₹12,000 per IHHL to boost up the construction of IHHL in the State, which helped in quicker achievement of ODF status. The department added that in Arunachal Pradesh, State level Swachh Bharat Kosh was not established, due to fact that it was not feasible. The

reason being the State is having ST dominant population and they are exempted from all kind of taxes. Also, Arunachal Pradesh being resource deficit State with only few corporate establishments, funding through CSR was not viable. Only a few construction companies of Highway & Hydro electrical infrastructure in the State were approached for aiding in construction of School Toilets and CSCs which they executed themselves in direct liaison with the IHHs without involving this Department. Necessary steps are being taken at Urban centers/ District level.

### 2.2.13.3.2 Revolving Fund

Paragraph 6.6 of the guideline of SBM (G) provided for an interest-free loan of up to ₹five lakh from the Revolving Fund, available with the district for establishing RSM/ PC (Rural Sanitary Mart/ Production Center). Loans from the Revolving Fund for RSM/ PC are recovered in 12-18 instalments after one year of receipt of the loan. Audit observed that no such revolving fund was established in any of the sampled districts which could have impact on RSM/ PCs.

The department stated (October 2021) that in the state of Arunachal Pradesh, setting up of Rural Sanitary Mart (RSM) was tried in few Districts where it was not found to be feasible economically as well as from sustainability point of view. An expression of interest was published in the local dailies of the State, but no NGOs/ SHGs/ Individual had expressed their interest in this regard till date. Besides, the State lacks local expertise/ technician required for this purpose. However, the department noted the audit findings and stated that efforts would be made once again to constitute Revolving Fund.

### 2.2.13.3.3 Temporary misappropriation of ₹24.82 lakh

Rule 28 of Receipt and Payment Rules, 1983 states that save as otherwise specially provided in rules or unless the Ministry of Finance (Department of Expenditure) otherwise direct in any case, no withdrawal of money be made from the Government Account except by presentation of bill in support of relevant claim for the purpose.

The MD(U) sanctioned ₹49.40 lakh to the Deputy Director of UD&H, Tezu (now Executive Engineer) for construction of 1,601 number of IHHL during 2014-15 to 2018-19, is shown as under:

Sl. No.	No. of IHHLs (in no.)	Date of release of:		Fund released (₹ in lakh)		
		Central Share	State Share	Central Share	State Share	Total
1.	150	24.12.2014	--	7.20	0.00	7.20
		--	25.09.2018	0.00	0.72	0.72
2.	1,451	08.02.2017	--	29.02	0.00	29.02
		<b>Sub-Total</b>		<b>36.22</b>	<b>0.72</b>	<b>36.94</b>
		18.12.2018	--	9.56	0.00	9.56
		--	25.09.2019	0.00	2.90	2.90
		<b>Sub-Total</b>		<b>9.56</b>	<b>2.90</b>	<b>12.46</b>
<b>Total</b>	<b>1,601</b>	--	--	<b>38.58</b>	<b>2.90</b>	<b>49.40</b>

Source: Departmental records

Out of total released amount of ₹49.40 lakh, the Deputy Director expended ₹12.12 lakh for construction of 251 IHHLs as of July 2019 and intimated (November 2017) that an amount of ₹24.22 lakh<sup>15</sup> was returned to the account of MD(U).

<sup>15</sup> The Deputy Director intimated the MD(U)-cum-Chief Engineer that ₹24.22 lakh was refunded on 31 November 2017

Cross verification of the records of the MD(U), Deputy Director and Bank Account revealed the following:

- The State Government decided (May 2017<sup>16</sup>) to close the existing common savings account utilised for all the Centrally Sponsored Schemes. Also, it was instructed to all the implementing units to open a separate current account for the SBM. Accordingly, the Deputy Director opened (July 2017) a current account (bearing No. 37009912288) in the same SBI, Tezu Branch for operating separate account on SBM and closed (October 2017) the existing savings account (bearing No. 30747765593, State Bank of India (SBI) Tezu Branch).
- As per the closing balance of the earlier savings account in respect of SBM, the Deputy Director was to transfer an amount of ₹24.82 lakh<sup>17</sup> to the new SBI current account.
- However, Audit observed that the Deputy Director transferred (December 2017) the balance amount (₹24.82 lakh) of SBM in another current account (No. 34763990019, SBI Tezu Branch) which was not authorised for operating SBM fund.

Hence, the target for construction of IHHLs could not be achieved due to parking of fund outside the unauthorised government account for more than three years.

The State Government stated (October 2021) that the Deputy Director UD&H, Tezu has returned ₹24.22 lakh by Demand Draft No. 149578 dated 07 February 2021. However, the balance amount ₹0.60 lakh out of ₹24.82 lakh and interest thereon is yet to be recovered.

**Recommendation:** *The Government may investigate the matter and take appropriate action to fix the responsibility and also take necessary steps to recover the balance amount along with the interest.*

## 2.2.14 Implementation

### 2.2.14.1 Construction of IHHL in SBM (U)

The aim of construction of IHHL under SBM(U) is to achieve the SBM targets as well as those of NITI Aayog and SDG by ensuring open defecation free status, to discourage construction of new insanitary toilets during the mission period and conversion of pit latrines into sanitary latrines.

As per the Baseline 2014<sup>18</sup>, the total number of households without toilets was 31,007. Out of which the MoHUA approved construction of 12,252 IHHLs in 2017 as a mission target for 29 urban centres. It was observed that the Department could achieve construction of only 8,637 IHHLs (70.49 per cent) during 2014-15 to 2019-20 as discussed in **Paragraph 2.2.11(A)**.

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<sup>16</sup> vide letter No. DUD/SBM/PFM-33/2016-17/915-918 dated 03 May 2017

<sup>17</sup> Sanctioned upto May 2017- ₹36.94 lakh (-) expenditure incurred for construction of 251 IHHLs- ₹12.12 lakh = Balance ₹24.82 lakh

<sup>18</sup> As per the Baseline 2014 in Concept Note, for State Sanitation Strategy, was prepared for the initial proposal to MoHUA, in order to claim 1<sup>st</sup> instalment

The target and achievement against five sample urban centres are shown in **Table 2.12**.

**Table 2.12: Target and achievement for five sample urban centres during 2014-15 to 2019-20<sup>19</sup>**  
(₹ in lakh)

Name of the Urban centres	Target (in no.)	Achievement (in no.)	Percentage of Achievement	Expenditure during 2014-15 to 2019-20
Itanagar	820	811	98.90	62.87
Jairampur	445	179	40.22	23.39
Seppa	640	506	79.06	45.12
Tezu	1,601	233	14.55	49.39
Bomdila	192	69	35.93	7.36
<b>Total</b>	<b>3,698</b>	<b>1,798</b>	<b>48.62</b>	<b>188.13</b>

Source: Departmental records

It can be seen from the above table that 1,798 IHHLs were constructed against the targets of 3,698 IHHLs in the five sampled urban centres utilising ₹188.13 lakh during 2014-20. The achievement was very meagre in sample districts (only 48.62 per cent).

The reasons for short achievement were due to non-release of fund from MoHUA, GoI. The earmarked mission allocation from MoHUA was ₹1,323.22 lakh (for 12,252 nos. of IHHLs). The MD(U) received ₹772.20 lakh from the Ministry. The balance of ₹551.02 lakh is yet to be released by the GoI as of March 2020.

Paragraph 3 of the SBM (U) guideline stipulates that 1<sup>st</sup> instalment for IHHL, IEC and capacity building will be released on submission of concept note on state sanitation strategy. However, 2<sup>nd</sup> instalment will be released on completion of CSP for all urban centres and SSS. The Mission Director in 2015 submitted the concept note to GoI for release of 1<sup>st</sup> instalment, however, the preparation of CSP for 28 urban centres and SSS during 2014-15 to 2019-20 was under process. Thus, the total fund as per requirement was not released by GoI.

The State Government in its reply (October 2021) stated that the GoI released 2<sup>nd</sup> instalment amounting to ₹551.02 lakh during 2021-22.

#### 2.2.14.1.1 Substandard construction of IHHL

Paragraph 4.4.5 of the SBM (U) guidelines stipulates that financial incentives for construction of IHHL will be deposited directly into the bank accounts of the IHHs.

The UD&H, Jairampur division under Changlang District, constructed 107 IHHLs through a local contractor during 2015-16 with an expenditure of ₹5.14 lakh, in violation of the guidelines. Cross verification of 107 IHHLs and interaction during the physical verification, the IHHs members stated that the contractor had provided only one Corrugated Galvanised Iron (CGI) sheet, one latrine pan and some fittings as material support instead of a fully constructed toilet which resultant in forced open defecation by the household members and the expenditure of ₹5.14 lakh (₹4,804 x 107) was totally wasted. Moreover, dysfunctional toilets and supply of materials instead of construction of toilets proves the failure of monitoring and evaluation system by

<sup>19</sup> During 2014-15, no fund was released by State Government to Mission Director SBM (U), as a result, no expenditure incurred or construction was executed as discussed in **Paragraph 2.2.13.1**

the concerned authorities. The photographs of such dysfunctional toilets are shown below.



