

## **CHAPTER II: SOCIAL SECTOR**



## CHAPTER II: SOCIAL SECTOR

### 2.1 Introduction

This Chapter of the Audit Report presents the findings from the audit of Government units under the Social Sector.

The total budget allocation and expenditure of the departments under Social Sector during the years 2023-24 are given in **Table 2.1.1**.

**Table: 2.1.1: Details of allocation and expenditure under Social Sector**

(₹ in crore)

Department	Budget allocation	Expenditure
Education (Higher)	290.56	217.09
Education (School)	2,334.93	1,585.52
Education (Social)	1,607.16	1,267.06
Education (Elementary)	1,052.14	889.72
Education (Youth Affairs and Sports)	122.94	95.89
Food, Civil Supplies and Consumer Affairs	183.63	120.49
Family Welfare and Preventive Medicine	985.23	650.76
Health	685.16	460.24
Health (AGMC & GBP)	211.96	163.44
Labour Organisation	16.96	12.98
Panchayat	528.13	392.65
Public Works (Drinking Water and Sanitation)	569.61	417.08
Relief and Rehabilitation	136.14	53.18
Rural Development	3,091.19	2,541.85
Tribal Welfare (Research)	19.68	5.49
Kokborok and other Minority Languages	1.65	1.15
Tribal Welfare	1,102.40	813.07
Tribal Rehabilitation in Plantation and Particularly Vulnerable Tribal Group	41.36	34.44
Urban Development	1,471.20	841.01
Welfare of Scheduled Castes	138.25	33.86
Welfare of Minorities	86.74	14.12
OBC Welfare	78.63	41.34
Skill Development	16.87	2.69
<b>Total number of departments = 23</b>	<b>14,772.52</b>	<b>10,655.12</b>

*Source: Appropriation Accounts 2023-24*

During 2023-24, we audited 21 units under the Social Sector, covering an expenditure of ₹ 1,524.93 crore (including expenditures of the previous years).

This Chapter contains two Performance Audits titled “Mahatma Gandhi National Rural Employment Guarantee Act” and “Jal Jeevan Mission” under the Rural Development Department and Public Works (Drinking Water and Sanitation) Department respectively, along with one Compliance Audit Paragraph under the Education (Higher) Department involving monetary value of ₹ 38.23 crore.

## RURAL DEVELOPMENT DEPARTMENT

### 2.2 Performance Audit Report on 'Mahatma Gandhi National Rural Employment Guarantee Act'

#### Audit Snapshot



#### Why did we do this audit?

- To assess compliance with MGNREG Act & Guidelines.
- To verify fund management, planning, monitoring & employment generation.
- To Evaluate transparency & delivery of guaranteed wage employment.



#### What did we find?

- Only 66 average employment days provided against 100-day guarantee.
- Funds were not provided to the State as per the annual requirement of 100 days wages.
- Works were provided to job card holders on receipt of funds sanction from the government.
- Inadequate IEC activities led to low awareness.
- Large shortfall in social audits (54 per cent).
- Weak monitoring, IEC, and grievance redressal.
- Overall governance and oversight failures undermined MGNREGA's objective of ensuring rural livelihood security.



#### Registered Households

6.80 lakh



#### Unskilled Workers

12.20 lakh



#### Average Employment Days

66



#### What do we recommend?

- Large scale involvement of villagers in the planning process.
- Preparation of Perspective Plans
- Prompt payment of statutory payments to avoid penalty and damages.
- Timely issuance of job cards and regular monitoring.
- Person Days to be sanctioned as per annual entitlement.
- Job card holders to receive 100 days of guaranteed employment annually.
- Allocation of more works to arrest the trend of migration.
- Periodical verification of works.
- Completion certificates and handing over of works.
- GPs and VCs to conduct monthly reviews of works and record proceedings.
- Uploading of geo-tagged photos at three stages
- Conducting of Social audits as per guidelines.

### 2.2.1 Background

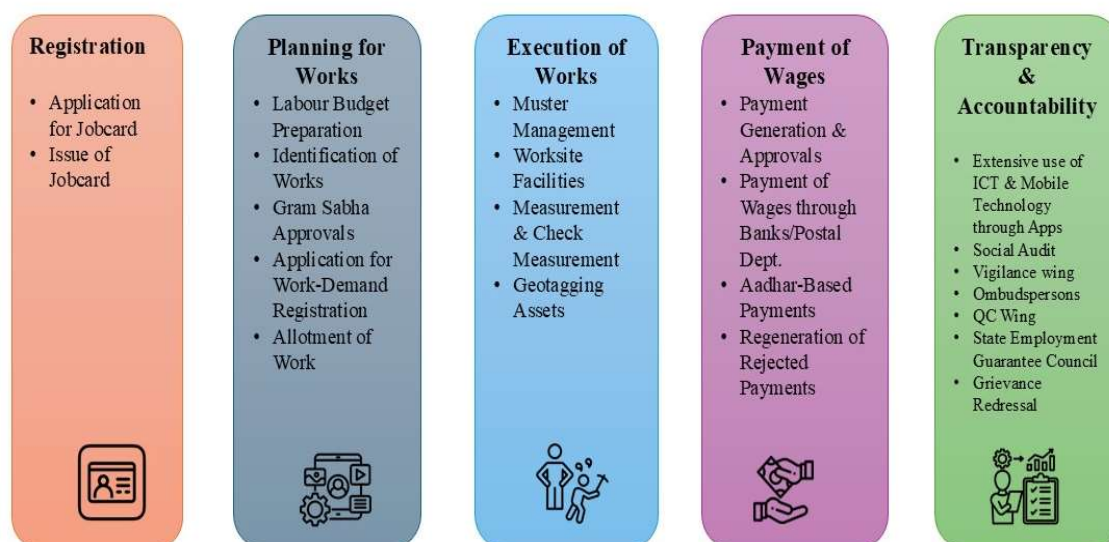
The Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) was enacted in September 2005 and implemented in a phased manner between February 2006 and April 2008 in all the rural districts of the country. The Act aims at enhancement of livelihood security of the households in rural areas of the country, by providing at least 100 days of guaranteed wage employment in every financial year to every rural household whose adult members volunteer to do unskilled manual work. In addition, the Act also focuses on the creation of durable assets. Other objectives include protection of the environment, empowerment of rural women, reduction of rural urban migration, fostering social equity and strengthening rural governance through decentralisation and processes of transparency and accountability.

#### Major entitlements of a Beneficiary under the MGNREGA Scheme

- **Right to a Job Card**
- **Right to demand and receive work within 15 days**
- **Right to unemployment Allowance**
- **Right to plan and prepare a Shelf of Projects**
- **Right to obtain work within a radius of five kilometres**
- **Right to worksite facilities**
- **Right to notified wage rate**
- **Right to receive wages within 15 days**
- **Compensation for delay in payment of wages**
- **Right to time-bound redressal of grievances and right to conduct concurrent social audits of all MGNREGS expenditure.**

### 2.2.2 Process for implementation of MGNREGA

#### Overview of MGNREGA



The main processes for the implementation of MGNREGA, as provided in the Act and the Operational Guidelines of MGNREGA, 2013 issued by Ministry of Rural Development (MoRD), Government of India (GoI), for implementation of MGNREGA are summarised in **Table 2.2.1**.

**Table 2.2.1: Implementation process of MGNREGA in brief**

Process	Brief details
Registration of Households and Issue of job cards	Adult members of rural households, willing to do unskilled manual work, may apply for registration to the Gram Panchayat (GP), who will issue 'Job Cards' free of cost within 15 days of receipt of the application, containing therein a unique job number with details of registered adult members of the household and their photographs.
Application for Employment and Allocation of Work	A job card holder can submit an application for work in several ways: viz., oral or written application demanding work, through a telephone call or mobile call or Interactive Voice Response System or through a call center or through a website or a kiosk set up for the purpose or any other means authorised by the State Government. Applications for work can be filed individually or for a group together. If an applicant is not provided with the work within 15 days of demand, the State Government is liable to pay daily unemployment allowance <sup>6</sup> .
Payment of Wages	Wages are to be paid according to piece rate or daily rate and are to be disbursed on weekly/ fortnightly basis. In case of delay in payment of wages by more than 15 days, the wage seeker is entitled to receive compensation for the delay @0.05 per cent of the unpaid wages per day of delay beyond sixteenth day.
Planning and Execution of Works	GPs are required to prepare annual plans/ shelf of possible works to be taken as and when the demand arises, which are then to be consolidated by the Mandal Parishad, and thereafter by the Zilla Parishad. Each district has to prepare a five-year District Perspective Plan. At least 50 per cent of the works (by cost) must be executed by the GPs. Other Implementing Agencies may include Forest, Horticulture, Panchayati Raj Institutions, Engineering Departments, etc. as well as Public Sector Undertakings (PSUs), Non-Government Organisations (NGOs) and Self Help Groups (SHGs).
Funding Pattern	<ul style="list-style-type: none"> <li>Expenditure on unskilled wage payments is borne 100 per cent by GoI. State Government is required to pay the unemployment allowance up to 25 per cent of skilled/ semi-skilled wage payments and material costs.</li> <li>GoI also provides administrative expenses (six per cent) to the State Government.</li> </ul>
Permissible Works, Expenditure	<ul style="list-style-type: none"> <li>List of permitted works (in order of priority) is specified in Schedule-I to the Act. These include water conservation, land development, forestry/horticulture, rural connectivity projects, etc.</li> </ul>

<sup>6</sup> Section 7(1) of MGNREG Act. The daily unemployment allowance will be at a rate not less than one fourth of the wage rate for the first thirty days during the financial year and not less than one half of the wage rate for the remaining period of the financial year.

Process	Brief details
Components, etc.	<ul style="list-style-type: none"> <li>GoI has also prepared guidelines for 'convergence' of MGNREGA works with schemes/ activities of other departments.</li> <li>Use of contractors is prohibited; as far as possible, tasks funded under the Act shall be performed by using manual labour and not machines.</li> <li>Ratio of unskilled wages to material costs (including semi-skilled or skilled wages) should be 60:40.</li> </ul>
Social Audit, Accountability and Transparency	There is a provision for Social Audit by the Gram Sabha every six months. The Gram Panchayat shall make available all relevant records related to the implementation of MGNREGA available for social audit.
Grievance Redressal Mechanisms	The Act provides for a Grievance redressal mechanisms at the Block and District level for dealing with any complaint in respect of implementation of the Scheme.

### 2.2.3 Notification of districts for implementation of MGNREGA in the State

GoI notified the implementation of the Act to all rural districts in the country in three phases: Phase I (February 2006); Phase II (April/ May 2007) and Phase III (April 2008). In the State of Tripura, the MGNREG Scheme (Scheme) was launched under Phase-I in February 2006 with a single District, namely, Dhalai. Of the remaining seven districts, South Tripura and West Tripura were covered in Phase-II in April 2007 while Gomati, Khowai, North Tripura, Sepahijala and Unakoti were covered under Phase-III in April 2008.

### 2.2.4 Organisational arrangements

The organogram for implementation of the scheme at different levels is shown in Chart 2.2.1.

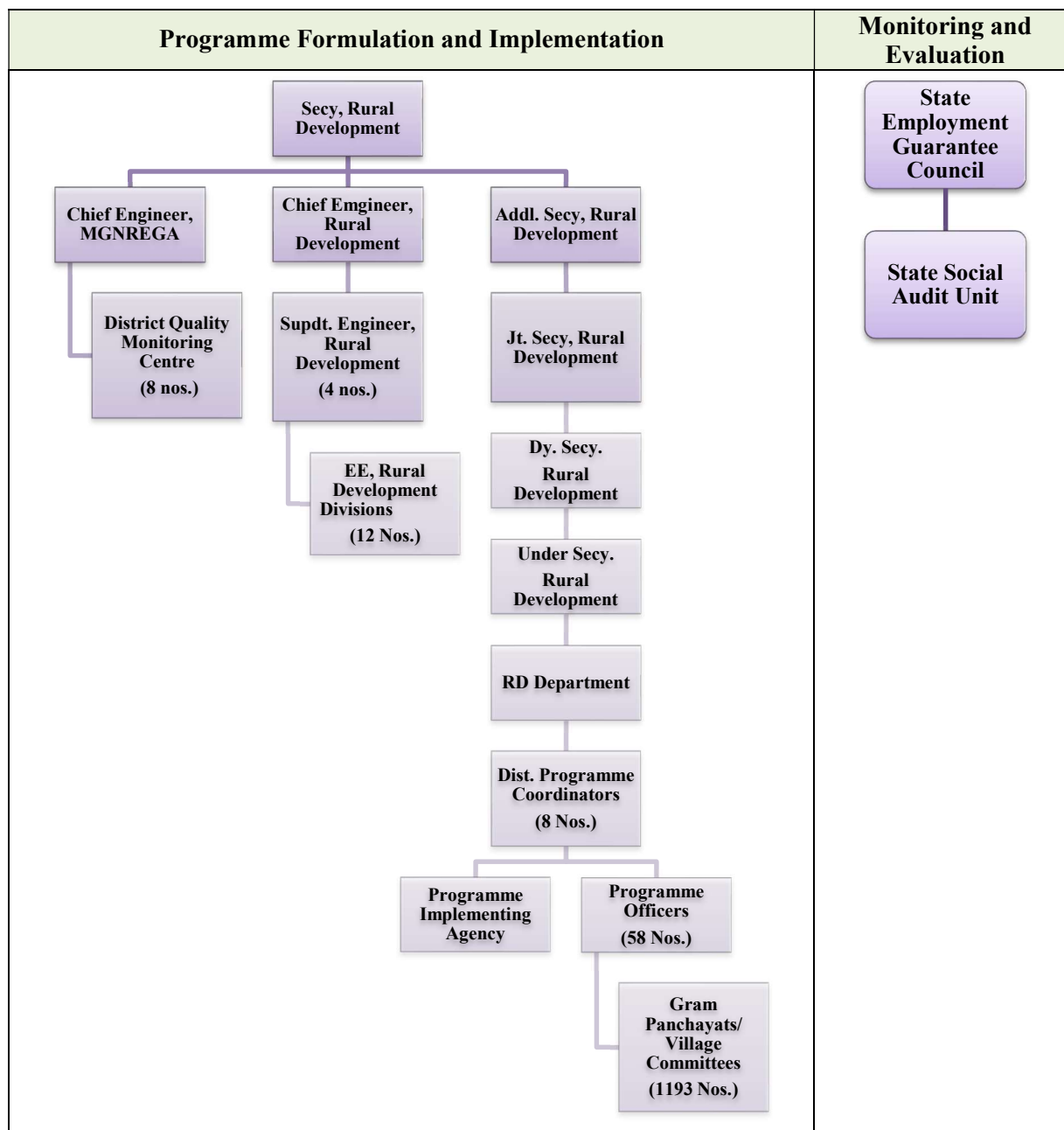
Chart 2.2.1: Organisational structure for implementation of MGNREGS



Source: Rural Development Department, Government of Tripura  
 Audit Report for the year 2023-24, Government of Tripura

The institutional mechanism put in place by the Government of Tripura for the implementation of MGNREGA in the State is summarised in **Chart 2.2.2**.

**Chart 2.2.2: Institutional mechanism**



*Source: Rural Development Department, Government of Tripura.*

Rural Development Department, Government of Tripura, headed by the Secretary of the Department is the nodal department for implementation of MGNREGA in the State. The Secretary is assisted by the Additional Secretary and the Deputy Secretary at the State level while eight District Programme Coordinators (DPCs), 58 Programme Officers, other Programme Implementation Agencies (PIA), GPs and Village Councils (VC) implement the programme at the field level. The State Employment Guarantee Council and the State Social Audit Unit are responsible for monitoring and evaluation of the Scheme implementation in the State. The key stakeholders of the MGNREGA is

given in Table 2.2.2.

**Table 2.2.2: The key stakeholders of the MGNREGA at various levels**

Key stakeholders at various levels		Roles and Responsibilities
<b>National Level</b>	<ul style="list-style-type: none"> <li>Central Employment Guarantee Council</li> <li>Ministry of Rural Development</li> </ul>	<ul style="list-style-type: none"> <li>Establish a central evaluation and monitoring system, advise the Central Government on all matters concerning the implementation of the Act.</li> <li>Make Rules under the Act, issue Operational Guidelines for effective implementation of the Act, set up the National Employment Guarantee Fund, make budgetary allocation, <i>etc.</i></li> </ul>
<b>State Level</b>	<ul style="list-style-type: none"> <li>State Government</li> <li>State Employment Guarantee Council</li> </ul>	<ul style="list-style-type: none"> <li>Make rules on matters pertaining to State responsibilities, policy formulation, guidelines, and overall supervision of MGNREGA implementation.</li> <li>Advise the State Government on MGNREGA implementation and policy matters.</li> </ul>
<b>District Level</b>	<ul style="list-style-type: none"> <li>District Programme Coordinator</li> </ul>	<ul style="list-style-type: none"> <li>Oversees the overall implementation of MGNREGA within the district</li> <li>Managing the technical aspects of MGNREGA projects.</li> </ul>
<b>Block Level</b>	<ul style="list-style-type: none"> <li>Programme Officer</li> <li>Block Panchayat</li> </ul>	<ul style="list-style-type: none"> <li>Coordinating MGNREGA activities within the block, including work allocation, monitoring and resolving grievances.</li> </ul>
<b>Village Level</b>	<ul style="list-style-type: none"> <li>Village panchayat</li> <li>Village Employment Council</li> </ul>	<ul style="list-style-type: none"> <li>Identifying works, managing Job Card holders, and overseeing the implementation of MGNREGA projects within the village.</li> </ul>
<b>Civil Society</b>	<ul style="list-style-type: none"> <li>Civil Society Organisations</li> <li>Self Help Groups</li> </ul>	<ul style="list-style-type: none"> <li>Awareness generation, capacity building, and social accountability</li> </ul>

Source: MGNREGA Operational Guidelines 2013

### 2.2.5 Structural mechanism and formation of Scheme rules

The State Government is required to formulate a State Employment Guarantee Scheme (SEGS) for providing not less than 100 days of guaranteed employment in a financial year to every household in the rural areas. As per Section 12 of the Act, the State Government is also required to constitute a State Employment Guarantee Council (SEGC) for regular monitoring and reviewing the implementation of the scheme at the State level and to prepare an Annual Report to be laid before the State Legislature.

The State Government formulated (January 2006) the Tripura Rural Employment Guarantee Scheme (TREGS). In July 2006, the State Government set up the SEGC and designated the Deputy Secretary and officers of the higher ranks of the Rural Development Department as the State Programme Coordinators, District Magistrates & Collectors of each district as the DPCs and the Block Development Officers as the POs for implementation of MGNREGS. The roles and responsibilities of these functionaries at each level were also clearly defined.

**Good Practice:**

*The State Government established the required institutional framework and clearly defined the roles and responsibilities at all levels for effective implementation of MGNREGS*

**2.2.6 Financial outlay and Physical Performance of the State at a Glance**

A summary of expenditure reported in the MGNREGA-Soft<sup>7</sup> along with other performance parameters on MGNREGA for the State of Tripura during the period from 2019-20 to 2023-24 is given in **Table 2.2.3**.

**Table 2.2.3: Performance parameters under MGNREGA**

Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Expenditure under MGNREGA in the State during 2019 -20 to 2023-24</b>					
	(₹ in crore)				
Expenditure on Wages	622.55	819.51	806.70	672.05	767.25
Expenditure on material <sup>8</sup>	170.79	188.23	220.63	283.04	304.24
Expenditure on administrative component	64.33	56.25	57.49	53.44	55.09
Total expenditure	857.67 (+54%)	1,063.99 (+ 24%)	1,084.82 (+ 2%)	1,008.53 (- 7%)	1,126.58 (+12%)
Wage to material ratio	78:22	81:19	79:21	70:30	72:28
<b>Generation of employment under the Scheme</b>					
Person days of employment generated in the State (number in crore)	3.44	4.37	4.26	3.34	3.70
Average employment generated per House Hold against the target for 100 days (in days)	60.78	74.66	71.85	59.92	63.16
Average expenditure per person day (in ₹) <sup>9</sup>	249	243	255	302	304
Average wage received per person day (in ₹)	181	187	191	199	208

*Source: MGNREGA MIS Report, State at a Glance report*

It may be seen from **Table 2.2.3** that the expenditure under the Scheme showed an increasing trend during 2019-24 except in the year 2022-23. There was a marginal increase in the average wage cost per person day while there was significant increase in

<sup>7</sup> MGNREGA Soft is a web-enabled application for managing implementation of MGNREGA and capturing data in real-time or near real-time from the field which helps in quick and easy analysis.

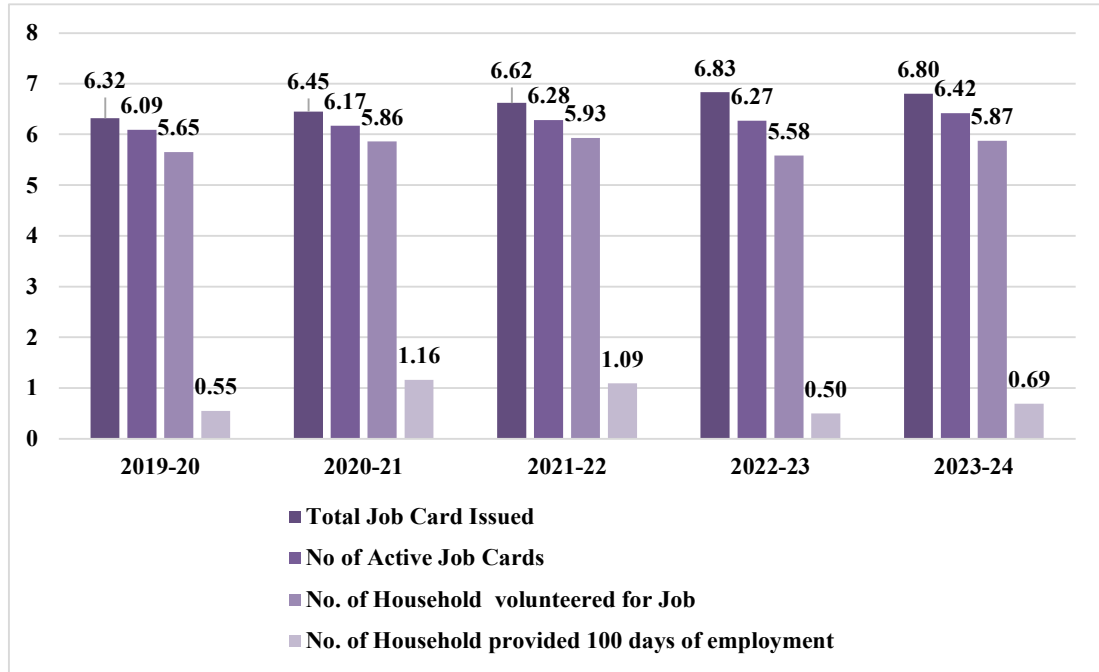
<sup>8</sup> Expenditure on material component includes expenditure on wages of skilled and semi-skilled labourers.

<sup>9</sup> Average expenditure per person days is calculated on the basis of total expenditure to person days.

average expenditure per person day.

The number of households volunteered for work, the number of households which were provided 100 days of employment, the total number of job cards issued and the active job cards in the State, during 2019-20 to 2023-24 is depicted **Chart 2.2.3**.

**Chart 2.2.3: Details of households and the job cards during 2019-24**  
(figures in lakh)



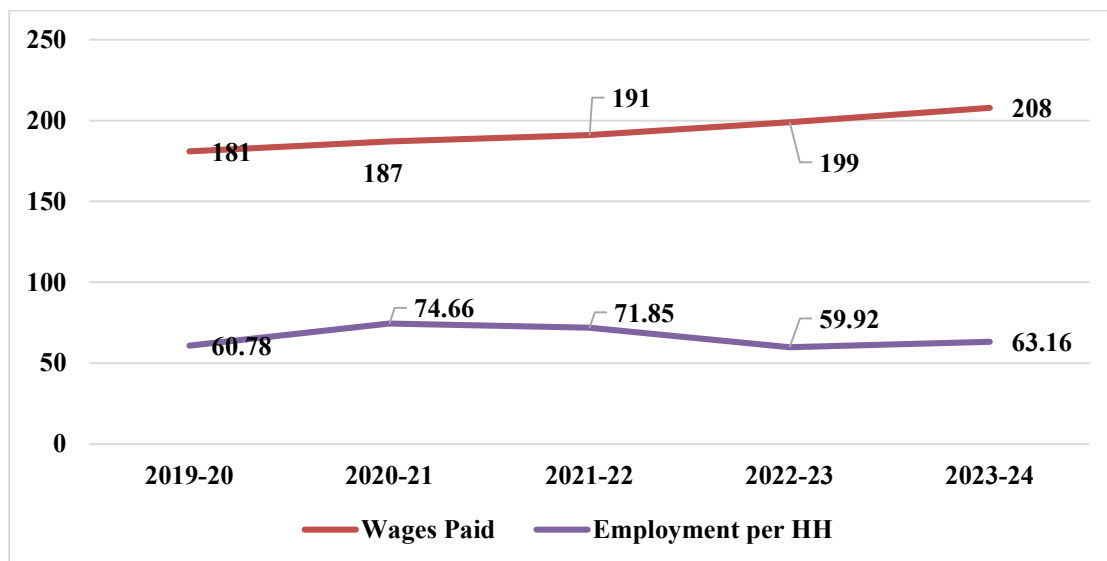
Source: MGNREGA MIS Report, State at a Glance report

It may be seen from **Chart 2.2.3** that 10<sup>10</sup> per cent of the households which volunteered for work during 2019-20 was provided 100 days of employment. However, the figure increased moderately to 20 per cent in 2020-21 and declined in subsequent years to 18 per cent, nine per cent and 12 per cent, during 2021-22, 2022-23 and 2023-24 respectively.

**Chart 2.2.4** depicts the average wages paid and employment per household during the period from 2019-20 to 2023-24. The chart indicates that even though the average wage cost or wages paid had been increasing, employment provided per HH showed mixed trend. It increased in the year 2020-21 and declined successively in next two financial years and showed a moderate increase in 2023-24.

<sup>10</sup> 0.55/5.65\*100= 9.73, 1.16/5.86\*100=19.79, 1.09/5.93\*100=18.38, 0.50/5.58\*100=8.96 and 0.69/5.87\*100=11.75

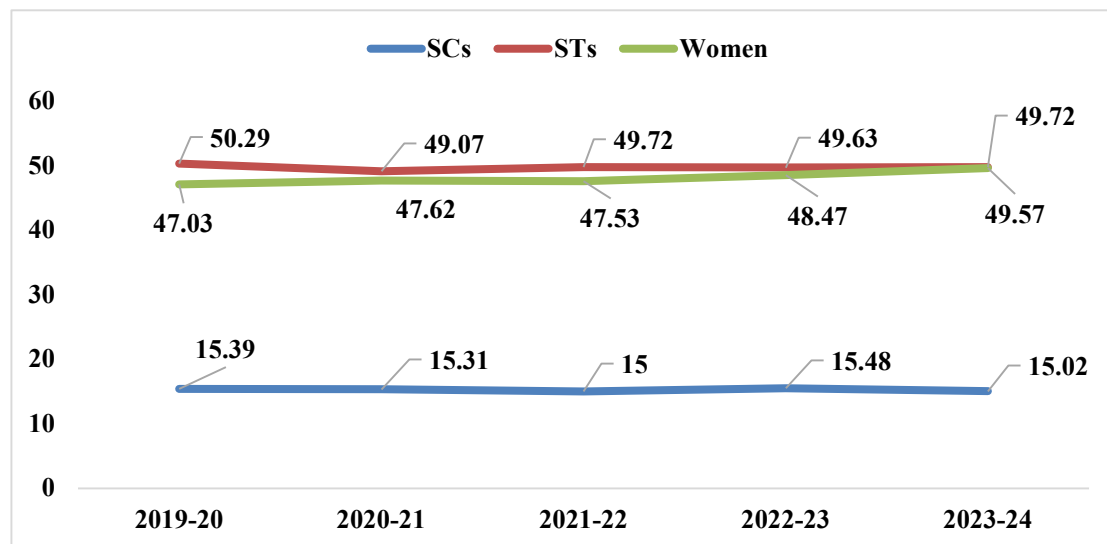
Chart 2.2.4: Average wages (₹) and employment (in days) per household



Source: MGNREGA MIS Report, State at a Glance report

Chart 2.2.5 shows the representation of Scheduled Castes (SCs), Scheduled Tribes (STs) and women in the employment provided under the Scheme. It can be seen from Chart 2.2.5 that there was fair representation of all the three categories in the employment generated by the State under the Scheme during 2019-20 to 2023-24.

Chart 2.2.5: Representation of SCs, STs and Women in the Employment under MGNREGS (in percentage of total employment)

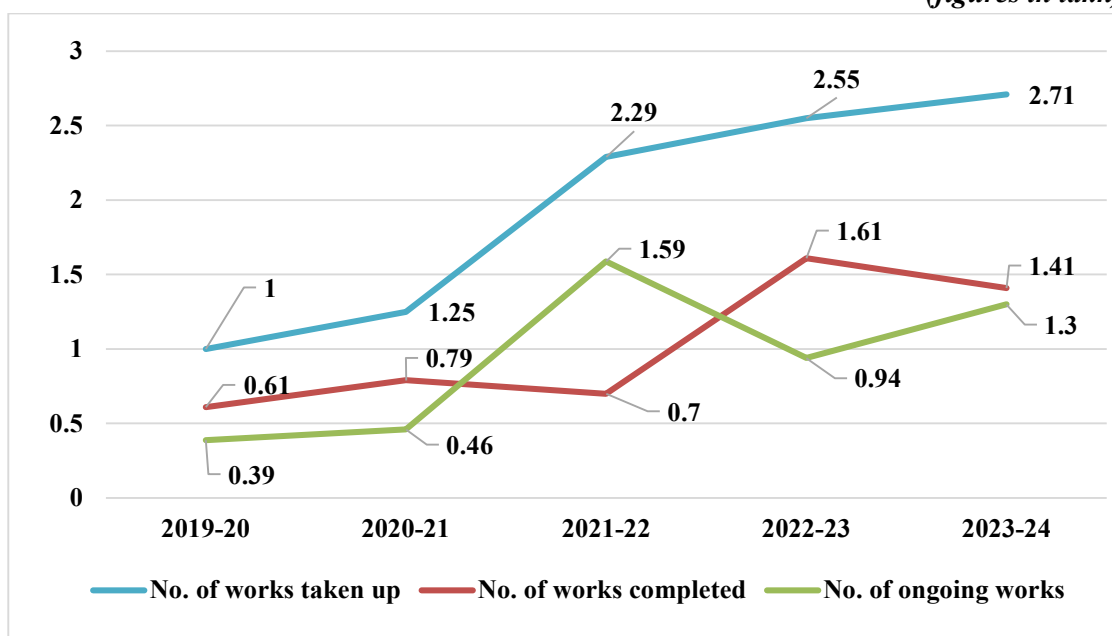


Source: MGNREGA MIS Report, State at a Glance report

Chart 2.2.6 depicts the status of works taken up under the Act during the period from 2019-20 to 2023-24. An analysis of the works taken up under the Scheme revealed that while the number of works undertaken by the State increased over the years, the percentage of ongoing works ranged from 37 per cent to 69 per cent.

Chart 2.2.6: Status of works taken up under MGNREGA

(figures in lakh)



Source: MGNREGA MIS Report, State at a Glance report

Thus, decline in household employment generation along with the decline in completion of works indicated inadequacies in achieving the primary objectives of the Scheme *i.e.* providing livelihood security and creation of assets.

### 2.2.7 Audit objectives

The Performance Audit was conducted with a view to obtain a reasonable assurance that:

- The planning process and financial management practices were adequately geared towards achieving the goals of the Act, while adhering to relevant rules and regulations;
- Fair access to employment opportunities was achieved, as well as employment adequately generated, leading to social protection and livelihood security as envisaged;
- Durable and useful assets were created and maintained in compliance with rules and regulations, while ensuring convergence with other programmes/ schemes; and
- Appropriate and adequate monitoring, social audit and grievance redressal system were in place and functioning as envisaged to achieve greater transparency and accountability.

### 2.2.8 Audit criteria

Audit findings were benchmarked against the following sources and criteria:

- Mahatma Gandhi National Rural Employment Guarantee Act, 2005;
- Operational Guidelines of MGNREGA, 2013 and the amendments thereto, Rules issued under the Act;

- Annual Master Circulars issued by the MoRD, GoI;
- Tripura State Rural Employment Guarantee Scheme (as notified by State Government);
- Orders, circulars and instructions, guidelines, *etc.* issued by Government of India and the State Government;
- General Financial Rules, 2017 and Delegation of Financial Power Rules, 2019 issued by the Government of Tripura with the amendments.

### **2.2.9 Audit Scope and methodology**

Field audit was conducted between August 2024 and November 2024, involving the scrutiny of records/ documents at the State, District, Block and Gram Panchayats/ Village Committee levels covering the period from 2019-20 to 2023-24. The audit also included physical inspections of work sites and surveys/ interactions with the beneficiaries. In addition, electronic data from the MGNREGA-Soft for the sampled units and the State was analysed.

An Entry Conference was held with the Secretary, Rural Development, Government of Tripura in July 2024, wherein the audit scope, objectives and approach were explained. The draft report was issued to State Government in May 2025. The important audit findings were also discussed in an Exit Conference held in June 2025 with the Secretary, Rural Development, Government of Tripura. The responses furnished by State Government were duly considered, while finalising the Report.

### **2.2.10 Audit sample**

Out of the eight districts in Tripura, two districts, *viz.*, Dhalai and Sepahijala were selected for audit. In each district, two Blocks and four GPs/ Village Committees in each Block were sampled for detailed scrutiny. The sample was selected using statistical sampling techniques<sup>11</sup> stratifying the districts, blocks, gram panchayats and village committees into lower and upper strata based on the total expenditure under the scheme during 2019-24. A total of 220 works and 246 beneficiaries from the sampled GPs/ VCs were selected through simple random sampling for physical verification, field visits and surveys. Details of the audit sample are indicated in **Appendix 2.2.1**.

### **2.2.11 Audit Findings**

***Audit Objective 1: To assess whether the planning process and financial management practices were adequately geared towards achieving the goals of the Act, while adhering to relevant rules and regulations***

#### **2.2.11.1 Prescribed procedures for planning**

According to Section 16 of the Act, every GP shall, after considering the recommendations of the Gram Sabha and Ward Sabhas, prepare a development plan, and maintain a shelf of possible works to be taken up under the Scheme, as and when demand for work arises. According to Para 6.3 of the Operational Guidelines of

---

<sup>11</sup> Stratified random sampling without replacement method

MGNREGA, 2013, the Development Plan<sup>12</sup> should be prepared by matching the prioritised needs with the resources available.

The development plans of individual GPs are to be consolidated by the Programme Officer and approved by the Intermediate/ Block Panchayats, while maintaining the priority of works indicated by the GPs. A similar exercise will be carried out at the district level, where the District Programme Coordinator collate all works within the district into the District Annual Development Plan.

The DPC presents the District Annual Development Plan and District Labour Budget before the District Panchayat for approval. On approval, the District Plan and the District Labour Budget<sup>13</sup> are forwarded through the State Government, to GoI for enabling release of the Central share of funds. The Operational Guidelines<sup>14</sup> also envisage preparation of multiyear District Perspective Plan for different departmental projects.

The audit findings in respect of the planning processes are discussed in **Paragraphs 2.2.11.1(i) and 2.2.11.1(ii)**.

#### **2.2.11.1(i) Preparation of GP level development plan and shelf ofworks**

In the sampled units, the works identified and recommended were approved through GP resolutions and there was evidence of Gram Sabha (GS) meetings to approve the shelf of works. However, instances of low<sup>15</sup> attendance in the Gram Sabha meetings, as recorded in the Gram Sabha resolutions, were noticed which cast doubt on the effective and large-scale involvement of villagers in the planning process at the grass root level.

The findings of the beneficiary survey relating to holding of Gram Sabha meetings in the sampled GPs are summarised in **Table 2.2.4**.

**Table 2.2.4: The result of beneficiary survey on Gram Sabha meetings**

<b>Audit Questions</b>	<b>Finding</b>
Attendance at Gram Sabha meetings	<ul style="list-style-type: none"> <li>• 43 <i>per cent</i> of beneficiaries stated that they did not attend the GS meetings.</li> <li>• 68 <i>per cent</i> of the beneficiaries stated that GS meetings were not suitably advertised in the village for their awareness.</li> </ul>
Discussion and selection ofworks at GS meetings	58 <i>per cent</i> of beneficiaries stated that selection of works were not discussed in the GS meetings.

Beneficiary survey revealed that the Gram Sabha meetings were not suitably advertised

<sup>12</sup> Development Plan is an Annual Plan for MGNREGA which is prepared by every GP

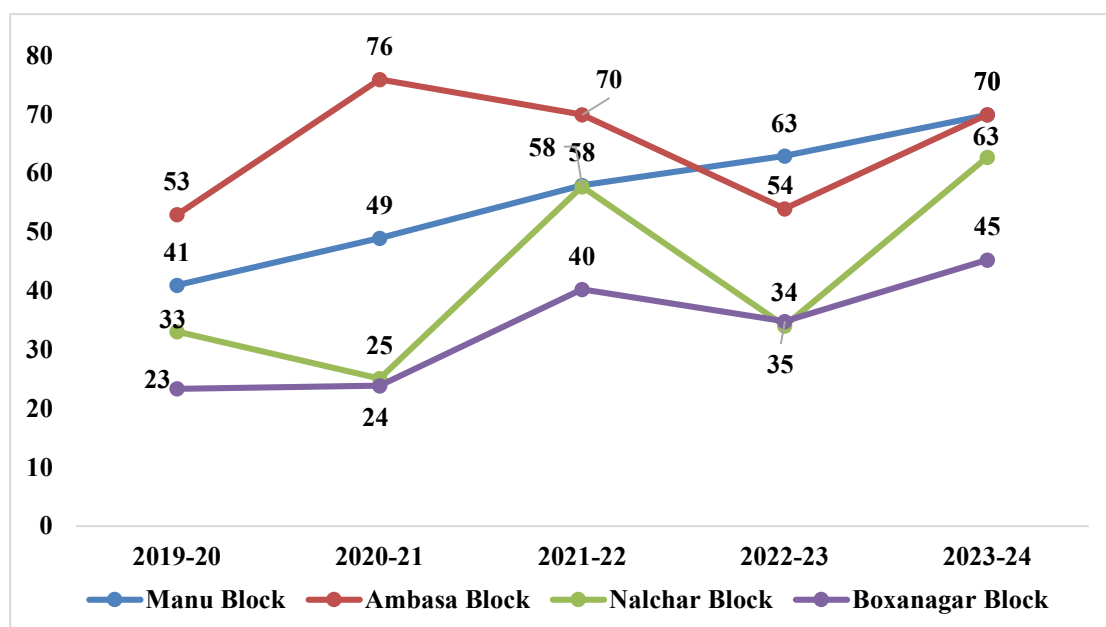
<sup>13</sup> Labour Budget contains projections for demand, person-days required to be generated and projected expenditure.

