



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

**Report of the
Comptroller and Auditor General of India
on
Implementation of Jal Jeevan Mission
in Rajasthan
For the period ended March 2024**

**Government of Rajasthan
Report No. 4 of 2026
(Performance Audit)**

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Preface

This Report for the year ended 31 March 2024 has been prepared for submission to the Governor of the State of Rajasthan under Article 151 of the Constitution of India.

The Performance Audit on ‘Implementation of Jal Jeevan Mission in Rajasthan’ is conducted under the Comptroller and Auditor General’s (Duties, Powers and Conditions of Service) Act, 1971 as amended from time to time.

The Report contains the results of Performance Audit covering the period from August 2019 to March 2024.

The Performance Audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

Executive Summary

Executive Summary

Introduction

Access to clean drinking water is a basic necessity of human beings. It is one of the most essential requirements of life. Rajasthan is the largest State in the country, covering 10.40 *per cent* of the total geographical area of the country. The total surface water resources in the State account for only 1.16 *per cent* of the country's total surface water resources. Scanty rainfall and excessive use of groundwater for irrigation and drinking purposes have caused depletion of groundwater to an alarming level.

Jal Jeevan Mission (JJM) is the flagship scheme launched on 15 August 2019 to provide Functional Household Tap Connections to every rural household. At the time of the launch, 96,06,728 households in Rajasthan were targeted to be provided with Functional Household Tap Connections under JJM. As on 07 January 2025, a total of 47,65,980 households (49.61 *per cent*) have been provided with Functional Household Tap Connections, and 48,40,748 households (50.39 *per cent*) remained to be covered.

Output-Outcomes Framework of Jal Jeevan Mission

In Jal Jeevan Survekshan, Rajasthan ranked between 30th and 34th among the 34 States and Union Territories during the period from October 2022 to March 2024. As on April 2024, over half of Rajasthan's water quality-affected habitations remain uncovered under JJM, with slow progress in vulnerable tribal areas, aspirational districts, backward blocks, schools and Anganwadi centres. Though Rajasthan achieved relatively higher coverage of Functional Household Tap Connections in health centres (73.68 *per cent*), *Panchayat Ghars* (87.27 *per cent*), and *Ashramshalas* (66.00 *per cent*), the coverage of schools (41.12 *per cent*) and *Anganwadi* centres (44.80 *per cent*) remains low. The low Functional Household Tap Connections coverage was primarily caused by delays in awarding the works, delays in completing the Regional Water Supply Schemes, and low utilisation of available funds, *etc.*

As of January 2025, only one out of 302 blocks of Rajasthan achieved 'Har Ghar Jal' certification status. Further, only 400 GPs (3.56 *per cent*) and 4,254 villages (10.05 *per cent*) had been certified as achieving 'Har Ghar Jal' certification status in the State. This shows slow progress in certification across the State.

The State had not made any provision for installing HH meters under the JJM. Consequently, there is no mechanism to monitor the actual quantity of water supplied to households. No evaluation study was conducted by the State Water and Sanitation Mission (SWSM) for the impact assessment of JJM on health conditions of rural communities, empowerment of women, dropout rate of girls from school and increase in employment.

Despite clear guidelines, the State Government did not institutionalise any mechanism for social audits in villages covered under JJM. Neither any guidelines/instructions were issued, nor any third party/NGO was nominated to conduct social audit.

Recommendations:

- *The State Government may give priority to water quality-affected habitations, Particularly Vulnerable Tribal Groups (PVTG) areas, aspirational districts, schools, and Anganwadi centres through a time-bound action plan with periodic review.*
- *The State Government may direct the Executive Committee of the State Water and Sanitation Mission (SWSM) to commission independent evaluation studies at defined intervals, covering health outcomes, reduction in drudgery, school attendance of girls, and livelihood impacts, as envisaged in the JJM Operational Guidelines.*
- *The State Government may ensure installation of functional flow meters/household meters and conduct regular evaluation studies and social audits to improve monitoring and accountability.*
- *The State Government may issue detailed guidelines for the conduct of social audits under JJM, clearly defining the scope, frequency, roles of Gram Panchayats/VWSCs, and reporting formats.*

Planning and Monitoring

In 24 out of the selected 28 villages, the Village Action Plans were prepared between 19 days and 17 months after the schemes were approved by the State Level Scheme Sanctioning Committee, thereby defeating the very purpose of bottom-up planning. These timelines indicate an absence of planning at the village community level.

The State Water and Sanitation Mission did not implement essential policies relating to incentives, O&M and discouraging wastage of water. The District Water Sanitation Mission also did not carry out mandated key functions in the selected villages, such as making provisions for source sustainability and greywater management. Village Water Sanitation Committee was not constituted in 3,910 villages (9.32 *per cent*) in the State as of April 2024. Further, out of 12 completed projects of the selected villages, only two schemes were handed over to Village Water and Sanitation Committees, and only 10 selected villages achieved the prescribed minimum service delivery level of 55 lpcd. Also, community contribution was not collected in 13 of the selected villages, and the collected contribution was not utilised by the Village Water and Sanitation Committees in the other 13 of the selected villages. Out of the selected villages, training on Field Test Kits for water quality testing was not provided to women in 21 villages, and quality testing of the source was not conducted in 17 villages.

Recommendations:

- *The State Government may ensure timely preparation of Village Action Plans before DPR approval and community participation in scheme design and implementation.*
- *The State Government may ensure finalisation of key policies on O&M, user tariffs, and incentive/disincentive mechanisms without delay.*

- *The State Government may ensure proper constitution of VWSCs with mandated representation, training in financial management and water quality testing, and empowerment to undertake regular social audits.*

Post-Operational Management and Sustainability

During 2017-24, the number of over-exploited blocks, categorized on the basis of replenishment of ground water, increased from 185 (62.71 *per cent*) to 214 (70.86 *per cent*), and the number of safe blocks decreased from 45 (15.25 *per cent*) to 37 (12.25 *per cent*), representing a worrying trend. With only 12.25 *per cent* of blocks remaining in the safe category as of 2024, the State faces serious risks to its long-term water security, underscoring the need for strengthened groundwater recharge, regulated abstraction, and systematic monitoring to support sustainable water use. Water and energy audits were not conducted by the Department for any of the rural water supply schemes. As a result, critical insights into water losses due to leakages, unauthorised or illegal withdrawals and inefficiencies in energy usage could not be identified and prevented.

In nine groundwater-dependent selected villages, there was either no provision for recharge structures or the structures were not constructed. The absence of planning and implementation of source sustainability measures under the JJM, particularly for groundwater-based schemes, reflects non-adherence to the prescribed guidelines. Not providing recharge structures in villages dependent on tube wells, including non-execution of approved provisions, exposes water supply systems to the risk of source depletion. This undermines the long-term reliability of the drinking water supply, increases vulnerability to seasonal shortages, and compromises the sustainability objectives of the Mission.

Further, only 858 schemes (30.81 *per cent*) under JJM were handed over to the respective VWSCs for further Operation and Maintenance (O&M) in the State. Moreover, no water tariff structure and billing system were established for rural water supply schemes to recover O&M costs.

Against the targeted 45,000, 25,890 people (57.53 *per cent*) were selected as *Nal Jal Mitras* for managing O&M of water supply scheme. Besides, the State also failed to leverage technological advancements for improving the efficiency, monitoring, and sustainability of water supply schemes under JJM.

Recommendations:

- *The State Government may institutionalise periodic water and energy audits for rural water supply schemes, beginning with high-consumption and groundwater-based schemes, and use audit findings to reduce losses and optimise operating costs.*
- *The State Government may introduce a graded water tariff framework for rural water supply schemes, supported by metering or proxy measurement mechanisms, and set annual targets for the collection of O&M charges by VWSCs.*

- *The State Government may finalise and notify a comprehensive O&M policy with clear roles, funding arrangements, and timelines, and ensure time-bound handover of completed schemes to VWSCs after certifying readiness in terms of manpower, finances, and training.*
- *The State Government may accelerate training and certification of Nal Jal Mitras to cover all Gram Panchayats, and link their deployment to post-handover O&M support to ensure uninterrupted and sustainable water supply services.*

Financial Management

During 2019–25, underutilization of central funds led to a short release of ₹ 29,145.92 crore (70.38 *per cent*) of the central share to the State, against the total allocation of ₹ 41,414.24 crore of the central share. Payments were processed *via* the Sanchalan Portal of the State Government, rather than directly through PFMS. Moreover, details of transactions were uploaded to the PFMS portal later, breaking real-time monitoring. Additionally, the SNA account was not mapped to PFMS, and the EAT module was also not utilised, resulting in a ₹ 929.72 crore (as on 14 February 2025) discrepancy between PFMS and JJM-IMIS expenditures. Also, 511 payments totaling ₹ 133.22 crore made by the PHED Divisions during 2021-24 failed due to incorrect beneficiary names and account details.

Convergence-based works were not included in the Annual Action Plans for 2020-24, resulting in missed opportunities for integrated water resource management and fund optimisation. Further, in the Annual Action Plan 2020-24, only ₹ 129.13 crore (9.66 *per cent*) community contribution had been received as on 10 February 2023.

During the audit instances of inadmissible expenses on the salary of regular staff and the *Shilanyas* ceremony amounting to ₹ 5.89 crore were observed. Besides, an excess payment of price variation amounting to ₹ 0.44 crore was made due to the adoption of an incorrect value of work and base indices.

Recommendations:

- *The State Government may prepare and monitor a rolling, milestone-linked expenditure plan for JJM works to improve fund absorption and ensure timely utilisation of central releases.*
- *The State Government may mandate end-to-end use of PFMS, including the EAT module, for all JJM transactions, with monthly reconciliation between PFMS, IMIS, and bank records to eliminate reporting discrepancies.*
- *The State Government may strengthen payment controls by instituting mandatory validation of beneficiary and vendor bank details before payment processing, to prevent failed transactions and execution delays.*

- *The State Government may enforce financial discipline by prohibiting inadmissible expenditures, recovering excess payments promptly, and systematically leveraging convergence with other schemes to optimise available resources.*

Water Quality Monitoring and Surveillance

During the period from 2019 to 2025 (upto 20 January 2025), the Department spent only ₹ 40.39 crore (8.31 *per cent*) on Water Quality Monitoring and Surveillance activities and ₹ 445.84 crore (91.69 *per cent*) remained unspent.

The State Level Laboratories could test only 41 out of the 78 parameters mandated under the ‘Uniform Drinking Water Quality Monitoring Protocol’, and a facility for testing radioactive and virological parameters was also not available there. The District Level Laboratories, in selected districts, were equipped to test only 9 to 22 parameters against the requirement to test at least 34 water quality parameters. No Block Level Laboratory was functional as on July 2024 despite spending ₹ 2.94 crore. There was a significant vacancy of 102 posts (45.74 *per cent*) in all laboratories of the State (as of February 2024).

As per the instructions of GoI, state has to create a ‘Drinking Water Quality Commissionerate (DWQC)’ to separate water quality testing from water supply delivery by 02 October 2022. Although a proposal for its establishment was prepared and submitted in July 2022 by the Chief Chemist (JJM & Rural) to the Mission Director (JJM), the DWQC had not been established as of August 2025.

Audit observed that against the target of 3,22,803 Chemical and Bacteriological test, 1,01,824 quality tests of water sources were conducted in Rajasthan during 2022-24. Further, the remedial measures were taken in case of 53,734 chemically (50.64 *per cent*) and 299 bacteriologically (63.35 *per cent*) contaminated samples during 2021-24.

Despite planning to procure over 28.15 lakh Field Test Kits, only 11.46 lakh Field Test Kits were procured.

Recommendations:

- *The State Government may establish and empower institutional mechanisms by establishing the Drinking Water Quality Commissionerate, giving independent charge to the Chief Chemist, and ensuring adequate recruitment of microbiologists, chemists, and support staff.*
- *The State Government may expedite utilisation of WQM&S funds by prioritising the establishment of BLLs, procurement and deployment of FTKs, and execution of remedial measures for contaminated sources.*
- *The State Government may conduct efficient planning under special campaigns, with clear timelines and accountability, ensuring 100 per cent coverage of villages, schools, and Anganwadis for water quality testing, along with proper geo-tagging and follow-up remedial measures.*

Procurement and Execution of Works

The Department overlooked the aspect of justified costing, resulting in the cancellation of tenders. Consequently, the works could not be awarded (as of September 2024), thereby depriving 1,52,437 rural households of 1,402 villages of Districts Baran, Jhalawar and Kota of the intended benefits under JJM for more than three years. Further, in the Regional Water Supply Scheme Bhoyal (Baran), the Department's inaction in finalising the bids despite acceptance of Department's counter offers and extension of bid validity period time and again by the contractors, was incomprehensible and creates doubt on Department's intention towards finalising the tenders.

Further, out of 26 selected Regional Water Supply Schemes, only eight had been completed within the prescribed time, two were completed with a delay of 447 to 744 days, and 16 remained in progress, despite the passage of 11 to 38 months beyond their stipulated completion dates. Further, in all 26 selected Regional Water Supply Schemes, an amount of ₹ 122.31 crore was paid (as of December 2024) to the contractors without following the provision of third-party inspection and certification. Audit scrutiny also revealed suspicious/irregular payments of ₹ 7.07 crore based on fabricated/missing/fake/cancelled/reused or other contractors' invoices across selected JJM works. Further, payments of ₹ 8.32 lakh for already existing Functional Household Tap Connections made in selected villages also remained suspicious. In Karauli, pipes were procured even before bid opening and later diverted to Sojat City before issuance of a 'No Objection Certificate', which creates doubt on the overall tendering process.

Recommendations:

- *The Department may strengthen tendering and procurement processes by ensuring transparency, proper justification for cancellations, and timely finalisation of contracts.*
- *A robust system of financial scrutiny, including invoice verification, e-way bill matching and third-party checks may be established to prevent fraudulent claims.*
- *Quality assurance mechanisms may be enforced through mandatory third-party inspections, GIS mapping of the pipe network, and strict penal action against contractors for substandard work.*
- *Use of digital monitoring tools may be prioritised to improve accountability and timely completion of works.*

CHAPTER-I
INTRODUCTION

CHAPTER-1

Introduction

This Chapter contains a brief introduction of Jal Jeevan Mission (JJM) and its physical and financial progress in Rajasthan.

1.1 Clean Drinking Water- A Basic Necessity

Access to clean drinking water is a basic necessity of human beings. It is one of the most essential requirements of life. Importance of clean drinking water can be gauged from the fact that human civilizations developed in river valleys where abundant clean drinking water was available. Even in our oldest sacred scripture *Rig Veda*, water has been declared as a source of great happiness and nourishing like affectionate mothers.

आपो हिष्ठा मयोभुवस्ता न ऊर्जे दधातन । महे रणाय चक्षसे ॥

Since, waters, you are the sources of happiness, grant to us to enjoy abundance, and great and delightful perception. (Rig Veda 10.9.1)

Dependence of rural population of India on unsafe sources of drinking water (ponds, rivers *etc.*), which were exposed to various biological contaminants, is a reason for widespread water-borne diseases in India.

Post-independence, though efforts were made by the Government of India (GoI) to achieve drinking water security through many schemes/programmes, such as the National Water Supply and Sanitation Programme (1954), Accelerated Rural Water Supply Programme (1951-56), the National Drinking Water Mission (1986), Swajaldhara (2002) and National Rural Drinking Water Programme (2009-10) but the issue of imbalance between demand and supply of water remained critical.

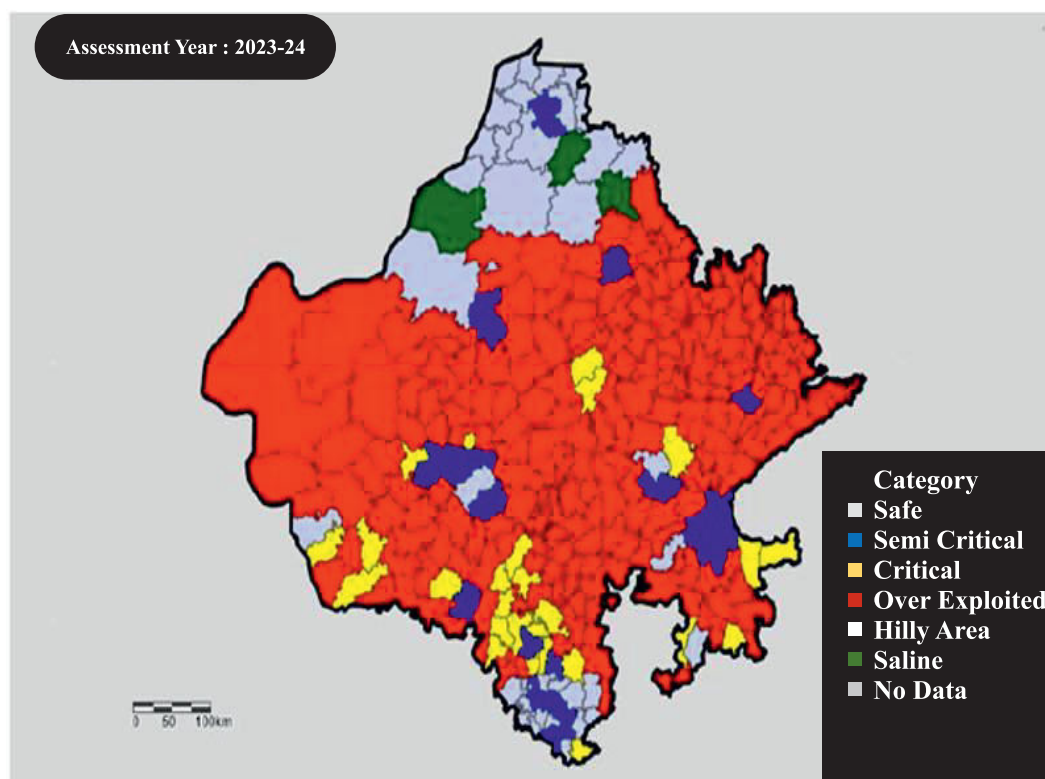
1.2 Status of drinking water in the State

The State of Rajasthan is the largest State in the country covering an area of 3,42,239 square kilometres, which is 10.40 *per cent* of the total geographical area of the country. The rural area of the State is largely dependent on ground water for drinking purposes as about 55 *per cent* of the water sources dependent on ground water. The total surface water resources in the State are only 1.16 *per cent* of the total surface water resources of the country. Scanty rainfall and excessive use of ground water for irrigation and drinking purposes have caused depletion of ground water to an alarming level.

As per Report on Dynamic Ground Water Resources (DGWR) of Rajasthan published (December 2024) by Central Ground Water Board (CGWB), GoI, out of total 302 blocks in the State, 214 blocks are categorized as 'Over-exploited',

27 blocks as 'Critical', 21 blocks as 'Semi Critical' and only 37 blocks are categorised as 'Safe'. Apart from this, three blocks have been categorised as 'Saline'. The position is depicted in the map below:

Picture 1.1 Area-wise position of Rajasthan for Ground Water Resources



Source: Report on DGWR of Rajasthan (December 2024)

The available ground water is also chemically contaminated with fluoride, nitrate, salinity *etc.*, which makes it unsafe for drinking purpose. Fast depletion in available ground water reserves is deteriorating its quality on chemical parameters. Therefore, management of safe drinking water is a very crucial aspect.

State Government adopted the State Water Policy in February 2010, integrating multi-sectoral approach to planning, development and management of water resources on a sustainable basis.

1.3 Jal Jeevan Mission-Shifting of Goal Post to Piped Water Supply

JJM is the flagship scheme launched by the Prime Minister of India on 15 August 2019. The Ministry of Jal Shakti is the nodal Ministry for the overall policy, planning, funding and coordination of the JJM at National level. It has been launched in partnership with the State Governments.

In Rajasthan, the Public Health Engineering Department (PHED) is responsible for implementation of the JJM. Institutional arrangements have also been made

at various levels to help Gram Panchayat (GP) and/or its sub-committee to plan, implement, manage, operate and maintain its in-village water supply systems.

The JJM aimed to provide potable piped water supply to the 19 crore rural households (HHs) of the Country through Functional Household Tap Connections (FHTCs) by the end of 2024. An FHTC has three definite characteristics in terms of water supply *i.e.* (i) adequate quantity (at least 55 liters *per capita per day*), (ii) prescribed quality (as per BIS:10500 standard), and (iii) continuous supply in long-term. The mission also incorporates the aspects of reuse and recharge of water. A sense of ownership was also to be instilled in the village community as they are at the centre of this Mission.

1.4 Objectives of JJM

The broad objectives of the JJM were:

- To provide FHTC to every rural HHs with priority to quality affected areas, villages in drought prone and desert areas, *Sansad Adarsh Gram Yojana* (SAGY) villages, *etc.*;
- to provide functional tap connection to Schools, *Anganwadi* centres, GP buildings, Health centres, wellness centres and Community buildings;
- to monitor functionality of tap connections;
- to promote and ensure voluntary ownership among local community by way of contribution in cash, kind and/or labour and voluntary labour (*shramdaan*);
- to assist in ensuring sustainability of water supply system, *i.e.* water source, water supply infrastructure, and funds for regular O&M;
- to empower and develop human resource in the sector such that the demands of construction, plumbing, electrical, water quality management, water treatment, catchment protection, O&M, *etc.* are taken care of in short and long term; and
- to bring awareness on various aspects and significance of safe drinking water and involvement of stakeholders in manner that make water everyone's business.

1.5 Components of JJM

JJM has incorporated several components with regard to planning and implementation for achieving the intended objectives. Main components of JJM are depicted in the **picture 1.2** below:

Picture 1.2 Components of JJM



Source: JJM Brochure 2024

1.6 Institutional Mechanism

JJM is implemented as a decentralized, demand driven, and community-managed programme. A robust four-tier institutional mechanism has been set up at the National, State, District, and Village level for expeditious implementation of the JJM as given below:

At the National level, the National Jal Jeevan Mission is set up. It is headed by the Mission Director (National JJM) and supported by data and documentation centre of NIC and Project Management Unit comprising multi- disciplinary experts.

At the State level, the State Water and Sanitation Mission (SWSM) is constituted, which is headed by the Chief Secretary to the State Government. It also has Apex Committee and Executive Committee. Apex committee is headed by the Chief Secretary to the State Government with Secretary-in-charge of various line Departments. Executive Committee consists of 5- 10 members. *Experts not exceeding three* from the field of water, rural development and public/community health, hygiene and sanitation, and reputed voluntary organizations are co-opted as members.