*Insufficient supply of material resulted in construction of insanitary toilet*

The Department accepted (October 2021) the Audit findings and stated that the corrective measure to make these toilets functional would be taken. However, the reply of the Government is silent about the supply of substandard and deficient materials by the contractors instead of construction of toilets. The Government reply was also silent about the action taken against the contractor for supplying such sub-standard and deficient materials instead of construction of toilets. Moreover, information about the corrective measures taken by the State Government at the instance of Audit to make the toilets functional is awaited as of April 2022.

***Recommendation:*** *The State Government should take action against the contractor for supply of substandard/ deficient materials and also fix the responsibility of the respective Government Officers/ Officials, who deviated from guidelines and also did not monitor the quality of construction.*

#### **2.2.14.1.2 Sanitation Technology for IHHL**

Section 19 (a) of the Prohibition of Employment as Manual Scavengers and their Rehabilitation Act, 2013 (MS Act 2013), envisages that no person is engaged or employed as manual scavenger within their jurisdiction.

The septic tank technology was adopted for the IHHL construction in SBM (U). The department did not conduct a feasibility study or survey prior to the introduction of septic tank technology. The high water demand in septic tank technology is one of the disadvantages in hilly states like Arunachal Pradesh. In absence of infrastructure for emptying and transporting of septage from septic tank in households of urban areas, the IHH in urban areas resort to engagement of manual scavengers in violation of MS Act 2013. During physical verification of 200 IHHs in sampled urban centres, 126 IHHs (63 per cent) admitted the facts of engagement of manual scavengers.

While accepting the facts, the Department stated (October 2021) that it had been facing acute shortage of resources and absence of separate allocation of fund for the feasibility study. In absence of feasibility study, the Department resorted to utilise the technology in accordance with the local conditions using local resources. The Department also stated that they are aware of the problem and exploring and introducing the techniques

*i.e.* building septic management plants with the available funds and resources. Further, desludging vehicles were procured for the capital region to utilise the engagement of the manual scavengers.

### 2.2.14.2 Construction of CT and PT under SBM (U)

#### 2.2.14.2.1 Community Toilet (CT)

The CT is used by groups of IHHs in urban areas whose members practice open defecation and who have no access to a household toilet and for whom the construction of IHH toilets is not feasible. Under SBM (U), it is estimated that about 20 *per cent* of the urban households in cities, who are currently practicing open defecation are likely to use community toilets as a solution due to land and space constraints in constructing IHH. As per the Baseline 2014, 4,437 households were defecating in open.

Accordingly the Department made provision for 1,090 CTs (24.56 *per cent*) in the baseline 2014. But, MoHUA, GoI approved only 136 CT (₹59.24 lakh) to be constructed during the mission period and released ₹27.87 lakh till March 2020. Thus, the State Government released a total amount of ₹30.90 lakh (Central Share: ₹27.87 lakh and State Share: ₹3.03 lakh) to the MD (U) for construction of CT during the period 2014-20.

Out of total available fund of ₹30.90 lakh, the State Government released (upto March 2019) ₹9.03 lakh (Central and State Share) to MD (U) and ₹21.87 lakh (Central Share) only in March 2020. Hence, the MD (U) could complete the construction of only 19 CTs (13.97 *per cent*) during 2014-20. Overall targets and achievements are discussed in **Paragraph 2.2.11(A)**.

Out of ₹9.03 lakh, the MD(U) released only ₹1.03 lakh to one out of the five sample urban centres during the period 2014-19. The targets *vis-à-vis* achievements for sample urban centres during 2014-15 to 2019-20 are shown in **Table 2.13**.

**Table 2.13: Target and achievement for sampled Urban Centres during 2014-15 to 2019-20**

Name of the Urban centre	Target (in no.)	Achievement (in no.)	Percentage of Achievement	Expenditure during 2014-20 (₹ in lakh)
Itanagar	7	3	42.85	1.03
Jairampur	3	0	0.00	0.00
Seppa	5	0	0.00	0.00
Tezu	5	0	0.00	0.00
Bomdila	6	0	0.00	0.00
<b>Total</b>	<b>26</b>	<b>3</b>	<b>11.53</b>	<b>1.03</b>

Source: Departmental records

It can be seen from the Table above that the achievement (only 11.53 *per cent*) was very meagre in sampled Districts.

The Department replied (October 2021) that these CT could not be completed because the fund allotted was not enough for the completion. The State Government did not allot additional fund in spite of many requests made by the Department.

The fact, however, remains that against the requirement of ₹3.04 lakh (for seven CTs), the MD(U) released ₹1.03 lakh for construction of three CTs in Itanagar, which was even less than the required funds of ₹1.29 lakh for three CTs. Moreover, the requirement

of the CT would be higher in Itanagar (being the State Capital) due to greater flow of populace and with more space constraint for IHHLs construction. This is indicative of poor planning and monitoring by MD(U).

#### 2.2.14.2.2 Public Toilet (PT)

Paragraph 6.1 of SBM (U) guidelines stipulates that, States and ULBs will ensure that a sufficient number of PT and Urinals are constructed in each city. All prominent places within the city attracting floating population should be covered. Paragraph 6.7 of SBM (U) guidelines further envisaged that states may identify land for public toilets, and leverage this land and advertisements to encourage the private sector to construct and manage public toilets through a Public Private Partnership (PPP) agreement.

The Department made provision in the plan<sup>20</sup> submitted to MoHUA for 2,725 PTs. The MoHUA sanctioned 252 public toilets (PT) as a mission target for the mobile population in the years 2014-15 to 2019-20. It was, however, noticed that no PT was constructed during the period 2014-20 due to non-release of fund by the MoHUA. The Department did not explore the PPP mode as envisaged in the guidelines. In absence of PT, people resorted to open defecation as discussed in **Paragraph 2.2.16.1.1**.

The Department stated (October 2021) that GoI released the fund for PT, during 2021-22 and the construction of PT was ongoing. The Department also assured that efforts would be made to explore PPP mode at the earliest. However, the Department response to explore the opportunity for construction of PT was not intimated as of April 2022.

#### 2.2.14.3 Construction of IHHL under SBM (G)

The Department constructed 55,222 IHHLs against the PIP target of 42,757 IHHLs during the period from 2014-15 to 2019-20 in the sampled Districts. The year-wise target and achievement of the sampled districts during 2014-15 to 2019-20 are shown in **Table 2.14**.

**Table 2.14: Year-wise targets and achievements for IHHLs for sampled Districts during 2014-15 to 2019-20**

Sl. No.	Name of the sampled District	Target as per the PIP (in no.)	Achievement (in no.)	Excess (+)/ Less (-) (in no.)	Percentage of excess(+)/ less(-)	Expenditure during 2014-15 to 2019-20 (₹ in lakh)
1	2	3	4	5=4-3	6	7
1.	Changlang	7,246	11,120	3,874	53.46	1,206.21
2.	East Kameng	7,524	10,526	3,002	39.90	2,054.23
3.	Lohit	10,054	3,306	-6,748	-67.12	1,221.05
4.	Papum Pare	12,824	16,357	3,533	27.55	1,951.92
5.	West Kameng	5,109	11,460	6,351	124.31	1,851.05
	<b>Total</b>	<b>42,757</b>	<b>55,220</b>	<b>12,463</b>	<b>29.15</b>	<b>8,284.46</b>

Source: Departmental records

It can be seen from the above that the target fixed for Lohit District was 10,054. During January 2017, Lohit District was bifurcated as Lohit District and Namsai District. The target of 10,054 was not separated for the newly formed Lohit District and Namsai District. The overall excesses are discussed in **Paragraph 2.2.12.2.1(A)**.

<sup>20</sup> Baseline 2014

**2.2.14.3.1 IHHL constructed without water storage facility**

The incentive amount was increased by GoI for IHHL from ₹10,000 to ₹12,000 while restructuring Nirmal Bharat Mission (NBA) to SBM (G) during 2014. The incentive was increased to provide water storage and wash basin in addition to the toilet construction. The essence of the above provision is that water should be available for the toilet, the cleaning of the toilet and the subsequent hand washing. In the physical verification of 400 IHHs in the five sampled districts, 274 households (68.50 per cent) had no water storage facility in the toilet. In the absence of a water storage facility, the IHHs had to carry water from a distance. The details of IHHLs constructed without water storage facilities found during the physical verification are shown in the **Table 2.15**.

**Table 2.15: Details of IHHLs without water storage facility**

Sl. No.	Name of the Division	Nos. of IHHL constructed during 2014-15 to 2019-20	Nos. of IHHLs physically verified	No. of IHHLs without water storage facility
1.	Lohit	3,306	80	62
2.	Changlang	11,120	80	80
3.	West Kameng	11,460	80	23
4.	East Kameng	10,526	80	61
5.	Papum Pare	16,357	80	48
<b>Total</b>		<b>55,220</b>	<b>400</b>	<b>274</b>

Source: Household physical verification report

The increased incentives of ₹5.48 lakh incurred for payment of incentives to the 274 IHHs during 2014-15 to 2019-20 was not utilised for the purpose for which the amount was meant for. In the absence of proper monitoring by the respective authorities<sup>21</sup>, the IHHs did not have provision for water storage facility which proves absence of adequate motivation and guidance to the IHHs through IEC.