<sup>14</sup> Para No. 15.3.1.1 of the Operational Guidelines

<sup>15</sup> Audit noticed that in the sampled Jagannathpur VC, there were 611 registered active workers under 323 Job Cards and attendance in the Gram Sabha was only 50 persons in 2020-21, 23 persons in 2021-22 and 78 persons in 2022-23

for awareness and attendance of the village people. In addition, a majority of the respondents reported that the proposed works were not discussed during these meetings. Further, it was noticed that a sufficient number of works recognised as approved works by the Gram Sabha, remained in the shelf for each financial year. Works were taken up from the approved annual plan on priority basis, depending on the sanction of mandays received from the State through the district and the block authorities. The remaining works that could not be taken up continued to stay in the shelf. Across the four sampled blocks, the average rate of works taken up during 2019-24 varied from 35 per cent to 64 per cent with the remaining works pending in shelf of works. The block-wise and year-wise position is shown in Chart 2.2.7.

**Chart 2.2.7: Percentage of works executed against the proposed number of works in respect of sampled Blocks during 2019-24**



Thus, as noticed in audit, a significant number of works remained in the shelf across the sampled districts, blocks and GPs during the period 2019-24.

The Government replied (June 2025) that works were included in the shelf of projects in an exhaustive manner and prior to the preparation of the estimates. After that, the works were taken up as per demand of works on the local needs and preferences based on the decisions taken in the Gram Sabhas. If a particular work of importance could not be taken up during the financial year, the same was included in the shelf of projects in the next financial year.

The reply of the Government is silent on the observation of audit regarding the low attendance in Gram Sabhas. Unless the community participation is not ensured and advertised well, the basic goal as envisaged under MGNREG Act of participatory planning will remain unmet. Further, the persistent shortfall between the approved and the works executed suggests a gap between planning and execution.

### 2.2.11.1(ii) Non-preparation of Perspective Plan

Para 15.3.1.1 of the Operational Guidelines on MGNREGA, 2013 envisages preparation of District Perspective Plan after identifying the needs and gaps in the districts in all the sectors. The district perspective plan is supposed to be a multiyear plan for different departmental projects.

Audit noticed that the Department did not ensure preparation of any District Perspective Plan as envisaged in the guidelines.

The Government replied (June 2025) that the State had prepared Perspective Plan till 2016-17. But, the thrust of the scheme changes from year to year and so are the aims and aspirations of the Local Self Government. GoI also issues Annual Master Circular on yearly basis to highlight the focus of the scheme in the year. Subsequently, the concept of the preparation of the 'Gram Panchayat Development Plan' on yearly basis gained momentum and now the shelf of projects are being prepared on the yearly basis in a focused approach.

The reply was not acceptable as preparation of Perspective Plan is a regulatory compliance. The Annual Master Circular and Gram Panchayat Development Plan does not replace the Perspective Plan which is necessary to identify the needs and gaps in the districts in all the sectors

### 2.2.11.2 Financial position

MGNREGS is a Centrally Sponsored Scheme implemented on a cost sharing basis between the GoI and the State Government. The GoI bears the entire cost of wages for unskilled manual workers and 75 per cent of the cost of material including wages for skilled and semi-skilled workers.

Administrative expenses (up to six per cent of total expenditure including up to 0.5 per cent expenditure on Social Audit) are borne by the GoI while the State Government bears the cost of unemployment allowance payable under the scheme and 25 per cent of the material cost including wages of skilled and semi-skilled workers. **Table 2.2.5** shows the financial outlay under MGNREGS in the State during 2019-20 to 2023-24.

**Table 2.2.5: Funds availability under MGNREGS during 2019-20 to 2023-24**

(₹ in crore)

Financial Year	Opening Balance	Central Share	State Share	Interest/refund, etc.	Advance fund from State	Total available funds	Refund to State	Expenditure	Closing balance
2019-20	4.58	731.16	82.90	2.33	0.00	820.97	0.00	814.87	6.10
2020-21	6.10	1,195.35	48.50	5.21	0.00	1,255.16	100.00	1,153.38	1.79
2021-22	1.79	989.52	62.90	3.56	38.69	1,096.45	0.00	1,095.08	1.37
2022-23	1.37	923.61	73.47	1.18	100.21	1,099.84	88.69	1,010.69	0.46
2023-24	0.46	1,045.13	92.27	3.19	24.70	1,165.75	70.62	1,087.80	7.33
<b>Total</b>		<b>4,884.77</b>	<b>360.04</b>	<b>15.47</b>	<b>163.60</b>	<b>5,438.17</b>	<b>259.31</b>	<b>5,161.82</b>	

Source: Rural Development Department, Government of Tripura

It can be seen from **Table 2.2.5** that during 2019-24, an expenditure of ₹ 5,161.82 crore was incurred in the State for implementation of the Scheme. There was no shortfall in the release of the State's share of funds. It was also noticed that to ensure uninterrupted

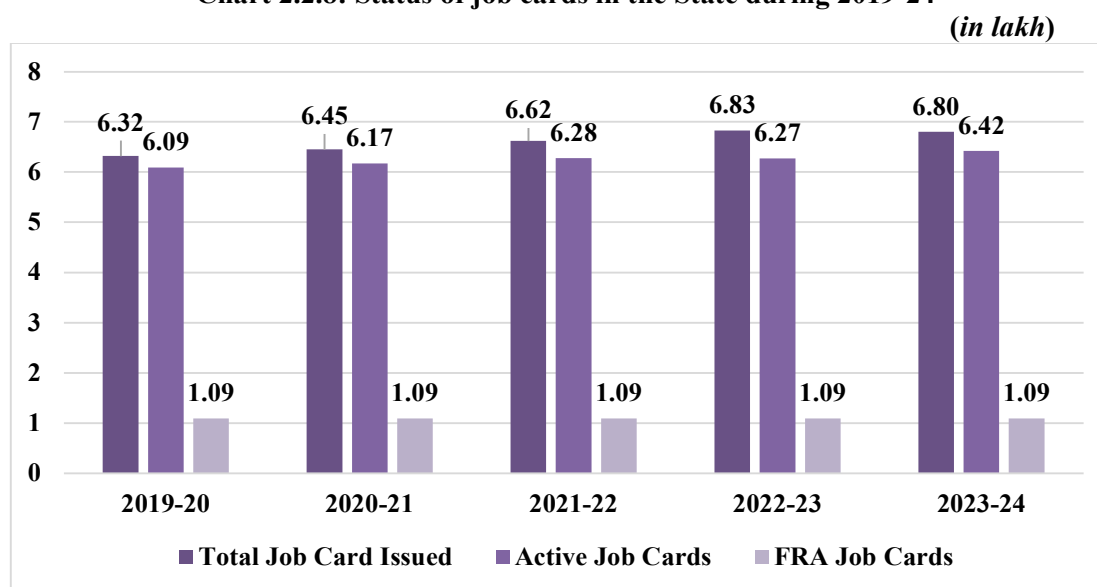
fund flow for the Scheme, the State released advance funds to the Department pending receipt of funds from the Central Government.

### 2.2.11.3 Non-sanction of Labour Budget as per the mandate under the Act

The State has two categories of job card holders, ordinary card holders, who are entitled for 100 days work in a year, and Forest Right Act (FRA) beneficiaries, who are entitled for 150 days of work in a financial year per job card. Active<sup>16</sup> job card holders in the State during 2019-20 to 2023-24 ranged from 6.09 lakh to 6.42 lakh including 1.09 lakh FRA beneficiaries during these years.

Based on this consolidated job card strength, the State submitted the Labour Budget proposal to the MoRD, GoI for 661 lakh to 702 lakh person days (PDs)<sup>17</sup> during 2019-24. However, the Ministry accorded sanction for only 325 lakh to 430 lakh PDs during 2019-24. The Ministry did not sanction the full 100 and 150 labour days for the job card holders in the State during 2019-24 in contravention of the provisions under Section 3 of the MGNREG, Act, 2005 which provides a guarantee of unskilled manual work not less than 100 days in a financial year to every household whose adult members volunteer for work. The analysis of job card holders and sanctioned person days under the scheme during 2019-14 revealed a consistent shortfall in approvals by the Ministry. Despite the State maintaining a stable number of active job card holders, the sanctioned labour budget fell significantly short ranging from 47 per cent to 65 per cent of the State's demand during 2019-24. The details are depicted in **Chart 2.2.8** and **Chart 2.2.9**.

Chart 2.2.8: Status of job cards in the State during 2019-24

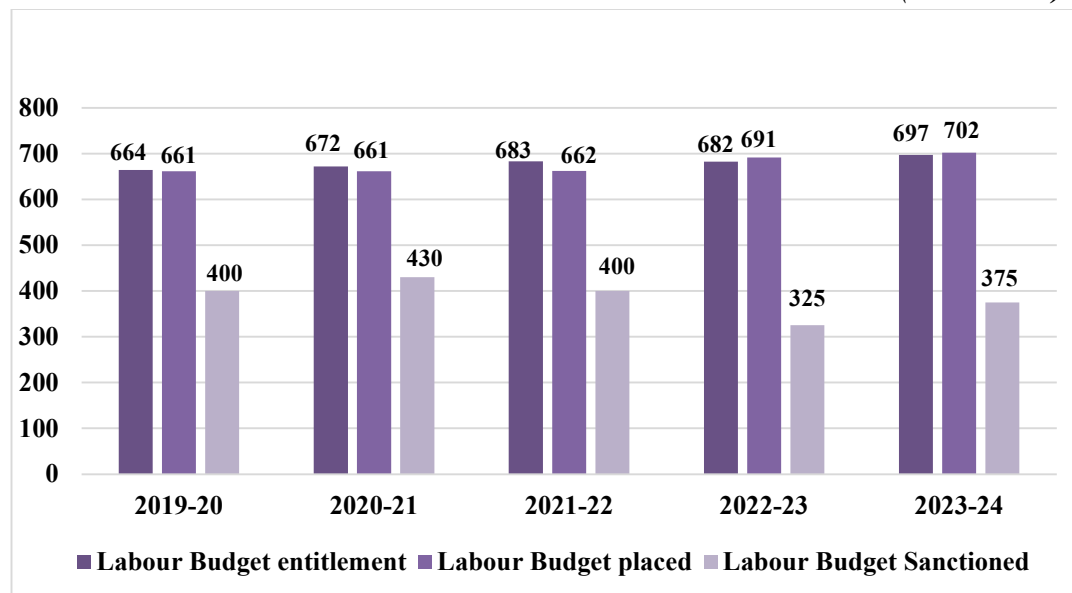


Source: MGNREGA MIS Report

<sup>16</sup> Any individual of household who has worked any one day in either the last three financial years or in current financial year

<sup>17</sup> Person days has been calculated yearly as FRA job cards\*150 + Ordinary job cards\*100

**Chart 2.2.9: Entitlement, demand and sanction of Labour Budget during 2019-24**  
(in lakh PDs)



*Source: MGNREGA MIS report, records from the Rural Development Department, Government of Tripura*

The budget under the material component<sup>18</sup> and the administrative expenses<sup>19</sup> are directly linked to the labour budget. Since the labour budget was not sanctioned as per the State's entitlement, the State consequently received less funds under both the material and the administrative component of the Scheme which adversely affected the overall implementation of the scheme in the State.

#### **2.2.11.4 Non-release of funds against the sanctioned labour budget**

During 2019-24, MoRD did not sanction the Labour Budget to the extent demanded by the State. The lower sanction of person-days (PDs) was further compounded by short release of funds corresponding to the sanctioned PDs in all years except 2020-21, when the release marginally exceeded the sanctioned PDs. Audit analysis showed that the shortfall in funds released, vis-à-vis the sanctioned PDs, ranged from two to 25 per cent during 2019-20 to 2023-24.

Detailed position is shown in **Table 2.2.6**.

<sup>18</sup> Material component is 40 per cent of the MGNREGA budget where labour component is 60 per cent during a particular financial year. Administrative expense is six per cent of the MGNREGA budget.

<sup>19</sup> Includes staff salary; supervision and monitoring costs; information, education and communication activities; etc.

**Table 2.2.6: The approved labour days, central share of funds to be released, actual release and shortfall during 2019-24**

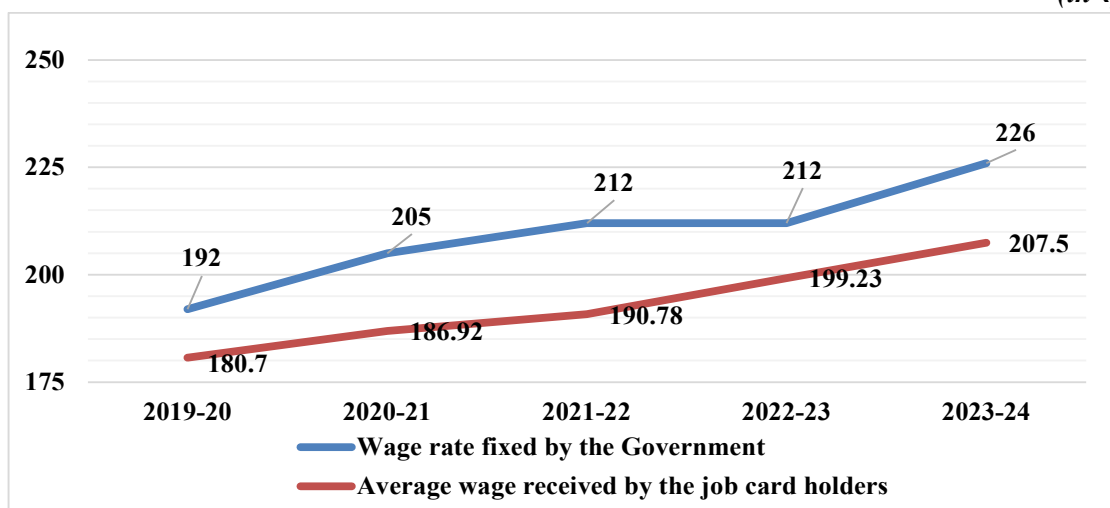
(₹ in lakh)

Year	Approved labour days (in lakh)	Wage rate per day (in ₹)	Central share to be released against approved labour days	Central share actually released	Short release (-)/ excess (+)	Percentage of short/ excess release
2019-20	400	192	76,800	57,942	(-)18,858	(-) 25
2020-21	430	205	88,150	90,477	2,327	3
2021-22	400	212	84,800	81,524	(-)3,276	(-) 4
2022-23	325	212	68,900	67,301	(-)1,599	(-) 2
2023-24	375	226	84,750	72,585	(-)12,165	(-) 14
<b>Total</b>			<b>4,03,400</b>	<b>3,69,829</b>	<b>(-)33,571</b>	<b>(-) 8</b>

Source: Rural Development Department, Government of Tripura.

Audit further noticed that during 2019-20 to 2023-24 the average wage received by the job card holders were below the full quantum of wages as prescribed by the GoI. Average wages paid ranged from 90 per cent to 97 per cent of the wage rate due to non-achievement of work output fixed by the Department as noticed during the verification of works. An illustrative list is given in **Appendix 2.2.2**.

The reduced PD sanction, combined with partial fund releases, constrained the State's ability to generate employment as per demand and potentially delayed or limited wage disbursements to workers.

**Chart 2.2.10: Average wage received by the job card holders in the State during 2019-24** (in ₹)

Para 17 of the Schedule-I of the Act prescribes that the State Government shall link the wages, without any gender bias, with the quantity of work done and it shall be paid according to the rural Schedule of Rates (SoR)<sup>20</sup> fixed after Time and Motion Studies (TMS) for different types of work and different seasons and revised periodically. However, the State Government had not conducted any such TMS till November 2017.

<sup>20</sup> Rural SoR defines the per unit labour requirement for various items of work (e.g. digging, road work, plantation, water courses/ channel, etc.)

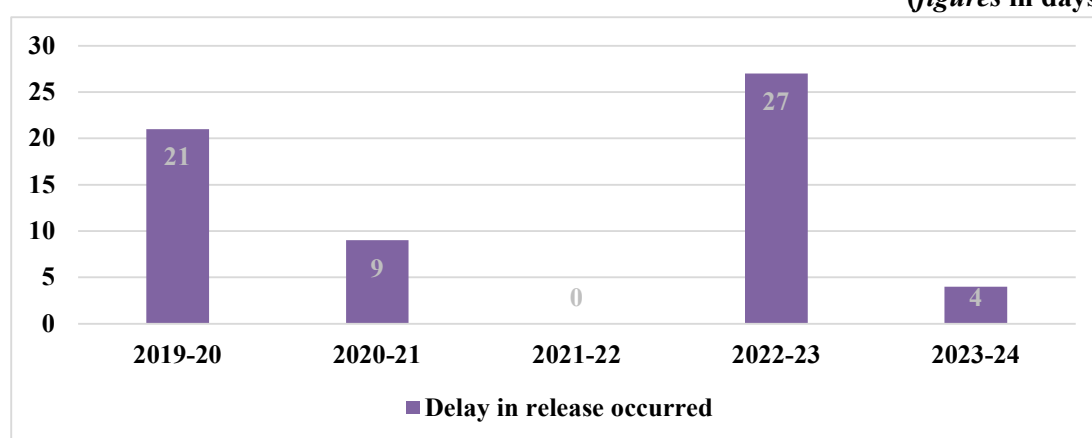
In this context, MoRD directed the Department (November 2017) to conduct TMS by February 2018. Further, the approved outcome of the TMS was to be integrated with Work Estimation Schedule 'SECURE'<sup>21</sup> by the State. The State prepared the TMS and submitted it to the MoRD in April and October 2021, however as of March 2025, the same was yet to be approved by the Ministry due to issues with the SoR proposed by the State. Non approval of the TMS resulted in the exclusion of TMS data from the SECURE application, affecting the preparation of work estimates as the estimates arrived at presently are not based on proper study ultimately affecting the labour output and payment of wages. Without TMS-approved SoR, work estimates may not reflect realistic person-day requirements. Risk of over- or under-estimating the volume of work required for a given payment can lead to disputes over wages vs. output. It may indirectly cause gender bias if actual achievable outputs differ for different worker groups. This also affects proper monitoring of productivity.

#### 2.2.11.5 Delay in release of State share

As per the terms and conditions in the sanction order issued by the MoRD to the Department conveying sanction of the central release of Scheme funds, the Central funds and the corresponding State share would be released by the State to the concerned State Nodal Account or to the Programme Implementing Agency's account within a maximum period of 15 days from the receipt of Central funds in the State Treasury.

Analysis of the release of Central funds and corresponding release of funds by the State from the State Treasury including the release of the State's share, during 2019-20 to 2023-24, showed delays up to 27 days. The maximum delay in days, year-wise in the release of Central funds and the corresponding State share is shown in the **Chart 2.2.11**. It was noticed that in 58 releases in the combined Central and State share during the period of audit, delay occurred in 17 cases with a maximum delay of 27 days.

**Chart 2.2.11: Year-wise maximum delay in release of Central funds and the State share (figures in days)**



*Source: Records of the Rural Development Department, Government of Tripura*

The detailed position is shown in the **Appendix 2.2.3**.

<sup>21</sup> SECURE (Software for Estimate Calculation Using Rural rates for Employment) is a web based application for creating estimates for MGNREGA works.

The Government replied (June 2025) that the State is now strictly adhering to the norms and there is no more delay in the release of the funds.

#### **2.2.11.6 Payment of damages and interest on EPF from the Administrative fund of MGNREGA**

The Employees' Provident Funds and Miscellaneous Provisions Act, 1952 provides for the Provident Funds for the employees in factories and other establishments. The contribution to the Provident Fund by both the employee and the employer is a percentage of basic wages and dearness allowance, which is currently 12 *per cent*. The Rural Development Department, Government of Tripura decided (December 2015) to accord the benefit of the Employees Provident Fund (EPF) to all the contractual employees engaged under MGNREGA and also decided to bring all the MGNREGA employees under the Scheme with effect from 1 April 2017. While, the decision was taken in December 2015 to extend the benefit of EPF to the contractual employees engaged under MGNREGA, the department delayed its implementation with the office memorandum being issued after a delay of 17 months in May 2017.

Audit further noticed that the Department failed to pay the employers' share of the EPF contribution on time during April 2017 to November 2023 which attracted simple interest @ 12 *per cent*<sup>22</sup> and damages<sup>23</sup> on delayed payment. The Department paid (August and September 2024) damages and interest amounting to ₹ 11.87 crore towards delayed payments of EPF contribution to the EPF Organisation (EPFO) from the administrative funds under MGNREGA which was avoidable.

While accepting the fact, Government stated (June 2025) that due to fund shortages and technical issues with MGNREGA Soft while implementing the SNA<sup>24</sup> model and REAT<sup>25</sup> module, remuneration payments to MGNREGA staff were delayed. As a result, the employer's share of EPF contributions was also not paid on time, leading to interest and damages imposed by EPFO. It was further added that the Department was taking all necessary steps to ensure that no such delay happens in future.

#### **2.2.11.7 Information, Education and Communication activities and Training**

Para 5.4 of the Operational Guidelines of MGNREGA, 2013 issued by MoRD stipulates that every State Government will undertake an intensive Information, Education and Communication (IEC) exercise to publicise the key provisions of the Act and procedures to be followed for creation of awareness among rural people and other stakeholders, particularly MGNREGA workers in respect of the scheme provisions as well as their rights and entitlements.

Further, para 5.1 of the Guidelines stipulates that all key agencies receive training to effectively discharge their responsibilities under the Act.

---

<sup>22</sup> Section 7Q of the Employees Provident Funds and Miscellaneous Provisions Act, 1952

<sup>23</sup> Section 14-B of the Employees Provident Funds and Miscellaneous Provisions Act, 1952

<sup>24</sup> SNA-Single Nodal Account.

<sup>25</sup> REAT-Real Time Expenditure Authorisation & Transfer module in Public Financial Management System (PFMS).

While no formal IEC plan for MGNREGA was made available to Audit, it was noticed that the State Government utilised the Gram Rojgar Diwas<sup>26</sup>, which was conducted regularly every month in the sampled Gram Panchayats and Village Committees, for dissemination of information and raise awareness among the job card holders and the villagers. In addition, job cards and the Community Information Boards installed at the work sites were also used to spread important information *viz.* enrolment for job cards, basic rights of beneficiaries, selection of works, *etc.* related to MGNREGA.

As regards the training of staff and Panchayati Raj Institution functionaries for their active participation in the village development and planning processes, the State Government utilised the services of the State Institute of Public Administration and Rural Development (SIPARD), Agartala and the Panchayat Raj Training Institutes (PRTIs)<sup>27</sup> for different training courses. Audit noticed that during 2021-22 to 2023-24<sup>28</sup>, 9,371<sup>29</sup> persons were imparted training on Panchayat Development Plan (PDP), Peoples' Plan Campaign (PPC), Block Panchayat Development Plan (BPDP), Planning for Inclusive Development, *etc.* in the sampled districts. However, the Department had not prepared any training action plan for each category of functionaries as envisaged in the Operational Guidelines of MGNREGA, 2013 under the capacity building and awareness generation.

The implementation of the IEC activities under MGNREGA were carried out through Gram Rojgar Diwas but no formal action plan was prepared. Although training activities were undertaken through SIPARD and PRTIs, a category wise training action plan for MGNREGA functionaries was absent.

The Government replied (June 2025) that SIPARD, AD Nagar, Agartala and the PRTIs, were the primary agencies responsible for providing training to Panchayati Raj Institution members and Rural Development officials in the State. Additionally, an IEC activity calendar had been prepared at the State level, and all District Programme Coordinators had been instructed to follow the calendar for their activities.

The reply was not acceptable as the Department did not prepare action plan for training as envisaged under the operational guidelines as such achievement could not be verified in audit. As regards the IEC activity calendar, no such document could be produced to audit neither by the State Office nor by the DPCs and POs offices during field inspection.

#### **2.2.11.8 Findings of beneficiary survey on awareness related to MGNREGA**

A total of 246 beneficiaries from the sampled 16 GPs/ VCs, with target of 15 beneficiaries from each sampled GP, were selected through simple random sampling

<sup>26</sup> Gram Rojgar Diwas is a monthly event organised by GPs under the MGNREGA. Activities of Gram Rojgar Diwas are to process work applications, allocate work, pay wages and unemployment allowances, educate people on self-employment, and address grievances.

<sup>27</sup> There are four PRTIs in the State which serves all the eight districts of the State.

<sup>28</sup> Data of earlier years was not available.

<sup>29</sup> PRTI, West Agartala District-5,883 persons, PRTI, Dhalai District -3,319 persons and SIPARD at Agartala-169 persons.

for interaction/ survey. Similar questions were asked to all the beneficiaries to maintain uniformity.

Summary of findings from the beneficiary survey relating to awareness about the provisions of the scheme is given in **Table 2.2.7**.

**Table 2.2.7: Result of beneficiary survey relating to awareness of the provisions of the scheme**

Audit Question	Level of awareness
Entitlement of at least 100 days per household per annum	Responses from 82 <i>per cent</i> of the beneficiaries revealed that they were well aware of the provisions of the Act regarding entitlement of 100 days work per household per annum.
Minimum wage rate	62 <i>per cent</i> of the beneficiaries were aware of the wage rate under MGNREGA while the remaining 38 <i>per cent</i> stated that they were unaware about the wage rate.
Timeline for payment of wages	64 <i>per cent</i> of the beneficiaries stated that they were aware of the timeline for the payment of wages.
Awareness for demand for work to the authority and type of machines permissible for MGNREGA works	66 <i>per cent</i> of the beneficiaries were aware of the process for submitting a demand for work while 92 <i>per cent</i> expressed ignorance about the types of machines permissible in MGNREGA works.

The beneficiary survey revealed that while a majority of beneficiaries were aware of their core entitlement under MGNREGA such as provision of 100 days of work and the process for demanding work, however, there was scope for creation of more awareness among the beneficiaries. A major drawback in beneficiaries' awareness as observed during the survey was that 92 *per cent* of the beneficiaries were not aware about the types of machines permissible for MGNREGA works.

While admitting the audit finding, the Government stated (June 2025) that now IEC activity calendar had been prepared at State level and all DPCs had been instructed to take up activities as per calendar. Apart from that, advisories for more awareness generation in the field regarding the programme had been issued from time to time. The 'Rojgar Diwas' was celebrated every month in each and every GP/ VC without fail where the villagers were made aware about the programme.

### Conclusion

The institutional mechanism and structure intended for effective planning of the scheme ensuring stakeholder participation had been established in the State. However, instances of low attendance in the Gram Sabha meetings, as recorded in the Gram Sabha resolutions, cast doubt on the effective and large-scale involvement of villagers in the planning process at the grass roots level. The Department primarily focused on the annual planning activity. The Perspective Plan was neither prepared by the Gram Panchayat nor at the District level, as required under the guidelines.

Regarding the financing of the scheme, the State did not receive the full labour-budget from the Centre. As against the 661 lakh to 702 lakh person days, the Ministry accorded

sanction for only 325 lakh to 430 lakh PDs during 2019-24. The sanctioned labour budget fell short ranging from 47 per cent to 65 per cent of the State's demand during 2019-24. Additionally, the full quantum of funds, as per the sanctioned labour budget was not released by the Government of India in all the years except for 2020-21, when the release was marginally higher than the sanction. Release of lesser funds as against the sanctions, varied from two per cent to 25 per cent during the period from 2019-20 to 2023-24. There was no short release of the State's share and the State Government even released advance funds in some years, pending receipt of funds from the Central Government for smooth implementation of the Scheme in the State.

Furthermore, administrative funds to the tune of ₹ 11.87 crore were used for payment of damages and interest on delayed payment of EPF contributions, which was avoidable.

### **Recommendations**

- *Efforts may be made to ensure large scale involvement of villagers in the planning process by increasing awareness and encouraging active participation in Gram Sabha meetings;*
- *Initiatives may be taken for the preparation of Perspective Plans identifying the local needs and gaps at the district level in various sectors as envisaged in the MGNREGA guidelines;*
- *All statutory payments must be made promptly to avoid penalty and damages.*

***Audit Objective 2: To assess whether fair access to employment opportunities was achieved, as well as employment adequately generated, leading to social protection and livelihood security as envisaged***

### **2.2.11.9 Registration of households and issue of job cards**

The detailed procedure prescribed for issue of job cards as per the Operational Guidelines of MGNREGA, 2013 is as follows:

Any adult person of a household may, on behalf of the members of the household, apply to the Gram Panchayat, in the jurisdiction of which they reside, for registration of their household for issuance of a job card. The application for registration can be on the printed form or on a plain paper containing the names of the adult members, their age, caste/ tribe, address, Rashtriya Swastha Bima Yojana number, Aadhar number, Below Poverty Line status and bank/ post office account number. The operational guidelines also provides for registration through oral requests to Panchayat Secretary or Gram Rozgar Sahayak<sup>30</sup> and can apply at Community Service Centres.

The Panchayat Secretary shall receive the applications and issue a dated receipt and enter the details in the Job Card Register. After making due enquiry, he shall make a recommendation to the Programme Officer to issue the job card.

A 14-digit unique registration number (including codes for State, District, Mandal, GP

<sup>30</sup> Gram Rozgar Sahayak assist the GP in executing MGNREGA works at GP level

and Habitation) is generated through MGNREGS MIS, which can be retrieved/ viewed online from any terminal. Gram Panchayats and the Rural Development Block (Mandal) can register a beneficiary and generate online unique registration number in the MGNREGA-Soft.

The Panchayat Secretary maintains the details of job cards issued in the job card Register. The joint photograph of the adult members of the household must be affixed to the job card within three months from the date of issue of the job card.

Addition or deletion of members eligible to seek work is to be carried out in the job card as and when required or at the beginning of the financial year. The updated list shall be sent to the Programme Officer.

The Panchayat Secretary or Field Assistant shall update the household job card at the time of payment of wages. The wage-days provided, and the wages paid to the workers shall be reflected in the job card.

The main audit findings in respect of registration of households and issues relating to job cards are discussed in **Paragraphs 2.2.11.9(i) to 2.2.11.9(iii)**.

**2.2.11.9(i) Registration of Households and issue/ updating of job cards**

As of March 2024, job cards had been issued to 6.80 lakh households covering 12.20 lakh individuals across the State. This represented about 33 *per cent* of the total State population (36.71 lakh, as per the 2011 Census data). In the two sampled districts, job cards were issued to 1.81 lakh households covering 3.22 lakh individuals. The detailed position is shown in the **Table 2.2.8**.

**Table 2.2.8: The number of job cards issued, household worked and person days generated in the State and in the sampled district**

Sl No	Particulars	Population of the State/ District (in lakh)	Number of HH to whom Job Card issued (in lakh)	Total workers registered under the Job Cards (in lakh)	Number of Household worked during the year (in lakh)	Person days generated in the State/ District (in lakh)	Person days generated per House Hold (in days)
1.	State	36.71	6.80	12.20	5.86	370	63.16
2.	Dhalai District	3.78	0.95	1.73	0.89	74.24	83.84
3.	Sepahijala District	5.43	0.86	1.49	0.72	41.79	57.75

*Source: MIS-Report MGNREGA, report from State portal*

**2.2.11.9(ii) Job Card Application Register and Issue of job cards**

Audit scrutiny in the sampled districts revealed that:

Job Card Application Registers/ Files and the Job Card Registers were maintained in the sampled GPs in the four sampled Blocks under the sampled districts. Verification of Job Card Registers at the sampled GPs and VCs revealed that job cards were issued within 15 days of receipt of the application in accordance with the provisions of the act. However, verification of the job card applications revealed that there were instances of overwriting on application receipt date, and there were applications lacking a date of

receipt, *etc.* which had been presumably done to adhere to the 15 days' timeline for issuance of job cards from the date of receipt of the application. As a result, audit could not conclusively verify adherence to the stipulated timeframe for issuing job cards.

The Government accepted the audit findings and stated (June 2025) that all the DPCs had been instructed to ensure issuance of job cards within stipulated period from the date of receipt of applications. It had also been instructed to enquire the matter regarding overwriting on receipt date of application, receipt of application without any date, *etc.*

### 2.2.11.9(iii) Beneficiary survey findings

The responses from 246 beneficiaries regarding household registration and issues related to job cards are summarised in **Table 2.2.9**.

**Table 2.2.9: The result of beneficiary survey relating to household registration and issue of job cards**

Criteria	Response
Requests for registration	83 <i>per cent</i> beneficiaries stated that they had submitted oral requests for registration while 17 <i>per cent</i> stated that they had submitted written requests and in both the cases, job cards were issued.
Receipt of job cards in time	60 <i>per cent</i> of the beneficiaries stated that they had received the job cards within 15 days of application for job cards while the balance 40 <i>per cent</i> stated that they received the job cards in 15-30 days.
Job cards in the custody of the beneficiaries	In 221 cases, job cards were produced to audit team during beneficiary survey while in remaining cases (25 cases) these could not be produced due to misplacement or non-availability of the job card at the time of survey.
Photographs on the job cards	Only in 0.81 <i>per cent</i> cases, job cards were found without photographs, while in 90.65 <i>per cent</i> cases, job cards were found with photographs. In the balance 8.54 <i>per cent</i> cases, the job cards were not produced to audit.

*Source: Beneficiary survey findings*

The beneficiary survey revealed that in 40 *per cent* cases the Department could not adhere to the prescribed time line of issuing of Job Cards within 15 days from the date of submission of request by the applicants.

While admitting the fact, the Government stated (June 2025) that instructions had been issued to the DPCs to monitor the audit findings relating to beneficiary survey and take action accordingly.

### 2.2.11.10 Employment and Wages

The Act and the Operational Guidelines of MGNREGA, 2013 stipulates that the single most important and distinguishing feature of MGNREGA is that provision of work is triggered by the demand for work by wage-seekers and work provided as their legal right. MGNREGA is a demand driven public wage employment programme where works are opened and jobs offered whenever there is a demand for work (*jab kaam maangege, tab kaam khulega*).

The Operational Guidelines further stipulates that applications for work must be for at least

14 days of continuous work and the work entitlement of 100 days per household per year may be shared between different adult members of the same household. Work is to be provided to wage-seekers from registered households within 15 days of receipt of the application for work. Failure to do so entitles the worker to unemployment allowance. It shall be open to the PO and GP to direct applicants to do any type of permissible work under the Act.

Workers are entitled to be paid on a weekly basis, and in any case within a fortnight of the date on which the work was completed. Any delay in wage payments entitles the worker to compensation under the provisions of the Payment of Wages Act, 1936.

According to Para 18 and 20 below Schedule-II of the MGNREG Act, 2005 as far as possible employment shall be provided within a radius of five km. of the village where the applicant resides at the time of applying. If the work cannot be provided within five km. radius, then the labourers shall be paid 10 *per cent* extra wages to meet transportation and expenses for living. Further, Rule 23 and 24 of the Act mandates the availability of safe drinking water, shade for children and the workers, first aid box with adequate materials and childcare facilities for the women accompanying children below the age of five years at the worksite being the worksite facilities as a welfare measure.

The audit findings in respect of applications for allotment of work is discussed in the succeeding paragraph.

#### **2.2.11.10(i) Applications for work called for only after allotment of mandays to the GPs/ VCs by the State**

As discussed in **Paragraph 2.2.11.3**, the State did not receive the sanction of the Labour Budget according to its requirement during 2019-20 to 2023-24. The annual requirement for the job card holders ranged from 664 lakh to 697 lakh PDs, however, the State was sanctioned only 325 lakh to 430 lakh PDs during 2019-24. This had a resultant effect on the applications for demand of work by the individual beneficiaries. Sanctioned PDs were distributed by the State to the DPCs on a monthly basis in a financial year. DPCs<sup>31</sup> distributed the allotted PDs to the Blocks<sup>32</sup> and Blocks in turn distributed the same to the GPs<sup>33</sup> and VCs under their control. Audit noticed that the GPs and VCs called applications for works only after the receipt of the monthly sanctioned PDs from the Programme Officer through DPCs and thereafter, works were executed from the annual GP Development Plan.

The current practice undermines Section 3 of the MGNREGA Act, which guarantees employment on demand. By allowing job applications only after PDs are allotted, the legal right to work is rendered ineffective, exposing the State to non-compliance with statutory provisions. Since job card holders are offered work only after administrative sanctions, genuine demand remains unrecorded. This misrepresents the actual need for employment in rural areas and leads to underreporting of demand of jobs by the Job

---

<sup>31</sup> There were eight District Programme Coordinators (DPCs) in the State

<sup>32</sup> There were 58 Blocks in the State

<sup>33</sup> There were 606 GPs and 587 VCs in the State as on 1 January 2024

Card holders. Predetermined allocation of PDs and centrally controlled demand solicitation contradict the bottom-up planning model envisaged in MGNREGA, weakening the role of Gram Panchayats and disempowering beneficiaries. Further, restricting applications to administratively selected windows can disproportionately affect vulnerable groups (landless, single women, *etc.*) who may need work outside the preset timelines, leading to inequitable access to entitlements. Finally, the denial of timely work due to the artificial control on demand can trigger complaints or even legal challenges by beneficiaries, exposing the Government to reputational and legal risk.

Government replied (June 2025) that a MGNREGA worker could demand for work up to 100 days (150 days by the FRA beneficiary) in a financial year. However, due to intermittent flow of funds under MGNREGS from the Central Government, turn-out of job seekers usually aligned with the fund availability.