At the District level, District Water Sanitation Mission (DWSM) is constituted under Deputy Commissioner or District Collector and other eminent persons from the field of water management, community health, community

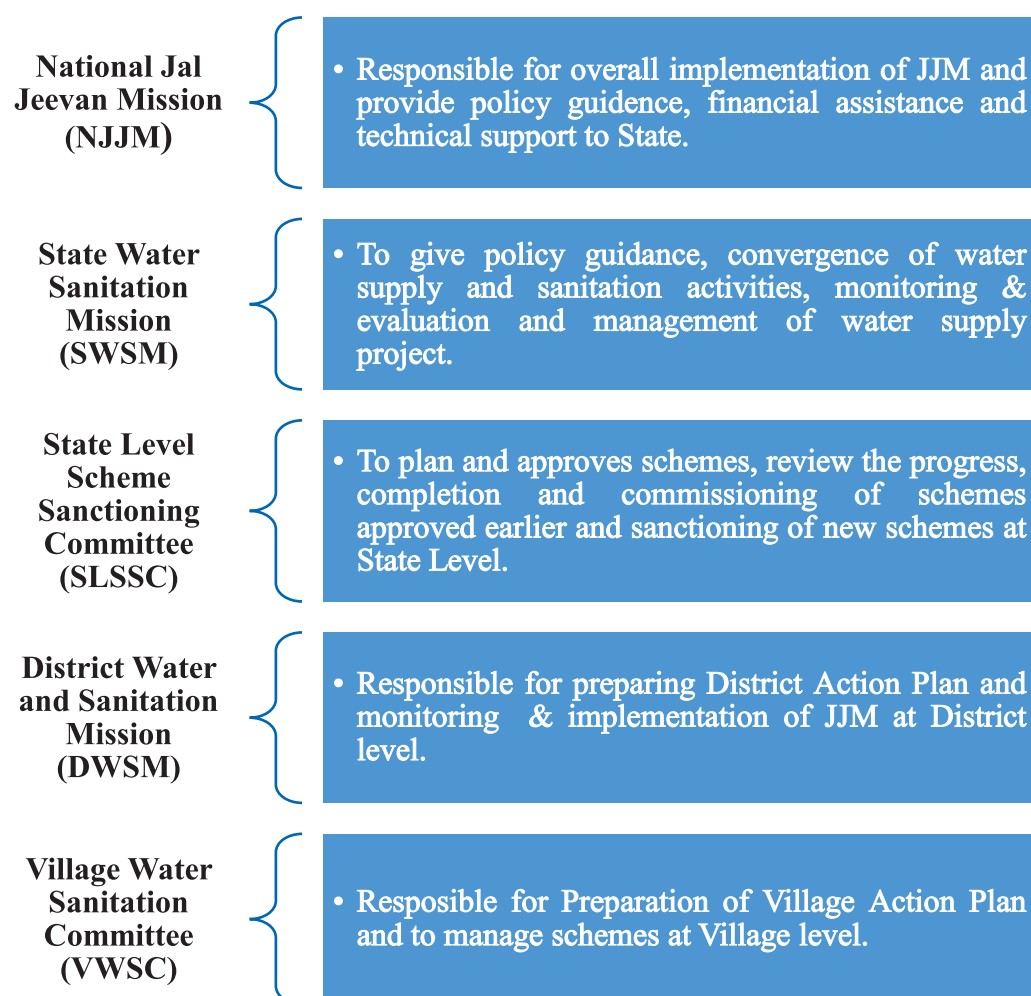
development and local Member of Parliament are co-opted as Members. Executive Engineer of PHED is to act as its Member-Secretary.

At the Village level, Village Water and Sanitation Committee (VWSC) is constituted under *Sarpanch* and 10 to 15 other members comprising 25 *per cent* elected members of GP, 50 *per cent* women members and 25 *per cent* from weaker section *i.e.* SC/ST of the composition. VWSC plays a key role in planning, implementation, management, operation and maintenance of in-village water supply systems, with assistance of PHED. The Mission envisions empowering VWSC to function as 'local water utility' that focuses on water supply service delivery.

Apart from above, a State Level Scheme Sanctioning Committee (SLSSC) was constituted (2010) by the State Government under the Chairmanship of Principal Secretary to the State Government.

The functions of the aforesaid institutional mechanism established for the JJM is depicted in the **Chart 1.1** below:

Chart 1.1 Institutional Mechanism in JJM



Source: Operational guidelines of JJM

The Principal Secretary, PHED is the Administrative Head, who is assisted by Mission Director, JJM and eleven¹ Chief Engineers (CEs). All water supply schemes of JJM in the States are developed, executed, administered and managed by Regions, Circles, Divisions and Sub-divisions headed by Additional Chief Engineer (ACE), Superintending Engineer (SE), Executive Engineer (EE) and Assistant Engineer (AE) respectively. In the State, 25 Regional Offices, 73 Circle Offices and 229 Divisions are functioning. In addition, an office of ACE, Support Program is also established (October 2022) for carrying out support activities as per JJM guidelines.

Two² State Level Laboratories (SLLs) are functioning for chemical and bacteriological testing of water supplied to the consumers and monitoring of six³ Regional Laboratories and 26⁴ District Level Laboratories (DLLs) in the State.

1.7 Physical Progress under JJM

At the time of launching of JJM (15 August 2019), there were 1,07,75,281 rural HHs in the State. Out of these, 11,68,553 (10.84 *per cent*) already had tap water connections and therefore, remaining 96,06,728 HHs were to be provided FHTCs under JJM. As on 07 January 2025, a total of 47,65,980 HHs (49.61 *per cent*) have been provided the FHTCs and 48,40,748 HHs (50.39 *per cent*) were remaining to be covered. Year-wise progress of covering HHs under JJM is given in subsequent Chapter.

1.8 Financial Management

The fund requirement for capital expenditure for JJM is arrived at on the basis of the number of the remaining HHs to be provided for FHTCs as entered by the States on Integrated Management Information System (IMIS). There are three main components with regard to fund flow under JJM namely Coverage, Support activities and Water Quality, Monitoring and Surveillance (WQM&S). The expenditure for implementation of JJM is borne by the Central Government and the State Government on sharing basis *i.e.* 50:50 for Coverage and 60:40 for Support activities and WQM&S each. Further, up to five *per cent* and two *per cent* of total allocated fund can be utilised for support activities and WQM&S respectively.

An amount of ₹ 25,380.94 crore was incurred out of total released funds of ₹ 27,302.30 crore⁵ during the years 2019-25 (upto February 2025) on implementation of JJM in the State. Position of total available funds and

¹ CE and Additional Secretary, CE (Administration), CE (Technical), CE (Rural), CE (JJM), CE (Urban and NRW), CE (Quality Control), CE (Special Project), CE (JICA), CE (Project), Jodhpur, CE (Project), Udaipur.

² One under Chief Chemist (CC), Administration & Urban and another under CC, JJM & Rural.

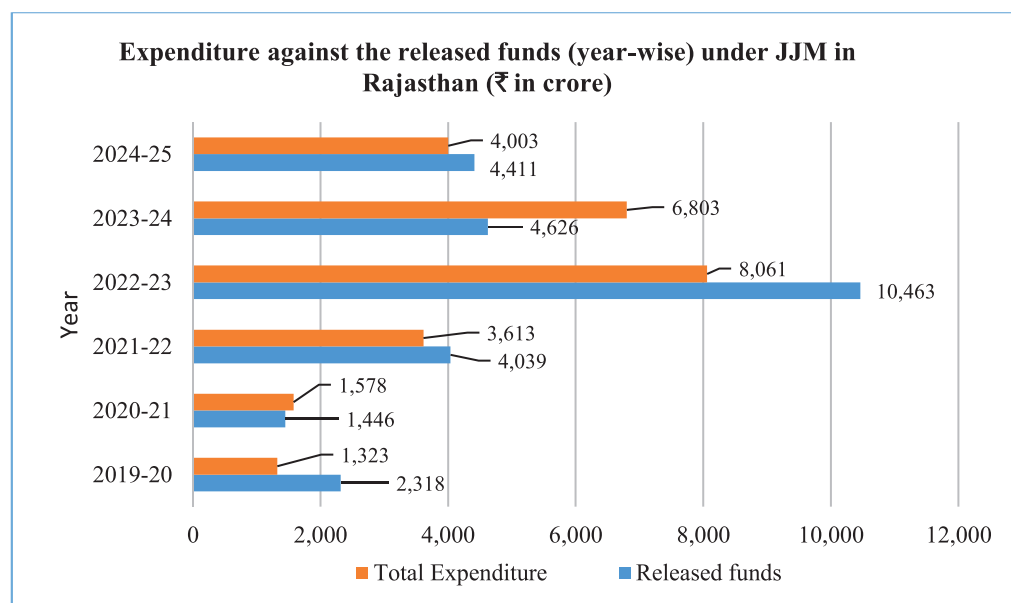
³ Ajmer, Bharatpur, Bikaner, Jodhpur, Kota and Udaipur.

⁴ Alwar, Barmer, Banswara, Baran, Bhilwara, Bundi, Chittorgarh, Churu, Dausa, Dholpur, Jaisalmer, Jalore, Jhalawar, Jhunjhunu, Hanumangarh, Karauli, Nagaur, Pali, Pratapgarh, Rajsamand, Sawaimadhpur, Shriganganagar, Sikar, Sirohi and Tonk.

⁵ Including opening balance of ₹ 313.67 crore.

expenditure there against during the years 2019-25 is depicted in the **Chart 1.2** below:

Chart 1.2: Expenditure against the released funds under JJM in Rajasthan



Source: JJM Reports available on www.ejalshakti.gov.in (as of February 2025)

1.9 Audit Objectives

Audit was to ascertain whether:

- Programme objectives (output and outcomes) have been achieved successfully;
- Efficient institutional framework is in place for planning, implementation, and post-operational management of the schemes;
- Financial resources have been employed in an economic and efficient manner; and
- Assets created through the programme are sustainable for the next two to three decades and do not compromise water security for future generations.

1.10 Audit Criteria

The main sources of audit criteria were as follows:

- Operational Guidelines for Implementation of JJM;
- Margdarshika for GP & VWSC to provide safe drinking water in rural HHs;
- Water Quality Monitoring & Surveillance Framework;

- Sustainable Development Goals obligations and Standard Operating Procedure for WASH standards;
- General Financial Rules, 2017 and Public Works Financial and Accounting Rules, Rajasthan
- Orders issued by the State Government/GoI facilitating implementation of JJM.

1.11 Audit Sampling

There are 50 districts in the State of Rajasthan as of July 2024, of which *two* districts, namely Jodhpur city and Jaipur city are completely urban districts, and no JJM activities were carried out in these two districts. From the remaining 48 districts, the audit selected⁶ seven districts⁷ and from each selected district, audit further selected two blocks by Random Sampling technique through *iDEA* software. Thereafter, from ‘Har Ghar Jal’ certified villages of each selected block, two villages were taken through *iDEA* software. Thus, 14 blocks and 28 villages were selected for the field study. Details of selected districts, blocks and villages are given in *Appendix-1*.

1.12 Scope of Audit and Coverage

The Performance Audit (PA) covered the activities carried out by the PHED for implementation of JJM during the period August 2019 to March 2024.

Audit conducted test-check of records of the offices of CE (JJM), CE (Special Projects), Chief Chemist (SLL), Chemists (DLL), SEs (DWSM) and SEs (Circle) of selected seven districts. The records of PHED divisions headed by EEs who executed the in-village water supply schemes of selected 28 villages, was also analysed. Further, a beneficiary survey of 560 beneficiaries (taking 20 beneficiaries from each selected village) along with examination of the records of respective VWSCs was conducted for assessment of outputs/outcomes of the JJM.

The PA commenced with an entry conference on 30 August 2024, wherein the Audit Objectives, Audit Scope and Audit Methodology were discussed with Secretary, PHED and other departmental officers.

Audit conclusions were drawn on the basis of scrutiny of records, beneficiary survey and analysis of data uploaded on Integrated Management Information System (IMIS).

An Exit Conference was also held on 20 August 2025 with the Mission Director (JJM) cum Joint Secretary, PHED, in which the points raised in Audit were

⁶ During the conduct of the PA, the total no. of districts was reduced from 50 to 40. However, there is no effect of this reduction on the PA, as the seven districts selected for the audit still existed in the revised 40 districts.

⁷ Alwar, Baran, Hanumangarh, Jaisalmer, Jodhpur-rural, Pali and Sirohi.

discussed. The replies received from the State Government (August 2025 and November 2025) have been incorporated in the Report. The Audit findings are discussed in the succeeding paragraph.

1.13 Acknowledgement

The Indian Audit and Accounts Department acknowledges the co-operation extended by the Public Health Engineering Department, its officers and staff in providing necessary information and records to Audit.

CHAPTER-2

OUTPUT-OUTCOME FRAMEWORK OF JAL JEEVAN MISSION

CHAPTER-2

Output-Outcome Framework of Jal Jeevan Mission

This Chapter presents an assessment of the State's progress under JJM across key areas such as priority coverage, village certification, monitoring systems, and community engagement.

2.1 Functional Household Tap Connections to be provided to every rural households (HHs) by 2024

The primary output envisioned under the JJM was to ensure Functional Household Tap Connection (FHTC) to every rural Household (HH) by December 2024. This output can be measured by:

- Number of FHTCs provided and
- The functionality of those connections in delivering water in adequate quantity and of prescribed quality.

Audit observed that the progress in providing FHTCs to rural HHs remained slow. Further, even in focus areas identified by the GoI, implementation was lagging.

This issue is further discussed in the succeeding paragraphs.

2.1.1 State lagging behind in Jal Jeevan Survekshan

Department of Drinking Water and Sanitation, GoI conducts Jal Jeevan Survekshan every month for all the States and UTs implementing the JJM. The states are then assigned national ranking based on their performance in FHTCs coverage. Out of the five categories¹, the State of Rajasthan consistently ranked in the second lowest category and from October 2022 to March 2024, the State ranked in the range of 30th to 34th position out of total of 34 State and UTs. The low FHTC coverage was mainly due to delay in awarding of works, delay in completion of Regional Water Supply Schemes (RWSS) and low utilisation of available funds, *etc.* as discussed in the succeeding Chapters.

This reflects very poor performance of the State in comparison to other States/UTs in achieving FHTC coverage under JJM.

The State Government, while accepting the facts, stated (November 2025) that this was due to inordinate increase in the price of materials caused by Russia-Ukraine war, non-participation of bidders and slow work by the contractors. The reasons mentioned in the reply are not tenable as the low FHTC coverage was mainly due to delay in awarding of works, delay in completion of RWSS and low utilisation of available funds, *etc.*

¹ (i) Aspirants (0 per cent to less than 25 per cent), (ii) Performers (25 per cent to less than 50 per cent), (iii) Achievers (50 per cent to less than 75 per cent), (iv) High Achievers (75 per cent to less than 100 per cent) and (v) Front Runners (100 per cent).

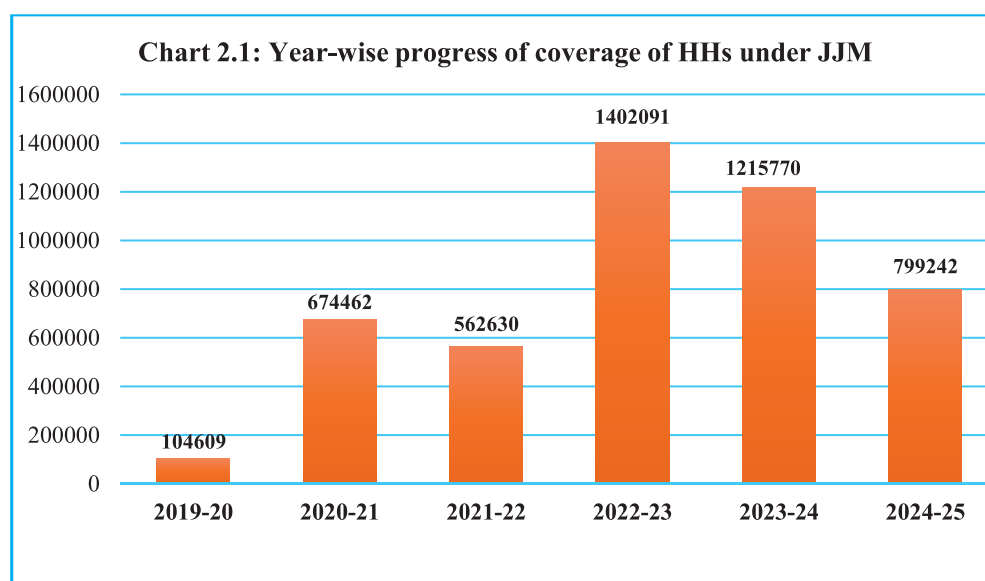
2.1.2 Coverage of FHTCs

At the launch of the JJM on 15 August 2019, there were 1,07,75,281 rural households in Rajasthan. Of these, 11,68,553 households (10.84%) already had tap water connections, according to JJM reports.

This left 96,06,728 households to be provided with FHTCs under JJM by December 2024. As of 6 January 2025, the State has provided 47,58,804 FHTCs, which covers only 49.54 *per cent* of the households identified which was less than half of the target.'

Despite a clearly defined baseline and a five-year implementation window under the JJM, Rajasthan achieved tap water connections for only about half of the identified rural households as of January 2025. The shortfall of nearly 50 *per cent* against the intended universal coverage target by December 2024 indicates substantial delays in implementation, reflecting inadequate progress towards achieving the mission's objective within the prescribed timeframe.

The year-wise progress of providing FHTCs to rural households of the State is depicted in the **Chart-2.1** below:



Source: JJM Reports and Dashboard available on www.ejalshakti.gov.in (as on 07 January 2025)

The State Government, while accepting the facts, stated (August 2025) that the progress of tendering and execution is being expedited, and all efforts are being made to ensure that the targets under JJM are achieved at the earliest. The Government further communicated (November 2025) that there has been incremental progress of more than two lakh FHTCs after the audit.

2.1.3 Har Ghar Jal Certification

JJM envisages Har Ghar Jal (HGJ) certification through Gram Sabhas for all villages where 100 *per cent* coverage is reported. The certification process is

designed to ensure community ownership and obtain confirmation from the community regarding both the coverage and functionality of tap connections.

As of 07 January 2025, it was observed that 100 *per cent* villages of only one block (Bijoliya of Shahpura District) out of 302 blocks in Rajasthan had achieved HGJ certification.

Further, out of 11,239 Gram Panchayats (GPs) and 42,327 villages in Rajasthan, only 400 GPs (3.56 *per cent*) and 4,254 villages (10.05 *per cent*) had been certified as achieving HGJ, as depicted in the **Chart-2.2** below:

Chart-2.2: Status of Certification as HGJ of GPs/Villages



Rajasthan fell significantly short of achieving universal rural tap water coverage under the JJM within the stipulated timeframe, as only about half of the identified households were provided with FHTCs by January 2025. This substantial gap against the committed target reflects delayed and inadequate implementation, undermining the mission's objective of ensuring timely and universal access to potable water in rural areas. The low certification rate not only indicated non-coverage of all HHs, schools and aanganwadis of the village but also the lack of willingness of the GPs to take over the scheme for further O&M of the projects.

The State Government, while accepting the facts, stated (November 2025) that as on date 05 blocks out of 358 (01.40 *per cent*), 508 GPs out of 11,238 (04.52 *per cent*) and 5,047 villages out of 42,327 (11.92 *per cent*) have been certified with HGJ. It was also stated that all the PRIs are directed to get HGJ certificate during special gram sabha to be organised in financial year 2025-26.

2.1.4 Significant shortfall in achieving the target of providing FHTCs to HHs located in prioritised habitations.

As per the objectives of JJM, priority was to be accorded in providing FHTCs in HHs located in habitations such as water quality affected habitations, *Sansad Adarsh Gram Yojana* villages, etc.

As per the guidelines/GoI's subsequent directions, the Anganwadi centres, GP buildings, Health centres, Wellness centres and other public institutions, habitations of Particularly Vulnerable Tribal Group, Aspirational Districts and Districts covered under Mission Utkarsh were also to be prioritised under JJM.

Audit noticed that there was significant shortfall in covering these habitations as detailed in the following paragraphs:

2.1.4.1 Water quality affected habitations

Water quality affected areas were designated as a priority under JJM. Further, the National Jal Jeevan Mission (NJJM), while approving (July 2021) the AAP for 2021-22, also advised to focus on covering such habitations. As on 01 April 2019, Rajasthan had 17,516 Quality Affected (QA) habitations. By 01 April 2024, only 8,514 habitations were covered under JJM. The remaining 9,002 habitations (51.39 *per cent*) were still to be covered and hence, still do not have access to safe drinking water, as detailed in the **Table 2.1** below:

Table 2.1: Water Quality affected habitations and coverage thereof

S. No.	Type of contaminant	No. of affected habitations as on 01 April 2019	Status of coverage of habitations as on 01 April 2024	
			Covered	Yet to be covered (<i>per cent</i>)
1.	Fluoride affected	4,349	4,239	110 (2.53)
2.	Iron affected	5	1	4 (80.00)
3.	Salinity affected	12,247	3,780	8,467 (69.14)
4.	Nitrate affected	915	494	421 (46.01)
Total		17,516	8,514	9,002 (51.39)

Source: JJM Reports available on www.ejalshakti.gov.in

The **Table 2.1** above shows that:

1. Even after five years of JJM implementation, only 8,514 out of 17,516 water-quality-affected habitations (48.61 *per cent*) were covered by 01 April 2024, leaving a majority (51.39 *per cent*) still without safe drinking water solutions.
2. Fluoride-affected habitations show relatively better outcomes, with 97.47 *per cent* coverage, indicating focused intervention in this category. In contrast, salinity-affected habitations, which form the largest group (nearly 70 *per cent* of total affected habitations), recorded coverage of only 30.86 *per cent*, representing the most critical gap.
3. Coverage of nitrate-affected habitations stood at just 53.99 *per cent*, leaving nearly half still exposed to health risks, while iron-affected habitations showed negligible progress, with 80 *per cent* remaining uncovered, albeit on a small base.
4. The data suggest that implementation efforts were not adequately aligned with the scale and complexity of contamination, particularly in

salinity and nitrate-affected regions, which require more capital-intensive and technically robust solutions.

The State Government, while accepting the facts, stated (August 2025) that the QA habitations would be covered under surface water-based projects amounting to ₹ 71,674 crore. Of this, the work orders amounting to ₹ 31,000 crore have already been issued, and the remaining are under process. The Government further informed (November 2025) that as of October 2025, only 7,817 QA habitations (44.62 *per cent*) remain to be covered under JJM.

2.1.4.2 *Habitations located in Aspirational Districts and Sansad Adarsh Gram Yojana villages*

According to the Clause 3.6.1 of Operational guidelines of JJM, priority was to be given to provide FHTCs to cover Aspirational Districts and *Sansad Adarsh Gram Yojana (SAGY)* villages by March 2021. However, these targets were not achieved within the stipulated timeframe. Subsequently, while approving AAP for the year 2022-23 in June 2022, the NJJM once again emphasized that the top-most priority must be given for covering Aspirational Districts, with a revised deadline of 31 December 2022.

Despite this directive, progress in Rajasthan remained suboptimal. Out of 8,97,549 rural households across the five Aspirational Districts, only 4,24,305 households (47.27 *per cent*) were provided with FHTCs as of 02 January 2025. This implies that a significant 52.73 *per cent* of households in these districts were still awaiting access to tap water under JJM, as depicted in **Table 2.2** and **Chart 2.3** below:

Table 2.2: Total FHTC coverage in five Aspirational Districts

S. No.	District	Total Households	Status of tap connection (as on 15 August 2019)	FHTCs provided (as on 02 January 2025)	FHTC coverage (<i>per cent</i>)
1.	Baran	2,37,642	14,149	83,034	34.94
2.	Dholpur	1,81,980	3,798	80,809	44.41
3.	Jaisalmer	1,22,944	2,442	49,773	40.48
4.	Karauli	1,67,877	10,054	1,03,799	61.83
5.	Sirohi	1,87,106	38,080	1,06,890	57.13
Total		8,97,549	68,523	4,24,305	47.27

Source: JJM Reports available on www.ejalshakti.gov.in

Key insights from **Table 2.2**:

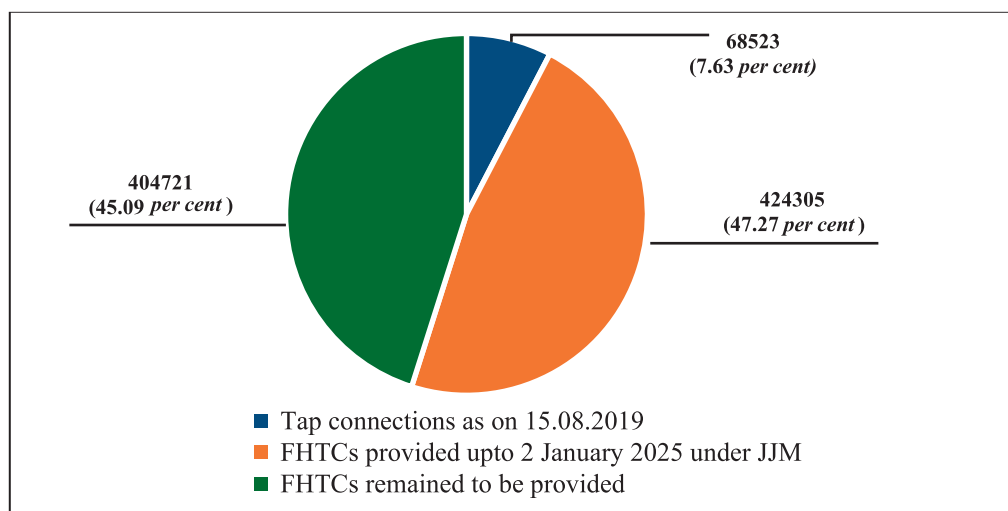
1. Despite explicit provisions in the JJM Operational Guidelines (Clause 3.6.1) and repeated directions by the NJJM to accord top-most priority to Aspirational Districts, Rajasthan could not achieve the stipulated targets within both the original (March 2021) and revised (December 2022) timelines.
2. As of January 2025, only 4.24 lakh out of 8.98 lakh rural households (47.27 *per cent*) in the five Aspirational Districts had been provided with

FHTCs, leaving a majority (52.73 *per cent*) still without tap water access.

