

**CONSTRUCTION OF TOILETS IN SCHOOLS BY  
CPSES**

Ministry of Power,  
Ministry of Coal and  
Ministry of Petroleum and Natural Gas

**PUBLIC ACCOUNTS COMMITTEE  
(2023-24)**

**ONE HUNDRED AND TWENTY FOURTH REPORT**

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**SEVENTEENTH LOK SABHA**



**LOK SABHA SECRETARIAT  
NEW DELHI**

**ONE HUNDRED AND TWENTY  
FOURTH REPORT**

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(2023-24)**

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BY CPSES**

**Ministry of Power,  
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सत्यमेव जयते

*Presented to Hon'ble Speaker, Lok Sabha on: 22.02.2024*

*Presented to Lok Sabha on: .....*

*Laid in Rajya Sabha on: .....*

**LOK SABHA SECRETARIAT  
NEW DELHI**

February 2024/ Magha 1945 (Saka)

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# **COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE**

**(2023-24)**

**Shri Adhir Ranjan Chowdhury - Chairperson**

## **MEMBERS**

### **LOK SABHA**

2. Shri Subhash Chandra Baheria
3. Shri ThalikkottaiRajuthevar Baalu
4. Shri Bhartruhari Mahtab
5. Shri Jagdambika Pal
6. Shri Pratap Chandra Sarangi
7. Shri Vishnu Dayal Ram
8. Shri Rahul Ramesh Shewale
9. Shri GowdarMallikarjunappaSiddeshwara
10. Dr. Satya Pal Singh
11. Shri Brijendra Singh
12. Shri Rajiv Ranjan Singh alias Lalan Singh
13. Shri Jayant Sinha
14. Shri Balashowry Vallabhaneni
15. Shri Ram Kripal Yadav

### **RAJYA SABHA**

16. Shri Shaktisinh Gohil
17. Dr. K Laxman
18. Shri Derek O'Brien
19. ShriTiruchi Siva
20. Dr. M. Thambidurai
21. Shri Ghanshyam Tiwari
22. Dr. Sudhanshu Trivedi

### **SECRETARIAT**

1. Dr. Sanjeev Sharma - Joint Secretary
2. Smt. Bharti S. Tuteja - Director
3. Shri Girdhari Lal - Deputy Secretary
4. Ms. Pragya Nama - Assistant Committee Officer

**COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE**  
**(2022-23)**

**Shri Adhir Ranjan Chowdhury - Chairperson**

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14. Shri Ram Kripal Yadav
15. Shri Shyam Singh Yadav

**RAJYA SABHA**

16. Shri Shaktisinh Gohil
17. Shri Bhubaneswar Kalita
18. Dr. Amar Patnaik
19. Shri C.M. Ramesh
20. Dr. M. Thambidurai
21. Dr. Sudhanshu Trivedi
22. Vacant\*

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\*Shri V. Vijayasai Reddy ceased to be a Member of Committee consequent upon his retirement from Rajya Sabha on 21st June, 2022.

**COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE**  
**(2021-22)**

**Shri Adhir Ranjan Chowdhury** - **Chairperson**

**MEMBERS**

**LOK SABHA**

2. Shri T. R. Baalu
3. Shri Subhash Chandra Baheria
4. Shri Sudheer Gupta
5. Shri Bhartruhari Mahtab
6. Shri Jagdambika Pal
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18. Dr. C.M. Ramesh
19. Shri Sukhendu Sekhar Ray
20. Dr. M. Thambidurai
21. Shri V. Vijayasai Reddy<sup>3</sup>
22. Dr. Sudhanshu Trivedi<sup>4</sup>

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<sup>1</sup> Elected w.e.f. 29.07.2021 *vice* Smt. Darshana Jardosh, MP appointed as Minister of State w.e.f. 07.07.2021.

<sup>2</sup> Elected w.e.f. 29.07.2021 *vice* Shri Ajay Kumar Mishra, MP appointed as Minister of State w.e.f. 07.07.2021.

<sup>3</sup> Elected w.e.f. 09.08.2021 *vice* Shri Rajeev Chandrasekhar, MP appointed as Minister of State w.e.f. 07.07.2021.

<sup>4</sup> Elected w.e.f. 09.08.2021 *vice* Shri Bhupender Yadav, MP appointed as Union Minister w.e.f. 07.07.2021.

## INTRODUCTION

I, the Chairperson, Public Accounts Committee (2023-24) having been authorized by the Committee, do present this One Hundred and Twenty Fourth Report (Seventeenth Lok Sabha) on “Construction of toilets in schools by CPSEs” based Comptroller and Auditor General of India (C&AG) Report No. 21 of 2019 relating to the Ministry of Power Ministry of Coal and Ministry of Petroleum and Natural Gas.

2. The C&AG Report No. 19 of 2021 was laid on the Table of the House on 23.09.2020.

3. PAC (2021-22) selected the aforesaid subject for examination and took oral evidence of the representatives of Ministry of Education, Ministry of Power, Ministry of Coal and Ministry of Petroleum and Natural Gas on the subject under examination on 15<sup>th</sup> September, 2021 and 21<sup>st</sup> October, 2021. Based on the oral evidence and written replies, the Committee examined the subject in detail in 2021-22, 2022-2023 and 2023-24.

4. Public Accounts Committee (2023-2024) considered and adopted the Draft Report on the aforementioned subject at their Sitting held on 09.02.2024. The Minutes of the Sittings are appended to the Report.

5. For facility of reference and convenience, the Observations and Recommendations of the Committee have been printed in thick type and form Part- II of the Report.

6. The Committee thank the predecessor Committee for taking oral evidence and obtaining information on the subject.

7. The Committee would like to express their thanks to the representatives of the Ministry of Education, Ministry of Power, Ministry of Coal and Ministry of Petroleum and Natural Gas for tendering evidence before them and furnishing the requisite information in connection with the examination of the subject.

8. The Committee also place on record their appreciation of the assistance rendered to them in the matter by the Committee Secretariat and the Office of the Comptroller and Auditor General of India.

**NEW DELHI**  
**09 February, 2023**  
**20 Magha, 1945 (Saka)**

**ADHIR RANJAN CHOWDHURY**  
Chairperson,  
Public Accounts Committee



## **PART-I**

### **INTRODUCTORY**

1. The Committee have found that Audit in their Report No. 21 of 2019 on the subject “Construction of toilets in schools by CPSEs” of the Ministry of Power Ministry of Coal and Ministry of Petroleum and Natural Gas highlighted various concerns noticed in implementation of the Swachh Vidyalaya Abhiyan (SVA).
2. The Committee also learnt that all schools in the country should have separate toilets for boys and girls within a year and the corporate sector was to give priority to this national endeavour as part of their Corporate Social Responsibility. To achieve the objective of separate toilets for boys and girls within a year, Ministry of Education (MoE) (formerly the Ministry of Human Resources Development (MHRD)) launched (1<sup>st</sup> September 2014) SVA and sought cooperation of other Ministries to impress upon the Central Public Sector Enterprises (CPSEs) under their administrative control to participate in the project for construction of toilets in government schools. Ministry of Power (MoP), Ministry of Coal (MoC) and Ministry of Petroleum & Natural Gas (MoPNG) extended significant support through CPSEs under their administrative control.

#### **A. SWACHH VIDYALAYA ABHIYAN AND ROLE OF CPSES**

3. Audit observed that the CPSEs were asked by MHRD/ Administrative Ministries to select the schools, where they intended to participate in the construction of toilets, from a database of government schools/toilets maintained by MHRD as of 30 September 2013. The CPSEs were required (September-October 2014) to visit the schools selected by them to assess the requirement of toilets and submit the updated data to MHRD/ Administrative Ministries. The CPSEs had the option, if they chose, to provide improvements in the toilet design. The CPSEs were required to ensure that sufficient CSR fund was made available and were also asked to maintain the toilets constructed by them for three to five years, using their CSR budget. 53 CPSEs participated in this project and constructed 1,40,997 toilets. For Audit Survey out of 53 CPSEs, seven CPSEs which constructed more than 5,000 toilets each were selected. Further, as Audit survey had covered two per cent of the total toilets,

the CPSEs were advised to conduct their own review/ survey of the remaining 98 per cent toilets and take appropriate action for rectification of deficiencies.

4. During examination of the records pertaining to the construction of toilets by CPSEs and physical survey of a sample of toilets constructed in schools, Audit found a number of discrepancies like non-existence and partially constructed toilets, unused constructed toilets, lack of running water and other basic facilities, poor hygiene and maintenance of toilets etc. Audit had also found that there have been inadequacies in identification of schools before starting construction of toilets and over stating of the number of completed toilets, delay in completion of toilets etc. Audit also noticed the use of pre-fabricated structures in constructing toilets which is in contravention to the direction of the Ministries and appointment of implementing agencies on nomination basis in contravention to CVC"s directions.

5. **When asked whether the directions were fully complied with by CIL and what deviations were noticed, Coal India Limited furnished the following reply:**

“The various directives received from MoE/ MoC from time to time were compiled by all the concerned subsidiaries of CIL.”

6. **On a specific query regarding the sequence of events involved towards achievement of the targets for construction of toilets by CIL, in a written reply, CIL stated as under:**

“... Supplementary information from CIL"s end in chronological order is furnished below:

Date	Details of toilet target along with reasons for revision
15.08.2014	SVA programme launched
01.09.2014	MoE asked CPSEs to contribute towards national endeavor with expenditure under CSR

29.09.2014	Govt. directed CIL to launch 400 toilets on 2nd Oct 2014
13.10.2014	Based on discussions with Govt. and MoC, CIL set a target of 15,000 toilets under SVA
27.10.2014	In a meeting in Ministry of Power (Nodal Ministry), CIL's target was set at 39,500 toilets. Schools/toilets to be selected from MoE website specially developed for the purpose.
07.11.2014	CIL Delhi office confirmed blocking of 35,223 schools (not toilets) in MoE website having 61,784 toilets
19.11.2014	MoE confirmed blocking of 35,223 schools by CIL. In the light of above developments, lack of clarity developed regarding no. of schools and no. of toilets. CIL's subsidiary companies-initiated survey and tender process.
18.01.2015	Subsidiaries confirmed 52,376 toilets against 61784 based on survey findings.
June 2015	Reconciliation of numbers jointly by CPSEs, MoE and State Govts.
21.07.2015	Based on reconciliation, MoE confirmed a target of 51,115. So the target was frequently moved upwards in a dynamic scenario till as late as July 2015 even when the deadline was 15th August 2015.
13.08.2015	51,115 toilets declared as <b>FUNCTIONAL</b> by MoE based on reports taken from State Govts. including District Collectors. This was reflected in MoE website.
Sept. 2015	Based on CIL's query regarding number of toilets built other than MoE list, subsidiaries have informed 2297 nos. were built beyond MoE list. Adding this with 51,115, the figure comes to 53,412 toilets. As it stands, the final

	figures are 52,046.
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**7. About the details of targets assigned to coal companies for construction of toilets and the extent of achievement along with CSR Budget allocated and spent by them for the purpose during the year 2014-15, CIL replied as under**

“The details are furnished in the table below:

Subsidiary	Toilet Target		Budget (₹ Cr)	Expenditure (FY 14-15 to FY 20-21 total (₹ Cr)
	As per 21.07.15	Actual		
	MoE list	Achievement		
ECL	3,375	3,372	63.68	54.31
BCCL	5,121	5,816	90.12	58.29
CCL	11,326	10,494	324.50	220.52
MCL	10,404	10,488	240.00	210.00
NCL	5,635	5,883	148.29	139.29
WCL	4,478	4,425	68.12	57.38
SECL	10,776	12,325	182.57	182.57
TOTAL	51,115	52,803	1,117.28	922.36

**8. As regards the targets for ONGC for construction of toilets and the extent of achievement, the response of Oil and Natural Gas Corporation (ONGC) was as under:**

- i) ONGC facilitated construction of 7958 toilets out of which 5335 nos. were constructed through M/s Sulabh International Social Service Organisation (SISSO) and funds for the remaining 2623 were handed over to State

government agencies. The total expenditure on the project was ₹ 130.11 Cr.

- ii) The provisions contained under the Companies (CSR Policy) Rules 2014 did not mandate year wise budget allocation. There was no specified amount allocated for the project during FY 2014-15. However, ₹ 7.60 Cr was spent during the FY 2014-15 for the purpose.”

**9. ONGC’s budgetary allocation vis à-vis the extent of utilization of funds made for construction of toilets in each of the schools since the commencement of the project as per their reply to PAC OM dated 12th April 2022 is as follows:**

“Against an Estimated Budget of ₹ 116.01 Cr, a total of ₹ 105.36 Cr was spent towards the construction/renovation of 7958 nos. of toilets. In addition to it, a total of 3144 nos. of water facilities were created by M/s SISSO for the toilets constructed by it at a cost of ₹16.92 Cr. & Information, Education & Communication (IEC) activities were also carried out in 5592 Schools at a cost of ₹7.82 Cr.

(A) Details of further break up as per contract:

SI No.	Category	Rate (₹) per unit (as per contract)
1	New Boys Toilet (M/s SISSO)	1,84,439.00
2	New Girls Toilet (M/s SISSO)	2,35,370.00
3	Dysfunctional Toilets (Meghalaya)	92,000.00
4	Dysfunctional Toilets (M/s SISSO)	1,20,564.00

(B) For other than above-mentioned States, dysfunctional toilets were constructed/renovated by State authorities at their own rates.

Sl No.	Particular	Nos.
1	Toilets by Sulabh	5335
2	Toilets by State Education Mission Authority of Meghalaya (SEMAM)	1773
3	Toilets by State Govt. (Except Meghalaya)	850
4	Total Construction	7958

10. As per Ministry of Power letter dt. 22.11.2021, Total Budget allocation vis-a- vis the actual cost incurred by CPSEs concerned were as follows:

**NTPC :**

Allocation for toilets under SVA was ₹ 285 Cr. NTPC spent ₹ 337.81 Crs on toilets under SVA.

**REC:**

- The total budget allocated for construction of toilets was ₹190.00 Cr.
- The actual cost incurred for construction of toilets was ₹156.00 Cr

**PFC:**

**In Andhra Pradesh:**

S.no	Implementing Agency	Budget Allocation	Actual Cost
		(₹ in	(₹ in

		<b>Creore)</b>	<b>Creore)</b>
1	Hindustan Prefab Ltd.	209.62	175.82*
2	State Govt./District Administration		

*\*(Total disbursement ₹ 177.18 crore minus ₹1.36 Crore has been refunded by State Govt./District Administration)*

**In Rajasthan:**

<b>S.no</b>	<b>Implementing Agency</b>	<b>Budget Allocation</b> <b>(₹ in Crore)</b>	<b>Actual Cost</b> <b>(₹ in Crore)</b>
1	Ircon Infrastructure & Services Ltd.	25.97	16.35*
2	State Govt./District Administration		

*\*(Total disbursement ₹18.17 crore minus ₹1.82 Crore has been refunded by State Govt./District Administration)*

**PGCIL:**

Total budget allocation for construction of toilets under Swachh Vidyalaya Abhiyan was ₹108.0 Cr.

Cost incurred by POWERGRID towards construction of toilets is ₹ 65.41 Cr.

**NHPC:**

The total Budget Allocated was ₹ 117.97 Crore whereas the actual Cost incurred was ₹ 104.59 Crore.”

**11. As per Ministry of Power letter dt. 22.11.2021 Cost per toilets approved and incurred is as follows:**

**“NTPC :**

The average cost of construction for conventional toilet block was estimated as ₹ 1.2 lakhs. As the construction was carried through awarding contracts based on competitive bidding by different NTPC stations/projects, the cost of per toilets varied from ₹ 0.95 to 1.25 lakhs in different contracts. For Pre-fab toilets per unit cost is approximately 1.55 lakh.

**REC:**

Total Cost of Construction of 12,485 toilets: **₹ 156,23,56,505**

Average Cost of construction of one toilet: **₹ 1,25,139**

**PFC:**

In case of **Andhra Pradesh**, the cost per toilet, both approved and incurred is ₹ ₹2,12,190/-



In **Rajasthan**, the cost per toilet, both approved and incurred is ₹1,56,456/- (approx.)

**PGCIL:**

Average cost incurred is approx. ₹69,283/- per toilet against approved average cost of approx. ₹1,19,867/-.

**NHPC:**

The Average Cost per toilet approved was ₹ 1.68 lac, whereas the Cost incurred per toilet was ₹ 1.49 lac.”