#### 2.2.11.10(ii) Beneficiary survey findings

The main findings from the beneficiary survey of 246 beneficiaries relating to allotment of work, measurement and other aspects are summarised in **Table 2.2.10**.

**Table 2.2.10: The result of beneficiary survey relating to providing works**

Criteria	Findings
Submission of requests for work and providing of dated receipt by the Panchayat	83 <i>per cent</i> of the beneficiaries stated that they had submitted oral requests for work and all of which were accepted. 43 <i>per cent</i> of the beneficiaries received a dated receipt while 57 <i>per cent</i> cases did not.
Timeliness of work provision	All the sampled beneficiaries (246 number) stated that work was provided within 15 days of their request. They also stated that applications for jobs were accepted only when PDs were allotted to the GPs or the VCs.
Unemployment Allowance	All the beneficiaries stated that applications for job were accepted only when PDs were allotted to the GPs or the VCs. As such, no unemployment allowance became due and paid.
No. of days of employment the Household got in a year (last completed financial year)	10 <i>per cent</i> of the beneficiaries got work for one day to 20 days, 11 <i>per cent</i> got 21 days to 40 days of work, 14 <i>per cent</i> got 41 days to 60 days of work, eight <i>per cent</i> got stated 61 days to 80 days of work, 21 <i>per cent</i> received 81 days to 100 days of work, 19 <i>per cent</i> got 101 days to 150 days of work, and there was no response from 17 <i>per cent</i> of the beneficiaries.
Maximum distance travelled from home for MGNREGA work	All the beneficiaries stated that works were provided within five km. radius from their home.
Whether extra 10 <i>per cent</i> wages were paid	As the works were provided within five km. distance from their home, the payment of extra 10 <i>per cent</i> did not arise.
Attendance Register and daily attendance	34 <i>per cent</i> of the beneficiaries stated that Attendance Registers were not maintained at the worksite and daily attendance was not recorded while 66 <i>per cent</i> of the beneficiaries confirmed that attendance registers were maintained and daily attendance was recorded.

Criteria	Findings
Availability of worksite facilities	i) First Aid Box: 96 <i>per cent</i> of the beneficiaries stated that first aid box was absent. ii) Child Care Facility: 96 <i>per cent</i> of the beneficiaries stated that no child care facilities were available. iii) Shade: 43 <i>per cent</i> beneficiaries stated that shades at the worksite was not provided. iv) Drinking Water: 43 <i>per cent</i> of the beneficiaries stated that drinking water was not available.

Source: Beneficiary survey findings

The responses regarding payment of wages are depicted in **Table 2.2.11**.

**Table 2.2.11: The result of beneficiary survey relating to payment of wages**

Criteria	Findings
Whether any payment remained due	All the beneficiaries stated that no payment remained due for their work under the scheme.
Receipt of payment within 15 days of completion of work	All the beneficiaries stated that payments were received within 15 days of completion of works.
Mode of payment	96 <i>per cent</i> of the beneficiaries stated that they received payment through bank, however the remaining cases could not be verified due to non-production of bank pass books.

Source: Beneficiary survey findings

The Government replied (June 2025) that the DPCs were instructed to monitor the findings on beneficiary survey and act accordingly.

## Conclusion

As of March 2024, job cards were issued to 6.80 lakh households in the State involving 12.20 lakh individuals. This represents about 33 *per cent* of the State's population, as per the 2011 Census data. Sampled GPs and VCs issued job cards within 15 days of receipt of application from the applicants as per the provision of the Act. However, verification of job card applications revealed that there were instances of overwriting on receipt date of application, receipt of application without any date, *etc.* which was presumably done to adhere to the 15 days' criterion for issue of job card from the date of receipt of application. Further, delays in entry regarding work and payment details in the job cards were noticed in both the sampled districts. However, online records were found to be up to date.

Regarding the receipt of work demands and allocation of works to the job card holders, the GPs and VCs called for application for works only on the receipt of allocation of PDs. This practice undermines the Act's objective, which guarantees job seekers the legal right to demand work at any time within their entitlement. Consequently, employment to the job seekers remained under the control of and was determined by the Government rather than being based on the actual demand from the job seekers.

### Recommendations

*The Department may:*

- *ensure timely issue of job cards to the applicants and ensure proper monitoring at regular intervals;*
- *make efforts to get the person days sanctioned as per the annual entitlement of the job card holders;*
- *ensure that MGNREGA job card holders receive the legally mandated 100 days of guaranteed wage employment per financial year.*

***Audit Objective 3: To assess whether durable and useful assets were created and maintained in compliance with rules and regulations, while ensuring convergence with other programmes/ schemes***

#### 2.2.11.11 Execution of works

The Act and the Operational Guidelines of the MGNREGA, 2013 prescribe the following guidelines for planning and execution of works:

Schedule-I lists the permissible categories of works in order of priority *viz.*, water conservation and harvesting; drought proofing, including afforestation and tree plantation; provision of irrigation facility, plantation, horticulture, land development; renovation of traditional water bodies, including de-silting of tanks; flood control and protection works, including drainage in water-logged areas; and rural connectivity to provide all-weather access. Maintenance of assets created under the scheme/ belonging to the above sectors would be considered as permissible works.

The cost of material component of projects (including skilled/ semi-skilled wages) should not exceed 40 *per cent* of the total project costs. Engagement of contractors is not permitted; as far as possible, tasks under the scheme shall be performed using manual labour and not machines.

All works would be required to have administrative and technical sanction obtained in advance. Measurements would be recorded in the Measurement Books maintained by qualified technical personnel in charge of the worksite. Also, States may evolve norms for measurement of work, and for this purpose, they undertake comprehensive work, time and motion studies.

On completion of every project, a Project Completion Report should be prepared as per prescribed format, and the details entered therein should be verified by senior officer.

The major audit findings in respect of execution of works are summarised in **Paragraphs 2.2.11.11(i) to 2.2.11.11(iii)**.

#### 2.2.11.11(i) Profile of works undertaken in the State and sampled districts

The profile of works undertaken in the State under the Scheme during 2021-24<sup>34</sup> as

<sup>34</sup> Last three years under the audit review as the data for previous two years was not available.

well as in the sampled districts is shown in **Table 2.2.12**.

**Table 2.2.12: Nature of works undertaken in the State and corresponding share in the sampled districts**

Category of Works	Number of works undertaken across the State				Number of works undertaken in the sampled district	Percentage of total works undertaken in the sampled district
	2021-22	2022-23	2023-24	Total		
Community assets or individual assets for vulnerable sections	1,33,695	1,85,284	2,09,441	5,28,420	1,26,206	23.88
Public works relating to Natural Resources Management	83,465	58,669	48,581	1,90,715	46,015	24.13
Rural infrastructure	11,571	11,125	13,134	35,830	5,518	15.40
Common infrastructure for National Rural Livelihood Mission (NRLM) compliant Self-Help Groups	42	40	53	135	17	12.59
<b>Total</b>	<b>2,28,773</b>	<b>2,55,118</b>	<b>2,71,209</b>	<b>7,55,100</b>	<b>1,77,756</b>	<b>23.54</b>

Source: MGNREGS MIS web reports

As shown in **Table 2.2.12**, the highest proportion of MGNREGA works undertaken across the State during 2021–24 fell under the category of ‘Community or Individual Assets for Vulnerable Sections’, accounting for 70 per cent of total works (5.28 lakh out of 7.55 lakh). This was followed by ‘Natural Resource Management’ works, which showed a declining trend over the three years, and ‘Rural Infrastructure’ works.

Notably, the number of works taken up for creating infrastructure for NRLM-compliant Self-Help Groups was minimal (only 135 works in three years), suggesting under utilisation of this component.

The sampled districts accounted for 23.54 per cent of total works undertaken in the State. However, this share should be viewed in relation to their population or GP coverage to assess representativeness. Further, the decline in NRM works warrants examination to ensure balance between employment generation and creation of durable, eco-sustainable assets.

#### **2.2.11.11(ii) Works-in-progress vis a vis rate of completion of works**

A profile of the works undertaken by the State, the sampled districts and the blocks, number of works completed, and the number of works in progress is summarised in the **Table 2.2.13**.

**Table 2.2.13: The status of work taken up, completed and works in progress since the beginning of implementation of MGNREGA in the State, sampled districts and blocks**

Executing entity	Year	Works taken up	Works completed	Completion (in percentage)	Works in progress
State	2021-22 & earlier	12,26,122	12,20,551	99.55	5,571
	2022-23	1,20,833	1,18,801	98.32	2,032
	2023-24	1,86,078	1,75,308	94.21	10,770
<b>Total:</b>		<b>15,33,033</b>	<b>15,14,660</b>	<b>98.80</b>	<b>18,373</b>
Dhalai District	2021-22 & earlier	1,49,057	1,48,746	99.79	311
	2022-23	22,602	22,512	99.60	90
	2023-24	26,789	26,382	98.48	407
<b>Total:</b>		<b>1,98,448</b>	<b>1,97,640</b>	<b>99.59</b>	<b>808</b>
Sepahijala District	2021-22 & earlier	1,26,239	1,26,111	99.90	128
	2022-23	15,316	15,240	99.50	76
	2023-24	20,887	19,345	92.62	1,542
<b>Total:</b>		<b>1,62,442</b>	<b>1,60,696</b>	<b>98.93</b>	<b>1,746</b>
Ambassa Block	2021-22 & earlier	16,410	16,400	99.94	10
	2022-23	2,079	2,073	99.71	6
	2023-24	2,743	2,608	95.08	135
Manu Block	2021-22 & earlier	27,930	27,822	99.61	108
	2022-23	4,609	4,591	99.61	18
	2023-24	5,851	5,789	98.94	62
<b>Total:</b>		<b>59,622</b>	<b>59,283</b>	<b>99.43</b>	<b>339</b>
Boxanagar Block	2021-22 & earlier	15,558	15,540	99.88	18
	2022-23	868	862	99.31	6
	2023-24	3,071	2,354	76.65	717
Nalchar Block	2021-22 & earlier	21,635	21,631	99.98	4
	2022-23	1,630	1,626	99.75	4
	2023-24	3,282	3,275	99.79	7
<b>Total:</b>		<b>46,044</b>	<b>45,288</b>	<b>98.36</b>	<b>756</b>

Source: MGNREGS MIS web reports (status as on 1 March 2025)

As may be seen from **Table 2.2.13** that more than 99 per cent of the works relating to 2021-22 and earlier periods had been completed in the State. Similar trends were noticed in the case of the sampled districts and the sampled blocks as well. As regards the completion rate of the works taken up during 2022-23 and 2023-24, the rate was 98.32 per cent and 94.21 per cent respectively for the State while in the sampled districts, the rate varied between 92.62 per cent to 99.60 per cent.

With regard to the sampled blocks, Boxanagar Block lagged behind with a completion rate of 76.65 per cent in 2023-24, while completion rate of the other three blocks was in the range of 95.08 per cent to 99.79 per cent which was quite impressive. Reasons for slow progress of works in the Boxanagar Block during 2023-24 were not found on records. The achievement rate indicates under utilisation of capacity and unmet demand for work in the State as the State was sanctioned funds to the tune of 45 per cent to 66 per cent of its requirement based on the active job card holders in the State and their annual entitlement of 100 days' work in a financial year.

The Government accepted the fact and stated (June 2025) that due to some internal/technical problems, work completion rate in Boxanagar Block was low in comparison to other Blocks selected in audit. The work completion rate would be at par with other blocks of the districts by July 2025.

#### 2.2.11.11(iii) Verification of works in audit

In the sampled districts, blocks, GPs and VCs, Audit noticed that a total of 2,509<sup>35</sup> works, involving ₹ 58.03 crore (**Appendix 2.2.4**) under the wage component and the material component, were executed during 2019-20 to 2023-24 under different work heads *viz.* Rural Connectivity (RC), Water conservation and water harvesting (WC), Land development (LD), Works on individual land (IF), Micro irrigation works (IC), Renovation of traditional water bodies (WH), Drought proofing (DP), Flood control and protection (FP), Fisheries (FR) and Anganwadi/ other rural infrastructure (AV).

A total of 220 works involving ₹ 15.60 crore, (**Appendix 2.2.4**) constituting 27 *per cent* of the expenditure incurred by the sampled GPs and VCs were selected from the sampled four blocks for physical verification. The physical verification was conducted jointly by audit and the departmental officials.

The GP is the single most important agency for executing MGNREGA works as Section 16 (5) of the Act mandates that at least 50 *per cent* of the works in terms of cost under a scheme shall be allotted to GPs for implementation. The other Project Implementing Agencies (PIA) can be line departments of the Central or State Governments, District Panchayat, Panchayat at intermediate level, Gram Panchayat or any other local authority or Government undertaking or non-governmental organisation authorised by the Central Government or the State Government.

In the physical verification of works, it was seen that the works were executed by the Engineering Divisions of the Rural Development Department, Tribal Welfare (Tribal Rehabilitation in Plantation and Particularly Vulnerable Tribal Group) (TW (TRP & PTG) Department) under the Tribal Welfare Department, Forest Department, Tripura Rural Livelihood Mission (TRLM), Tripura Rehabilitation & Plantation Corporation (TRPC), Block and Gram Panchayats/ Village Committees as detailed in the **Table 2.2.14**.

**Table 2.2.14: Details of the works undertaken and the implementing agencies involved taken up for detailed audit**

Sl. No.	Name of the implementing agency	Number of works selected for detailed audit with their categories
1.	Engineering Divisions of Rural Development Department	40 works (RC-34, AV-4, IF-1 and FP-1)
2.	Sub Divisional Forest Officer, Forest Department	14 works (DP-4, DF-7, WC-2 and WH-1)
3.	Tribal Rehabilitation in Plantation and Particularly Vulnerable Tribal	Eight works (IF-4 and DP-4)

<sup>35</sup> These works do not include the works undertaken by the TTAADC, as a Separate Audit Report is prepared for TTAADC and it includes MGNREGA works.

Sl. No.	Name of the implementing agency	Number of works selected for detailed audit with their categories
	Group Programme	
4.	Tripura Rural Livelihood Mission (TRLM)	Five works under IF
5	Blocks	Four works (RC-2 and IF-2)
6.	Tripura Rehabilitation & Plantation Corporation (TRPC)	Two works under IF
7.	Gram Panchayats/ Village Committees	147 works (RC-25, IF-25, LD-41, WC-32, IC-17, WH-2, FP-1 and FR-4)

Further, as per Rule 20 below Schedule-I of the MGNREG Act, 2005 engagement of contractors are prohibited in implementation of works under the Act and works executed by the departmental Implementing Officers who are guided by the departmental rules and regulations for maintenance of records viz. material-at-site account, work progress register, site inspection register for supervising officers and higher authorities, measurement books, work completion certificates, handing over and taking over certificate of the asset after completion of the work, etc. Further, MoRD has mandated geo-tagging<sup>36</sup> of all MGNREGA assets at three stages, at the beginning of the work, at the mid-way and on completion of the work.

The implementing agency wise audit observations are discussed in **Paragraph 2.2.11.11(iii)(a) to 2.2.11.11(iii)(f)**.

#### **2.2.11.11(iii)(a) Implementing Agency: Engineering Divisions of the Department**

##### **(i) Rural connectivity**

The audit of 34 works<sup>37</sup>, out of 35 works executed by the Engineering divisions in the sampled districts, revealed that in 20 cases completion certificates were not prepared and in 17 cases the works were not handed over to the Village Committees or the Gram Panchayats. Three stage geo-tagged photographs were not uploaded in the Bhuvan App<sup>38</sup> in 18 cases. In none of the cases Material at Site Account, Works Progress Register and Site Inspection Register for the visiting officers and supervisors were maintained. Detail position is given in the **Appendix 2.2.5**.

In the Joint Physical Verification (JPV) by audit with departmental officials, all the sampled works were verified in audit. Minor issues were noticed in all the works (**Appendix 2.2.5**). However, major maintenance requirements were noticed in two specific works.

- a) Widening of brick soling road with CC drain, cross drainage, earth conservation wall from 4.50 mile at Jeolcherra VC of Ambassa RD Block (Year of sanction:

<sup>36</sup> The Geo MGNREGA was rolled out on 1 September 2016 which is applicable to all works done under MGNREGS.

<sup>37</sup> Sl. No. 177, 178, 180-183, 186, 191-197, 199, 200-204, 206, 207, 209-220 of the **Appendix 2.2.5**

<sup>38</sup> National Remote Sensing Centre has developed mobile application and a web portal for displaying MGNREGA assets. Geo MGNREGA Bhuvan portal (e Governance) acts as a gateway to facilitate and coordinate the sharing of geospatial data.

2021-2022, sanctioned amount: ₹ 1.08 crore, expenditure: ₹ 1.06 crore).

A 2.50 km stretch of the road was physically verified in audit and approximately 25 locations were found to be badly damaged, rendering vehicular movement difficult.

- b) Construction of Box culvert on the road from Sudhangshu Ghosh Para katcha road to Kachimcherra VC border at Basudeb Para GP under Ambassa RD Block (Year of sanction: 2020-2021, sanctioned amount: ₹ 16.32 lakh; expenditure: ₹ 15.98 lakh).

The approach road to the box culvert on one side was completely washed away, resulting in the loss of road connectivity.

The status of the works is shown in **Photographs 2.2.1, 2.2.2, 2.2.3 and 2.2.4.**



**Photographs 2.2.1 and 2.2.2: The status of road from 4.5 mile at Jeolcherra VC of Ambassa RD Block**



**Photographs 2.2.3 and 2.2.4: Washed away part of the brick soling road, first photo during construction of the box culvert obtained from Bhuvan App and second photo as noticed in the JPV**

The Government replied (June 2025) that Chief Engineer, MGNREGA would enquire the matter and corrective actions would be taken accordingly.

**(ii) Anganwadi/ other rural infrastructure (AV)**

Under this work, four<sup>39</sup> works, out of 16 works executed in the sampled districts, were undertaken for construction of boundary walls for two schools and construction of two Anganwadi Centres. Deficiencies noticed in audit are mentioned in **Appendix 2.2.5**. During the JPV (October 2024) it was noticed that although the two Anganwadi Centres were completed in June 2023 at a cost of ₹ 7.28 lakh but were lying idle since then.

While accepting the fact, the Government stated (June 2025) that the matter would be taken up with the Social Welfare and Social Education Department and concerned Blocks.

**(iii) Works on individual land and Flood control and protection**

Under these works, two<sup>40</sup> works viz. ‘Construction of diversion storm water drain for community on the road from Lalcherra to Dalucherra VC of Manu RD Block at a cost of ₹ 3.64 lakh’ and ‘Construction of duckery shelter at individual land at a cost of ₹ 0.82 lakh’ were executed. During the JPV, it was noticed that the storm water drain was functioning properly. However, in the second work, despite the completion of the duckery shelter, no ducks were present inside. Instead, the same was being used as a storage space for paddy and wheat.

The Government replied (June 2025) that concerned District and Block would be instructed to enquire the matter and corrective actions would be taken accordingly.

**2.2.11.11(iii)(b) Implementing Agency: Forest Sub Divisions****Drought proofing**

Under the above head, 11<sup>41</sup> works, out of 35 works, for the creation of bamboo plantation over 45 hectares, raising of polybag bamboo nursery for 1.55 lakh plants and maintenance of polybag nursery were undertaken by the Sub Divisional Forest Officers (SDFO), Manu and Sonamura during 2019-20 to 2021-22 at a cost of ₹ 56.81 lakh under the MGNREG Scheme.

The SDFO, Manu and the SDFO, Sonamura could not provide (November 2024) nursery stock records and sale and distribution records in support of raising and lifting of bamboo seedlings from their nursery. During the JPV (November 2024), it was seen that there was no nursery, suggesting that the seedlings were likely not disposed of through sale or distribution.

With regard to creation of bamboo plantation over 45 hectares, only a few bamboo plants were noticed during the JPV (November 2024) and the majority of the plantation sites were overgrown with jungle and bushes. Thus, expenditure of ₹ 56.81 lakh allocated for the drought proofing initiative, remained doubtful as the plantation did not yield any visible benefits and did not occupy productive area commensurate with the

<sup>39</sup> Sl. No. 184, 185, 205 and 208 of **Appendix 2.2.5**

<sup>40</sup> Sl. No. 179 and 198 of **Appendix 2.2.5**. Two out of two works were selected in audit.

<sup>41</sup> Sl. No. 44, 45, 67, 68, 87, 88, 89, 187, 188, 189 and 190 of **Appendix 2.2.5**

funds spent. The status of the plantation is shown in **Photographs 2.2.5 to 2.2.8**.



**Photographs 2.2.5 and 2.2.6: Status of Bamboo Plantation over 5.0 ha at Deo RF VC under SDFO, Manu**



**Photographs 2.2.7 and 2.2.8: Status of Bamboo plantation over 10.0 ha at Dalucherra VC under SDFO, Manu**

The Government replied (June 2025) that DPC, Dhalai would be instructed to enquire into the matter and action would be taken accordingly.

**2.2.11.11(iii)(c) Implementing agency: Tribal Welfare (Tribal Rehabilitation in Plantation and Particularly Vulnerable Tribal Group) Department**

Eight<sup>42</sup> works were selected, out of 162 works, in audit under ‘Works on individual lands’ and ‘Drought proofing’ categories which were executed in Dhalai District by the TW (TRP & PTG) Department, at a cost of ₹ 16.78 lakh, during 2019-20 and 2023-24 under the convergence activity. Rubber plantations spread across four hectares and

<sup>42</sup> Sl. No. 18, 19, 20, 21, 71, 72, 73 and 74 of **Appendix 2.2.5**

arecanut plantations spread across 14 hectares in the individual land of the beneficiaries were verified where rubber and arecanut seedlings were provided by the TW (TRP & PTG) Department and labour wages were paid from the Scheme.

Work-wise findings are detailed in the **Appendix 2.2.5**. The major findings are discussed below:

Two works related to creation of rubber plantations on the land of two beneficiaries<sup>43</sup>, covering a total area of two hectares were taken up during 2023-24 and both the works were completed in 2023-24. Expenditure of ₹ 1.71 lakh on wage component was provided from the Scheme. JPV conducted in September 2024 revealed that both the plantations were covered with shrubs and bushes while limited plantation was noticed on a portion of one beneficiary's land. The status of the plantation is shown in **Photographs 2.2.9** and **2.2.10**.



The presence of shrubs and bushes instead of a well maintained rubber plantation raises doubt about the implementation of the works. Further, expenditure of ₹ 1.71 lakh for labour wages without corresponding plantation development raises concerns about the effective utilisation of allocated funds.

The Government replied (June 2025) that the DPC, Dhalai would be instructed to enquire into the matter and action would be taken accordingly.

#### **2.2.11.11(iii) (d) Implementing agency: Tripura Rural Livelihood Mission**

Five<sup>44</sup> works, out of six works, were selected in audit under 'Works on individual lands' category which were executed by the TRLM in Dhalai District during 2022-23 at a cost of ₹ 1.17 lakh. Each project involved establishing moringa plantations on 0.05 hectares of land per beneficiary, collectively covering an area of 0.25 hectares. Seedlings were provided by the Horticulture Department, Government of Tripura and labour wages

<sup>43</sup> Shri Biharjoy Reang and Shri Lekharai Reang of Jeolcherra GP under Ambassa Rural Development Block.

<sup>44</sup> Sl. No. 1, 2, 10, 11 and 12 of **Appendix 2.2.5**

were funded through the scheme.

Workwise findings are detailed in the **Appendix 2.2.5**. The major findings are discussed below:

JPV (September 2024) of the sampled works revealed that the plantation sites were covered with shrubs and bushes and no moringa saplings were visible on the ground. The status of the plantation is shown in **Photographs 2.2.11** and **2.2.12**.



**Photographs 2.2.11 and 2.2.12: Status of Moringa plantation in favour of Manidipa Chakraborty and Suparna Das under Paschim Lalcharri GP**

The findings during the JPV raise concerns about the effective utilisation of the allocated funds and the achievement of the intended benefits under the drought proofing initiative.

The Government replied (June 2025) that the DPC, Dhalai would be instructed to enquire into the matter and action would be taken accordingly.

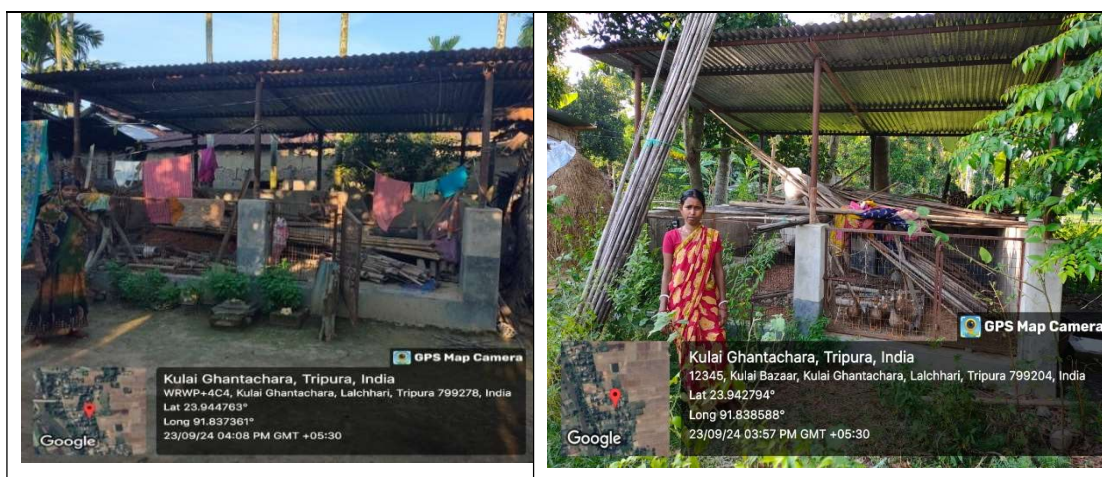
#### **2.2.11.11(iii)(e) Implementing agency: Rural Development Blocks**

Four<sup>45</sup> works, out of 25 works, were selected in audit under ‘Works on individual lands’ and ‘Rural connectivity’ categories which were executed in the Ambassa Block during 2020-24 at a cost of ₹ 11.63 lakh. The RC category focussed on constructing brick soling road works while the IF category involved building two cattle shelters.

Workwise findings are detailed in the **Appendix 2.2.5**. The major findings are discussed below:

JPV (September 2024) of all the sampled works revealed that the beneficiaries were using the cattle shelters for purposes other than their intended use, such as storing firewood, drying clothes, *etc.* Hence, selection of the beneficiaries was not appropriate. The status of works is shown in **Photographs 2.2.13** and **2.2.14**.

<sup>45</sup> Sl. No. 8, 9, 27 and 28 of **Appendix 2.2.5**.



**Photographs 2.2.13 and 2.2.14: Status of cattle shelter in Paschim Lalcharri GP under Ambassa, Block**

The Government replied (June 2025) that the concerned PO would be instructed to take up the matter with the beneficiaries and action would be taken accordingly.

#### 2.2.11.11(iii)(f) Implementing agency: Gram Panchayats/ Village Council

147<sup>46</sup> works, out of 2,203 works, were sampled in audit under ‘Rural connectivity, Water conservation and water harvesting, Land development, Works on individual lands, Micro Irrigation works, Renovation of traditional water bodies, Flood control and protection and Works on fisheries which were executed by the sampled GPs and VCs during 2019-24 at a cost of ₹ 5.65 crore.

Workwise findings are detailed in the **Appendix 2.2.5**. The major findings are discussed below:

Five<sup>47</sup> road works under the head ‘Rural connectivity’ were taken up during 2019-20 to 2022-23 in Jagannathpur VC, Jeolcheera VC and Basudebpara GP of Ambassa Block and completed at a cost of ₹ 50.69 lakh. Length of the roads varied from 1.20 km to 1.98 km. A JPV (September 2024) revealed that, in three<sup>48</sup> cases, no road infrastructure existed beyond 200 metres while in the remaining two cases, the roads were overgrown with thick jungle and bushes. Thus, expenditure of ₹ 50.69 lakh on the works turned out to be wasteful. The status of roads is shown in **Photographs 2.2.15 to 2.2.18**.

<sup>46</sup> Sl. No. 3 to 7, 13 to 17, 22 to 26, 29 to 43, 47 to 66, 77 to 86 and 90 to 176 of **Appendix 2.2.5**.

<sup>47</sup> Sl. No. 13, 14, 23, 29 and 32 of **Appendix 2.2.5**.

<sup>48</sup> i) Construction of Mitti Murram Roads from Samusesh Mog house to Tuikhangchara ii) Formation of new road from Boikhanta Haduk to Khalaram Reang house at Khadaban para and iii) Widening of Village link road Dumping centre to Purba Nalichara Border



**Photograph 2.2.15 and 2.2.16: Status of Mitti Murram Roads from Samusesesh Mog house to Tuikhangchara via Mandharam under Jagannathpur VC**



**Photograph 2.2.17 and 2.2.18: Status of Village link road for Community from Old Bhudda Mandhir to Kachimchara road under Basudeb Para GP**

Further, two<sup>49</sup> works for excavation of irrigation channel under the head ‘Micro irrigation works,’ were executed during 2020-22 in West Karamcheera VC of Manu Block and completed at a cost of ₹ 3.41 lakh. Length of the irrigation channels were 1.05 km and 0.06 km, respectively. However, JPV (November 2024) revealed that both the irrigation channels were covered with thick jungle and bushes and in need of immediate maintenance. Consequently, the expenditure of ₹ 3.41 lakh on these projects became wasteful expenditure. The status of the work is shown in **Photographs 2.2.19** and **2.2.20**.

The Government replied (June 2025) that the PO would be instructed to make an enquiry into the matter and corrective action would be taken accordingly.

<sup>49</sup> Sl. No. 50 and 56 of **Appendix 2.2.5**



The Government replied (June 2025) that the DPCs were instructed to monitor the beneficiary survey findings and take action accordingly.

### Conclusion

The MGNREGA mandated guaranteed wage employment to every rural household whose adult members volunteer to do unskilled manual work with the basic objective of creation of durable assets, improved water security, soil conservation and higher land productivity, drought-proofing and flood management in rural India thereby fostering sustainable livelihood for the rural population.

Audit noticed that highest proportion of works undertaken across the State was under ‘Community assets or individual assets for vulnerable sections’ followed by ‘Public works relating to Natural Resources Management’ and ‘creation of rural infrastructure’. More than 99 *per cent* of the works relating to 2021-22 and earlier periods had been completed in the State. The completion rate of the works taken up during 2022-23 and 2023-24 was 98.32 *per cent* and 94.21 *per cent*, respectively, across the State with the sampled districts achieving the rates between 92.62 *per cent* to 99.60 *per cent*. Although the numeric indicators reflected high achievement, the actual physical verification of the sampled works revealed shortcomings in both the implementation and outcomes. During joint physical verification of the sampled works, deficiencies like non-existence/thin density of plantation works, non-existence of village roads, roads in severely damaged conditions, and idle investment in infrastructure such as anganwadi centres, duck shelters and cattle shelters were also noticed.

Serious deficiencies were noticed in the sampled works regarding their execution *viz.* non-uploading of geo-tagged photographs at three stages; failure to upload work completion photographs; non-maintenance of essential records such as site accounts registers; nursery stock account and distribution cum sale records; work progress

registers; site inspection registers; and non-handing over of the completed works to the concerned GPs and VCs were noticed in audit against the sampled works. It was seen that third stage photographs were not available in 73 cases out of the sampled 220 works which were verified in audit. In none of the cases, site-inspection registers were available while completion certificates and handing over certificates were not available in 86 cases out of the 220 sampled works in both the sampled districts.

All the deficiencies pointed towards serious lapses in oversight, execution and intended impact the Scheme.

#### **Recommendations**

- *Periodic verification of works may be conducted, and observations recorded in the Site Inspection Register.*
- *Completion certificates and handing over of works may be ensured immediately after completion of the works.*

***Audit Objective 4: To assess whether appropriate and adequate monitoring, social audit and grievance redressal system were in place and functioning as envisaged to achieve greater transparency and accountability***

#### **2.2.11.12 Monitoring**

Monitoring is crucial for successful implementation of scheme because it provides a continuous feedback loop, allowing project managers to track progress, identify potential issues early, make necessary adjustments at mid-course and ensure that the scheme achieves its intended goals efficiently and economically at the intended timeframe, ultimately leading to better outcomes and accountability for the project.

The Mahatma Gandhi National Rural Employment Guarantee scheme also provides for several monitoring mechanisms, including field visits; regular meetings by the Panchayats, the Programme Officers and the District Programme Coordinators; work verification by the State Quality Monitor (SQM); institution of vigilance mechanism; social audits; monitoring by the State Employment Guarantee Council (SEGC) and grievance redressal mechanism. Availability, adequacy and effectiveness of all the monitoring mechanisms for MGNREGS in the State was examined in audit.

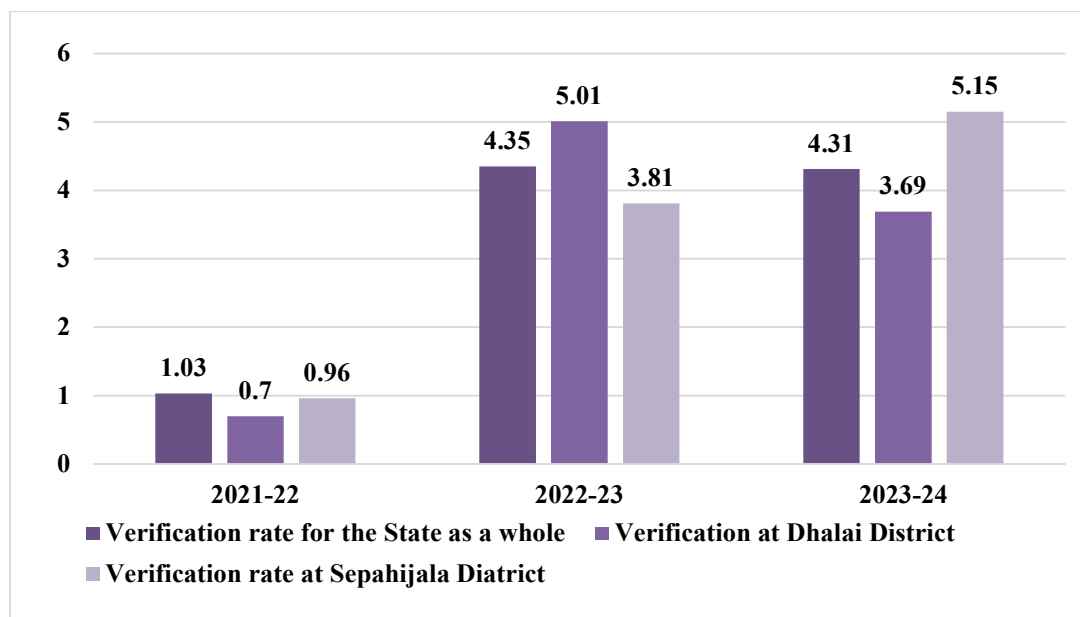
#### **2.2.11.12(i) Monitoring by the Panchayat, POs and the DPCs**

According to the Operational Guidelines of MGNREGA, 2013, progress of implementation of the scheme should be reviewed and monitored by each level of Panchayat. The Programme Officer shall monitor and supervise the implementation of works taken up by the GPs and other implementing agencies within the block. The District Programme Coordinators shall review, monitor and supervise the performance of the POs and all the implementing agencies in relation to MGNREGA works and shall also conduct and cause to be conducted periodic inspection of the works in progress and verification of Muster Rolls.

The details of rate of verification of works conducted by the District Programme

Coordinators and Assistant District Programme Coordinators, the Programme Officers across the State and the sampled districts is represented in **Chart 2.2.12**.

**Chart 2.2.12: The rate of verification of works across the State and at the sampled districts by the DPCs, ADPOs and POs**



*Source: Area officer report under MGNREGA-MIS*

As per MGNREGA MIS data, details of verification of works were not available for 2019-20 and 2020-21, while the rate of verification of works varied from 1.03 *per cent* to 4.35 *per cent* of the total works undertaken by the State during 2021-22 to 2023-24, the works verification rate at the sampled districts varied from 0.70 *per cent* to 5.15 *per cent* (**Chart 2.2.12**). The detailed position is shown in **Appendix 2.2.6**.

However, field verification of relevant records in audit revealed that Site Inspection Registers were not maintained by the implementing agencies. There was no documentation of site verification of works by the higher authorities or any site instructions. Though MIS reports indicate a verification rate between 1.03 *per cent* and 4.35 *per cent*, audit could not verify these figures due to non-maintenance of Site Inspection Registers. Additionally, there was no evidence on record indicating that the Panchayats conducted reviews of works in the sampled GPs and VCs. The lack of evidence of reviews by Panchayats indicates weak monitoring systems that can lead to inefficiencies, deprive the organisation in identifying areas where they can improve performance, optimise processes, or capitalise on new opportunities and also fraught with the risk of poor quality assets and undetected irregularities including potential misuse of funds.

The Government replied (June 2025) that advisories had been issued to the DPCs to ensure maintenance of all the registers as per the Guidelines of MGNREGA.