The Department had accepted the facts (October 2021).

**2.2.14.3.2 Installation of Substandard Pre-fabricated IHHLs**

Paragraph 6.4.1 of SBM (G) guidelines envisages that materials are used for the construction of superstructures in accordance with the economic situation of households, their availability and acceptance by the IHHs. The superstructure should be durable to avoid dysfunction of the toilet or to be no longer functional due to a lack of privacy.

Audit found that PHED&WS, Bordumsa Division incurred an expenditure of ₹18.61 lakh including transportation for 154 prefabricated ready-to-use toilets. The work order was issued to a Changlang based firm<sup>22</sup> and the installation was completed on September 2017. It was noticed that the Department did not make any feasibility study as envisaged in the guidelines. During the physical verification of nine IHHs on February 2020, audit noticed that the superstructure of the prefabricated toilets was made of non-durable objects viz. card board. All the nine toilets were in dilapidated condition with no privacy. The IHHs intimated that all the occupants of the house were forced to defecate in the open/ jungle. Hence, the entire expenditure of ₹18.61 lakh was wasteful. Photographs of two such dilapidated toilets are shown below:

<sup>21</sup> Junior Engineers at Block level and VWSC at village level

<sup>22</sup> M/s R.S. Enterprise



*Dilapidated condition of the pre-fabricated toilets*

The Department stated (October 2021) that all standard materials would be used for such construction in future. However, the reply is silent about the supply of sub-standard materials and action taken against the firm for supplying such sub-standard materials and officers who were to monitor the construction of IHHLs.

***Recommendation: The State Government should take action against the supplier for supply of sub-standard materials and fix the responsibility of the respective Government Officer/ Officials. Moreover, the State Government may ensure the toilets are rebuilt as IHHLs to achieve ODF status.***

#### **2.2.14.3.3 Local customised sanitation technology for IHHL in West Siang**

The Ministry under the SBM advocates use of two-pit toilets that allow on-site treatment and the conversion of sewage sludge into hygienic compost. The construction of any other type of toilet should only be considered if the toilets do not fit the topography of the region or if exceptional circumstances of the household concerned exist. MD(G) has adopted the technology for the construction of IHHL in the state without carrying out a feasibility study. The technology is unsuitable for rocky areas of the state, as there is no chance of percolation of water from pits. The result is that the pits filled in frequently. Due to unavailability of mechanical devices in the rural areas in Arunachal Pradesh to clean the pits, it is not accepted by the households. Moreover, even after the pit is emptied, it is quite difficult to dispose the sludge safely.

During physical verification of 400 IHHs in the five sampled Districts (Lohit, Changlang, West Kameng, East Kameng and Papum Pare), audit found 354 IHHs (88.50 per cent) built IHHL using conventional septic tank technology. This shows the affinity of the households towards adopting septic tank technology.

The department stated (October 2021) that they have developed locally customised single pit technology in West Siang Division which is doing very well. Efforts are being made to disseminate this technology to other divisions also. The department added that they have also been using local resources for construction of toilets for which they were given award by the GoI.

#### 2.2.14.3.4 Absence of toilets in schools & anganwadi centres

Annexure V of SBM (U) regarding ODF protocol stipulates that every school in a ward provides self-declaration that all students enrolled in it have access to, and are routinely using toilets at home and at school. The GoI decided (June 2015<sup>23</sup>) to define ODF as the termination of faecal-oral transmission, where no visible faeces found in the environment/ village and every household as well as public/ community institutions using safe technology option for disposal of faeces under SBM (G).

There are 3,144 government schools in the State. Audit noticed that out of 3,144 schools, 1,984 schools (63 per cent) are without toilet or without access to a functional toilet. The details of absence of toilets and water facility in toilets in the five sampled districts are given in **Table 2.16**.

**Table No. 2.16: Status of toilet in schools of five sampled Districts**

Sl. No.	Name of the sampled District	Total no. of school	No. of school physically verified	Deficiency noticed in physical verification	
				No. of school without toilet	No. of school without water in toilets
1.	Lohit	84	24	07	10
2.	Changlang	289	17	05	06
3.	West Kameng	172	20	02	02
4.	East Kameng	229	19	16	16
5.	Papum Pare	244	17	08	09

Source: Data furnished by the Education Department and physical verification report

Out of 97 schools, Audit found that in 38 schools (39.12 per cent) there was no toilet provision. 43 schools (44.32 per cent) had toilet facility without any provision for water supply. The ratio per toilet to student varied from one to 226 per student.

Some of the toilets were in dilapidated condition as can be seen from the sample photograph shown below.



*Dysfunctional toilet in Government upper primary school, Pukhuri*

Similarly, out of total 6,225 anaganwadi centers in the State, 5,756 anganwadi centres (92.46 per cent) were without toilet or without access to functional toilets. During

<sup>23</sup> Vide notification No.S-11011/3/2015-SBM dated 09 June 2015

physical verification, anganwadi centres without any toilet provision were noticed in the sampled districts. The details are given as under **Table 2.17**.

**Table No. 2.17: Status of toilet in Anganwadi Centres of five sampled Districts**

Sl. No.	Name of the sampled district	Total nos. of Anganwadi Centres	Nos. of Anganwadi Centres physically verified	Deficiency noticed in physical verification	
				No. of Anganwadi Centres without toilet	No. of Anganwadi Centres without water in toilets
1.	Lohit	102	26	23	3
2.	Changlang	454	20	20	0
3.	West Kameng	307	24	24	0
4.	East Kameng	369	20	18	2
5.	Papum Pare	522	20	18	1

Source: Data furnished by the Education Department and physical verification report

Out of 110 anganwadi centres, 103 anganwadi centres did not have toilet and six anganwadi centres had toilet facility without provision for water supply.

The Department stated (October 2021) that although the guidelines for SBM (G) stipulated access of toilets to all schools/ anganwadi centres for declaring ODF village, the responsibility for construction of the School and Anganwadi toilets was delinked from SBM (G) in 2014. Therefore, the Department pursued the matter with the Education and Women & Child Development Department of GoAP to provide toilets to all schools and anganwadi centres for enabling declaration of the ODF villages.

The facts, however, remains that the declaration of ODF without having toilets in schools and anganwadi centers is a gross violation of the decision of the SBM (G) guidelines as well as the decision of the GoI.

**Recommendation:** *State Government may take action to ensure the toilet facilities along with the water connections in schools and anganwadi centres immediately by repairing and constructing toilets as these have already been declared ODF districts.*

#### 2.2.14.4 Construction of CSCs under SBM (G)

The department constructed 405 CSCs (87.28 per cent) against the target of 464 CSCs in sampled Districts. In absence of DSBMMC and VWSC, the target of 464 was set on the basis of one CSC per Gram Panchayat, without assessing the actual requirement.

The target and achievement of the sampled districts during 2014-20 are shown in **Table 2.18**.

**Table 2.18: Target and achievement for CSCs in sampled districts during 2014-15 to 2019-20**

Sl. No.	District	Target (in no.)	Achievement (in no.)	Excess (+)/ Less (-) (in no.)	Expenditure during 2014-20 (₹ in lakh)
1	2	3	4	5=3-4	6
1.	Changlang	74	98	24	128.8
2.	East Kameng	135	114	-21	235.4
3.	Lohit	107	10	-97	44.93
4.	Papum Pare	73	74	1	95.4
5.	West Kameng	75	109	34	195.65
<b>Total</b>		<b>464</b>	<b>405</b>	<b>-59</b>	<b>700.18</b>

Source: Departmental record

It was observed that no approved design/ technique (cost effective method) was forwarded by the Department for construction of CSCs. Thus, in absence of approved technique/ design, the durability of the construction of CSC could not be ascertained. During physical verification, it was observed that CSCs were constructed without separate provision for specially abled and transgender, ample lighting without water supply, space for cleaning and washing clothes, disposal bins and incinerators. Moreover, the constructed CSCs at Doimukh, Papum Pare were found in dilapidated condition in absence of operation and maintenance which is indicative of non-existence of monitoring and evaluation system.

**Recommendation:** *The Department may take action against the officers responsible for monitoring and take immediate steps to repair, construct the dilapidated CSCs and introduce proper mechanism for operation and maintenance of CSCs constructed.*

#### 2.2.14.5 Solid Waste Management under SBM (U)

A well-defined waste management policy facilitates development and implementation of proper mechanisms to effectively manage solid waste on a sustainable basis. Rule 11(a) of Solid Waste Management (SWM) Rules, 2016 stipulates that state governments shall prepare a state policy and strategy on SWM within one year of coming into force of the SWM Rules, 2016 *i.e.* by March 2017. Scrutiny of records revealed that the MD(U)/ UD&H Department did not prepare state policy and strategy on SWM. In absence of any policy and strategy, the present and future estimation of waste generation, staff, vehicles and equipment requirement for primary collection, transportation, processing and disposal could not be assessed and planned.

