

Chapter-III

Monitoring

Effective monitoring of the project during execution is an essential requirement to ensure that the objectives of the project are achieved effectively and efficiently and the work is executed as planned with the intended quality, quantity and timeliness.

In order to analyze the reasons behind the shortcomings noticed during survey (as discussed in previous Chapter 2), Audit examined the monitoring mechanism in place and adherence thereto by the Administrative Ministries/ CPSEs during execution of the project.

3.1 Monitoring at planning Stage

MoP/ MoC and MoPNG directed (26 September 2014 and 27 October 2014 respectively) that the construction programme should be monitored closely by the CPSEs to achieve the target of constructing the toilets by 15 August 2015. The CPSEs were required (September-October 2014) to visit the schools selected by them to assess the requirement of toilets' and had the option to provide improvements in the toilet size and design as provided by MHRD as per the enrolment and the local conditions.

In this connection, MoP/ MoC launched a web portal 'vidyutindia.in', in addition to MHRD portal, for online tracking of construction of toilets by CPSEs through uploading the survey report along with the relevant photographs, handing over/completion certificates, photographs of constructed toilets under their administrative control whereas MoPNG did not create any separate portal and used MHRD portal, instead.

Audit observed the following shortcomings in monitoring at the time of construction of toilets:

3.1.1 Inadequacy in identification of schools

MHRD hosted on its website, the State-wise list of schools with number of toilet(s) available and status of their functionality as of 30 September 2013. This database was created by MHRD from the feedback provided by State Government authorities. Since status of toilets may have changed over a period of time, the CPSEs were advised by Administrative Ministries (October/December 2014) to undertake surveys to assess the requirement of toilets. Audit found that PFC and CIL (subsidiary SECL) did not conduct any survey and utilised the MHRD list itself. Other CPSEs conducted the survey but did not cover all the schools identified by them for construction¹⁷.

MoPNG/ ONGC and MoP/ REC stated that (7 September 2018 and 5 February 2019) they considered the requirements as per MHRD data base. MoP/ PGCIL stated (14 August 2018) that though survey was conducted for all the schools, all the survey reports were not generated due to paucity of time. NHPC stated (13 November 2018) that survey data for 2091

¹⁷ *ONGC conducted survey of 1,773 schools out of 5,452 schools (33 per cent); REC surveyed 546 schools (8 per cent) out of 6,820 schools, NHPC surveyed 3,204 schools (60 per cent) out of 5,295 schools, PGCIL surveyed 1,620 schools (38 per cent) out of 4243 schools and CIL (other than SECL) surveyed 21,073 schools (59 per cent) out of 35,459 schools; NTPC provided only sample survey reports*

schools were not readily available. CIL (subsidiary SECL) stated (21 January 2019) that due to paucity of time they obtained relaxation for conducting the survey.

The lack of survey resulted in non-optimum utilisation of resources as evident from the following two cases, which were noticed during the course of audit:

(i) PFC selected 8,100 schools in Andhra Pradesh and appointed (February 2015) Hindustan Prefab Limited (HPL) as the implementing agency for construction of toilets. The concerned State agency viz. Project Director of Andhra Pradesh Sarva Siksha Abhiyan (APSSA) informed (23 May 2015) that 2,036 toilets selected by PFC were not required to be constructed as two functional toilets i.e., one each for boys and girls were already available in these schools. Accordingly, PFC advised (29 May 2015) HPL that construction work of only those toilets should be completed where the construction work had already begun. PFC requested (2 June 2015) APSSA not to delete such 675 toilets from their allocation list.

PFC also constructed 367 toilets through State agencies which were not required to be constructed by PFC under SVA. Thus, PFC incurred an expenditure on 1,042 toilets of ₹23.48 crore that were not required to be constructed under the SVA. Out of 2,036 toilets checked in audit, we also noticed during field survey that there was shortfall of toilets against the requirement. As such, limited resources available was not optimally utilised.

PFC stated (11 January/ 27 June 2018) that since the data were provided by MHRD and State governments, they felt that State agencies would be in a better position to assess the requirement of toilets and hence did not conduct the survey.

Reply is to be viewed against the fact that the CPSEs were alerted about the possibility of MHRD data having undergone change. Had PFC conducted the survey, it would have identified the needy schools in the initial stage itself and the limited resources available would have been optimally utilised.

(ii) CIL (subsidiary MCL) conducted the survey of 8,654 toilets (82 *per cent*) out of the 10,546 toilets selected by them for construction. However, MCL constructed 865 toilets which were not required as per the survey and did not construct 590 toilets identified during the survey.

CIL (subsidiary MCL) stated (21 January 2019) that survey work was conducted due to urgency shown by government for early tendering, award and completion of work. Survey teams had, therefore, to be drawn from various disciplines viz. HR, Finance, Mining, Personnel and Environment etc. as well as Civil Department concerned which created problems in finding the real requirements of the schools.