**B. NON-EXISTING AND PARTIALLY CONSTRUCTED TOILETS**

**12.** The Committee have found that out of 2,695 toilets in the audit sample, the CPSEs did not construct 83 toilets though these toilets were identified by them for construction. In respect of remaining 2,612 toilets which were reported by CPSEs to have been constructed, 200 toilets were not found constructed in the respective schools and 86 toilets were found to be only partially constructed. The non-existing and partially constructed toilets constituted 11 percent of toilets surveyed. Out of 1,967 co-educational schools surveyed by Audit, 99 Schools had no functional toilets while 436 schools had only one functional toilet. The objective of providing separate toilets for Boys and Girls was not fulfilled in these 535 cases (27 percent).

**13. Regarding the status of non-existing and partially constructed toilets with respect to ONGC, Ministry of Petroleum and Natural Gas replied as under:**

“Out of the 286 not constructed / partially constructed toilets out of 2695 toilets surveyed in the CAG audit sample, only eight toilets (04 toilets in 04 schools of AP and 04 toilets in 03 schools of Odisha) were found not constructed / partially constructed in case of ONGC. All these toilets were subsequently completed and the same has been confirmed by the District Authorities of the concerned states.”

**14. So far Power CPSEs is concerned, Secretary, Ministry of Power during oral evidence of the Ministry on 15.09.2022 submitted the following information:**

“In the case of PFC, 93 per cent of toilets were given higher than three-star rating and in the case of NHPC, 80 per cent toilets were given higher than three-star rating. Sir, 89 per cent toilets were found but 11 per cent toilets were non-existent or partially constructed. Similarly, 70 per cent toilets were found to be in use. In case of 30 per cent, there were several leases which are highlighted in the presentation mainly for the maintenance of the toilet and not the structure. However, there were cases also that there was some damage to the toilets. ...PDCL has also installed handpumps in 99 schools so that running water facility can be made available. We have undertaken this survey also as suggested by the C&AG, PFC has completed 72 per cent of survey in Andhra Pradesh. REC has done 100 per cent survey in Punjab and Madhya Pradesh. PDCL have completed the survey all the toilets. NTPC has also done 100 per cent survey in a large number of States for which they were responsible. NHPC also has completed 100 per cent....We wanted to apprise the Committee that follow-up action has commenced and has met substantially also. We have taken meetings not only within the Ministry. I also had a meeting with the Secretary, School Education because they are the concerned Ministry and so we have committed that all the defects will be rectified and for maintenance it was agreed with the Secretary, School Education that the day-to-day maintenance and cleaning of the toilets will be done by the school management committees. After rectification whatever is the structural maintenance for two years, if there is a demand by State Governments, we will give the money on normative basis to the school authorities for two years for civil structure maintenance also. Sir, as I mentioned, our target is to complete this task by 31st March, 2022 so that the deficiencies are and the schools will maintain the toilets but CPSEs, if required by the States, will give the funds. Sir, this is only the rectification timeline. As I submitted, more than 70 per cent of the toilets have been found to be in use. They were handed over to authorities after construction. But in view of the

C&AG report we have taken a fresh survey to find out the deficiencies and those deficiencies will be rectified by March 31, 2022.”

**15. To a specific query to Ministry of Coal whether monitoring mechanism had been put in place to ensure that all the toilets which were identified and approved for construction were actually constructed, Ministry of Coal /CIL replied as under:**

“The following steps were taken across all subsidiaries for monitoring:

1. Formation of monitoring teams which remained on field during the project. The teams also did coordination with the concerned implementing agencies/district authorities.
2. Stage wise photo uploading on Vidyut India portal developed by Ministry of Power
3. Report submission on daily basis to Ministry of Coal (MoC), Ministry of Power (MoP) and Ministry of Education (MoE)
4. Periodic reviews from company level to the highest level (Ministry level/Cabinet Secretariat level) In addition, some of the subsidiaries took additional steps as under:

CCL: Technical audit as per CIL Civil Engineering Manual in Oct. 2017. Findings of the same were shared with C&AG. In addition, random sample checks by higher authorities was done in coordination with implementing agencies

MCL: A separate SVA cell having E-6 and E-7 rank officials was created and the cell was working round the clock to accomplish the task within the time frame”

**16. In this connection, Ministry of Petroleum and Natural Gas /ONGC made the following submission:**

“1.13 Senior Executives from ONGC were identified as State Coordinators for overall monitoring of the project Swachh Vidyalaya Abhiyan.

2. Ground Level Facilitation Team (GLFT) comprising of 64 executives from various work centres was setup for regular site visits and close monitoring of the construction of the toilets.

3. Further, periodic monitoring was undertaken at the level of Executive Committee of ONGC, CMD and Director (HR) for ensuring timely completion of the toilet construction.

4. In case of toilets constructed by M/S SISSO, completion certificates were taken from the school authorities at the time of handing over of the toilet/s. For toilets constructed by State governments, Fund Utilization Certificates were taken from State Governments.

5. 5335 nos. of toilets constructed through M/S SISSO were also verified through Third Party Inspection done by M/S Midterm Marketing & Research Pvt. Ltd.”

**17. In the light of audit observation on giving wrong information about the construction / functionality of toilets by CPSEs including CIL and its subsidiaries, when asked whether any inspection was carried out to ascertain the functionality of toilets, the Ministry of Coal /CIL responded as under:**

“As a fallout of frequent changes in target toilets, the targets of individual subsidiaries kept on changing till the last stage. For instance, in MCL, initial target as on 16<sup>th</sup> Oct. 2021 was 1,500. It was increased to 8,426 on 7<sup>th</sup> Nov. 2014. MCL initiated tendering based on these figures. Later on, in April 2015, the target was refixed at 8,654. The final target was put at 10,546 on 21<sup>st</sup> July 2015 when only 25 days were left for targeted date of completion. By this time, tenders was already completed and agencies had already started working.

Subsidiaries were facing multiple constraints in building toilets as per MoE list due to:

- Target changing frequently

- Toilets already existing
- Schools not functioning
- Schools with zero enrolment
- District authorities authorized to change the toilets as per need of the hour, for example in Chhattisgarh (**Annexure A**)

For example, in case of WCL, although they had built additional toilets beyond MoE list as insisted by district administration/ State Govt. from time to time, they could not build some toilets as per MoE list due to above reasons. The net toilet numbers in case of WCL was 4,478. However CAG report gives a figure of 5,393. This is the sum of MoE list plus additional toilets, although this does not take into consideration the toilets not taken up from MoE list. CAG has used the final MoE list of 51,115 toilets in its report. However, the tenders for the work were floated on the basis of initial MoE list/survey findings. Also, based on the ground requirement, the district authorities changed the location of toilets in many cases. The bottom line is that, the coal companies did construct the toilets reported by them, however, the locations may not match with MoE list. Hence, there was no wrong reporting of information and daily reports as per actual ground situation were provided to MoP, MoC and MoE. At present, subsidiaries of CIL are undertaking survey of all toilets as recommended in C&AG report. The survey is expected to get completed by 15<sup>th</sup> Nov. 2021.”

**18. As regards the foregoing, Ministry of Petroleum and Natural Gas /ONGC responded as under:**

“5335 nos. of toilets constructed by M/S SISSO were verified through Third Party Inspection done by M/S Midterm Marketing & Research Pvt. Ltd. Information, Education & Communication (**IEC**) activities were carried out over a period of two years in 5592 schools to spread the awareness and to keep the toilets functional.”

**19. When asked how fund utilisation certificates for toilets which were not**

**constructed were issued and whether any responsibility had been fixed against the erring officials, Ministry of Coal /CIL in their written reply mentioned as under:**

“At the outset, it is to clarify that Coal companies did not issue UC. The system entailed submission of UC to the concerned Coal Company by the implementing agencies against fund allocated/ advance given to them. Ordinarily, Government organisations like OPEPA (Odisha Primary Education Promotion Authority) in Odisha by MCL, SECL and CCL, Rajya Siksha Kendra in Madhya Pradesh by SECL and WCL, Shiksha Mission in Chhattisgarh by SECL, Jharkhand Education Project Council (JEPC) by CCL in Jharkhand, submitted UC in the standard Govt format against the milestone-based funding made to them. MoU executed with these Govt organisations contained provisions on funding and UC framework. It is incumbent upon Coal companies to honour the terms & conditions of MoU and the commitments that flew from the MoU which they have done in its right earnest. It is to point out that the Govt organisations requisitioned payment in advance (even 100%payment asked) before commencement of work. Considering the urgency of the mater and the narrow timeline, coal companies allocated the desired finds to these Govt authorities.

Further, in case of CPSEs (NBCC, NPCC, HPL), the financial modalities were of two types-

(a) payments after submission of bills against the work executed by them and (b) making initial mobilisation advance of a certain percentage of work value and subsequent release of funds on submission of UC and the process repeated after every UC. In this process also, the fund-UC systems were dealt with by Govt PSUs which are functioning under the concerned administrative Ministry of the Govt of India. Provision of Performance Bank Guarantee to be submitted by the implementing agency- kept incorporated in the Agreement. This apart, there were some percentage of toilets constructed by private contractual firms selected through transparent tendering process as per the contract/ procurement manuals and established procedures of the concerned company. In these cases, payments were made purely on the basis of

measurements and bills as per the terms and conditions of contract agreement. Here also, the provision of Performance Bank Guarantee was there.

**ECL:** No toilet of ECL has been reported as partially constructed or not constructed.

**BCCL:** There is no mismatch in report. Utilization Certificate received from Jharkhand Education Project Council (JEPC) is enclosed as **Annexure B**.

**CCL:** As per MoU executed by CCL with NBCC, CCL released 10% of the preliminary estimated value to NBCC on submission of Corporate Guarantee, as initial advance. When 80% of the initial advance was utilised, NBCC submitted utilization certificate to CCL and this procedure for release of fund was repeated whenever 80% of the total advance paid to NBCC was utilized and Utilization certificate was submitted by NBCC to CCL. Due to some land issues/Left Wing Extremism issues/other issues, NBCC showed its inability to construct/renovate toilets in certain districts. Hence, the work for construction/renovation of toilets was assigned to Jharkhand Education Project Council (JEPC), Government of Jharkhand and Odisha Primary Education Programme Authority (OPEPA), Government of Odisha in July, 2015 on the directives of Ministry/ CIL. 100% fund was transferred to State Government agencies and subsequently implementation was confirmed by them.

**MCL:** Payment release was tied with submission of handing over certificate signed by School Management Committee (SMC). Further, a significant number of toilets have been constructed by OPEPA which is an Authority of Govt of Odisha and payments have been made on the basis of UC issued directly by OPEPA. In respect of other toilets also, UC have been given by CPWD (A Govt deptt) and by NBCC and NPCC (which are central PSUs). Therefore, due diligence has been exercised before release of funds.

**NCL:** NCL executed the work through Hindustan Prefab Limited which is a PSU and Rajya Shiksha Kendra which is Madhya Pradesh Govt.

agency. Based on UC received from implementing agencies funds were released.

**WCL:** All the assigned toilets were successfully constructed by WCL and there is no instance of issue of Utilisation Certificate for un-constructed toilets.

**SECL:** No such certificates have been issued by SECL. All the toilets constructed by SECL have been verified in the survey performed by three reputed universities. Summary findings of the SECL survey reports are enclosed as **Annexure C1 to C3**.

Hence, it may be seen that completion/ utilization certificates have not been issued without completion of allotted toilets to any agency.”

**20. On the similar query, reply of the Ministry of Petroleum and Natural Gas /ONGC was as under:**

“As per CAG report, 4 toilets in Andhra Pradesh and 4 in Odisha, with following IDs were not found to be constructed during the visit:

Odisha

21100511701

21100908901

21100924801

Andhra Pradesh

28234500602

28232201201

28232201202

28234490952



These toilets were already handed over for construction / renovation to the respective State Governments along with 100 % fund as sought by them. ONGC deputed an Officer during September 2021 who visited Odisha and confirmed that 4 toilets have been constructed. An Officer also made on-the spot visit to Chittoor district of Andhra Pradesh on 01.10.2021. District authorities have confirmed utilization of funds meant for the 04 toilets.”

**21. About the current status of construction of such toilets which were found to be un-constructed or partially constructed as observed by the Audit, Ministry of Coal /CIL in their written reply furnished the following reply:**

**“ECL:** No toilet has been reported in audit report as partially constructed or not constructed.

**BCCL:** The Company had put a robust due diligence procedure in place in complete construction of toilets allocated to the implementation agencies.

Company has taken up the matter of audit findings on 29 toilets (12 constructed by BCCL&17 through State Govt. on depository mode) reported as „Not Constructed / Partially Constructed” with the concerned executing agencies. It is found that 11 out of 12 toilets by BCCL have been constructed and handed over to the school management and 01 number has neither been constructed nor any bill payments have been released. For the 17 number of toilets constructed through JEPC, reply is still awaited. In the meantime, as directed by PAC, Company has undertaken survey of toilets. If any shortcomings with respect to „Not Constructed/ Partially Constructed” toilets comes out after the survey, company will consider appropriate course corrections.

**CCL:** Out of claim of NBCC, CCL withheld ₹ 21 Cr and any payments of withheld amount will be subject to the outcome of joint inspection of toilets. Similar joint inspection is also being done with OPEPA/ JEPC. In the meantime, letters have been issued to JEPC and OPEPA regarding return of unspent amount, if any.

**MCL:** Based on the observations made in the CAG Audit Report, implementing organisations were asked to take corrective actions. Now, MCL is carrying out comprehensive survey for assessing the present conditions of toilets. Once the survey is completed, necessary corrective action will be taken.

**NCL:** Audit has reported the case of Alirajpur district of MP in para 2.1. Status is as under:

An amount of ₹ 4.12 crores was given to Zila Shiksha Kendra Alirajpur for construction/ repair of 777 toilets as per the request of Rajya Shiksha Kendra, Bhopal. Payment was released in advance as per request of Rajya Shiksha Kendra to complete the work in time. Initially, UC of ₹ 4.12 cr. was issued by Zila Shiksha Kendra (ZSK), Alirajpur vide email dated 01/12/2015 with signatures of Assistant Director and District project coordinator and Assistant Engineer ZSK, Alirajpur. However, list of the schools and toilets and photographs of the same was not provided in spite of continuous follow up and communication. So based on the mail and UC received from Govt., it was uploaded as constructed toilets on MoE and MoP websites. However, NCL could not physically verify the toilets due to non-availability of list from ZSK, Alirajpur. To ensure actual completion, ZSK Alirajpur was asked to provide list & photographs of the completed school toilets. But the same was not provided by them. To resolve this issue, a meeting was held in the office of Collector Alirajpur on 08/03/2017, in the presence of NCL officials. In the meeting it was informed that toilets have not been actually completed and it will be completed by 30/04/2017. In December 2017, ZSK Alirajpur refunded ₹ 3.25 crores and informed that only 222 toilets were constructed /repaired at ₹ 87.51 Lakh instead of an earlier reported 777 toilets. NCL has been following up for completion of toilets and availability of photos along with certified list of toilets constructed, so that the same may be verified at field. To conclude, ZSK, Alirajpur has constructed/ repaired 222 toilets by utilising ₹ 87.51 Lakh and submitted UC with photos and list of toilets. As of now, there is no outstanding amount.

**WCL:** Audit mentioned that there is one partially constructed Toilet attributed to WCL, but the Audit report was not specified the location and school details of said toilet.

**SECL:** No such case was found with SECL, however as per Audit report in case of SECL, 5 toilets were constructed at different schools. The change in location was made by the District Authority for which they were empowered.

In addition, subsidiaries are undertaking survey, as recommended in C&AG report. Further needful action will be taken once all survey reports are available.”

**22. In this regard, Ministry of Petroleum and Natural Gas /ONGC in their subsequent reply, updated as under:**

“After the presentation of the Audit report, ONGC has taken up the matter with District / State Authorities and also deputed its officials for verification. The unconstructed/ partially constructed toilets have now been reported to be completed.”

**23. When asked if any mechanism was adopted by Coal companies to identify the number of toilets required for boys and girls separately in respect of co- educational schools, Ministry of Coal /CIL furnished the following reply:**

“List of schools with requirement of boys and girls toilets (new and dysfunctional) was provided by MoE and revised from time to time. Subsidiaries also formed survey teams based on initial MoE list (19.11.2014) and assessed the actual requirement. In addition, district authorities were also empowered to change the toilet requirement / location as per the actual ground requirement. Therefore, coal companies had no role in selection of a particular location or particular school. This was the domain of the MoE who have furnished the list to companies and companies were supposed to follow that list. Having said that distt authorities also changed the locations /schools depending on the local requirements.”