3. Coverage levels ranged sharply from a low of 34.94 *per cent* in Baran District to 61.83 *per cent* in Karauli District. Three districts-Baran, Dholpur, and Jaisalmer, remained below 45 *per cent* coverage, indicating uneven implementation and weak convergence in districts that were intended to receive focused attention.
4. The initial status as of August 2019 shows that these districts already had very low tap water coverage, underscoring the need for accelerated intervention. The modest gains achieved over more than five years suggest insufficient scaling-up of planning, execution, and monitoring efforts in high-need Districts.
5. The continued lag in Aspirational Districts, despite repeated prioritisation, points to implementation deficits that undermine the equity-focused design of JJM. The failure to fast-track these Districts dilutes the mission's objective of bridging regional and developmental disparities in access to safe drinking water.

The status of coverage is also depicted in the **Chart-2.3** given below:

Chart: 2.3: FHTC coverage under JJM



In addition, data from the IMIS revealed that out of 188 GPs identified as SAGY villages in Rajasthan, only 33 GPs had achieved full FHTC coverage as of 02 January 2025. This data highlights a significant gap in achieving JJM targets in high-priority areas.

The State Government, while accepting the facts, stated (November 2025) that the Department is intensifying its efforts to accelerate coverage in these Districts and is committed to achieve 100 *per cent* FHTC coverage at the earliest.

2.1.4.3 Particularly Vulnerable Tribal Group habitations

The Ministry of Tribal Affairs, Government of India, launched the *Pradhan Mantri Janjati Adivasi Nyaya Maha Abhiyan* (PM-JANMAN) in November 2023, aimed at the targeted development of 75 Particularly Vulnerable Tribal Groups (PVTGs) that may have been left out of mainstream schemes. The scheme focuses on 11 critical interventions, including the provision of safe drinking water to the underserved PVTG habitations.

In line with this, the Department of Drinking Water and Sanitation (DDWS), GoI issued an advisory (11 December 2023) to all States, for tagging all PVTG villages/ habitations in the IMIS by 22 December 2023 and to award the pending works related to supply of drinking water by 31 December 2023.

In Rajasthan, only one PVTG District (Baran) was identified, consisting of 399 PVTG habitations with a total of 26,155 households (as of December 2023). Of these, 361 PVTG habitations were mapped in IMIS (August 2024).

However, the Status Report on FHTCs in PVTG habitations, generated on 09 August 2024, revealed that:

- Only 90 habitations (22.56 *per cent*), covering 7,571 households (28.95 *per cent*), were planned to be covered.
- Out of these 7,571 HHs, 153 HHs (0.58 *per cent* households of PVTG habitations) had actually received FHTCs.

This indicates a critical gap in providing FHTCs in PVTG areas, despite clear directives and policy prioritization.

The State Government, while accepting the facts, stated (August and November 2025) that the progress in Baran district has been slow due to the delay in the sanctioning of a major project (Parwan Akawad Water Supply Project) and the Department is intensifying its efforts to accelerate coverage in PVTG districts.

2.1.4.4 Implementation of JJM in Districts identified under Mission Utkarsh

Mission Utkarsh is an initiative of Niti Aayog aimed at achieving saturation of schemes by various Departments in the Districts in mission mode, in convergence with all stakeholders. Under JJM, ten districts² were selected for rapid improvement and saturation in providing FHTCs to all rural households. In line with this, the DDWS, GoI requested (November 2022) all the States to review the planning and implementation of JJM in these ten Districts identified under Mission Utkarsh.

² Kiphire (Nagaland), Gadchiroli (Maharashtra), Udham Singh Nagar (Uttarakhand), Nayagarh (Odisha), Dantewada (Chhattisgarh), Giridih (Jharkhand), Baran (Rajasthan), Panna (Madhya Pradesh), South Salmara Mankachar (Assam) and Shravasti (Uttar Pradesh)

In Rajasthan, Baran district was identified for implementation under Mission Utkarsh. The position of coverage of habitations of Baran district under JJM is given in **Table 2.3** below:

Table 2.3: Coverage of habitations of Baran district under JJM

Total No. of HHs to be covered under Mission Utkarsh (as on 02 January 2025)	Details of existing FHTCs (as on 15 August 2019)	No. of remaining HHs to be covered under JJM	HHs covered through JJM (as on 02 January 2025)
2,37,642	14,149 (5.95 per cent)	2,23,493	68,885 (30.82 per cent of remaining HHs)

Source: JJM Reports available on www.ejalshakti.gov.in

Despite the focused attention and convergence efforts under Mission Utkarsh, the progress in the Baran district remained suboptimal. As of January 2025, only around 29 per cent of the total targeted households (68,885 out of 2,37,642) were provided with FHTCs. This indicates a significant implementation gap, especially considering the mission's objective of achieving full saturation.

The State Government, while accepting the facts, stated (August and November 2025) that the progress in Baran district has been slow due to delay in the sanctioning of a major project (Parwan Akawad Water Supply Project) and the Department is intensifying its efforts to accelerate coverage. As of October 2025, the coverage of 86,150 FHTCs (36.25 per cent) has been achieved in the District.

2.1.4.5 Schools, Anganwadi Centres and other Public Institutions with FHTCs

A nationwide campaign was launched on 2 October 2020 under JJM to focus on the public health dimensions of young children, with the critical intervention of coverage of schools and *anganwadi* centres with safe and assured potable water supply. Guidelines highlighting roadmap for implementation of this campaign were issued to the States.

Further, recognizing the critical role of clean drinking water in promoting child health, hygiene, and school attendance, the NJJM, while approving the Annual Action Plan (AAP) for 2022-23, advised (June 2022) States to ensure full coverage of all schools, *anganwadi* centres, and *ashramshalas* within the next few months.

The directive was reiterated during a joint review meeting in February 2024 between the Minister of Jal Shakti, GoI and the Chief Minister, GoR, wherein it was noted that the State lagged behind the national average in FHTC coverage of all schools, *anganwadi* centres, and *ashramshalas*.

The status of coverage in Rajasthan, as on 27 January 2025, is presented in **Table 2.4** below:

Table 2.4: progress of providing FHTC in Public institutions

Particulars	Total numbers	Covered with FHTC	Coverage (in per cent)
Schools	86,217	35,453	41.12
Anganwadi centres	53,179	23,826	44.80
Health centres	15,151	11,164	73.68
Panchayat Ghars/ GP buildings	11,136	9,718	87.27
Ashramshalas	500	330	66.00
Total	1,66,183	80,491	48.44

Source: JJM Reports available on www.ejalshakti.gov.in

Key Insights from Table 2.4:

1. As of January 2025, only 48.44 *per cent* (80,491 out of 1,66,183) of public institutions in Rajasthan were covered with FHTCs, indicating that more than half of the institutions continued to function without assured potable water supply.
2. Coverage of schools (41.12 *per cent*) and *anganwadi* centres (44.80 *per cent*) was particularly low, despite repeated national directives to prioritise these child-centric institutions, thereby diluting the intended public health and hygiene outcomes of JJM.
3. Administrative and service institutions such as Panchayat Ghars/GP buildings (87.27 *per cent*) and health centres (73.68 *per cent*) recorded substantially higher coverage than schools and *anganwadis*, suggesting uneven prioritisation in implementation.
4. *Ashramshalas*, which cater to residential students, achieved only 66 *per cent* coverage, reflecting incomplete adherence to the directive for time-bound universal coverage of such institutions.

The continued shortfall across key categories, even after multiple advisories and review meetings, points to weaknesses in planning, monitoring, and follow-up under JJM, limiting achievement of its public health-oriented objectives in the State.

The absence of clean drinking water in such critical institutions poses health risks, undermines hygiene initiatives, and potentially impacts school attendance and early childhood development.

The State Government, while accepting the facts, stated (November 2025) that the efforts are being intensified to achieve 100 *per cent* coverage in public institutions.

2.1.5 Most backward blocks

As part of a focused effort to improve access to drinking water in underserved regions, the DDWS, GoI, identified the 100 most backward blocks across the country based on critical development indicators such as socio-economic vulnerability, poor infrastructure, and lack of access to basic services. These

blocks were mapped in the IMIS on 17 October 2023, with the objective of accelerating the implementation of the JJM in a mission mode. Out of these, 24 blocks across nine³ Districts pertained to Rajasthan. The progress of providing FHTC to households of these most backward blocks of Rajasthan is given in **Table 2.5** below:

Table 2.5: Progress of providing FHTC in the most backward blocks

No. of households in most backward blocks (as on 02 January 2025)	Details of existing FHTCs as on 15 August 2019	No. of remaining households to be covered under JJM	Households covered through JJM (as on 02 January 2025)
5,55,626	9,333	5,46,293	63,646 (11.65 per cent of remaining habitations)

Source: JJM Reports available on www.ejalshakti.gov.in

It can be seen from **Table 2.5** above that only 11.65 per cent of households in the most backward blocks of Rajasthan had been provided with FHTCs under JJM. This leaves a significant gap of 88.35 per cent households still without tap water connectivity, despite these areas being flagged for accelerating implementation of the JJM in a mission mode.

Notably, no household was provided with FHTCs in Panyala Kala block of Balotara District and Bapini block of Phalodi District, while in 16 out of the 24 blocks, the coverage remained below 10 per cent as of 7 September 2024.

The State Government, while accepting the facts, stated (November 2025) that the Department is intensifying its efforts to accelerate coverage in the most backward blocks, and a special focus is being given to the Panyala Kala block of Balotara. It was also informed that incremental progress has been achieved after the audit, and 95,212 FHTCs (17.12 per cent) have been provided in such blocks.

2.1.6 Flow meters/HH meters were not installed to assess functionality of tap connections.

Adequate quantity of water supply is an essential aspect of FHTC. As per JJM Operational Guidelines, in Rajasthan, the norm of minimum drinking water supply is 55 Litres Per Capita Daily (LPCD). The quantity of potable water supply can be measured by installing flow meters at certain points of in-village infrastructure and household meters at the premises of households.

However, it was observed that the State had not made any provision for installing HH meters under the JJM. Consequently, there is no mechanism to monitor the actual quantity of water supplied to households.

Further, during the field study conducted between September and December 2024 of 28 selected in-village infrastructure, it was noticed that the flow meters

³ Balotara (1), Banswara (4), Barmer (9), Dausa (2), Dungarpur (1), Phalodi (2), Pratapgarh (2), Sanchore (1) and Udaipur (2).

were not installed at Village Transfer Chambers (VTC) in the 14 villages. While in another six villages, though the flow meters were installed, they were found to be non-functional.

In the absence of household meters and with non-installation or non-functionality of flow meters at critical in-village infrastructure, the State lacks a reliable mechanism to monitor whether FHTCs are delivering the prescribed norm of 55 LPCD. This deficiency compromises the assessment of functionality of tap connections, raises the risk of reporting mere connectivity as coverage, and limits assurance that households are receiving adequate and sustained potable water, thereby undermining the effectiveness and outcome orientation of the JJM. This also constitutes non-compliance with JJM Operational Guidelines, which emphasise accurate measurement as a key indicator of service delivery.

During the beneficiary survey of 560 households in the selected villages, 389 beneficiaries (69.46 *per cent*) reported receiving water at the prescribed minimum quantity of 55 LPCD, while the remaining 171 beneficiaries (30.54 *per cent*) stated that the supply was below the prescribed norm. The State Government, while accepting the facts, stated (November 2025) that household meters are not installed in single village schemes and multi village schemes in rural areas as per the policy of the State, and the measurement of water supply in the village is being done through meters installed in the pump houses and OHSRs.

The reply regarding the installation of meters is not tenable as at VTCs of most of the selected villages, the flow meters were either not installed or were non-functional.

2.2 Outcomes

JJM, besides the primary output of providing FHTCs to rural HHs, also strived to achieve four key measurable outcomes, such as improved health conditions of rural communities; reduction in drudgery faced by women and girls and empowerment of women; reduced school dropout rates of upper primary level girls; and increase in employment opportunities for rural communities. These outcomes can be assessed through an evaluation study/functionality assessments and social audit. Scrutiny of records of CE (JJM) and selected PHED divisions revealed the following irregularities:

2.2.1 *Evaluation study to assess the envisioned outcomes not conducted*

As per Clause 5.2 of the Operational Guidelines of JJM, evaluation studies were to be undertaken by the Executive Committee of the State Water and Sanitation Mission (SWSM). Additionally, Clause 8.6 mandated annual action research and concurrent evaluation studies by SWSM to enable evidence-based policy interventions for rural water supply management.

In its meeting held in February 2021, the Executive Committee of SWSM resolved to prepare an agenda note to take up evaluation studies, impact

assessment and research and development activities as per the provisions, and to ensure that the matter was taken up in every subsequent meeting.

However, even after nearly four years, no evaluation study was conducted by the SWSM for the impact assessment of JJM on health conditions of rural communities, empowerment of women, dropout rate of girls from school and increase in employment. Further, the issue related to the evaluation study was not considered in the ensuing meetings of the Executive Committee of SWSM, as the same was decided in its meeting held on 25 February 2021.

This failure to initiate mandatory evaluation studies resulted in the absence of critical feedback loops for assessing progress and improving service delivery under JJM, thereby weakening the State’s ability to adopt evidence-based corrective actions.

A beneficiary survey of 560⁴ rural households (153 SC/ST, 407 OBC/General beneficiaries), out of these 211 were women, was conducted during September to December 2024 for the impact assessment of JJM on beneficiaries. Under the survey, beneficiaries were interviewed through a questionnaire. The results of the survey are elaborated below:

- Before implementation of JJM, the beneficiaries had to spend a lot of time fetching water, as detailed in **Table 2.6** below:

Table 2.6: Time spent in fetching water by the beneficiaries before JJM

S. No.	Time spent in fetching water	No. of beneficiaries who replied (out of 560 beneficiaries)	Percentage of surveyed beneficiaries
1.	Up to one hour daily	169	30.18
2.	More than one hour to two hours daily	160	28.57
3.	More than two to three hours daily	65	11.61
4.	More than three hours daily	20	3.57
5.	Own arrangement of water	145	25.89
6.	Didn’t answer	1	0.18

Source: Beneficiary Survey conducted by the audit

- Likewise, the beneficiaries had to walk long distances before being covered under JJM as detailed in **Table 2.7** below:

Table 2.7: Distance covered for fetching water by the beneficiaries before JJM

S. No.	Distance covered for fetching water	No. of beneficiaries who replied (out of 560 beneficiaries)	Percentage of surveyed beneficiaries
1.	Up to one Km daily	284	50.71
2.	More than one to two Km daily	33	05.89
3.	More than two to three Km daily	34	06.07
4.	More than three Km daily	81	14.46
5.	Not applicable (own arrangement at home)	128	22.86

Source: Beneficiary Survey conducted by the audit

⁴ 20 beneficiaries from each 28 selected villages.

Key Insights from Table 2.6 and 2.7

1. Prior to the implementation of JJM, a large proportion of beneficiaries spent considerable time fetching water. About 43.75 *per cent* of surveyed households spent more than one hour daily, and 15.18 *per cent* spent over two hours daily, indicating a significant daily drudgery burden, particularly for households without their own water arrangements.
2. Nearly 26 *per cent* of beneficiaries had to travel more than one kilometre daily to fetch water, including 14.46 *per cent* who walked over three kilometres, reflecting serious access constraints prior to JJM, especially in water-scarce habitations.
3. Post coverage under JJM, beneficiaries reported elimination of the need to travel long distances and saving of time, indicating that tap connections significantly improved physical access to drinking water and reduced daily drudgery.

Besides, only 27.68 *per cent* of beneficiaries perceived a reduction in water-borne diseases after JJM coverage, while 33.93 *per cent* did not observe any improvement, and 38.39 *per cent* were unsure or did not respond. This suggests that health benefits, though present, were neither universal nor clearly perceptible to a large section of beneficiaries.

While JJM appears to have delivered tangible benefits in terms of access and time savings, the inconclusive beneficiary perception on health outcomes highlights the need for better water quality assurance, sustained supply, and systematic outcome evaluation to establish the mission's broader public health impact.

The State Government, while accepting facts, stated (August 2025) that the UNICEF, along with SWSM, undertakes research studies in selected districts and their evaluations provide inputs for State-level decision making. It was also mentioned that independent evaluation/impact assessment studies would further be conducted through consultants in future to adopt evidence based corrective measures.

2.2.2 Social Audit not conducted

As per Clause 5.4 (xviii) of Operational Guidelines of JJM, social audit was to be undertaken by GP/VWSC to measure envisaged outcomes through active community participation. A social audit is a process whereby the beneficiaries and stakeholders of a programme evaluate its implementation to ensure transparency, accountability, and alignment with community needs.

Audit observed that, despite clear guidelines, the State Government did not institutionalise any mechanism for social audits in villages covered under JJM. Neither any guidelines/instructions were issued, nor any third party/NGO was nominated to conduct social audit.

The absence of a structured mechanism for conducting social audits under JJM curtailed community participation and deprived the programme of an essential feedback and accountability tool at the village level. Without social audits, beneficiaries had limited opportunity to verify coverage, functionality, and adequacy of water supply or to raise issues relating to quality, equity, and sustainability. This weakened transparency and local ownership, reduced the effectiveness of grievance redressal, and constrained the State's ability to assess whether the envisaged outcomes of the mission were being achieved on the ground.

The State Government, while accepting the facts, stated (November 2025) that the social audit in the post-implementation phase of activities is being carried out by the Implementation Support Agencies (ISAs) and the social audit reports would be compiled, once all the households get the FHTCs. It was also stated that specific objective-oriented social studies are proposed to be incorporated in future planning.

2.3 Summary of Findings

This Chapter revealed persistent gaps in both coverage and functionality of household tap connections, with the State lagging significantly in Jal Jeevan Survekshan rankings and Har Ghar Jal certification. Priority areas such as water quality-affected habitations, aspirational districts, PVTG habitations, and critical public institutions like schools and *anganwadis* remain inadequately covered. The absence of flow meters and household meters has weakened monitoring of service delivery, while mandatory evaluation studies and social audits were not undertaken, limiting transparency and corrective interventions. The beneficiary surveys indicated some improvements and general satisfaction. Overall, the State's performance under JJM remains far below expectations, jeopardising the mission's objectives of universal, reliable, and equitable access to safe drinking water.

2.4 Recommendations

- *The State Government may give priority to water quality-affected habitations, PVTG areas, aspirational districts, schools, and Anganwadi centres through a time-bound action plan with periodic review.*
- *The State Government may direct the Executive Committee of the State Water and Sanitation Mission (SWSM) to commission independent evaluation studies at defined intervals, covering health outcomes, reduction in drudgery, school attendance of girls, and livelihood impacts, as envisaged in the JJM Operational Guidelines.*
- *The State Government may ensure installation of functional flow meters/household meters and conduct regular evaluation studies and social audits to improve monitoring and accountability.*
- *The State Government may issue detailed guidelines for the conduct of social audits under JJM, clearly defining the scope, frequency, roles of Gram Panchayats/VWSCs, and reporting formats.*

Chapter-3
Planning and Monitoring

CHAPTER-3

Planning and Monitoring

This Chapter examines the institutional framework established at various levels to monitor and implement JJM and adoption of bottom-up planning approach.

3.1 Non-adoption of bottom-up approach in planning the JJM schemes for a village

The JJM was designed as a community-driven scheme by adopting a bottom-up approach. For this, Village Action Plan (VAP) was envisioned as a comprehensive and full solution to the drinking water problem of a village for the next 30 years. VAP was to be prepared by the Gram Panchayat/VWSC with the support of Implementation Support Agency (ISA) based on baseline survey, resource mapping and felt needs of the village community. The VAPs of all the villages of a district were to be consolidated to prepare a District Action Plan (DAP) by the District Water and Sanitation Mission (DWSM), and all the DAPs were to be consolidated to prepare the State Action Plan.

Under JJM, the village community, through GP/VWSC, was made responsible to plan, design, implement and supervise the in-village infrastructure to be created by the PHED and also for post operational management of the in-village infrastructure.

Scrutiny of records of 28 selected villages revealed that 24 VAPs were prepared after 19 days to 17 months from the date of approval of the Water Supply Schemes by SLSSC, thereby defeating the very purpose of bottom-up planning. These timelines indicate an absence of planning at the village community level, as was envisaged in the Scheme.

The lack of participatory planning and informed choice contradicts the core principles of JJM, potentially leading to misaligned infrastructure, low community ownership, and risks to long-term sustainability.

Additionally, as per Clause 3.5 (xxvii) of the Operational Guidelines, the PHED was required to present three options with possible least cost of water supply system to GP/VWSC, along with a complete techno-economic and socio-economic survey for consideration of the best suitable option for their village.

However, the audit noticed that no options were provided to the GP/VWSC in any of the selected villages by PHED. This also indicates that bottom-up planning was not adopted, and feedback from the village community was not considered when designing the water supply schemes for the village.

Moreover, the SWSM/DWSM also did not ensure community participation in designing their own village schemes, which is a key principle of JJM. One Focus Group Discussion (FGD) in every district was conducted by the audit during the field study, wherein interactions with the beneficiary community, members of VWSC and GP were made. In five FGDs out of seven, it was found that the

PHED did not submit design of in-village water supply scheme to GPs for approval.

The State Government, while acknowledging the audit observation, stated (November 2025) that instructions have now been issued to ensure timely preparation of VAPs, *i.e.*, before DPR finalisation. Further, it was also stated that the field officers are being directed to present alternative designs to VWSCs wherever applicable, in adherence to the Operational Guidelines of JJM.

3.2 Inadequate planning for tap connections at three delivery points

As per clause 3.5(ii) of JJM Operational Guidelines, water supply schemes for the village were to be planned to provide three delivery points to every household, *viz.*, kitchen, washing & bathing area and toilet area. However, out of three taps, only one tap was to be funded under JJM, while the remaining two were expected to be installed through convergence or household support.

Out of the 560 households surveyed across 28 selected villages, the audit found that the facility of three delivery points was provided to only 36 households in eight villages. The implementing agencies failed to extend this provision to the remaining households, thereby depriving them of the intended benefits of hygiene, convenience, and functionality.

Further, the guidelines mandated that at least one tap connection be installed on a vertical support with a platform to ensure hygienic usage and minimise water wastage. However, it was found to be constructed only in three villages¹, undermining the hygiene and operational goals of the scheme.

These deficiencies point to a significant deviation from JJM's household service delivery standards, potentially reducing the health impact of the initiative and increasing daily inconvenience for rural households.

The State Government, while accepting the audit observation, stated (November 2025) that the field functionaries have been directed to comply with hygiene and design norms in future, including vertical support and platform to enhance functionality and minimise wastage in future installations.

3.3 Formation and functioning of State Water and Sanitation Mission

The concept of State Water and Sanitation Mission (SWSM) started in 1999 for coordination, convergence and policy guidance at the State level, relating to supply of drinking water. The Operational Guideline of JJM visualised SWSM as a key institutional body for overall policy guidance for implementing JJM in the State. The SWSM is headed by the Chief Secretary to the State Government and the Principal Secretary, PHED works as Mission Director. The SWSM consists of two committees, *i.e.*, the Apex Committee headed by the Chief Secretary to the State Government and the Executive Committee headed by the Mission Director (JJM). The functions of the Apex Committee are to provide

¹ Ratanpura, Prempura and 13HMH.

policy guidance for overall implementation of the JJM in the State, while the Executive Committee is constituted for monitoring the physical and financial performance and management of the water supply projects. Scrutiny of records of the Additional Chief Engineer (Support activities) revealed the following irregularities:

3.3.1 Non-Compliance with prescribed norms of holding SWSM Meetings

As per the Operational Guidelines of JJM, the Apex Committee is required to meet at least twice a year. Audit observed that no meetings were conducted in 2019-20 and 2020-21. In the subsequent period from 2021 to 2024, only four meetings were held. As per the guidelines, the Apex Committee is required to meet at least ten times in the period from 2019-20 to 2023-24.