Paragraph 7.2 of SBM (U) guidelines envisages that each ULB shall prepare DPR on SWM projects for implementation in the urban centres, in consultation with the State Government, and with reference to checklist prescribed in the Manual on MSW Management, 2000 published by Ministry of Urban Development & Poverty Alleviation (MoUD&PA). The checklist *inter alia* stipulated preparation of city profile (detailed data of wards or zones), status of existing SWM in the city, project definition, gap analysis, proposed solid waste management system, institutional aspects and capacity building, other O&M aspects, cost estimates and financial aspects of the projects *etc.* The DPRs were to be approved by the State Level High Power Committee (SLHPC).

The Department did not prepare DPRs for SWM for any urban centres. Hence, projects related to the scientific disposal of waste could not be implemented in any of the urban centres under SBM. There has been no assessment and evaluation of the waste generated in the urban centres of Arunachal Pradesh, except Bomdila, the other four sampled urban centres focused primarily on the collection of waste from the source. There was no separation of waste at the source. While approving the building plans, no provisions for waste disposal facilities in residential areas, hospitals and markets were ensured. The department did not charge any user fees for the collection of waste that could have been a source of income, and the same could have been used for the installation and smooth operation and maintenance of waste management.

While accepting the facts the Department stated (October 2021) that CSP is awaiting approval from SLHPC after which individual DPR for each urban centres shall be prepared and user charges would be levied accordingly.

#### **2.2.14.5.1 Generation of Waste/ Assessment of Waste**

Section 1.4.3.3.1 of CPHEEO Municipal Solid Waste Management (MSWM) Manual, 2016 prescribes that for long term planning, the average amount of waste disposed by a specific class of generators should be estimated by averaging data from several samples collected continuously for seven days at multiple representative locations during each of the three main seasons (summer, winter, and rainy). Waste quantities should be aggregated over the seven-day period, weighed, and averaged. These quantities can then be extrapolated to the entire population and per capita generation assessed. Paragraph 3.3.1 of Manual on Municipal Solid Waste Management (Manual) 2000, also envisages that an analysis of the composition, characteristics and quantities of solid waste is essential as it provides the basic data for planning, designing and operating the waste management process. The changes/ trend in composition and quantity of waste over a period of time can be predicted which help in future planning.

Audit observed that out of five urban centres, none of these centres, assessed the parameters *viz.* waste characteristics, calorific value of the waste, organic fraction and moisture content of the waste produce as envisaged in the guidelines. In absence of the above details, the requirements of disposal mechanism (incinerators, landfills *etc.*), adequacy of waste handling infrastructure, capacity of manpower, vehicles could not be planned for environment sustainability.

The Department accepted (October 2021) the facts.

#### **2.2.14.5.2 Collection of Waste**

Chapter 10.5 of Manual on SWM, 2000 and Rule 15 of SWM Rules, 2016, prescribes arrangement for door to door collection of segregated solid waste from all households including slums and informal settlements. Waste collection system is necessary to ensure that waste stored at source is collected regularly and it is not disposed of on the streets, drains, water bodies, *etc.* Inefficient waste collection has an impact on public health and aesthetics. The collection service should be regular and reliable.

Audit noticed that none of the sampled urban centres introduced segregation management to separate dry and wet wastes before collection of wastes. During interaction with the 200 IHHs in five sampled urban centres, 146 IHHs (27.5 *per cent*) confirmed that the IHHs did not segregate dry and wet wastes before handing over to the agency.

Rule 15(c) of the SWM Rules, 2016 stipulates that concerned authorities should establish a system to recognise organisation of waste pickers or informal waste collectors and promote and establish a system for integration of these authorised waste-pickers and waste collectors to facilitate their participation in SWM including door to door collection of waste. Audit, however, observed that none of the district has established such system to integrate waste pickers and waste collectors for door to door collection of waste.

The Department accepted (October 2021) the facts.

### 2.2.14.5.3 Processing and disposal of Waste

Rule 3 (35) of SWM 2016 stipulates that processing means conversion/ transformation of waste into useful fractions/ products. The biodegradable waste should be processed by composting, vermi-composting, aerobic digestion or any other appropriate biological processing so as to minimise the burden on landfill. Similarly, the non-biodegradable waste should be processed by recycling or co-processing. Rule 15(V) of SWM 2016 also stipulates facilitation of construction, operation and maintenance of solid waste processing facilities and associated infrastructure on their own or with private sector participation or through any agency for optimum utilisation of various components of solid waste adopting suitable technology including the following technologies -

- (i) Bio-methanation, microbial composting, vermi-composting, anaerobic digestion or any other appropriate processing for bio-stabilisation of biodegradable wastes.
- (ii) Processing of waste to energy including refused derived fuel for combustible fraction of waste or supply as feedstock to solid waste based power plants or cement kills.

It was noticed that two urban centres *viz.* Itanagar and Bomdila had their own SWTPs or methodology adopted for processing of wastes and three urban centres *viz.* Tezu, Jairampur and Seppa neither have any Solid Waste Treatment Plants (SWTPs) nor adopted any methodology for processing of waste. During joint physical verification of SWTPs at Itanagar, Chimpu, it was found that SWTPs was dysfunctional. Bomdila had only adopted composting for conversion of bio-degradable wastes into compost *i.e.* compost pits which was functional.

The Department accepted (October 2021) the audit findings without commenting on action taken to make the SWTP functional at Itanagar and also steps taken to introduce the system for processing of wastes in three urban centres.

As per Paragraph 4.5.7 of Central Public Health and Environmental Engineer Organisation (CPHEEO) guidelines, open solid waste dumpsites in India do not have an engineered liner system, leachate collection system (LCS), or an appropriately designed cover system, thus posing a threat to the environment and human health. Such dumpsites should be immediately closed to minimise their impact on land, groundwater, and surface water quality and on air quality in the vicinity of the dumpsite. Audit noticed that all the urban centres were using landfills/ dumping grounds for disposal of solid waste. Physical verification of five sampled urban centres to assess the actual disposal of wastes revealed the following.

Sl. No.	Audit Observations	Department's Reply
1.	All the five urban centres of the sampled district were using dumping grounds for disposal of solid wastes. But these dumpsites have not been designed to protect the environment and human health. Hence, these dumpsites are required to be closed immediately to safeguard the environment and human health. However, the State Government/ Department had not taken any steps on the dumpsites to protect the environment and human health.	The Department accepted the facts and stated that the projects have been taken to safeguard the environment and human health. Moreover, the plastic wastes segregated are handed over to National Highways and Infrastructure Development Corporation Ltd (NHIDCL) for using in construction of roads.

Sl. No.	Audit Observations	Department's Reply
2.	The dumping site at Pampoli, Seppa, is closed due to objections from the local population. Waste generated from Seppa town is being dumped near the Kameng River bank without any segregation of bio degradable and non-bio degradable waste. The waste was also found burning in open.	The Department stated (October 2021) that they have identified another site which is away from the town and the work is in progress to construct material recovery facility.
3.	During field visit to the Premnagar colony in Jairampur, Audit observed that garbage was disposed on the banks of Namchuk River	The Department accepted the facts without commenting on the action taken to restrict the disposal of garbage on the banks of the river.

The following pictures represent the wastes generated near River banks.

		
<b>Waste generated from Seppa town were being dumped near the Kameng River</b>		<b>Garbage disposed of on the banks of Namchuk River, Jairampur</b>

Thus, the waste dumped/ burned/ disposed off near the water bodies/ River violates the Environment (Protection) Act, 1986 as well as the Water (Prevention and Control of Pollution) Act, 1974.

#### 2.2.14.5.4 Management of other Waste

Waste generated in the State *inter alia* includes Bio-Medical Waste (BMW) and hazardous waste. All these wastes pose serious threat to environment and public health and hence, need to be collected, transported and disposed of in a scientific manner.

##### A. Bio-Medical Waste (BMW)

Paragraph 7.3 of Bio-Medical Waste (BMW) Management Rules, 2016 envisages that the BMW shall be treated and disposed of in accordance with Schedule I and in compliance with standards provided in Schedule II by the Health care facility and common BMW treatment facility. Paragraph 7(4) states that where service of the common BMW treatment facility is not available, the occupiers shall set up requisite BMW treatment equipment like incinerator, autoclave or microwave, shredder prior to commencement of its operation as per the authorisation given by the prescribed authority. The common BMW treatment facility is considered advantageous over individual treatment facilities in terms of capital investment, manpower, monitoring by regulatory agencies *etc.*

The methods adopted in the five urban centres in sampled districts are depicted in **Table 2.19**.

Table 2.19: Status of BMW in five sampled districts

Sl. No.	Districts	No. of CHC/ PHC/ Hospitals	No. of CHCs/ PHCs/ Hospitals adopted the method for BMW:		
			Incinerators	Deep Burial/ Sharp Pit	Burning
1.	Papum Pare	6	0	5	0
2.	East Kameng	10	01 (District Hospital, Seppa)	9	0
3.	Lohit	7	00	4	3
4.	West Kameng	3	01 (General Hospital, Bomdila)	2	0
5.	Changlang	12	0	9	3

Source: Records from the Department of Health

It was observed that the incinerators were installed in the Hospitals and the method of disposal of BMW was functional.