**24. In regard to the mechanism put in place by petroleum companies including ONGC to identify the number of toilets required for boys and girls separately in respect of co-educational schools, reply of Ministry of Petroleum and Natural Gas /ONGC replied as under:**

“1st survey of 1950 schools (4496 toilets) was carried out in Dec 2014 - Jan 2015, but actual allocation on MHRD website was hosted by April 2015 leaving no scope for survey of replaced / newly allocated schools and PSEs were advised to construct toilets as per MHRD website data within the revised deadline of 30<sup>th</sup> June 2015.”

**25. On being asked about the efforts, if any, made by Coal companies to ensure that all co-educational schools be provided with separate toilets for boys and girls, Ministry of Coal /CIL submitted as under:**

“.... list of schools including co-educational schools and the requirement of toilets therein was provided by MoE. Subsidiaries also deployed teams for survey (mainly to identify the location and know the exact place) as well as monitoring during the execution stage. As regards physical verification, the established practice that was followed (which was put in place after multiple stakeholder discussions at various levels including with the Govt) was that the Implementing agency will obtain Completion-cum- Handover Certificate from the School Management Committee (SMC) and submit the same to Coal Company as part of the complied requirement for clearance of bills/ UC.

**26. On a similar query, the Ministry of Petroleum and Natural Gas /ONGC replied in their written note as under:**

“After visit of CAG team, survey was conducted in 32 schools of Sivasagar district of Assam in the year 2018-19. In 14 of these schools, 58 new toilets were constructed by ONGC(32 girls and 26 boys toilets). Similarly in Bihar around 270 toilets (127 Boys and 143 Girls) have been constructed additionally.”

**27. To a specific query whether Impact Assessment Study for toilets constructed by Coal companies had been undertaken through external agencies, Ministry of Coal /CIL submitted as under:**

“Impact Assessment *per se* has become a statutory provision with the amendments in January 2021. Earlier, it was a voluntary guideline which was driven by CSR Policy of individual companies. Coal companies have taken following initiatives in this regard:

1. MCL and SECL have conducted impact assessment of the toilets through reputed external agencies. The reports are enclosed as **Annexure D1 and D2** respectively.
2. CCL and MCL conducted sample inspection of toilets through departmental personnel.
3. As per directives from the administrative ministry, Chartered Accountants were engaged on *pro bono* basis for the sample study of toilets. The findings were shared with implementing agencies for rectification of deficiencies. These details were also shared with C&AG.

In addition, coal companies are presently getting a comprehensive survey of toilets.”

**28. The Committee noted from the documents submitted by the Ministry of Power that the Additional Secretary and Financial Advisor, MoP on 25.11.2020, in a Video Conference Meeting with respect to the findings of C&AG Report No. 21 of 2019 directed:**

- All CPSEs under MoP will conduct survey of the toilets constructed by them to firm up that all toilets constructed by them physically exist.
- In the case of non-functional toilets, necessary facilities may be created by the concerned CPSE to make such Toilets functional.
- Once functional, these should be handed over to the authorities of the concerned State Government.

Impact Assessment for Swachh Vidyalaya Abhiyan as well as the IEC activities carried out in these schools has been completed and the copy of the report provided to CAG in end May 2019.

**29. When asked whether the Ministry of Coal also issued directions on the same lines, Ministry of Coal /CIL furnished the following:**

“All subsidiaries have undertaken survey work for all the toilets constructed by them.

The subsidiary wise status is as under:

**ECL:** Survey work has been given to IIT, Kharagpur and 72% has been completed so far.

**BCCL:** Survey work has been given to Srijan Foundation. 75% has been completed so far.

**CCL:** Survey of 86% toilets has already been completed through departmental teams.

**MCL:** Survey work has been entrusted to Utkal University. Expected to be by 20th Nov. 2021.

**NCL:** Survey has been entrusted to IIT-BHU.

**WCL:** Survey has been entrusted to Tata Institute of Social Sciences, Mumbai and is expected to get completed by 20<sup>th</sup> Nov. 2021.

**SECL:** Survey is complete. The summary findings are furnished below:

State	No. of toilets	Survey done by	Survey done	Reason

MP	2130	Pt. Ravishankar University	2130	
CG	4943	Amarkantak Tribal Central Univ.	4762	Balance 181 toilets in 113 schools could not be surveyed due to school closure
Odisha	5252	Sambalpur Univ.	5233	Balance 19 toilets in 19 schools could not be surveyed due to school closure
Total	12325		12125	

Further course of action will be decided once all survey reports are available.”

**30. On the same issue, Ministry of Petroleum and Natural Gas /ONGC in their written reply furnished the following information:**

1. “Ministry of Petroleum & Natural Gas vide D.O. Letter dtd 09 December 2020 from Secretary, MoPNG has reiterated to ensure that all toilets constructed by CPSEs under Swacch Vidyalaya Abhiyan are completed with basic amenities and handed over to concerned authorities at the earliest, if not already done.
2. Further, all directions as received from Department of School Education and literacy were communicated to all CPSEs” for compliance.
3. ONGC started surveying schools on pilot basis in 68 schools of Bihar, Goa, Tamil Nadu and Gujarat. However, consequent upon Covid-19 pandemic out-break, all the schools were closed from 16th March 2020. Thus, conducting the survey became a challenging assignment for the Work Centres of ONGC. Efforts were made to contact the Principals / Headmasters of the schools concerned over telephone. As these Schools

were mostly located in remote locations, the efforts were not successful. In Assam and Bihar some schools were permanently closed due to amalgamation of schools. Further several states have not opened the Schools till now, owing to the lockdown due to 2nd wave of the COVID-19 pandemic. Therefore, an accurate assessment of the school toilets including the Geo-tagging of these facilities can be undertaken only after resumption of normalcy for a significant period of at least 4 months to determine actual condition of school toilets.

4. Sufficient budget provision exists for the purpose.”

**31. Regarding the mechanism to ensure regular maintenance of the toilets constructed by Coal companies along with other basic facilities so as to keep them in functional condition, Ministry of Coal /CIL in their written reply responded as under:**

“Under its existing CSR framework, primary focus of CIL and subsidiaries is on creation of needed infrastructure. CSR activities are undertaken in Project mode. Once a project reaches its completion, the assets so created are handed over to the concerned local authority/Gram Panchayat/Govt. agency, who operates the asset and undertakes day-to-day Operation and Maintenance (O&M). The toilets, after construction have been duly handed over to the concerned school officials. Advisory on maintenance of toilets found mention in the meeting held on 27th Oct 2014 under the chairmanship of the then Hon”ble Minister of Coal. However, CIL had already initiated the process for construction of school toilets based on the initial target of 15,000 toilets set initially, in which, maintenance provisions were not kept in line with the CSR Policy of the Company. Maintenance aspect was also not kept included in the toilet specifications received subsequently from MoE. Here it is to bring to notice that MoE in a PIB press statement dtd 19<sup>th</sup> March 2018 (which is available in PIB website of the Govt of India) on the subject- „Swachh Vidyalaya Initiative to ensure toilets in all Government schools”, has stated that it has advised State Govts to ensure maintenance (**Annexure H**). The relevant part is reproduced as under:



*“Further, the Ministry has advised all State Governments and UT Administrations to ensure proper maintenance of school toilets constructed under the Swachh Vidyalaya initiative to keep them functional and also to take steps to bring about behavioural changes among students and teachers through an intensive awareness campaign so that the schools toilets are properly used, and kept neat and clean”.*

Most of the toilets were constructed in remote locations which are far away (upto 700 km) from CIL’s establishments (around 75% of the districts where toilets were constructed do not have any mines of CIL). Hence, it is very difficult to ensure the day-to-day maintenance of the toilets. Besides, as per a conservative estimate, the annual O&M cost (including minor repairs) will be ₹ 35,000/- per annum. This translates to around 186 Crore per annum. With this much of annual CSR budgetary share on O&M of toilets, most of the coal companies will not able to take up any new CSR works and also their ongoing CSR projects will also be stalled. This apart, ECL, BCCL, and WCL cannot meet the O&M expenses even with their entire CSR budget owing to their financial bottom-line condition.”

**32. On regular maintenance of the toilets constructed by petroleum companies, Ministry of Petroleum and Natural Gas /ONGC replied as under:**

“ONGC had one year warranty clause in the contract with M/s SISSO and this was followed by on-ground Information, Education and Communication (IEC) Activities by Auroville Foundation over a period of 2 years. Through these interventions, sense of ownership could be created for the toilets created, among various stake holders. In case of ONGC, 85% (128 out of 151) were adjudged a Good / V.Good / Excellent by CAG in its report. Maintenance and sanitation are required on daily basis, which can only be ensured by owners and users of the facility. ONGC was instrumental in creating an ecosystem and environment promoting practice of maintenance and good sanitation practices and feeling of community ownership of assets through IEC activities. After completion of survey of all the toilets suitable action will be undertaken based on the survey report.”

### **C. TOILETS CONSTRUCTED, BUT NOT IN USE**

**33.** The Committee found that Audit noticed that out of 2,326 constructed toilets surveyed, 691 (30 *per cent*) were found not in use mainly due to lack of running water, lack of cleaning arrangements, damages to the toilets and other reasons like use of toilets for other purposes, toilets locked up etc.

**34. When asked to comment on the aforementioned observation of Audit, CIL replied as under:**

“The implementing/ executing agencies were directed to obtain handing over certificate from School Management Committee (SMC). The agencies have submitted these certificates duly signed by the School authorities to coal companies. Subsequent use depends upon the individual interest shown by the School authorities. Coal companies have conducted third party Impact Assessment and also done sample survey. It was found that wherever the Principal/ Headmaster took interest, the toilets were in perfect functional condition. The Committee observed that the operation & maintenance part was well taken care wherever the SMC/ Headmaster are acting responsibly and are proactive. They were able to keep toilets in clean and tidy condition and under active operation. It may be noted that that photographs of stage wise completion of toilets (including fully constructed toilet) was uploaded in a dedicated portal named Vidyut India, developed by MoP. It is pertinent to mention here that CAG commenced its survey in 2017 i.e. almost two years after the scheduled date of completion i.e. August 2015. Though all the completed toilets were handed over to the concerned school management committees, some of them might have fallen into disuse due to wear & tear and lack of maintenance & awareness by school authorities.”

**35. The Committee noted from the information furnished by the Ministry of Coal / CIL that 22% of the constructed toilets needed improvement.**

**36. When asked reasons for the same, the Ministry of Coal / CIL in a written reply dt 09.11.2021 replied as under:**

“CAG in its report has conducted star rating of toilets on a scale of 1 to 5 and the methodology adopted was based on Swachh Vidyalaya Puraskar 2016. According to this methodology, CAG rated 78% of CIL’s toilets as 3-star or above. It is pertinent to mention that during the execution phase of Swachh Vidyalaya Abhiyan, there was no star rating criteria in existence. After completion, the toilets were handed over to the respective School Management Committees (SMCs). Subsequent use depends upon the individual interest shown by the School authorities. Subsidiaries who have conducted Impact assessment studies for the toilets, found that wherever the Principal/ Headmaster took interest, the toilets were in perfect functional condition. It was also found that the operation & maintenance part was well taken care wherever the SMC/ Headmaster are acting responsibly and are proactive. They were able to keep toilets in clean and tidy condition and under active operation. It may also be noted that CAG commenced its survey in 2017 i.e. almost two years after the scheduled date of completion of 15th August 2015. Though all completed toilets were handed over to the concerned school management committees, some of them might have fallen into disuse due to factors like normal wear & tear and lack of maintenance by school authorities.”

**37. On this issue, the Ministry of Petroleum and Natural Gas /ONGC commented as under:**

“Only 27 toilets out of 156 (constructed by ONGC) surveyed (including 5 of Goa) by CAG team i.e. 17% were found not in use. M/s SISSO team rectified the defects and Auroville team conducting IEC activities confirmed the same.”

**38. On being asked about the steps taken by the Ministry/ Coal companies to ensure that the toilets constructed by them were maintained properly and were also being used, Ministry of Coal/CIL replied as under:**

“The toilets constructed were handed over to the school authorities/ School Management Committee (SMC). Most of the toilets were constructed in remote locations which are far away (upto 700 kms.) from CIL’s establishments (around 75% of the districts where toilets were constructed do

not have any mines of CIL). Hence, it is very difficult to ensure the day to day maintenance of the toilets. Subsequent use of toilets depends upon the individual interest shown by the School authorities. It has also been observed through third party assessments / departmental inspections that operation & maintenance part was well taken care wherever the SMC/ Headmaster are acting responsibly and are proactive.”

**39. On being asked about the status of maintenance of toilets constructed by the petroleum companies including ONGC, Ministry of Petroleum and Natural Gas /ONGC submitted the following reply:**

“ONGC had one year warranty clause in the contract with M/s SISSO and this was followed by on-ground Information, Education and Communication (IEC) Activities by Auroville Foundation over a period of 2 years. Through these interventions, sense of ownership could be created for the toilets created, among various stake holders. Due to these interventions, 85% of toilets visited by CAG team were found to be very Good/Very Good/Excellent.”

**D. LACK OF RUNNING WATER AND OTHER FACILITIES**

**40.** Audit scrutiny revealed that as per the Handbook on SVA, the toilets were to be provided with running water, hand washing facilities and proper/ regular maintenance so as to effectively change the behaviour of beneficiaries. During the survey, 1,679 out of 2,326 constructed toilets (72 per cent) were found without running water facility inside the toilets. Further, hand washing facility was not available in 1,279 out of 2,326 constructed toilets (55 per cent). Audit also noticed cases of defective construction of toilets, non-provision of foundation/ramp/staircase and damaged/overflowed leach pit, which led to ineffective use of toilets.

**41. When asked whether design and drawings of the toilets were approved by the Ministry without the provision of above mentioned facilities, Ministry of Coal/CIL replied as under:**

“As per minutes of the meeting (**Annexure E**) held on 27/10/2014 at New Delhi under the Chairmanship of Hon<sup>ble</sup> Minister of Power, Coal & NRE to review the progress of construction of toilets, point no. 2 (viii): “*The PSUs may*

*choose the size/ design and the method of construction (including pre-cast simple modules) depending upon the specific local requirement.”*

In majority of the toilets, design provided by MoE has been used. In some cases, minor variations have been made as per the actual feasibility and to save time (NCL opting for prefabricated toilets).”

**42. On the same query over grant of approval of the design and drawings of the toilets by the Ministry without the provision of mandated facilities, MoPNG’s submitted their reply as under:**

“In new construction of toilets by ONGC, all facilities were considered and ONGC is one of the 3 PSEs which had considered providing for facilities in design. The same has been acknowledged by CAG in its report at para 4.1. This design was based on the toilet complex design on MHRD website. For new construction by State Government, the construction was as per their design. For renovation of dysfunctional toilets, no design change was envisaged since it was expected to repair the existing dysfunctionality.

#### **E. MAINTENANCE ARRANGEMENTS FOR TOILETS**

**43.** Audit found that the Administrative Ministries directed the CPSEs to maintain the toilets constructed by them for three to five years and book the annual expenses to their CSR budget. During the survey, Audit noticed that proper maintenance/ sanitation was not available in 1,812 out of 2,326 toilets. 715 out of 1,812 toilets were not being cleaned. 1,097 toilets were being cleaned twice in a week to once in a month whereas, the norm was for daily cleaning at least once. Thus, *75 per cent of* selected toilets were not maintained hygienically. Cases of non-provision of soap, bucket, cleaning agents and disinfectants in toilets and inadequate cleanliness of pathway were also noticed.

**44. On the audit observation that proper maintenance/ sanitation was not available in 1,812 out of 2,326 toilets, Ministry of Petroleum and Natural Gas /ONGC stated as under:**

“Government of India (Under Swachhta Action Plan), has allocated ₹ 1000 per

school as grant for the maintenance of the toilets. ONGC approved matching grant of ₹ 1000 per school but DC/DMs were not inclined to accept it because it was offered only for the schools where ONGC had constructed /renovated toilets and not for all the schools.”

**45. Further, during oral evidence of the Ministry of Power on 15.09.2022, Secretary, Ministry of Power submitted to the Committee, the following:**

“Sir, I want to submit with due respect that the CPSEs were given the mandate to construct the toilets and handover them to the school authorities. Subsequent usage and day-to-day maintenance were in the domain of the concerned school management.”