Similarly, the Executive Committee did not convene any meeting in 2019-20. Although a decision was taken in the Executive Committee meeting held on 25 February 2021 to conduct meetings on a monthly basis so as to monitor all important functions, however, this resolution was not implemented.

In absence of conducting regular meetings by both the Apex Committee and the Executive Committee, important functions like physical and financial progress, management of water supply projects, promotion of new innovations/technologies, *etc.*, could not be monitored properly.

The State Government, while accepting the facts, stated (November 2025) that it would be ensured to hold regular meetings of the Executive Committee and the Apex Committee of SWSM as prescribed in the guidelines.

3.3.2 Mandated key functions of SWSM

The Operational Guideline of JJM specified the functions to be carried out by the Apex Committee and the Executive Committee of SWSM. Audit observed the following shortfalls in functioning of the Apex Committee and the Executive Committee of SWSM:

3.3.2.1 Absence of a policy for incentive mechanism

Clause 7.13 of the Operational Guidelines of JJM provided that the GPs/VWSCs are eligible for incentives after successfully managing the scheme for one year. To qualify, they must ensure that all rural households under the scheme receive an adequate quantity of water of the prescribed quality on a regular basis, and that water tariffs for operation and maintenance (O&M) are collected regularly. The SWSM was responsible for developing a tangible and transparent criteria to incentivize these GPs/VWSCs, with the goal of encouraging sustainable water supply systems and effective O&M.

Under this incentive, upto 10 *per cent* of the cost of in-village water supply infrastructure was to be distributed among the GPs/VWSC from JJM funds in a phased manner over a period of five years. This incentive fund was intended to serve as a revolving fund for meeting any urgent repair costs of in-village water

supply infrastructure that could disrupt water supply. The revolving fund is supposed to generate interest or returns which can be used for maintenance work.

However, audit observed that the SWSM did not establish any such criteria. As a result, no GPs/VWSCs have been incentivised till date, undermining efforts to strengthen local management and ensure uninterrupted water supply operations.

The State Government, while accepting the facts, stated (November 2025) that the O&M policy, consisting of the provisions to incentivise GPs/VWSCs for successful operations of JJM schemes, is under the process of approval.

3.3.2.2 Lack of finalisation of O&M policy for in-village water supply schemes

The JJM guidelines provide that States introduce nominal user charges/water fees so that recurring O&M costs are met by the users, instilling a sense of ownership.

Under Clause 5.2 (xvii) of Operational Guidelines of JJM, the responsibility of developing an O&M strategy and determining monthly tariff/user charges to ensure the financial sustainability of the village water supply system was assigned to the Apex Committee of SWSM.

Keeping this in view, the local communities through GPs/VWSCs were given a pivotal role in planning, implementation, management, operation and maintenance of in-village water supply systems, including drinking water sources under JJM. Meanwhile, the State Government and PHED were to play a true role of facilitator.

Audit observed that, as of August 2024, several years after the scheme's rollout, the SWSM had not finalised any formal O&M strategy or tariff structure. The matter was still under consideration, with no clear timeline for resolution. In the absence of a defined tariff policy, most GPs and VWSCs lacked a consistent mechanism for collecting user charges, making it difficult to fund routine maintenance or address urgent repair needs.

This delay directly undermined the JJM's core objective of empowering local bodies to manage their water infrastructure independently and sustainably. Without financial clarity and strategic guidance from the state-level committee, GPs/VWSCs could not effectively operate or maintain water supply systems.

The State Government, while accepting the facts, stated (November 2025) that the O&M policy, incorporating the provisions for empowering VWSCs at the village level and various financial alternatives and tariff structure, is under process of approval.

3.3.2.3 *Absence of a policy to discourage wastage of water*

Clause 5.2 (xi) of the Operational Guideline of JJM provided that the Apex Committee of the SWSM is responsible for developing a mechanism of suitable incentives and disincentives to discourage wastage of water, as well as to meet recurring expenditure on bulk water, distribution network and household-level water supply.

However, audit observed that, as of August 2024, no such mechanism was formulated by the SWSM. In the absence of a structured system to promote efficient water usage and recover operational costs, the scheme risks unsustainable water consumption and financial shortfalls in managing rural water supply infrastructure.

The State Government, while accepting the facts, stated (November 2025) that the incentives/disincentives to discourage wastage of water are incorporated in the proposed O&M policy, and currently, wastage of water is being discouraged in the State through an outdoor media campaign.

The justification of discouraging wastage of water through an outdoor media campaign is not convincing, as a proper incentive and disincentive mechanism to address the significant aspects of promoting efficient use of water and discouraging wastage of water had not been evolved. The enquiries conducted among the members of the selected VWSCs also revealed that the social audit was not conducted there to address the issue of discouraging the wastage of water.

3.4 **Formation and functioning of District Water and Sanitation Mission**

As per the Operational Guidelines of JJM, the District Water and Sanitation Mission (DWSM) was to be constituted in each district to oversee the implementation of the mission. Headed by the District Collector, the DWSM was to include representatives from health, forest, education, agriculture, and public relations departments. The Executive Engineer (PHED) was to serve as Member-Secretary, while local MPs and experts in water management, community development, and health were to be co-opted as members.

The DWSM was mandated to hold monthly meetings to grant administrative approval to in-village water supply schemes, plan protection and preservation of village water sources, greywater management and prevention of water bodies/sources from getting polluted. It was to be supported by the District Project Management Unit (DPMU), which consisted of human resources, viz., one Project Manager and Co-ordinators for ISAs, IEC, capacity building & training, MIS and WQM&S each. Scrutiny of Superintending Engineer (Circles) of selected Districts revealed the following irregularities:

3.4.1 *Non-compliance with prescribed norms of holding DWSM Meetings*

As per the Operational Guidelines of JJM, each DWSM was required to conduct monthly meetings to oversee the planning, execution, and monitoring of JJM works at the District level.

The details of meetings required to be held and actually held are given in **Table 3.1** below:

Table 3.1: Meetings held by DWSM in Rajasthan

Name of the selected District	Date of Constitution of DWSM	Meetings required to be held during 2019-24	Meetings held during 2019-24	Shortfall in organising the meetings (per cent)
Alwar	01 October 2020	42	25	17 (40.48)
Hanumangarh	27 November 2020	40	30	10 (25.00)
Baran	31 July 2020	44	33	11 (25.00)
Jaisalmer	20 November 2020	40	29	11 (27.50)
Jodhpur	26 October 2020	41	20	21 (51.21)
Pali	27 November 2020	40	30	10 (25.00)
Sirohi	27 November 2020	40	22	18 (45.00)
Total		287	189	98 (34.15)

Source: Information provided by the Secretary, DWSM in selected districts during audit.

A review of records in seven selected districts revealed that against the total requirement of 287 meetings during the period 2019-2024, only 189 meetings were conducted.

The shortfall in holding the mandated meetings hindered the effective monitoring of JJM implementation. This gap in oversight contributed to various irregularities in selected village schemes, such as delay in completion of RWSSs, irregular/excess payment to the contractors, lack of technological interventions/ innovations, failure to take source sustainability measures, non-handover of completed water supply schemes to VWSCs, etc., as discussed in succeeding Chapters.

The State Government, while accepting the facts, stated (November 2025) that efforts are being made to conduct meetings every month in accordance with the JJM guidelines.

3.4.2 Mandated key functions of DWSM

Clause 5.3(iv) of the Operational Guidelines of JJM mandates that DWSM was to ensure availability of funds for source sustainability works and greywater management² in villages through convergence, and the projects were to be approved only if these components are part of the DPR.

Audit scrutiny of records pertaining to 28 selected villages revealed that:

- (i) In nine villages, provisions for source sustainability were required; however, such measures were not incorporated in the in-village water supply execution in seven of these nine villages.
- (ii) Further, greywater management was also not included in any of the schemes of the selected villages.

² The process of collecting, treating and re-using wastewater from domestic activities like bathing, washing clothes and cooking to conserve freshwater resource and improve sanitation in rural areas.

This oversight undermines the long-term sustainability and environmental safeguards of the implemented schemes.

The State Government, while accepting the facts, stated (November 2025) that at present the issue of the greywater is being handled under *Swachh Bharat Mission* and time-to-time directions, as per the need, are issued to respective District Collectors for convergence issues. It was also stated that in future, the coordination and the convergence at the level of DWSM/SWSM would be done. No reply was given for the absence of provision of funds for source sustainability.

3.5 Formation and functioning of Village Water & Sanitation Committee

As per Clause 5.4 of the Operation Guidelines, the Village Water & Sanitation Committee (VWSC) was headed by the Sarpanch/Up-Sarpanch. It consisted of 10-15 members, comprising 25 *per cent* elected members of Panchayat, 50 *per cent* women members and the remaining 25 *per cent* from representatives of weaker sections of the village (SC/ST). The Panchayat Secretary was to act as Secretary in the Committee.

The VWSC was responsible for management and regular O&M of the in-village water supply scheme and local water sources. It was to discharge functions, *viz.* planning, designing, implementing, deciding seasonal supply hours, mobilising and motivating the community to contribute 5/10 *per cent* of in-village infrastructure, doing firm up and collecting water tariff/user charges and water quality testing using FTKs, *etc.* VWSC was also required to organise at least four meetings in a year.

As per the JJM IMIS reports generated on 22 April 2024, out of total 41,967 villages, VWSC was constituted in 38,057 villages and in the remaining 3,910 villages, it was not constituted. In 28 selected villages of seven districts, audit scrutinised the records of VWSCs and observed the following:

(A) Scheme handover-takeover and implementation issues

- (i) Out of 12 completed village water supply projects, only two had been handed over to the VWSCs for further O&M. During the Focus Group Discussion (FGD), in two FGDs out of seven FGDs conducted, the community expressed their unwillingness to participate in the implementation and monitoring of the scheme.
- (ii) Only 10 (35.71 *per cent*) villages achieved the prescribed minimum service level of 55 lpcd, and 18 villages (64.29 *per cent*) reported less than the prescribed level. Water supply was not started in Dhakri village despite infrastructure completion and HGJ certification (as of February 2024).

The State Government stated (August and November 2025) that the decision to hand over the rural water supply schemes is made in the Gram Sabha, and the Panchayati Raj Department is responsible for convening the Gram Sabha, while

the PHED is working for the timely handover of the RWSS. It was also stated that in some areas, the prescribed minimum service delivery was not being made due to various reasons related to source sustainability, water availability and other local factors. To address these challenges, the State Government is undertaking source sustainability initiatives. Moreover, source sustainability is also a part of VAP/DAP.

The reply is not tenable as the overall responsibility of handing over the schemes and ensuring prescribed minimum service delivery lies with the PHED, being a nodal Department for the JJM. Further, the source sustainability measures were not being taken up as mentioned in *paragraphs 4.2 to 4.8*.

(B) Community engagement and awareness

- (i) In three villages, the decision to undertake water supply schemes under JJM was not taken through a resolution in an open Gram Sabha meeting.
- (ii) Implementation Support Agency (ISA) facilitated awareness in open Gram Sabha meetings in only 22 selected villages (78.57 per cent), and in the remaining six villages (21.43 per cent), there was no such facilitation.
- (iii) No social audit was conducted in any village.

The State Government stated (August and November 2025) that the decisions to undertake the water supply schemes are taken in open Gram Sabhas, and if, for some reason, the Gram Sabha could not be held on time, the decision is ratified in the next scheduled Gram Sabha. It was also stated that the awareness activities are being undertaken by the ISA at the cluster level work, under the monitoring control of DWSM, and the social audit would be conducted after the JJM schemes are completed.

The reply is not convincing as it did not provide evidence regarding ratification of the decision to undertake water supply in the next Gram Sabhas in the pointed out villages. Also, it did not bear specific comments on gaps in ISA facilitation in the pointed out villages.

(C) Financial management and fund utilisation

- (i) Bank accounts were opened in all 28 villages for the collection of community contributions³. However:
 - No contributions were collected in 13 villages.
 - In the other 13 villages, community contributions amounting to ₹ 0.29 crore were collected, of which an amount of ₹ 0.25 crore was deposited in the bank account. However, the deposited amount was not utilised due to lack of guidelines/policy for O&M and directions for fund utilisation. While the remaining community contribution

³ 5/10 per cent of capital cost of in-village infrastructure.

of ₹ 0.04 crore was not deposited/partially deposited by three VWSCs.

- Records in respect of two VWSCs were not provided to the audit.
- (ii) User charges/tariff for O&M of in-villages infrastructure were neither decided nor collected in 27 villages (96.43 *per cent*). Only one village reported fixing and collecting user charges.
- (iii) Although cash books were opened in 10 VWSCs (35.71 *per cent*), only seven VWSCs made regular entries. Only 12 VWSCs (42.86 *per cent*) maintained basic records such as cash book, asset register, records of meetings of VWSC and material/ stock register, etc.

The State Government, while accepting the facts, stated (August and November 2025) that the ISA collected ₹ 128.24 crore on account of community contributions, but the State Government announced (February 2023) in the assembly to waive off the community contributions. It was also stated that efforts are being made to train VWSCs for maintaining cash books and managing O&M with the support of empanelled agencies.

(D) Institutional Structure and Governance

- (i) Nine VWSCs were not properly constituted as they lacked mandated representation of women (50 *per cent*) and SC/ST or weaker sections (25 *per cent*).
- (ii) None of the villages conducted the minimum required four VWSC meetings annually.

The State Government, in its reply (November 2025), did not provide specific replies on the above issues regarding institutional structure and governance.

(E) Training, Water Quality Testing, and Information Dissemination

- (i) Training on Field Test Kits (FTKs) for water quality testing was not provided to women in 21 villages (75 *per cent*). FTKs were not made available in five villages.
- (ii) Water quality testing of sources was not conducted in 17 villages (60.71 *per cent*). In nine villages, the testing was conducted, but only for 2-3 times annually, against the provision of once a month.
- (iii) Water quality test results were neither displayed on the notice board of Gram Sabha nor communicated to GP in 21 villages.

The State Government, in its reply (November 2025), did not provide specific replies on the above issues regarding training, water quality testing, and information dissemination.

Thus, the deficiencies regarding the formation and functioning of VWSC reflect systemic lapses in planning, execution, monitoring, and financial management

of in-village water supply schemes under JJM, thereby affecting the sustainability and effectiveness of the program at the grassroots level.

3.6 Summary of Findings

This Chapter revealed systemic weaknesses across all institutional levels. The mandated bottom-up approach was not followed, as Village Action Plans were mostly prepared after scheme approval, limiting genuine community participation. Most households lacked the mandated three tap delivery points and proper hygienic installations, compromising health benefits and convenience. At the State and District levels, the SWSM and the DWSMs, respectively, failed to meet regularly and did not formulate key policies relating to O&M and incentive/disincentive mechanisms. Similarly, gaps in DWSM oversight resulted in the absence of source sustainability and greywater management measures. VWSCs were either not properly constituted or not functioning as per guidelines, with deficiencies in community engagement, social audits, financial management, training, and water quality monitoring. Collectively, these shortcomings undermined transparency, accountability, and long-term sustainability of JJM schemes in the State.

3.7 Recommendations

- *The State Government may ensure timely preparation of Village Action Plans before DPR approval and community participation in scheme design and implementation.*
- *The State Government may ensure finalisation of key policies on O&M, user tariffs, and incentive/disincentive mechanisms without delay.*
- *The State Government may ensure proper constitution of VWSCs with mandated representation, training in financial management and water quality testing, and empowerment to undertake regular social audits.*

CHAPTER-4
POST-OPERATIONAL MANAGEMENT
AND SUSTAINABILITY

CHAPTER-4

Post-Operational Management and Sustainability

The Chapter covers the key aspects needed for long-term rural water sustainability, including source recharge, timely scheme handover, capacity building, water audits, water pricing mechanisms, and enhanced use of technology.

4.1 Decreasing groundwater table status in the State

The blocks in the State are categorised based on the annual replenishment of groundwater into five categories: over-exploited, critical, semi-critical, safe, and saline. The year-wise distribution of these categories is presented in **Table 4.1** below:

Table 4.1: Year-wise status of Ground Water Resources in Rajasthan

Particulars	2017	2020	2022	2023	2024
Over-exploited blocks	185	203	219	216	214
Critical blocks	33	23	22	23	27
Semi-critical blocks	29	29	20	22	21
Safe blocks	45	37	38	38	37
Saline	3	3	3	3	3
Total	295	295	302	302	302

Source: Report on Dynamic Ground Water Resources- 2017, 2020, 2022, 2023 and 2024

The data from the above **Table** indicates a significant deterioration in groundwater status over the years. The number of over-exploited blocks increased from 185 (62.71 *per cent*) in 2017 to 214 (70.86 *per cent*) in 2024, representing a worrying trend. Concurrently, the number of safe blocks decreased from 45 (15.25 *per cent*) to 37 (12.25 *per cent*) in this period, further emphasising the declining availability of sustainable groundwater sources.

Although there was a moderate reduction in critical and semi-critical blocks over the same period, this has not offset the increase in over-exploited areas. This indicates a very alarming situation regarding the groundwater level of the State. With only a small proportion (12.25 *per cent*) of blocks remaining in the safe category (as of the year 2024), the State faces heightened risks to long-term water security, underscoring the need for strengthened groundwater recharge, regulated abstraction, and systematic monitoring to support sustainable water use.

The State Government, while accepting the facts in replies (August and November 2025), detailed the efforts to improve the groundwater table status, such as management and monitoring through *Atal Bhujal Yojana*, IEC activities, capacity development programme and the introduction of the Rajasthan Groundwater (Conservation & Management) Authority Bill 2025.

4.2 Use of innovative technologies in the implementation of JJM

Clause 3.5 (xv) of the Operational Guidelines of JJM suggested for adoption of innovative technologies to ensure equitable distribution of water as a strategy to achieve the objectives of JJM. Further, Chapter 8 of the Operational Guidelines of JJM stipulated the use of emerging technologies like Artificial Intelligence, Data Analytics, Block-chain technology, Machine learning, Nanotechnology, *etc.*, to ensure safe availability of water and the functionality of water supply systems.

However, audit scrutiny of the records of the Department on the use of innovative technologies revealed several gaps in its adoption and implementation, which are given as under:

- During the finalisation of AAP for the year 2021-22, the DDWS instructed the incorporation of Internet of Things (IoT) based sensors and *iCloud* to monitor service delivery at the household level under JJM. The State planned to incur an expenditure of ₹ 301 crore on innovation/IoT *under* AAP for the year 2022-23. However, the audit observed that a proposal for the Hackathon- 'JJM innovation challenge-2023' was proposed by the Department, but the activity could not be taken up as the related agency did not respond on time. Later, under AAP 2023-24, the provision for innovation/R&D activity was not approved by the GoI.
- As per Clause 8.4 of the Operational Guidelines of JJM, the use of Hydro-Geo-Morphological (HGM) maps for the location of groundwater sources, the use of village digital contour maps for the location of drinking water infrastructure, digital inventory of existing assets for planning of additional infrastructure required were also suggested for smart management and better services. Audit observed that the above three utilities were not utilised in any of the schemes of JJM in the State.
- The rejected water from the Reverse Osmosis (RO) treatment plant installed in a village is substantial, estimated at around 60 *per cent* of the feed water, based on the recovery ratio of the plant. This rejected water is often disposed of either in an open drain or discarded nearby. As per Clause 8.2.1 of the Operational Guidelines of the JJM, it is essential to manage this rejected water properly; it must be stored separately in specifically designed structures and utilised for non-potable and non-agricultural uses.

Audit observed that the RO plants were not sanctioned in Rajasthan under JJM except for the Barmer district. Moreover, the rejection management policy was not formulated by the State for the proper utilisation of rejected water.

- Clause 8.1 of the Operational Guidelines of JJM provided that a standalone water supply system powered by solar energy with minimum O&M costs was to be explored in scattered/isolated/tribal/hilly villages. Audit observed

that no such systems were sanctioned in six¹ out of seven test-checked districts. In PHED Division Rajgarh (District Alwar), although 19 standalone water supply systems based on innovative technologies were sanctioned during 2021-22 but none of them were installed.

- Under Clause 8.2 of the Operational Guidelines of JJM, for providing immediate relief in Arsenic, Fluoride, Iron and other heavy metal affected habitations, installation of Community Water Purification Plant (CWPP) was suggested as a short-term measure to provide 8-10 lpcd water for drinking and cooking purposes. However, it was observed that CWPP installations were neither planned nor sanctioned in any of the selected Districts, except in Alwar, where three CWPPs were installed.

Despite clear guidelines, the State failed to leverage technological advancements for improving the efficiency, monitoring, and sustainability of water supply systems under JJM. This limited the Mission's ability to provide equitable and reliable water services across rural Rajasthan.

The State Government stated (November 2025) that innovative technologies are being used, and an IoT-based monitoring system would be created. Reply is not tenable as no details/evidence were provided regarding the adoption of innovative technologies.

4.3 Lack of Water and Energy Auditing in Rural Water Supply Schemes

The Operation and Maintenance Manual for Rural Water Supply Systems (May 2013), issued by the Ministry of Drinking Water and Sanitation, GoI, envisaged regular water audits of the rural water distribution system and water accounting practices. Further, as per Clause 8.7 of the Operational guidelines of JJM, to improve the efficiency of the water supply systems, the States are advised to regularly take up a water audit of identified systems for effective improvement.

Similarly, energy audits were to be conducted as a systematic process of accounting and reconciliation between actual energy consumption and calculated energy requirements, considering the rated efficiency and the power losses in all energy-utilising equipment and power transmission systems.

Audit observed that water and energy audits were not conducted by the Department for any of the rural water supply schemes. As a result, critical insights into water losses due to leakages, unauthorised or illegal withdrawals and inefficiencies in energy usage could not be identified and prevented.

This hindered efforts to improve operational performance and ensure the sustainability of the water supply infrastructure.

¹ Baran, Pali, Jodhpur-Rural, Jaisalmer, Sirohi and Hanumangarh.

The State Government, while accepting the facts, stated (November 2025) that the work of Water and Energy audit would be done as per the O&M policy of the Department, after completion of the schemes.

4.4 Lack of fixing Water Pricing/Tariffs and collecting Water Revenue in rural water supply schemes

As per Clause 8.1.1 of the State Water Policy, all water rates were to be determined in a way that reflected the scarcity value of water and encouraged economical usage of water. Additionally, Clause 8.1.2 further provided that water tariffs would be set for progressively moving towards the full cost of O&M. It also recommended the implementation of a metering program for all significant water uses, regardless of source or ownership.

Further, Clause 3.5 (xxvi) of the Operational Guideline of JJM, emphasised the need to incorporate incentive and disincentive mechanisms in the policy to discourage wastage of water and to cover recurring expenditure on bulk water transfer, treatment, distribution network and household level supply. The State Government was to facilitate VWSCs to make decisions on user charges for providing household connections as well as water supply.

However, audit scrutiny of records of the Chief Engineer (JJM) revealed the following inefficiencies:

- No water tariff structure and billing system was established for rural water supply schemes to recover O&M costs.
- Metered connections were not included in the scheme design.
- The Department did not set any annual target for revenue collection from water supply schemes.

This lack of financial planning undermined the ability of VWSCs to manage and maintain village water supply systems effectively post-commissioning. As a result, the sustainability of regular water supply remains at risk due to the absence of assured operational funding. During the beneficiaries' survey of 560 beneficiaries of selected villages, 407 beneficiaries (72.68 *per cent*) expressed their willingness to pay monthly user charges for O&M of in-village infrastructure, while 153 beneficiaries (27.32 *per cent*) denied paying so.

The State Government, while accepting the facts, stated (August and November 2025) that the aspect of fixing the water tariff and collection of the water revenue would be taken care of in the upcoming O&M policy.