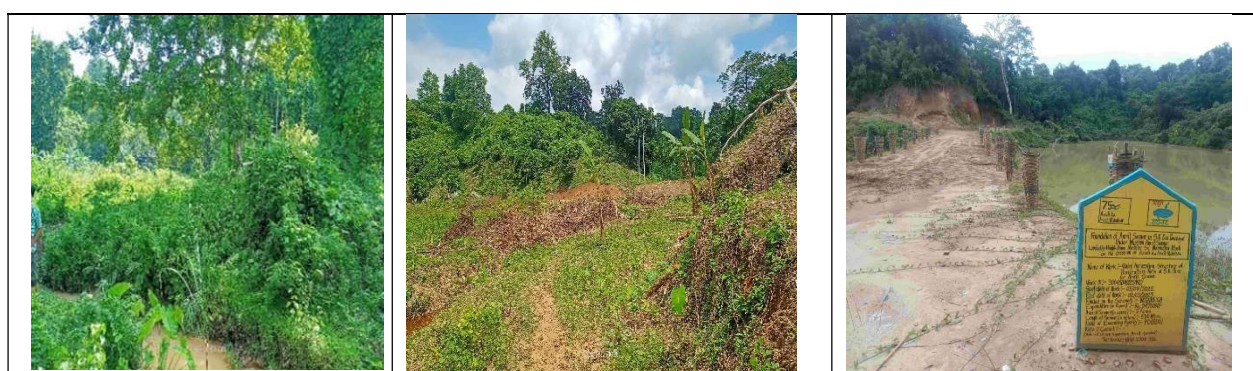
#### **2.2.11.12(ii) Capturing of non-relevant photographs in geo-tagging**

Geo Tagging of completed assets through Bhuvan mobile platform, using android based mobile application has been developed exclusively for MGNREGA for field-level data

capturing, as well as asset visualisation capabilities and report generation tools. This includes capturing of GPS location of the asset along with photographs by MGNREGA Spatial Enumerators. Geo MGNREGA Phase-I was rolled out on 1 September 2016 which is applicable to all works completed under MGNREGS. Geo MGNREGA Phase-II was rolled out in November 2017. Under Geo MGNREGA. Phase-II geo-tagging of works is carried out in three stages *viz*: before initiation of work (first State), during the work (second stage) and after completion of work third stage). For effective tracking, the location of work captured in the first stage photograph should match with the locations in the second and third stage images. Surrounding elements such as presence of trees, electrical towers, village paths, nearby houses, *etc.* as appearing in the first photograph are likely to remain consistent. The only visible difference should be the progressive advancement of the work itself.

Audit noticed that in almost all the 220 works physically verified by audit (detailed position shown in the **Appendix 2.2.5**), the three-stage photographs were not uploaded on the Bhuvan app, instead unrelated or mismatched photographs were uploaded, which did not align with each other. As a result, actual execution of works on bare land, for which the three stage photography mechanism was specifically devised, could not be assessed in audit.

Audit analysis of the three stage photographs uploaded for two different works (shown in **Photographs 2.2.21 to 2.2.26**) under the same PO revealed significant discrepancies. In the first case, regarding the construction of a water harvesting structure of Horticulture Farm at SK Para for Amrit Sarovar during 2022-23 (Expenditure: ₹ 24.70 lakh), the photographs were found to be inappropriate and irrelevant. However, in the second case regarding the excavation of farm pond on Biplab Sarkar's land at Jatindra Das Para under West Karamcheera VC during 2021-22 (Expenditure: ₹ 3.04 lakh), the photographs accurately showed the executed work and could be treated as exemplary models for three stage photography for all MGNREGA works.



**Photographs 2.2.21, 2.2.22 and 2.2.23: First stage, second stage and third stage photographs for construction of water harvesting structure of Horticulture Farm at SK Para for Amrit Sarovar during 2022-23, expenditure: ₹ 24.70 lakh**



**Photographs 2.2.24, 2.2.25 and 2.2.26: First stage, second stage and third stage for excavation of farm pond on the land of Biplab Sarkar at Jatindra Das Para under West Karamcheera VC during 2021-22, expenditure: ₹ 3.04 lakh**

Adopting the model three stage photography *ibid*, the department would be able to enhance the transparency and accountability of MGNREGA works, facilitating effective monitoring and assessment.

The absence of proper photographic evidence intended to verify the actual progress and completion of works undermines the reliability of the reported data raises concerns about the authenticity of asset creation and vulnerability to fraud and errors.

The Government replied (June 2025) that the POs had been instructed to take all the precaution while taking three-stage photographs.

#### **2.2.11.12(iii) Verification of works by the State quality monitors**

According to Para 14.7 of the operational guidelines of MGNREGA, 2013 and the annual master circular on MGNREGA issued from time to time, each State is required to establish a State Quality Monitoring Unit. This unit shall comprise of State Quality Monitors (SQM) for each district and a Nodal Officer at the State level, holding at least the rank of Superintending Engineer. The SQM Unit will monitor & evaluate at least 10 *per cent* of the works executed under the Scheme in each district of the State. The expenditure of these 10 *per cent* works should be at least ₹ 5.00 lakh and above for *kutcha* (earth) works and ₹ 10.00 lakh and above for the *pucca* (masonry) works. Further, as per Para 14.8 of the Operational Guidelines of MGNREGA, 2013, no SQM will be allotted to his/ her home district.

State MGNREGS Engineering Cell was constituted in September 2019 and the district level Quality Monitors were appointed in August 2020. Audit, noticed that in Gomati District<sup>50</sup> and a part period of Dhalai District<sup>51</sup>, officers with the home districts as Gomati and Dhalai respectively were appointed as SQMs, in violation of the operational guidelines of MGNREGA, 2013, which explicitly prohibit such appointments to ensure objectivity and to avoid conflict of interest

<sup>50</sup> SQM was appointed for the period from August 2020 to March 2024

<sup>51</sup> SQM was appointed for the period from April 2023 to March 2024

As against the target of 10 *per cent* verification<sup>52</sup> of *kutch*a works costing ₹ five lakh and above, the actual verification by the SQM in the State during the years 2021-22, 2022-23 and 2023-24 was 2.02, 3.53 and 1.23 *per cent* respectively. As regards, *per cent* of verification in the sampled districts, the same ranged between 0 to 7.46 *per cent*<sup>53</sup>.

For the *pucca* works costing ₹ 10.00 lakh and above, the rate of verification by the SQM in the State during the years 2021-22, 2022-23 and 2023-24 was 0.83, 3.60 and 0.94 *per cent* respectively. As regards, the *per cent* of verification in the sampled districts, the same ranged between 0 to 14.06 *per cent*<sup>54</sup>. Though, the rate of achievement exceeded the target in the sampled district, the same was achieved only once during the year 2022-23 and no verification was done in the previous and subsequent year. The detailed position is shown in **Appendix 2.2.7**). Further, the SQMs did not use the prescribed ‘inspection formats’ as provided in the guidelines for capturing the detailed technical and other relevant information.

These deficiencies in quality monitoring not only compromised the integrity and utility of the assets created but also hampered the scheme’s objectives of ensuring transparency and accountability in the creation of durable assets. Further, the consistent shortfall in mandatory verification indicates a weak monitoring mechanism.

The Government replied (June 2025) that necessary advisories/ instructions had been issued to the DPCs and the Chief Engineer, Rural Development Department for compliance.

#### **2.2.11.12(iv) Vigilance mechanism**

Para 13.6.1 of the operational guidelines of MGNREGA, 2013 stipulates that all States shall make an arrangement for a three-tier vigilance mechanism to proactively detect irregularities in the implementation of the Act and to follow up detected irregularities and malfeasance, including those identified during social audit and ensure that the guilty are punished and recoveries of misspent funds duly made.

Audit noticed that State and district level Vigilance Committees were constituted by the State in February 2021 while no Vigilance and Monitoring Committees (VMC) were formed at village level by the GPs and the VCs in the sampled GPs and VCs. Consequently, no activities or reports of the VMCs were available for review.

The non-formation of VMCs at the village level undermines the transparency and accountability mechanisms integral to MGNREGA. Inactive or absent VMCs indicate limited oversight of the quality and progress of works.

The Government replied (June 2025) that instructions had been issued to the DPCs for constituting and activating the VMCs.

---

<sup>52</sup> 10 *per cent* of the works is to be verified by the SQMs. For *kutch*a works having value of work of ₹ 5.00 lakh and more is eligible for verification by SQM while it is ₹ 10.00 lakh for *pucca* works.

<sup>53</sup> Sphahijala: 2021-2022 – 0 *per cent*, 2022-2023 – 7.46 *per cent*, 2023-2024 – 1.18 *per cent*,  
Dhalai: 2021-2022 – 1.89 *per cent*, 2022-2023 – 4.17 *per cent*, 2023-2024 – 5.68 *per cent*

<sup>54</sup> Sphahijala: 2021-2022 – 0 *per cent*, 2022-2023 – 14.06 *per cent*, 2023-2024 – 0 *per cent*,  
Dhalai: 2021-2022 – 0 *per cent*, 2022-2023 – 4.17 *per cent*, 2023-2024 – 0 *per cent*

### 2.2.11.12(v) Monitoring of MGNREGS through National Mobile Monitoring System

To ensure more transparency in the implementation of the Scheme in the States/ UTs, a provision for capturing of attendance at the worksite wherein muster rolls<sup>55</sup> were issued for 20 or more workers through National Mobile Monitoring System (NMMS) App with geo-tagged time stamped photographs of the worker was started in May 2021. It was mandatory to capture the attendance of all the workers, except Individual Beneficiary Scheme/ Project) through NMMS.

Audit noticed that the capturing of the attendance in NMMS in the State commenced in 2021-22 but 1.44 *per cent* of the eligible muster rolls where 20 or more workers were employed were covered. In 2022-23 and 2023-24 the achievement rose to 82.66 *per cent* and 82.80 *per cent* respectively in the State. The details are shown in **Table 2.2.15**.

**Table 2.2.15: Number of muster rolls due for NMMS app and attendance actually taken in the State and in the sampled districts**

Sl. No.	Domain of activity	Financial Year	Number of Muster Rolls eligible for NMMS	Number of Muster Rolls filled through NMMS	Percentage of achievement
1.	State	2021-22	5,20,196	7,494	1.44
2.		2022-23	2,99,506	2,47,577	82.66
3.		2023-24	2,12,296	1,75,783	82.80
4.	Dhalai District	2021-22	64,803	1,081	1.67
5.		2022-23	43,162	34,186	79.20
6.		2023-24	23,340	21,594	92.52
7.	Sepahijala District	2021-22	71,271	2,077	2.91
8.		2022-23	32,548	27,861	85.59
9.		2023-24	19,487	17,137	87.94

Source: MGNREGA MIS data

As regards NMMS activity in the sampled districts, the Sepahijala District was well ahead of the State's performance in all the three years 2021-24 and Dhalai District was also above the State's average performance in two years except for 2022-23. However, despite the fact that there was increase<sup>56</sup> in number of new works in the State during 2021-22 to 2023-24, the number of muster rolls becoming eligible for taking attendance through NMMS decreased significantly in 2022-23 and 2023-24. As may be seen from **Table 2.2.15** that the number of muster rolls in both the State and the sampled districts showed a year on year decline. This indicated that fewer muster rolls having more than 20 workers probably due to fragmentation of labourers to bypass the NMMS.

The Government replied (June 2025) that the matter of 20 or more workers not being employed at a time to avoid capturing the attendance of the workers through NMMS would be enquired and actions would be taken accordingly.

<sup>55</sup> Muster roll refers to a documents or a list of workers used to keep record of attendance, payroll *etc.*

<sup>56</sup> Number of new works taken up in 2021-22: 2,28,646, in 2022-23: 2,55,195 and in 2023-24: 2,70,892

**2.2.11.12(vi) Functioning of State Employment Guarantee Council in monitoring the scheme**

According to the Section 12 of the MGNREGA, 2005, for the purposes of regular monitoring and reviewing the implementation of the Act at the State level, every State Government shall constitute a State Council to be known as the State Employment Guarantee Council with a Chairperson and such number of official members as may be determined by the State Government and not more than fifteen non-official members nominated by the State Government from Panchayati Raj Institutions, organisations of workers and disadvantaged groups.

According to Para 2.4.1 of the operational guidelines of the MGNREGA, 2013 the SEGC shall prepare the annual report on implementation of MGNREGS in the State to be laid before the State Legislature by the State Government.

Government of Tripura constituted the SEGC in the year 2006 with the Chief Minister, Tripura as the Chairman of the Council and the Chief Secretary of the State as a member and the Additional Secretary/ Joint Secretary/ Deputy Secretary, Rural Development Department as the Member Secretary of the Council. Audit noticed that no meetings of the Council were held in 2021-22 and 2022-23. However, one meeting each was conducted during 2019-20, 2020-21 and 2023-24. Audit further noticed that the frequency of the meetings of the SEGC to be held in a year was not fixed by the Government though it was required to be done as per the notification through which the first SEGC was constituted in the year 2006.

Further, no annual report on implementation of the MGNREGS in the State was prepared by the SEGC for submission before the Legislature by the State Government since inception of the scheme though it was a requirement under the Operational Guideline of MGNREGA, 2013.

Not holding monitoring committee meetings can significantly hinder project implementation, leading to delays, cost overruns, and potentially even project failure. These meetings are crucial for tracking progress, identifying issues early, and making necessary adjustments to keep the project on schedule and within budget. Similarly, non- preparation of annual report on project implementation can significantly hinder a project's success and sustainability. Without a comprehensive annual report, project managers and stakeholders lack crucial insights into progress, challenges, and overall project health, potentially jeopardising the project's continuity in the long run.

**2.2.11.12(vii) Status of social audit for MGNREGA works**

An innovative feature of the MGNREGA is that it has institutionalised 'Social Audit'<sup>57</sup> as a means of continuous public vigilance. The basic objective of social audit is to ensure public accountability in the implementation of projects, laws and policies. Social Audit is an effective means for ensuring transparency, participation, consultation and accountability under MGNREGA. The process of Social Audit combines people's

---

<sup>57</sup> Section 17 of the MGNREG Act, 2005 and Paragraph 13.1.1 to 13.1.3 of the operational guidelines of the MGNREGA, 2013.

participation and monitoring with the requirements of the audit discipline.

The Act mandates conduct of regular social audits under the Scheme by the Gram Sabha. The operational guidelines of MGNREGA, 2013 and the MGNREGA Audit of Schemes Rules, 2011 lays down the detailed procedures for half-yearly social audits by the Gram Sabha, including: establishment of an independent social audit unit for facilitating conduct of social audits specifying the process for conducting social audit through capacity building of resource persons, preparing social audit formats and guidelines, creating awareness, facilitating verification of records with primary stakeholders and worksites, facilitating smooth conduct of social audit by Gram Sabhas, and hosting social audit/ action taken reports in the public domain. Schedule-I of the Act mandates verification of every work site to cross check the measurements in the field with that on Measurement Books and to assess the utility and outcomes of the work so executed and verification of every disbursement on record with the concerned beneficiaries.

Audit noticed that the Social Audit Unit (SAU), Tripura was constituted in March 2016 and started functioning in September 2016. The Unit was registered under the Society Registration Act, 1860 in February 2021 as ‘The Society of Social Audit Unit-Tripura (SoSAU-T)’. The unit operated independently from the implementing departments of the Scheme in the State. Audit findings related to social audit are discussed below.

#### 2.2.11.12(vii)(a) Shortage of manpower

Audit observed that the State Government did not appoint any Quality Monitors in the Social Audit Unit to assess the quality of assets created, as required under the Operational Guidelines of MGNREGA, 2013. Further, no State Resource Person (SRP) was in position, and there were significant shortfalls of 56 *per cent* and 59 *per cent* in the sanctioned posts of District Resource Persons (DRPs) and Block Resource Persons (BRPs), respectively (**Appendix 2.2.8**).

Shortage of manpower had its impact on the verification of works in social audit. It was noticed that almost all the GPs and VCs were covered in Social Audit once in a year during 2019-24 but verification of works ranged from 34 *per cent* to 62 *per cent* out of the total works during 2019-24 with an average of 45.65 *per cent* of the total works as shown in **Table 2.2.16**.

**Table 2.2.16: Showing the verification of works by Social Audit during 2019-20 to 2023-24**

Sl. No.	Year	Total number of works	Number of works verified	Percentage of works verified
1.	2019-20	79,594	39,365	49.46
2.	2020-21	91,820	51,300	55.87
3.	2021-22	1,28,321	79,586	62.02
4.	2022-23	4,03,645	1,38,816	34.39
5.	2023-24	2,58,511	1,30,093	50.32
<b>Total</b>		<b>9,61,891</b>	<b>4,39,160</b>	<b>45.65</b>

*Source: SAU work verification MIS data*

A lower rate of verification of works may lead to an increased risk of undetected errors, non-compliance with regulations. This could also result in inaccurate financial reporting coupled with the risk of non-existent assets created under the scheme.

The Government replied (June 2025) that due to shortage of funds during 2023-24 and 2024-25, the recruitment of resource persons like SAE, DRP & BRP under SAU, Tripura could not be undertaken.

**2.2.11.12(vii)(b) Deficiencies in audit procedures and verification of records**

Audit inspected the Social Audit Unit of MGNREGA and verified social audit inspection reports of the sampled GPs/ VCs and noticed that authentication of records-checking (*viz.* checking of Muster Roll, Estimate copy, Work Orders, Administrative Approval and Expenditure Sanction memo, Annual Action Plan, verification of seven registers<sup>58</sup>, *etc.*) by means of pencils/ pen, *etc.* and signature with designation and date, *etc.* in the course of Social Audit were not done as noticed from the verification of records during audit of the sampled GPs and VCs where social audit was also conducted. As a result, the verification of documents could not be assured.

Audit further noticed that no checklist was put in place for approval and finalisation of Inspection Reports. In the absence of which the Inspection Reports were found to be issued despite having the deficiencies such as submission of blank formats regarding Measurement sheet of Works Report on work verification status<sup>59</sup>, *etc.* and also without any authentication by the Inspecting Officer. Despite these deficiencies, the draft Inspection Reports were accepted by the State SAU and issued to the GPs/ VCs. Details of the 15 test checked cases are given in the **Appendix 2.2.9**. This undermines the credibility, transparency and accountability of Social Audit process

The Government replied (June 2025) that the matter was discussed in the Executive Committee meeting held on 10 January 2025 and adopted a procedure for verification of documents and authentication of records during Social Audit. Instructions had been issued to all DRPs/ BRPs to comply with the procedure so adopted in the EC meeting. It was also stated that a standard check list had been finalised and shared with all the SAU audit teams for taking necessary action.

**2.2.11.12(vii)(c) Inadequate documentation of Gram Sabha meetings for finalisation of Social Audit findings**

Para 13.3 of the Operational Guidelines of MGNREGA, 2013 prescribes the detailed procedure for social audit process which inter alia includes holding Gram Sabha meetings to discuss the findings of the verification exercise and also to review the compliance on transparency and accountability. Further, para 13.3.11 stipulates that the entire proceeding of the Social Audit Gram Sabha meeting shall be video recorded.

Examination of records related to Social Audit Inspection reports of the sampled GPs/ VCs revealed that Gram Sabha meetings conducted for finalisation of Social Audit findings were not video recorded. It was also noticed that the details of the persons who attended the Gram Sabha meetings to decide the social audit findings were not recorded

---

<sup>58</sup> Register-I Job Card related, Register-II Conduct of Gram Sabha related, Register-III Demand and allocation of work and wage payment related, Register-IV Register for work, Register-V Fixed asset register, Register VI Complaint register and Register-VII Material register.

<sup>59</sup> 13 cases out of the 15 test-checked case from the sampled GPs and VCs.

properly in detail which was a serious lacuna. Since the Gram Sabha is the final body in deciding the findings of the Social Audit, it is very important that details of the persons who attended the Gram Sabha meetings are recorded in writing to ensure transparency and accountability.

The Government replied (June 2025) that the instructions had been issued to DRPs/ BRPs to take geo-tagged photos of Gram Sabha and to upload real-time geo tagged photos and videos in the Panchayat Nirnay App, developed by Ministry of Panchayati Raj. It was also stated that a standard Gram Sabha attendance format had been finalised and shared with all the SAU audit team for taking necessary action.

### **2.2.11.13 Grievance redressal**

The mechanism prescribed under the Act and the Operational Guidelines of MGNREGA for grievance redressal, transparency and accountability stipulates that the PO and the DPC will be the Grievance Redressal Officers at the block and district levels and grievances are to be acknowledged, and disposal intimated to the petitioner. The operational guidelines of MGNREGA, 2013 also stipulates appointment of Ombudsmen in all the districts for expeditious redressal of grievances regarding implementation of the Scheme. The guidelines also stipulate for appointment of Appellate Authority to handle the appeals against the decisions, findings and awards of the Ombudsman to ensure justice and fair play.

Audit noticed that complaint registers were maintained at the sampled GPs/ VCs, POs and the DPC offices but no complaints were registered during 2019-24. However, complaints were registered directly with the Ombudsman. Audit noticed that 70 and 76 complaints were submitted in 2022-23 and 2023-24 and out of which, 68 and 75 complaints respectively were disposed of by the Ombudsman. No complaints were submitted to the Ombudsman in 2019-22.

The State was yet to appoint (February 2025) an Appellate Authority to act upon the appeal against the decisions/ awards of the Ombudsman as required under the Operational Guidelines of MGNREGA. The absence of registered complaints coupled with the complaint submission only at ombudsman level indicates underutilisation of local grievance redressal mechanisms and poses risks for aggrieved citizens. In the absence of an appellate mechanism, citizens aggrieved by the decisions of the Ombudsman are left without recourse, undermining the principles of transparency, fairness, and accountability enshrined in the Scheme.

The Government replied (June 2025) that the State had already shortlisted the Appellate Authority members. Formal appointment letters would be issued with the approval of the Government soon. It was also stated that appointment letters had been issued for clearing the gaps in the posts of the ombudspersons. At present, the department is accepting complaints lodged through CM's helpline, newspaper clippings through the Task Monitoring System and through the traditional means as well.

#### **2.2.11.14 Record maintenance**

The three main sets of records critical to establishing provision of employment and creation of assets are the Job Card, Muster Rolls and Measurement Books. Job card is essential for recording details regarding beneficiary, work and payment. Muster Rolls and Measurement Books are essential for recording attendance and the quantity of work. In addition, Operational Guidelines of MGNREGA prescribes maintenance of seven registers<sup>60</sup> by the GPs/ VCs well.

Audit noticed that the prescribed records were maintained by the sampled GPs and VCs but the entries in the Registers were not checked and authenticated by the controlling Supervising Officers or the Programme Officers.

The Government replied (June 2025) that instructions had been issued to the DPCs and the POs so that the entries in the Registers are checked and authenticated by the controlling Supervising Officers or the Programme Officers.

#### **Conclusion**

State Quality Monitors did not verify the works as per the targets set in the operational guidelines. SQM also did not utilise the inspection formats as provided in the guidelines for capturing the detailed technical and other information. No activity of the Vigilance and Monitoring Committees was noticed as no village level VMC was formed by the GPs and the VCs.

Deficiencies in Social Audit were also noticed. Checklist for preparation of Inspection Report was not finalised by the SAU, Tripura. Social Audit teams submitted Inspection Reports with incomplete sections and lacked authentication by the Inspecting Officers. Despite these deficiencies, the draft Inspection Reports were accepted by the State SAU and issued to the GPs/ VCs. Furthermore, the Gram Sabhas convened for finalisation of Social Audit findings were neither video graphed as stipulated in the Operational Guidelines of the Scheme nor were the attendance records maintained properly.

During the audit period, Ombudsmen were not appointed across all the eight districts of the State. Additionally, the State had not designated an Appellate Authority to respond and look into the appeals against the decisions, findings, and awards of the Ombudsmen which was a serious lacuna in ensuring accountability under the scheme.

Site Inspection Registers were not maintained by the implementing agencies and site verification of works by the higher authorities and site instructions, if any, were also not recorded. Review of works by the panchayats in the sampled GPs and VCs was not done.

---

<sup>60</sup> Register-I Job Card related, Register-II Conduct of Gram Sabha related, Register-III Demand and allocation of work and wage payment related, Register-IV Register for work, Register-V Fixed asset register, Register VI Complaint register and Register-VII Material register.

***Recommendations***

- *Monthly review of works may be done by the GPs and VCs and proceedings may be recorded.*
- *Uploading of geo tagged photographs for three stages of work may invariably be done in a timely manner to provide visual evidence of the project's progress.*
- *Deficiencies identified in the Social Audits conducted may be addressed promptly and Social Audit must be conducted scrupulously in accordance with the guidelines.*

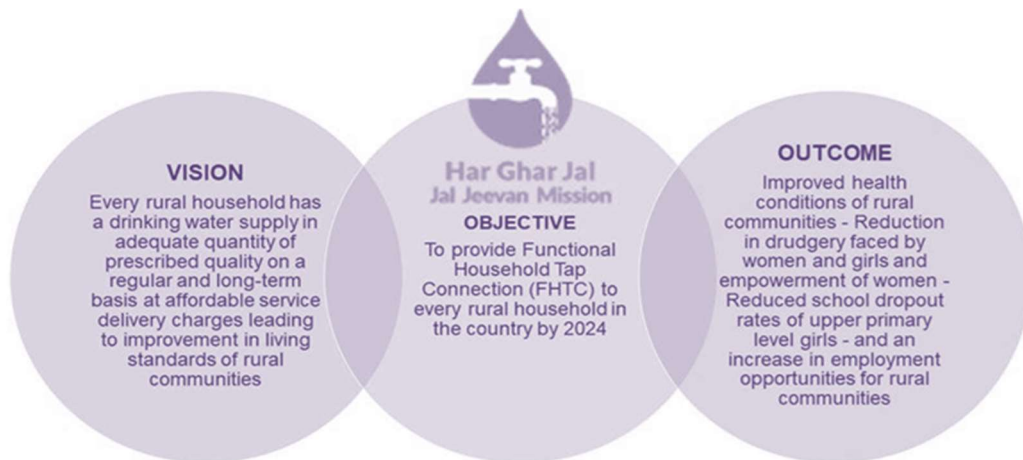
## PUBLIC WORKS (DRINKING WATER AND SANITATION) DEPARTMENT

### 2.3 Performance Audit on “Jal Jeevan Mission”

#### 2.3.1 Introduction

Access to clean drinking water is a fundamental human need and one of the most vital elements for sustaining life. Its significance is evident from the fact that ancient civilisations flourished in river valleys, where fresh and plentiful water was readily available. Even in the oldest sacred scripture Rig Veda, water is celebrated as a source of great happiness and compared to nurturing, loving mothers.

Jal Jeevan Mission (JJM) is a flagship scheme launched by the Government of India on 15 August 2019. The objective of JJM is to ensure that every rural household has a Functional Household Tap Connection (FHTC) by 2024 to provide drinking water supply in adequate quantity (minimum 55 litres per capita per day (LPCD)) of prescribed quality (BIS:10500) on regular and long-term basis at affordable service delivery charges leading to improvement in living standards of rural communities.



*Source: JJM Functionality Assessment of Household Tap Connections, 2022*

JJM is implemented by the Department of Drinking Water and Sanitation (DDWS), Ministry of Jal Shakti in partnership with States/ Union Territories.

To ensure effective implementation of important programmes related to drinking water, the Public Works Department (Drinking Water & Sanitation) {PWD(DWS)} has been entrusted with the responsibility of implementation of all drinking water supply schemes and rural sanitation works across the entire State of Tripura. The Mission of PWD(DWS) is to enhance the quality of life of the people by providing sustainable and safe drinking water, improved sanitation facilities and services and promoting hygienic practices within communities.

JJM is implemented under three components, viz, Coverage, Support and Water Quality.

Component	Purpose	Key Activities	Funding Norm
<b>Coverage</b>	Infrastructure development for FHTCs and piped water systems	Source development, water treatment, storage, distribution networks, tap installation	Major portion of funds allocated for this component
<b>Support</b>	Capacity building, IEC activities, community mobilisation, and support for Water Security Plans and VWSCs	Training, IEC campaigns, VWSC formation, community awareness, gender inclusion	Up to five <i>per cent</i> of total annual allocation
<b>Water Quality Monitoring &amp; Surveillance (WQMS)</b>	Regular testing of drinking water sources, strengthening laboratories, and ensuring safe water quality	Lab setup/strengthening, field test kits, training of volunteers, periodic water quality tests	Up to two <i>per cent</i> of total annual allocation

In Tripura, rural areas are mostly dependent on underground water sources for drinking purposes. The State PWD (DWS) implemented various works in the State under JJM to provide potable drinking water which can be categorised as outlined below:

- (i) Piped Water Supply schemes (PWSSs) based on major river/ water body including the establishment of Surface Water Treatment Plant (SWTP);
- (ii) PWSSs based on ground water resources such as Deep Tube Well (DTW) and Small Bore Deep Tube Well (SBDTW);
- (iii) Innovative schemes; and
- (iv) Iron Removal Plants (IRPs), designed to provide iron-free water.

### 2.3.2 Organisational set up

As per the operational guidelines for the implementation of JJM issued by Department of Drinking Water and Sanitation, Ministry of Jal Shakti, Government of India in December 2019, the State Government would strengthen the already established State Water and Sanitation Mission (SWSM)<sup>61</sup> by providing necessary powers; to subsume existing Water and Sanitation Support Organisation (WSSO)<sup>62</sup> with SWSM, create District Water and Sanitation Missions (DWSM)<sup>63</sup> and Village Water and Sanitation Committees (VWSC)<sup>64</sup> for effective implementation of various components of the JJM. It was also advised to (re) constitute the State Level Scheme Sanctioning Committee (SLSSC) headed by the Chief Secretary/ Principal Secretary/ Secretary in charge of PHED/ RWS department for approval of schemes. In Tripura, PWD (DWS) was reconstituted (March 2020) for according approval to the Annual Action Plan of the

<sup>61</sup> headed by Chief Secretary of the State

<sup>62</sup> headed by a Director, Ex-Officio Addl. CE/ SE

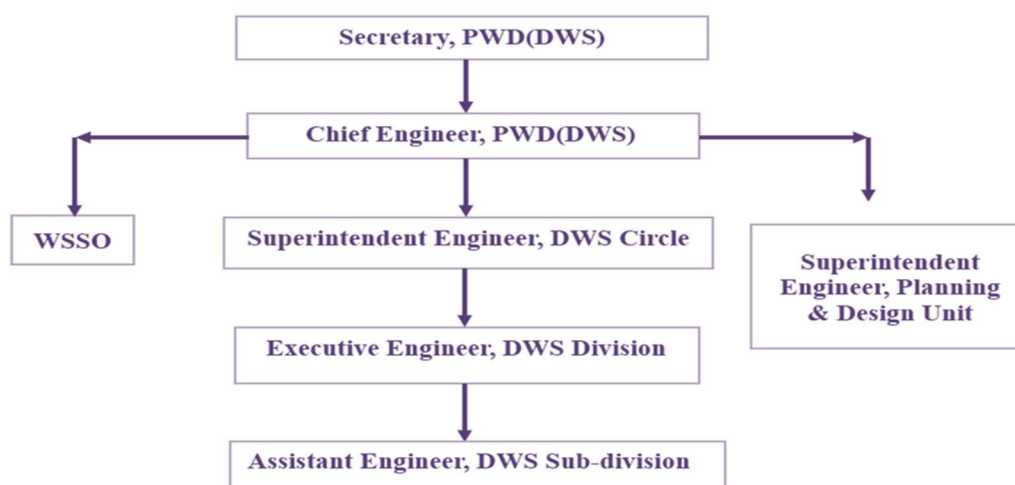
<sup>63</sup> headed by District Magistrate & Collector

<sup>64</sup> headed by Panchayat Pradhan

State and also to review the functioning/ performance of the existing schemes.

The PWD (DWS) headed by the Secretary was responsible for overall implementation of rural water supply schemes in the State. He was assisted by the Chief Engineer (CE), who headed the organisation, along with six Superintending Engineers (SEs) at the Circle level and 11 Executive Engineers (EE) at the Divisional level. The organisational structure of the Department is given in **Chart 2.3.1**.

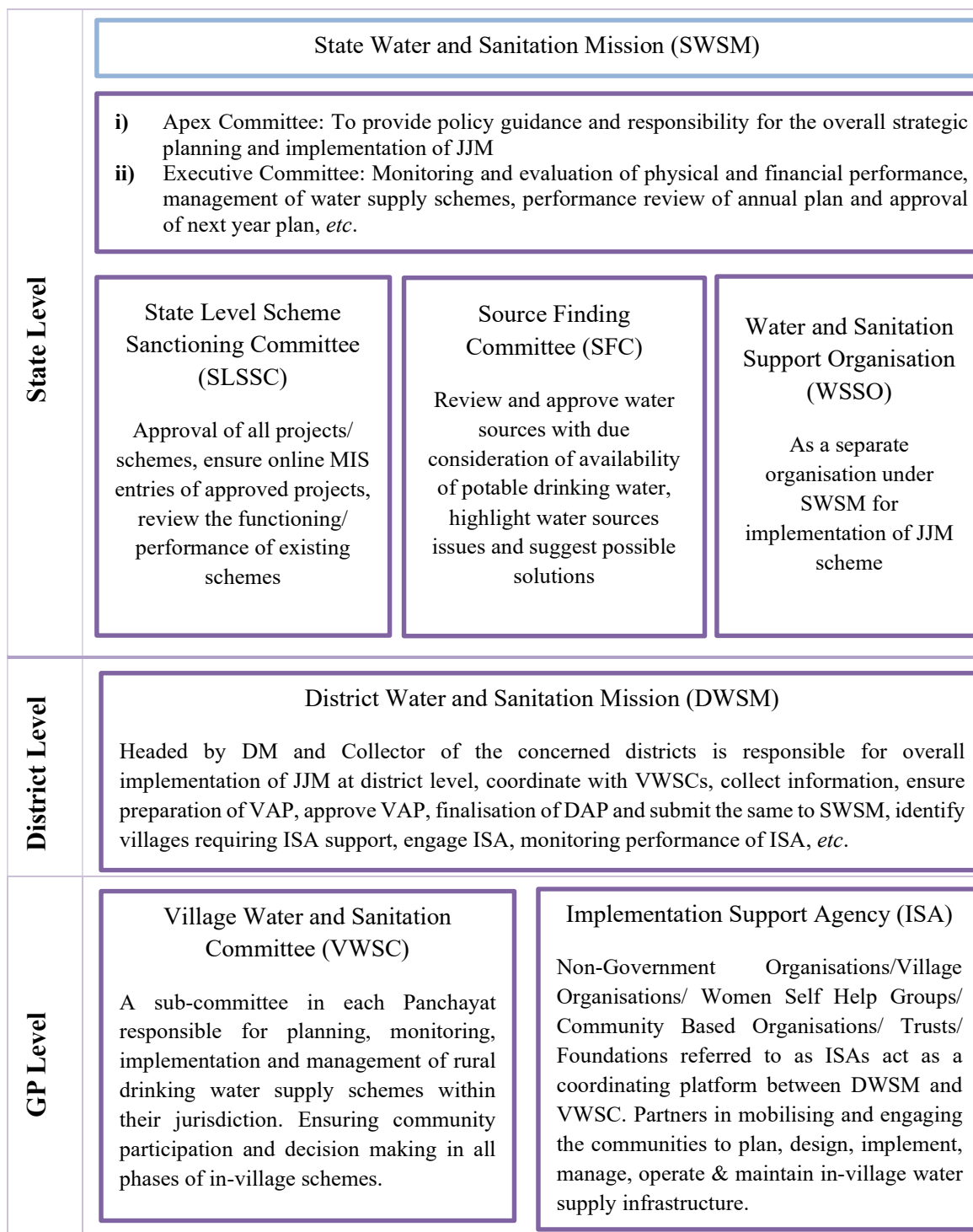
**Chart 2.3.1: Organisational Structure**



*Source: Information furnished by the Department*

The delivery mechanism under JJM at State, District and Village level is depicted in **Chart 2.3.2** as under:

Chart 2.3.2: Delivery mechanism



Source: Information furnished by Director, Water & Sanitation Support Organisation

### 2.3.3 Audit objectives

The Performance Audit was conducted with a view to obtain a reasonable assurance that:

- programme objectives (output and outcomes) have been achieved successfully;
- efficient institutional framework is in place for planning, implementation, and

- post operational management of the schemes;
- financial resources have been employed in an economic and efficient manner; and
- assets created through the programme are sustainable for the next two to three decades and do not compromise water security for future generations.

#### **2.3.4 Audit criteria**

Audit findings were benchmarked against the following sources and criteria:

- Operational guidelines for implementation of JJM;
- Margdarshika for gram panchayat and VWSC to provide safe drinking water in rural households;
- Water Quality Monitoring and Surveillance (WQMS) Framework;
- General Financial Rules, 2017; and
- Orders issued by the State Government facilitating implementation of JJM.

#### **2.3.5 Scope of Audit and Audit methodology**

The Performance Audit was conducted between August 2024 and December 2024, covering the implementation of JJM scheme during the period 2019-24. The audit methodology involved test check of records in the office of the Chief Engineer, PWD (DWS), Director, WSSO and the sampled divisions. Audit examined the implementation of JJM in the following areas of Tripura as were selected on Simple Random Sampling Without Replacement method:

- South Tripura and Unakoti Districts out of eight<sup>65</sup> districts
- Kumarghat, Sabroom and Belonia Divisions out of 10<sup>66</sup> implementing divisions
- four out of 12 blocks<sup>67</sup> within the selected districts
- 20 Gram Panchayats (GPs)/ Village Councils (VCs)<sup>68</sup> in Tripura Tribal Areas Autonomous District Council area, out of 95 GP/ VCs<sup>69</sup> within the selected blocks

In addition, Joint Physical Verification (JPV) of 408 beneficiaries was also conducted and photographic evidences were taken to corroborate audit findings, wherever necessary.

---

<sup>65</sup> South Tripura and Unakoti Districts were selected. Other districts are West Tripura, North Tripura, Gomati, Khowai, Sepahijala, Dhalai.

<sup>66</sup> Agartala DWS Division-II under West Tripura District, Kalyanpur Division under Khowai District, Kumarghat Division under Unakoti District, Dharmanagar Division under North Tripura District, Udaipur Division under Gomati District, Belonia Division and Sabroom Division under South Tripura District, Ambassa Division and Kamalpur Division under Dhalai District, and Bishalgarh Division under Sepahijala District.

<sup>67</sup> Gournagar and Kumarghat blocks were selected from Unakoti District and Rajnagar and Rupaichari blocks were selected from South Tripura District.

<sup>68</sup> 11 GPs and Nine VCs

<sup>69</sup> 64 GPs and 31 VCs

The Entry Conference was held with the Secretary, PWD (DWS) on 24 July 2024 wherein audit objectives, scope, criteria and methodology were discussed and inputs of the Government were obtained. Audit findings were discussed with the Secretary, PWD (DWS) in an Exit Conference (26 March 2025) and the responses of the Government including their written replies, were suitably considered while finalising this report.

### 2.3.6 Acknowledgement

Audit acknowledges the co-operation and assistance extended by the Department and its officials at various stages during conduct of this performance audit.