**46. On being enquired about the reason behind non-addressal /settlement of the budgetary provision/ planning for the maintenance of toilets, proposed to be constructed, prior to commencement of construction of toilets in Schools, CIL in a written reply dt 09.11.2021 replied as under:**

“Under its existing CSR framework, primary focus of CIL and subsidiaries is on creation of needed infrastructure. CSR activities are undertaken in Project mode. Once a project reaches its completion, the assets so created are handed over to the concerned local authority/ Gram Panchayat/ Govt. agency, who operates the asset and undertakes day-to-day Operation and Maintenance (O&M). The toilets, after construction have been duly handed over to the concerned school officials. Advisory on maintenance of toilets found mention in the meeting held on 27th Oct 2014 under the chairmanship of the then Hon”ble Minister of Coal. However, CIL had already initiated the process for construction of school toilets based on the initial target of 15,000 toilets set initially, in which maintenance provisions were not kept in line with the CSR Policy of the Company. Maintenance aspect was not kept included in the toilet specifications received subsequently from MoHRD. Most of the toilets were constructed in remote locations which are far away from CIL”s establishments (around 75% of the districts where toilets were constructed do not have any mines of CIL). The locations were far flung with some being as

far as 700 km. Hence, it is very difficult to ensure the day to day maintenance of the toilets.”

**47. When asked to clarify about the methods employed by the Coal companies to ensure that the norms of daily cleaning of the toilets at least once were being adhered to by the schools as it was mandatory for ensuring maintenance of the toilets, CIL replied as under:**

1. “Under its existing CSR framework, primary focus of CIL and subsidiaries is on creation of needed infrastructure. CSR activities are undertaken in Project mode. Once a project reaches its completion, the assets so created are handed over to the concerned local authority/Gram Panchayat/Govt. agency, who operates the asset and undertakes day- to-day Operation and Maintenance (O&M). The toilets, after construction have been handed over to the concerned school officials.
2. Advisory on maintenance of toilets found mention in the meeting held on 27<sup>th</sup> Oct 2014 under the chairmanship of the Hon<sup>ble</sup> Minister of Coal. That was then initial period of the project when the situation was dynamic and the guidelines, targets, methodology and modalities were still evolving. As the Advisories came during the fluid stage of evolution of the scheme, it could not be taken as a firm precedent. Further, the target at that time was 15,000 for which, CIL had already initiated the process for construction, in which maintenance provisions were not kept in line with the CSR Policy of the Company. Subsequently, when the toilet specifications were received from MoE which was implemented for later part of toilet numbers, it was found that maintenance aspect was not part of the specifications.
3. Here it is to bring to notice that MoE in a PIB press statement dtd 19<sup>th</sup> March 2018 (which is available in PIB website of the Govt of India) on the subject- „Swachh Vidyalaya Initiative to ensure toilets in all Government schools”, has stated that it has advised State Govts to ensure maintenance (**Annexure H**). The relevant part is reproduced as under: *“Further, the Ministry has advised all State Governments and UT Administrations to ensure proper maintenance of school toilets constructed under the Swachh Vidyalaya initiative to keep*

*them functional and also to take steps to bring about behavioural changes among students and teachers through an intensive awareness campaign so that the schools toilets are properly used, and kept neat and clean”.*

4. Most of the toilets were constructed in remote locations which are far away (upto 700 km) from CIL’s establishments (around 75% of the districts where toilets were constructed do not have any mines of CIL). Hence, it is very difficult to ensure the day to day maintenance of the toilets.”

**48. Further, ONGC’s reply in this regard is as follows:**

“Maintenance and sanitation are required on daily basis, which can only be ensured by owners and users of the facility. ONGC was instrumental in creating an ecosystem and environment promoting practice of maintenance and good sanitation practices and feeling of community ownership of assets through IEC activities. This led to daily cleaning and O&M by the stake holders in schools where ONGC had constructed /renovated toilets leading to 85% being found Good/Very good/Excellent by the CAG team during their survey. “

**F. INADEQUACIES IN IDENTIFICATION OF SCHOOLS**

**49.** Audit scrutiny revealed that the CPSEs were required to conduct the survey in identified schools before starting construction of toilets. PFC and CIL (Subsidiary- SECL) did not conduct the survey while other CPSEs which conducted the survey did not cover all the schools identified by them. As a result, CPSEs were not able to construct the required number of toilets and resources were not optimally utilized.

**50. When queried about the reasons for not conducting the base line survey of all the schools by CIL (Subsidiary- SECL) where toilets were required to be constructed, CIL furnished the following reply:**

“SECL did conduct the survey. However, simultaneous action for construction/ renovation of toilets was also undertaken considering the strict timelines as some of the precious time had already elapsed in zeroing in on the implementing agencies. Toilets undertaken by SECL on its own and through Ircon ISL (a wholly owned subsidiary of Ircon International Limited, a



Government of India Undertaking under the Ministry of Railways) were completed as per survey. But this was low in numbers. Majority of toilets were constructed by State Government/ District Authorities. The prime objective of base line survey was to identify geographic location of place and school from amongst the list of schools allocated by MoE and to communicate with the authorities of those schools regarding the location of toilet and other requirements. For obvious reasons, the State Govt/ distt administration are in the best position to meet these objectives. Their organisational set up consisting of DEO, BDO, and Sarv Shiksha Abhiyan framework made them easily identify the schools and their individual requirements. As per the MoU between SECL and State Govt, Distt administration were to nominate Nodal officer for each district. With such a robust system in place, survey of toilets allocated to Govt organisations was not resorted to in consultation with the Govt authorities and the officials of education deptt. This has also saved much of time and efforts of the company and the company utilised those resources in monitoring and early completion of toilets.”

**51. As regards the criteria adopted by CIL (Subsidiary-SECL) for identification of the schools where toilets were to be constructed, CIL in their written reply responded as under:**

“Out of 12325 toilets, 1266 were built by SECL on its own (i.e. through contractual firms) and 1727 toilets were given to Ircon ISL (A Govt of India Company under Ministry of railways). These toilets were identified from the list allocated by MOE. For An identification survey was also conducted to trace the location of schools.4905 toilets were given to State Governments of MP and Chhattisgarh after execution of MoU. The MoU with Chhattisgarh Govt states that schools shall be finalised in due course by Distt authorities on physical verification of need of toilets, no. of toilets separately for girls & boys, strength of students etc. Distt Authorities will submit a final list of no of toilets to be constructed and name of schools. Similarly, the MoU with the Govt of MP states that the construction is subject to survey, verification, confirmation by the State Government Authority.4427 toilets have been built in Odisha by OPEPA, a Govt authority of the State of Odisha. As stated in the reply to

16(a), the Govt authority was at a point of vantage as far as identification of schools is concerned because of their knowhow of the geography and familiarity with the school network in the concerned districts. Further, they have the readymade list of schools with toilets/ without toilets in their office records. Hence, base line survey was not insisted upon for toilets allocated to OPEPA.”

**52. To a query whether Government had ensured the availability of working toilets in all girls’ school, CIL replied as under:**

“As far as coal companies are concerned, they have constructed toilets as per MoE list and changes made based on survey of schools and actual requirement by district authorities.”

**53. The Committee wanted to know the method employed to construct toilets in cases where location was not identifiable. In this regard, ECL in a written reply submitted as under:**

“The decision of construction of toilets was in top-down approach and several targets were assigned as the work progressed. Based on lists finalized by MHRD, numbers and location could take final shape only by July 2015 when the scheduled date of completion was 15th August 2015. When the final list of toilets came into being, it was found that some schools which were there in earlier lists were missing in new list, although construction activities had already started in those schools based on earlier assessment and survey. Besides, changes were also made by district administration based on local requirements, and some of these changes were not properly reported/ recorded. This resulted in construction of extra toilets beyond MHRD finalized list whereas construction could not take place in some toilets which were there in the MHRD list. Another reason was that these new entries made at fag end of one-year period, were not surveyed earlier as there was shortage of time (completion date was fast approaching). Due to these reasons, there were issues related to identification of toilets at some places. However, the same has been resolved with the assistance of District Education Department. All toilets have been duly identified. It may be noted that, although some toilets

were constructed beyond final MHRD list, but the constructed toilets are being used by the students. Whatever nos. of toilets were constructed, the intent was to facilitate the school children of remote areas. Thus the spirit was noble and objective oriented. The process for identification of schools was as per the directives received time to time from CIL and MoC/ MHRD. There was no deviation although there were many constraints like shortage of time, multiple directives, frequent change in the number and location of schools to name a few. ECL was able to complete the target assigned to it. As regards placing Board on toilets, Display boards were placed in toilets. Photographs that were uploaded on MHRD portal contained the Board in the frame. Some of the photographs are as under:”

#### **G. REPORTING OF COMPLETION OF TOILETS**

**54.** Audit noticed that MoP/ MoC/ ONGC had declared the construction of 1,30,703 toilets by the selected seven CPSEs on time (i.e. 15 August 2015). However, as per MoE 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 these seven CPSEs was 1,19,530. Comparison of the two reported figures indicated that the figures for number of toilets completed were overstated by 11,173.

**55. When the Ministry of Coal was asked to clarify on the above discrepancy, CIL replied as under:**

“The final numbers of toilets was communicated in the month of July when the deadline was to achieve the target was 15th August, 2015. It was a herculean task to achieve the target in such short span of time. No stone was left unturned to achieve the target. Despite several constraints, coal companies made all the toilets **functional** by 15th Aug 2015. Later on, the construction work was fully completed, shortcomings were eliminated and the toilets were then handed over to the concerned SMC. It may be noted that the school authorities have taken possession of toilets only after rectification of the shortcoming pointed out by them. In case of ECL, report of construction/ repair

of toilets was submitted by concerned district administration directly to MoE. ECL has informed about the final completion to CIL.”

**56. NLCIL’s response dt. 02.11.2021 in this regard indicated as follows:**

“Total Budget allocation vis a vis the actual cost incurred by CPSEs concerned

In-principle approval of the CSR Committee of the Board of NLCIL was accorded for construction of 2500 number of Toilet blocks at an estimated expenditure of ₹ 52.50 crores initially. However, based on the request by Government of Tamilnadu and Rajasthan and on finalization, a total of 1275 Toilet blocks were constructed in 567 schools in Tamilnadu (1135 Toilet blocks) and 77 schools in Rajasthan (140 Toilet blocks) incurring an expenditure of ₹ 36.72 Crores.

Cost per toilets approved and incurred

The initial estimated cost per Toilet block was ₹ 2.10 Lakhs. However, the estimated cost of construction of one toilet block was revised to ₹ 2.91 Lakhs subsequently based on rates prevailing in the market. Cost incurred per toilet Block was ₹ 2.88 Lakhs (arrived based on the total expenditure incurred amounting to ₹ 36.72 Crores for 1275 Toilet blocks).”

**57. ONGC’s response in this regard indicated as follows:**

“Comparison of the two reported figures indicated that the figures tallied only in the case of ONGC as reported by CAG in its report at para 3.2.1.”

**58. Further, as per reply of ONGC dt 12.04.2022, current status of completion/images of each of the projects through geo-tagging is as under:**

“Survey is been carried out through ONGC Foundation for all 7958 toilets to ascertain the current status of all the toilets. Current status of these toilets along with photographs through geo-tagging will be provided, after the survey”

**59. When the details of action taken or proposed to be taken to monitor/verify the execution of projects of construction of toilets through geo-tagging and the resultant findings were sought, CIL in its reply dt. 29.03.2022 stated as under:**

“The concerned subsidiaries of CIL have undertaken an exhaustive survey along with verification of all the toilets constructed/renovated by them under Swachh Vidyalaya Abhiyan. The survey/verification has been undertaken through independent external agencies and every toilet has been surveyed by visiting them in person. Hence, the method of geo-tagging has not been resorted to. The reports of survey are enclosed in the form of a single pdf file with this letter.”

**60. Further, when asked why incorrect data about completion of toilets was given to the Administrative Ministry, CIL replied as under:**

“51,115 toilets as per final MoE list (finalised by 21-07-2015) were declared **functional** at Govt level based on the reports taken/ confirmation obtained from district authorities and thus the information was uploaded on MoE website. Later on, the construction work was fully completed, shortcomings were rectified and the toilets were then handed over to the concerned SMC. Hence, there was no incorrect reporting to MoC from CIL/ Subsidiaries side.”

**61. On being asked whether any problem in construction of toilets was brought to the notice of the Ministry by Coal companies, CIL responded as under:**

“The following were the major constraints faced during SVA by CIL’s subsidiaries which were flagged to the higher authorities in regular follow up meetings. :

- Due to remote locations of schools, there was very low response to tenders floated for toilet construction. At many places, work had to be retendered 2-3 times.
- Majority of the districts where targeted toilets were located are outside

the command areas of CIL's subsidiaries. In some cases, these were even as far as 500 -700 km from the nearest company establishment.

- Out of the 98 districts where toilets have been constructed, only 24 districts (about 25%) have mining operations of CIL's subsidiaries. The other **75%** were outside the area of operations.
- Two subsidiaries CCL and SECL constructed toilets even outside their operational states
- CCL: Jharkhand is the only state of operation. In addition to Jharkhand, CCL made toilets in Chattisgarh, Odisha and Uttar Pradesh also.
- SECL: Chattisgarh and Madhya Pradesh are States of operation. In addition, SECL made toilets in Odisha also.
- Many toilets were in remote areas with no roads and means of accessibility and no water and electricity even for construction work. This added to the difficulties which were already posed by the distant locations.
- Approx. 7,800 locations were in areas severely affected by Left Wing Extremism.
- CIL requested MoE to drop 7,762 toilets from its target as they were situated in areas affected by Left Wing Extremism (LWE) and even completing the survey of these schools was a difficult task. Additional Secretary (School Education) wrote to Secretaries (School Education) of Jharkhand, Chattisgarh and Odisha requesting to extend cooperation to CIL teams. These toilets however were not removed from CIL's target.
- In many districts of Chattisgarh and Odisha, even State officials advised against the survey work due to security issues.
- There was an incident of capturing of a survey team of BCCL by over

100 miscreants armed with modern weapons.

The above constraints were brought to the notice of MoC through regular communications and in the review meetings. MoC provided necessary handholding and coordination.”

**62. On the enquiry whether monitoring through geo-tagged photographs of the completed toilets, were adopted by Coal companies and if any accountability had been established for non-construction of identified toilets, CIL replied as under:**

“Stage-wise construction photographs were uploaded on the „Vidyut India portal” especially developed for the purpose. The concept of geo-tagging of photographs was not made to be adhered to at that time. Wherever, non-construction was reported, payment was stalled and UC was not accepted. No billing/ payments have been affected against such toilets which were not constructed. In case of toilets built by Govt, payments have been made on the basis of UC in the standard format (State specific GFR format or other established standard format adopted by the Govt). When a duly filled up UC in prescribed format signed and stamped by the Govt authority is received, it need to be accepted as per terms of MoU, having been certified by Govt.”

**63. On the above, ONGC furnished the following:**

“An accurate assessment of the school toilets including the Geo-tagging of these facilities shall be undertaken as a part of the Survey of toilets, as already mentioned in reply to queries 6 & 8 above.”

**64. When asked about the efforts being made for rectifying the discrepancies noticed by audit in the reporting of the completion of toilets on the MoC and MHRD”s websites, CIL furnished the following:**

“**ECL:** The report of construction/ repair of toilets was submitted by concerned district administration directly to MoE and ECL has informed the final completion report to CIL.

**BCCL:** As per audit findings, total Nos. of toilets mentioned under the head "Toilet Not Constructed / Partially Constructed" by BCCL was 29 (12 constructed by BCCL & 17 through State Govt. on depository mode). The concerned executing Authority of BCCL has replied that 11 out of 12 toilets have been constructed and handed over to the school management (certificate enclosed) and 01 No has neither been constructed and nor its bill has been released. For the balance 17 Nos of toilets constructed through JEPC, reply is awaited in spite of various correspondences since July 2018.

**MCL:** No discrepancies in the reporting of completed toilets were noticed in the audit report

**NCL:** No discrepancies in reporting of completed toilets were noticed by audit for NCL. The discrepancies which arose due to wrong reporting of constructed toilets by implementing agency Rajya Shiksha Kendra for Alirajpur was resolved by NCL itself in S. No. 8.