4.5 Lack of undertaking Source Sustainability Measures in JJM Implementation

One of the core objectives of the JJM is to ensure the sustainability of water supply systems, including the water sources. As per Clause 3.5 (xvi) of the

Operational Guidelines of the JJM, source recharging, such as dedicated bore well recharge structures, rainwater recharge, *etc.*, should be adopted using watershed/springshed principles. The NJJM also advised (March 2023) to plan direct source recharge in groundwater-based schemes.

Audit observed that the Department did not plan any scheme under AAP during 2019-24 to address direct source recharge.

During the audit of records of in-village infrastructure in the selected 28 villages, it was observed that:

- Infrastructure in 19 villages was based on surface water sources. Hence, source sustainability measures were not required.
- The remaining nine villages relied on groundwater (tube wells).
 - Out of these, seven villages had no provision for the construction of recharge structures.
 - In two villages (Jawali and Ratawali), although provisions for recharge structures were included in the DPRs, these were not executed.

The absence of planning and implementation of source sustainability measures under the JJM, particularly for groundwater-based schemes, reflects non-adherence to the prescribed guidelines. Not providing recharge structures in villages dependent on tube wells, including non-execution of approved provisions, exposes water supply systems to the risk of source depletion. This undermines the long-term reliability of the drinking water supply, increases vulnerability to seasonal shortages, and compromises the sustainability objectives of the Mission.

The State Government stated (August 2025) that wherever possible, the recharge structures have been constructed in JJM, and the related work is also being done by the Groundwater Department and the Watershed Department. It was further stated (November 2025) that to manage and preserve the groundwater, the Rajasthan Groundwater (Conservation & Management) Authority Bill 2025 has been introduced. The reply is not tenable as the recharge structures were not found constructed during the audit in any of the selected villages dependent on groundwater.

4.6 Completed Water Supply Schemes not handed over to VWSCs

As per the Guidelines of JJM, the in-village water supply schemes constructed under the Mission were to be handed over to the respective VWSCs for Operation & Maintenance (O&M).

However, data from the JJM-IMIS Reports (2019–2024) revealed that out of 2,785 in-village water supply schemes constructed in the State under JJM, only 858 schemes (30.81 *per cent*) were handed over to the respective VWSCs for

further O&M. The situation was worse in the selected seven districts, where only 39 out of 682 schemes (5.72 *per cent*) had been handed over to the respective VWSCs. Notably, the remaining 643 schemes had not been transferred to VWSCs, despite a lapse of a period of nine to 57 months since their completion.

Specific issues in selected districts include:

- In Jaisalmer district, the concerned VWSCs refused to take over the scheme for further O&M in case of 12 completed schemes, as the District Sarpanch Union, Jaisalmer, decided not to take over any completed scheme under JJM.
- In Sirohi district, 42 completed schemes were not handed over as the VWSCs cited lack of trained manpower and non-availability of budget for O&M as reasons for refusal.

Additionally, in the Baran district, it was observed that electricity bills amounting to ₹ one crore pertaining to 71 electric connections for schemes handed over to VWSCs, remained unpaid.

These findings indicate a significant gap in the post-implementation framework of JJM. The absence of a clear and effective O&M policy, coupled with a lack of preparedness at the VWSC level, undermined the core objective of JJM being a decentralised, community-managed and demand-driven programme.

The State Government, while accepting the facts, stated (November 2025) that the absence of a clear O&M policy led to uncertainty and reluctance at the village level, and therefore, the VWSCs did not agree to take over the schemes; however, the O&M Policy is under approval and post-approval, the schemes would be handed over to the VWSCs and the process of scheme handover would be expedited.

4.7 Non-reporting/non-certification of villages with 'Har Ghar Jal' status

The Operational Guidelines of JJM envisaged Har Ghar Jal (HGJ) certification as a means of obtaining confirmation from the village community regarding the coverage and functionality of Functional Household Tap Connections (FHTCs) provided under the Mission.

HGJ certification was to be pursued only after:

- All households in the village received FHTCs,
- Tap connections were provided to all schools and *anganwadi* centres,
- The scheme was completed in all respects,
- Community contributions were deposited,
- The Panchayat expressed willingness to take over the scheme,
- Training for O&M was completed, and
- Financial closure of the scheme was achieved.

The Director, Department of Drinking Water and Sanitation (DDWS), NJJM, issued an advisory in May 2023, urging the States to expedite HGJ certification of villages where 100 *per cent* FHTC coverage had been achieved. Further, the Secretary, DDWS, raised concerns in October 2023 regarding the slow progress of certification and asked for a review and report the village as HGJ certified with 100 *per cent* FHTCs coverage and to expedite the certification process for HGJ-reported villages.

Audit findings from the test-checked seven districts, having 6,485 villages, revealed that:

- Out of 890 villages with 100 *per cent* FHTC coverage, only 661 villages (74.27 *per cent*) were reported for HGJ certification, and
- Merely 306 villages (34.38 *per cent*) were actually certified with HGJ status as on 01 April 2024.

This reflects a significant shortfall in achieving HGJ certification, despite physical infrastructure being in place, and highlights the need for administrative follow-up and community engagement to fulfil the certification process as envisaged under JJM.

The State Government, while accepting the facts, stated (November 2025) that regular directions are being given to all field officers of the Department to fill the gap in certification, in coordination with Sarpanch and officials of PRIs and the process of HGJ certification is expected to improve after implementation of the O&M policy.

The fact remains that the HGJ certification is not merely a formal process between the PHED and village community, but it also provides assurance for coverage and functionality of in-village water supply infrastructure in all respects.

4.8 Certification of villages without fulfilment of essential conditions

As per the directions of the NJJM issued in May 2023, certain essential conditions were to be fulfilled before a village could be certified with ‘Har Ghar Jal (HGJ)’ status. These included the provision of FHTCs to all households and public institutions (such as schools and *anganwadis*), and completion of the Scheme in all respects.

However, scrutiny of records, joint physical inspections, beneficiary surveys, VWSC surveys, and focus group discussions conducted in the 28 selected villages revealed significant deviations.

In 11 of the selected villages, one or more of the essential conditions had not been met, yet these villages were marked certified with HGJ status (*details provided in Appendix-2*).

This indicates serious lapses in the certification process and raises concerns about the reliability and integrity of the HGJ status granted under the JJM framework.

The State Government did not state (August 2025) the reasons for certification of the villages without fulfilment of essential conditions.

4.9 Partial implementation of Nal Jal Mitra Program under JJM

Recognising the need for trained human resources to enable GPs/VWSCs to efficiently manage O&M of the water supply schemes created under JJM, Clause 9.4 of the Operational Guidelines of JJM emphasised training efforts.

To meet this requirement, the DDWS, in collaboration with the Ministry of Skill Development and Entrepreneurship (MSDE), launched the Nal Jal Mitra Programme (NJMP). This initiative aimed to multi-skilling of local rural residents in various essential skills such as plumbing, electrical work, masonry, pump operation and other allied skills.

The training curriculum was designed by the Water Management and Plumbing Skill Council (WMPSC), and the NJMP. It was to be implemented with the convergent efforts of SWSM and the State Skill Development Mission (SKDM). At least one and preferably two persons were to be trained and certified for each GP under the NJMP. An MoU was signed with the Rajasthan Skill and Livelihood Development Corporation (RSLDC) in June 2020 for providing multi-skill training to 45,000 persons of the State.

Audit observed that:

- Nal Jal Mitras were selected by the Department in 8,842 GPs only (78.89 *per cent*), out of a total 11,208 GPs of the State, upto June 2024.
- A total of 25,890 persons (57.53 *per cent*) were selected as Nal Jal Mitras, well below the targeted 45,000.
- Further, in the test-checked Baran and Hanumangarh district, no persons were trained as Nal Jal Mitra.

Information with respect to the remaining five test-checked districts was not provided by the Department. This shortfall in skilled manpower will compromise the sustainability of O&M for rural water supply schemes and would defeat the objective of providing employment opportunities to rural youth.

The State Government, while accepting the facts, stated (November 2025) that the matter is being pursued regularly with the PRI Department for finalising the selection and nomination of eligible candidates, and once the list is received, their training would be conducted by the Skill, Employment and Entrepreneurship Department through Government ITIs.

4.10 Summary of Findings

This Chapter revealed that Groundwater depletion continues at an alarming rate, with over 70 *per cent* of blocks in the over-exploited category, yet source sustainability measures were largely absent in schemes. Completed schemes were not handed over to VWSCs in most cases due to a lack of policy clarity, funding, and trained manpower. The Har Ghar Jal certification process was weak, with instances of delays, partial reporting, and certification without meeting essential conditions, undermining its credibility. Further, the absence of water and energy audits, non-fixation of water tariffs, and low adoption of innovative technologies reflected weak operational planning. Partial implementation of Nal Jal Mitra training further added to sustainability concerns. Collectively, these issues threaten the long-term reliability, functionality, and financial viability of JJM schemes in the State.

4.11 Recommendations

- *The State Government may systematically involve Gram Panchayats and VWSCs in planning, certification, and post-implementation O&M, supported by structured capacity-building programmes, clear delineation of roles, and hand-holding during transition to community-managed systems, to improve sustainability and uptake of Har Ghar Jal certification.*
- *The State Government may mandate and fund source sustainability measures, including recharge structures and rainwater harvesting, in all groundwater-dependent JJM schemes, with physical completion linked to scheme commissioning and recorded in IMIS.*
- *The State Government may finalise and notify a comprehensive O&M policy with clear roles, funding arrangements, and timelines, and ensure time-bound handover of completed schemes to VWSCs after certifying readiness in terms of manpower, finances, and training.*
- *The State Government may institutionalise periodic water and energy audits for rural water supply schemes, beginning with high-consumption and groundwater-based schemes, and use audit findings to reduce losses and optimise operating costs.*
- *The State Government may introduce a graded water tariff framework for rural water supply schemes, supported by metering or proxy measurement mechanisms, and set annual targets for the collection of O&M charges by VWSCs.*
- *The State Government may accelerate training and certification of Nal Jal Mitras to cover all Gram Panchayats, and link their deployment to post-handover O&M support to ensure uninterrupted and sustainable water supply services.*

CHAPTER-5
FINANCIAL MANAGEMENT

CHAPTER-5

Financial Management

This Chapter analyses the financial management of the Mission, identifying the concerns relating to the utilisation of funds, payment to contractors and adherence to expenditure norms.

5.1 Short release of Central Share due to low pace of utilisation of available funds under JJM in the State

According to the Operational Guidelines of the JJM, the annual fund allocation to States is based on the number of rural households yet to receive FHTCs, as entered in the IMIS. The Guidelines further stated that the funds would be released in two equal instalments each year, and the funds released towards the first instalment would be the balance amount after subsuming the excess balance beyond 10 *per cent* of the previous year. Thus, progress in utilisation in a year was directly linked to the release of funds in the next year. Further, each instalment is divided into two tranches, and the funds to be released in these tranches were also based on the progress of utilisation of the total available funds.

Table 5.1: Release and utilisation of central funds during 2019-25

(₹ in crore)							
Year	Opening Balance	Allocation	Release	Short release (Percentage)	Total available funds	Utilisation	Short utilisation (Percentage)
(1)	(2)	(3)	(4)	(5)=(3)-(4)	(6)=(2)+(4)	(7)	(8)=(6)-(7)
2019-20	313.67	1,301.71	1,301.71	0 (0)	1,615.38	620.31	995.07 (61.60)
2020-21	995.07	2,522.03	630.51	1891.52 (75.00)	1,625.58	762.04	863.54 (53.12)
2021-22	863.54	10,180.50	2,345.08	7835.42 (76.96)	3,208.62	1,919.83	1288.79 (40.17)
2022-23	1,288.79	13,328.60	6,081.80	7246.8 (54.37)	7,370.59	3,937.70	3432.89 (46.58)
2023-24	3,432.89	3,019.94	250.00	2769.94 (91.72)	3,682.89	2,898.54	784.35 (21.30)
2024-25 (up to Feb 2025)	786.95	11,061.46	1,659.22	9,402.24 (85.00)	2,446.17	2,169.29	276.88 (11.32)
Total		41,414.24	12,268.32	29145.92 (70.38)		12,307.71	

Source: JJM Reports available on www.ejalshakti.gov.in.

Note: (i) Short Release reflects the gap between allocation and actual release by GoI. (ii) Unutilised Funds reflect the gap between funds available and actual expenditure by the State. (iii) High short release (col. 5) and high level of short utilisation (col. 7) seen together indicate weak fund absorption capacity.

It can be seen from **Table 5.1** above:

- The year-wise unspent central funds ranged from ₹ 276.88 crore to ₹ 3,432.89 crore during 2019-25. This was 11.32 to 61.60 *per cent* of available central funds during 2019-25. Due to less utilisation of central funds by the State during particular years, less central funds were released than the allocation in the following years. During the period 2019-25, the short utilisation of central funds resulted in short release of ₹ 29,145.92 crore (70.38 *per cent*) central funds to the State during 2019-25, against the total allocated funds of ₹ 41,414.24 crore.

- A significant balance of ₹ 3,432.89 crore from the Central share remained unspent at the end of 2022-23. As a result, an amount of only ₹ 250 crore was released by the GoI for the year 2023-24 against an allocation of ₹ 3,019.94 crore, indicating a 91.72 *per cent* short release.

Across the years, high short releases were closely linked to delays in tendering and RWSS execution, while persistent short utilisation reflected weak project readiness, inadequate milestone tracking, and slow handover/O&M preparedness. The pattern indicates that fund flow constraints were largely a consequence of execution bottlenecks, rather than an external constraint alone.

In May 2020 and June 2022, the National Jal Jeevan Mission (NJJM) under the Government of India (GoI) expressed serious concerns over the underutilisation of funds by the State during 2019-22. NJJM stated that the State Government lacked effective planning, execution, and timely utilisation of grant-in-aid provided by the GoI. The GoI urged the State Government to prioritise drinking water supply and ensure adherence to JJM guidelines.

However, the implementation remained slow and failed to gain the desired pace. Consequently, the State missed the opportunity to receive additional funds in the form of performance-based incentives and Extra Budgetary Resources.

Thus, the low utilisation of funds hampered the progress of implementation of the JJM in the State. Besides, the rural HHs could not be benefitted with the FHTCs as intended in the Mission.

The State Government, while accepting the facts, stated (November 2025) that in earlier years, there were always delays in receipt of the State share, due to which the Department could not become eligible to receive further funds. It was also stated that in the initial years, the issuance of work orders was delayed and therefore, desired progress could not be achieved.

The fact remains that the State's persistent under-utilisation of funds significantly hindered the progress of the JJM. Not only did it lead to substantial shortfalls in fund releases, but it also deprived rural households of timely access to tap water connections.

5.2 Non-mapping of SNA with PFMS

As per Clause 7.15 of the Operational Guidelines of the JJM, it is mandatory that all financial transactions under JJM be carried out through the Public Financial Management System (PFMS). To ensure proper fund flow and effective monitoring of utilisation under Centrally Sponsored Schemes, the Ministry of Finance, Government of India (GoI) issued a directive in March 2021, mandating:

- Registration of the State Nodal Agency (SNA) and all Implementing Agencies (Divisions) on PFMS.
- Use of unique PFMS IDs assigned to the SNA and Implementing Agencies for all payments to them.

- Mapping of bank accounts of the SNA, Implementing Agencies, vendors, and other fund-receiving organisations with PFMS.

Furthermore, the SNA and Divisions were required to mandatorily use the 'Expenditure, Advance, and Transfer (EAT)' module of PFMS or integrate the systems with the PFMS. This required regular updating of information on PFMS by each Division. The mapping of the SNA with the PFMS was also helpful in smooth financial monitoring of utilisation of JJM funds on a real-time basis.

However, audit observations revealed the following deviations in the State:

- Payments were processed *via* the Sanchalan Portal of the State Government, rather than directly through PFMS. Moreover, details of transactions were uploaded later on the PFMS portal, breaking real-time monitoring.
- The SNA account was not mapped with the PFMS.
- The EAT module of PFMS was also not utilised in the State.

Due to these non-compliances, a discrepancy of ₹ 929.72 crore was observed between the expenditure reflected on PFMS and JJM-IMIS (as on 14 February 2025).

As a result, the core objective of the GoI to enhance effectiveness and efficiency in cash management and public expenditure management through PFMS was not achieved.

The State Government stated (November 2025) that the Finance Department issued directions in August 2021 and March 2022 to open the SNA account and its integration with the PFMS and the IMIS. In compliance with the above directions, the SNA was opened, and its mapping with PFMS was completed in FY 2021-22 only. As of 31 March 2025, the SNA portal is mapped with the PFMS and the IMIS. However, due to technical issues from the NIC side, PFMS vouchers of ₹ 198 crore, are still pending for reflection.

The reply is not tenable as the payment in JJM schemes was being made through the Sanchalan Portal, and thereafter the expenditure details were being shared with the PFMS, as confirmed by the CE JJM in May 2024. Therefore, in reality, the SNA was not mapped with the PFMS and the IMIS.

5.3 Failed payment transactions amounting to ₹ 133.22 crore initiated by the Divisions

Scrutiny of the bank statement of SNA revealed that 511 payments with transaction amount of ₹ 133.22 crore¹ made by various PHED Divisions during 2021-24 failed. The failures were due to the reasons such as:

¹ Year 2021-22: ₹ 31.21 crore (50 transactions), Year 2022-23: ₹ 58.20 crore (155 transactions) and Year 2023-24: ₹ 43.81 crore (306 transactions).

- Discrepancies in beneficiaries' names,
- Non-existent or closed bank accounts,
- Incorrect or outdated bank account details.

These findings indicate a lack of due diligence in entering or updating the bank details of beneficiaries by the concerned Departments.

These failed transactions delayed payments to vendors and contractors, hampering project execution timelines and undermining the credibility of the Department.

The State Government, while accepting the facts, stated (November 2025) that the payments failed due to technical glitches. The Department has mapped the correct data of beneficiaries, and the liability against these failed transactions has been met.

5.4 Non-conduct of Chartered Accountant (CA)'s audit of State Water Sanitation Mission (SWSM)

In pursuance of Clause 7.16 (i) of the Operational Guidelines of JJM, the accounts of SWSM were required to be audited by a CA empanelled by the Comptroller and Auditor General of India, within six months from the close of each financial year. The audit was to be supported with a reconciliation statement with the accounts of Implementing Agencies (Divisions) and a certificate from the CA affirming the accuracy of the accounts.

However, the following deficiencies were observed in the State:

- SNA was opened only in November 2021, and consequently, the CA audit of accounts of the SWSM was conducted only for the period from November 2021 to March 2023. No CA audit was undertaken for the year 2023-24.
- Further, the accounts of six² divisions for the financial year 2021-22 were not audited by the CAs.
- In addition, according to the CA's audit report for the year 2022-23, the CA could not trace an expenditure of ₹ 9.14 crore, which was debited to the income and expenditure account and therefore, it was shown in the balance sheet as 'other expenditure'. This amount could not be treated as certified by the CA.

These lapses reflect inadequate adherence to audit protocols and raise concerns about the transparency and reliability of financial reporting under JJM in the State.

² Dungarpur, Sojat City, Project Jalore, Project Udaipur, Project Todabhim and Jodhpur.

The State Government stated (November 2025) that the CA audit has been conducted regularly after the opening of the SNA. Admitting to the facts of audit observation, it was further stated that there were many technical issues in the portal and in report generation at the time of launch of the SNA portal during 2021-22. Consequently, some gaps appeared in the fields of actual payments and as reflected in the SNA report, and now, the entry of ₹ 9.14 crore has been reconciled. It was also stated that due to unforeseen circumstances, the personnel from the six divisions could not attend the Head office on the scheduled audit date; however, the complete accounts were subsequently submitted to the auditor.

The reply regarding the regular conduct of the CA audit of SNA after its opening is not tenable, as the departmental records show that the CA audit was not conducted for the year 2023-24.

5.5 Non-convergence with other programmes/schemes

As per Para 6.3 of the Operational Guidelines of JJM, convergence activities were to be undertaken as part of in-village infrastructure development in coordination with other programmes/schemes such as:

National Rural Livelihood Mission (NRLM), Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS), *etc.* Source sustainability measures were also to be undertaken by utilising available infrastructure through convergence. Convergence of JJM initiatives with these schemes not only enhances the financial envelope but also improves water resource availability in terms of quality, quantity, and sustainability.

Given that Rajasthan is one of the highest users of MGNREGS funds, significant potential existed to leverage these funds for source sustainability measures and greywater management.

Under JJM, Village Action Plans (VAPs) were to be prepared in a participatory manner, aligning these funds with MGNREGS, Swachh Bharat Mission-Gramin, Compensatory Afforestation Fund Management and Planning Authority, District Mineral Development Fund, 15TH Finance Commission grants to PRIs, Corporate Social Responsibility funds, *etc.*

However, the audit noticed that convergence-based works were not included in the Annual Action Plans (AAPs) for the years 2020-24, resulting in missed opportunities for integrated water resource management and fund optimisation.

The State Government stated (August and November 2025) that VWSCs have been formed at the village level, comprising members from various Departments, and accordingly, the convergence is taken at the grassroots level. The reply is not tenable as the audit observation is about the convergence of funds with other programmes/schemes, not about the participation of personnel from other departments in the meetings of VWSCs.

5.6 Community Contribution

As per Clause 6.1.2 of the Operational Guidelines of JJM, for the implementation of in-village water supply infrastructure and related source development to be implemented by the VWSC, a community contribution of five *per cent* of the capital cost in hilly/forested areas, and 10 *per cent* in other villages was mandated, payable in the form of cash, kind or labour.

The NJJM, in its meeting (March 2023), further clarified that the central share under JJM would only be admissible to the extent of the project cost after deducting the community contribution for in-village infrastructure and corresponding State matching share. Any shortfall in community contribution should have to be met by the State Government from its own resources.

Audit scrutiny revealed that while a total of ₹ 1,337.44 crore³ was planned to be collected as community contribution in the AAP 2020-24, against which only ₹ 129.13 crore had been received as on 10 February 2023, and thereafter the State Government waived off the community contribution in its budget announcement for the year 2023-24. During the beneficiary survey of 560 beneficiaries of selected villages, 426 beneficiaries (76.07 *per cent*) expressed their willingness to pay community contribution⁴. While in four Focus Group Discussions (FGDs), out of seven FGDs conducted, the community expressed their unwillingness to pay the initial contribution towards the capital and O&M cost of schemes.

The State Government stated (November 2025) that it was announced in the budget for the year 2023-24 that the State Government would bear the community contribution payable by the villagers, to provide financial relief to the rural population.

While the reply is noted, as the village communities are at the centre of the JJM, and the GoI's intention for the incorporation of the provision of community contribution was not only meant for contribution towards capital cost, but it was also meant to instil a 'sense of ownership and responsibility' among village communities to manage, operate and maintain their water supply systems. Thus, the decision of the State Government to waive the community contribution was against the intent and wording of the JJM. Besides, no decision was taken by the State Government to replenish the amount to be waived off against the planned community contribution in accordance with the budget announcement.

5.7 Inadmissible expenses

As per Clause 7.10 of the Operational Guidelines of JJM, the State Government/SWSM was to decide about the expenses, which were not eligible to be funded under the central share of JJM, such as cost escalation, tender premium and centage charges, *etc.* Payment of salary or honorarium to regular employees as well as payment of electricity bills, *etc.*, were not allowed from

³ 2020-21: ₹ 283.24 crore, 2021-22: ₹ 529.20 crore, 2022-23: ₹ 305 crore and 2023-24: ₹ 220 crore.

⁴ 5/10 *per cent* of the capital cost of in-village infrastructure.

the central share of JJM. A suggestive list of inadmissible expenses was also annexed to the Operational Guidelines as Annexure-IV, according to which costs towards purchase of land, vehicle, *etc.*, centage charge, construction of building/renovation/repair, tender premium, expenditure beyond the approved cost of schemes and payment of salary to permanent employees were not admissible.

However, audit findings revealed the following instances of inadmissible expenditures being incorrectly charged to the central share of JJM funds, contrary to the above-stated guidelines.

5.7.1 Expenses on the salary of regular staff

Scrutiny of records (June 2024) of ACE (Support) revealed that an amount of ₹ 2.61 crore⁵ was paid during 2019-23 to the regular/permanent staff of the ACE (Support) office. This payment was made from the funds allocated for support activities under the JJM, which is in contravention of the prescribed provisions.