The reply indicates that there were inadequacies in the process adopted by MCL for assessing actual requirement of schools.

Thus in both the cases, lack of monitoring by CPSEs as well as the administrative ministries/MHRD resulted into incomplete pre-identification surveys which meant that the resources earmarked for the purpose of SVA could not be utilised optimally and desired output and outcome of SVA were to that extent adversely impacted.

3.1.2 Improper assessment of required toilets

As per the guidelines of SVA, each school should have one toilet unit for every 40 girls and boys and each toilet unit should have one Water Closet (WC) and three urinals.

On a query of CPSEs about norms to be adopted to assess the number of toilets required in schools, MHRD clarified (12 November 2014) that they should ensure at least one toilet unit each for boys and girls in each school and that the circular on number of toilets to be constructed in schools enrolling 80 or more boys and girls would be clarified later. There was no further communication or clarification on this critical issue.

This, coupled with the fact that the database of available functional toilets in the schools had not been updated meant that (refer Para 3.1.1), the CPSEs/Ministries could not adequately assess/monitor the number of toilets required as per enrolments. As a result, CPSEs could not fully adhere to the directions of MHRD regarding construction of at least one toilet unit each for boys and girls in each school.

During the audit survey of 1,967 coeducational¹⁸ schools out of 2,048 schools, Audit noticed that:

- 99 coeducational schools did not have any functional toilet.
- 436 coeducational schools had only one toilet.

As such, in 535 (99 + 436) coeducational (27 *per cent*) schools, the selected CPSEs did not construct the required toilets. Hence the objective of providing separate toilets for boys and girls was not fulfilled in these schools.

3.2 Monitoring at Construction Stage

MoP/ MoP&NG/ MoC, directed (26 September 2014 and 27 October 2014 respectively) CPSEs to submit weekly report regarding progress of construction of toilets and to clearly bring out slippages from targets/ dead line. MoP/ MoC further directed (30 October 2014) that daily progress report was to be submitted to them on the progress of construction of toilets and preferably the relevant geo tagged photos were to be uploaded on the website of MHRD/ administrative ministries/CPSEs web site.

Selected CPSEs except NHPC did not provide the weekly/daily progress reports/site visit reports and status of progress uploaded on MHRD, MoP and their respective web sites.

MoP/ MoC directed (24 June 2015) that, data maintained by MHRD on SVA needs to be reconciled by 27 June 2015. It also advised the CPSEs to get in touch with the State Government as well as MHRD to facilitate completion of reconciliation work at MHRD during 25 to 27 June 2015. They further directed that in order to ensure timely construction of toilets where work has not been started till date, the concerned CPSEs should either commit to construct the toilets by 10 July 2015 or immediately transfer the construction work and the required funds to the SGAs in consultation with concerned State Government. The Cabinet

¹⁸ *These schools have been considered as coeducational on the basis of enrolment of both boys and girls in the schools*

Secretary directed (13 July 2015) the CPSEs to complete the toilets being constructed by them before 3 August 2015 and also monitor the work offloaded to SGAs. On 7 August 2015, the Cabinet Secretary again directed the CPSEs to complete the work by 10 August 2015.

All the selected CPSEs constructed a part of toilets by themselves and offloaded the balance work to SGAs with funds, as per details given in Table 4:

Table 4
Break-up of number of toilets constructed by CPSEs on their own and offloaded to SGAs

Sl. No.	CPSE	Total constructed toilets	Toilets constructed by CPSEs by themselves		Toilets offloaded to SGAs	
		(number)	(number)	(per cent)	(number)	(per cent)
1	PFC	9,383	4,947	53	4,436	47
2	REC	12,379	7,096	57	5,283	43
3	PGCIL	9,983	8,453	85	1,530	15
4	NTPC	29,441	25,713	87	3,728	13
5	NHPC	7,547	6,655	88	892	12
6	ONGC	7,958	5,335	67	2,623	33
7	CIL	54,012	26,537	49	27,475	51
Total		1,30,703	84,736	65	45,967	35

Source: Information provided by concerned CPSEs

Audit observed the following shortcomings in respect of reporting of construction of toilets:

3.2.1 Reporting of completion of toilets

MoP/ MoC declared (3 November 2015) that the six selected CPSEs under them had completed all the 1,22,745 toilets, identified by them, successfully and timely. ONGC also declared that they had completed all the 7,958 toilets taken up by them for construction by 10 August 2015. As such, MoP/ MoC/ ONGC declared construction of 1,30,703 toilets by the selected seven CPSEs on time (i.e. 15 August 2015).

As per MHRD data and the Swachhta Status Report (2016) of the National Sample Survey Office, under the Ministry of Statistics and Programme Implementation, the CPSEs constructed all the approved toilets as of 1 March 2016 and the number of toilets completed by the seven CPSEs was 1,19,530.