**WCL:** On various occasions, WCL had reconciled the data of toilets on MoE website with the help of Rajya Shiksha Kendra (RSK), Govt. of MP after obtaining lists of toilets that were actually constructed, duly signed by concerned district authorities. These lists were also forwarded to MoE by RSK for updating on MoE website. In spite of this, the updated list was not reflected on MoE website. In view of this, WCL had also developed a portal on Swachh Vidyalaya Abhiyan which was continuously reconciled and updated based on the reports received from RSK. Similar efforts were put in reconciling the data on MoC/ MoP website. Hence, WCL on various occasions had put adequate efforts to reconcile data available on various websites and in addition, developed a portal by its own thereby ensuring reliability of the data.

**SECL:** Toilets constructed by SECL through open tendering as well as through Ircon ISL were as per list provided by MoE. In respect of toilets constructed by State/ District Authorities action for uploading the data for toilets was taken up by them. There were instances of Distt Administration



setting aside MHRD list and including the names of other need-based schools. One such letter of State Government regarding deblocking some of the toilets in list provided by MoE through CIL and blocking the revised toilets is attached as **Annexure F**. The relevant part of the letter mentioning deblocking of toilets from MHRD list and replacing/ including toilets identified by Distt administration is as under:

„पीएसयूद्वाराब्लॉककयेगएशौचालयोंमेंसे374 शौचालयनिमााणकरायेजारहेहैं।शषशालाओं

मेंशौचालयनिमााणकीआवश्यकताहोिेसे456 शौचालयनिमााणकीआवश्यकतावालीशालाओं

मेंस्थािपररवतिकरएमएचआरडीपोर्ला

परदजाकरािेहेतुसूचीसंलग्िकरभेजीजारहीहै,

Hence, subsidiaries have made efforts to ensure that the discrepancies as noticed by audit in a miniscule percentage of toilets are rectified. In addition, based on the findings of presently undergoing survey of all toilets, further needful action will be taken.”

#### **H. COMPLETION OF TOILETS CONSTRUCTED BY CPSES**

**65.** Audit pointed out that though the CPSEs reported the completion of toilets, completion certificates were not provided to Audit in 60 *per cent* of cases. In the remaining 40 *per cent* where completion certificates were provided, only 33 *per cent* cases had toilets completed within the due date. Audit noticed that the award activity by the seven CPSEs could be completed only by May 2015. Since, construction time of four months was needed, compliance of Government directive to complete all toilets by 15 August 2015 could not have been ensured by the CPSEs. The CPSEs had nevertheless reported completion of all the toilets by 15 August 2015 which was not actually the case.

**66. On a question regarding the mechanism of issue of completion certificate, CIL in a written reply dt 09.11.2021 replied as under:**

“After completion, toilets were handed over to School Management Committee/ School authorities and the signature of Headmaster/ Principal was

taken on the completion certificate. The handing over certificate which is being considered as Completion Certificate was issued only after handing over of fully-completed toilets. The school authorities have taken possession of toilets only after rectification of the shortcoming pointed out by them.”

**67. On the same issue, ONGC stated as under:**

“ONGC had completed the construction of toilets and the completion certificates have been shared with the CAG team. The completion certificates were issued school wise even if more than one toilet was constructed / renovated in one school. This may have been the apparent cause of discrepancy of 813 certificates noted by CAG in case of ONGC. This was submitted & clarified to the CAG team in the Exit Conference dated 13.03.2018. Following which, the Para did not appear in the Draft Report circulated vide No. MAB-III/Rep/05-03/Pilot Study Swachh/2016-17/Vol.IV/147 dated 16.05.2018. For toilets constructed by ONGC on its own, Handing Over Certificates for all 5,335 toilets are available and can be shared once again.”

**68. As regards procedure followed by Coal companies for releasing of the funds, achievement of milestones, and monitoring of progress of the work done, CIL had following to submit:**

***“Different agencies engaged by coal company are as under:***

Subsidiary wise details of SVA Toilet Implementing Agencies			
	Subsidiary	Implementing Agency	No.of Toilets
	ECL	Govt. of Jharkhand	1455
		Govt. of West Bengal	1917
	<b>ECL Total</b>		<b>3372</b>
	BCCL	Jharkhand Education Project Council	3719

		(JEPC) State Govt. Agency of Jharkhand	
		Contractors	2097
	BCCL Total		5816
	CCL	National Building Construction Company Ltd (NBCC)	9841
		JEPC	272
		Odisha Primary Education Programme Authority (OPEPA), State Govt. Agency of Odisha	381
	CCL Total		10494
	MCL	National Project Construction Corporation Ltd (NPCC)	4202
		Central Public Works Department (CPWD)	754
		OPEPA	4428
		Contractors	1104
	MCL Total		10488
	NCL	Hindustan Prefab Ltd. (HPL)	4553
		Rajya Shiksha Kendra (RSK), Govt of Madhya Pradesh	1330
	NCL Total		5883
	WCL	RSK	3714
		Contractors	711

	WCL Total		4425
	SECL	IRCON-ISL	1727
		Govt. of Madhya Pradesh	1918
		Govt. of Chhattisgarh	2987
		OPEPA	4427
		Contractors	1266
	SECL Total		12325
	CIL Total		52803

**ECL:** MoU was entered between respective district administration and ECL in which it was mentioned in Payment Terms that installment shall be released after adjusting advance paid as per award value of work and submission of Utilization certificate of previous amount released and development of satisfactory work time to time.

**BCCL:** Following procedure was followed for toilets taken up through contractual means:

1. Contractor raised running account (RA) bills for executed work which were sent to Finance Dept by Engineer in-charge for payment after verification of executed works.
2. On completion of work, final bill is to be processed considering all due deductions if any. For toilets constructed on depository mode through Jharkhand State Govt (JEPC), fund as demanded was transferred and UC received from JEPC.

**CCL:** Procedure for releasing of the funds was done as per MoU with the implementing agency/ transfer of funds to the implementing agency as per the directives of Ministry.

**MCL:** MCL executed majority of work through different Govt /Public sector undertakings like NPCC, CPWD (through EoI mode) and OPEPA (through deposit mode). Contractual firms selected through bidding process were also engaged for some toilets were engaged. For contractual firms, monitoring and supervision was the direct responsibility of MCL. Basing upon the progress of the work, bill was prepared as per the Measurement Book (MB). After acceptance of the bill by the contractors, the bill was scrutinised at multiple level in Finance Dept. Thereafter, final release of payment was made. Both for NPCC and CPWD, payment was being made as per the clause of the MoU. The agencies were submitting the bill; thereafter joint field inspection was being done. Based on the stage wise progress of the toilets like foundation, plinth, roof and final handing over of toilets to the concerned school, the payments were being made. MCL officials were engaged to assess the progress of the work. Officials were sending photographs of the stage wise progress of the work. OPEPA is a Govt body under the control of Govt. of Odisha. For OPEPA, the work was taken up on deposit basis. UC was obtained in OGFR-7A Form which is the prescribed format for submitting UC as per „The Orissa General Financial Rules“ of Govt. of Odisha.

**NCL:** Toilets were constructed through MoU and funds were released at the request of the implementing agencies. Toilets were constructed by the agencies; Hindustan Prefab Ltd (HPL) and Rajya Shiksha Kendra (RSK) on MoU basis as per which funds were released. Monitoring was done through photographs and physical supervision by the NCL teams to ensure that all the toilets are fully constructed.

**WCL:** In case of toilets constructed by contractor deployed through bidding mode, Civil Engineers of WCL have monitored the construction and payment were made as per Billed amount on achievement of milestones as stipulated in Contract. In case of toilets constructed by Govt agencies (concerned District Administration under MOU with Rajya Shiksha Kendra, Govt of MP), monitoring and completion of toilets were ensured through respective District Project Coordinators who have issued Completion Certificate and Utilization Certificate after completion of toilets undertaken by them. Funds were released based on UC issued by District Authorities. Unutilised amount was refunded to WCL.

**SECL:** Funds were released as per the terms of MoU/ Sanction Order /Work Order/ Demand letter, depending on whether the work is implemented on work award mode (i.e. Contractual firms, Ircon ILS) or deposit mode (i.e. with Govt of MP, Govt of CG, OPEPA).

Hence, it can be seen that sufficient due diligence procedures were followed by subsidiaries for fund release and monitoring of work.”

**69. On the same issue, ONGC replied as under:**

“The documents as per the MoA with M/s SISSO were obtained for release of payment/s namely (i) Invoice (ii) Certificate of uploading of photographs (iii) certificate by Third party agency on completion of construction.”

**70. When asked if any timeline was prescribed by the Administrative Ministry for submission of the completion certificates by the coal CPSEs, CIL, in their**

**written reply, furnished the following:**

“The completion timeline was 15<sup>th</sup> August 2015. No separate timeline was given for submission of completion certificates. It may also be noted that the toilets were **made functional** by 15<sup>th</sup> August 2015. Later on, the construction work was fully completed, shortcomings were rectified and toilets were then handed over to the concerned SMC.”

**71. On being asked the same question, ONGC replied as under:**

“All CPSEs” were directed to submit Utilization Certificate within stipulated timelines & CPSEs were regularly reminded for the same.”

**72. On being asked regarding practice followed by Coal companies for ensuring timely receipt and submission of completion certificate, CIL replied as under:**

**“ECL:** As per MoU, District Administration provided the Utilisation Certificates and list of School toilet constructed/ repaired to ECL.

**BCCL:** For the works executed contractually, the Engineer in charge supervised the work and submitted the completion certificates on due verification of executed works as per the terms and condition of the work orders/ agreements. For work executed on depository mode, the modality consisted of submission of utilization certificate/ completion certificate by Govt. agency after completion /utilization of the fund.

**CCL:** Regular follow-up was done with implementing agency for ensuring timely receipt and submission of completion certificates.

**MCL:** A timeline was prescribed to implementing agencies for completion of toilets and accordingly MCL teams were monitoring implementation of the same.

**NCL:** A timeline was prescribed to implementing agencies for completion of toilets and accordingly NCL teams were supervising the implementation of the same.

**WCL:** Timely receipt of completion certificates were ensured through regular monitoring with concerned agencies.

**SECL:** Timely receipt of completion certificates were ensured through regular monitoring with concerned agencies.”

**73. On a similar query, ONGC furnished the following:**

“Final payment to M/S SISSO was released on submission of certificate by Third party agency on completion of construction. State Governments were to submit FUCs upon completion of the construction work.”

**74. When queried about the reasons for non submission of completion certificates of toilets to Audit, CIL replied as under:**

“In majority of toilets, completion certificates were produced before the Audit. It may be noted that school authorities took possession of toilets only after rectification of the shortcoming pointed out by them. The handing over certificate which is being considered as Completion Certificate was issued only for fully-completed toilets. This is also the reason why completion certificate could not be provided to Audit for all toilets, because the final completion of construction work was still going on and deficiencies were being addressed. Completion certificate was issued after full hand over, although toilets were made **functional** well within the time. It may be noted that, in none of the cases, payments were made or bills were processed without ensuring completion in entirety. In respect of those toilets where Govt departments were implementing construction works, they have their own set of constraints and internal procedures, whereby they did not submit handover certificates in piecemeal. Govt departments executed the job in deposit mode which explicitly means that coal companies had to deposit the fund in advance. Deposit scheme entailing advance funding was the foremost condition put up by the Govt organisations before they accepted the offer of coal companies for toilet construction. That be the case, coal companies were dependent upon the systems and actions of Govt implementing agencies be it for obtaining UC or handing-over certificate or completion certificate. Delay was caused by Govt implementing agencies in submission of certificates although most of the toilets



were constructed by the time Audit was started by CAG team. Wherever such cases existed, the completion certificates could not be provided to audit.”

**75. In this regard ONGC replied as under:**

“All Completion certificates for toilets constructed / renovated by ONGC through M/s SISO have been shared with the Audit team. For toilets constructed by the State Governments, the FUC received from respective state Governments have also been provided to Audit team.”

**I. ABSENCE OF BASIC AMENITIES IN TOILETS DESIGNED BY CPSES**

**76.** Audit observed that as per the Handbook on SVA, a toilet unit should have one WC and three urinals. The toilets were also required to have hand washing facility. MoE had asked the CPSEs to ensure running water in the toilet. NHPC, PFC, ONGC and CIL (Subsidiaries-other than CCL) planned for these basic amenities but NTPC, REC, PGCIL and CIL (subsidiary-CCL) did not plan for one or more of these basic amenities, in the toilets.

**77. On being asked upon the reasons for not planning the above mentioned basic amenities in the toilets and whether CPSEs have since constructed the toilets equipped with the required units as per the Handbook on SVA, CIL in a written reply stated as under:**

“NBCC built 94% of the total toilets. Rest 6% implementation was done by State Government of Jharkhand (JEPC) and Odisha (OPEPA). The same design which was furnished by MoE was adopted by NBCC and final GFC drawings (Good For Construction drawing) were approved by CCL with all basic provisions such as urinals, hand wash facilities including washbasin (constructed by brick work and duly plastered) and water pipelines along with PVC water storage tank, etc. For toilets by JEPC and OPEPA, they followed their own Govt norms and guidelines and CCL’s role was limited to providing finances in deposit mode.”

## J. USE OF PREFAB STRUCTURES FOR BUILDING TOILETS

78. Audit scrutiny revealed that MoP/ MoC instructed the CPSEs that the toilets constructed under the Project be of either conventional (brick and mortar) or precast (concrete slabs) technology. MoP further directed the CPSEs to ensure that no prefabricated structures be used for constructing toilets. Yet, PFC, REC, NTPC and CIL (Subsidiary-NCL) used pre-fabricated structures in 42 *per cent* of the toilets constructed by them, which involved an extra expenditure of ₹ 150.46 crore, dilution in durability of toilets and non-compliance with Ministries" direction.

79. **On a specific query, whether the MoC have ensured that Coal companies have used the requisite technology for construction of toilets, CIL furnished the following:**

“Coal companies adopted two variants of construction- the conventional brick and mortar type and pre-fabricated type. Most of the toilets were constructed in first variant i.e. brick-n-mortar. Set of Designs and Layouts provided by MoE, which was based on enrolment in schools, was used majorly. In case of toilets executed by State Govts, they followed their own design/ norms.Regarding the second variant i.e. pre-fab, as per minutes of the meeting (**Annexure E**) held on 27/10/2014 at New Delhi under the Chairmanship of Hon“ble Minister of Power, Coal & NRE to review the progress of construction of toilets, point no. 2 (viii): *“The PSUs may choose the size/ design and the method of construction (including pre-cast simple modules) depending upon the specific local requirement in consultation with MHRD. The PSUs could also consider evolving 3-4 (as may be required) standard designs for pre-cast modules for achieving economies of scale.”*NCL got 77% of toilets built on pre-fab design. In this regard, it is to apprise that Ministry of Housing and Urban Poverty Alleviation nominated Hindustan Prefab Limited (A Govt of India Enterprise) as nodal agency for construction of Prefab Toilets on cost deposit basis through nomination being a CPSU vide Office Memorandum dated 25th Sept. 2014. On the basis of the above OM, NCL entered into a MoU with HPL. The same was informed to MoC and MoE during review meetings held time to time through Video Conferences. Matter was also brought to the notice of State Govt in the

review meetings held at Bhopal. Stage wise photograph of prefab toilets with solid wall panel was uploaded in MoE website.”

**K. AWARD OF CONTRACTS ON NOMINATION BASIS WITH HIGHER IMPLEMENTATION CHARGES**

**80.** Audit found that as per directions of CVC, the award of contracts on nomination basis was to be resorted to only under exceptional circumstances. MoP/ MoC also directed (21 November 2014) their CPSEs that the work be awarded following competitive bidding process only. Four CPSEs viz. PFC, PGCIL, ONGC, and CIL (subsidiaries NCL, CCL and SECL) outsourced the Project implementation work, including award of contracts, to other agencies while REC entrusted the work to its wholly owned subsidiary. The appointment of implementing agencies was done on nomination basis which was not in accordance with CVC/ MoP/ MoC directions. Further, the agencies were paid implementation charges at 10 to 15 *per cent* of completion cost which were high as compared to 2.5 to 3 *per cent* paid to State Government Agencies (SGAs) and involved an extra expenditure of ₹ 49.30 crore.