### 2.3.7 Audit findings

***Audit Objective 1: To assess whether programme objectives (output and outcomes) have been achieved successfully***

#### 2.3.7.1 Status of coverage of villages

JJM has been launched in partnership with States, to enable every household in villages to have FHTC. As of August 2019, the State Government had identified 765 revenue villages for providing FHTC to every rural household in these villages by 2024, however, 100 per cent FHTC coverage had been achieved only in 57 villages *i.e.* 7.45 per cent in the State. In the sampled districts, 100 per cent FHTC coverage had been achieved in 24.28 per cent and 3.30 per cent villages under Unakoti and South Tripura districts respectively as detailed in **Table 2.3.1** and **Chart 2.3.3**.

**Table 2.3.1: Status of village coverage through FHTC under JJM (as of March 2024)**

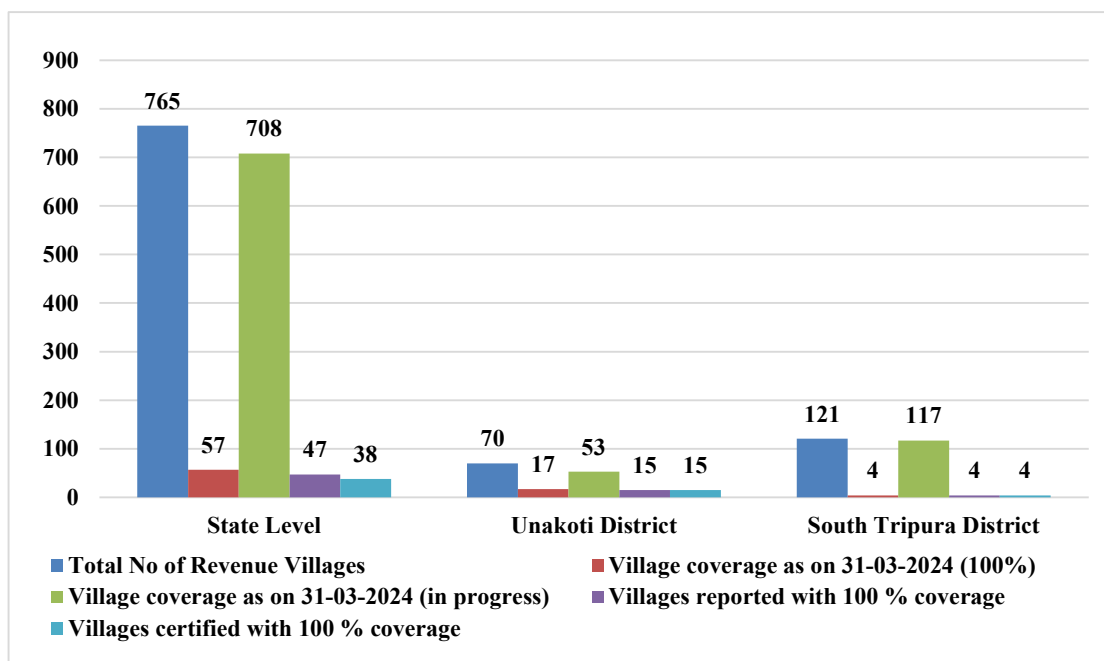
State Level (Percentage in parenthesis)		Unakoti (Percentage in parenthesis)	South Tripura (Percentage in parenthesis)
Total No. of Revenue Villages	765 (100)	70 (100)	121 (100)
Village coverage as on 31 March 2024 (100 per cent)	57 (7.45)	17 (24.28)	04 (3.30)
Village coverage as on 31 March 2024 (in progress)	708 (92.55)	53 (75.72)	117 (96.70)
Villages reported <sup>70</sup> with 100 per cent coverage	47 (6.14)	15 (21.43)	04 (3.30)
Villages certified <sup>71</sup> with 100 per cent coverage	38 (4.97)	15 (21.43)	04 (3.30)

*Source: Information furnished by the CE, PWD (DWS)*

<sup>70</sup> Villages who have claimed to have achieved 'Har Ghar Jal'

<sup>71</sup> Reported 'Har Ghar Jal' is verified by the Gram Sabha

Chart 2.3.3: Status of village coverage through FHTC under JJM (as of March 2024)



In reply, the Government stated (March 2025) that all out efforts were being made for 100 per cent coverage of the 765 villages at the earliest possible. The Government also furnished the achievement made in respect of villages coverage up to February 2025, which is shown in Table 2.3.2.

Table 2.3.2: Status of village coverage through FHTC under JJM (as of February 2025) (percentage in parentheses)

Particulars	State Level	Unakoti	South Tripura
Total No. of Revenue Villages	765 (100)	70 (100)	121 (100)
Village coverage by February 2025 (completed 100 per cent)	117 (15.29)	21 (30.00)	8 (6.61)
Village coverage by 28 February 2025 (in progress)	648 (84.71)	49 (70)	113 (93.39)
Villages reported with 100 per cent coverage	107 (13.99)	21 (30)	7 (5.79)
Villages certified with 100 per cent coverage	96 (12.55)	20 (28.57)	7(5.79)

As of March 2024, only 57 villages (7.45 per cent) had achieved 100 per cent FHTC coverage. By February 2025, this improved to 117 villages (15.29 per cent), still far from full saturation. We noticed district-level disparities where Unakoti District showed relatively better performance: 100 per cent coverage in 21 out of 70 villages (30 per cent) by February 2025, but South Tripura District lagged behind with only eight out of 121 villages (6.61 per cent) fully covered.

Audit found a mismatch between villages reported as fully covered and those certified: at the State level, only 96 villages were certified as of February 2025, indicating potential over-reporting or delays in formal validation. In the span of nearly one year (March 2024 – February 2025), State-level full coverage rose by just 9.26 per cent, indicating slow project execution or systemic bottlenecks.

Despite the lapse of the original timeline (2024), only 15.29 *per cent* of villages in Tripura had achieved 100 *per cent* FHTC coverage under the Jal Jeevan Mission by February 2025. The shortfall reflects significant delay in project execution and raises concerns over planning, resource deployment, and inter-agency coordination. The lag in certification of coverage also points to deficiencies in monitoring and third-party validation mechanisms.

### 2.3.7.2 Coverage of household connection

Every rural household has drinking water supply in adequate quantity of prescribed quality on regular and long-term basis at affordable service delivery charges leading to improvement in living standards of rural communities was the objective of JJM. However, this intended objective has not been fully realised.

The State Government had targeted (August 2019) to provide all rural households (7,25,634 numbers) with FHTC by March 2024 under JJM, however, the number of households as on March 2024 increased to 7,48,639. As of March 2024, 5,90,719<sup>72</sup> (78.91 *per cent*) rural households were provided with the FHTCs by the department.

**Table 2.3.3: Coverage of household connection through FHTC by PWD (DWS)**

Year	Number of House Holds to be covered at the beginning of each year		Target		Achievement		Excess (+)/ Shortfall (-) in respect of target (in percentage)	
	State	Sampled districts	State	Sampled districts	State	Sampled districts	State	Sampled districts
2019-20	869063	159963	68178	11471	45960	7418	(-) 22218 (32.59)	(-) 4053 (33.33)
2020-21	730739	161485	320473	69270	142211	34913	(-) 178262 (55.62)	(-) 34357 (49.60)
2021-22	547583	122715	382365	122715	163428	37675	(-) 218937 (57.26)	(-) 85040 (69.30)
2022-23	364269	76624	379801	76624	76024	14759	(-) 303777 (79.98)	(-) 61865 (80.74)
2023-24	290275	60286	281939	60286	122587	25011	(-) 159352 (56.52)	(-) 35275 (58.51)

*Source: Format J-36 of JJM portal and Annual Action Plans*

It may be seen from **Table 2.3.3** that across all five years, both the State and sampled districts failed to meet the annual targets. The shortfall ranged from around 33 *per cent* to 80 *per cent*. Although achievement figures improved in the final year of review with the State achieving 1,22,587 connections against a target of 2,81,939, the gap remained substantial at 56.52 *per cent*. The shortfall in achievement was mainly due to delays in sinking, abandoning of water supply schemes, delays in commissioning of schemes due to non-energisation of power connection, delay in deployment of rig machines, site selection, *etc.* as noticed in sampled districts.

Further, at the beginning of 2022-23, though the total number of households to be covered by FHTCs was 3,64,269 (as per Format J-36 of JJM portal) but target set in the

<sup>72</sup> As per online progress report of household tap connections in format J-36 for the year 2023-24

State Annual Action Plan for that year was higher *i.e.* 3,79,801 FHTCs which indicated impractical planning. Besides, there was discrepancy in the total number of households to be covered through FHTCs during 2019-20 between the figures reflected in JJM Dashboard (7,25,634 as of August 2019) and in Format J-36 (8,69,063) of the JJM online portal.

In reply, the CE stated (November 2024) that due to inadvertence the figure 8,69,063 was reflected in Format J-36 instead of 7,25,634, which may be treated as the correct figure in this regard.

As of March 2024, 1,57,920 rural households (21.09 *per cent*) were not provided with FHTC in the State and 32,309 rural households (20.02 *per cent*) remained to be covered through FHTC in the sampled two districts. Hence, the ultimate objective of providing FHTCs to all rural households by March 2024 remained unachieved.

In reply, the Government stated (March 2025) that necessary action was being taken for 100 *per cent* household coverage. The Government also furnished the achievement made in respect of household coverage through FHTCs upto February 2025, which is shown in **Table 2.3.4**.

**Table 2.3.4: Coverage of household connection through FHTC (upto February 2025)**

Year	Number of House Holds to be covered at the beginning of each year		Target as per State Annual Action Plan for 2024-25		Achievement		Excess (+)/ Shortfall (-) in respect of target (in percentage)	
	State	Sampled districts	State	Sampled districts	State	Sampled districts	State	Sampled districts
2024-25 (up to Feb 2025)	1,60,126	32,433	1,60,126	32,433	48,630	7,637	(-) 1,11,496	(-) 24,796

Jal Jeevan Mission’s core objective to provide Functional Household Tap Connections to all 7.48 lakh rural households in Tripura by March 2024 remained unachieved despite five years of implementation. As of February 2025, only 6.39 lakh households (approx.) had been covered, leaving a gap of over 1.1 lakh households.

Persistent shortfalls in annual targets (ranging from 33 *per cent* to 80 *per cent*) highlight systemic deficiencies in planning, execution, and monitoring. The presence of discrepant baseline data, overestimated targets, and frequent implementation bottlenecks (*e.g.*, delays in water scheme commissioning, power connections, and site selection) point to weak institutional coordination and lack of accountability.

### 2.3.7.2 (i) Functionality status of FHTC at household level

Functionality is defined under operational guidelines of JJM as household taps having infrastructure for providing water in adequate quantity of prescribed quality on regular basis (continuous supply on long-term basis). A combined analysis of quantity, regularity and quality of water service has been presented leading to assessing the proportion of tap connections estimated to be functional at household levels.

A beneficiary survey in sampled 20 villages of two sampled districts to evaluate the level of output and outcomes achieved under JJM, JPV for 408 beneficiaries/ households was conducted and the result thereof is discussed below:

### 2.3.7.2 (i) (a) Working household tap connection

Out of 408 households surveyed by audit, 342 households (83.82 per cent) received piped water. However, the remaining 66 households (16.18 per cent) did not receive piped water despite having tap connections, due to issues such as non-completion of water sources, leakage in distribution pipeline, non-energisation of water supply schemes, etc. A few illustrations are given in **Photographs 2.3.1** and **2.3.2**.



**Photographs 2.3.1 and 2.3.2: Dry tap connections**

In reply, the Government stated (March 2025) that efforts were made on a regular basis for making/ keeping every household tap connection functional. However, to improve functionality of FHTCs, necessary action would be taken for completion of water sources within stipulated timeframe. All in-village water supply schemes would be handed over to the respective village authorities and the petty maintenance works such as repairing of leakages in distribution pipelines would be done by the respective village authorities. The issue of non-energisation of water supply schemes was continuously followed up with the implementing agencies such as Tripura State Electricity Corporation Limited (TSECL)/ Tripura Renewable Energy Development Agency (TREDA), etc.

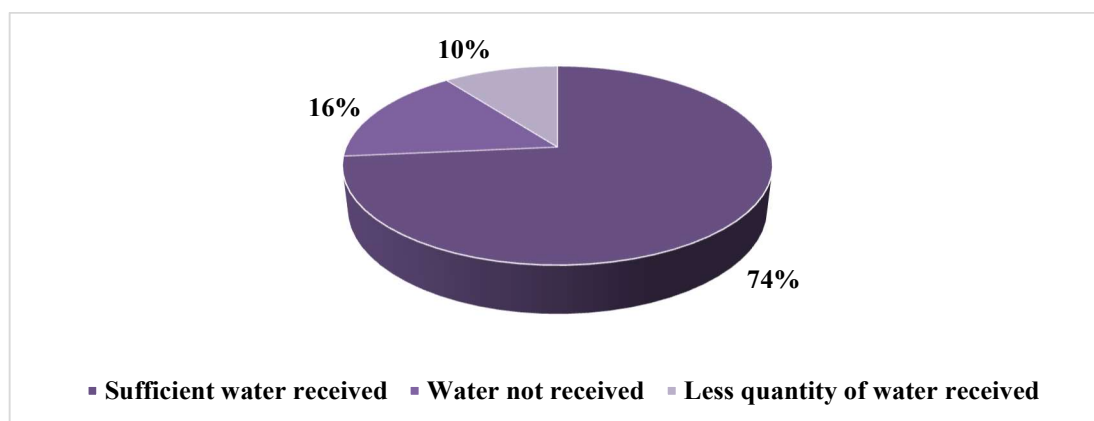
The findings underscore a disconnect between infrastructure provision and actual service delivery. Merely installing tap connections without ensuring operational water supply fails the core objective of the Jal Jeevan Mission, which is to provide functional household tap connections. This not only compromises the credibility of reported coverage figures, but also delays the realisation of health, hygiene, and quality-of-life

benefits for rural communities.

### 2.3.7.2 (ii) Quantitative sufficiency of water supply provided through FHTCs

Out of 408 households surveyed, 300 beneficiaries (73.53 per cent) received sufficient quantity (55 LPCD and above) of water, 42 households (10.29 per cent) did not receive adequate quantity of water and 66 households did not receive piped water supply at all.

Chart 2.3.4: Quantitative sufficiency of piped water supply



Source: Audit survey

The Government replied (March 2025) that it was mainly due to frequent voltage fluctuations in rural areas of the State, which severely hampered the discharge capacity of the pumps. Additionally, leakage in distribution pipelines and non-closure of taps after use also resulted in low water pressure and discharge at distribution points away from source. Social Behaviour Change Communication (SBCC) strategies were being implemented through the engagement of Implementation Support Agencies (ISA) for proper use of FHTCs at household level.

### 2.3.7.2 (iii) Qualitative satisfaction level of beneficiaries

Chapter 10 of the operational guidelines of JJM provides that water testing is important for monitoring the operation of water supply, verification of the safety of drinking water, investigation of disease outbreaks, validation process and preventive measures. Water quality testing tools need to be used for deciding safety of drinking water at the source, within a piped distribution system or at the end of consumer.

As per laboratory test reports of the District/Sub-divisional level laboratories, 87.98 per cent<sup>73</sup> and 95.13 per cent<sup>74</sup> of total chemical and bacteriological tests respectively conducted during 2019-24 in the sampled districts (Unakoti and South Tripura) met the required standards as shown in **Table 2.3.5**.

<sup>73</sup> 36,357 met the water quality standards against 41,322 chemical tests conducted during 2019-24

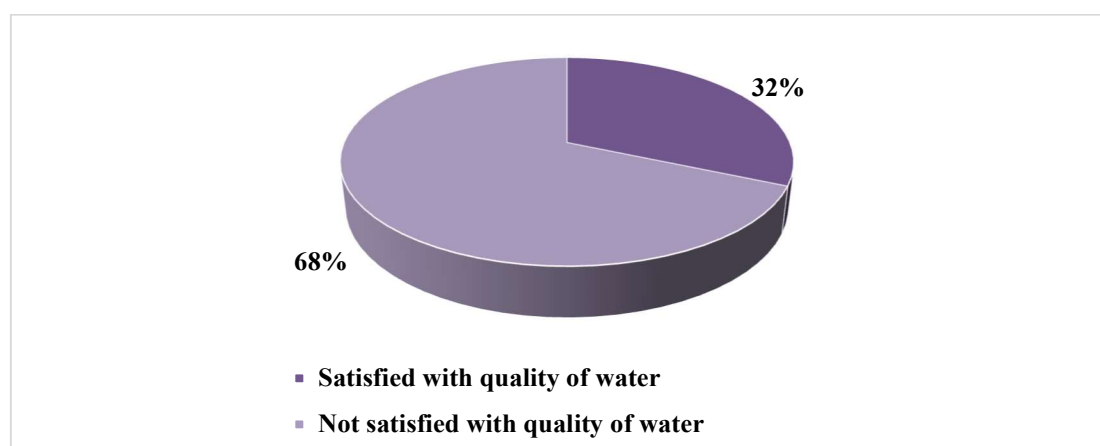
<sup>74</sup> 37,791 met the water quality standards against 39,722 bacteriological tests conducted during 2019-24

**Table 2.3.5: Year-wise position of laboratory testing of water samples under two sampled districts**

Year	Total number of tests conducted		Total number of quality tests meeting standards		Total number of tests that did not meet standards	
	Chemical	Bacteriological	Chemical	Bacteriological	Chemical	Bacteriological
2019-20	4,102	3,791	3,304	2,923	798	868
2020-21	6,676	5,820	5,952	5,742	724	78
2021-22	9,130	5,538	8,028	5,434	1,102	104
2022-23	8,159	6,188	7,143	6,138	1,016	50
2023-24	13,255	18,385	11,930	17,554	1,325	831
<b>Total</b>	<b>41,322</b>	<b>39,722</b>	<b>36,357</b>	<b>37,791</b>	<b>4,965</b>	<b>1,931</b>

*Source: Information furnished by the EE, DWS Divisions of Unakoti and South Tripura Districts*

During the beneficiary survey conducted by audit in these sampled districts, among the 342 households who received piped water supply, only 108 households (31.58 per cent) reported receiving good quality water and expressed satisfaction. The remaining 234 households (68.42 per cent) were not satisfied with the quality of supplied water due to iron content and unpleasant odour in the piped water.

**Chart 2.3.5: Qualitative satisfaction of beneficiaries**

*Source: Audit Survey*

This indicates that a large number of beneficiaries did not receive potable water under JJM in the sampled districts. Further, the claim of the Government regarding the supply of potable water to the beneficiaries was not commensurate with the actual ground level findings, highlighting a significant gap between reported outcomes and the reality.

In reply, the Government stated (March 2025) that initially, the emphasis was more on creation of water supply schemes, coverage through FHTC and quantitative supply of water to households. Therefore, achievement in respect of quality through installation of IRPs attached to DTWs lagged behind. Further, in Tripura, iron content in the supplied water was the only concern though not hazardous to public health. However, necessary remedial steps such as installation of new IRPs as well as effective functioning of existing IRPs, wherever required, would be ensured.

The findings highlight a significant disconnect between reported water quality compliance and actual user experience, as over two-thirds of households receiving

piped water expressed dissatisfaction due to issues like high iron content and unpleasant odour. This not only undermines public confidence in the Jal Jeevan Mission but also poses a risk of households reverting to unsafe traditional water sources, thereby negating the health and hygiene benefits envisioned under the scheme. The delayed emphasis on water quality interventions, such as the installation and maintenance of Iron Removal Plants (IRPs), points to gaps in planning, prioritisation, and monitoring.

### 2.3.7.3 Output and outcome

As per paragraph 3.2(ii) of Chapter 12 of the operational guidelines of JJM, the Mission's primary output is to ensure adequate quantity of water of prescribed quality to all rural households through FHTC by 2024. In parallel, the Mission also strives to achieve four key measurable outcomes such as improved health conditions of rural communities; reduction in drudgery faced by women and girls and empowerment of women, reduced school dropout rates of upper primary level girls and increase in employment opportunities for rural communities. Such an approach would ensure socio-economic well-being of rural households.

It was noticed that there were no cases of school dropouts among the surveyed 408 households, however deficiencies were noticed in the remaining three key measurable outcomes during the beneficiary survey in the two sampled districts as discussed in **Paragraphs 2.3.7.3 (i) to 2.3.7.3 (iv)**.

#### 2.3.7.3 (i) Reduction in water borne diseases

As per the information furnished (December 2024) by the Health & Family Welfare Department, Government of Tripura, a total of 1,73,452 cases were registered of various water borne diseases (such as diarrhoea, jaundice, cholera, etc.) and seven death cases across the State during 2020 to 2024 as detailed in **Table 2.3.6**.

**Table 2.3.6: Population affected by water borne diseases in the State**

Disease	2020		2021		2022		2023		2024	
	Affected	Death	Affected	Death	Affected	Death	Affected	Death	Affected	Death
Total estimated population	40.51 lakh		41.40 lakh		41.85 lakh		42.23 lakh		41.94 lakh	
Gastro enteritis & Diarrhea	39,918	01	29,470	01	33,375	00	32,106	01	27,958	01
Jaundice	62	00	101	00	417	00	494	00	1,191	00
Enteric fever	2,383	00	1,695	00	1,384	00	1,553	00	1,193	00
Cholera	00	00	00	00	00	00	00	00	08	00
Encephalitis	05	02	69	01	14	00	44	00	20	00
<b>Total</b>	<b>42,368</b>	<b>03</b>	<b>31,335</b>	<b>02</b>	<b>35,190</b>	<b>00</b>	<b>34,197</b>	<b>01</b>	<b>30,362</b>	<b>01</b>

*Source: Information furnished by the Directorate of Family Welfare & Preventive Medicine, Government of Tripura as per Central Bureau of Health Intelligence, Ministry of Health & Family Welfare, Government of India's online portal*

It may be seen from **Table 2.3.6**, that the percentage of water borne diseases especially in gastroenteritis and enteric fever remained high across all the five years, raising concerns about the water quality. Further, the rise in jaundice cases highlights potential

shortcomings in ensuring water safety and potability.

In the two sampled districts, a total of 47,184 cases of water borne diseases were registered during the same period, with no reported deaths, as shown in **Table 2.3.7**.

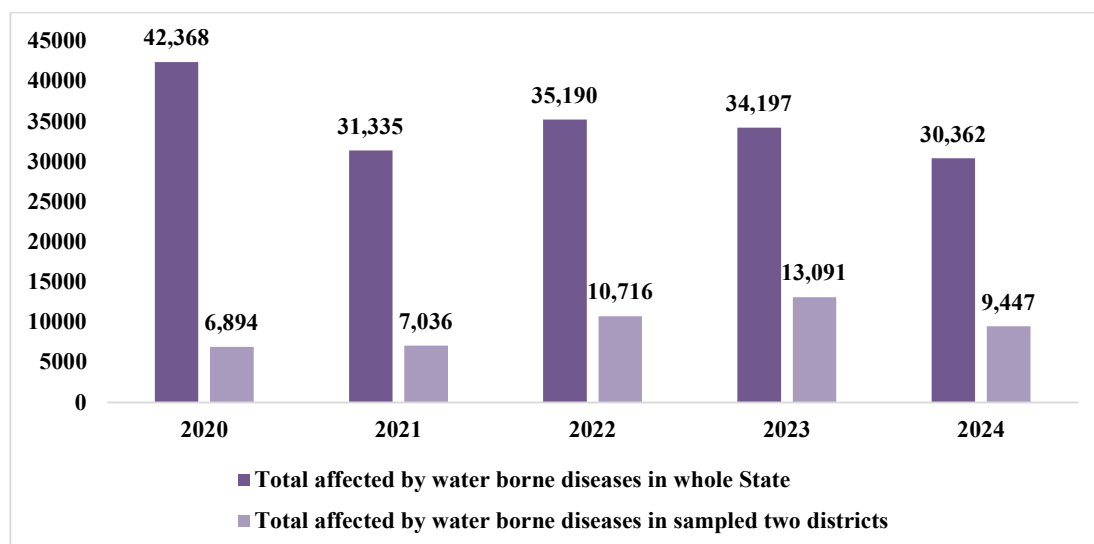
**Table 2.3.7: Population affected by waterborne diseases in sampled districts**

Disease	2020		2021		2022		2023		2024	
	Affected	Death	Affected	Death	Affected	Death	Affected	Death	Affected	Death
Gastro enteritis & Diarrhoea	6,512	00	6,600	00	10,099	00	12,469	00	8,874	00
Jaundice	15	00	41	00	116	00	146	00	163	00
Typhoid	367	00	395	00	501	00	476	00	410	00
Cholera	00	00	00	00	00	00	00	00	00	00
Encephalitis	00	00	00	00	00	00	00	00	00	00
<b>Total</b>	<b>6,894</b>	<b>00</b>	<b>7,036</b>	<b>00</b>	<b>10,716</b>	<b>00</b>	<b>13,091</b>	<b>00</b>	<b>9,447</b>	<b>00</b>

*Source: Information furnished by the Chief Medical Officers of Unakoti and South Tripura Districts*

The status regarding the population affected by water borne diseases in respect of State vis-à-vis in two sampled districts is shown in **Chart 2.3.6**.

**Chart 2.3.6: Population affected by water borne diseases in the State and in two sampled districts**



During the beneficiary survey, Audit noticed that out of 342 households which received piped water supply through FHTCs, 14 households (4.09 per cent) reported cases of water borne diseases such as vomiting, diarrhoea and skin diseases.

This indicated that villagers were exposed to the risk of water borne diseases during 2020-24 due to inadequate water quality testing and lack of infrastructure as well as manpower in rural water testing laboratories, as discussed in the **Paragraphs 2.3.7.7 (i) and 2.3.7.7 (ii)**.

In reply, the Government stated (March 2025) that the safety of supplied water was ensured by the Government. The reason for suffering from gastroenteritis and diarrheal diseases was stated to be lack of knowledge in collection of water and its proper storage before consumption resulting in secondary level contamination. Proper Information,

Education and Communication (IEC) activities through the engagement of ISA was being undertaken to raise awareness.

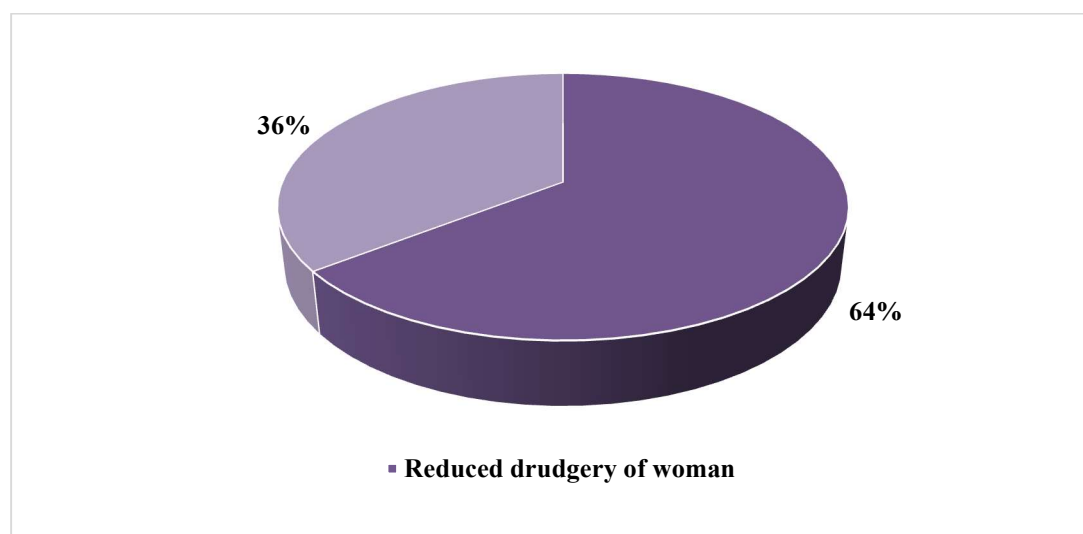
The persistent incidence of waterborne diseases across Tripura including areas with piped water coverage indicates systemic gaps in ensuring safe, potable water delivery under Jal Jeevan Mission. Despite investments in water infrastructure, the programme has yet to yield tangible public health outcomes in terms of disease reduction. This underlines the critical need for integrated water quality management, including robust source protection, regular testing, effective filtration (especially for iron and pathogens), and public health surveillance.

### 2.3.7.3 (ii) Reduced drudgery of women in villages

Paragraph 3.5 of the operational guidelines of JJM states that rural people, especially women spend a lot of time and energy in getting water for day-to-day use. This results in lack of participation in income generation opportunities, adverse health impacts, *etc.* JJM is to play a significant role in bringing 'ease of living' for rural community, especially women.

Out of the 408 households surveyed, 342 households had received piped water supply through FHTCs. Among them, 263 beneficiaries reported that womens' drudgery had been reduced due to availability of water at their homes. However, in 79 cases, despite the availability of FHTCs, womens' drudgery was not reduced due to insufficient quantity as well as poor quality of piped water. Additionally, in remaining 66 households, women drudgery was not reduced due to non-receipt of piped water supply.

Chart 2.3.7: Drudgery of women



Source: Based on responses received by Audit during beneficiary survey by Audit Team

The Government replied (March 2025) that in light of the audit observation, drudgery of women in rural areas would be reduced by way of improving quantitative and qualitative level of supplied water through FHTCs.

However, the intended benefit was not achieved due to non-receipt of piped water in 66 households. The Government should consider undertaking a review of non-

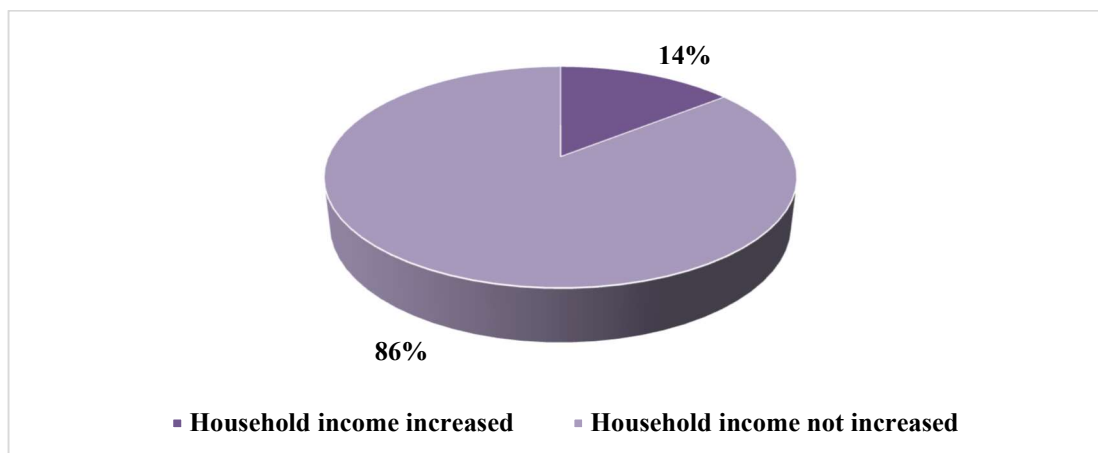
functional or underperforming FHTCs and take corrective action, along with periodic user feedback to assess the service impact.

While the Jal Jeevan Mission has had a positive impact in several households by reducing women's effort in water collection, the overall achievement remains partial and inconsistent. Non-functional tap connections, insufficient water supply, and poor water quality continue to impose a burden on rural women, defeating a major gender-sensitive goal of the Mission. This indicates a service delivery gap between infrastructure rollout and actual utility.

### 2.3.7.3 (iii) Increased income of rural communities

Availability of piped water supply in rural households is one of the multiple factors contributing to increase in rural household income. Out of 342 households who received piped water supply through FHTCs, in 49 cases (14 *per cent*), beneficiaries informed that income of the households was increased due to water reaching homes.

**Chart 2.3.8: Increased income of households**



The Government replied (March 2025) that they had tried to increase income of rural communities by improving adequate quantitative and qualitative level of supplied water at households. Further, focused IEC activities would be carried out emphasising rural income generation.

The low percentage of households reporting income gains indicates that the potential for economic empowerment through reliable water access remained underutilised. To fully realise the developmental impact of the Jal Jeevan Mission, the Government must integrate water supply initiatives with livelihood-supporting measures such as kitchen gardening, livestock rearing, or home-based enterprises. Without such linkages and focused IEC outreach, the broader socio-economic objectives of the Mission beyond infrastructure creation are unlikely to be fully achieved.

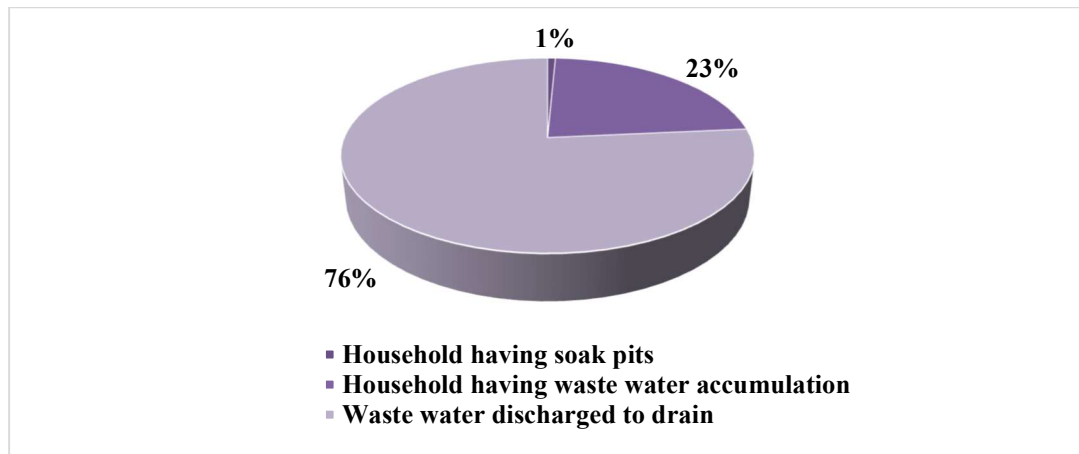
### 2.3.7.3 (iv) WASH practices

Water Access, Sanitation, and Hygiene commonly referred to as “WASH,” are integral components of SDG 6, which aims for clean water and sanitation for all.

Out of the 408 households surveyed, only three households (0.7 *per cent*) had soak pits

despite the importance of ground water recharge and grey water management, while wastewater accumulation was observed in 93 households (23 per cent), raising risks for waterborne diseases.

Chart 2.3.9: Disposal of waste water



This suggests that although infrastructure for water access was expanding under JJM, inadequate grey water disposal and poor sanitation systems compromised the sustainability of the scheme and posed risks to public health.

In reply, the Government stated (March 2025) that 6,144 community level soak pits, 28,625 individual household level soak pits and 3,695 drainage channels were constructed in the State with the convergence of Swachh Bharat Mission-Gramin (SBM-G) fund, 15<sup>th</sup> FC tied grant fund and Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) scheme fund for grey water management. Similarly, during the financial year 2025-26, 12,194 community level soak pits, 69,971 individual household level soak pits and 3,573 drainage channels were targeted for grey water management.

While the Government's response highlighted significant efforts towards improving grey water management through the construction of soak pits and drainage channels, concerns related to wastewater accumulation and the prevention of waterborne diseases still need to be addressed. Low presence of soak pits at the household level in the sample survey (less than one per cent) contrasts sharply with the large numbers reported at the State level.

#### 2.3.7.4 Grievance redressal system

Paragraph 3.6.2 of the JJM Operational Guidelines emphasised on water management, viz. service delivery including addressing the grievances proactively, etc. The State may create an independent regulatory body for the water supply sector which will also act as a water supply ombudsman so that any aggrieved user can approach it for redressal of her/ his grievances. Further, paragraph 11.1.5 of the JJM operational guidelines envisages that community will closely observe the functioning of their water supply scheme and will be empowered to file grievances with respective DWSM/ SWSM through a dedicated toll-free number, online portal, etc.

Online portals such as CM helpline and Amar Sarkar portal were used in the State for registering complaints regarding water supply related problems under JJM. A total of 20,350 complaints were registered on these portals during the period 2019-24 against 5,90,719 connections provided. Year wise position of complaints registered, resolved and average time taken in respect of the whole State and in the sampled districts is shown in **Table 2.3.8**.

**Table 2.3.8: Status of complaints management**

Year	State Level			Unakoti District			South Tripura District		
	Total no. of complaints registered	Total no. of complaints resolved	Average resolving time (in days)	Total no. of complaints registered	Total no. of complaints resolved	Average resolving time (in days)	Total no. of complaints registered	Total no. of complaints resolved	Average resolving time (in days)
2019-20	2,010	2,010	12	89	89	11	284	284	16
2020-21	128	128	17	0	0	-	18	18	17
2021-22	1,178	1,178	14	124	124	10	161	161	8
2022-23	2,151	2,151	14	825	825	12	99	99	10
2023-24	14,883	14,868	14	995	992	9	974	974	13
<b>Total</b>	<b>20,350</b>	<b>20,335</b>		<b>2,033</b>	<b>2,030</b>		<b>1,536</b>	<b>1,536</b>	

*Source: Information furnished by the CE, PWD (DWS)*

It was however, noticed during Audit survey of 408 beneficiaries in 20 sampled villages that none of the beneficiaries registered complaints during the period nor did they know how to register complaints directly on these portals. Instead, the beneficiaries communicated their issues directly to Panchayat members/ pump operators/ concerned departmental engineers, who then registered the complaints on online portals. This indirect approach undermines transparency and accountability, increases the risk of complaints being omitted or misrepresented, and may result in grievances remaining unrecorded and unresolved. The lack of beneficiary awareness and empowerment to use official complaint mechanisms highlights a critical weakness in the programme's design and execution that compromises its ability to ensure responsive and citizen-centred service delivery.

Further, the Department did not set a timeframe to resolve the complaints. The departmental engineers resolved<sup>75</sup> all the complaints raised on these two portals due to lack of ownership at village level which is also discussed in **Paragraph 2.3.7.14**.