As per the Operational Guidelines of JJM, payment of salary to regular employees is classified as an inadmissible expenditure from the central share or support activity funds. Hence, the payment of ₹ 2.61 crore represents an irregular and inadmissible expenditure (*Appendix-3*), incurred from the JJM Support funds.

The State Government stated (August 2025) that the name of ‘the office of WSSO’ was changed to ‘the office of ACE (Support Activity)’ in October 2022, and before this name change, the salaries of regular staff were paid according to the guidelines of the National Rural Drinking Water Programme (NRDWP). Later, the State Government put forward (November 2025) a different justification in its reply, stating that the departmental engineers were posted in the office of the WSSO and working as Team Leader, Project Manager, Deputy Team Leader and Deputy Project Manager, in relation to the approved AAPs of respective FY for support activities. Therefore, the salaries of the Department’s regular employees were disbursed till the change in the name of the office of the WSSO.

The justification of NRDWP provisions mentioned in the reply is not tenable because, following the subsuming of NRDWP into JJM in December 2019, the JJM became effective nationwide. Since then, the Water Supply and Sanitation Organisation (WSSO) had been receiving funds and incurred expenditures therefrom on support activities related to JJM, regardless of its name. Therefore, in accordance with JJM provisions, expenditure on the salaries of regular staff was not admissible.

⁵ 2019-20: ₹ 0.58 crore, 2020-21: ₹ 0.68 crore, 2021-22: ₹ 1.01 crore and 2022-23: ₹ 0.34 crore.

5.7.2 Expenses on Shilanyas ceremony of various Water Supply Projects (WSPs)

As per Chapter 9 of the Operational Guidelines of JJM, the support activities fund was not to be utilised for avoidable functions for publicity purposes. However, scrutiny of records of the ACE (Support) in June 2024 revealed that during 2022-23, an amount of ₹ 3.28 crore⁶ was incurred on organising the *Shilanyas* ceremony (foundation stone laying) for various Water Supply Projects.

This expenditure is considered inadmissible as it violates the prescribed guidelines regarding proper utilisation of support activity funds under JJM.

The State Government stated (November 2025) that the expenditure for the *Shilanyas ceremonies* was incurred after obtaining competent approval from the Finance Department, through the Administrative Department, and further being vetted through the Executive Committee and the Apex Committee.

The reply is not tenable as Chapter 9 of the Operational Guidelines of JJM clearly prohibited the utilisation of support fund on hoisting of avoidable functions for publicity purposes. Also, the approval of the Finance Department was under the funds available for IEC activities and mobilisation of local communities, for which ISA had already been appointed in every district, and these activities were included in their scope of work.

Moreover, the Department also violated the provision mentioned at S. No. 71 of Appendix-XIII⁷ of PWF&ARs, Part-II, according to which the maximum limits to sanction expenditure for this purpose were only ₹ 2.50 lakh and ₹ 10 lakh for the project costing less than ₹ five crore and more than ₹ five crore respectively.

5.8 Calculation of Price Variation with an incorrect value of work and base indices

Clause 45 of Public Works Financial and Accounts Rules stipulates that if the contractor fails to make *pro rata* progress in the first or another time span and covers the shortfall in subsequent time span within the original stipulated period, the price variation of such work expected to be done in the previous time span shall be notionally given based upon the price index of that quarter in which such work was required to be done.

Additionally, the above clause also provides that for calculating price variation for High Speed Diesel (Petroleum), the wholesale price indices on the day of the last date of submission of bids were to be adopted as base indices.

Audit scrutiny of records of Divisions in selected Districts revealed that the work of 'Barmer Lift Water Supply Project Phase II, Part-D' was executed

⁶ Hindoli-Nainwa: ₹ 0.90 crore, RGLC Phase-3: ₹ 0.53 crore, Nadbai, Bharatpur: ₹ 1.85 crore.

⁷ Schedule of Power delegated to the Departmental Officers in Works Department.

under Project Division-I, Jaisalmer. The Department paid an amount of ₹ 9.89 crore on account of price variation in this work up to the third price variation bill.

Audit scrutiny of records of the EE concerned revealed that:

- The contractor neither achieved any of the project milestones of the work in the scheduled spans nor compensated for the delay in subsequent ones. Despite this, the Department notionally accounted for ₹ 17.45 crore and ₹ 35.40 crore worth of work for the 1st and 2nd spans, respectively, while calculating price variation.
- The Department also used the average index (148.83) for January-March 2022 for calculating price variation for petroleum (High-speed diesel), instead of the correct base index of January 2022 (141.20).

This violated Clause 45, and had the calculation been done correctly, the price variation amount should have been ₹ 9.45 crore. Hence, there was an excess payment of ₹ 0.44 crore made to the contractor (*Appendix-4*).

The State Government accepted (August 2025) the audit observation and communicated (November 2025) that, in view of the audit objection, the necessary revision in the calculation of price variation has been carried out by considering the actual value of work done and the correct base index for petroleum, and the excessively paid amount would be recovered from the forthcoming running account bill number 25.

5.9 Summary of Findings

This Chapter revealed that persistent under-utilisation of central funds led to short-release of allocations. Weaknesses in fund flow management were evident from the non-mapping of SNA with PFMS, discrepancies between PFMS and IMIS, and failed transactions due to inadequate details of beneficiaries. The State Government's waiver of the mandated community contribution under JJM undermines the scheme's intent to promote local ownership and responsibility. Convergence with other schemes was also not ensured. Collectively, these lapses point towards missed opportunities to maximise resources, weak financial controls, and non-compliance with JJM guidelines.

5.10 Recommendations

- *The State Government may prepare and monitor a rolling, milestone-linked expenditure plan for JJM works to improve fund absorption and ensure timely utilisation of central releases.*
- *The State Government may mandate end-to-end use of PFMS, including the EAT module, for all JJM transactions, with monthly reconciliation between PFMS, IMIS, and bank records to eliminate reporting discrepancies.*

- *The State Government may strengthen payment controls by instituting mandatory validation of beneficiary and vendor bank details before payment processing, to prevent failed transactions and execution delays.*
- *The State Government may ensure annual Chartered Accountant audits of SWSM and all implementing divisions within the prescribed timelines, with unresolved audit observations escalated to the Executive Committee for corrective action.*
- *The State Government may enforce financial discipline by prohibiting inadmissible expenditures, recovering excess payments promptly, and systematically leveraging convergence with other schemes to optimise available resources.*

CHAPTER-6

WATER QUALITY MONITORING AND SURVEILLANCE

CHAPTER-6

Water Quality Monitoring and Surveillance

Water is considered safe when it is free from biological contamination, such as guinea worm, typhoid, *etc.* and within permissible limits of chemical contamination, including excess fluoride, brackishness, iron, arsenic, nitrates, *etc.*, as per IS-10500 standard¹ of the Bureau of Indian Standards, as revised in 2012.

This Chapter reviews the spending and progress of Water Quality Monitoring & Surveillance (WQM&S) activities under JJM, including utilisation of resources for laboratory testing, community training, and remedial actions and coverage of water quality testing.

6.1 Expenditure on 'WQM&S activities' component

Under the Jal Jeevan Mission (JJM), up to two *per cent* of the total annual allocation to each state is earmarked for WQM&S activities. The funds allocated for WQM&S activities are intended for various activities such as water quality testing through laboratories, routine monitoring and surveillance, procurement of Field Testing Kits for community level testing, and providing guidance and training to personnel at multiple levels, *etc.*

During the period from 2019 to 2025 (up to 20 January 2025), the Department received a total of ₹ 486.23 crore. Of this, only ₹ 40.39 crore (8.31 *per cent*) was spent on WQM&S activities, and ₹ 445.84 crore (91.69 *per cent*) remained unspent. The position of total funds available and expenditure incurred there against during the year 2019-24, is given in **Table 6.1** below:

Table 6.1: Funds received and Expenditure incurred on WQM&S activities in Rajasthan

(₹ in crore)			
Year	Funds received	Expenditure incurred	Unspent amount (<i>percentage</i>)
2019-20	24.84	3.31	21.53 (86.67)
2020-21	104.84	6.53	98.31 (93.77)
2021-22	67.81	9.19	58.62 (86.45)
2022-23	173.66	6.45	167.21 (96.28)
2023-24	41.90	13.03	28.87 (68.90)
2024-25 (up to 20 January 2025)	73.18	1.88	71.30 (97.43)
Total	486.23	40.39	445.84 (91.69)

Source: Information provided by the Chief Chemist, JJM

During the approval of the Annual Action Plan (AAP) 2020-21 by the SLSSC, the Under Secretary to the Government of India (NJJM) advised increasing laboratory testing. The Director (NJJM) also expressed serious concern over the utilisation of less than seven *per cent* of the WQM&S plan funds for 2020-21.

¹ This standard prescribes the requirements and the methods of sampling and test for drinking water.

Despite the directions of the NJJM, the pace of incurring expenditure on WQM&S activities against the available funds remained very slow.

Audit attributed the under-utilisation of funds to several factors, viz., inadequate water quality testing, non-establishment of Block Level Laboratories (BLLs), and shortfall in conducting training programs for women, which are the key activities under the WQM&S framework.

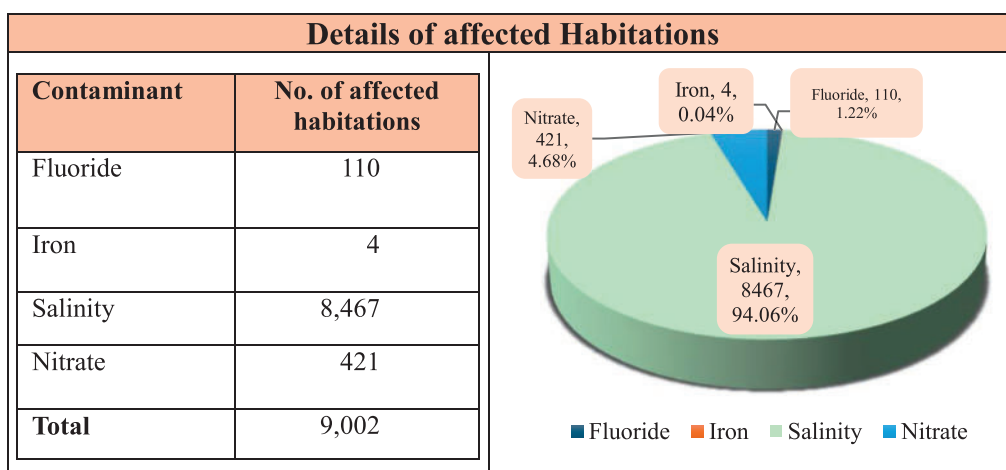
The State Government, while accepting the facts, stated (August and November 2025) that the office of the Chief Chemist (JJM and Rural) was established in February 2022, and staff was deputed in May 2022. The low expenditure was attributed to delays in obtaining administrative and financial sanctions, the imposition of the Model Code of Conduct during the Assembly and the Lok Sabha Elections, and the non-approval of the AAP 2024-25. It was further stated that the budget provision under AAP 2025-26 includes the establishment of 121 BLLs, and training in FTK testing for more than 90 *per cent* of the targeted women in the State has now been provided. However, the fact remains that the State Government could utilise only 8.31 *per cent* of funds received for the WQM&S activities up to January 2025.

6.2 Water Quality Scenario

As of April 2024, out of a total of 1,19,215 habitations of the State, 9,002 habitations were identified as Quality Affected (QA) habitations. These QA habitations covered 4,20,270 HHs (24,52,582 population).

The categorisation of these habitations based on the type of water contamination is presented (as of April 2024) in **Chart 6.1** below:

Chart 6.1: Number of habitations categorised based on the type of water contamination



As of June 2024, the State had one State Level Laboratory (SLL) and 33 District Level Laboratories (DLLs), which are functional. These are accredited by the ‘National Accreditation Board for Testing and Calibration Laboratories (NABL)’ for chemical parameters. The establishment of DLLs in eight newly created districts is still in progress. An office of Chief Chemist (JJM & Rural) was created (February 2022) for overall monitoring and supervision of WQM&S activities under JJM. The SLL is headed by the Chief Chemist and performs the work related to JJM.

Scrutiny of the records of the Chief Chemist revealed that the SLL could test only 41 out of the 78 parameters mandated under the ‘Uniform Drinking Water Quality Monitoring Protocol² (UDWQMP). Facility for testing of radioactive and virological parameters was also not available in the SLL. Similarly, DLLs were required to test at least 34 water quality parameters for water quality as per UDWQMP, but the DLLs, in selected districts, were equipped to test only nine to 22³ parameters.

A significant number of habitations in the State continue to be affected by water quality issues, predominantly due to salinity, exposing a large rural population to health risks. Although institutional arrangements for water quality monitoring under JJM have been put in place through the establishment of State and District Level Laboratories, the testing capacity remains inadequate. The inability of laboratories to test the full range of parameters prescribed under the UDWQMP, including critical radioactive and virological parameters, limits the comprehensive assessment of drinking water safety. This gap undermines assurance on water quality in affected habitations and constrains the State’s ability to effectively plan and implement remedial measures under the Mission.

The State Government, while accepting the facts, stated (August 2025) that at present the testing facilities for 69 and 22 parameters are available with the SLL and DLL, respectively. The total number of districts in the State has increased to 41, and proposals for establishing DLLs in eight new districts have been sent to the Finance Department for approval. The fact remains that the State is still significantly below the mandated target for the number of testing parameters prescribed under UDWQMP.

6.3 Inadequacy of staff in laboratories

The detail of sanctioned posts and working strength for technical posts in all the laboratories of the State is given in **Table 6.2** below:

² UDWQMP was developed by the Ministry of Drinking Water and Sanitation in February 2013 to standardize the requirements for setting up and functioning of laboratories at various levels.

³ Alwar (12), Baran-(10), Hanumangarh (17), Jaisalmer (9), Jodhpur (12), Pali (11) and Sirohi (22)

Table 6.2: Sanctioned Strength vs Men in Position in Laboratories Rajasthan

Posts	Sanctioned posts	Men in position	Vacancy (percentage)
Superintending Chemist	07	04	03 (42.86)
Senior Chemist	13	13	0 (0)
Zoologist	01	0	01 (100)
Junior Chemist	37	20	17 (45.94)
Sr. Laboratory Assistant	36	16	20 (55.55)
Jr. Laboratory Assistant	56	50	6 (10.71)
Laboratory Attendant	70	16	54 (77.14)
Sample Taker	03	02	01 (33.33)
Total	223	121	102 (45.73)

Source: Information provided by the PHED.

It is evident from the **Table 6.2** above that as of February 2024, there were 223 sanctioned technical posts across all laboratories in the State, of which only 121 were filled, resulting in a significant vacancy of 102 posts (45.73 per cent). Notably, positions such as Laboratory Attendant (77.14 per cent vacant), Senior Laboratory Assistant (55.55 per cent), and Junior Chemist (45.94 per cent) faced the highest shortages.

Despite the guidelines issued in October 2021 under the 'Drinking Water Quality Monitoring and Surveillance Framework (DWQM&SF)' by the Department of Drinking Water and Sanitation, GoI, the State Government had not sanctioned any posts for microbiologists or bacteriologists essential for effective water quality testing in State and District Level Laboratories.

Furthermore, audit findings revealed that only 24 technical staff were posted in the DLLs of selected districts against 43 sanctioned posts. Alarming, in Pali district, the charge of the District Laboratory was given to an Assistant Engineer (Civil), who lacks specialised training in water quality testing.

The acute shortage of technical manpower in water quality laboratories, coupled with the absence of sanctioned posts for specialised professionals such as microbiologists and bacteriologists, has significantly weakened the State's capacity for effective water quality monitoring. High vacancy levels across key technical positions and deployment of non-specialised personnel to head district laboratories compromise the reliability, timeliness, and scientific rigour of testing. These deficiencies undermine compliance with national water quality monitoring frameworks and limit assurance on the safety of drinking water supplied under the JJM, particularly in quality-affected habitations.

The State Government, while accepting the facts, stated (November 2025) that all posts of Superintending Chemists have now been filled, and the process of filling 17 posts of Junior Chemists and 54 posts of Laboratory Attendants is in progress. A request has been made to the CE & Additional Secretary, PHED, for filling one post of Zoologist. Further, the post of Microbiologist was outsourced in 2023-24 but was not continued in 2024-25 due to non-approval of AAP 2024-25. It was also mentioned that the charge of the District Laboratory in Pali District has now been handed over to a Senior Chemist. However, the fact

remains that vacancies of technical staff in the laboratories, except for the Superintending Chemist, persist.

6.4 Non-observance of provisions of DWQM&SF

6.4.1 Non-creation of Drinking Water Quality Commissionerate

Clause 5.1.2.2 of DWQM&SF mandated the creation of a ‘Drinking Water Quality Commissionerate (DWQC)’ to separate water quality testing from water supply delivery. The Commissionerate was to be financially empowered to carry out the DWQM&SF mandate, which includes strengthening of laboratories in terms of infrastructure and trained staff, and undertaking community engagement activities, *etc.*

As per the instructions of GoI, all States were required to establish the DWQC by 02 October 2022. Although a proposal for its establishment was prepared and submitted in July 2022 by the Chief Chemist (JJM & Rural) to the Mission Director (JJM), the DWQC had not been established as of August 2025.

The State Government, though accepted (August and November 2025) the facts, it did not provide any reason for not establishing the DWQC even after a lapse of more than three years.

6.4.2 Chief Chemist was not made independent in-charge of WQM&S

In pursuance of Clause 5.1.2.2 of the DWQM&SF, autonomy was to be given to water quality testing laboratories to develop trust, transparency and accountability in water quality assessment.

The Chief Chemist was to be designated as the nodal officer, responsible for overseeing the functioning of laboratories, water quality testing, monitoring and surveillance across all levels. Importantly, the Chief Chemist was to report directly to the Secretary of the Department responsible for rural water supply on all matters related to water quality.

However, the audit noticed that the Chief Chemist was not given independent charge of WQM&S and consequently, he was not reporting directly to the Secretary, PHED, for WQM&S issues, contrary to the intended framework.

The State Government, while accepting the facts, stated (November 2025) that the Government has decided not to grant independent status to the Chief Chemist in view of the possibility of administrative anomalies.

The reply is not tenable as DWQM&SF was enacted in October 2021 by the Ministry of Jal Shakti (GoI) to govern WQM&S activities under JJM and thereby improve the quality of life of people and enhance their ease of living, specially of women and children. The role of Chief Chemist as an independent functionary is designed to foster trust, transparency and accountability in water quality management, allowing them to focus exclusively on monitoring water quality. Accordingly, the Government’s refusal to grant him independent status

was inconsistent with the intent and principles of the DWQM&SF issued by the Government of India.

6.5 Shortfall in testing of sources for water quality

As per Clause 3.3 of DWQM&SF, all water sources were required to be tested twice annually for bacteriological analysis (before and after monsoon) and once for chemical analysis by the Department. The details of the testing of sources conducted by the Department are as follows:

Table 6.3: Quality tests of water sources conducted in Rajasthan

Year	No. of total sources			No. of tests required to be conducted			No. of tests actually conducted			Shortfall (percentage)
	Piped Water Supply	Non-Piped Water Supply	Total	Chemical (once a year)	Bacteriological (twice a year)	Total	Chemical	Bacteriological	Total	
2022-23	50,211	87	50,298	50,298	1,00,596	1,50,894	8,413	5,879	14,292	136602 (90.53)
2023-24	53,653	3650	57,303	57,303	1,14,606	1,71,909	37,191	50,341	87,532	84377 (49.00)
Total	1,03,864	3737	1,07,601	1,07,601	2,15,202	3,22,803	45,604	56,220	1,01,824	220979 (68.45)

Source: Information provided by the Chief Chemist (JJM & Rural)

The **Table 6.3** above highlights a significant shortfall of 68.45 *per cent* in testing of water sources during the year 2022-24. The information related to the year 2019-22 was not provided to the audit.

Further, during 2021-22, the Department supplied drinking water to rural HHs from 20,619 tube wells. However, no water quality tests were conducted by the Department in that year. In 2022-23 and 2023-24, only 1,869 tube wells (9.06 *per cent*) and 9,409 (45.58 *per cent*) were tested for water quality, out of the 20,640 tube wells.

Bacteriological tests, which are required to be conducted twice annually for all sources, recorded particularly low coverage, significantly increasing the risk of undetected microbial contamination in drinking water supplies.

Non-availability of testing data for 2019-22 further constrained assessment of compliance trends and suggests weaknesses in record-keeping and monitoring systems under JJM. The State Government stated (November 2025) that as per the DWQM&SF framework, each DLL is required to test 3,000 water sources/samples annually for each district (*i.e.* 99,000 samples across the State), and the Department nearly achieved the target during 2019-24. Further, the bid document for setting up Block Level Laboratories is under preparation.

The reply is not tenable as the audit contention is about the provision of mandatory annual bacteriological and chemical analysis of all water sources as mentioned in the DWQM&SF, not about the achievement of the targets set for the District Laboratory. The target of 99,000 samples for all 33 DLLs is insufficient to comply with the above provisions of DWQM&SF.

6.5.1 Remedial measures not taken in respect of contaminated samples

As per Clause 3.2 of DWQM&SF, remedial measures are required to be undertaken if the water quality parameters fall outside the prescribed limits. The details of samples tested for chemical and bacteriological contamination in laboratories and the corresponding remedial measures taken against them, during the year 2021-24, are presented in **Table 6.4** below:

Table 6.4: Water samples tested found contaminated and remedial measures

Year	No. of samples tested in laboratories		No. of samples found contaminated		Remedial measures taken	
	Chemical	Bacteriological	Chemical	Bacteriological	Chemical	Bacteriological
2021-22	1,10,574	64,285	33,486	89	354	0
2022-23	1,38,723	1,02,226	38,405	203	26,391	137
2023-24	1,91,341	1,72,292	34,222	180	26,989	162
Total	4,40,638	3,38,803	1,06,113	472	53,734	299

Source: Information provided by the Department.

The **Table 6.4** above shows that a total of 1,06,113 chemical and 472 bacteriological contaminations were detected during the period 2021-24; however, the remedial measures were taken in case of only 53,734 chemical (50.64 *per cent*) and 299 bacteriological (63.35 *per cent*) samples. This reflects a significant shortfall in the Department's response to contamination issues.

As a result, substantial resources invested in the collection and testing of water samples were rendered ineffective due to the inadequate follow-up. Moreover, the intended objective of ensuring the supply of safe and potable water to the rural population was not achieved, leaving large sections of the population exposed to chemical and bacteriological contaminants.

The State Government stated (November 2025) that remedial action for contaminated samples is a regular process, wherein measures such as the use of alternate sources, water supply through tankers and chlorination are undertaken until normal supply is restored. It was also mentioned that in terms of village-wise contaminated samples, 100 *per cent* remedial action has been taken by the Department.

The reply is not tenable as, according to the data provided by the Department itself, the remedial action was taken only in case of 50.64 *per cent* chemically and 63.35 *per cent* bacteriologically contaminated samples. The purpose of water quality testing is to identify contamination in the water for taking remedial action. Without appropriate remedial measures, the entire process of water testing loses its significance.

6.5.2 Water Quality Testing through Field Testing Kit (FTK) not conducted as per norms

As per Clause 6.3.6 of DWQM&SF, the GPs/VWSCs were required to ensure 100 *per cent* testing of drinking water sources, including private sources and water supply at schools, Anganwadi centres under their jurisdiction, using FTK at least once a month. The test results were to be uploaded regularly on the Water Quality Management Information System (WQMIS) portal.

It was observed that the Department planned to procure 28,15,000 FTKs in AAP 2020-21; however, it made a one-off exercise of procurement of 11,34,260 bacteriological FTKs (October 2021) and 12,029 chemical FTKs (July 2021). Water quality testing through FTKs was not done during 2019-20 and 2020-21 in any village. However, it was done in 2680, 7668 and 34,361 villages in the year 2021-22, 2022-23 and 2023-24, respectively, out of a total of 42,327 villages.

This shows very lethargic progress of the Department towards water quality testing through FTKs, which undermines the framework's objective of decentralised water quality monitoring and restricts the ability of local institutions to ensure safe drinking water at the grassroots level.