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**82. When asked about the criteria that was followed to engage agencies, CIL in a written reply dt 09.11.2021 replied as under:**

“Considering the herculean nature of the task, it was essential to engage such agencies who were competent enough to complete it within the allotted timeline. The tenders/ EoI were framed accordingly and after a process of due

diligence and prudence check, work was entrusted mostly to reputed Govt construction companies/ departments such as NBCC, CPWD, NPCC, HPL etc. Subsequently, as the time progressed and the scheduled date of completion came closure, it was found that the deadline would not be met with the progress made till that time. The Government was constantly following up the progress. Therefore, based on internal discussions jointly with State Govt and Ministry, State Govt agencies such as Rajya Shiksha Kendra (MP), Odisha Primary Education Program Authority (OPEPA) were requested to undertake construction works.”

**83. On being asked the reasons for not following the directions of the Ministry for awarding the work through competitive bidding not followed by CIL (subsidiaries NCL, CCL and SECL), CIL furnished the following reply:**

“**CCL:** The matter was being monitored and the progress was being reviewed at the highest echelons of Govt. Since it was a task hitherto *unchartered* and there was a strict *uncompromising* timeline, CCL invited offers from two CPSEs namely NBCC Ltd and Hindustan Prefab Limited (HPL). It so happened that, HPL did not submit bid for all types of toilets and the rate quoted by it for one type of toilet was approximately 0.3% higher than that quoted by NBCC for corresponding type. The toilets under scope were remote locations of four states, many of them in LWE affected districts. Factoring in the aspects of deadline for completion, geographically spread (four States), and remoteness and to save time on retendering, competent approval was obtained for assigning the job to NBCC. It may be noted that, NBCC was notified explicitly in the year 2014 as a Public Works Organization covered under revised Rule 126(2) of GFR by the Ministry of Urban Development vide OM dtd 30th June 2014 (**Annexure G**). As per the said OM, Government Departments/ PSUs and Autonomous Bodies can award the works to NBCC on nomination basis. So, it was permissible as per the extant Rules at that point of time. It may be noted that, NBCC is a PSU under the Urban Development Ministry and a technically competent entity with strong credentials in the domain of construction works.

**NCL:** Hindustan Prefab Limited (A Govt. of India Enterprise) was nominated as nodal agency for construction of Prefab Toilets on cost deposit basis through

nomination being a CPSU vide Office Memorandum dated 25th Sept 2014 of Ministry of Housing and Urban Poverty Alleviation. On the basis of the above office memorandum, NCL entered into a MoU with HPL for construction of toilets in the assigned schools. Accordingly, HPL had invited tender of different packages of the total work and awarded to L1 bidders through open tender only at competitive price. It is to mention here that as per the Annual Report 2014-15 of the Ministry of Housing & Urban Poverty Alleviation, the major projects awarded to HPL during FY 2014-15 include construction of toilets in schools in various part of the country for different leading PSUs amounting to over ₹ 350 crore for construction of over 15,000 toilets blocks in schools. This goes on to appreciate that other PSUs have also booked the order of toilets to HPL.

**SECL:** SECL awarded the contract to a central PSU namely-Ircon Infrastructure Services Limited, a Govt of India undertaking. The entity built 1227 toilets which was 10% of the total toilets. There were pressing circumstances driven by aspects like strict timeline, not many organisations ready to take up huge number of toilets, and geographical spread (3 States) creating reluctance among local contractual firms. The way-out was to distribute the work among credible agencies having proven credentials so that no single entity is burdened with scale and numbers. The central idea was to complete the toilets within the timeline. The matter was looked from the perspective of National commitment and as a matter of prestige for the Nation.”

**84. In this regard ONGC replied as under:**

“The relevant provisions of the Companies (CSR Policy) Rules, 2014 is reproduced below:

“4(2) The Board of a Company may decide to undertake its CSR activities approved by the CSR Committee, through a registered Trust or a registered Society or a Company established by the Company or its holding or subsidiary or associate company under Section 8 of the Act or otherwise”. The work executed by ONGC was as per the Companies (CSR Policy) Rules 2014. ONGC has its own Board approved Manual / CSR procedure for implementation of CSR Projects and ONGC MM Manual does not specifically stipulate any provision for CSR activity. Letter from Chief MM dated 16-10-2018

regarding this is being shared again(**Annexure-1**).However ONGC is in the process of reviewing the CSR Manual to assess the need for making such change.

**85. When asked whether any analysis was made for comparing the implementation charges paid to the State Government Agencies and other implementing agencies, CIL replied as under:**

“**CCL:** Scrutiny was done for estimates submitted by NBCC and HPL and NBCC was chosen as PMC because of higher rate quoted by HPL. Work was awarded to NBCC whose rates were lower compared to HPL. State Government agencies (OPEPA and JEPC) were assigned work in Odisha and Jharkhand respectively which could not be taken up by NBCC. Justification for the rates of NBCC are as under:

- NBCC constructed 8 different types of toilets with all basic amenities. Hence, considering the type and specification followed by NBCC, cost per toilet adopted by state governments and cost incurred by NBCC were not in comparable terms as different drawing and design were adopted by State Govt agencies.
- Most locations of toilets allotted to NBCC were scattered in remote and mostly LWE affected areas widely scattered in four states (Jharkhand, Chhattisgarh, UP and Odisha). Hence, overheads and administrative expenditure were more.
- Further, toilets were to be completed in tight time schedule.
- At the time of MoU, service charge of NBCC was 4.944% which increased to 5.8% at the time of award from NBCC to its contractors and @6% during execution.
- Service tax on PMC was considered NIL in estimated cost, @14.5% as per award by NBCC to its contractors and @15% during execution through NBCC.

**NCL:** The implanting agencies for NCL were a PSU & State Govt. agency and as such the implementation charges paid were not compared. HPL was the nodal agency identified by Ministry of Housing and Urban Poverty Alleviation. Considering the vast no. of toilets to be constructed within very limited time which were spread over vast geographical area and many inaccessible remote locations, the need of comparing was not considered to be prudent.

**SECL:** Cost per toilet for different agencies is submitted below:

Executing Agency and its type	No. of toilets	Per unit cost (₹ Lakhs)
SECL through open tendering	1266	2.758
Ircon ISL as a PMC Partner of SECL	1727	1.119
MP state Government/ District authority	1918	1.179
CG State Government/ District Authority	2987	1.244
OPEPA	4427	1.58

From the above, it is seen that per toilet cost for Ircon ISL is less than that of State Government Agencies.”

**86. On a similar query, ONGC replied as under:**

“Ministry of Drinking Water and Sanitation, Government of India in February, 2014 had done empanelment of National Level NGOs based on Expression of Interest for Implementation of CSR Projects in field of Water and Sanitation. After scrutinizing the work of all voluntary organisations, their contribution to sanitation sector, MoDWS had empanelled 33 such organisation in which M/s SISSO was placed at number one. The rates charged to ONGC are lowest charged by them to any organization for similar scope of works and locations. They take 15% Implementation Charges from every organization and an undertaking was taken that the rates charged to ONGC are bare minimum

charges. The charges include supervision / administrative / implementation charges since they do not view it mere construction project but involve themselves at every stage right from motivation, education, communication, design, estimation, implementation, monitoring, follow ups including post project 1 year warranty, etc. Further, ONGC negotiated with M/s. SISSO for making final payment for ₹98.11 Cr. against its claim of ₹ 109 Cr. As far as construction / renovation of toilets through state agencies, the charges have been paid as per the request from respective State Governments. The amount was different for different states, based on their design, facilities included and state SOR rates.”

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## **PART II**

### **OBSERVATIONS / RECOMMENDATIONS OF THE COMMITTEE**

The Committee note that norms and standards for a school under the Right of Children to Free and Compulsory Education Act 2009 (RTE Act) prescribed separate toilets for boys and girls. To achieve the objective of separate toilets for boys and girls within a year, Ministry of Human Resources Development (MHRD) launched on 1 September 2014, the Swachh Vidyalaya Abhiyan (SVA) and sought cooperation of other Ministries to impress upon the Central Public Sector Enterprises (CPSEs) under their administrative control to participate in the project for construction of toilets in government schools. 53 CPSEs participated in this project and constructed 1,40,997 toilets as per information furnished by Ministry of Education (MoE), Ministry of Power (MoP), Ministry of Coal (MoC) and Ministry of Petroleum & Natural Gas (MoPNG) extended significant support through CPSEs under their administrative control. Seven CPSEs of these three Ministries constructed more than 5,000 toilets each and , therefore, Audit examined the records pertaining to construction of toilets by these seven CPSEs i.e. NTPC, PGCIL, NHPC, PFC, REC, ONGC and CIL and its seven subsidiaries and also conducted physical survey of a sample of 2,695 toilets across 2048 schools in 15 States and inter-alia found instances of non-existing and partially constructed toilets; toilets constructed, but not in use;lack of running water and other facilities;absence of basic amenities in toilets designed by CPSEs etc. Based on their interaction with these PSUs, the MoP, MoC, MoPNG and Ministry of Education and the written replies received from them, the Committee have recorded their observations and recommendations on issues contained in the audit report that merit consideration in the succeeding paragraphs.

#### **1. OBJECTIVE OF HAVING SEPARATE TOILETS FOR BOYS AND GIRLS IN ALL SCHOOLS**

The Committee note with concern that the initiative to achieve the objective of having separate toilets for boys and girls in all schools in the

country within a year i.e., by 14th August, 2015 remained to be met as only 70 per cent of the work towards achievement of the target was reported completed by Audit . Observing that in pursuance to the Section 19 of the Right to Free and Compulsory Education Act which was passed in Parliament in 2019 by amending the Constitution prescribing for construction of separate toilets for boys and girls in schools for each and every school, the Government have taken up the ambitious plan to materialize calling upon the corporate sector to give priority to this national endeavour as part of their Corporate Social Responsibility, the Committee pursued the matter vigorously with the implementing Ministries/CPSUs to expedite and complete the work in a time bound manner by giving top priority. The Committee note from the information furnished by the Ministries concerned that upto 30<sup>th</sup> June 2023, besides completing construction of over 79000 toilets by CPSEs, repairing work of the toilets found dysfunctional have been taken up by all CPSEs. The Committee exhort the Ministry/CPSEs to take time bound initiatives for this national endeavour and ensure completion of the work on top priority.

## **2. Monitoring Mechanism / Lack thereof**

Audit findings revealed that out of 2,695 toilets in the audit sample, the CPSEs did not construct 83 toilets, though these toilets were identified by them for construction. In respect of remaining 2,612 toilets which were reported by CPSEs to have been constructed, 200 toilets were not found constructed in the respective schools and 86 toilets were found to be only partially constructed. Further, out of 1,967 co-educational schools surveyed by Audit, 99 schools had no functional toilets while 436 schools had only one functional toilet. As regards the Monitoring mechanism put in place to ensure that all toilets which were identified and approved for construction were actually constructed, the Committee find that various methods have been adopted by the CPSEs/Ministries. While Ministry of Coal /CIL reported formation of monitoring teams which remained on field during the project, provision for Technical audit and a separate SVA cell was made in case of CCL and MCL respectively: Ministry of Power uploaded stage wise photos on Vidyut India portal developed

by it; Ministry of Petroleum and Natural Gas /ONGC resorted to identifying Senior Executives from ONGC as State Coordinators for overall monitoring of the project Swachh Vidyalaya Abhiyan and creation of Ground Level Facilitation Team (GLFT) from various work centres for regular site visits and close monitoring of the construction of the toilets. The Committee while noting that non-existing and partially constructed toilets constituted 11 per cent of toilets surveyed and that provision for separate toilets for boys and girls could not be made in 27 % of the schools surveyed opine that the monitoring measures adopted by these PSUs were not adequate to ensure that the objectives were met. The Committee are of considered opinion that a monitoring committee with stakeholders from all the Ministries under the aegis of Ministry of education involved may be constituted to assess whether the PSUs have constructed toilets as per their targets and also to review whether the progress on ground has been satisfactory to ensure that the objectives of the SVA are achieved.

3. The Committee while noting that Ministry of Power have launched a web portal [vidyutindia.in](http://vidyutindia.in) in addition to MoE's portal for online monitoring by Geo-tagging of the sites and the photos of the toilets, recommend that the same be emulated by the other ministries which will help them in targeted monitoring.

4. Further, in this regard the Committee would also like to highlight that while most of the CPSEs have finished the exercise of Geo tagging of toilets, Ministry of Coal have stated that the process is in nascent stage and will be complete only by the mid of the year. The Committee recommend that Ministry of Coal should take earnest efforts to complete the Geo-tagging exercise in a time bound manner and apprise the status to the Committee. The Committee, further, recommend that to ensure that same images are not uploaded on the portals for monitoring, desire that Geo-tagged photos be cross checked using AI technology to ascertain duplicity of images and prevent the possibility. The Committee hope that using the duplicate image detection technology as is being used by a number of platforms, a flagging system may be created so as to better target inspection of Schools.

#### **5. Inspection Not Carried out**

The Committee note from the audit observation of giving incorrect figures of toilets constructed by CPSEs including CIL and its subsidiaries. In this regard, the Ministry of Coal /CIL stated that as fallout of frequent changes in target toilets, the targets of individual subsidiaries kept on changing till the last stage. With the final target being fixed at 10,546 on 21<sup>st</sup> July 2015 when only 25 days were left for targeted date of completion, and other reasons such as target changing frequently, toilets already existing, schools not functioning, schools with zero enrolment, District authorities authorized to change the toilets as per need of the hour. For instance, in Chhattisgarh, the Ministry of Coal admitted that the Coal Companies did construct the toilets reported by them, however, the locations might not match with MoE list. In case of Ministry of Petroleum and Natural Gas /ONGC, it has been reported that 5335 nos. of toilets constructed by the contractor were verified through Third Party Inspection. The Committee, while noting the reply of the Ministry of Coal that as fallout of frequent changes in target toilets, the targets of individual subsidiaries kept on changing till the last stage, are of the view that it was incumbent upon Ministry of Coal to ensure physical existence of the Toilets and to review their time bound construction during their project implementation Review Meetings along with ensuring prompt resolution of the issues being faced by CPSEs by taking up the same with the Ministry of Education.

6. The Committee while noting that different approaches were taken by the various CPSEs in carrying out inspection, desire to be apprised whether the provision of regular inspection envisioned in SVA was followed in spirit by the Ministries/CPSEs carrying out the construction.

#### **7. Mechanism to ensure regular maintenance**

The Committee note from Audit observation that despite the Administrative Ministries" direction to the CPSEs to maintain the toilets constructed by them for three to five years and book the annual expenses to their CSR budget and the norm for daily cleaning of the toilets at least once, proper maintenance/ sanitation was lacking in 1,812 out of 2,326 toilets. 715 out of 1,812 toilets were not being cleaned. 1,097 toilets were being cleaned twice in

a week to once in a month. In this context, the Ministry of Coal /CIL stated that under its existing CSR framework, primary focus of CIL and subsidiaries is on creation of needed infrastructure and after completion, the assets so created are handed over to the concerned local authority/Gram Panchayat/Govt. agency, who operates the asset and undertakes day-to-day Operation and Maintenance (O&M). The Committee note that the advisory on maintenance of toilets found mention in the meeting held on 27th Oct 2014 under the chairmanship of the then Minister of Coal, however, CIL neither while initiating the process for construction of school toilets, nor after receipt of revised toilet specifications from MoE complied with the same. The Ministry further added that MoE in a PIB press statement dtd 19<sup>th</sup> March 2018 on the subject- „Swachh Vidyalaya Initiative to ensure toilets in all Government schools“, have stated that they have advised State Governments to ensure maintenance. According to ONGC, they had one year warranty clause in the contract with the contractor and this was followed by on-ground Information, Education and Communication (IEC) Activities by Auroville Foundation over a period of 2 years. ONGC further stated that through these interventions, sense of ownership could be created for the toilets constructed, among various stake holders. The Committee are of the considered view that Swachta (Cleanliness) as in SVA cannot be considered to be achieved by merely constructing toilets unless these toilets are maintained properly. The Committee while taking note of the costs involved in maintenance of toilets and the challenges highlighted by Ministry of Coal / CPSEs under them, desire them to refer to the initiatives taken by ONGC as detailed above. The Committee keeping in view the hygiene and health benefits associated with usage of toilets, insist that the Ministries as well as CPSEs should own responsibility and dwell upon taking up innovative and novel measures to ensure that the toilets are maintained and are clean at all times. In this regard, the Committee while acknowledging the efforts of ONGC in creating an ecosystem and environment promoting practice of maintenance and good sanitation practices hope that similar initiatives will be taken by other CPSEs. The Committee further recommend that the committee of various stakeholders as recommended in preceding paragraphs may also deliberate on the various ways of maintenance of the toilets and then can bring out the best practices to enable PSEs to take a decision considering their limitations.