### **B. Hazardous Waste**

The GoI notified (April 2016) the Hazardous and Other Wastes (Management and Trans boundary Movement) Rules, 2016 for effective handling, collection, treatment, storage, utilisation and disposal of hazardous and other waste in an environmentally sound manner. A common hazardous waste treatment, storage and disposal facility (CHWTSDF) reduces the number of hazardous waste sites and also eliminates the pollution potential. Also, the management of waste at common facility is relatively easier, economically viable and easy to monitor. It was noticed that in absence of CHWTSDF in the State, the State Government did not take any steps to identify the dealer/ distributor to collect the hazardous wastes so as to dispose them in the nearest CHWTSDF.

**Recommendation:** *The State Government should maintain information on generation, collection and disposal of solid waste in all urban centres for facilitating management of waste in a systematic manner. Segregation of waste should be given greater priority through public awareness campaign. Disposal of garbage in open dumpsites, roadsides, river banks, etc., should be stopped immediately and processing of waste scientifically should be ensured at the earliest in all urban centres. The State Government should identify the dealer/ distributor to collect the hazardous wastes for disposal to the nearest CHWTSDF.*

#### **2.2.14.6 SLWM for SBM (G)**

Paragraph 6.10.2 of SBM (G) guidelines stipulates that SLWM is to be taken up in project mode for each Gram Panchayat (GP) with financial assistance capped for a GP on the basis of number of households to enable all GPs to implement sustainable SLWM projects. The target for SLWM was fixed according to the numbers of GPs in the districts. The Department fixed a target of 1,783 GPs under SLWM during the period 2014-15 to 2018-19. Out of the targeted GPs, the Department covered 1,221 GPs (68 per cent) under SLWM during the period.

Paragraph 6.10.3 {Sub-Paragraph (i) and (ii)} of the Guidelines on SBM (G) stipulates that states are to decide the technologies suitable to their areas. Audit observed that awareness programme was conducted through IEC for identification and segregation of wastes and coloured dustbin was provided for segregation and management for bio and non-biodegradable wastes. However, it was noticed that SBM (G) did not evolve any system to collect the wastes from door to door. In absence of the collection system, IHHs used to dispose the wastes in nearby open places or in the slope of hills, which was burnt from time to time. Moreover, no system [viz. Sewage Treatment Plant (STP)] was installed to prevent the contamination of water through the water bodies/ nalas in hilly slopes before it mixes with the main water bodies/ river.

While interaction with the beneficiaries during physical verification (in the rural areas of the five selected districts), out of 400 IHHs, 304 IHHs (76 per cent) did not segregate waste into bio and non-biodegradable wastes. The IHHs also confirmed that wastes were not collected from door to door and they were forced to dump the wastes either in open places or burn the wastes in nearby slopes of the hills as per their convenience. Moreover, the liquid wastes was also not treated to resist the contamination of water bodies/ river.

The Department accepted the facts and stated (October 2021) that necessary steps would be taken to protect the environmental pollution.

**Recommendation:** *The State Government should maintain information on generation, collection and disposal of solid waste in all the districts for facilitating management of waste in a systematic manner. Door-to-door collection of waste on daily basis should be ensured in rural areas as this would not only encourage public participation in management of solid waste but also avoid indiscriminate disposal of waste by the public. Segregation of waste should also be given greater priority through public awareness campaign. Disposal of waste in open places or burnings of waste in open should be stopped immediately and processing of waste scientifically should be introduced in rural areas at the earliest.*

#### **2.2.14.6.1 Diversion of funds**

Under SLWM, there is no provision for construction of pig stys. It was noticed in Audit that PHED, Seppa Division constructed 176 nos. of pig stys with an expenditure of ₹One crore in March 2019 under SLWM. The details of expenditure incurred for construction of pig stys are detailed in **Appendix 2.4**. The matter was not reported to the concerned authority *i.e.* the Ministry for approval.

**Recommendation:** *The State Government may initiate the process for obtaining ex-post-facto approval from the authority concerned.*

#### **2.2.14.7 Hygiene**

Paragraph 5.3.3 (C) of SBM (G) envisages hand-washing and personal hygiene including hand-washing in school before Mid-Day-Meal.

Audit observed that the five sampled districts (including Urban and Gramin) incurred an expenditure of ₹1,490.30 lakh under IEC for creating awareness. During physical verification of 600 IHHs (including Urban and Gramin), 14 IHHs (2.30 per cent) accepted not using soap for washing hands before or after meal or after using toilet.

490 IHHs (82 *per cent*) had no provision of running water and water storage facility in their toilet.

Audit also observed that out of 3,144 schools in the State, pupils at 1,984 schools (63 *per cent*) schools either have no toilet or no access to a functional toilet and absence of water supply in the schools. In the absence of toilets, students had to defecate in the open or nearby jungle without proper post-defecation cleaning. During physical verification of the 97 schools in the five sampled Districts, it was also observed that 1,882 students from 16 schools (16 *per cent*) did not use soap before and after meals or the toilet. There was no water supply in 43 schools out of 97 schools (44 *per cent*), which compromises the hygiene of 3,493 students in these schools.

The Department accepted the Audit findings and replied (October 2021) that an awareness drive would be carried out with involvement of school children and the matter on construction of toilets in the schools would be taken up with the Education Department. The Department also added that the water supply at school was improved with the implementation of Jal Jeevan Mission (JJM) in the State.

***Recommendation: The State Government should immediately involve the Education Department and the Woman and Child Development Departments actively for imparting proper sanitation and hygiene education in schools and aganwadi centres and to make the toilets functional by providing water supply.***

#### **2.2.14.8 Gender Equality and Inclusive Sanitation**

Annexure-XI on Guidelines on Gender issues in sanitation under SBM (G) stipulates that lack of safe, private spaces for women and girls to wash or tend to their personal hygiene needs when menstruating, severely restricts their ability to fully participate in daily activities, including attending schools. Unavailability of toilet is one of the most acute problems for children, women and young girls in Arunachal Pradesh. The lack of CT/ PT in urban areas was discussed in **Paragraphs 2.2.14.2.1 and 2.2.14.2.2.**

Out of 2,842 schools in the State, 1,687 schools do not have separate girls' toilets. In the absence of toilets, the female students had to use the boy's toilet or go home early or go to the nearby jungle/ bush to relieve themselves. Of the 97 schools physically verified in five sampled Districts, 85 schools (87 *per cent*) had failed to make provision for proper disposal of sanitary napkins. In the absence of any provision, students and teachers either throw used sanitary towels in open or go home early to dispose them of. Moreover, the lack of separate and clean toilets causes discomfort, discourages them from attending school during menstruation, and eventually increases drop outs from school.

According to the World Health Organisation (WHO), the lack of adequate sanitation for girls in schools is one of the reasons for the decline in female enrolment. The same has been observed in the State over the past five years. Details of boys and girls enrolment during 2014-20 are shown in the table **Table 2.20.**

**Table 2.20: Nos. of Boys and Girls Enrolment during 2014-15 to 2019-20**

(Figures are in no.)

Year	Enrolment in Class I to V		Enrolment in Class VI to VII		Enrolment in Class IX to X		Enrolment in Class XI to XII		Total Enrolment		Grand Total
	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls	
1	2	3	4	5	6	7	8	9	10=2+4+6+8	11=3+5+7+9	12=10+11
2014-15	75,067	78,616	34,143	38,797	21,208	20,235	15,046	14,471	1,45,464	1,52,119	2,97,583
2015-16	73,033	76,364	33,872	38,625	21,357	20,561	14,996	14,573	1,43,258	1,50,123	2,93,381
2016-17	57,150	60,297	30,128	35,406	19,932	19,655	12,274	12,083	1,19,484	1,27,441	2,46,925
2017-18	53,947	57,918	28,173	34,093	19,759	19,727	12,959	13,131	1,14,838	1,24,869	2,39,707
2018-19	46,410	50,084	26,425	32,368	17,809	18,450	9,809	10,234	1,00,453	1,11,136	2,11,589
2019-20	44,471	49,273	23,936	29,921	13,812	16,180	8,089	9,473	90,308	1,04,847	1,95,155

Source: Information furnished by the Education Department, GoAP

The Department stated (October 2021) that efforts were taken to provide separate girls toilet. It was also stated that vending machines and incinerators were installed in 20 locations of Middle/ Secondary Level Schools/ Hostels to take care of safe use and disposal of sanitary napkins and phase-wise facilitations in other needy schools would also be explored.

**Recommendation:** *The State Government should take immediate steps to install scientific sanitary disposal systems like incinerators in all schools.*

#### 2.2.14.9 Information Education and Communication (IEC) and Public Awareness (PA) under SBM (U)

Paragraph 8.4 of SBM (U) guidelines provides for the preparation of an annual action plan for IEC and PA by the State and approval by the High Power Committee (HPC). In addition, the communication material for the change of behaviour should be designed in consultation with the Ministry of Information and Broadcasting and Ministry of Health and Family Welfare.

During 2014-15 to 2019-20, the Mission Director incurred expenditure of ₹913.10 lakh. The fund received and expenditure incurred in the sample urban centers are shown in **Table 2.21**.

