

## TABLE OF CONTENTS

	Reference	
	Paragraph Number	Page Number
Preface		vii
Audit Snapshot		ix
Executive Summary		xiii
<b>CHAPTER-I INTRODUCTION</b>		
Introduction	1.1	1
Objectives of Jal Jeevan Mission	1.2	1
Physical Progress of the scheme	1.3	1
Organisational Structure for implementation of JJM in the State	1.4	2
Financial management	1.5	3
Audit Objectives	1.6	5
Audit Criteria	1.7	6
Scope of Audit and Methodology	1.8	6
Acknowledgement	1.9	7
<b>CHAPTER II FRAMEWORK OF JJM PLANNING</b>		
Preparation of action plans at village, district and state level	2.1	9
Improper planning	2.2	12
<b>CHAPTER III FINANCIAL MANAGEMENT</b>		
Delay in release of Central and State share of JJM fund	3.1	17
Expenditure incurred <i>vis-à-vis</i> fund flow	3.2	19
Delay in remitting interest earned on unspent balance	3.3	20
Inadmissible Expenditure	3.4	21
Significant increase in cost of JJM implementation	3.5	23
Revision in costs of the schemes	3.6	24
Delay in audit of accounts and submission of utilization certificates	3.7	26

<b>CHAPTER IV IMPLEMENTATION OF JJM</b>		
Progress of household tap connection under JJM in Maharashtra	4.1	29
Adequacy of water supply	4.2	35
Discrepancy in FHTCs data furnished by SWSM and districts	4.3	36
Incorrect certification of Har Ghar Jal village	4.4	37
Geo-tagging of the assets of water supply scheme	4.5	39
Instruction against JJM guidelines resulting in exclusion of item of fencing from DPRs	4.6	40
Tendering Process	4.7	41
Violation of contract conditions	4.8	44
<b>CHAPTER V WATER QUALITY MONITORING AND SURVEILLANCE</b>		
Water quality testing	5.1	47
Infrastructure for water quality testing	5.2	49
Installation and commissioning of Electro-Chlorination system	5.3	51
<b>CHAPTER VI POST OPERATIONAL MANAGEMENT AND MONITORING</b>		
Formulation of Operation and Maintenance policy	6.1	53
Collection of community contribution	6.2	53
Development of skilled human resources for maintenance of schemes	6.3	54
Solar power-based pumping systems	6.4	55
Artificial recharge system for groundwater based schemes	6.5	56
Monitoring	6.6	56
Roles and Responsibilities of Key Stakeholders	6.7	61

<b>APPENDICES</b>	<b>Appendix Number</b>	<b>Page Number</b>
List of districts, blocks, villages, gram panchayat/village water sanitation committee selected for the performance audit	I	67
Deficiency in preparation of Village Action Plan	II	68
Details of remittance of interest earned on unspent balance of Centre and State Share	III	70
Progress of FHTC in the selected six districts	IV	71
Delay in execution of WSS due to land issues	V	73
Year-wise mismatch of FHTCs data planned and provided	VI	75
Details of irregularities in taking Insurance Policy	VII	76
Short receipt of ₹ 0.55 crore on account of additional performance security and security deposit	VIII	78
Glossary of abbreviations		79