8. The Committee understand that accounting procedure for Madhyamik and Uchchatar Shiksha Kosh (MUSK) which has recently been approved by the O/o CAG and notified on 5<sup>th</sup> June, 2023 in the Gazette of Government of India stating that Madhyamik and Uchchatar Shiksha Kosh shall be maintained as a non-lapsable Reserve Fund in the non interest bearing section of the Public Account of India and the account thereof shall be administered and maintained by Ministry of Education, through Department of School Education & Literacy and Department of Higher Education. Further, all proceeds of the Education Cess shall be credited into Madhyamik and Uchchatar Shiksha Kosh after obtaining due approval of the Parliament through Demands for Grants. Taking cognizance of high Operation and Maintenance costs involved in maintaining the toilets, the Committee recommend that the Ministry of Education may consider allotting a certain percentage of sum for maintenance of toilets so that O&M activities of the toilets are not stalled for lack of funds.

9. Further, with a view to ensuring regular maintenance, provision of basic amenities and a dedicated stream of revenue for upkeep of toilets, the Committee desire that Ministry of Education may consider innovative ways such as partnership with NGOs along the lines of the Mid Day Meal Scheme, Grid connected Solar panels for water facilities using the infrastructure of toilets for advertisements for Government Schemes, and solar Rooftops etc for generating electricity under the solar power initiative.

10. The Committee note that out of 2,326 constructed toilets surveyed by Audit, 691 (30 per cent) were not in use mainly due to lack of running water, lack of cleaning arrangements, damages to the toilets and other reasons like use of toilets for other purposes, toilets locked up etc. The Committee note from the reply of the Ministry of Coal that coal companies have conducted third party Impact Assessment and also done sample survey and that the subsequent use depends upon the individual interest shown by the School authorities. Though all the completed toilets were handed over to the concerned school management committees, some of them might have fallen into disuse due to wear & tear and lack of maintenance & awareness by school authorities. The Committee also note that the operation & maintenance part was well taken care wherever the SMC/ Headmaster were acting responsibly and are proactive.

They were able to keep toilets in clean and tidy condition and under active operation. The Committee are of the considered view that access may be provided to District Administration to the portal created for monitoring the maintenance of toilets which may help in establishing responsibility on School Authorities for maintenance of Toilets and discouraging their usage in other purposes such as storage. The Committee also hope that since cleaning and upkeep of toilets has deep social ramifications, the Ministry may also, invite suggestions from various stakeholders on how to ensure maintenance and upkeep of toilets without resorting to the practice of manual scavenging. The Committee would also like to be apprised of the action being taken by CPSEs to ascertain that the toilets constructed by them are in use and the issues, if any, like lack of running water, lack of cleaning arrangements, damages to the toilets are timely addressed.

#### **Toilets constructed, but not in use – Behavioral campaign**

11. Considering that toilets in schools are not merely buildings to be constructed but also have major ramifications for the nation in terms of hygiene, for students, preventing female student dropouts due to lack of menstrual hygiene, containing spread of diseases as well as inculcating habits in future generations so as to eliminate the practice of open defecation, the Committee urge that a behavioral campaign may also be started by the Ministry of Education for children in the form of animated films so as to promote the use of toilets so constructed. The Committee trust that such animated films, by raising awareness, will promote use of toilets among students and discourage their use as spare rooms in school buildings by school authorities, and may, in time help in eliminating the practice of open defecation.

#### **12. Absence of basic amenities in toilets designed by CPSEs**

The Committee note that as per the Handbook on SVA, a toilet unit should have one WC and three urinals. The toilets were also required to have hand washing facility. MoE had asked the CPSEs to ensure running water in the toilet. NHPC, PFC, ONGC and CIL (Subsidiaries-other than CCL) planned for

these basic amenities but NTPC, REC, PGCIL and CIL (subsidiary-CCL) did not plan for one or more of these basic amenities, in the toilets. In this regard, CIL stated that NBCC built 94% of the total toilets. Rest 6% implementation was done by State Government of Jharkhand (JEPC) and Odisha (OPEPA). The same design which was furnished by MoE was adopted by NBCC and final GFC drawings (Good For Construction drawing) were approved by CCL with all basic provisions such as urinals, hand wash facilities including washbasin (constructed by brick work and duly plastered) and water pipelines along with PVC water storage tank, etc. For toilets by JEPC and OPEPA, they followed their own Government norms and guidelines and CCL's role was limited to providing finances in deposit mode. The Committee, while acknowledging the difficulty faced by CPSEs in compliance with approved norms in the States are of the considered view that Ministries concerned should impress upon the State Governments to direct the implementing agencies to give due sincerity to the cause of Swachh Vidyalaya Abhiyan and ensure that basic amenities necessary for usage of toilets are provided. The Committee, taking note of the matter, desire that Ministries of Coal, Petroleum and Natural Gas and Power also ascertain the reasons for non-construction of toilets as per requirements prescribed in SVA Handbook, by CPSEs as well as the subsidiaries under them.

13. In light of the fact that the CPSEs have the option, if they chose, to provide improvements in the toilet design as per MoE direction, the Committee recommend that designs for toilets should be made keeping in mind the geographical conditions of the region they are being constructed especially in far flung areas. The Committee further desire that since maintenance of toilets is an equally difficult task, designs permitting easy maintenance may be preferred. Further, with a view to ensuring proper hygiene for female students, the Committee desire that Ministry of Education consider including provision of menstrual hygiene products in the design for toilets constructed separately for girls.

14. Lack of running water and other facilities – Social Audit

The Committee note that as per SVA, the toilets were to be provided with running water, hand washing facilities and proper/ regular maintenance so as



to effectively change the behaviour of beneficiaries. During the survey, 1,679 out of 2,326 constructed toilets (72 per cent) were not found to have running water facility inside toilets. Further, hand washing facility was not available in 1,279 out of 2,326 constructed toilets (55 per cent). Audit also noticed defective construction of toilets, non-provision of foundation/ramp/staircase and damaged/overflowed leach pit, which led to ineffective use of toilets. Explaining reasons thereof, the Ministry of Coal/CIL replied that as per minutes of the meeting held under the Chairmanship of Hon<sup>ble</sup> Minister of Power, Coal & NRE *“The PSUs may choose the size/ design and the method of construction (including pre-cast simple modules) depending upon the specific local requirement.”* In majority of the toilets, design provided by MoE has been used. In some cases, minor variations have been made as per the actual feasibility and to save time (NCL opting for prefabricated toilets). As per Ministry of Petroleum and Natural Gas, this design was based on the toilet complex design on MHRD website. With a view to ensuring that the intended benefits of the Swachh Vidyalaya Abhiyaan reach the targeted beneficiaries, the Committee desire that to ascertain the effectiveness of design used and the usage of the toilets by the students, the Ministry of Education devise a robust mechanism to ensure conduct of Social Audits by Panchayati Raj Institutions and Urban Local Bodies. The Committee desire that a feedback mechanism may also be created to enable users and stakeholders to give their suggestions and feedback.

#### 15. Use of prefab structures for building toilets

The Committee note that MoP/ MoC instructed the CPSEs that the toilets constructed under the Project be of either conventional (brick and mortar) or precast (concrete slabs) technology. MoP further directed the CPSEs to ensure that no prefabricated structures be used for constructing toilets. Yet, PFC, REC, NTPC and CIL (Subsidiary-NCL) used prefabricated structures in 42 per cent of the toilets constructed by them, which involved an extra expenditure of ₹150.46 crore, dilution in durability of toilets and non-compliance with Ministries<sup>”</sup> direction. The Committee are aware of the time constraints being faced by the CPSEs in the wake of fulfillment of gargantuan targets and can comprehend that prefabricated structures might have helped in faster accomplishment of

targets. The Committee however, feel that due approvals in this regard should have been taken by the CPSEs from the concerned Ministries or Ministry of Education mainly on account of the fact that this initiative led to an extra expenditure of ₹150.46 crore. With a view to balance development and sustainability of the toilets so constructed, the Committee desire that use of prefab structures be limited to only rarest of the rare cases and only after proper approval are received for the same. The Committee also desire that such prefab structures should be selected keeping in mind that their material and design support long term sustainability and maintenance of these structures in remote areas. Additionally the Committee desire that Indian Companies/Startups may be given priority while opting for such prefab structures in future.

#### **16. Inadequacies in identification of schools**

The Committee note that the CPSEs were required to conduct the survey in identified schools before starting construction of toilets. PFC and CIL (Subsidiary-SECL) did not conduct the survey while other CPSEs which conducted the survey did not cover all the schools identified by them. As a result, they were not able to construct the required number of toilets and resources were not optimally utilized. The Committee are disappointed to note that for a scheme meant for the citizens at grassroots of the nation, views of the stakeholders were not considered. To ensure effectiveness of Swachh Vidyalaya Programme, the Committee recommend that Ministry of Education along with State Governments prepare a list of all Schools – Girls, Boys and Co-educational along with presence of functional toilets as per SVA Manual in those schools, so that this database of functional toilets and dysfunctional toilets may be used for future reference, in case the scheme is extended.

#### **17. Reporting of completion of toilets**

The Committee note that MoP/ MoC/ ONGC declared construction of 1,30,703 toilets by the selected seven CPSEs on time (i.e. 15 August 2015). However, as per MoE 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 these seven CPSEs was 1,19,530. Comparison of the two reported figures indicated that the figures for number of toilets completed were overstated by 11,173. According to CIL, the final numbers of toilets were communicated in the month of July when the deadline was to achieve the target was 15th August, 2015. Despite several constraints, coal companies made all the toilets functional by 15th Aug 2015. Later on, the construction work was fully completed, shortcomings were eliminated and the toilets were then handed over to the concerned SMC. It may be noted that the school authorities have taken possession of toilets only after rectification of the shortcoming pointed out by them. In case of ECL, report of construction/ repair of toilets was submitted by concerned district administration directly to MoE. ECL had informed about the final completion to CIL. In this regard, ONGC stated that Survey is being carried out through ONGC Foundation for all 7958 toilets to ascertain the current status of all the toilets. Current status of these toilets along with photographs through geo-tagging will be provided, consequent to the survey. The Committee, being aware of the time constraints, resource constraints, personnel constraints and the scale of the Swachh Vidyalaya Abhiyan, are nonetheless of the opinion that Monitoring cannot be diluted in such an important scheme having major socio-economic and health ramifications. The Ministries may also look into the issue of non-existing/ incomplete toilets, which have been claimed as constructed by other CPSEs. The misreporting regarding timely completion of toilets and discrepancies in figures of completed toilets may also be examined to ensure that the required number of toilets is available. The Committee desire that the Ministry of Education apprise them of the number of toilets constructed by each of the PSE as on 31.12.2023, the number of toilets geo-tagged and the timelines for the completion of the toilets being constructed.

**18. Completion of toilets constructed by CPSEs**

The Committee note that though the CPSEs reported completion of toilets, completion certificates were not provided to Audit in 60 per cent of cases. In the remaining 40 per cent where completion certificates were

provided, only 33 per cent cases had toilets completed within the due date. Audit noticed that the award activity by the seven CPSEs could be completed only by May 2015. Given that construction time of four months was needed, compliance of Government directive to complete all toilets by 15 August 2015 could not have been ensured by the CPSEs. The CPSEs had nevertheless reported completion of all the toilets by 15 August 2015 which was not actually the case. The Committee are surprised to note that even when the toilets were not constructed, they were reported to have been constructed. The Committee are of the considered opinion that not only are such practices violative of public trust but also cast doubts on the checks and mechanism being placed by Ministry(s) to ensure construction of these toilets. The Committee are also aware of the fact that Audit survey covered only around 2 per cent of total toilets constructed. To have better grasp of the extent to which the toilets were actually constructed on grass root levels and to highlight lapses at Administrative level (if any), the Committee desire that Ministry of Education carry out an independent third party survey to review/survey the remaining 98 per cent toilets and take appropriate action for rectification of deficiencies wherever arising.

**19. Award of Contracts on nomination basis with higher implementation charges**

The Committee note that as per directions of CVC, the award of contracts on nomination basis was to be resorted to only under exceptional circumstances. MoP/MoC also directed (21 November 2014) their CPSEs that the work be awarded following competitive bidding process only. Four CPSEs viz. PFC, PGCIL, ONGC, and CIL (subsidiaries NCL, CCL and SECL) outsourced the Project implementation work, including award of contracts, to other agencies while REC entrusted the work to its wholly owned subsidiary, REC Power Distribution Company Ltd. The appointment of implementing agencies was done on nomination basis which was not in accordance with CVC's directions. Further, the agencies were paid implementation charges at 10 to 15 per cent of completion cost which were high as compared to 2.5 to 3 per cent paid to State Government Agencies (SGAs). This involved an extra expenditure

of ₹49.30 crore. The Committee would like the Ministries concerned to look into the award of contracts on nomination basis with higher implementation charges and fix responsibility if the reasons are not justifiable.

20. As brought out in the preceding paragraphs, there have been a number of shortcomings which are indicative of lack of seriousness and lethargy owing to which the intended purpose of constructing toilets for school going girl children is not being served in the true sense. What is worrisome to note is that there have been instances of misreporting and misrepresenting the factual details relating to construction and operationalization of toilets by the various PSUs. The Committee, therefore, cannot help but recommend that appropriate remedial measures be taken to rectify the situations within a period of six months from now. It would also be essential to fix the responsibility on the officials concerned for misreporting and misinforming the factual details to the Committee. The Committee, in this regard, recommend that the observations/ recommendations made in the report, are acted upon with due seriousness. The Committee ordain to be informed of the measures taken in this direction in clear terms within the time frame of six months.

**NEW DELHI**  
**09 February, 2023**  
**20 Magha, 1945 (Saka)**

**ADHIR RANJAN CHOWDHURY**  
Chairperson,  
Public Accounts Committee

**CONFIDENTIAL****MINUTES OF THE SITTING OF THE PUBLIC ACCOUNTS COMMITTEE (2021-22)  
HELD ON 15<sup>th</sup> SEPTEMBER, 2021.**

The Committee sat 15 September, 2021 from 1500 hrs. to 170 hrs. in Room No. '53', Parliament House, New Delhi.

**PRESENT**

**Shri Adhir Ranjan Chowdhury** - **Chairperson**

## MEMBERS

## LOK SABHA

2. Shri Subhash Chandra Baheria
3. Shri Jagdambika Pal
4. Shri Vishnu Dayal Ram
5. Shri Rahul Ramesh Shewale
6. Dr. Satya Pal Singh
7. Shri Jayant Sinha
8. Shri Ram Kripal Yadav
9. Shri Pratap Chandra Sarangi
10. Shri GowdarMallikarjunappaSiddeshwara

**RAJYA SABHA**

11. Shri Shaktisinh Gohil
12. Dr. C.M Ramesh

## LOK SABHA SECRETARIAT

- |    |                         |                       |
|----|-------------------------|-----------------------|
| 1. | Shri T.G. Chandrasekhar | - Joint Secretary     |
| 2. | Shri Tirthankar Das     | - Director            |
| 3. | Smt. Bharti S. Tuteja   | - Additional Director |

**REPRESENTATIVES FROM Ministry of Power**

## LOK SABHA SECRETARIAT

- |                         |                       |
|-------------------------|-----------------------|
| Shri T.G. Chandrasekhar | - Joint Secretary     |
| Shri Tirthankar Das     | - Director            |
| Smt. Bharti S. Tuteja   | - Additional Director |

**Sl. No. Name Designation**

- 1. Shri Alok Kumar Secretary**
- 2. Shri Ashish Upadhyaya, Additional Secretary & Financial Adviser**
- 3. Shri S.K.G. Rahate Additional Secretary**
- 4. Shri Vivek Kumar Dewangan Additional Secretary**
- 5. Shri Mritunjay Kumar Narayan Joint Secretary**

6. **Shri Raghuraj Madhav Rajendran**  
**Joint Secretary**
7. **Shri Vishal Kapoor** **Joint Secretary**
8. **Shri Jithesh John** **Economic Adviser**
9. **Shri Ghanshyam Prasad** **Joint Secretary**

#### **REPRESENTATIVES FROM CPSES CONCERNED**

- | <b>Sl. No.</b> | <b>Name</b>                 | <b>Designation</b> |
|----------------|-----------------------------|--------------------|
| 1.             | <b>Shri Gurdeep Singh</b>   | <b>CMD, NTPC</b>   |
| 2.             | <b>Shri A.K. Singh</b>      | <b>CMD, NHPC</b>   |
| 3.             | <b>Shri K. Sreekant</b>     | <b>CMD, PGCIL</b>  |
| 4.             | <b>Shri Sanjay Malhotra</b> | <b>CMD, REC</b>    |
| 5.             | <b>Shri R.S. Dhillon</b>    | <b>CMD, PFC</b>    |

#### **REPRESENTATIVES FROM THE OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA**

1. **Ms. Dolly Chakraborty** - **Dy. CAG (Railways)**



2. Shri P.S Das - DG (Railways)
  
3. Ms. Kavita Prasad - DG (Commercial)
  
4. Shri Kartikaye Mathur - DG (Customs)
  
5. Shri S.V Singh - PD (PC)

2. At the outset, Hon<sup>ble</sup> Chairperson, PAC welcomed the Members and Audit Officers to the Sitting of the Committee, convened to have oral evidence of the representatives of the Ministry of Power and CMDs of CPSEs concerned on the subject, "Oral evidence of the representatives of Ministry of Power on the subject "Construction of toilets in schools by CPSEs" based on C&AG Report No. 21 of 2019 and also to consider and adopt Draft Reports on the following subjects: (i) "Functioning of Directorate of Estates" and (ii) "Excesses over Voted Grants and Charged Appropriations (2018-19)". The Chairperson also welcomed new Member, Shri v..... to the Committee.