**Table 2.21: Fund received and expenditure under IEC for five sampled Urban Centres during 2014-20**

(₹ in lakh)

Urban Centers	Fund received	Expenditure	Activities taken up
Bomdila	6.84	6.64	Awareness campaign to sensitise for ill effects of unhygienic surroundings, spreading messages of sanitation through electronic and print media; NGO's and community leaders and organisations.
Itanagar	86.28	86.28	
Jairampur	27.88	27.88	
Seppa	11.94	10.89	
Tezu	8.62	8.62	
<b>Total</b>	141.56	140.31	

Source: Departmental records

It could be seen out of the total fund received of ₹141.56 lakh, MD(U) expended ₹140.31 lakh (99.12 per cent) during 2014-15 to 2019-20.

The IEC's Annual Action Plan at the State level was drawn up for the years 2016-17 and 2017-18 only. Audit noticed that none of the selected urban centres (Tezu, Jairampur, Itanagar, Bomdila & Seppa) had drawn up detailed IEC plans at the urban level which resulted in non-implementation of approved activities such as sending bulk SMS,

incentivising Nehru Yuva Kendra volunteers, appreciation and recognition of IHHs/ colonies/ wards, awareness through plays and exposure. Moreover, no communication materials for the change of behaviour were designed nor any consultation was made with the Ministries as per the guidelines.

By dispensing with these activities, people could not be effectively motivated to achieve mission's goals. The impact was reflected during the interaction in physical verification with 200 IHHs in the urban centre conducted by audit. Out of 200 IHHs, 18 IHHs (nine *per cent*) reported suffering from diseases due to the unhygienic environment, 19 IHHs (9.50 *per cent*) throw children's faeces outside due to insufficient awareness and 62 IHHs (31 *per cent*) have no knowledge of hygienic practices. Moreover, 131 IHHs (65.50 *per cent*) experienced the enforcement department's coercive tactics of changing behaviour or stopping defecation outdoors. 146 IHHs (73 *per cent*) had no knowledge of separating waste into biodegradable and non-biodegradable components.

The Department stated (October 2021) that though there is no formal plan for IEC in place, the IEC activities have been done regularly in consultation with the major stakeholders like school, SHG, PRI *etc.*

#### 2.2.14.10 IEC and Public Awareness SBM (G)

Paragraph 6.2.4 of SBM(G) guidelines stipulate state level activities like advertisement on Radio, social media, regular felicitation of local champions for spreading awareness, connecting through innovative tools like community radio and swachhata raths under IEC. The review of records revealed that SBM's message was only being broadcast in newspapers and there was the felicitation of local champions for spreading awareness. No innovative tools like community radio or swachhata raths were used under IEC. Audit also observed that the Department did not prepare the annual communication plan, in the absence of which, training materials for community mobilisers could not be made effective for implementation of IEC plans. The Department stated (October 2021) that they have formal annual communication plan in place, but copies of the same were not furnished to Audit. The Department also added that IEC activities have been adversely affected because of fund shortage. But no record was furnished to Audit in support of the claim.

During 2014-15 to 2019-20, the MD(G) incurred expenditure of ₹4,591.01 lakh under IEC. Out of the total fund received, the fund received and expenditure incurred in the five sample urban centers is shown in **Table 2.22**.

**Table 2.22: Fund received and expenditure of IEC for five sampled Districts during 2014-20**  
(₹ in lakh)

District	Fund received	Expenditure	Activities taken up
East Kameng	236.32	236.32	Awareness campaign to sensitise for ill effects of unhygienic surroundings, spreading messages of sanitation through electronic and print media; NGO's and community leaders and organisations.
Changlang	184.40	184.40	
Lohit	181.65	179.08	
Papum Pare	302.94	301.40	
West Kameng	96.94	96.71	
<b>Total</b>	<b>1,002.25</b>	<b>997.91</b>	

Source: Departmental records

It could be seen out of the total fund received of ₹1,002.25 lakh, MD (G) expended ₹997.91 lakh (99.56 *per cent*) during 2014-15 to 2019-20.

In the physical verification of 400 IHHs in the five selected districts, 53 IHHs (13.25 per cent) reported suffering from diseases due to the unhygienic environment; 43 IHHs (10.75 per cent) throw children's faeces outside due to the lack of awareness; 37 IHHs (9.25 per cent) had no knowledge of hygienic practices. Moreover, 19 IHHs admitted defecating in open due to their habit and 304 IHHs (76 per cent) had no knowledge of separating waste into biodegradable and non-biodegradable components. Further, three IHHs admitted defecating in open in absence of access to IHHs.

The Department replied (October 2021) that many reputed NGOs were engaged for carrying out IEC awareness campaign apart from Consultant and Block Co-ordinators through Inter Personal Communication (IPC). The Department also utilised the social media<sup>24</sup> platform for spreading awareness to the optimum beneficiaries. Moreover, the Department would emphasise upon awareness during the promotion of SBM (G) Phase-II.

#### **2.2.14.11 Capacity Building (CB) and Administrative Expenses (AE) under SBM (U) and (G)**

Paragraph 9.6 of SBM (U) guideline stipulates that States and ULBs should identify relevant officials (both senior and field officials) for training and prepare a training calendar for them. The head of the State Mission must also ensure that identified officials undergo adequate training to ensure the success of the SBM (U) in the state. In addition, states should also identify relevant officials/ persons who can disseminate sanitation training under SBM (U) as "master trainers," who can participate in central government training on SBM (U) and then organise training to spread the SBM (U) message in the state.

Audit found that the Mission Director has not prepared an annual capacity-building action plan and no officials for training have been identified. Also, no training calendar was prepared to systematically provide training to the officers identified.

The Department accepted the audit finding and stated (October 2021) that they do not have a documented Annual Training Plan in place but also added that trainings are being conducted regularly. Also, whenever required trainees are sent outside State. Suggested list of Experts/ Master trainers was received from Ministry and the same were used for workshop/ training at State Level. The Department added that they would maintain documents in future.

Paragraph 6.3 of SBM (G) guidelines states that the DSP of each district should have details of the annual CB Action plan covering every GP in the district, with identification of the training institute/ agency, training components and the intended trainees, with definite timelines.

Audit observed that none of the five sampled districts prepared DSP. As such there were no detailed annual CB Action plans in the sampled districts. At the Mission Directorate, workshops and trainings were organised for ASHA workers, Swachhagrahis and Block Co-ordinators. But in the sampled Districts, no workshops/ conferences were conducted among officials at grass root level. No trainings were conducted for the

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<sup>24</sup> You Tube Channel namely "Swachh Arunachal", Twitter handles and WHATSAPP Groups in every District/ Division and HQ level

Sanitation Workers in the sampled districts and no full time Block Sanitation Officer was appointed in any of the sampled districts.

The reason for the ineffective capacity building was non-preparation of State Capacity Action Plan and detailed annual capacity building action plan covering every GP in the Districts as stipulated in the guidelines.

The Department stated in the exit conference (October 2021) that trainings are being conducted regularly by the Department and they have also constituted training cell in each division, however, the Department was silent about preparation of Annual CB Action Plan.

## **2.2.15 Monitoring and Evaluation**

### **2.2.15.1 Monitoring SBM (U)**

The SBM guideline for urban component provides for a strong monitoring and evaluation mechanism for the successful implementation of SBM (U). Audit observed the deficiencies in monitoring and evaluation mechanism in construction of IHHLs, CTs, temporary misappropriation and disposal of solid waste as discussed in **Paragraphs 2.2.14.1.1, 2.2.14.2.1, 2.2.13.3.3 and 2.2.14.5.3.**

The Department replied (September 2021) that MD(U) through the State Level Nodal Agency monitors the progress and performance of SBM(U). All critical data on progress/ status of various components are evaluated through Monthly MIS Portal uploaded by ULBs.

### **2.2.15.2 Monitoring in SBM (G)**

Paragraph 5.2.10 of the SBM (G) Guidelines stipulates that an effective monitoring mechanism shall be put in place for monitoring both - outputs (toilet construction) and outcomes (toilet usage), which could, *inter-alia*, be in the monitoring of open defecation in the GP. The MD (G) constructed 1,40,682 nos. of IHHLs during 2014-15 to 2019-20. However, the Department failed to assess the cases of open defecation in absence of established mechanism to monitor the usage of toilets as discussed in **Paragraph 2.2.14.3.2.**

Paragraph 6.8.2 of the guidelines provides that Suitable Operation and Maintenance, and monitoring guidelines may be issued by the State to ensure proper maintenance of the complex. Audit observed absence of monitoring guidelines to ensure proper maintenance of the CSCs as discussed in **Paragraph 2.2.14.4.**

The Department replied (October 2021) that monitoring of work was being done online every month for activities undertaken under SBM (G). However, the Department accepted the need of increasing the number of physical verifications of the facilities.

### **2.2.15.3 Evaluation studies in SBM (G) and (U)**

Paragraph 17.1 of SBM (G) guidelines stipulates that the States should conduct periodical evaluation studies on the implementation of SBM (G) programme at the State level. Evaluation studies may be conducted through reputed institutions and organisation as decided by the State. Copies of the reports of these evaluation studies conducted by the States should be furnished to the GoI. Remedial action should be

taken by the States on the basis of the observations made in these evaluation studies. The guidelines also states that at the central level, the performance of the states under the mission shall be evaluated from time to time through agencies of repute. However, no evaluation study was conducted by state or any reputed institutions/ organisation appointed by it.