Comparison of the two reported figures indicated that the figures tallied only in the case of ONGC and for the remaining six CPSEs, MoP/ MoC figures for number of toilets completed was higher by 11,173 toilets.

PFC, NHPC and MoP/ REC stated (January 2018 to February 2019) that the data on the websites of MoP and MHRD were maintained by different agencies and they had no control over the information uploaded on these websites. PGCIL stated (23 April 2018) that the matter had been taken up with MHRD in April 2018. MoP/ NTPC stated (26 March 2019) that subsequent to the launch of MHRD web site, data in MoP portal was not updated and caused discrepancy. Reply of MoP (15 July 2019) on PFC is silent on this issue.

The reply is to be viewed against the fact that information on these websites were uploaded by the concerned CPSEs in compliance of MoP directions but there is an issue regarding mismatching of the data. This has also resulted in incorrect reporting of progress of work as discussed in Para 2.1.

3.2.2 Completion of toilets constructed by CPSEs on their own

Though the CPSEs reported completion of toilets, Audit found that, in case of toilets constructed by the CPSEs themselves, the completion certificates were not available in a majority of the cases. Review of certificates which were available revealed that the date of completion/handing over of toilets¹⁹ was much later than the target date of 15 August 2015 as per particulars given in Table 5.

Table 5
Particulars regarding completion of toilets constructed by CPSEs on their own

(Figures denote numbers of toilets)

Toilet Completion period	REC	PFC	PGCIL	NHPC	NTPC	ONGC	CIL	Total	Percentage*
<i>Completion certificate /data made available to audit</i>	6802	4747	3506	2792	-	4,522	11362	33,731	40
- Completion Up to 15 August 2015	143	1,333	1,643	2,072	-	1,589	4,402	11,182	33
- Completion after 15 August 2015 till 03 November 2015	895	2,786	1,566	531	-	2,152	4,196	12,126	36
- Completion after 03 November 2015	5,764	628	297	189	-	781	2,764	10,423	31
<i>Certificates/data not made available to audit till January 2019)</i>	294	200	4,947	3,863	25,713	813	15,175	51,005	60
Total toilets	7,096	4,947	8,453	6,655	25,713	5,335	26,537	84,736	

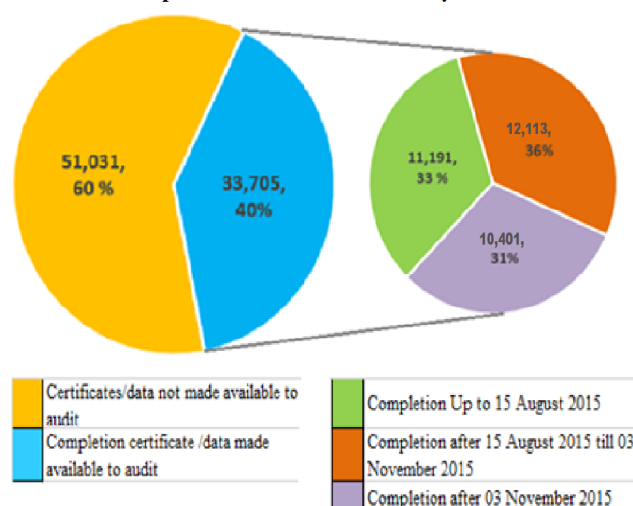
*40 per cent and 60 per cent are with reference to total toilets; remaining percentages are with reference to total number of toilets for which completion certificates were provided to audit.

It can be seen from the above that completion certificates were not provided to Audit in the case of 60 per cent of toilets. In the remaining 40 per cent cases where completion certificates were provided to Audit, completion of toilets within the due date could be achieved only in 33 per cent cases.

¹⁹ *Handing over date is generally one/two days after completion date*

Further, Audit noticed that PFC, REC and ONGC had finalized the MoUs with implementing agencies during January 2015 - March 2015. Thereafter these agencies called for bids for awarding contracts to other agencies for construction of toilets. The award activity by the seven CPSEs itself took time up to May 2015. Since construction time of four months was provided, compliance of Government directive to complete all toilets by 15 August 2015 could not be ensured by the CPSEs. The CPSEs nevertheless reported completion of all the toilets by 15 August 2015 though this was not actually so.

Chart No. 2: Completion of toilets constructed by CPSEs on their own



MoP/PGCIL and REC replied (14 August 2018 and 5 February 2019) that all the toilets were physically completed/functional before 15 August 2015; however, the school authorities accepted handing over of the toilets only after rectification of all shortcomings observed by them. NHPC replied (13 November 2018) that the remaining handing over certificates shall be submitted to Audit in due course of time, for which efforts were being made. CIL replied (January 2019) (subsidiaries MCL, WCL, NCL and CCL) that regular monitoring of the project was carried out by their teams. Reply of CIL (subsidiaries BCCL, SECL and ECL) is silent on this issue. MoP/ NTPC replied (26 March 2019) that they had completed all toilets by 15 August 2015. MoP/ PFC replied (15 July 2019) that the toilets were technically completed within the target date. MoPNG/ ONGC replied (6 August 2019) that they lacked prior experience in these kind of projects and had put in special efforts to monitor the progress.