3. The Committee firstly took up the Draft Reports on (i) "Functioning of Directorate of Estates" and (ii) "Excesses over Voted Grants and Charged Appropriations (2018-19)" for consideration and adoption. The Committee, after some deliberations, adopted the draft Reports with minor modifications. The Committee also authorized the Chairperson to finalise the aforesaid Reports on the basis of factual verification and present the same to the Hon<sup>ble</sup> Speaker/ Parliament.

4. The Chairperson then asked the Dy. C&AG to update the Committee on the action taken by the Ministry on the shortcomings pointed out and suggestions made by the Audit on the subject under examination. Dy. C&AG through a Power Point Presentation explained various related issues highlighting *inter-alia* the key Audit findings and response of the Ministry of Power thereto.

5. Members sought certain clarifications regarding the Audit findings which were replied to by the officials of C&AG.

6. Thereafter, the representatives of the Ministry of Power and CPSEs were called in.

7. The Chairperson then, welcomed the Secretary and officials of Ministry of Power and CMDs of PFC, NTPC, NHPC, REC and PGCIL. Impressing upon the witnesses to treat the proceedings of the Committee as confidential, the Chairperson asked representatives of Ministry of Power/ CPSEs to brief the Committee on the remedial action taken by the Ministry on the Audit observations.

8. The Secretary, Ministry of Power thereafter, while making Power Point Presentation gave a brief overview of the various related issues and the corrective action taken by the Ministry on the Audit observations since then.

9. Then, the Chairperson and Members of the Committee asked various questions which *inter-alia* included

10. The representatives of the Ministry of Power and CMDs of PFC, NTPC, NHPC, REC and PGCIL explained their position and responded to some of the queries raised on the findings of Audit.

11. The Chairperson asked the Ministry to furnish written replies to the queries raised by the Members as well as the list of points provided by the Committee Secretariat within 15 days. The Chairperson thanked the representatives of the Ministry of Power and CPSEs for appearing before the Committee and furnishing valuable information on the subject.

The witnesses, then, withdrew.

12. The Chairperson thanked the officials of the C&AG for assisting the Committee during the deliberations.

***A copy of the verbatim proceedings of the sitting has been kept on record.***

***The Committee then adjourned.***

**CONFIDENTIAL****MINUTES OF THE SITTING OF THE PUBLIC ACCOUNTS COMMITTEE (2021-22) HELD ON 21<sup>st</sup> OCTOBER, 2021,**

The Committee sat on 21 October, 2021 from 1100 hrs. to 1415 hrs. in Main Committee Room, Parliament House Annexe, New Delhi.

**PRESENT**

Shri Adhir Ranjan Chowdhury

Chairperson

**MEMBERS****LOK SABHA**

2. Shri Subhash Chandra Baheria
3. Shri Bhartruhari Mahtab
4. Shri Jagdambika Pal
5. Shri Rahul Ramesh Shewale
6. Shri Vallabbhaneni Balashowry
7. Shri Pratap Chandra Sarangi
8. Shri Gowdar Mallikarjunappa Siddeshwara

**RAJYA SABHA**

9. Shri Sukhendu Sekhar Ray
10. Dr. M. Thambidurai
11. Shri V. Vijayasai Reddy

**LOK SABHA SECRETARIAT**

1. Shri T.G. Chandrasekhar - Joint Secretary
2. Shri Tirthankar Das - Director
3. Smt. Bharti S. Tuteja - Additional Director

**REPRESENTATIVES FROM THE OFFICE  
OF GENERAL OF INDIA**

**THE COMPTROLLER AND  
AUDITOR**

<b>Sl. No.</b>	<b>Name</b>	<b>Designation</b>
1.	Shri R. G. Vishwanathan	Dy. CAG
2.	MS. Sangita Choure	Dy. CAG
3.	Shri Deepak Anurag	Dy. CAG
4.	Ms Ritika Bhatia	Director General
5.	Shri D. K. Sekhar	Director General
6.	Shri A. V. Singh	Principal Director

**REPRESENTATIVES OF THE MINISTRY OF EDUCATIONS (DEPARTMENT OF  
SCHOOL EDUCATION AND LITERACY**

<b>Si No</b>	<b>Name</b>	<b>Designation</b>
1.	Shri Santosh Kumar Sarangi	Additional Secretary
2.	Shri Maneesh Garg	Joint Secretary

**REPRESENTATIVES OF THE MINISTRY OF PETROLEUM AND NATURAL GAS/ONGC**

<b>Sl. No</b>	<b>Name</b>	<b>Designation</b>
1.	Shri Navneet Kothari	Joint Secretary(Marketing)
2.	Shri Subhash Kumar	CMD, ONGC

**REPRESENTATIVES OF THE MINISTRY OF COAL**

<b>Sl. No</b>	<b>Name</b>	<b>Designation</b>
1.	Dr. Anil Kumar Jain	Secretary (Coal)
2.	Shri Vinod Kumar Tiwari	Additional Secretary (Coal)
3.	Mrs. Nirupama Kotru	JS & FA
4.	Shri Animesh Bharati	Eco. Advisor

5.	Shri Bhabani Prasad Pati	Joint Secretary (Parliament)
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**REPRESENTATIVES OF COAL / LIGNITE COMPANIES**

<b>Sl. No</b>	<b>Name</b>	<b>Designation</b>
1.	Shri Pramod Agrawal	CMD, CIL
2.	Shri Vinay Ranjan	Director (P&IR), CIL
3.	Shri S.K.Gomasta	Director (T/CRD), CMPDIL
4.	Shri Sanjay Kumar	Director(Pers), WCL
5.	Shri Keshav Rao	Director(Pers), MCL
6.	Shri Goutam Chandra Dey	Director(Pers/Fin.), ECL
7.	Shri P.V.K.R. Mallikarjuna Rao	Director(Pers), CCU
8.	Shri R.N. Dubey	Director(Pers/Fin.), NCL
9.	Shri N. Balram	Director (PAW), SCCL
10.	Shri R. Vikraman	Director (HR), NLCIL
11.	Shri S.M. Choudhary	Director(Fin!Pers), SECL

2. At the outset, Hon'ble Chairperson, PAC welcomed the Members and Audit Officers to the Sitting of the Committee, convened to have oral evidence of the representatives of the Ministry of Education (Department of School Education and Literacy) and Ministry of Petroleum and Natural Gas/ ONGC on the subject, "Construction of toilets in schools by CPSEs" based on C&AG Report No. 21 of 2019 and also to consider and adopt draft Action Taken Report (17th Lok Sabha) on action taken by the Government on the Observations / Recommendations of the Committee contained in their 135<sup>th</sup> Report (16<sup>th</sup> Lok Sabha) on the subject "Acquisition and Development of Land by DDA".

3. The Chairperson then, asked the officers of C&AG to update the Committee on the action taken by the Ministry of Petroleum and Natural Gas/ ONGC on the shortcomings pointed out and suggestions made by the Audit on the subject under examination. The officers from the Audit through a Power Point Presentation explained various related issues highlighting *inter-alia* the key Audit findings and response of the Ministry thereto.

4. Members sought certain clarifications regarding the Audit findings which were replied to by the officials of C&AG.

5. Thereafter, the representatives of the Ministry of Petroleum and Natural Gas/ ONGC and Ministry of Education (Department of School Education and Literacy) were called in.

6. The Chairperson in his Introductory remarks pointed out that Audit examined the records pertaining to the construction of toilets by ONGC and conducted physical survey of a sample of toilets constructed in schools in 15 States and found a number of discrepancies like, non-existence and partially constructed toilets, unused toilets, lack of running water and other basic facilities, poor hygiene and maintenance of toilets etc. Audit had also found inadequacies in identification of schools before starting construction of toilets and over stating of the number of completed toilets, delay in completing construction of toilets etc. Audit also noticed the use of pre-fabricated structures in constructing toilets in contravention to the direction of the Ministries and appointment of implementing agencies on nomination basis in contravention to CVC's directions. Impressing upon the witnesses to treat the proceedings of the Committee as confidential, the Chairperson asked the representatives of Ministry of Petroleum and Natural Gas/ ONGC to brief the Committee on the remedial action taken by the Ministry on the Audit observations.

7. The representative of Ministry of Petroleum and Natural Gas sought permission for making a Power Point Presentation by CMD, ONGC, which was agreed to by the Chair. During the Power Point Presentation, the representative gave a brief overview of the various related issues and the corrective action taken by the Ministry/ ONGC on the Audit observations.

8. Then, the Chairperson and Members of the Committee asked various questions which *inter-alia* included factors responsible for non-achievement of targets assigned to ONGC for construction of toilets; monitoring mechanism put in place to ensure that all the toilets which were identified and approved for construction were actually constructed; reason for non-inclusion of clause for maintenance of toilets constructed by ONGC in MoU contracts entered into; reason for failure to provide funds for maintenance of toilets to school management or district or State education departments; reasons for non-imposition of penalties for delays in construction of toilets on implementing agencies; the extent of fund resources contributed and spent by ONGC since 2014 in the Swachh Bharat Kosh which has been launched for improving the sanitation facilities in schools and educational institutions; whether details of exact places of constructed schools are available with the Ministry/ONGC to undertake surveys; details of total budgetary allocations made and utilised by ONGC since 2014 for Swachh Vidyalaya Campaign; monitoring through geotagged photographs of the completed toilets as adopted by ONGC; how accountability has been established for non-construction of identified toilets; reason for non-observance of the

directions of the Ministry for awarding the work through competitive bidding by ONGC, comprehensive mechanism if any, put in place to rectify the deficiencies and make the SVA progress, status report if any available with the Ministry of Education on provision of sanitation facilities, hygiene facilities in all the schools of the Country; any effort made to ascertain the requirement of toilet-student ratio; whether Ministry of Jal Shakti was approached to strengthen water and sanitation infrastructure in Government schools.

9. The representatives of the Ministry of Petroleum and Natural Gas and ONGC apprised the Committee about the status of corrective action being taken by them which *inter alia* include plan for conducting fresh inspection and surveys of the toilets constructed by them, inquiry into the reports of non-existent toilets, third party evaluation of completed toilets by engaging an agency, monitoring of the construction activities through geo-tagged photographs and addressing issues of poor maintenance of toilets, etc.

10. The Chairperson asked the Ministry to furnish written replies to the queries raised by the Members as well as to the list of points provided by the Committee Secretariat within 15 days. The Chairperson thanked the representatives of the Ministry of Petroleum and Natural Gas and ONGC for appearing before the Committee and furnishing valuable information on the subject.

The representatives of the Ministry of Petroleum and Natural Gas and ONGC, then, withdrew.

11. The Chairperson then asked the officers of C&AG to update the Committee on the action taken by the Ministry of Coal on the shortcomings pointed out and suggestions made by the Audit on the subject under examination. The officers from the Audit through a Power Point Presentation highlighted the main Audit observations and response of the Ministry of Coal thereto.

12. Members sought certain clarifications regarding the Audit findings which were replied to by the officials of C&AG.

13. Thereafter, the representatives of the Ministry of Coal were called in.

14. The Chairperson then, welcomed the Secretary, Ministry of Coal and Additional Secretary, Ministry of Education (Department of School Education and Literacy) and their colleagues. In his Introductory remarks, the Chairperson, PAC outlined the audit findings with respect to the toilets constructed/ reported to have been constructed by the Ministry of Coal / coal sector CPSEs like non-existent and partially constructed toilets, unused constructed toilets, lack of running water and other basic facilities, poor hygiene and maintenance of



toilets etc. The Chairperson, PAC added that Audit had also noticed inadequacies in identification of schools before starting construction of toilets and over stating of the number of completed toilets, delay in completion of toilets besides the use of pre-fabricated structures in constructing toilets which is in contravention to the direction of the Ministries and appointment of implementing agencies on nomination basis in contravention to CVC's directions. Impressing upon the witnesses to treat the proceedings of the Committee as confidential, the Chairperson asked the representatives of Ministry of Coal and Ministry of Education (Department of School Education and Literacy) to brief the Committee on the remedial action taken by them on the Audit observations.

15. Thereafter the representatives of the Ministry of Education made a small presentation highlighting *inter alia* the status of action taken note received from the Ministry of Coal on the audit findings and follow-up action taken by them. The Secretary, Ministry of Coal, thereafter, while making a Power Point Presentation briefed the Committee about the various related issues and the corrective action taken by the Ministry on the Audit observations.

16. Then, the Chairperson and Members of the Committee asked various questions to the representatives of both the Ministries viz. the Ministry of Coal and Ministry of Education (Department of School Education and Literacy) which *inter-alia* included efforts being made to achieve the assigned targets; mechanism available to complete the survey of remaining 98 per cent of the schools by the Ministry/ coal sector CPSEs; details of schools where toilets were constructed during the last five years; reason for non-inclusion of any clause for maintenance of the toilets in the MoUs reached with the contractor; reason for not raising the issue of budget constraints if any faced by the coal sector CPSEs, reason for outsourcing project implementation works including award of contract to other agencies on nomination basis and paying higher implementation charges; monitoring mechanism put in place to ensure that all the toilets which were identified and approved for construction were actually constructed; how utilisation certificates were issued without completion of toilets and whether any responsibility were fixed against the erring officials; reason for failure to identify the location where toilets were constructed; whether monitoring through geo-tagged photographs of the completed toilets was done by the coal sector CPSEs; how accountability has been established for non-construction of identified toilets; reason for not following the directions of the Ministry for awarding the work through competitive bidding; initiatives taken by the Ministry of Education to live up to the call of the Prime Minister of India to have separate toilets for boys and girls within a year in all schools; essential elements of Swachh Vidyalaya Abhiyan (SVA) launched by the Ministry of Education on 1st September, 2014, criterion followed by Ministry of Education before allotment of area/ State and the number of toilets to be constructed by various CPSE; role assigned to the Administrative Ministry in this regard; whether the Administrative Ministry was consulted before finalization of

the mechanism by Ministry of Education; why wrong information about the construction / functionality of toilets was given; whether any inspection was carried out to ascertain the functionality of toilets.

17. The Secretary, Ministry of Coal assured the Committee that the observations of the Committee would be complied fully and with the survey reports being available with all the coal companies shortly, best efforts will be made to meet the objective of the programme.

The witnesses, then, withdrew.

18. The Committee then took up the draft Action Taken Report (17th Lok Sabha) on action taken by the Government on the Observations / Recommendations of the Committee contained in their 135<sup>th</sup> Report (16<sup>th</sup> Lok Sabha) on the subject "Acquisition and Development of Land by DDA" for consideration and adoption. The Committee, after some deliberations, adopted the draft Report without any modification. The Committee also authorized the Chairperson to finalise the aforesaid Report on the basis of factual verification and present the same to the Hon'ble Speaker/ Parliament.

19. The Chairperson thanked the officials of the C&AG for assisting the Committee during the deliberations.

***A copy of the verbatim proceedings of the sitting has been kept on record.***

***The Committee then adjourned.***