The Department stated (October 2021) that no evaluation studies were carried out and added that the evaluation studies would be carried out in future.

#### **2.2.15.4 Social Audit**

Paragraph 6.11.6 SBM (G) guidelines envisaged that State will make arrangements for concurrent monitoring and social audits. The GP would organise and assist in organising Social Audits of the programme. Social Audit meeting will be held in each GP once in six months. The responsibility of Social Audit of the programme shall be given to any specific village level body/ committee/ SHG *etc.* which shall be carried out in coordination with the GP. The support organisations can assist in Social Audits.

Audit observed that the State did not make any arrangement for Social Audits in respect of both SBM (U) and (G).

#### **2.2.16 Impact assessment**

##### **2.2.16.1 ODF Status**

One of the principle objectives of SBM was to accelerate the sanitation coverage to eliminate open defecation in both Urban and Rural areas of the State by 02 October 2019. The State Government did not take any steps to align the target sets by the NITI Aayog as per the targets of SDG to end open defecation by 2030.

##### **2.2.16.1.1 ODF status in SBM (U)**

Annexure V of SBM (U) guidelines stipulates that a city/ ward can be notified/ declared as ODF city/ ODF ward if, at any point of the day, not a single person is found defecating in the open.

The GoI engaged Quality Council of India as an assessment agency for ODF declaration. On the basis of these assessments, MoHUA, GoI declares Urban Centres as ODF. Out of 33 urban centres, only 16 urban centres (48 *per cent*) were found to have been declared ODF in Arunachal Pradesh by Quality Control of India (QCI). The town wise ODF status is given in **Appendix 2.5**.

Paragraph 5.1.of SBM (U) guidelines stipulates that all households that have space should construct a toilet, and those households that do not have space to construct toilet, must have access to the CT. Audit observed that none of the ODF declared town had completely achieved the IHHL and CT targets fixed for ODF during 2014-15 to 2018-19. The rate of achievements ranged from 14.55 to 93.32 *per cent* for IHHL. The achievement for the construction of CT in 12 urban centers out of the 16 ODF declared urban centers was nil. Details of targets and achievements in construction of IHHL and CT in the ODF declared towns are shown in **Table 2.23**.

**Table 2.23: Targets and achievements in construction of IHHL and CT in the ODF declared towns during 2014-15 to 2019-20**

(Figures are in nos.)

Sl. No.	Town	IHHL			CT		
		Target	Achievement	Percentage	Target	Achievement	Percentage
1.	Aalo	406	347	85.47	6	3	50
2.	Basar	208	97	46.63	4	0	0
3.	Boleng	132	75	56.82	3	0	0
4.	Bomdila	192	69	35.94	6	0	0
5.	Changlang	205	51	24.88	4	0	0
6.	Deomali	680	532	78.24	3	0	0
7.	Dirang	155	31	20	3	0	0
8.	Khonsa	372	272	73.12	3	3	100
9.	Koloriang	241	149	61.83	3	0	0
10.	Miao	445	333	74.83	3	0	0
11.	Namsai	700	218	31.14	5	0	0
12.	Pasighat	740	602	81.35	8	4	50
13.	Roing	625	524	83.84	5	0	0
14.	Tawang	210	160	76.19	5	0	0
15.	Tezu	1601	251	14.55	5	0	0
16.	Ziro	419	391	93.32	5	3	60

Source: Record furnished by the Mission Director (Urban)

In the absence of achievement of target, the households which were not provided IHHL and CT were either defecating in open or using insanitary toilet. Moreover, the MD(U) did not take any steps to provide PT in the above mentioned towns to end the open defecation. Thus, the declaration of these urban centres as ODF was in violation of the scheme guidelines.

The Department stated (October 2021) that the reason for non-achievement of target was due to the non-release of 2<sup>nd</sup> instalment by the GoI. The reply of the Department could not be acceptable because the non-release of fund was due to the non-preparation of CSP and State Sanitation Strategy by the Mission Director SBM (U) as discussed in **Paragraph 2.2.14.1.**

In addition, during physical verification, Audit also found that the Tezu Kholla settlement in Lohit district, near the Lohit River in the town of Tezu, which has already been declared ODF by QCI, has neither a toilet facility within the house nor access to the community/ public toilets. In the absence of toilet facility, the occupants have to defecate at the nearby river bank. During physical verification, Audit found individual defecating in open and also found human faeces at the river bank. Open defecation on the river bank contaminates water, as the same river water is used for various purposes like drinking, cooking, bathing and washing.

The Department accepted the audit findings (October 2021).

#### **2.2.16.1.2 ODF status in SBM (G)**

Paragraph 3 of SBM (G) guidelines stipulates that ODF would mean the termination of faecal-oral transmission, defined by, a) no visible faeces found in the environment/ village and b) every IHHs as well as public/ community institution(s) using safe technology option for disposal of faeces. Audit observed absence of toilets in schools

and anganwadi centres, Installation of pre-fabricated toilets and defecation in open due to habit as discussed in **Paragraphs 2.2.14.3.4, 2.2.14.3.2 and 2.2.14.10.**

### 2.2.16.2 Physical verification of IHHL

In the course of Performance Audit, physical verification was conducted for 400 IHHs by Audit jointly with the officers from PHED&WS in respect of SBM (G) and 200 IHHs with the officers from UD&H in respect of SBM (U) to access the impact of construction of IHHLs. The IHHLs physical verification involved interaction with the respective IHHs to ascertain the impact of the implementation of the project.

The IHHs physical verification in SBM (G) was conducted in five selected districts (West Kameng, East Kameng, Papum Pare, Changlang and Lohit) covering 400 IHHs in 20 GPs under 10 blocks and 05 urban centres (Bomdila, Seppa, Itanagar, Changlang and Tezu) covering 200 IHHs in respect of SBM (U). Summary of the analysis out of responses gathered from 600 IHHs is given in the **Appendix 2.6.**

From the responses to the questionnaires (as indicated in the **Appendix 2.6**), the following observations are made:

Sl. No.	Criteria	Number of IHH
1.	Total household Physical verification	600
2.	Access to toilet	566
3.	Water Availability in the toilet	558
4.	Availability type	Running water
5.		Carried from distance
6.	Sludge disposal	19 uses open pit, 526 uses CST, 06 uses katcha toilets and 05 disposes in stream while 12 in open drain
7.	Tank empty method by manual scavenging	510
8.	Cases of Open defecation	50
9.	Children below 3 years	152
10.	Disposal of child faeces	45 dispose in toilet, 12 bury in soil, 62 throw in open places, 16 burn in open, 08 throw in dustbin and 5 in river
11.	Had knowledge about hygienic practices	501
12.	Cases of Disease	71
13.	Types of disease	28 cases of diarrhea, 05 cases of jaundice, 10 cases of malaria, 04 cases of typhoid.
14.	Use of soap after toilet	586
15.	Segregation of waste at source	150
16.	Door to door collection of waste	135
17.	Water storage facility in the toilet	284
18.	Both the gender share equal responsibility towards cleaning toilet	513

Source: Joint Physical verification by the Audit Team and Department Officials

### 2.2.17 Conclusion

Although the State has implemented the SBM at a cost of ₹548.23 crore, Audit observed that the objectives of SBM(G) was not achieved by 02 October 2019 *i.e.* within five years, due to non-inclusion of all the households without toilet in the baseline survey in absence of effective Village Water Sanitation Committee (VWSC) at the village level. As a result, the Department had to construct excess of 44,712 IHHLs (during the period 2014-15 to 2019-20) than the target set in PIP to cover all the households which were not included in the baseline survey. Also, due to non-preparation of State Sanitary Strategy (SSS) for the State and City Sanitation Plan (CSP) for 28 urban centres under SBM (U) the 2<sup>nd</sup> instalment was not released which resulted in non-achievement of the targets by 02 October 2019. Further, due to poor monitoring, instances of sub-standard work, temporary misappropriation of fund, *etc.* were noticed during the Mission period.

### 2.2.18 Recommendations

The State Government may-

1. ensure that the targets for Open Defecation Free status under SBM (Urban) could be achieved at earliest.
2. constitute and involve District Swatch Bharat Mission Management Committee in preparation of District Sanitation Plan at district level. Also, Village Water Sanitation Committee may be actively involved during survey for further inclusion of Individual Households (IHHs) with defunct, insanitary and emerging new IHHs without toilets for achieving Open Defecation Free status under SBM (Gramin).
3. expedite the process for preparation of City Sanitation Plan for 28 urban centres and State Sanitation Strategy under SBM (Urban).
4. take steps to monitor the environment pollution and health hazards due to dumping/ burning/disposal of wastes near the water bodies/ River.
5. ensure to provide/ make functional the toilets to the schools and anganwadi centers with water supply and also take steps to provide toilets to the IHHs whose toilets became defunct.
6. introduce effective monitoring mechanism for proper implementation of the Mission objectives and conduct evaluation studies through reputed institutions/ organisation and take periodical remedial action on the basis of the observations made in these evaluation studies. Moreover, steps may also be taken for conducting Social Audit.