The State Government, while accepting the facts, stated (November 2025) that efforts are being made to enhance testing through FTKs. It, however, did not provide a reply on the procurement of fewer FTKs and their under-utilisation in water quality testing in the objected period.

6.6 Block Level Laboratories (BLLs) not established

As per Clause 10.1(i) of the Operational Guidelines of JJM, BLL were to be established to ensure 100 *per cent* testing of all water sources under its jurisdiction; once annually for chemical parameters and twice annually for bacteriological parameters (pre and post monsoon). Each BLL is required to test water from all sources in its block for at least 13 basic water quality parameters. The positively tested samples were required to be referred to the DLLs immediately.

In the year 2013-14, 165 BLLs were established in the State under the National Rural Drinking Water Programme. However, the contract period of these BLLs ended on 31 March 2016, and no new BLLs were established thereafter in the State. Subsequently, in the 19th SLSSC meeting (December 2019), approval was granted under the Annual Action Plan (AAP) 2019-20 for:

- ₹ 14.85 crore for upgradation of the existing 165 BLLs, and
- ₹ 24.03 crore for running 178 new BLLs for three years.

Again, in May 2021, a provision of ₹ 46.09 crore was made under AAP 2020-21 for the establishment of 102 new BLLs, and for conducting 3,06,000 tests annually for two years.

However, scrutiny of monthly financial reports on the JJM-IMIS portal revealed that only ₹ 2.94 crore was spent on the upgradation of BLLs during 2021-24, but no BLL was made functional as of July 2024.

In the absence of functional BLLs, the core objective of decentralised water quality testing at the block level could not be fulfilled. Moreover, the expenditure incurred on upgradation remained unfruitful, rendering the investment ineffective and unproductive.

The State Government stated (November 2025) that the Department is currently undertaking the procurement process for multi-parameter testing equipment to make the BLLs operational. It was also stated that at present, 149 buildings' upgradation work for the BLLs has been completed, and the remaining are in progress.

Reply is not tenable as since the very beginning of the JJM, the Department planned to establish 352, 102 and 250 BLLs under AAP 2020-21, 2021-22 and 2023-24, respectively, but no BLL was made operational till November 2025.

6.7 Non-achievement of objectives of the 'Swachh Jal Se Suraksha' campaign

To ensure the safety and quality of drinking water, the GoI launched a special campaign titled 'Swachh Jal Se Suraksha', which was implemented from 02 October 2022 to 26 January 2023.

Under the campaign, the GoI directed (September 2022) all State Governments to actively plan and implement the campaign in coordination with all relevant stakeholders. The campaign mandated the following:

- Testing of all drinking water sources for chemical and bacteriological contaminants through accredited laboratories in all villages.
- Field testing using FTKs and H₂S vials in all schools and Anganwadi centres.
- Marking contaminated water sources as 'not fit for drinking'.
- Geo-tagging of all water sources on the JJM-IMIS portal.
- Testing of at least three household (HH) samples in each village.

However, scrutiny of records maintained by the Chief Chemist (JJM) revealed serious implementation gaps, as of July 2024:

- Out of the total 60,282 water sources⁴, only 9,401 (15.60 *per cent*) were tested for chemical parameters, and 6,562 (10.89 *per cent*) were tested for bacteriological parameters.
- Out of the total 43,249 villages, the water quality testing was conducted in only 25,595 villages (59.18 *per cent*) for chemical parameters and in 20,268 villages (46.86 *per cent*) for bacteriological parameters. Whereas water quality was tested at HHs level only in 1,314 (3.04 *per cent*) villages.
- Out of the total 51,593 schools, only 5,252 (10.18 *per cent*) schools were covered under the water quality initiative.

⁴ Including schools, *anganwadis*, households in villages.

- Out of the total 41,680 *Anganwadi* Centres, only 3,776 (9.06 *per cent*) were tested for water quality.
- During the campaign, 40,757 samples were found contaminated, but remedial action was taken for only 7,905 samples (19.40 *per cent*). Consequently, all efforts made in collecting and testing 32,852 samples were rendered ineffective due to the absence of follow-up action.

This data indicates substantial shortcomings in coverage, implementation and response under the '*Swachh Jal Se Suraksha*' campaign, thereby undermining the campaign's intended outcomes of ensuring safe drinking water for all.

The State Government stated (November 2025) that the Department is already conducting testing of rural drinking water sources using FTKs under the '*Swachh Jal Se Suraksha*' campaign. Further, the water sources testing is also being done by the Implementation Support Agencies as part of support activities. The reply is factually incorrect as there was a significant shortfall in achieving the targets of the campaign.

6.8 Summary of Findings

This Chapter revealed very low utilisation of available funds on WQM&S activities, reflecting extremely poor financial management. A large number of habitations continue to remain quality-affected, mainly due to salinity and nitrate contamination, yet laboratory infrastructure remains inadequate, with the State and District labs unable to test the full range of parameters prescribed under UDWQMP. Acute staff shortages and the absence of microbiologists/bacteriologists have further weakened testing capacity. BLLs were not made functional, and testing through FTKs was negligible. Similarly, remedial measures were not undertaken for nearly half of the contaminated samples identified. Non-creation of the DWQC and lack of independence for the Chief Chemist undermined accountability. Major initiatives like the *Swachh Jal Se Suraksha* campaign were implemented only partially, with very low coverage of villages, schools, and Anganwadi centres. Collectively, these deficiencies not only compromised the State's ability to ensure safe drinking water but also exposed rural populations to serious health risks.

6.9 Recommendations

- *The State Government may establish and empower institutional mechanisms by establishing the Drinking Water Quality Commissionerate, giving independent charge to the Chief Chemist, and ensuring adequate recruitment of microbiologists, chemists, and support staff.*
- *The State Government may expedite utilisation of WQM&S funds by prioritising the establishment of BLLs, procurement and deployment of FTKs, and execution of remedial measures for contaminated sources.*

- *The State Government may conduct efficient planning under special campaigns, with clear timelines and accountability, ensuring 100 per cent coverage of villages, schools, and Anganwadis for water quality testing, along with proper geo-tagging and follow-up remedial measures.*

CHAPTER-7
PROCUREMENT AND
EXECUTION OF WORKS

CHAPTER-7

Procurement and Execution of Works

This Chapter discusses procurement and work execution under the JJM, encompassing an assessment of the tendering process and the financial management.

7.1 Repetitive imprudent decision of cancellation of tenders

7.1.1 *Neglecting the aspect of justified costing*

The Finance Department set a 15 *per cent* limit on Tender Premium (TP) above the estimated cost, based on the Basic Schedule of Rates (BSR)-2021, for approval of the bidder's offer in tenders for works under the Jal Jeevan Mission. The Department sanctioned 15 projects amounting to ₹ 9810.20 crore. The tenders of these projects were deferred twice by the Finance Committee (FC) of the Rajasthan Water Supply and Sewerage Management Board (RWSSMB) of PHED. The media highlighted the delay in the finalisation of the tenders in 10 projects.

Audit conducted a detailed analysis of 'Parwan Akawad Water Supply Project', which was one of the above 15 projects. This project was planned under the JJM to provide 1,52,437 FHTCs¹ in 1402 villages² of Baran, Jhalawar and Kota Districts. Baran District was identified as an aspirational district by the GoI to give top priority under the JJM. A no. of 907 villages, including 303 PVTG habitations with 23,361 tribal rural HHs of the Baran District, were to be covered under the Project. The SLSSC issued Administrative and Financial sanction for the project amounting to ₹ 3,523.16 crore in September 2021. The project was divided into six (I to VI) functional packages.

Scrutiny of records revealed that for packages- II, III and IV of the Project, the Department prepared estimated costs based on the PHED's BSR 2021, which was issued in July 2021. Subsequently, the technical sanctions were issued (August 2022-May 2023), and the tenders were invited (August 2022). The lowest (L-1) offers in the tendering for the respective packages were received at the Tender Premiums (TPs), ranging from 37.03 to 37.20 *per cent* above the estimated costs. The Department approved (December 2022) these price bids, subject to concurrence of the Finance Department for bearing additional liability in proportion to the State matching share through the State fund.

Rule 65 of Rajasthan Transparency in Public Procurement (RTPP) Rules 2013 provides for ensuring that the offer recommended for sanction is justifiable, looking at the prevailing market rates of the goods, works and services required to be procured. Since the tenders were invited after a substantial period of 13 months from issue of the BSR 2021 and therefore, the rates contained in the estimates based on this BSR may be much less than the rates quoted by the bidders as per the prevailing market rates, hence, evaluation of received rates in

¹ Baran: 98,873 FHTCs, Jhalawar: 29,811 FHTCs and Kota: 23,753 FHTCs.

² 907 villages of Baran, 311 villages of Jhalawar and 184 villages of Kota district.

terms of prevailing market rates was mandatory in accordance with the Rule 65 of RTPP Rules 2013. The Finance Department also directed (January 2023) to conduct rate analysis and rate justification with respect to the lowest offers received.

Audit observed that the Department assessed the justified cost of works in view of the prevailing market rates and found the lowest offers in respective packages to be reasonable, as these were 0.01 to 0.02 *per cent* lower than the assessed justified cost of works.

Department, however, ignored the aspect of justified costing of works and annulled (March 2023) the procurement process. The decision taken by the Department was in contravention of the Rule *ibid* and the directions of the Finance Department.

Later, a new BSR (BSR 2022) was issued in May 2022 by PHED. Therefore, before re-inviting the tenders for the revised four functional packages, the Department was required to prepare estimates of the packages based on this BSR and revise the respective Technical Sanctions accordingly, but the tenders were re-invited (May 2023), surprisingly, as per the estimates based on the BSR 2021. This time also the TPs of the lowest bidders stood at 23.73 to 28.07 *per cent* above the respective estimates based on the BSR 2021. The lowest offers being only 4.21 to 5.30 *per cent* above the justified cost of the work assessed as per the BSR 2023, were required to be approved and proceeded with further action, but the Department, once again, neglecting the justified costing, annulled (January 2024) the procurement process.

Thereafter, PHED's new BSR (BSR 2023) was issued in April 2023. The Department bifurcated the project into five packages to increase the participation and re-invited (March 2024) the tenders for the third time, but the estimates/TS were not revised based on the PHED's latest BSR (BSR 2023) this time also. The tenders could not be finalised due the reasons such as bidders being declared non-responsive, non-extension of bid validity by bidders and moving of bidders to the court of law.

Thus, overlooking the aspect of justified costing resulted in cancellation of tenders and the works could not be awarded (as of September 2024), thereby depriving 1,52,437 rural HHs of 1,402 villages of Districts- Baran, Jhalawar and Kota of the intended benefits under JJM for more than three years.

It is worthwhile to mention here that the Department worked out estimated costs of the other 14 projects mentioned earlier, based on BSR 2021, and the tenders of all these projects too were cancelled, considering the TPs of L-1 bidders higher than the limit set by the Finance Department. Therefore, the possibility of wrong decisions regarding the cancellation of tenders may not be ruled out in the remaining 14 projects also.

State Government stated (August 2025) that presently price bid for four Packages (Pkg- I, II, IV and V) has been approved by the FC, and agendas for permission to place work orders for these packages have been submitted to the Finance Department. The TPs of the lowest bidder in the current tender stood at

9.76 per cent to 14.88 per cent above the respective estimates based on BSR 2021 which were much lesser than the TPs of lowest bidder in the previous tenders (37.03 per cent to 37.21 per cent and 23.73 per cent to 28.07 per cent) and are more economical and judicious in nature resulting in greater benefit to the State Government.

The reply is not tenable as the Department itself assessed justified cost, and the negotiated offer was arrived at within the justified cost assessed by the Finance Department itself based on prevailing market rates. Further, the Department's contention that new price bids are more economical and judicious in nature, cannot be examined in the absence of a revised Technical Sanction. The fact remains that the work orders for Parwan Akawad Water Supply Project, which intended to provide FHTCs to 1,402 villages of the district Jhalawar, Kota and the aspirational district Baran having PVTG villages, are still in process despite the passage of four years of A&F sanction.

7.1.2 Non-finalisation of tenders beyond the stipulated period without justification

Rule 40 (2) of RTPP Rules, 2013 envisaged that a decision of acceptance or rejection of bids invited in a procurement process must be taken within a period of 40 days and 50 days, where the bid falls within the financial powers of the ACE and CE respectively, from the date of opening of financial bids. If the decision is not taken within the prescribed time by the concerned sanctioning authority, the bids shall be submitted to the next higher authority for decision with justification. Further, as per the Schedule of Power (March 2017) of the PHED, the SE and the ACE were competent to accept bids amounting to ₹ 120 lakh and ₹ 250 lakh respectively.

Scrutiny of records of EE, PHED, Division Baran revealed that A&F sanction was accorded (March 2021) for the work of 'Augmentation of RWSS Bhoyal Tehsil Shahbad to provide FHTCs, including one year defect liability period' for ₹ 123.08 lakh.

- Tenders were invited (August 2022) by the SE, Circle Baran, at a cost of ₹ 114.64 lakh (based on BSR 2020). The Department conducted negotiation with the L-1 bidder, wherein the offer of ₹ 145.41 lakh (TP 26.84 per cent above the estimated cost) was given (07 October 2022) to the L-1 bidder, but the offer was refused by the L-1 bidder.

Thereafter, the same offer was given (12 October 2022) to the L-2 bidder, who agreed (13 October 2022) to execute the work at the offered rate. Despite this, the Department did not issue the work order to the L-2 bidder without any reason and requested on 21 November 2022 to the L-2 bidder to extend the bid validity up to 31 December 2022, as it was going to expire on 23 November 2022. The L-2 bidder extended the bid validity up to 31 December 2022. However, the Department again refrained from issuing him the work order without any justification and before expiry (31 December 2022) of the extended bid validity, requested him again (28 December 2022) to extend the bid validity up

to 28 February 2023. Eventually, the work order was not issued to the Contractor in this extended bid validity period also.

- Later, the BSR 2022 was issued in May 2022. Instead of re-inviting the tenders based on BSR 2022, the Department re-invited the tenders (April 2023) at a cost of ₹ 114.64 lakh, which was based on BSR 2020. The Department conducted (August 2023) negotiation with the L-1 bidder, wherein it offered a price of ₹ 134.06 lakh to the L-1 bidder, but he kept his price at ₹ 140.42 lakh (22.49 *per cent* above the estimated cost). Therefore, the Department offered (29 August 2023) the same price to the L-2 bidder on which he agreed on 31 August 2023. However, the Department, adopting the same pattern just like previous tenders, did not issue him the work order. Subsequently, the Department kept on getting the bid validity extended by the L-2 bidder repeatedly, but refrained from issuing him a work order. Ultimately, the L-2 bidder rejected the Department's request to extend the bid validity on 29 January 2024, quoting an increase in the costs of pipes.
- At the third time, the Department re-invited (June 2024) the tenders again at the cost of ₹ 114.64 lakh (based on BSR 2020) without revising the estimate as per the BSR 2023. This time, only one bidder was found qualified. The Department conducted (July 2024) negotiation with the bidder, wherein he lowered his price up to ₹ 139.51 lakh. This price was 0.39 *per cent* below the justified cost assessed by the Department, and the committee recommended (July 2024) to approve the bid to the ACE, PHED.

The third time also, the negotiated rates arrived at 0.39 *per cent* below the justified rates and the SE, PHED, circle Baran recommended (July 2024), ACE, PHED, region Kota to approve the bid; however, the Department took one year to issue a work order (June 2025), that too after being pointed out by the audit. Further, the work order issued at ₹ 139.52 lakh was higher than the ₹ 134.06 lakh of the accepted counter-offer under NIT of April 2023 (second time). Thus, due to not taking timely action on finalisation of the bid, not only was the important PWS scheme for Village Bhoyal of tribal block Shahabad delayed for more than four years from A&F sanction, but an excess amount of ₹ 5.46 lakh had to be borne by the State Government.

Thus, the action of the Department of not finalising the bids despite acceptance of counter-offer of the Department and extension of bid validity period time and again by the contractors was incomprehensible and creates doubt on the Department's intention towards finalising the tenders. Additionally, this action was also in violation of Rule 40 (2) of RTPP Rules, which prescribes a certain time period (70 days) for finalising the tenders.

The State Government stated (August 2025) that the work order was issued in July 2025, in respect of the tenders invited in June 2024. It was also stated that the Finance Department directed that the negotiation may be conducted as per the rule or go for retendering. Since the negotiation had already been conducted, there was no option but to go for retendering.

The reply is not tenable as there was no need for re-negotiation because at all three times the Department was successful in achieving the offers within the justified cost through negotiations, and the bidders accepted these counter-offers made by the Department, duly extending the bid validity. The contention of the audit is corroborated by the fact that the Department ultimately issued the work order at the same cost (₹ 139.52 lakh) achieved through negotiation during the third time, but after a lapse of more than one year.

7.2 Irregularities noticed in the execution of water supply schemes

Audit examined in-village infrastructure constructed by the PHED under 26 Rural Water Supply Schemes (RWSSs) in respect of 28 selected villages. The irregularities noticed in the execution of the RWSSs are discussed in the succeeding paragraphs:

7.2.1 Delay in completion of selected RWSSs

Clause 7.5.2 of the Operational Guidelines of JJM prescribed a maximum 18 months' and 36 months' time period for completion of a Single Village Scheme (SVS) and Multi Village Scheme (MVS), respectively. Further, the CE (Special Project), PHED *vide* his circular dated 02 July 2021, fixed a time limit of 12 months for completion of the Water Supply Project with an estimated cost of up to ₹ 50 crore sanctioned under JJM.

Audit observations (November 2024) in respect of 26 selected RWSS are as under:

- Out of 26 selected RWSSs, only eight had been completed within the prescribed time, two were completed with a delay of 447 to 744 days, and work was still in progress for the remaining 16 schemes despite the passage of 11 to 38 months beyond their stipulated completion dates.
- PHED took time in the range of 102 to 431 days from the date of approval by SLSSC to issue work order for the selected 26 RWSSs.
- Out of 10 completed RWSSs, in five³ RWSSs, the issuance of completion certificates was pending and in three⁴ RWSSs, the payment of the final bill was pending.
- Out of 16 incomplete RWSSs, in 13 RWSSs⁵, hindrance registers were not maintained to assess the duration and reasons of the delay.
- Out of 16 incomplete RWSSs, in 11 RWSSs⁶, despite subsequent delay, the required time extensions were not issued by the competent authority. As a result, the work contracts did not remain alive.

³ Joga, Kharabia Purohiton, Khejarli Khurd, Jaleli Champawatan and Jatiyawas.

⁴ Prempura, Baldevpura and Batavada, and Joga.

⁵ Jawli, Ratawali, Ratanpura, Prempura, 21 LLW, 1 CLD, Alam ka Gaon, Dornari, Nimbara, Bhootgaon, Jamotra, Panduri and Derna.

⁶ Mau, Baldevpura and Batavada, 1 CLD, Alam ka Gaon, Dhakri, Dornari, Nimbara, Bhootgaon, Jamotra, Panduri and Derna.

The State Government stated (November 2025) that the schemes were delayed due to rising material prices caused by the Russia-Ukraine war, lack of bidders' participation, and slow progress by the contractors. The reply is not tenable as external factors do not absolve the Department of its responsibility to ensure the timely execution of the schemes. Adequate planning, effective contract management and timely remedial measures were required on the part of the Department to safeguard the Government's interest.

7.2.2 Non-Levy of Liquidated Damages

As per Clause 2 of the agreement executed with the contractor, the contractor was liable to pay Liquidated Damage (LD) for not maintaining the *pro rata* progress of the work and to bear the extra cost incurred on completion of the balance work by another contractor.

It was noticed that the Department did not levy the LD amounting to ₹ 16.81 crore⁷ (*Appendix-5*) on the contractors under clause 2, in case of 18 out of 26 selected RWSSs, for not maintaining the *pro rata* progress of the works.

The State Government stated (August 2025) that a partial amount was withheld in 'Deposit V' towards LD. The reply is not tenable as the Department was required to timely withhold the amount towards LD, but the whole amount was not withheld even after the passage of the stipulated date of completion.

7.2.3 Irregular payment to the contractors without pre-inspection of Third-Party Inspection Agencies (TPIAs)

The execution of RWSS for providing FHTCs to every rural HH involves multi-disciplinary engineering activities⁸, depending on the type of schemes. To ensure that such schemes operate for their full design life and deliver the intended services, it is important that construction and other materials procured conform to the prescribed quality standards and that the proper quality control measures are enforced. To assist the PHED in fulfilling this obligation, the JJM Operational Guidelines provide for the empanelment of Third-Party Inspection Agencies (TPIAs) by SWSM under the support activity of the JJM.

As per Chapter 6 of the Operational Guidelines of the JJM, all works executed were mandatorily required to undergo third-party inspection and certification before payment to gain assurance of quality work. As per the condition incorporated under clause 32 of the Special Conditions of Contract of all RWSSs, on request for release of running payment from the executing agency, a combined inspection of the site was to be undertaken by VWSC, PHED and TPIA. The agreed discussion points were to be recorded and signed in a separate 'works register' created for this purpose. Based on this, the PHED was to record the measurements in the Measurement Book (MB) for further processing of payment.

⁷ 10 per cent of the remaining work (₹ 16814.77 lakh) on the stipulated date of completion.

⁸ Civil/ Public Health, Mechanical, Electrical, Instrumentation, Water Resources/ Hydraulic engineering.

Audit noticed that in 26 test-checked RWSSs, an amount of ₹ 122.31 crore was paid (as of December 2024) to the contractors without following the aforesaid provision of inspection and certification by the TPIA (*Appendix-6*). This shows that the quality of construction and materials utilised was not ensured before payment of running bills to the contractors.

The State Government stated (November 2025) that the TPIAs were engaged in February 2023 and became fully mobilised in September 2023. Further, the ACEs of concerned regions were empowered to check the quality of works executed before TPIA's engagement/mobilisation. Also, the State-level quality control wing, from time to time, checked the quality of such works in the absence of TPIAs.

The reply is not tenable as inspection by TPIAs provides independent oversight, which ensures that the executed works and the material used in the works meet the necessary quality standards. The engagement of TPIAs in February 2023 and their full mobilisation only in September 2023 reflect a delay of over six months, during which substantial volumes of JJM works were executed without adequate independent quality checks. Assigning the responsibility of quality checks to Departmental authorities does not fulfil the very purpose of getting an independent verification for ensuring quality assurance in works.

7.2.4 Non-providing/renewals of insurance cover in the selected RWSSs

As per the Special Conditions of Contract, the contractor was required to provide a minimum insurance cover for manpower and equipment from the date of starting of work to the end of the contract period. The responsibility of timely payment of the premium, as well as that of lodging claims as and when the situation arises, was on the contractor.

Out of 26 selected schemes, the required insurance cover was taken only in the case of two RWSSs. In three cases, the Department did not provide a copy of insurance; therefore, Audit could not ensure that the insurance had been taken. In two cases, the Department was not aware of the aspect of insurance cover. The insurance cover was not obtained in the remaining 19 cases. By failing to enforce the requirement, the PHED not only provided undue benefit to the contractors but also failed to mitigate the risk associated with the manpower engaged and the equipment utilised.

The State Government stated (August and November 2025) that, as per the Special Conditions of Contract, the responsibility for obtaining and renewing insurance cover for manpower and equipment rested with the contractor. It further stated that notices were issued to the contractors in this regard. The schemes in the selected villages were physically completed, and no accident, loss, or claim was reported during the contract period in these works.

The reply is not tenable, as while the contract conditions may assign the responsibility of obtaining and renewing insurance cover to the contractor, it was incumbent upon the Department to ensure compliance with these provisions before permitting execution of work. Moreover, non-compliance with this

essential requirement cannot be overlooked merely because no adverse incident was reported.

7.2.5 GIS mapping of the pipe network not done

According to the orders issued (December 2022) by the Ministry of Jal Shakti, GoI, GIS mapping of the pipe network and other resources constructed was required to be done.

Scrutiny of records in respect of the completed nine RWSSs out of 26 selected RWSSs revealed that GIS mapping of the pipe network was not done in any of the selected RWSSs. Thus, the transparency and monitoring of the water supply scheme could not be ensured.