In reply, the Government mentioned (March 2025) that majority of the registered complaints were pertaining to petty repair/ maintenance of leakages in distribution pipeline network and iron content in the piped water. Accepting the audit observation, the Government also stated that all the complaints were resolved by the departmental engineers alone due to lack of ownership and scarcity of skilled barefoot technicians at village level. However, all the in-village water supply schemes would be handed over to the concerned village authorities who would be responsible for carrying out regular operation and minor maintenance works of the schemes. It was further stated that the Department had conducted multiple training programmes for skill development. Moreover, Nal Jal Mitra Programme had been started from 16 December 2023 to train

<sup>75</sup>with an average resolving time of 14 days ranging from 0 to 28 days

1,262 candidates (at least one for each village) for capacity building of rural technicians through skill development training programmes. This would not only reduce the burden of repair/ maintenance workload on the departmental engineers but also result in reduced complaint resolving time. Moreover, IEC activities would be increased to create more public awareness on online complaint management portals. Besides, the timeframe for resolving complaints would be fixed and notified shortly by the State Government.

Though the State Government claimed to resolve 99.93 *per cent* complaints registered on the online portals, the beneficiary survey conducted by audit revealed that 100 *per cent* of the complaints were not directly registered by the beneficiaries which points to unawareness and probability of non-registration of complaints.

### **Conclusion**

As of March 2024, 79 *per cent* of rural households had been provided with FHTCs in the State. The shortfall in achievement was mainly due to delays in well sinking, abandonment of pilot holes, delays in supply of power connections to completed water supply schemes, as noticed in sampled districts. Despite the expansion of the piped water supply, population affected by water borne diseases in the State specially in gastroenteritis and enteric fever remained high during 2019-24. Further, there were also instances of quantitative as well as qualitative dis-satisfaction among the beneficiaries, with issues such as insufficient water supply and poor water quality. Due to non-receipt of piped water supply at home as well as insufficient quantity and poor quality of piped water, the drudgery of women was not reduced in 36 *per cent* of the surveyed households, indicating that the broader socio-economic objectives of the scheme were not fully realised.

### **Recommendation**

*The Government should;*

- *give priority to provide FHTC coverage to all rural households through efficient and effective deployment of available resources;*
- *emphasise on qualitative and quantitative improvement of supplied water;*
- *consider conducting an impact study to evaluate how piped water supply influences rural livelihoods.*

***Audit Objective 2: To assess whether efficient institutional framework is in place for planning, implementation, and post operational management of the schemes***

#### **2.3.7.5 Poor involvement of rural community in planning and implementation**

To ensure effective implementation and to achieve the goal of providing safe drinking water in rural areas, paragraph 3.6 of the Operational Guidelines of JJM mandates preparation of action plans at village, district and State levels. It envisages that Village Action Plan (VAP) shall be prepared, incorporating key details such as the demographic data, physical features, water sources, the number of existing FHTCs and the number

yet to be provided in all habitations and other details such as the specifics of the village, available drinking water infrastructure, identified gaps, proposed work to augment the existing infrastructure and water sources, *etc.* A VAP should be prepared by the Gram Panchayat or its sub-committee, *i.e.* VWSC/ Paani Samiti/ User Group, *etc.* with support from ISA, Public Health Engineering Department (PHED)/ Rural Water Supply (RWS) Department, DWSM based on baseline survey, resource mapping and felt needs of the village community. The VAP should be approved in village meeting attended by at least 80 *per cent* of the village community. VAP will then be submitted to DWSM for further action. Technical approval is to be accorded by the PHED/ RWS Department/ Board.

Subsequently, all the VAPs of the districts are consolidated to form a District Action Plan (DAP), which is prepared by the DWSM. Finally, the State Action Plan (SAP) is to be prepared and finalised by SWSM with the help of PHED/ RWS Department based on the DAPs.

Audit noticed the following deficiencies in the planning process in the two sampled districts;

- Lack of community participation in VAP preparation -There was no evidence of participation by at least 80 *per cent* of the village community in the preparation of VAPs. In 20 sampled villages, although VAPs were claimed to have been prepared in 15 villages during 2019-24, 13<sup>76</sup> VAPs (87 *per cent*) did not address the issues related to water quality, source sustainability, grey water management, water supply schemes and water sources identified as envisaged in the operational guidelines. Further, no base line survey, resource mapping and felt needs of village community, surveillance activities, *etc.* were found on records. Hence, the objective of involvement of the rural community in the planning process remained unachieved.
- Non-preparation of District Action Plan and District Annual Action Plan - In contravention of the provisions of paragraph 3.6.1 of operational guidelines of JJM, DAP was not prepared in the two sampled districts during 2019-24. Further, District Annual Action Plans (DAAPs), which were to be prepared every year after considering the views of the elected representatives such as MPs/ MLAs/ Chairpersons were also not prepared as envisaged in paragraph 5.3 of the operational guidelines of JJM. In the absence of DAPs, the initiatives undertaken lacked an integrated approach in addressing the rural drinking water, security issues such as water safety plans, convergence for source sustainability, grey water management measures, *etc.* affecting sustained supply of quality water to the targeted people as discussed in **Paragraph 2.3.7.6 (i) (b)**.
- Absence of State Action Plan: The preparation of SAP envisaged the objective of

<sup>76</sup> Noorpur GP, Gournagar GP, Deoracherra VC, Unakoti VC, Yeazikhowra GP, Bagmara VC, North Bijoypur VC, West Ludhua VC, Chatakchari VC, South Manubankul VC, Niharnagar GP, Uttar Rangamura GP and South Srirampur GP

achieving overall State drinking water security in such a way as to avoid arranging water supply through tankers/ trains, hand pump installation, *etc.* In the absence of SAP, the roadmap to achieve the FHTCs within 2024 along with long term drinking water security in the State was not addressed. Besides, the quantum of surface and ground water availability, technological interventions required for scattered/ hilly/ difficult areas, *etc.* were not planned effectively.

- Improper preparation of Annual Action Plan: The Operational guidelines of JJM provide that the Annual Action Plan (AAP) of the State should be prepared from the approved SAP firming up the physical and financial district wise target to be submitted to the National JJM authority. In this regard, audit observed that though the Department prepared AAPs during 2019-24, these were not based on the SAP and DAPs.

The audit findings point to a significant gap in the strategic planning and implementation framework under JJM at the State level, particularly the absence of SAP and DAPs. The preparation of AAPs without the foundational SAP violates the operational guidelines and raises concerns about the basis and credibility of the targets set during 2019-24. The Department failed to ensure preparation of the SAP with participation at the required levels which was indicative of scheme being formulated without any assessment of actual requirements and available resources.

The absence of a coherent and hierarchical planning framework SAP, DAP/ DAAP, and quality VAPs had compromised the effectiveness, integration, and sustainability of the Jal Jeevan Mission in the sampled districts. This systemic lapse in planning processes had a cascading effect on implementation, community engagement, and long-term water security, posing a serious risk to achieving the programme's core objectives.

While accepting the fact regarding poor community involvement during planning and execution phase, the Government stated (March 2025) that to bridge this gap ISAs had been engaged with a component of village level meeting with the beneficiaries for an elaborate acquaintance of in-village water supply schemes with its formulation, execution and operation and maintenance (O&M) activities to be performed in due course. The Government further added that to raise community involvement for post implementation management and O&M, the in-village water supply schemes would be handed over to the concerned village authorities who would be responsible for carrying out regular operation and minor maintenance works of the schemes.

While the Government acknowledged the poor community involvement during the planning and execution phases and claimed corrective measures through engagement of ISAs, the fundamental issues of non-compliance with JJM operational guidelines and lack of strategic planning remained unaddressed.

#### **2.3.7.6 Institutional framework**

##### **2.3.7.6 (i) Delivery mechanism**

Chapter 5 of the operational guidelines envisages creation of a four-tier institutional mechanism to be set up at National, State, District and Village levels for successful

implementation of JJM. It includes the institutional framework spanning various levels and bodies entrusted with specific responsibilities to ensure smooth delivery of various components of the Programme. The institutional framework existing in the State is detailed in **Chart 2.3.2**.

#### **2.3.7.6 (i) (a) State Water and Sanitation Mission**

Paragraph 5.2 of the operational guidelines of JJM, stipulates setting up of a “State Water and Sanitation Mission” (SWSM) as a registered society, headed by the Chief Secretary with the Principal Secretary/ Secretary in-charge of PHED/ DWS Department. The Mission shall have (i) an Apex Committee and (ii) an Executive Committee. The apex level committee in the State is entrusted with key functions related to policy, coordination, management and monitoring of the water supply and sanitation projects in the State. The executive level committee shall be responsible for ensuring necessary capacity building, monitoring of physical financial performance and management of water supply projects, engagement of third party inspection agencies, submission of Utilisation Certificates (UCs), audited statement of annual accounts to the Government of India, conduct of campaigns across the State, creation and maintenance of digital inventory of JJM assets on GIS platform, *etc.* The Apex Committee is expected to meet at least twice a year and if possible, quarterly.

Audit observed that both the Apex and Executive Committees of SWSM were constituted in March 2020. However, the Apex Committee did not meet as per the prescribed frequency. The Apex Committee met twice during the year 2022-23 and only once during the years 2020-21, 2021-22 and 2023-24. Moreover, no performance review report/ follow-up action taken report by SWSM was found on record.

Infrequent meetings thus not only violated the programme guidelines but also led to delays in strategic planning, financial approvals and policy guidance, co-ordination, monitoring and evaluation at the apex level which was critical for ensuring the successful implementation of JJM. The failure of the Apex Committee of the SWSM to meet with the prescribed frequency undermined its mandated oversight and strategic guidance functions. This limited institutional accountability, weakened monitoring and review of implementation progress under the programme, and potentially led to delays or deficiencies in course correction and policy direction. The absence of performance review and follow-up action taken reports further indicates a lack of systematic evaluation, reducing transparency and the ability to assess whether program objectives were being achieved.

The Government replied (March 2025) that though formal SWSM meetings were conducted once in a year, regular review meetings regarding implementation of the programme were held by the Chief Secretary in presence of the Chief Minister/ Departmental Minister and other officials and the audit observation was noted for future guidance.

#### **2.3.7.6 (i) (b) District Water and Sanitation Mission**

Paragraph 5.3 of the operational guidelines of JJM provides for constitution of District

Water and Sanitation Mission (DWSM) at the district level to ensure preparation and approval of the VAP after taking stock of each village, finalisation of DAP, DAAP, source sustainability and grey water management works through convergence with other related programmes, updating and validation of physical and financial progress on Integrated Management Information System (IMIS)<sup>77</sup>, monitoring and evaluation of physical financial performance and conducting monthly meetings to consider and accord administrative approval of in-village water supply schemes, planning protection and preservation of village water sources, preventing water bodies/ sources from getting polluted, *etc.* Further, DWSM is also responsible to identify villages requiring ISA support, engage ISAs from empanelled list and monitor their performance.

The State Government constituted the DWSMs in all the eight districts of the State in March 2020. The Missions were headed by District Magistrate & Collector of concerned district, Superintending Engineer (SE) of concerned PWD (DWS) circle, Executive Engineer (EE) of divisions, and one member each from related line departments *i.e.* Rural Development Department, Tripura State Electricity Corporation Limited, Public Works (Water Resource) Department, Tripura Tribal Areas Autonomous District Council, Health & Family Welfare Department, Education Department, Agriculture & Farmers Welfare Department, Social Welfare Department. The notification of March 2020 also detailed the roles and responsibilities of the DWSMs.

Audit observed that DWSMs had not performed the functions envisaged in the guidelines and specified in the State Government notification of March 2020 as no records related to the implementation of the above provisions were furnished to audit. In the two sampled districts, not even one meeting out of the 48 monthly meetings to be held between April 2020 and March 2024 was conducted.

This indicated that the DWSMs were largely non-functional. As a result, implementation of the programmes were not effectively reviewed or monitored by DWSMs, as required under the guidelines. The failure of DWSMs to discharge their mandated functions has weakened institutional oversight and inter-departmental convergence under the Jal Jeevan Mission. This has had a direct bearing on the quality of planning, sustainability of water sources, integration with sanitation efforts, and community engagement.

Further, the road map to achieve the FHTCs by 2024 remained unachieved as non-involvement of DWSM either contributed to incomplete scheme for prolonged periods or delayed completion of schemes as discussed in **Paragraph 2.3.7.11**.

In reply, the Government stated (March 2025) that the audit observation was noted for future guidance and assured that all the DWSMs would be instructed again to perform their duties as per the roles and responsibilities prescribed in the JJM guidelines.

---

<sup>77</sup> IMIS provides a centralised platform for monitoring and managing the mission's progress, ensuring transparency, and facilitating timely resource allocation. IMIS tracks physical and financial progress, updates data on water supply and sanitation, and supports communication with the Ministry.

### 2.3.7.6 (i) (c) Village Water and Sanitation Committees

Paragraph 5.4 of the operational guidelines of JJM provides for a Village Water and Sanitation Committee to be constituted as a sub-committee in each Panchayat comprising of 10 to 15 elected members of Panchayat up to 25 per cent, 50 per cent must be women and remaining 25 per cent may consist of representatives of weaker sections of the village (Scheduled Castes and Scheduled Tribes). VWSC is tasked with the planning, design, implementation, operation and maintenance of the in-village water supply schemes. VWSC is to hold periodic meetings at least four times in a year and maintain minutes/ records of the same.

Examination of VWSCs related records of 20 sampled villages revealed the following;

- a) VWSCs were constituted (between May 2020 to October 2022) in 14 villages; and in remaining six villages no records were available regarding formation of VWSC.
- b) VAPs were found to be prepared before constitution of VWSC in 12 villages, indicating that VAP was prepared without community participation through VWSC.
- c) 50 per cent women representation was ensured only in six villages.
- d) No records of VWSC meeting such as minutes were maintained in any of the villages, despite guidelines mandating conduct of meetings at least four times in a year as envisaged in paragraph 5.4(xv) of the Operational Guidelines of JJM.
- e) During joint physical verification, Audit noticed that none of the water supply schemes were handed over to the respective village authorities/ VWSCs resulting in lack of ownership.
- f) VWSCs did not prepare any plan, design or take responsibility for operation and maintenance (O&M) of water supply systems or local water sources.
- g) None of the VWSCs mobilised and motivated the community to contribute towards regular O&M service charges required for the in-village water supply schemes. Further, VWSCs neither opened separate bank account for this purpose nor raised/ accumulated any fund earmarked for O&M of these schemes.

The VWSCs in the sampled villages had failed to perform their mandated roles due to delayed formation, non-compliance with representation norms, absence of records, and a complete lack of involvement in planning, O&M, or financial management. This resulted in weak community ownership, compromised sustainability of water supply schemes, and non-realisation of the JJM's core principle of decentralised, community-managed water governance.

While noting the audit observation for future guidance, the Government replied (March 2025) that all the DWSMs and ISAs would be instructed again to encourage and help out the VWSCs in performing their duties as per JJM guidelines.

### 2.3.7.6 (i) (d) Implementation Support Agency

Paragraph 5.5 of the operational guidelines of JJM stipulates that Non-Government

Organisations/ Village Organisations/ Women Self Help Groups/ Community Based Organisations/ Trusts/ Foundations referred to as ISAs have a role as partners in mobilising and engaging the communities to plan, design, implement, manage, operate and maintain in-village water supply infrastructure.

A total of nine<sup>78</sup> ISAs were engaged by the Rig Division under PWD (DWS) (one ISA engaged in Dhalai district in October 2021, six ISAs in June 2022 and two ISAs in October 2023) in the State to cover 587 villages out of 765 villages. As of March 2024, 178 villages remained un-allotted to any ISA. In the sampled Districts, all the 70 villages were allotted to one ISA under Unakoti District, however in South Tripura District, 100 villages out of 121 villages were allotted to three ISAs during 2022-24. As of March 2024, no ISA was engaged in 21 villages under South Tripura District.

On examination of records pertaining to engagements and functions related to ISAs in two sampled districts, it was noticed that the DWSM did not play any role in the engagement and monitoring of ISAs which was contrary to the provisions laid in paragraphs 5.3 and 5.5 of the operational guidelines of JJM. Further, there was delay in the engagement of the ISAs, absence of five-year District Action Plans, lack of coordination with DWSMs, ineffective community and women participation and lack of training activities undermined the intended outcomes of the mission, reflecting serious lapses in planning and oversight, in violation of the operational guidelines of JJM as detailed in **Table 2.3.9**.

**Table 2.3.9: Functions pertaining to ISA as envisaged in the guidelines and actual status**

Sl. No.	As Prescribed in JJM Operational Guidelines	Actual Position in Two Sampled Districts
1	DWSM will engage ISAs from the empanelled ISAs enlisted by SWSM.	DWSM had no involvement in engaging or monitoring ISAs. Rig Division under PWD (DWS) centrally engaged 15 ISAs up to July 2024.
2	Based on the 5-year District Action Plan, villages to be covered each year will be identified based on need (last-mile connectivity, IEC campaigns, O&M support, new schemes, etc.) with clear timelines, ensuring all households have FHTCs by 2024.	No 5-year District Action Plan with defined timelines was prepared by DWSM. Villages were not categorised based on their specific ISA activity requirements.
3	Once selected by DWSM, ISAs must prepare an action plan for allotted villages for the entire scheme cycle, in collaboration with PHED/ RWS Department, specifying quarterly outputs.	No such action plan was prepared by the ISAs in the sampled villages.
4	ISA to facilitate women's participation at all levels of planning, implementation,	Out of 20 sampled villages, adequate women's participation was ensured in

<sup>78</sup> Including six ISAs engaged during 2024-25

Sl. No.	As Prescribed in JJM Operational Guidelines	Actual Position in Two Sampled Districts
	management, operation, and maintenance of in-village water supply systems.	only six villages.
5	ISA to facilitate constitution of sub-committees of Gram Panchayats (VWSC/ Paani Samiti/ User Group).	ISAs did not play any role in constituting VWSCs or preparing VAPs. VWSCs were constituted in 14 out of 20 sampled villages between May 2020 and October 2022, when VAPs were prepared (April 2020-March 2021) before the engagement of the ISAs (2022-24).
6	ISA to handhold Gram Panchayats and their sub-committees in all functions including planning, design, implementation, management, O&M of water supply infrastructure, opening bank accounts, mobilising community contribution, Gram Sabha meetings, resolutions, and sanitation/ greywater management.	ISAs did not facilitate VWSCs in planning, O&M of in-village water supply infrastructure, opening bank accounts, mobilisation of community contribution, or sanitation and greywater management activities.
7	ISA to conduct need assessment of FHTCs and motivate communities to adopt FHTCs.	No such need assessment was conducted by ISAs.
8	ISA to use Participatory Rural Appraisal (PRA) tools for community mobilisation and need assessment.	No such tools were used by ISAs for community mobilisation.
9	ISA to build awareness on water aspects including rainwater harvesting, artificial recharge, drinking water source augmentation/ sustainability.	ISAs did not take any action in this regard.

In reply, the Government stated (March 2025) that the audit observation was noted for future guidance and ensured that all the ISAs would be instructed again to perform their duties as per the JJM guidelines.

The fact remains that the weak planning, poor coordination, limited community engagement and insufficient oversight created a serious gap between the requirements as per guidelines and the ground reality, risking the long-term success of JJM.

### 2.3.7.7 Mechanism available for water quality monitoring

Chapter 10 of the operational guidelines of JJM provides that monitoring of water quality involves laboratory and field testing of water samples collected from water sources and FHTCs. Facility of laboratories for water quality monitoring of rural areas already set up at State/ District/ Sub-division/ Block levels will be used for this purpose. Also, mobile water quality testing laboratories will be put into operation to the extent possible.

Further, Drinking Water Quality Monitoring & Surveillance Framework (DWQ&F) issued by the Government of India in October 2021, outlined specific requirements for monitoring drinking water quality by establishing water quality testing laboratories in the States. The parameters for these laboratories were also specified in terms of infrastructure, manpower and water quality testing facilities. Furthermore, Paragraph 10.2 of the operational guidelines of JJM provides that up to two *per cent* of programme funds were to be allocated for the Water Quality Monitoring & Surveillance (WQMS) component of JJM. These funds were to be used for monitoring and surveillance of water quality in habitations at field level and for setting up and upgrading water quality testing laboratories at State, district and sub-district levels.

However, during 2019-20 to 2023-24, the State utilised only 0.22 *per cent* to 0.61 *per cent* with respect to total funds allocated to the State, under the WQMS activity, as given in **Table 2.3.19**. As a result, there were instances of shortage of manpower as well as infrastructure in water quality testing laboratories at State/ District/ Sub-division levels as discussed in the succeeding **paragraphs 2.3.7.7 (i), 2.3.7.7 (ii) and 2.3.7.7 (iii)**.

#### **2.3.7.7 (i) Shortages of manpower, infrastructure and equipment for water quality testing**

The State Level Laboratory (SLL) was established in August 2013 and accredited to the National Accreditation Board for Testing and Calibration Laboratories (NABL) status in June 2016. It was noticed that the SLL had conducted tests on 46 out of 73 required parameters (**Appendix 2.3.1**) as prescribed in Water Quality Monitoring & Surveillance (WQMS) framework of JJM. Of these 46 parameters, only 20 tests were accredited, the balance 26 parameters, for which SLL had the capability of examining, were yet to be applied for by the Department for getting NABL's accreditation. Further, due to shortage of adequately trained manpower, testing of remaining 27 parameters could not be done. This limited scope of accreditation as well as testing capabilities indicates that the laboratory had neither the requisite infrastructure nor validated methods in place for the remaining parameters. Hence, while the laboratory was technically accredited, its utility in fulfilling the complete testing requirements under JJM remained significantly constrained.

Shortfalls were also observed with respect to availability of equipment for water quality testing in SLL as well as in laboratories at district and sub-divisional levels against the envisaged parameters in WQMS framework of JJM is detailed in **Appendix 2.3.2 (A)**. It was also noticed that no mobile testing units were mobilised as envisaged in the operational guidelines.

In addition to the above, the suggestive guidelines for staff required for various levels of laboratories as per WQMS framework, 2021 *vis-à-vis* availability of manpower in the State level, District level and Sub-Divisional laboratories in the two sampled districts is shown in **Appendix 2.3.2 (B)**.

It was noticed in audit that in all the water testing laboratories at State level, District level (in sampled districts) and Sub-division level (under sampled districts), there was

shortage of manpower against the requirement prescribed in the WQMS framework as summarised in **Table 2.3.10**.

**Table 2.3.10: Manpower requirement versus availability in water testing laboratories**

Suggestive guidelines for staff required for various level of laboratories as per WQMS framework		Availability of manpower/ men-in-position	
Laboratory type	No. of HR required		
State level	14	5	
		Unakoti District	South Tripura District
District level	8	4	3
Sub-division level	Six for each Sub-divisional laboratories	Total three in two Sub-divisional laboratories	Total five in two Sub-divisional laboratories
Mobile	Three for each mobile unit	0	0

*Source: Information furnished by the CE, PWD (DWS) and the concerned EEs in the sampled districts*

Further, it was noticed that the District level laboratories were also functioning as Sub-division level laboratories with the same infrastructure and manpower due to shortage of trained manpower like chemists and microbiologists, thereby overburdening existing resources and affecting the efficiency of water quality monitoring.

Such gaps in provision of laboratories, infrastructure, equipment for water quality testing and shortage of manpower contributed to extensive shortfalls in conduct of the prescribed water quality testing as discussed in **Paragraph 2.3.7.7 (ii)**.

The audit revealed systemic inadequacies in the water quality testing infrastructure across all levels: State, district, sub-divisional, and mobile units. Despite the existence of an NABL-accredited State Level Laboratory, its capability was restricted to only 40 per cent of the parameters prescribed under the JJM framework. The shortfall in equipment and trained manpower, especially with district-level labs doubling as sub-divisional facilities without additional resources, had overburdened the system and weakened effective water quality surveillance. These deficiencies had directly contributed to shortfalls in prescribed testing frequency and coverage, thereby undermining the objectives of the Jal Jeevan Mission's Water Quality Monitoring framework.

The Government replied (March 2025) that 21 NABL accredited/ recognised water testing laboratories had been strengthened with manpower compatible to handle the required testing by engaging new 21 chemists and 16 microbiologists in November 2024.

#### **2.3.7.7 (ii) Shortfall in water quality testing in laboratories**

According to paragraph 10.1 of the operational guidelines of JJM, all water sources under a Sub-division/ Block should be tested once for chemical parameters and twice for bacteriological parameters (pre and post monsoon) in a year. Where Sub-division level laboratories are required to test all water sources in their respective jurisdictions,

District level laboratories are required to check 250 water sources/ samples per month *i.e.* 3,000 in a year as per the roster target available on IMIS of JJM including the positively tested samples referred by sub-divisional/ block/ mobile laboratories. The State laboratory is to test at least five *per cent* of the total drinking water samples across all the District level laboratories including positively tested samples referred by the District/ Sub-division level laboratories.

The year-wise position of water quality tests conducted in the Sub-divisional laboratories and District laboratories in the State is depicted in **Table 2.3.11**.

**Table 2.3.11: Target *vis-a-vis* Achievement for water testing in various laboratories under the State**

Year	Total no. of sources in the State	Target		Achievement		Excess (+)/ Shortfall (-) Percentage in parenthesis	
		Chemical	Bacteriological	Chemical	Bacteriological	Chemical	Bacteriological
2019-20	6,230	6,230	12,460	2,850	2,471	(-)3,380 (54.25)	(-) 9,989 (80.16)
2020-21	8,465	8,465	16,930	10,484	8,959	(+) 2,019	(-) 7,971 (47.08)
2021-22	12,414	12,414	24,828	27,819	11,410	(+) 15,405	(-) 13,418 (54.04)
2022-23	20,223	20,223	40,446	18,770	9,908	(-)1,453 (7.18)	(-) 30,538 (75.50)
2023-24	22,249	22,249	44,498	36,716	44,303	(+) 14,467	(-) 195 (0.44)

Source: Information furnished by CE, PWD (DWS)

Audit observed that the water quality testing in the State was irregular and inconsistent with the prescribed norms under the JJM. It may be seen from **Table 2.3.11** that there was a major shortfall of 54.25 *per cent* in chemical tests conducted in water testing laboratories during 2019-20. Notably, in 2021-22 and 2023-24, the State exceeded the targets significantly, with a surplus of 15,405 and 14,467 tests respectively.

The Department stated (May 2025) that fluctuation in timely collection of samples on regular basis by the women group/ VWSC had resulted in fluctuation of number of water samples tested in laboratories. This indicated that the Department was ineffective both in encouraging community participation to ensure regular water quality testing and in the efficient collection of water samples by the water quality laboratories. Moreover, there was persistent shortfall in bacteriological tests ranging between 0.44 *per cent* and 80.16 *per cent* during 2019-24. This indicated that bacteriological tests were not conducted at regular intervals in a systematic manner as per the operational guidelines of JJM. This persistent gap in bacteriological testing, a key public health indicator, was due to shortage of microbiologists in the water testing laboratories. However, to overcome this gap, the Department engaged 16 microbiologists in November 2024. This points to systemic issues in planning, capacity, or monitoring, and undermines the credibility of water safety assurances under JJM.

Further, as against the norms set in the operational guidelines of JJM for testing a minimum five *per cent* of the total drinking water samples across all District level

laboratories including positively tested samples referred by District/ Sub-division level to be conducted in State Level Lab, there was a shortfall in the number of chemical tests conducted during 2021-24 and shortfall in the biological tests conducted during 2019-24 as shown in **Table 2.3.12**.

**Table 2.3.12: Status of water sample testing in State Level Laboratory**

Year	No. of tests conducted at Division and Subdivision level laboratories (A)		No. of samples to be tested at State level laboratory (five per cent of A)		No. of samples referred to and conducted at State level laboratory		Shortfall (-)/ Excess(+) with reference to number of samples to be tested at State Level vis-à-vis number of sample referred to and tested at State level	
	Chemical	Bacteriological	Chemical	Bacteriological	Chemical	Bacteriological	Chemical	Bacteriological
2019-20	2,850	2,471	143	124	435	27	293	-97
2020-21	10,484	8,959	524	448	672	71	148	-377
2021-22	27,819	11,410	1,391	571	685	49	-706	-522
2022-23	18,770	9,908	939	495	850	89	-89	-406
2023-24	36,716	44,303	1,836	2,215	989	106	-847	-2,109

*Source: Information furnished by the CE, PWD (DWS)*

In addition to above, there were discrepancies in water quality testing data as furnished by the CE, PWD (DWS) and information furnished by the respective DWS Divisions under the sampled districts as shown in **Table 2.3.13**. However, the reasons for such inconsistencies were not found on record.

**Table 2.3.13: Target and achievement of chemical and bacteriological testing in sampled districts**

Year	Source of information	Total no. of sources in the district	Target		Achievement		Excess (+)/ Shortfall (-)	
			Chemical	Bacteriological	Chemical	Bacteriological	Chemical	Bacteriological
<b>Unakoti district</b>								
2019-20	CE Office	389	389	778	356	698	(-) 33	(-) 80
	Division	2	2	4	3,240	3,740	(+) 3,238	(+) 3,736
2020-21	CE Office	524	524	1,048	496	756	(-) 28	(-) 292
	Division	97	97	194	4,547	4,148	(+) 4,450	(+) 3,954
2021-22	CE Office	600	600	1,200	5,103	3,692	(+) 4,503	(+) 2,492
	Division	523	523	1,046	5,852	4,890	(+) 5,329	(+) 3,844
2022-23	CE Office	1,598	1,598	3,196	4,152	3,446	(+) 2,554	(+) 250
	Division	947	947	1,894	6,057	5,049	(+) 5,110	(+) 3,155
2023-24	CE Office	1,708	1,708	3,416	4,936	7,428	(+) 3,228	(+) 4,012
	Division	1,190	1,190	2,380	7,815	10,687	(+) 6,625	(+) 8,307
<b>South Tripura district</b>								
2019-20	CE Office	676	676	1,352	469	1,023	(-) 207	(-) 329
	Division	510	510	1,020	772	51	(+) 262	(-) 969
2020-21	CE Office	1,129	1,129	2,258	1,059	1,263	(-) 70	(-) 995
	Division	789	789	1,578	2,129	1,672	(+) 1,340	(+) 94
2021-22	CE Office	1,499	1,499	2,998	3,278	648	(+) 1,779	(-) 2,350
	Division	1,369	1,369	2,738	3,278	648	(+) 1,909	(-) 2,090
2022-23	CE Office	2,297	2,297	4,594	2,102	1,139	(-) 195	(-) 3,455
	Division	2,078	2,078	4,156	2,102	1,139	(+) 24	(-) 3,017
2023-24	CE Office	2,561	2,561	5,122	5,440	7,698	(+) 2,879	(+) 2,576
	Division	2,779	2,779	5,558	5,440	7,698	(+) 2,661	(+) 2,140

*Source: Information furnished by the CE, PWD (DWS) and the concerned EEs in the sampled districts*

It may be seen from **Table 2.3.13** that there was shortfall in the number of bacteriological tests conducted at Sub-Divisional level laboratories under South Tripura District during 2019-20, 2021-22 and 2022-23 as compared to the number stipulated in the operational guidelines of JJM (twice in a year from each source). However, all the bacteriological tests conducted during the period met the standards, but some chemical tests fell short during 2021-22 to 2023-24

Further, Audit also observed that though the Sub-Divisional laboratories (at Kumarghat and Belonia) were claimed to be functioning as District level laboratories in the sampled two districts; the District level laboratories neither conducted any test of the samples collected from different Sub-Divisions nor were any samples referred by sub-divisional laboratories including positively tested samples for further analysis.

In Tripura, the chemical tests failed due to concentration of iron beyond acceptable limit and bacteriological tests failed due to presence of coliform bacteria. With regard to failure of chemical tests, the remedial measures include (i) in case of water supply system with IRP, backwash of IRP is ensured and regeneration of Filter media, if necessary and (ii) in case of water supply system without IRP, necessary arrangement is made to install IRP. With regard to failure of bacteriological tests, proper disinfection is made to the water supply system and thereafter bacteriological test is carried out to ensure quality of drinking water with no contamination.

Audit noticed that remedial measures were taken in all the cases where water quality testing did not meet the prescribed standard (both chemical and bacteriological) in State level laboratory during 2019-24. However, at District/ Sub-division level laboratories, remedial measures were not taken in 25, 1,560 and 434 cases where chemical tests failed (did not meet the standard) during 2020-21, 2021-22 and 2023-24 respectively as detailed in **Table 2.3.14**.

**Table 2.3.14: Number of tests failed at District/ Sub-Division level laboratories and State level laboratory *vis-à-vis* remedial action taken**

Year	No. of test failed at District/ Sub-Division level laboratories		Remedial action taken		No. of test failed at State level laboratory		Remedial action taken	
	Chemical	Bacteriological	Chemical	Bacteriological	Chemical	Bacteriological	Chemical	Bacteriological
2019-20	601	24	601	24	67	3	67	3
2020-21	642	62	617	62	51	4	51	4
2021-22	2,341	70	781	70	73	11	73	11
2022-23	2,078	21	2,078	21	146	6	146	6
2023-24	3,986	22	3,552	22	127	5	127	5

*Source: Information furnished by the CE, PWD (DWS)*

In reply, the Government stated (March 2025) that due to shortage of manpower, recommended number of water samples could not be tested. However, with the engagement of new 21 chemists and 16 microbiologists in November 2024, number of testing has increased.

The audit revealed systemic issues in water quality testing under JJM, with large-scale inconsistencies between reported figures by CE and district divisions, shortfalls in

mandatory referral testing to State labs and remedial measures to be taken in the failed chemical tests. The lack of coordination between different lab tiers, inadequate manpower until late 2024, and poor data validation had significantly compromised water quality monitoring and risk response mechanisms across districts.

#### **2.3.7.7 (iii) Non-review of water quality testing**

As per paragraph 5.1.2.1 of WQMS framework of JJM, a Chief Chemist should be nominated by SWSM as a member of the Executive Committee of SWSM. Paragraph 5.1.2.2 of the framework provides that the State level laboratory should be headed by the Chief Chemist to oversee the functioning of laboratories, water quality testing, monitoring and surveillance at all levels. The Chief Chemist should directly report to the Secretary/ Principal Secretary of the implementing department and should monitor/ guide the effective implementation of WQMS in the State. Further, paragraph 5.2 of the framework envisages inter alia the following roles and responsibilities of the Chief Chemist:

- overall in-charge of all drinking water quality testing laboratories in the State,
- prepare Standard Operating Procedures (SOP) for proper sampling techniques *i.e.* collection, preservation, transportation, analysis, reporting and data interpretation of test results,
- prepare Annual Action Plan (AAP) for WQMS activities,
- plan corrective action in consultation with the Chief Engineer,
- ensure cross verification of the test results in laboratories at all levels, and
- ensure correctness of the data uploaded on IMIS of JJM.

However, it was observed in audit that, no Chief Chemist had been nominated by SWSM for the State. As such neither was SOP and AAP prepared for WQMS activities in the State nor was cross verification of test results in laboratories at all levels and correctness of the data uploaded on IMIS of JJM ensured. As a result, the discrepancies between the data furnished by the concerned divisions and CE office regarding the number of laboratory tests conducted in sampled districts could not be reconciled and ascertained in audit.

In reply, the Government stated (March 2025) that State level consultant on WQMSP, engaged by the Department, having requisite qualification of a Chief Chemist was functioning as Technical Manager (as per NABL guidelines) who was also performing the duties of same nature as of the Chief Chemist for day-to-day review of water quality testing. However, the engagement of a Chief Chemist in the State level laboratory on a regular basis was pending.

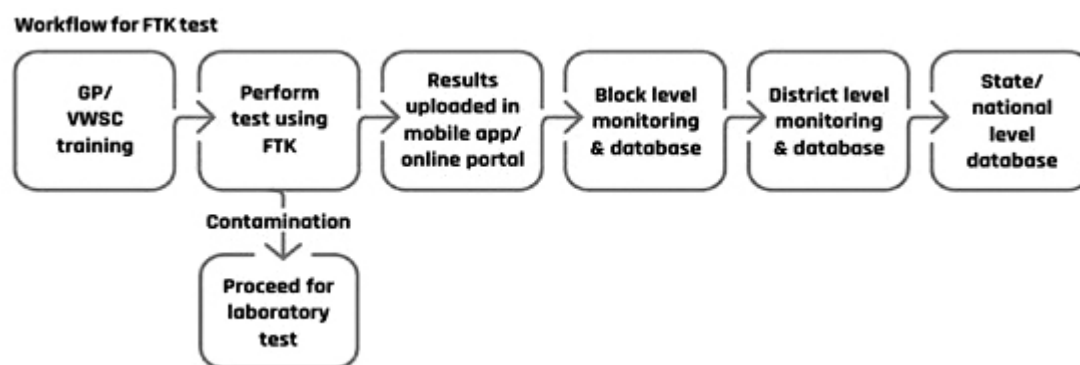
The Government's claim of having State level consultant on WQMSP/ Technical Manger functioning as a Chief Chemist was not acceptable as cross verification of the test results in laboratories at all levels to check correctness of the data uploaded on IMIS of JJM was not being done. Further, the discrepancies between the data furnished by

the PWD (DWS) divisions and the CE office remained unresolved.

### 2.3.7.8 Field Testing Kits

As defined under the WQMS framework, Field Testing Kits (FTKs) are used for examining physiochemical contamination in water for initial screening. As per paragraph 10.1 of operational guidelines of JJM, all GPs/ VWSCs should ensure testing of all drinking water sources including private sources and sanitary inspection under their jurisdiction using FTKs. Paragraph 4.2 of WQMS framework provides that GPs/ VWSCs, especially five women in every village, are to undertake water quality testing using FTKs or testing devices, sanitary inspection and upload data on Water Quality Management Information System (WQMIS). Further, paragraph 4.3(v)(f) of the framework stipulates the frequency of FTK test to be conducted at least once in a month.

Chart 2.3.10: Workflow for FTK test



Source: Water Quality Monitoring & Surveillance Framework, 2021

Year wise position of utilisation of FTKs by village level authorities in the sampled districts are detailed in Table 2.3.15 and Table 2.3.16.

Table 2.3.15: FTK tests done under Unakoti District

Particulars	Year				
	2019-20	2020-21	2021-22	2022-23	2023-24
Total No. of revenue villages	70				
Total No. of completed water sources	2	97	523	947	1,190
Total No. of FTK users registered	8	67	93	107	93
Total No. of FTKs distributed	20	0	91	83	0 <sup>79</sup>
Villages where FTK tests done	21	0 <sup>80</sup>	27	32	66
Total No. of samples tested using FTK	1,637	0	2,601	3,644	6,112

Source: Information furnished by the EE, Kumarghat DWS Division

It may be seen from Table 2.3.15 that, though there were a total of 70 villages under Unakoti District, FTK tests were undertaken only in 30 per cent to 46 per cent villages during 2019-20, 2021-22 and 2022-23, however, the number of villages using FTKs significantly increased up to 94 per cent during the year 2023-24.