## Compliance Audit Paragraph

### URBAN DEVELOPMENT AND HOUSING DEPARTMENT

#### 2.3 Mis-appropriation of funds leading to non-completion of project

**Deputy Director, Urban Development and Housing Department, Bomdila Division misappropriated Government money of ₹ 1.43 crore in nine components under the project “Construction of Vendors Market Shed at Dirang” leading to non-completion of project as per approved specification and the project remaining idle for more than three years from the date of completion.**

Ministry of Housing and Urban Poverty Alleviation, Government of India (GoI) introduced Centrally Sponsored Scheme (CSS) ‘10 per cent lumpsum provision’ for the benefit of North Eastern Region from the financial year 2001-02. The objective of the scheme was to ensure speedy development in urban area under the North Eastern Region by increasing new projects/ schemes in the Region. The funding pattern under the project was to be shared in the ratio 90:10 between the GoI and the Government of Arunachal Pradesh (GoAP).

As per Paragraph 4(vii) of the scheme guidelines, construction of Women’s markets/ vendors markets/ vending zones was permissible. Paragraph 8(xii) and (xiii) of the scheme guideline also envisages that the State Government should ensure that external power/ water supply immediately be made available on completion of the project and mechanism for handing over assets created and its operations and maintenance under any projects under the scheme should be clearly delineated before submission of a proposal to the Ministry. Paragraph 15(i) states that a Committee should be constituted under the Chairpersonship of District Magistrate/ Deputy Commissioner for overall supervision, direction and monitoring of the projects sanctioned.

Further, Section 2.5.1 of the CPWD works manual<sup>25</sup> 2014 stipulates that no estimate should be technically sanctioned unless detailed survey and feasibility report as prescribed in rule is submitted along with the estimate to enable the competent authority to see that the detailed estimate prepared takes into account all aspects of planning.

To provide a venue for small local growers to sell their goods in nearby areas, the Ministry of Housing and Urban Poverty Alleviation, Government of India (GoI) sanctioned (June 2014) an amount of ₹5.79 crore for “Construction of Vendors Market Shed at Dirang”. The State Government released the entire amount (including state share) of ₹5.79 crore<sup>26</sup> between December 2014 and February 2016 to Bomdila Division. The project was scheduled to be completed by 24 months *i.e.* by March 2017. The layout plan of the project was prepared by the Division to finalise the scope of work, which included 12 components including construction of Vendors Market (G+2) and other components, as under:

<sup>25</sup> Being followed by the State Government

<sup>26</sup> **Central Share:** 1<sup>st</sup> instalment- ₹171.96 lakh in December 2014, 2<sup>nd</sup> installment- ₹171.96 lakh in December 2015 and 3<sup>rd</sup> installment- ₹171.96 lakh September 2017

**State share:** ₹57.88 lakh in March 2016 and ₹5.00 lakh in February 2016

Sl. No.	Name of the components	Amount (in ₹)
1.	Building Portion	3,92,64,374.25
2.	Providing External Water Supply and Sewerage	18,86,689.23
3.	Rain Water Harvesting	7,36,517.92
4.	Open Parking Place	7,70,888.33
5.	Providing Railing in Parking	5,32,690.20
6.	Boundary Wall	21,86,518.05
7.	Storm Water Drain	7,55,170.00
8.	Protection Wall 4.00 mtr Height	23,12,938.20
9.	Protection Wall 6.00 mtr Height	29,70,880.00
10.	Solid Waste Management	1,00,000.00
11.	Children Park	7,67,243.00
12.	Carriage of material	28,20,113.00
<b>Total (1 to 12)</b>		<b>5,51,04,022.18</b>
Add: Consultancy charges (One per cent)		5,51,040.23
Add: Labour Cess (One per cent)		5,51,040.23
Add: Contingency Charges (Three per cent)		16,53,120.67
<b>Grand Total</b>		<b>5,78,59,223.31</b>

The Chief Engineer-cum-Director, Urban Development & Housing Department (UD&HD), accorded (January 2015) Technical Sanction (TS) for the work at a cost of ₹5.62 crore with a delay of six months from the date of sanction of project. The Division floated the Notice Inviting Tender (NIT) of the work in January 2015. The work was awarded (March 2015) to an Itanagar based firm<sup>27</sup> at a tender amount of ₹5.38 crore. The work commenced on 09 March 2015 and was shown as completed on 31 March 2018 with a delay of 12 months from the scheduled date of completion with an expenditure of ₹5.79 crore<sup>28</sup>.

Scrutiny of the records of the Deputy Director, UD&HD, Bomdila Division revealed that no survey was made nor feasibility report prepared to assess the requirements of the sheds in the market before preparation of the DPR for submission to the Ministry for approval as per the CPWD manual. Instead the project was undertaken on the basis of the assumption that the vendors market would be required due to construction of 320 houses under Pradhan Mantri Awas Yojana-Urban (erstwhile Rajiv Awas Yojana) in the close proximity.

It was, further, noticed that the mechanism for handing over assets created, its operations and maintenance under the project was not clearly delineated before submission of the proposal to the Ministry. Moreover, no committee was constituted under the Chairpersonship of District Magistrate/ Deputy Commissioner for overall supervision, direction and monitoring of the projects sanctioned as per the guidelines.

Cross verification of completion certificate, Measurements Books and Running Account Bills revealed that the Division paid (between March 2015 and March 2018) an amount of ₹5.38 crore to the contractor. The Division incurred total expenditure of ₹5.65 crore<sup>29</sup>. It was noticed that after incurring an expenditure of ₹5.65 crore, the project remained idle since date of completion (March 2018).

<sup>27</sup> M/s Kakum Enterprises

<sup>28</sup> As per the completion report

<sup>29</sup> Contract value: ₹5.38 crore + Consultancy charges (one per cent): ₹0.054 crore + Labour Cess (one per cent): ₹0.054 crore + Contingency Charges (three per cent): ₹0.016 crore

To assess the actual status of the project, Audit conducted (April 2021) joint physical verification with departmental official, at the work site. It was noticed that the Vendors Market/ Building having 39 rooms in three floors (including Ground floor) was lying idle for over 36 months since its completion without any sign of maintenance and utilisation. It was also observed that the location of the market shed was away from the main town (about 1.50 kms.) due to which the vendors were reluctant to move to new facility created. Thus, the entire amount of ₹5.65 crore incurred on construction of the building was wasteful as the objective of providing a venue for small local growers to sell their goods was not achieved.

The photographic evidence for the completed construction lying idle are depicted below:



Moreover, Audit observed in Joint Physical Verification (JPV) that, out of total 12 components, nine components were not executed, while an expenditure of ₹1.43<sup>30</sup> crore was shown as incurred and paid in March 2016 and March 2018 to the contractor on the basis of the recorded Measurement Book (MB), as shown in **Table 2.24**

**Table 2.24: Details of items not found executed**

Sl. No.	Sub-heads/ Component of work	Quantity	Expenditure incurred (in ₹)
1.	Providing external water supply and Sewage system	1	18,42,404.00
2.	Open parking Place (in sqm.)	372.23	7,53,021.29
3.	Providing Railing in parking (in mtrs.)	281.40	5,20,170.71
4.	Boundary wall (in mtrs.)	171.00	21,37,500.00
5.	Storm water drain (in mtrs.)	130.00	7,37,490.00
6.	Protection wall 4.00 mtr. Height (in mtrs.)	132.10	2255671.97
7.	Protection wall 6.00 mtr. Height (in mtrs.)	88.00	28,99,600.94
8.	Solid waste management (in no.)	10.00	93,000.00
9.	Children park	1	7,49,135.00
10.	Carriage of Material <sup>31</sup>		27,61,753.90.00
<b>Total</b>			<b>1,47,49,747.81</b>
Less: Deduction for Cess and Royalties			4,86,516.04
<b>Paid to contractor</b>			<b>1,42,63,231.77</b>

Source: Departmental records

<sup>30</sup> Second Running Account Bill ₹0.04 crore and Third Running Account Bill ₹1.39 crore

<sup>31</sup> Bills/ MB shows carriage of material for open parking place (₹2,14,813.29), boundary wall (₹6,11,480.61) Storm water drain (₹1,31,695.20), retaining wall 4.00 mtr. height (₹7,91,028.01) and retaining wall 6.00 mtr. height (₹10,12,736.79)

Scrutiny of the MBs revealed that the MB (BUD/ DRG/ 38) was verified by the Deputy Director (now re-designated as Executive Engineer) before passing the RA Bill in March 2016 and March 2018. This indicated absence of standard checks for scrutinising and approving of the bills resulting in suspected mis-appropriation of ₹1.43 crore. Moreover, the claim of the Division for completion of the project was false, as nine works were not-executed including external power/ water supply and as seen in the JPV (April 2021).

Some of the photographic evidences for the non-existing items as stated in **Table-2.24** are shown below:



*The empty site where 'Open Parking Place' was to be executed*



*Building without 'Boundary Wall and Protection Wall'.*

The matter was reported to the State Government in May 2021. The reply is awaited as of April 2022.

***Recommendation:*** *The State Government may take appropriate action against the concerned Deputy Director after fixing the responsibility for certifying incomplete building as completed. Further, the State Government may also take action against the contractor for claiming of bills without executing works and steps may be taken to recover the amount from the contractor. The assets created may be utilised appropriately.*