Above replies are to be viewed against the fact that though the CPSEs declared completion of toilets, the completion/handing over certificates provided to Audit were found issued after the target date, in most of the cases. Moreover, completion/ handing over certificates were not made available to audit in 60 per cent cases.

3.2.3 Completion of toilets offloaded to SGAs

The seven CPSEs offloaded 45,967 toilets to SGAs in 16²⁰ States from 1 July 2015 onwards and disbursed ₹575.67 crore to them for construction of toilets. MoP/ MoC and MoPNG declared that the seven CPSEs completed construction of all the toilets (i.e. including those transferred to SGAs) by 15 August 2015. But this claim was not on the basis of completion report and utilization certificate (UCs), required to be submitted by the SGAs.

²⁰ Uttar Pradesh, Punjab, Madhya Pradesh, Rajasthan, Telangana, Bihar, Andhra Pradesh, Assam, Odisha, Meghalaya, Goa, Arunachal Pradesh, West Bengal, Jharkhand, Himachal Pradesh and Chhattisgarh

Audit noticed that the SGAs furnished (*Annexure III*) UCs for only ₹ 447.38 crore (78 per cent) and did not submit the UCs for the balance ₹ 128.29 crore (22 per cent) for 11586 toilets even after three years (till January 2019) from the target date. In the case of remaining 34,381 toilets, the date of UCs was from 6 October 2015 to 26 March 2018.

There were discrepancies in the UCs and a sample case is given below:

For construction of 777 toilets in Alirajpur district, Madhya Pradesh (GoMP), CIL-(subsidiary NCL) disbursed ₹4.13 crore to the concerned SGA Rajya Shiksha Kendra, Alirajpur. Having provided UCs for the entire amount by 30 November 2015, the SGA, after lapse of two years, refunded (13 November 2017) ₹3.25 crore stating that only 222 toilets were actually constructed instead of 777 toilets reported earlier. CIL (subsidiary NCL) replied (23 August 2018) that they were not given the list of 222 toilets by SGA to verify the claim of GoMP.

The Administrative Ministries/CPSEs replied (August 2018 to March 2019) that they were pursuing the SGAs for the remaining UCs and requesting them to refund the unused fund.

This suggests that the data on completion of toilets is not entirely reliable.

Thus, inadequacies in identification of schools and required number of toilets, feedback mechanism, monitoring of progress and reporting collectively led to mismatch in the number of toilets reported as completed vis a vis actual completion of toilets.

3.3 Monitoring of maintenance of toilets

In order to ensure the quality and durability of assets through proper maintenance, there was a need to frame the guidelines for maintenance of toilets for a minimum period of three years to five years after completion of toilets with funding for operating of toilets. The MoUs signed by CPSEs with the State/ District Education Department stated that the onus of the maintenance of toilets would lie with latter and funding for maintenance and running water arrangement would be provided by CPSEs.

After reviewing the status of toilets constructed in the government schools, MoP/ MoC suggested (18.07.2016) that CPSEs may give the funds directly to Village Education Committee for maintenance of toilets and review it after six months. Further, MoP/ MoC desired (06.07.2017) audit of maintenance of the toilets constructed under SVA be pursued every month and key findings of such audit be shared by 10th of the succeeding month. Audit noticed that the selected CPSEs had not taken any effective steps in this regards. The Administrative Ministries had also not taken any steps to ensure that CPSEs complied with the directions.

In view of fact that 78 per cent of selected toilets were not maintained hygienically as discussed in the para 2.2.9(i), clearly this inaction appeared to have had serious repercussion.

3.4 Feedback Mechanism

The DPE guidelines, require for the CPSEs to get an impact assessment study done of their CSR activity/projects through external agencies.

None of the selected CPSEs, except CIL (subsidiaries MCL, SECL) (March 2017, 2018) and NHPC (September/ October 2017), conducted such impact assessment study/beneficiary

survey. CIL (subsidiaries MCL, SECL) and NHPC conducted the beneficiary survey for a limited number of toilets. The survey reports highlighted the water and maintenance issues.

MoPNG/ ONGC, MoC/ CIL (subsidiaries NCL, BCCL and WCL) MoP/ PGCIL, MoP/ NTPC, PFC and REC assured (August 2018 to March 2019) during audit that the impact assessment would be undertaken by them. Replies of CIL (subsidiaries CCL and ECL) were silent on this issue.