<sup>79</sup> Water testing was done using the earlier stock of FTKs.

<sup>80</sup> No FTKs were used during 2020-21 due to COVID-19.

**Table 2.3.16: FTK test done under South Tripura District**

Particulars	Year				
	2019-20	2020-21	2021-22	2022-23	2023-24
Total No. of revenue villages	121				
Total No. of completed water sources	510	789	1,369	2,078	2,779
Total No. of FTK users registered	0	0	30	660	725
Total No. of FTKs distributed	5	15	61	67	190
No. of villages where FTK tests done	0	19	21	48	121
Total No. of samples tested using FTK	0	252	196	757	7,290

*Source: Information furnished by the EE, Belonia DWS Division*

From **Table 2.3.16**, it may be seen that under South Tripura District-

- i) Though there were a total of 121 villages under South Tripura District, FTKs were not used in any of the villages during 2019-20. During 2020-23, FTKs were used only in 16 per cent to 40 per cent villages. The reason for such short coverage of villages in respect of water testing through FTK was not found on record.
- ii) No FTK user was registered during 2019-21. Though there were no registered FTK users during 2019-21, five FTKs and 15 FTKs were distributed during 2019-20 and 2020-21 respectively, as stated by the Executive Engineer, Belonia DWS Division. In the absence of registered FTK users, Audit could not ascertain as to whom these FTKs were distributed and whether actual distribution took place or not. Further, though there were no registered FTK users during 2020-21, 252 samples were tested in 19 villages during the period. Therefore, genuineness of the FTK tests conducted remained doubtful to audit.
- iii) Though five FTKs were distributed in 2019-20, no tests were conducted. Though there were 510 completed water supply schemes upto 2019-20, no FTK test was conducted. Further, during 2020-23 the percentage of total samples tested using FTKs against the total number of completed schemes in the respective years ranged between 14 per cent to 36 per cent. However, FTKs were used in 100 per cent villages during the year 2023-24.

Additionally, survey and examination of records at sampled 20 villages revealed the following:

1. FTK users were identified by 16 village authorities and in remaining four villages FTK users were not identified.
2. Though FTK users were identified in 16 villages, kits were distributed in 14 villages, excluding Bishnupur VC of Rupaichari Block and South Srirampur GP of Rajnagar Block under South Tripura District.
3. Paragraph 6.5(xii) of Drinking Water Quality Monitoring & Surveillance (WQMS) Framework, 2021 states that at the village level, the VWSC is to maintain records on FTK testing, however, it was noticed that the results of FTK tests, water quality monitoring reports, etc. were not intimated to or available with any of the village authorities.
4. As per WQMS framework, the FTK test reports were required to be uploaded in

the JJM portal on regular basis by a nominated member of VWSC. But the water test reports were not available with the village authorities. Hence, in the absence of original test reports at village level, the veracity of the data uploaded in the IMIS of JJM remained doubtful. Further, among the 342 surveyed households who received piped water supply, 234 households (68.42 per cent) were not satisfied with the quality of supplied water due to iron content and unpleasant odour in piped water.

In reply, the Government stated (March 2025) that all the ISAs would be directed to increase training to FTK users at village level and VWSCs would also be instructed for carrying out water quality tests using FTKs more efficiently and effectively. Further, the Government concurred with the audit observation and stated that the VWSCs should keep themselves updated on the test results and display the same in the panchayat offices to raise awareness among the villagers regarding prevailing water quality level in their respective villages with the support of local PWD (DWS) officials.

### **Conclusion**

There was poor involvement of rural communities for planning and implementation of in village water supply schemes. Further, DWSM remained inactive in sampled districts with respect to the planning, implementation and monitoring of water supply schemes in the districts. ISAs were first engaged in the State after lapse of almost three years since the inception of JJM, thereby affecting the mobilisation and capacity building efforts at the village level. There were also shortages of manpower and testing equipment in the State level laboratory as well as in the district and sub-division level laboratories in the sampled districts which contributed to shortfalls in the prescribed water quality testing. The district level laboratories were found to be functioning at the level of sub-division laboratories in the sampled districts. Additionally, the concerned village authorities remained unaware about the reports of FTK tests, though these reports were to be uploaded to the JJM portal on regular basis by a nominated member of the VWSC.

### **Recommendation**

*The Government should;*

- *ensure active involvement of rural communities by assigning clear roles to village authorities in planning, implementation, operation and monitoring of JJM scheme;*
- *ensure that the DWSM develop a robust district level monitoring mechanism, including field visits, inspections and real time dashboard tracking; facilitates operation and maintenance frameworks that empower VWSCs to manage day to day operations;*
- *focus on improving testing facilities by upgrading laboratory infrastructure and deploying manpower as per requirement;*
- *adopt suitable system for sharing water test reports with the concerned village authorities on real time basis.*

**Audit Objective 3: To assess whether financial resources have been employed in an economic and efficient manner**

**2.3.7.9 Financial planning**

According to paragraph 7.5 of the operational guidelines of JJM, every State is required to prepare a five year’s State Action Plan (SAP) wherein annual target of FHTCs and corresponding financial requirements should be projected.

Year wise position of receipts, availability and utilisation of fund under JJM in the State during the years 2019-20 to 2023-24 is detailed in **Table 2.3.17** and graphical representation is depicted in **Chart 2.3.11**.

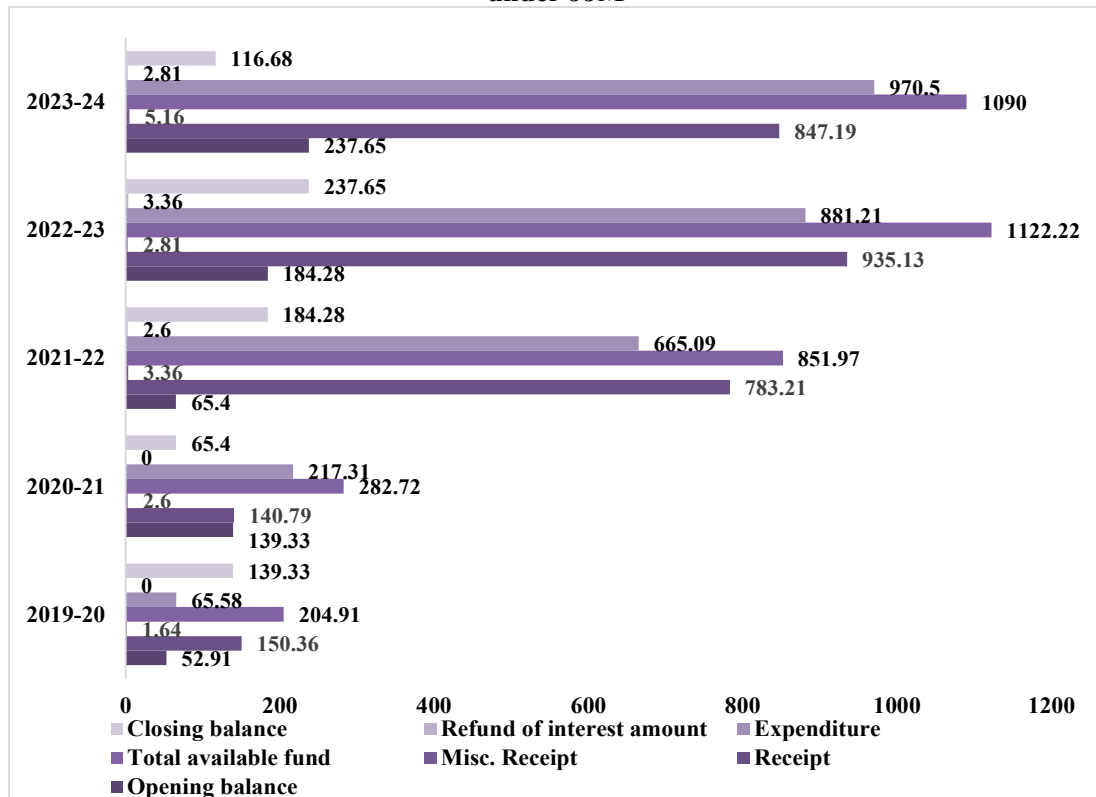
**Table 2.3.17: Year wise position of fund received, availability and utilisation of fund under JJM**

(₹ in crore)

Year	Opening balance		Receipt		Misc. Receipt (Bank Interest)		Total available fund	Expenditure		Refund to GoI (interest amount)		Closing balance	
	C	S	C	S	C	S		C	S	C	S	C	S
2019-20	48.94	3.97	145.37	4.99	1.64	0.00	204.91	59.50	6.08	0.00	0.00	136.46	2.87
2020-21	136.46	2.87	117.46	23.33	2.34	0.26	282.72	194.74	22.57	0.00	0.00	61.51	3.89
2021-22	61.51	3.89	714.09	69.12	3.02	0.34	851.97	597.48	67.61	2.34	0.26	178.80	5.48
2022-23	178.80	5.48	849.91	85.22	2.53	0.28	1,122.22	798.67	82.54	3.02	0.34	229.55	8.10
2023-24	229.55	8.10	744.18	103.01	4.64	0.52	1,090.00	864.74	105.76	2.53	0.28	111.10	5.58
<b>Total</b>	<b>655.26</b>	<b>24.31</b>	<b>2,571.01</b>	<b>285.67</b>	<b>14.17</b>	<b>1.4</b>	<b>3,551.82</b>	<b>2,515.13</b>	<b>284.56</b>	<b>7.89</b>	<b>0.88</b>	<b>717.42</b>	<b>25.92</b>

C= Central share; S= State share

**Chart 2.3.11: Year-wise position of funds received, their availability and utilisation under JJM**



Source: Information furnished by the CE, PWD (DWS)

It may be seen from **Table 2.3.17** that the State effectively utilised ₹ 2,799.70 crore<sup>81</sup> which accounts for 96.17 per cent of the total net-available funds of ₹ 2,911.23 crore<sup>82</sup>.

The year wise financial requirement against the targeted FHTCs as per the five year action plan vis-à-vis funds available and its utilisation are shown in **Table 2.3.18** and depicted in **Chart 2.3.12**.

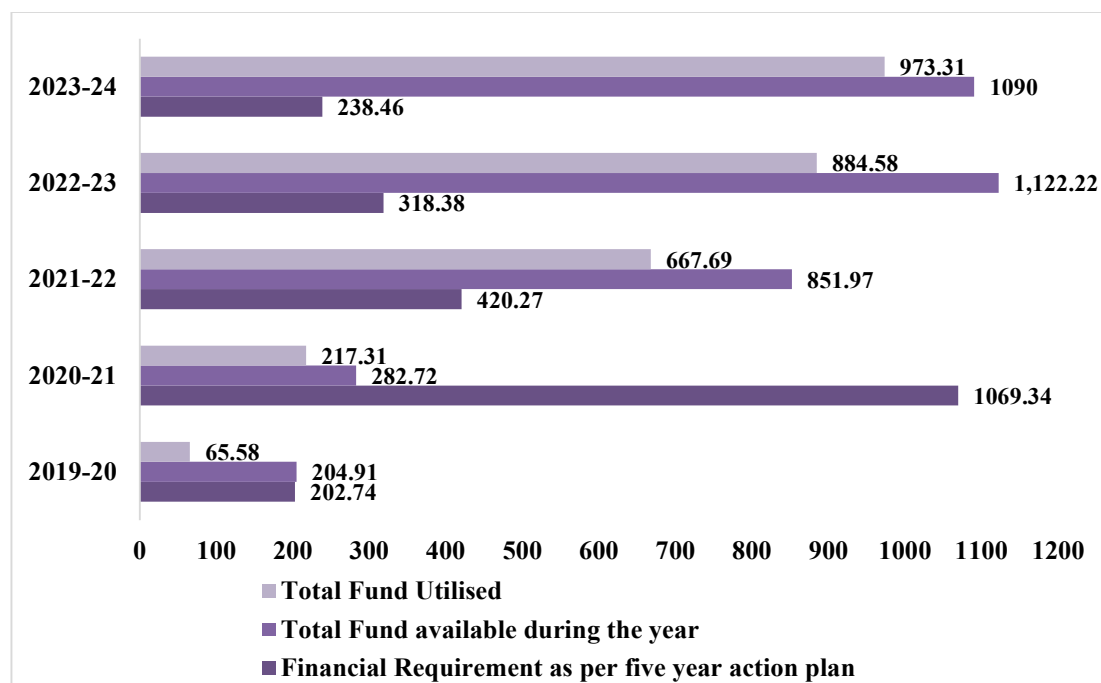
**Table 2.3.18: Requirement vis-à-vis availability of fund and its utilisation**

(₹ in crore)

Year	Target and financial requirements projected in five years action plan		Total fund available during the year	Shortfall (-)/ Excess (+) in availability of fund in respect of requirement projected in 5 years AAP (in per cent)	Total fund utilised <sup>83</sup>			Percentage of Utilisation of fund in respect of fund availability
	Target for FHTC	Financial requirement			Central share	State share	Total	
2019-20	58,252	202.74	204.91	(+) 1.07	59.50	6.08	65.58	32.00
2020-21	32,0473	1,069.34	282.72	(-) 73.56	194.74	22.57	217.31	76.86
2021-22	20,6183	420.27	851.97	(+) 102.72	599.82	67.87	667.69	78.37
2022-23	13,5000	318.38	1,122.22	(+) 252.48	801.70	82.88	884.58	78.82
2023-24	56,791	238.46	1,090.00	(+) 357.10	867.27	106.04	973.31	89.29
<b>Total</b>	<b>7,76,699</b>	<b>2,249.19</b>	<b>3,551.82</b>		<b>2,523.03</b>	<b>285.44</b>	<b>2,808.47</b>	

Source: Information furnished by the CE, PWD (DWS)

**Chart 2.3.12: Requirement vis-à-vis availability of fund and its utilisation (₹ in crore)**



<sup>81</sup> Amount excluding refunded interest amount

<sup>82</sup> Amount including opening balance from earlier NRDWP Scheme in 2019-20, Central and State shares' receipts during 2019-24 and non-refunded interest amount of 2019-20 as mentioned in **Table 2.3.17**

<sup>83</sup> Includes refunded amount of interest on Central Share and State share funds to the Central and State governments

Though the State Government prepared (November 2020) a five years' action plan indicating annual financial requirements, the availability and utilisation of funds were not in coherence with the projected yearly requirements. It may be seen from **Table 2.3.18** that the State Government failed to utilise the yearly fund available during 2019-24 with the percentage of utilisation ranging between 32 *per cent* and 89 *per cent*. Therefore, efficient fund utilisation was missing in the State resulting in under-utilisation of available funds during 2019-24. The State five years' action plan assessed the fund requirement of ₹ 2,249.19 crore whereas the State Level Scheme Sanctioning Authority (SLSSC) approved the estimated cost of ₹ 4,299.67 crore during 2019-24. Thus, there was significant variation in the financial assessment for the five years as one was less by 19.91 *per cent*<sup>84</sup> while the other was excess by 53.10 *per cent*<sup>85</sup> from the actual utilisation. This indicated an improper assessment and inefficient financial planning.

Furthermore, chapter 9 and paragraph 10.2 of the operational guidelines of JJM stipulate that up to five *per cent* and up to two *per cent* of the total allocated fund to a State should be utilised for support activities and WQMS activities respectively. However, during 2019-20 to 2023-24, the State utilised only 1.17 *per cent* to 2.50 *per cent* under support activity and 0.22 *per cent* to 0.61 *per cent* under WQMS activity from the total allocated fund as shown in **Table 2.3.19** and **Chart 2.3.13**. This is indicative of poor financial planning and lesser expenditure on WQMS activity which also resulted in the compromising of the quality of supplied water as discussed in **Paragraphs 2.3.7.7 (i)** and **2.3.7.7 (ii)**.

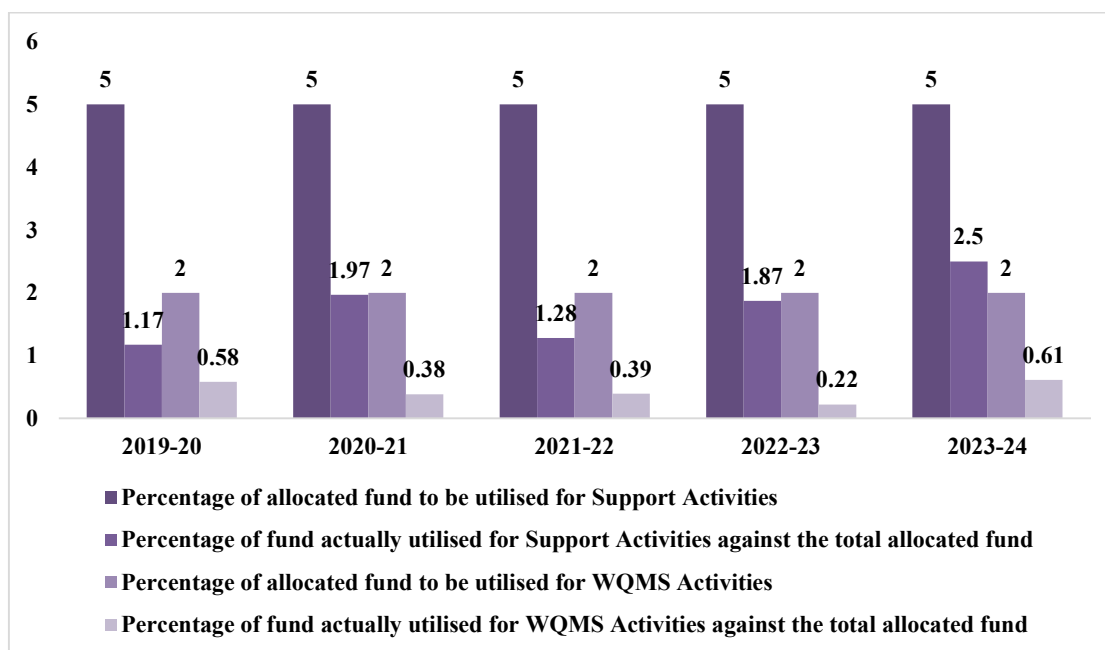
**Table 2.3.19: Fund allocated and fund utilised for Support and WQMS activities**

(₹ in crore)

Year	Total fund allocated			Funds to be utilised		Actually utilised		Percentage of utilisation against total allocated fund	
	Central	State	Total	Support activities	WQMS	Support activities	WQMS	Support activities	WQMS
2019-20	145.37	4.98	150.35	7.52	3.01	1.76	0.87	1.17	0.58
2020-21	117.46	23.33	140.79	7.04	2.82	2.77	0.54	1.97	0.38
2021-22	714.09	69.12	783.21	39.16	15.66	10.04	3.04	1.28	0.39
2022-23	849.91	85.22	935.13	46.76	18.70	17.50	2.03	1.87	0.22
2023-24	744.18	103.01	847.19	42.36	16.94	21.16	5.16	2.50	0.61

Source: Information furnished by the CE, PWD (DWS)

Chart 2.3.13: Percentage of fund utilisation for Support and WQMS activities during 2019-24



Audit observed that while the State Government prepared a Five-Year Action Plan under the JJM projecting annual financial requirements and targets for tap connections, the actual fund availability and utilisation varied significantly across years. Annual utilisation ranged from as low as 32 per cent to 89 per cent, indicating fluctuating financial execution.

However, when aggregated over five years, the State achieved 96.17 per cent utilisation of total available funds. Notably, the total approved cost of schemes by SLSSC was almost double the financial estimate in the Action Plan, highlighting underestimation during planning. Further, spending on Support and WQMS activities remained below prescribed norms, reflecting weak financial prioritisation in these critical components.

Overall, financial planning lacked consistency, and though fund absorption improved in later years, initial inefficiencies and poor allocation for support activities limited the programme’s effectiveness.

### 2.3.7.9.(i) Fund release and expenditure

For implementation of the Rural Water Supply Scheme (RWSS) under JJM, SWSM should maintain two accounts namely Programme Fund Account and Support Activities Account in any Public Sector Bank at the State Headquarters.

The component-wise status of release of funds and expenditure made by the State under JJM during 2019-24 is shown in **Table 2.3.20**.

Table 2.3.20: Component wise release of fund and expenditure

(*₹ in crore*)

Component	Year	2019-20		2020-21		2021-22		2022-23		2023-24		Total	
		Release	Exp.	Release	Exp.	Release	Exp.	Release	Exp.	Release	Exp.	Release	Exp.
Coverage <sup>86</sup>	GoI	145.37	56.87	117.46	191.43	714.09	584.41	803.22	780.04	692.09	839.42	2472.23	2452.17
	State	4.98	6.08	23.33	22.57	69.12	67.61	84.22	81.65	101.73	104.76	283.39	282.67
	<b>Total</b>	<b>150.36</b>	<b>62.95</b>	<b>140.79</b>	<b>214.01</b>	<b>783.21</b>	<b>652.01</b>	<b>887.44</b>	<b>861.68</b>	<b>793.82</b>	<b>944.18</b>	<b>2755.62</b>	<b>2734.84</b>
WQMS <sup>87</sup>	GoI	0.00	0.87	0.00	0.54	0.00	3.04	13.34	1.95	14.88	5.16	28.22	11.56
	State	0.00	0.00	0.00	0.00	0.00	0.00	0.11	0.08	0.00	0.00	0.11	0.08
	<b>Total</b>	<b>0.00</b>	<b>0.87</b>	<b>0.00</b>	<b>0.54</b>	<b>0.00</b>	<b>3.04</b>	<b>13.45</b>	<b>2.03</b>	<b>14.88</b>	<b>5.16</b>	<b>28.33</b>	<b>11.63</b>
Support	GoI	0.00	1.76	0.00	2.77	0.00	10.04	33.35	16.68	37.21	20.16	70.56	51.41
	State	0.00	0.00	0.00	0.00	0.00	0.00	0.89	0.82	1.28	1.00	2.17	1.82
	<b>Total</b>	<b>0.00</b>	<b>1.76</b>	<b>0.00</b>	<b>2.77</b>	<b>0.00</b>	<b>10.04</b>	<b>34.24</b>	<b>17.50</b>	<b>38.49</b>	<b>21.16</b>	<b>72.73</b>	<b>53.23</b>
<b>Gross Total</b>		<b>150.36</b>	<b>65.58</b>	<b>140.79</b>	<b>217.32</b>	<b>783.21</b>	<b>665.09</b>	<b>935.13</b>	<b>881.21</b>	<b>847.19</b>	<b>970.50</b>	<b>2856.68</b>	<b>2799.70</b>

Source: Information furnished by the CE, PWD (DWS)

As per paragraph 7.4 of the operational guidelines of JJM, fund sharing pattern for coverage, support activities and WQMS between Central and State was to be 90:10 for Tripura. From **Table 2.3.20**, it may be seen that there was short release of matching State share of ₹ 5.67 crore<sup>88</sup> and ₹ 3.02 crore<sup>89</sup> against the Support and WQMS components during 2019-24.

The Coverage component under JJM reflects strong financial performance. Over the five-year period from 2019-20 to 2023-24, a total of ₹ 2,755.62 crore was released, out of which ₹ 2,734.84 crore was spent, resulting in a high utilisation rate of 99.25 *per cent*. This indicates efficient planning and execution capacity. The fund releases rose steadily each year, from ₹ 150.36 crore in 2019-20 to ₹ 793.82 crore in 2023-24, and were effectively matched by corresponding expenditures. The trend reflects the State's ability to absorb increasing volumes of funding while maintaining operational momentum.

In contrast, the WQMS component shows significant underperformance. Of ₹ 28.33 crore released over the same period, only ₹ 11.63 crore was utilised, representing a utilisation rate of just 41.05 *per cent*. Each year, a substantial portion of the allocated funds remained unspent, which points to systemic issues in implementation or lack of prioritisation. For example, in 2022-23, only ₹ 2.03 crore was spent against a release of ₹ 13.45 crore. Such consistent underspending undercuts efforts to ensure safe drinking water, especially given the critical role of WQMS in testing water quality for chemical and bacteriological parameters.

A comparative view of the two components reveals a clear operational imbalance. While the infrastructure-oriented Coverage component achieved near-complete fund

<sup>86</sup> 100 *per cent* as GoI share

<sup>87</sup> WQMS and support are in 90:10 funding pattern

<sup>88</sup> During 2019-24, under Support component, total Central share released was ₹ 70.56 crore and at 90:10 ratio, corresponding State share to be released was ₹ 7.84 crore. But, actually State share released was ₹ 2.17 crore resulting in short release of State share by ₹ 5.67 crore.

<sup>89</sup> During 2019-24, under WQMS component, total Central share released was ₹ 28.22 crore and at 90:10 ratio, corresponding State share to be released was ₹ 3.13 crore. But, actually State share released was ₹ 0.11 crore resulting in short release of State share by ₹ 3.02 crore.

utilisation, the quality assurance-driven WQMS component was marginalised. This disproportionate focus on infrastructure roll-out, without adequate investment in water safety monitoring, could compromise the mission's core objective of providing safe drinking water to all. The low utilisation of funds under WQMS, despite the JJM guidelines allowing up to two *per cent* of total allocation, highlights the need for targeted interventions.

The Government stated (March 2025) that as per IMIS of Department of Drinking Water & Sanitation (DDWS), Government of India (GoI), Support and WQMS fund was allowed to be transferred for coverage activities, if needed, within the sanctioned amount.

This argument is not tenable as flexibility to reallocate funds under IMIS guidelines is intended to provide temporary relief in exceptional circumstances, not to routinely bypass core mandates. The Support component (up to five *per cent*) and WQMS component (up to two *per cent*) are explicitly provided to ensure long-term sustainability of water supply infrastructure through community engagement, capacity building, and rigorous water quality surveillance. Persistent diversion of these funds effectively undermines the foundational pillars of the Jal Jeevan Mission.

Besides, from **Table 2.3.20** it may be seen that the total released amount under programme/ coverage (₹ 2755.62 crore) was not fully utilised (₹ 2734.84 crore). Hence, Government's claim of transferring funds from Support and WQMS components to Coverage/ Programme component was not acceptable. Moreover, the audit findings indicate that even as funds were underutilised in WQMS and Support activities year after year, the State did not demonstrate any measurable outcomes in these areas to justify such diversion. There is also no evidence that reallocated funds were used as a last-resort measure after exhausting efforts to implement the original activities.

#### **2.3.7.10 Non-contribution of the share of capital cost by the communities**

Paragraph 6.1.2 of the operational guidelines of JJM provides for in-village piped water supply infrastructure and related source development to be implemented by Gram Panchayat and/ or its sub-committee, *i.e.*, VWSC/ Paani Samiti/ User Group, *etc.* communities will contribute five *per cent* of the capital cost in cash and/ or kind and/ or labour in hilly and forested areas, North Eastern and Himalayan States. The community contribution made in cash towards in-village infrastructure creation will be deposited in the respective bank account of gram panchayat and/ or its sub-committee, *i.e.* VWSC/ Paani Samiti/ user group, *etc.* that may be opened with any scheduled commercial bank. This account is to be operated jointly by Chairperson of the Gram Panchayat and/ or its sub-committee *i.e.* VWSC/ Paani Samiti/ user group, *etc.* and respective Panchayat Secretary. Separate ledgers should be maintained for receiving community contribution (towards in-village infrastructure creation), incentive received and also for user fee provided by households towards meeting O&M requirements. The community contribution is to be paid to agency/ vendor as decided by DWSM. Further, paragraph 9.1(vii) of the JJM operational guidelines envisages that the Department should conduct IEC activities to encourage community contribution towards capital

cost to instil ‘sense of ownership’.

Audit noticed that:

- no community contribution was collected in the entire State.
- during 2019-24, the SLSSC approved 18,500 water supply schemes for the entire State under JJM at a total estimated cost of ₹ 4,299.67 crore. However, communities did not contribute their share amounting to ₹ 214.98 crore (at the rate of five *per cent* of estimated cost) as of March 2024 as per details given in **Table 2.3.21**.

**Table 2.3.21: Details of capital cost contribution not shared by communities for the schemes sanctioned by SLSSC under JJM during 2019-24**

<i>(₹ in crore)</i>			
Year	Total number of schemes approved by SLSSC	Total cost of schemes approved by SLSSC	Contribution (@ five <i>per cent</i> ) to be collected from communities
2019-20	2,533	306.69	15.34
2020-21	7,234	1,870.00	93.50
2021-22	4,774	1,140.49	57.02
2022-23	1,658	356.45	17.82
2023-24	2,301	626.04	31.30
<b>Total</b>	<b>18,500</b>	<b>4,299.67</b>	<b>214.98</b>

*Source: Information furnished by the CE, PWD (DWS)*

Further, during beneficiary survey in 20 sampled villages it was noticed that none of the beneficiaries were willing to contribute five *per cent* of the capital cost for water supply schemes. The Government failed to promote a ‘sense of ownership’ among the local community by not getting community contribution of five *per cent* of the estimated capital cost, as envisaged in paragraph 9.1(vii) of JJM operational guidelines.

While accepting the audit observation, the Government replied (March 2025) that as asset creation (in terms of water supply schemes) under JJM was almost done in the State, all the in-village water supply schemes would be handed over to the respective village authorities and all the VWSCs would be motivated through ISAs to raise community contribution for O&M of the schemes.

The Government argued that since asset creation was nearly complete, VWSCs would be motivated to raise community contributions for O&M. However, the audit finding concerns the mandatory capital cost contribution, not O&M. This response deflects from the issue and does not address the failure to collect the five *per cent* community contribution during the implementation phase, as explicitly required by the guidelines.

Paragraph 9.1(vii) of the operational guidelines of JJM mandates IEC efforts to promote community ownership. The Government’s reply did not mention any IEC activities being conducted, despite audit citing complete non-compliance across the State. Also, while the guidelines call for joint bank accounts and ledger management to facilitate community contributions, audit revealed zero implementation of these foundational financial practices. There was no explanation from the Government about why these processes were not established.

Audit found that despite clear provisions under JJM operational guidelines mandating a five *per cent* community contribution towards capital cost in North Eastern States, no such contribution was collected across the State against 18,500 approved schemes worth ₹ 4,299.67 crore. The Government’s justification citing future mobilisation for O&M was misplaced, as it failed to address the non-compliance with capital contribution requirements during scheme implementation. The absence of any IEC activity to foster community participation further indicated a lack of institutional effort to promote ownership and sustainability at the village level.

**2.3.7.11 Efficiency and effectiveness of fund utilisation in implementing the scheme**

Piped Water Supply Schemes in villages were implemented based on major rivers/ water bodies/ ground water that included Surface Water Treatment Plant and laying of pipelines and distribution system and ground water sources that included Deep Tube Well and Small Bore Deep Tube Well and laying of pipe line and distribution system. Besides, Innovative schemes were also executed by the divisions.

The status of implementation of rural water supply works at State and sampled districts level during 2019-24 is shown in **Table 2.3.22, Chart 2.3.14 and Chart 2.3.15.**

**Table 2.3.22: Status of implementation of water supply schemes in the State and sampled districts**

Year	No. of incomplete works at the commencement of the year		No. of new works sanctioned		Total works		No. of works commissioned/ completed (per cent)		No. of incomplete works at the end of the year	
	State	Sampled districts	State	Sampled districts	State	Sampled districts	State	Sampled districts	State	Sampled districts
2019-20	205	5	2,533	119	2,738	124	163 (5.9)	27 (21)	2,575	97
2020-21	2,575	97	7,234	461	9,809	558	441 (5.8)	198 (35)	9,368	360
2021-22	9,368	360	4,774	1,271	14,142	1,631	1,928(11.9)	836 (51)	12,214	895
2022-23	12,214	795	1,658	707	13,872	1,502	2,947(20.7)	878 (58)	10,925	624
2023-24	10,925	624	2,301	465	13,226	1,089	2,999 (22)	595 (55)	10,227	494

*Source: Information furnished by the CE, PWD (DWS) and the concerned EEs in the sampled districts*

Chart 2.3.14: Status of implementation of Water Supply Schemes in the State

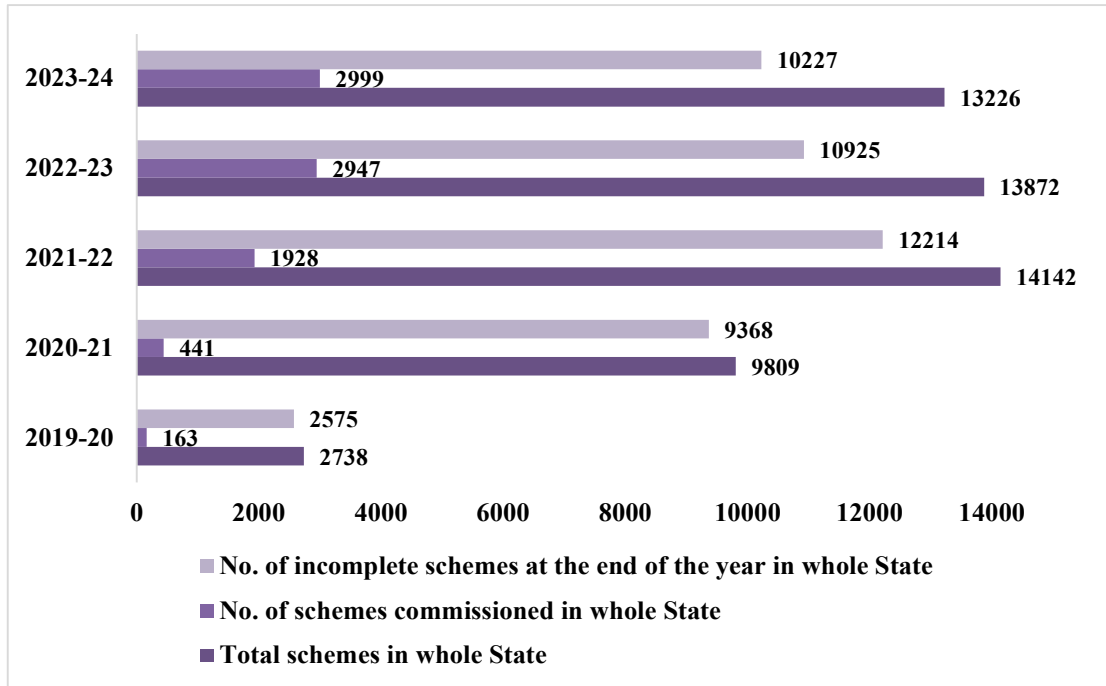
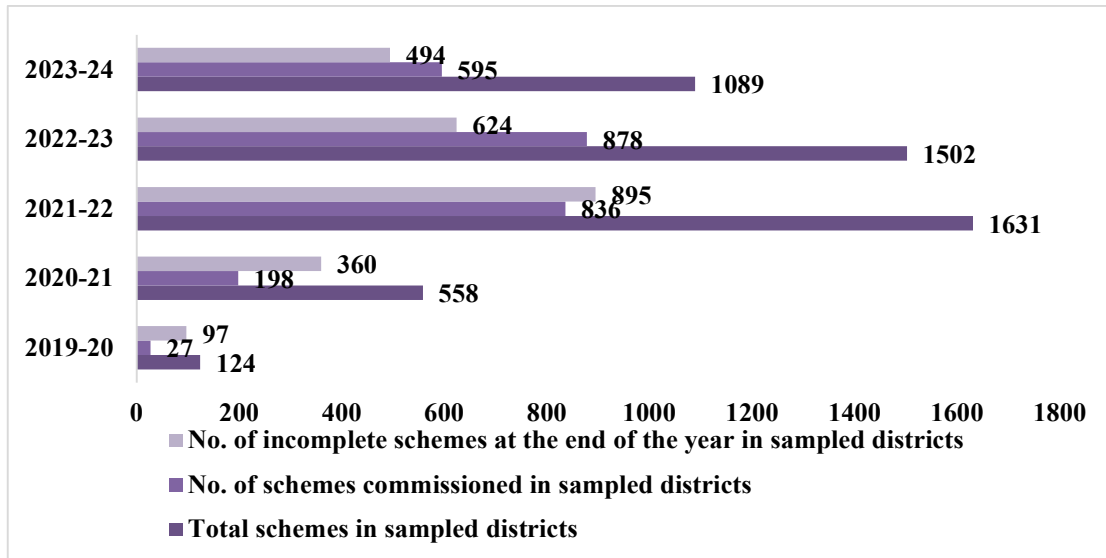


Chart 2.3.15: Status of implementation of Water Supply Schemes in the sampled districts



It may be seen from **Table 2.3.22** that 10,227 (55 per cent)<sup>90</sup> works for the State and 494 schemes (16.31 per cent)<sup>91</sup> in two sampled districts remained incomplete at the end of March 2024. It was also observed that incomplete works in the State included two schemes<sup>92</sup> more than 10 years old, 152 more than five years old and 2,939 more than

<sup>90</sup> Percentage has been calculated against the total of the opening balance of 2019-20 and the new works sanctioned during the years 2019 to 2024 which comes to 18,705.

<sup>91</sup> Percentage has been calculated against the total of the opening balance of 2019-20 and the new works sanctioned during the years 2019 to 2024 in the sampled districts which comes to 3,028.

<sup>92</sup> Two Surface Water Treatment Plants at Machmara under Unakoti District and Kalyanpur under Khowai District.

three years old while in the three divisions of two sampled districts, the number of similarly placed incomplete schemes was one more than 10 years old, 26 more than five years old and 130 more than three years old. Many of the incomplete schemes reported under JJM likely originated under legacy schemes. While JJM may have subsumed or aimed to complete these older works, their prolonged incompleteness reflects bottlenecks in execution such as due to delay in timely possession of land with the interference of local bodies, public dispute, inadequate availability of labour forces, COVID 19 pandemic and delay in energisation of water supply schemes, *etc.* which still persist. This historical backlog dilutes the performance metrics of JJM and needs to be segregated and tracked distinctly.

Audit noted that despite continued sanctioning of new water supply schemes under JJM between 2019-24, the implementation remained inefficient, with over 55 *per cent* of the total schemes in the State and 16.31 *per cent* in sampled districts incomplete by March 2024. Alarming, a significant number of these pending schemes were aged over three to 10 years, reflecting longstanding implementation delays. The data points to persistent inefficiencies in planning, execution, co-ordination and monitoring that undermine the timeliness and effectiveness of fund utilisation under the mission.

Audit observed inefficient and ineffective expenditure during implementation/execution of JJM scheme in the sampled districts as discussed below.

#### **(i) Surface Water Treatment Plant**

During 2019-24, no new SWTP was taken up by the Department. Of the seven ongoing SWTPs at the beginning of JJM, four SWTPs were completed and were functional as of April 2024 and the remaining three were in progress as shown in **Appendix 2.3.3**.

Out of these four completed SWTPs, observation regarding implementation of one ongoing SWTP work (at Machmara) falling under sampled Unakoti District is discussed below.

Examination of records of construction of SWTP at Machmara, (estimated cost ₹ 2.31 crore and contract value ₹ 2.47 crore) under Kumarghat DWS Division revealed that the work was awarded in September 2013 and was stipulated to be completed by January 2015. There was considerable time overrun of almost 10 years (as of August 2024) from the stipulated date of completion. The construction work was delayed due to multiple factors *viz.* initial delay in the approval of the layout plan and design, delay in preparation of approach road, due to suspension of work by the construction agency at different spells of time (total 576 days between February 2014 to January 2024), delay in correction of tilted (beyond one metre) intake well caused by flood in 2018-19, due to COVID pandemic, delay in preparation of drawing/ design of steel foot bridge by the agency, *etc.* It was seen in audit that 13 out of 17 components of SWTP were completed (as of May 2023) at a cost of ₹ 2.00 crore. The intake well work was incomplete and raw water raising main, steel foot bridge and raw water pump house were not taken up as of August 2024. Audit observed that despite wilful suspension of the work by the defaulting agency contributed to substantial delay, the competent

authority (*i.e.* Superintending Engineer) did not take any penal action against the contractor though the Divisional Officer issued Show Cause Notice to the contractor in July 2017 and subsequently informed the SE in September 2017 recommending imposition of penalty under Clause 45.2<sup>93</sup> of the contract. However, no further action was taken, indicating a clear lapse in enforcing contractual provisions and ensuring accountability. The position of the incomplete SWTP at Machmara as of September 2024 is shown in **Photographs 2.3.3 to 2.3.6**.



It is evident that the Department, with advance planning, adequate feasibility study, proper coordination and timely decisions, could have avoided the delay in construction and provided quality drinking water to the intended households.

Audit observed that although four out of seven SWTPs were completed between 2019-24, the scheme at Machmara, initiated as early as February 2014, remained incomplete even after a decade. Delay in design approval and repeated work suspensions by the contractor led to time overruns, yet the Department failed to initiate any penal action. This reflects inadequate contract enforcement, planning, and execution oversight. As a result, over 3,600 rural residents continued to be deprived of access to potable water,

<sup>93</sup> Clause 45.2 of the contract pertaining to liquidated damage stipulated that if the contractor fails to complete the work within stipulated period, the SE may without prejudice to any other method of recovery would deduct one tenth of one *per cent* of the contract value per calendar day subject to maximum of the contract value.

highlighting significant lapses in delivering essential public services.

The Government replied (March 2025) that all out efforts were being taken for early completion of the remaining three SWTPs.

**(ii) DTW and SBDTW schemes**

Ground water-based works involve sinking of wells viz. DTW and SBDTW; construction of pump house (only for DTW); laying and distribution of pipeline; electrification, etc. In addition, IRPs are installed after successful commissioning of DTW in quality affected areas where the raw water of DTW has high iron content beyond permissible limit of 1 mg/ litre.

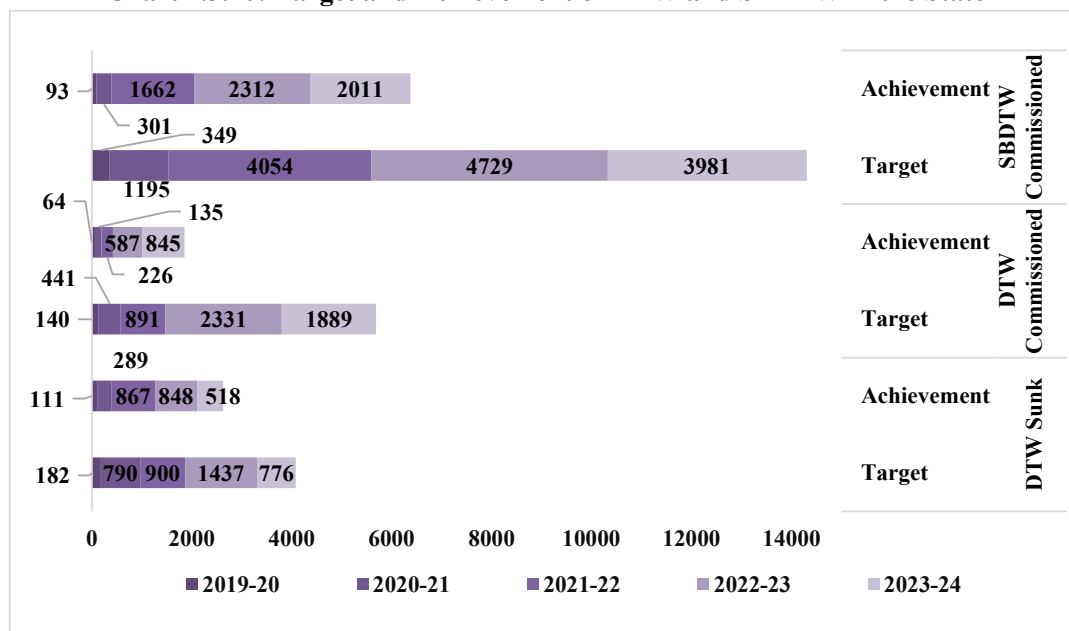
During 2019-24, targets set by the State Government for DTWs and SBDTWs along with the corresponding achievements are shown in **Table 2.3.23**.

**Table 2.3.23: Target and Achievement of DTW and SBDTW in the State**

Particulars	2019-20		2020-21		2021-22		2022-23		2023-2024	
	Target	Achievement (per cent)	Target	Achievement (per cent)	Target	Achievement (per cent)	Target	Achievement (per cent)	Target	Achievement (per cent)
DTW sunk	182	111 (60.99)	790	289 (36.58)	900	867 (96.33)	1,437	848 (59.01)	776	518 (66.75)
DTW Commissioned	140	64 (45.71)	441	135 (30.61)	891	226 (25.36)	2,331	587 (25.18)	1889	845 (44.73)
SBDTW commissioned	349	93 (26.65)	1195	301 (25.19)	4,054	1,662 (40.99)	4,729	2312 (48.89)	3981	2,011 (50.51)

Source: Information furnished by CE, PWD (DWS)

**Chart 2.3.16: Target and Achievement of DTW and SBDTW in the State**



Source: Information furnished by CE, PWD (DWS)

Audit reviewed the implementation of ground water-based works namely DTWs and SBDTWs in the State during 2019–24. These works involved activities such as well sinking, pump house construction, pipeline distribution, and electrification. As per departmental records, the State failed to meet its annual targets in all five years. The

achievement in DTW sinking ranged from 36.58 *per cent* to 96.33 *per cent*, while commissioning of DTWs remained consistently low, between 25.18 *per cent* and 45.71 *per cent*. Similarly, SBDTW commissioning hovered between 25.19 *per cent* and 50.51 *per cent*. Notably, there were substantial gaps each year between the number of DTWs sunk and those actually commissioned, indicating delays in making the infrastructure operational.

The persistent shortfall in commissioning of DTWs and SBDTWs, despite partial achievement in well sinking, points to inefficiencies in planning, coordination, and readiness of complementary infrastructure. This hindered the timely delivery of functional water supply services to rural populations and undermined the intended outcomes of the Jal Jeevan Mission.

#### **(ii)(a) Failure of DTWs due to inadequate investigation**

Paragraph 8.4 of the operational guidelines of JJM regarding use of technology in planning and monitoring envisages use of Hydro Geo Morphological (HGM<sup>94</sup>) Maps for location of groundwater sources, use of available village digital 3D contour maps prepared by MeITY<sup>95</sup> for location of drinking water infrastructure and identifying gaps in village water supply infrastructure.

It was noticed that among the two sampled districts (Unakoti and South Tripura), the percentage of abandoned DTWs with respect to total attempts made was quite less in South Tripura District (9.78 *per cent*) compared to Unakoti District (34.69 *per cent*). The factor behind better success rate was found to be utilisation of HGM maps during survey to identify potential DTW drilling sites in South Tripura District which was totally absent in Unakoti District.

Audit observed that the Department did not have any investigation wing and did not collaborate adequately with expert organisations such as the Central Ground Water Board (CGWB) for the development and use of comprehensive HGM maps of the State. Moreover, the Department failed to emphasise extensive utilisation of advanced technologies *viz.* HGM maps, *etc.* to minimise such unfruitful expenditure on abandoned/ unsuccessful bore wells.

The status of abandoned DTWs in the two sampled districts is detailed in **Table 2.3.24**.

<sup>94</sup> HGM maps are used to identify locations for sustainable drinking water sources and ground water recharge. HGM maps include information such as groundwater sustainability and potential locations, hydrological features, base map details and habitations. It helps State Governments to select the right locations for sustainability structures and bore wells.

<sup>95</sup> Ministry of Electronics and Information Technology, Government of India

Table 2.3.24: Status of abandoned DTWs in two sampled districts

(*₹ in crore*)

Name of sampled District	Drilling of DTW during 2019-24				
	Total attempts	Successfully sunk DTWs	Abandoned DTWs	Percentage of abandoned DTWs with reference to total attempts	Expenditure on abandoned DTWs
Unakoti	294	192	102	34.69	10.86
South Tripura	511	459	50 <sup>96</sup>	9.78	3.91
<b>Total</b>	<b>805</b>	<b>651</b>	<b>152</b>		<b>14.77</b>

*Source: Information furnished by the concerned EEs in the sampled districts*

While accepting the audit observation, the Government replied (March 2025) that initially they had to depend largely on 1:50 K scale HGM maps until the availability of more reliable/ precise 1:10 K scale maps for 13 Blocks of hilly areas in January 2025. It was further stated that necessary instructions would be given to the executing divisions to use the same to lower the rate of abandoned DTW.

The findings point to poor inter-district coordination, lack of institutionalised technical expertise, and systemic failure to operationalise available technology in planning, which undermined cost-efficiency and effectiveness of the Mission's implementation.

#### **(ii)(b) Incomplete/ non-functional DTW scheme**

During 2019-24, the SLSSC/ SWSM approved 4,652 DTWs at an estimated cost of ₹ 2,157.42 crore. Out of the approved 4,652 DTWs, 2,633 DTWs (56.60 per cent) were successfully sunk and only 1,857 DTWs (39.92 per cent) were commissioned. As of March 2024, 776 DTWs (29.47<sup>97</sup> per cent) remained incomplete.

Examination of records of three divisions under two sampled districts revealed that 990 DTWs at an estimated cost of ₹ 408.67 crore were sanctioned during 2019-24 by SLSSC/ SWSM. Out of the approved 990 DTWs during 2019-24, 651 DTWs were successfully sunk but 504 DTWs (77.42 per cent) were completed. The remaining 147 DTWs were incomplete due to non-completion of pump house and laying of distribution pipelines (122 DTWs) and non-energisation (25 DTWs)<sup>98</sup>. This indicated deficiencies in execution by the Department and lack of coordination with the power supplying agency, TSECL. Non completion of the DTW schemes resulted in the denial of piped water supply to the intended beneficiaries.

<sup>96</sup> Excluding two unsuccessful DTWs against which no payment was made

<sup>97</sup> Against total DTWs sunk during 2019-24

<sup>98</sup> Pump house and laying and distribution line were completed.

Table 2.3.25: Status of DTWs

Year	No. of DTWs approved	In entire State			In sampled districts			
		DTW sunk successfully	DTW commissioned	DTW not commissioned	No. of DTWs approved	DTW sunk successfully	DTW commissioned	DTW not commissioned
2019-20	1,684	111	64	(-) 47	468	13	07	06
2020-21	1,587	289	135	(-) 154	267	78	69	09
2021-22	1,047	867	226	(-) 641	165	145	127	18
2022-23	334	848	587	(-) 261	90	244	132	112
2023-24	0	518	845	(+) 327	0	171	157	14
<b>Total</b>	<b>4,652</b>	<b>2,633</b>	<b>1,857</b>	<b>776</b>	<b>990</b>	<b>651</b>	<b>492<sup>99</sup></b>	<b>159<sup>100</sup></b>

*Source: Information furnished by the CE, PWD (DWS) and the concerned EEs in the sampled districts*

The Government replied (March 2025) that all out efforts were being taken to complete the DTWs in all respect including pump house, distribution pipeline network and energisation as early as possible.

### (iii) Iron Removal Plants

Further, as per WQMS framework, habitations where the quality indicators of water are beyond the permissible limit set by Bureau of Indian Standards (BIS) for biological and chemical contaminations are to be designated as Water Quality Affected (WQA) habitations. In Tripura, WQA areas were mainly due to high iron content which was to be mitigated by filtering the raw water through IRPs.

The details of WQA habitations identified and provided with treated water during 2019-24 is shown in Table 2.3.26.

Table 2.3.26: Water Quality Affected Households

Year	Total WQA HH identified	No. of HH targeted for providing treated water	No. of HH provided with treated water	Achievement (per cent)	
				Against targeted HH	Against total WQA Household
2019-20	1,901,05	259	48	18.53	0.02
2020-21	1,90,057	931	520	55.85	0.27
2021-22	1,89,537	1,343	291	21.66	0.15
2022-23	1,89,246	36,198	2,431	6.71	1.28
2023-24	1,86,815	33,767	17,576	52.05	9.41

*Source: JJM-WQMS portal, UCs and information furnished by the CE, DWS*

It is evident from Table 2.3.26 that while approximately 1.90 lakh WQA households were identified annually in Tripura during the period 2019-24, the proportion of households targeted and subsequently provided with potable drinking water through IRPs remained extremely low as the limited technical manpower resources of the department were heavily burdened with major focus on creation of water supply sources during the initial years rather than tackling WQA households.

In the initial three years, the number of households targeted to provide treated water was negligible. For instance, only 259 households were targeted in 2019-20 out of 1.90 lakh, of which just 48 (0.02 per cent of identified WQA households) were actually

<sup>99</sup> Excluding replacement of 12 DTWs under Belonia DWS Division where separate pump house and energisation were not required

<sup>100</sup> Including replacement of 12 DTWs under Belonia DWS Division where separate pump house and energisation were not required

covered for treatment of water. Although the number of households selected for providing treated water improved substantially in 2022-23 and 2023-24 (36,198 and 33,767 households respectively), the coverage of total WQA households remained limited at only 1.28 per cent and 9.41 per cent respectively.

During the same period, the Department initiated 2,662 IRPs across the State to address high iron content in drinking water, identified as the principal cause of WQA status in most habitations. However, only 540 IRPs (20 per cent) were completed by March 2024. In the two sampled districts, out of 381 targeted IRPs, 179 (47 per cent) were completed, with achievement rates in the three concerned divisions ranging<sup>101</sup> from 37.11 per cent to 66.96 per cent. These figures indicate a persistent mismatch between identification of affected households, infrastructure response, and actual delivery of safe drinking water.

The position of IRPs taken up and completed in the whole State as well as in the two sampled districts is depicted in **Table 2.3.27**.

**Table 2.3.27: Details of IRP**

Number of IRPs taken up					Total IRP taken up	Total completed IRPs
2019-20	2020-21	2021-22	2022-23	2023-24		
Position in entire State						
3	66	145	1,362	1,086	2,662	540
Position in sampled districts						
2	11	74	120	174	381	179

*Source: Information furnished by the CE, PWD (DWS) and the divisions under the sampled districts*

Against the permissible limit of safe iron content in water upto 01 mg/litre as per JJM operational guidelines, Audit observed in two sampled districts that out of 258 water sample test reports<sup>102</sup> iron content was beyond the permissible limit in 130 cases ranging from 1.01 mg/ litre to 3.82 mg/ litre.

The Director, WSSO stated (December 2024) that initially the Department was focusing more on creation of water supply schemes, coverage through FHTC and quantitative supply of water to households. So, achievement in respect of quality through implementation of IRP was less than the target set. Further, it was added that in Tripura, iron content in the supplied water was the only concern though not hazardous to public health. Out of 2,122 incomplete IRPs as of March 2024; 281 were completed, 809 were in progress, work orders were issued for 635 and 397 were in tendering stage as of December 2024.

Further, during a site visit in two sampled districts, Audit noticed that there was iron content in the piped water supply even after attachment of IRPs with 14 DTWs. The reason was found to be the operators not conducting back wash of the IRPs regularly, which was also confirmed by the Director, WSSO.

<sup>101</sup> Kumarghat Division achieved 77 IRPs (66.96 per cent) against target of 115; Belonia Division achieved 59 IRPs (37.11 per cent) against target of 159; and Sabroom Division achieved 43 IRPs (40.19 per cent) against target of 107 IRPs

<sup>102</sup> As per laboratory test registers of Kumarghat Sub Divisional laboratory and Belonia Sub divisional laboratory

In reply, the Government stated (March 2025) that all-out efforts had been taken for proper back wash of IRPs and expected that the issue would improve after handing over of water supply schemes to the respective GPs/ VCs.

#### (iv) Incomplete/ non-functional Innovative Water Supply Scheme

As Tripura is a hilly terrain, it is not feasible to construct traditional water supply schemes such as SWTP, DTW, SBDTW, *etc.* due to insufficiency of ground and surface water. Based on characteristics of water sources, water quantity and needs of these areas, innovative water supply schemes were implemented to provide drinking water connection to rural households. Different approaches were used, such as using local catchment water, spring or mountain water, rainwater harvesting, by collecting water in underground reservoirs from three to four SBDTWs, by installing masonry wells at the foothills, *etc.*

The State Government initiated a total of 580 Innovative schemes (*i.e.* water resources) in the State during 2019-24. Of these, only 238 innovative schemes (41 *per cent*) were completed as of March 2024.

Examination of records as well as information furnished (September 2024) by the Kumarghat and Sabroom DWS Divisions under sampled districts revealed that a total of 39<sup>103</sup> innovative schemes were taken-up under JJM during 2019-24 within the jurisdiction of Unakoti and South Tripura Districts. However, no innovative scheme was undertaken under Belonia Division. Out of the 39 schemes, only 17<sup>104</sup> schemes (44 *per cent*) were completed between October 2022 and February 2024 and 22<sup>105</sup> schemes were in progress as of September 2024 as detailed in **Appendix 2.3.4**. Few incomplete schemes are shown in **Photographs 2.3.7 to 2.3.10**.



**Photographs 2.3.7 and 2.3.8: Incomplete Innovative scheme at Kalaigiri, Hiracherra VC under Gournagar Block of Unakoti District**

<sup>103</sup> 14 schemes under Kumarghat DWS Division and 25 schemes under Sabroom DWS Division

<sup>104</sup> Six schemes completed under Kumarghat DWS Division (Unakoti District) between October 2022 and February 2024 and 11 schemes completed under Sabroom DWS Division

<sup>105</sup> Eight incomplete Innovative schemes under Unakoti District (Kumarghat DWS Division) with stipulated completion dates between August 2021 and August 2023; and 14 Innovative schemes under South Tripura District (Sabroom DWS Division) having stipulated completion date fixed between March 2022 and July 2024



**Photographs 2.3.9 and 2.3.10: Incomplete Innovative scheme at Manoranjan Para, Magroom VC under Rupaichari Block of South Tripura District**

The summary of the incomplete innovative schemes is as follows:

- 12 innovative schemes<sup>106</sup> were incomplete (delays ranged from seven months to 29 months reckoned from their respective stipulated dates of completion upto September 2024) due to delay in handing over of clear site by the concerned panchayats, non-availability of electric line, low voltage issues at the construction site to support execution of works.
- Four innovative schemes (two under Kumarghat DWS Division and two under Sabroom DWS Division) remained incomplete (delayed by five months to 36 months reckoned from their respective stipulated dates of completion up to September 2024) due to unauthorised delay by contractors.
- One scheme (under Kumarghat DWS Division) was delayed by 14 months (reckoned from its stipulated date of completion up to September 2024) due to change in site and re-designing of scheme components.
- Two schemes (under Sabroom DWS Division) were initially delayed (delay ranging between two to four months reckoned from its stipulated date of completion up to September 2024) in identifying suitable site at hilly and remote terrain coupled with poor connectivity to the construction site.
- One scheme (under Sabroom DWS Division) was hindered (delayed by three months from its stipulated date of completion up to September 2024) due to major landslide over the entire premise of the plant because of heavy rainfall in August 2024 which also caused significant damage to the access routes.
- Though two schemes (under Kumarghat DWS Division) were completed but could not be made functional due to non-availability of electric service connection.

As per the information furnished by the concerned DWS Divisions, a total of 1,333<sup>107</sup>

<sup>106</sup> Three under Kumarghat DWS Division and nine under Sabroom DWS Division

<sup>107</sup> Excluding six innovative schemes under Sabroom DWS Division where targeted FHTC was not provided by the Division.

FHTC connections were targeted from these 22 incomplete innovative schemes, against which 482 FHTC connections were provided. However, due to non-completion of the Innovative schemes with delays ranging between two to 36 months from their respective stipulated dates of completion, none of the households could be provided with water. Therefore, not only did the expenditure of ₹ 12.70 crore on these 22 incomplete Innovative schemes remained idle but also the intended beneficiaries were deprived of potable drinking water under JJM.

Further, six innovative schemes (detailed in **Appendix 2.3.5**) under South Tripura district (Sabroom DWS Division) which had been completed at a cost of ₹ 2.94 crore remained non-functional as of September 2024 due to power problems *viz.* low voltage and non-availability of three phase connection. As a result, 137 households were deprived of piped water supply despite provision of FHTC connection provided through the Innovative schemes.

Audit observed that despite the State Government's initiative to implement 580 innovative water supply schemes in geographically challenging areas of Tripura during 2019-24, only 238 schemes were completed as of March 2024. In the two sampled districts, 22 out of 39 schemes remained incomplete due to delays in site handover, absence of power supply, contractor-related lapses, and design changes. This resulted in 1,333 targeted FHTC connections failing to provide actual water supply, rendering ₹ 12.70 crore of expenditure idle. Additionally, six completed schemes remained non-functional due to persistent power supply issues, depriving another 137 households of piped drinking water. The findings indicate critical gaps in inter-agency coordination, planning, and execution, undermining the intended outcomes of the Jal Jeevan Mission in remote and water-stressed areas.

The Government replied (March 2025) that necessary action was being taken for early completion of the innovative schemes.

### **Conclusion**

There were instances of underutilisation of available funds for support and WQMS activities. Several water supply schemes remained incomplete and suffered from time over runs due to inadequate feasibility study, lack of effective co-ordination with the TSECL/ other agencies for timely energisation of water supply schemes and delays in taking prompt decisions by the Government. Against the targeted WQA households, coverage of only 11 *per cent* had been achieved under quality component during the last five years.

### **Recommendation**

***Effective and appropriate remedial measures are required to be taken by the Government***

- ***towards timely completion of the water supply schemes;***
- ***to ensure providing potable drinking water to every household.***

***Audit Objective 4: To assess whether assets created through the programme are sustainable for next two to three decades and do not compromise water security for future generations***

As per the operational guidelines of JJM, there is a recognised need to address the inadequacy of infrastructure for source sustainability measures such as aquifer recharge, rainwater harvesting, increased storage capacity of water bodies, reservoirs, de-silting, *etc.* The objective of source sustainability is to ensure that the water supply schemes remain functional throughout its full design period.

For ground water-based sources, bore well recharge structures must be included in the project estimates. For surface water based Single Village Scheme (SVS), source sustainability measures such as watershed management, water conservation, *etc.* must be taken up through convergence with other schemes. Additionally, rainwater harvesting structures in all public institutions especially in water-stressed areas must be ensured.

Approximately, 65 per cent to 70 per cent of the total water supply in rural areas emerges as greywater from the households. In most villages in arid and semi-arid areas, soak pits are considered a preferable option for greywater disposal emerging from households. Funds for these components can be sourced from Swachh Bharat Mission and contribution from donors, Corporate Social Responsibility (CSR) and Member of Parliament Local Area Development (MPLAD)/ Member of Legislative Assembly Local Area Development (MLALAD) schemes.

The operational guidelines envisage the inclusion of source sustainability and grey water management measures from the grass root level planning *i.e.* VAP, DAP to strategic SAP. The DWSM is responsible to ensure availability of funds through convergence and projects are to be approved only if these components are part of DPR. VWSCs are tasked with planning and supervision, while the PWD(DWS) is responsible for coordinating with other departments to ensure effective execution of source sustainability and greywater management measures.

To ensure transparency and monitoring, States are required to geo-tag all the infrastructure assets under the water supply schemes. Every infrastructure asset either new or otherwise should be geo-tagged including washing and bathing places, greywater collection and treatment plants, source sustainability structures, *etc.*

#### **2.3.7.12 Non-assurance of sustainability aspect in planning process to improve source sustainability**

Contrary to the provisions of the operational guidelines of JJM, none of the 20 sampled villages in two sampled districts included source sustainability and grey water management measures in their VAPs. Due to the lack of effective inputs from the grass root rural community level, the same were neglected in both the DAPs and SAAPs as well. Further, technical measures were also not considered for evaluating source sustainability such as historical discharge of water sources (spring/ river, *etc.*), recharge rate of ground water, *etc.*

It was also observed that the construction of 1,595 recharge structures<sup>108</sup> across five districts (including the sampled Unakoti District) with an estimated cost of ₹ 18.04 crore was planned and approved by the SLSSC only in August 2023. This implies that no action had been taken by the State Government regarding source sustainability prior to August 2023.

The Government replied (March 2025) that with the convergence of SBM-G, 15<sup>th</sup> FC grant fund and MGNREGA fund, 422 community level soak pits, 9,134 individual household level soak pits had been constructed in Unakoti District and 851 community level soak pits, 2,084 individual household level soak pits had already been constructed in South Tripura District for grey water management. Further, consequent upon declaration of theme “source suitability of Drinking Water” under Jal Shakti Abhiyan in the year 2023 with the focus on strengthening the water sources, five districts of the State namely, North Tripura, Unakoti, Dhalai, Khowai and Sephaujara had been identified as water stressed district. Accordingly, action was taken by the Department for implementation of direct recharge structures using JJM fund and this was expected to be completed by September 2025.

However, during the survey of 408 beneficiaries in two sampled districts, it was seen that only three households had individual soak pits. Wastewater accumulation was found in 93 households (23 per cent), while in 312 households (76 per cent) waste water was discharged directly to the drains. Therefore, effective utilisation of the various measures taken by the Department towards sustainability and grey water management, as claimed above, remained questionable. Further, the Government’s claim regarding the implementation of direct recharge structures using JJM funds was found to be not achieved as neither was any plan made, nor any execution undertaken in the three implementing divisions under the two sampled districts as of March 2024, even after the lapse of almost one year from the declaration of the theme “source suitability of Drinking Water” under Jal Shakti Abhiyan in 2023.

#### **2.3.7.13 Non-assurance of financial sustainability by community contribution for operation and maintenance of water supply schemes**

Paragraph 6.1.2 of the operational guidelines of JJM provides that for in-village piped water supply infrastructure and related source development to be implemented by Gram Panchayat and/ or its sub-committee, *i.e.*, VWSC/ Paani Samiti/ User Group, *etc.* communities will contribute five per cent of the capital cost in cash and/ or kind and/ or labour in hilly and forested areas, North Eastern and Himalayan States.

Audit noticed that out of the 20 sampled villages in two districts, none of the panchayats/ VWSCs took any initiative for collecting community contributions for the initial construction and for the O&M of the in-village water supply schemes. Moreover, no household surveys were conducted by the VWSCs to assess the willingness of local

<sup>108</sup> In a drinking water supply system, a recharge structure is a type of construction designed to help replenish groundwater resources. These structures facilitate the natural process of water infiltration, allowing surface water to percolate into the ground and recharge aquifers.

rural communities regarding contributions.

However, during the beneficiary survey conducted by audit, it was noticed that 395 out of 408 households (96.81 *per cent*) expressed their willingness to give contribution for O&M of the schemes, though not for initial construction. Further, the non-handing over of the completed water supply schemes to the concerned VWSCs resulted in lack of ownership by the village authorities. Additionally, due to inaction of VWSCs in collecting community contribution for the schemes, the entire financial burden for O&M of these schemes fell upon the State Government and as such financial sustainability through community contributions remained unachieved.

While accepting the audit observation, the Government replied (March 2025) that with the implementation of “Operation and Maintenance Policy for Rural Water Supply in Tripura” in April 2025 and subsequent devolution of management and O&M of water supply schemes, the respective village authorities would be able to collect water tariff from the beneficiary households for ensuring a sustainable water supply system at the village level.

#### **2.3.7.14 Failure of Village Committees to Take over water supply schemes**

The State Government formulated ‘Standard Operative Procedure for Operation and Maintenance of Rural Water Supply Schemes’ on JJM infrastructure and ‘Bye Law for the Water User’s Committee responsible for management of PWSS in Tripura’ in January 2022. Both the policy documents were notified in February 2022 with the objective of handing over rural piped water supply schemes to the concerned Gram Panchayats/ Village Committees/ User Committees with directions to take necessary action for taking over the completed water supply schemes. However, it was found that none of the completed water supply schemes had been taken over by the 20 sampled village authorities.

This indicates a significant gap between policy intent and implementation at the grassroots level. Although the Government reported that 7,446 SBDTWs had been handed over across the State, the absence of progress in the sampled areas suggests inconsistent execution and weak follow-through. The continued delay in transferring operational responsibility undermines the sustainability and community ownership envisaged under the Jal Jeevan Mission framework.

In reply, the Government stated (May 2025) that total 7,446 SVSs were handed over to the User’s Committees in the State upto March 2024. The Government also expected to gradually increase the handing over of water supply schemes in the near future.

Audit noticed that as of March 2024, 7,446 handed over SVS contributed to only 54.68 *per cent* of the total 13,618<sup>109</sup> SVS commissioned in the State and a substantial portion of SVS were yet to be handed over to the User’s Committee.

#### **Conclusion**

No plan was prepared for the assessment of ground level requirements and no action

---

<sup>109</sup>Including 5,382 commissioned SVS prior to JJM period *i.e.* 2019-20.

was taken for ensuring source sustainability or grey water management in the sampled districts. Further, financial sustainability was also not achieved due to the inaction of the VWSCs towards collection of community contributions for O&M of the water supply schemes. None of the in-village water supply schemes were handed over to the concerned village authorities in the sampled villages resulting in a lack of ownership by the rural community.

### **Recommendation**

*The Government should emphasise on;*

- *developing effective plan after assessing the ground level requirement;*
- *implementation of source sustainability and grey water management measures to ensure that water supply schemes remain functional throughout their full design period;*
- *financial sustainability of the water supply schemes by community contribution for their operation and maintenance.*

### **Overall Conclusion**

The audit revealed that while Tripura's Jal Jeevan Mission made progress in extending piped water connections, it fell significantly short of its universal coverage and functionality goals by 2024. Delays in planning, poor community participation, inadequate institutional oversight, and chronic under investment in water quality testing compromised the effectiveness of the programme. Deficiencies in grievance redressal, operation and maintenance, and water quality management further undermined sustainability, equity, and public trust in service delivery. Urgent reforms in planning, implementation, monitoring, and community engagement are needed to achieve safe, reliable, and equitable rural drinking water access.

## EDUCATION (HIGHER) DEPARTMENT

### 2.4 Unfruitful Expenditure

**The indecisiveness of the Government and lack of coordination among the various departments in setting up of New Model Degree College resulted in unfruitful expenditure of ₹ 16.15 crore alongwith cost overrun of ₹ 22.08 crore. The construction work remained incomplete and the objective of the Government to meet the increasing demand for higher education was not achieved.**

To meet the increased demand for higher education, in January 2014, the State Government proposed to construct a New Model Degree College (NMDC) in West Tripura District. In the Sixth meeting of Rashtriya Uchchatar Shiksha Abhiyan (RUSA) held on 27 March 2015, Project Approval Board (PAB)<sup>110</sup> approved location of New Model Degree College in West Tripura District with total outlay of ₹ 12 crore of which ₹ six crore was approved for the financial year 2015-16, subject to submission of Detailed Project Report (DPR). The college was to be managed by the Education (Higher) Department while the construction was to be carried out by the Public Works Department (PWD). Accordingly, PWD prepared the DPR for construction of NMDC at Old Central Jail Premises<sup>111</sup>, Agartala at a cost of ₹ 51.71 crore in July 2014.

Examination of records (September 2023) of the Executive Engineer, Public Works (Roads and Building) (EE, PWD (R&B)), Agartala Division-I revealed that, Education (Higher) Department accorded Administrative Approval of ₹ 51.71 crore for construction of College building in October 2014. Technical Sanction to the detailed estimate for the work was accorded (July 2015) by the Engineer-in-Chief, PWD (R&B), Tripura for ₹ 28.33 crore including three *per cent* contingencies. A tender was floated for construction of the building at an estimated cost of ₹ 27.50 crore<sup>112</sup>. The work was awarded in February 2016 at ₹ 28.87 crore which was 4.98 *per cent* above the estimated cost, to be completed within 24 months. The work commenced in March 2016. However, the work was not completed within the stipulated period (February 2018) due to multiple factors<sup>113</sup> that led to delay of one year, with delays from 32 to 109 days at different intervals, as documented in the Hindrance Register.

In December 2018, the Chief Minister of Tripura, during a site visit along with the Education Minister and other officials, advised that the NMDC be converted into an IT Hub. In a subsequent meeting in April 2019, the State Government took decision to relocate the NMDC to Kumartilla, West Tripura. The State Government sent a proposal to the Ministry of Human Resource Development, GoI in April 2019 requesting for

<sup>110</sup> The PAB examine, appraise and approves State Higher Education Plan and the release of the funds to States and Institutions. It also evaluates the performance of States and Institutions in RUSA

<sup>111</sup> 16.47 acre of land

<sup>112</sup> Academic building (₹ 18.85 crore), Administrative Building (₹ 4.14 crore), Library Building (₹ 4.31 crore) and Concealed conduiting for internal electrification (₹ 0.20 crore)

<sup>113</sup> Delayed issue of lay out plan and structural drawing (47 days), non-issue of design drawing (109 days), jail quarters falling in the alignment of Administrative building not vacated (34 days), Demonitisation of bank notes (85 days), not shifting of live electric pole from lay out area of academic building (57 days), non-availability of sand due to ban imposed by Tripura Government (32 days).

change of location from Old Central Jail Complex to Kumaritilla, Agartala, within the same District. GoI approved the proposal in September 2019 on the condition that the expenditure incurred at the old site would be borne by the State Government at the new site.

In January 2020, the Revenue Department, Government of Tripura approved allocation of 6.137 acres of land at old Central Jail campus to the Urban Development Department (UDD) for IT park project. In June 2020 UDD decided to include the project “Development of IT park” in the Smart City Mission and handed over the incomplete College building to Tripura Urban Planning & Development Authority (TUDA)<sup>114</sup>. In September 2020, TUDA requested PWD to settle the present contract agreement and provide estimate of balance items of civil works of the project to enable them to invite tender for its completion. However, after a lapse of twenty months from the date of allotment (January 2020) of land, the UDD informed the Education (Higher) Department in September 2021 that they would not be able to take up the proposed IT Park as no tender was received against the Request for Proposals for the project. As a result, the State Government decided in May 2022 to proceed with the original plan of constructing the NMDC at the old Central Jail premises. The Education (Higher) Department subsequently requested PWD to commence construction of the college. But, the same could not be restarted (November 2024) even after 31 months since taking decision (May 2022) to construct the NMDC instead of IT park at old Jail Campus due to lack of funds.

The status of the construction of the Model Degree College (September 2023) at Old Central Jail complex is shown in **photographs 2.4.1, 2.4.2 and 2.4.3.**



The Department stated (April 2024 and December 2024) that they had started exploring for funds to complete the work of NMDC at Old Central Jail premises. It was also stated that the EE PWD had submitted (May 2023) the estimate for balance portion of the work for ₹ 36.00 crore which is yet to be approved (July 2024). As per the revised

<sup>114</sup> TUDA under UDD was constituted on 30 January 2019 with the Hon’ble Chief Minister of Tripura as Chairman of the Authority. The Secretary-in-Charge, Urban Development Department is the Vice Chairman of TUDA.

estimate, the cost overrun for completion of balance portion of the work was ₹ 22.08 crore<sup>115</sup>.

The Government replied (November 2024) that the Department was constantly giving endeavor to complete the pending works of Model Degree College by exploring fund provision from other sources. Accordingly, fund request had been made to complete the project under the scheme “Special Assistance for Capital Investment”. The project had been considered under “Special Assistance to States for Capital Investment” during the year 2024-25. The Department was optimistic to complete the work at the earliest.

The frequent changes in decision of the proposed NMDC by the Government resulted in unfruitful expenditure of ₹ 16.15 crore<sup>116</sup> as well as the project could not be completed. The multiple changes in project direction exposed gaps in coordination between the Education Department, PWD and UDD. With the project being halted and later shifted to other purposes, a significant amount of financial and human resources were essentially tied up and wasted. The delay in construction postponed the availability of academic facilities for students, potentially limiting their opportunities for pursuing higher education locally and the objective to meet the increasing demand for higher education was not achieved.

---

<sup>115</sup> Balance work for the first contractor = ₹ 13.92 crore (tendered value of work: ₹ 28.87 crore *minus* value of work done excluding extra item of works: ₹ 14.95 crore (*i.e.* ₹ 16.15 crore *minus* ₹ 1.20 crore). Therefore, the cost overrun is ₹ 22.08 crore (Estimate for balance work (₹ 36 crore) *minus* balance work for first contractor (₹ 13.92 crore)).

<sup>116</sup> Expenditure of ₹ 16.15 crore was incurred on the construction of NMDC by PWD, which includes a committed liability of ₹ 6.31 crore borne by the PWD from their own source of funds.