The State Government, while accepting the facts, stated (November 2025) that due to technical, logistical and resource-related constraints, GIS mapping could not be executed across all schemes. However, necessary instructions have been issued to all field officers to ensure 100 *per cent* GIS mapping of the remaining assets.

7.2.6 Irregular payments

Condition 14 of the Special Conditions of Contract provided that the submission of an original purchase invoice indicating details of supplied/installed material or work carried out by the Contractor was mandatory for obtaining payment. During scrutiny of records of selected PHED Divisions, the following cases of payment based on false/cancelled invoices in respect of material procured were observed:

7.2.6.1 Payment based on submission of fabricated material invoices and without submission of material invoices in 'Conversion of RWSS to Piped WSS, Villages Khuiyala Bandha' work

Scrutiny of records (November 2024) of EE, District Division, Jaisalmer, revealed that in *one* selected work- 'Conversion of RWSS to Piped WSS of Villages Khuiyala Bandha, Block Sam, District Jaisalmer under JJM', the stock ledger was not made available to the audit, despite repeated requests. In its absence, the audit checked the payment aspect of procured material from the Measurement Books/Running Account Bills of the work and found that the contractor utilised 1,11,220 metre of HDPE/DI pipes in the work (**Appendix-7**). However, only 28 invoices bearing 52,176 meters of pipes were found in departmental records.

Audit conducted verification of these 28 purchase invoices with the GST e-invoices verification mobile application (an NIC Application) and observed that 12 of these invoices bearing 18,180 metre of pipes were false as these were fabricated by pruning in other e-invoices used in the work. Thus, the amount of ₹ 1.33 crore paid to the Contractor based on these invoices for execution of work (supply, laying, testing and commissioning) was suspicious (**Appendix-8**).

On being pointed out, EE, District Division-Jaisalmer replied (November 2024) that original invoices of all items used in the work have been obtained from the contractor, and no payment was made to the contractor against bogus/false invoices. Copies of 48 invoices of 88,333 metre of pipes were enclosed in support of the reply. It was also stated that the quality of these pipes was ensured.

The department's action of obtaining invoices from the contractor after making payment itself proves that the payments had been released without obtaining/checking the related invoices.

Audit further checked the above 48 invoices and found that the destination point of pipes in eight invoices was erased. It was further revealed that the destination point of pipes (Ramsar) as recorded on the GST e-way bill portal in respect of four invoices were different from the work site (Khuiyala). In the remaining four invoices, the e-way bill numbers were not mentioned, and therefore, the audit could not ascertain the destination of the pipes supplied (*Appendix-9*). As such, the payment of ₹ 0.67 crore made to the contractor based on these eight invoices again remained suspicious. Further, the invoices in respect of 22,887 metre⁹ pipes were not provided with the reply.

The State Government stated (August and November 2025) that self-attested invoices were provisionally accepted at that time due to urgency, and the quality of material used in the project was also tested and verified. Regarding the four bills of work at Khuiyala, it was stated that these invoices pertained to other works and were inadvertently submitted for this scheme. However, the show-cause notices have been issued to erring field officers.

The reply is not tenable, as the original invoices for the remaining 22,887 metres of pipes have still not been furnished. The presence of 12 false/fabricated invoices in the files raises serious concerns regarding the authenticity of the material procured. Further, out of the 48 vouchers re-submitted by the Department to audit, the genuineness of four invoices relating to work of Khuiyala and four invoices without e-way bill numbers remains doubtful, as the original vouchers in support of these documents were not produced.

7.2.6.2 Payment based on false/cancelled/another contractor's invoice in 'Barmer Lift Water Supply Project, Phase II, Part-D'

The Department awarded (March 2022) a work 'Barmer Lift Water Supply Project, Phase II, Part-D' under JJM to a contractor. Irregularities related to payment, observed in this work are as under:

(i) Payment based on false invoices

Audit conducted test-verification of material invoices with GST e-invoice official website and found that 10 invoices were fake (bogus) as the Invoice Reference Numbers (IRNs) marked on these invoices were different from the actual IRNs appearing on the above website. Based on these false material

⁹ 1,11,220 metre minus 88,333 metre.

invoices, the contractor claimed and received payment of ₹ 0.86 crore up to the 21st running bill (as of 04 October 2024) (*Appendix-10*).

The State Government, while accepting the facts, stated (November 2025) that a notice requiring original invoices was issued to the contractor, and now, the contractor has submitted the invoices, which have been forwarded to the GST Department for verification, along with the previously submitted invoices.

(ii) Payment based on a cancelled invoice

The contractor used one¹⁰ material invoice in the work for obtaining payment of ₹ 0.06 crore¹¹. Verification of this invoice with the GST e-invoice official website, as well as the e-way bill portal, revealed that the invoice and the associated e-way bill had been cancelled; despite this, the payment was released to the contractor.

The State Government stated (November 2025) that the purchase invoice and the corresponding e-way bill were cancelled due to procedural reasons. However, the supply was duly received, and the payment was made only after verification of the quantity of material received at the site. The same was also reported in the GST return (GSTR-2B).

The reply is not convincing as procurement and transportation of goods based on a cancelled invoice and e-way bill are in contradiction with Section 31 of the CGST Act 2017 and Rule 138 of the CGST Rules 2017, which made the invoice and e-way bill mandatory for supply and transportation of goods. Furthermore, the Department is required to confirm the transaction from the Commercial Tax Department of the State, in support of the reply.

(iii) Payment based on copies of another contractor's invoices

Test-check of material invoices revealed that 25 invoices regarding procurement of DI pipes were in the name of a different contractor, having different PAN, GSTIN and AA-Class Contractor Registration Number (AA-CCRN) from the contractor to whom payment of ₹ 4.10 crore has been made based on these invoices (*Appendix-11*).

The State Government, while accepting the facts, stated (August and November 2025) that due to budgetary constraints on the part of the contractor, the materials were procured through a sister concern firm, though the material was used in the same project. However, a show-cause notice has been issued to the erring field officer.

The justification of procuring through a sister concern firm, as mentioned in the reply, is not tenable as the two firms are distinct entities under the GST law, and the Input Tax Credit may have been wrongly availed by the sister concern firm

¹⁰ No. JPLLP/23-24/64 dated 27 May 2023 for HDPE Pipe 75mm PE-80 PN 6 (M/s Jaiyant Prime Polymers).

¹¹ {₹ 187 per metre (rate of pipe) * 3561 (quantity in running metre) * 0.95 (for 95 per cent payment)} (-) ₹ 11,260 (1.78 per cent Tender Premium).

in contravention of Section 16(2)(b)¹² of the GST Act 2017, even if the material was used in the same work.

7.2.6.3 Payment based on false invoices in ‘Conversion of P&T Scheme, Village Panduri’

The Department awarded (July 2021) a work ‘P&T Scheme, Village Panduri’ under JJM to a contractor under the jurisdiction of PHED Division Abu Road. Audit test-checked the material invoices submitted by the contractor in the work for the procurement of DI, K-7, 150 mm pipes and observed that a date of 12 June 2022 was marked on four¹³ invoices, whereas two different dates (05 August 2022 and 16 August 2022) appeared on verification of these invoices with the GST e-invoice official website. The Department made a payment of ₹ 0.31 crore to the contractor based on these invoices. This shows lack of proper checking and due diligence in making payment.

Audit further observed that one of these four invoices was submitted originally by the same contractor in another work (PWS Village Vasda under JJM) and was later on re-submitted in the work ‘Conversion of P&T scheme, Village Panduri’ by altering the date.

The State Government, while accepting the facts, stated (November 2025) that the contractor had been instructed to furnish all relevant documents of the scheme, and necessary action would be taken as per the terms and conditions of the tender document and the RTPP Act 2012. It was further stated that the Department made the payment after receiving all the material in good condition and commissioning of the system, and hence, no undue financial benefits were extended to the contractor.

The fact remains that utilisation of the same invoice in two different works resulted in payment of a higher quantity as compared to the actual material received, thereby extending the financial benefits to the contractor. Moreover, the deliberate alteration or manipulation of dates in purchase invoices is not only unethical but also a violation of the law, for which no specific reply was given.

7.2.6.4 Payment for work without obtaining original purchase invoices of pipes

The Department awarded (February 2023) a work- ‘WSS Guda Ram Singh’ under the JJM to a contractor under PHED Division Sojat City at ₹ 1.51 crore. The work included providing, laying, jointing, testing and commissioning of HDPE/DI pipeline. The details of the pipes used in the work as per the work completion certificate (October 2023), are as under:

¹² No registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless he has received the goods or services or both.

¹³ Invoice no. 173, 174, 175 and 182 issued by M/s Lucky Enterprises.

Table 7.1: Details of pipes used in the WSS Guda Ram Singh (Sojat City)

S. No.	Type of pipe	Quantity used (meter)	Payment based on invoice (₹)	Invoice No.	Shortcomings observed
1.	GI 80 mm	1145.0	5,93,110	Original invoice/copy of invoice not found	
2.	DI K-7 100mm	348.0	5,69,252	All-016 (Copy)	Original invoice not found. E-way bill no. missing on copy of invoice
3.	HDPE PE-80 PN-6 75mm	1248	1,59,533	864/22-23 (Copy)	Original invoice not found
4.	HDPE PE-80 PN-6 90 mm	4823	8,46,406	865/22-23 (Copy)	Original invoice not found
5.	HDPE PE-80 PN-6 110 mm	3427	10,33,342	866/22-23 (Copy)	Original invoice not found
6.	HDPE PE-80 PN-6 125 mm	1224	4,25,592	867/22-23 (Copy)	Original invoice not found
7.	HDPE PE-80 PN-6 140 mm	1140	4,92,162	868/22-23 (Copy)	Original invoice not found
Total		13,355	41,19,397		

Source: Information provided by the Department

The **Table 7.1** above shows that in the work 'WSS Guda Ram Singh', original invoices for 13,355 meter pipes were not found in records, and the payments of ₹ 0.41 crore were released in the work based on the xerox copies of the original invoices. Even for 1,145 metre of GI 80 mm pipes, xerox copy of the invoice was also not found. Besides, details of inspection of pipes carried out at the manufacturer's place before despatch, quality tests conducted for the pipes and the register of samples sent for quality check were also not provided to the audit. In the absence of these details, the quality and genuineness of pipes procured could not be verified in audit, and the payment of ₹ 0.41 crore made for these pipes, therefore, also remained irregular.

The State Government, while accepting the facts, stated (November 2025) that during the execution and billing process, the contractor submitted copies of invoices, which were provisionally accepted for payment after due verification of site execution, measurement books, and material account records. Now, the original invoices have been obtained. Also, the instructions have been issued to field officers, technical officers and auditors of the Department to strictly ensure that original purchase invoices, quality test reports and inspection documents are mandatorily attached with the payment bills, and material receipt protocols are rigorously followed.

The fact remains that releasing payment based on the xerox copies of the material invoices is a violation of Condition 14 of the Special Conditions of Contract.

7.2.6.5 Irregular payment to the contractor for FHTCs

(i) 73 FHTCs in village Khejarli Khurd

As per JJM-IMIS reports, there were a total of 131 households in the selected village Khejarli Khurd (District- Jodhpur Gramin). Out of these, 73 households had already been provided with the FHTCs in an earlier scheme- 'Contingency

work WSS Khejarli Khurd’ as of August 2010, and thus, only the remaining 58 households were to be provided with FHTCs in this village under JJM.

Scrutiny of records of EE, PHED District Division- II, Jodhpur, however, revealed that the Department awarded (December 2021) a work to a contractor under JJM for providing FHTCs to all 131 HHs of the village Khejarli Khurd, instead of the remaining 58 households. As such, the payment of ₹ 0.72 lakh¹⁴ made (as of June 2022) to the contractor for 73 FHTCs, which were already existing in the village, remained suspicious.

The State Government stated (November 2025) that no FHTCs were provided in the village under the earlier water supply scheme, namely ‘Contingency Work WSS Khejarli Khurd’, and total expenditure incurred under this scheme was only ₹ 0.22 lakh. It was further clarified that the FHTCs were entered in the IMIS merely to reflect the scheme’s coverage.

The reply is not convincing as the audit observation was framed based on the information available on the JJM portal and the Department’s reply shows that incorrect information was entered by the Departmental authorities on JJM portal regarding old scheme’s coverage.

(ii) 548 FHTCs in village Kharabera Purohiton

In the selected village ‘Kharabera Purohiton’ under PHED District Division- II, Jodhpur, there were 548 households as on 01 April 2023. These households had already been provided with the FHTCs up to August 2017 in two earlier schemes- ‘RWSS Kudi Luni Satlana Salawas’ (472 FHTCs) and ‘Installation and Commissioning of 500 LPH Capacity RO Plant’ (76 FHTCs). Despite this, the Department included (July 2020) these 548 households of the village under the ‘Parallel Rate Contract for Construction of FHTCs up to the Consumer's Property Limit in the Villages of Luni Block’ under JJM and made an expenditure of ₹ 7.60 lakh for providing the FHTCs again to these households.

During the beneficiary survey, most of the beneficiaries stated (September 2024) that they had already been provided with FHTCs prior to the implementation of the JJM. The Joint Physical Verification Report also confirmed (September 2024) that no new Medium Density Polyethylene (MDP) pipes or tap connections were installed at any beneficiary’s house selected for verification.

The payment of ₹ 7.60 lakh to the contractor, therefore, was deemed suspicious, as the contractor was unduly benefitted for the work that had already been completed during pre-JJM. Further, the necessary documentation, including administrative and financial approvals, technical sanctions, work orders, and measurement books related to the work of providing FHTCs, were also not made available to audit.

¹⁴ ₹ 993 (rate per FHTC after reducing tender premium * 73 (No. of FHTCs)).

The State Government stated (November 2025) that FHTCs under other previous water supply schemes were entered on IMIS only to reflect coverage. It was further stated that the FHTCs were provided through the pipelines laid under the JJM, and only 145 FHTCs were provided under the rate contract, with no duplicate payments.

The reply is not tenable as according to the second and final bill of the work, the average cost per FHTC was ₹ 1,561¹⁵ and considering this cost, the total cost of providing 145 FHTCs stands at ₹ 2.26 lakh only, which is much below ₹ 7.60 lakh as mentioned in the said bill for providing FHTCs in village 'Kharabera Purohiton'. Further, the results of the beneficiary survey of the village also confirmed that beneficiaries have not been provided with FHTCs.

7.2.7 Sub-standard construction of Over Head Service Reservoir

A 200 KL Over Head Service Reservoir (OHSR) was constructed (February 2021) at Jatiyawas (Jodhpur) under a scheme of JJM for a 'Piped water supply scheme for village Doliya and Jatiyawas' under PHED District Division-II Jodhpur. The Department considered the work executed by the Contractor satisfactory and issued (December 2021) him the work completion certificate. Additional performance guarantee was also returned (March 2022) to the contractor.

Audit scrutiny of the records of the Division revealed that as per Condition 1.11.3 of the contract agreement, the Contractor was required to use a cement conforming to the IS:12269 standards, *i.e.*, Ordinary Portland Cement (OPC) Grade-53, in the work. However, as per the test report dated 01 April 2021, OPC Grade-43 cement was used. Further, as per the above condition of the contract agreement, in case of non-utilisation of the cement within 90 days of its manufacturing date, its quality was required to be tested in an approved laboratory, and till satisfactory test results are obtained, it was not to be utilised.

It was, however, observed that a sample of cement was taken on 26 February 2021, for which the test report was issued on 01 April 2021. Considering the manufacturing of the cement on 26 February 2021 or prior, the Department was required to conduct quality tests after 26 May 2021 for using it in the work, but no test of cement was found to be conducted after this date, as per the records. However, the top dome of the OHSR was cast on 05 June 2021 using cement. Thus, the cement was used beyond the 90 days validity period without conducting the required quality test.

Besides, with respect to construction of the above OHSR, the Manufacturer's test certificate for each batch of cement/steel used and test reports of reinforcement work confirming the use of Thermo Mechanically Treated (TMT) steel bars were also not provided to the audit.

¹⁵ ₹ 44,05,521 (Total Payment)/2,822 (No. of FHTCs provided in the work).

The above non-compliances indicate that the work of construction of the OHSR Jatiyawas was sub-standard, and therefore, the Department's action of considering the work satisfactory and issuing a work completion certificate to the contractor was not justified. During joint physical verification (September 2024), a vertical long crack (corrosion crack) was found on one of the RCC pillars of OHSR, as shown in **Picture 7.1** below:

Picture 7.1: Long crack on RCC pillar of OHSR, Jatiyawas



Source: Photograph taken during the Joint Physical Verification

The State Government stated (November 2025) that the cube test reports were found satisfactory for each casting of RCC. It was further clarified that the visible mark was caused by the installation of a GI strip for earthing after casting and the same has been repaired now.

The reply is not tenable as what has been referred to as a mark is, in fact, a significant crack, as clearly shown in the photo taken during the audit and confirmed by the joint physical verification report. Further, the reply is silent about the use of sub-standard cement in the work, which may lead to other structural deterioration in future. Further, the Manufacturer's test certificate for each batch of cement/steel used and test reports of reinforcements work confirming the use of TMT were not provided with the reply.

7.2.8 Undue favour to the bidder in RWSS Village Deoli Hulla Bagari Nagar

The Department awarded (May 2023) a work namely- 'RWSS Village Deoli Hulla Bagari Nagar under JJM' under jurisdiction of the PHED Division Sojat City, Pali. A Payment of ₹ 11.72 crore was made to the Contractor in the work (as on 15 April 2024) for pipe works. A bidder procured a quantity of 1,39,354 meter of various size of K-7 DI pipes at a cost of ₹ 2.22 crore in PHED Division

Karauli during February to March 2023, in respect of a bid applied by him for a water supply scheme, before opening of the bids. Later, the contractor transferred the pipes to Division Sojat City in May 2023. Thereafter, the EE, Karauli, *vide* his letter dated 16 June 2023, communicated his 'No Objection' to EE, Sojat City for utilising these pipes in the work of Division Sojat City 'RWSS Village Deoli Hulla Bagari Nagar under JJM'. The pipes were subsequently utilised in the above work of the Division Sojat City.

Procurement of pipes before opening of the bids at Karauli and transfer of pipes to Sojat City, before issuance of an NOC, creates doubt on overall tendering process.

As the pipes had been procured at another location (Karauli) before the award of the work in Division Sojat City and therefore, no Quality Assurance Programme (QAP) was issued to the contractor. This shows that pre-despatch inspections of pipes at the manufacturer's premises for quality assurance and their testing at work site could not be carried out by the Departmental Engineers. Resultantly, the quality and genuineness of pipes could not be ensured. Moreover, the original invoices for pipes were also not found in the records of the Division Sojat City.

The State Government stated (November 2025) that by considering the urgency and time-bound targets under the JJM, the available material was utilized in the work of RWSS Deoli Hulla Bagri Nagar to avoid delays in execution. It was further stated that the concerned firm procured DI pipes of various sizes on its own, after quality testing by the inspecting agency- SGS India Pvt. Ltd. Further, the physical quality of the pipes and compliance with technical specifications were verified at the site level by field officers during execution.

The reply is not tenable as relying solely upon supplier-arranged private agency tests and site-level checks, in lieu of the Department's laid down procedure, dilutes accountability and weakens the quality control mechanism. Further, the urgency of work does not justify bypassing prescribed procedures of quality assurance.

7.3 Summary of Findings

This Chapter revealed that the tenders were cancelled without adequate justification, leading to delays. Instances of irregular payments, submission of fake/cancelled or another contractor's invoices, and absence of supporting original invoices indicate weak financial controls and monitoring. Inferior quality of works, such as cracks in OHSR structure and improper material usage, further compromised the durability and safety of the assets created. Payments were suspiciously made for household tap connections already installed under earlier schemes, indicating possible duplication. These lapses not only undermined transparency and accountability in procurement but also delayed the intended benefit of functional household tap connections for rural households.

7.4 Recommendations

- *The Department may strengthen tendering and procurement processes by ensuring transparency, proper justification for cancellations, and timely finalisation of contracts.*
- *A robust system of financial scrutiny, including invoice verification, e-way bill matching and third-party checks may be established to prevent fraudulent claims.*
- *Quality assurance mechanisms may be enforced through mandatory third-party inspections, GIS mapping of the pipe network, and strict penal action against contractors for substandard work.*
- *Use of digital monitoring tools may be prioritised to improve accountability and timely completion of works.*

JAIPUR
The 22nd March 2026



(RAMAWATAR SHARMA)
Accountant General (Audit-II)
Rajasthan

Countersigned



NEW DELHI
The 23rd March 2026

(K. SANJAY MURTHY)
Comptroller and Auditor General of India

APPENDICES

Appendix-1

(Refer paragraph 1.11)

List of selected districts, blocks and villages for test-check

S. No.	Name of selected Districts	Name of selected Block	Name of selected Village
1	Alwar	Laxmangarh	Jawali
			Ratawali
		Rajgarh	Ratanpura
			Prempura
2	Baran	Baran	Batawada
		Mangrol	Seemli
			Mau
3	Hanumangarh	Hanumangarh	Baldeopura
			13 Hmh (Rural)
		Rawatsar	20 Llw
			Malkasar
4	Jaisalmer	Jaisalmer	1 Cld
			Sagra
		Sam	Bhojka
			Joga
5	Jodhpur-Rural	Luni	Alam Ka Gaon
			Khara Bera Purohitan
		Mandore	Khejarli Khurd
			Jatiyawas
			Jaleli Champawatan

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S. No.	Name of selected Districts	Name of selected Block	Name of selected Village
6	Pali	Pali	Nimbara
			Hathlai
		Sojat	Dhakri
			Dornari
7	Sirohi	Sirohi	Bhutgaon
			Jamotara
		Abu Road	Pandoori
			Derna
Total	7	14	28

Appendix-2

(Refer paragraph 4.8)

Details of certification of villages without fulfilling essential conditions

S. No.	Name of the village	Shortcomings in certification of village as HGJ
1	Mau	As per VAP, 485 FHTCs were to be provided but HGJ certified with 280 FHTCs only. Water supply was less than 40 LPCD in all households while in two habitations it was very less in quantity.
2	Dornari	As per VAP, 362 FHTCs were to be provided but HGJ certified with only 240 FHTCs. Scheme was not completed and not handed over to VWSC.
3	Alam Ka Gaon (Jaisalmer)	Required Community Contribution was not collected. The scheme was not closed financially and handed over to VWSC.
4	Khara Bere Purohiton	The community contribution was not collected and the scheme was not handed over.
5	Jamotra	OHSR and CWR, though constructed but not connected to pipeline. Electric connection was also not arranged for the scheme and one <i>Anganwadi</i> was not provided FHTC.
6	Jawli	OHSR and CWR, though constructed but not connected to source. Electric connection was also not arranged for the tube wells and pump house. The scheme was not handed over to VWSC. FHTCs to public institutions were not provided in the village.
7	Ratawali	As per VAP, 94 FHTCs were to be provided but only 58 FHTCs were provided. Road restoration work of the scheme was incomplete. The scheme was not handed over to VWSC.
8	Prempura	FHTCs in public institutions were not provided. Scheme was running on only one tube well instead of two tube wells designed as per 55 LPCD. Community contribution was also not deposited in the account of VWSC, though it was collected.
9	13 HMMH	As per VAP, 178 FHTCs were to be provided but only 35 FHTCs were provided. The scheme was incomplete as OHSR, raw water reservoir and boundary wall were not constructed. Community contribution was also not collected. The scheme was not handed over to VWSC.
10	Malkasar	As per VAP, 1655 FHTCs were to be provided but only 1423 FHTCs were provided. Community contribution was also not fully deposited in the bank account of VWSC, though it was collected from community.
11	Dhakari	As per VAP, 669 FHTCs were to be provided but HGJ certified with 655 FHTCs. All surveyed beneficiaries, i.e. 20, intimated no benefit through this scheme. Community contribution was not collected. The scheme was not handed over to VWSC.

Appendix-3

(Refer paragraph 5.7.1)

Statement showing inadmissible expenditure on salary of staff from the Support funds of JJM

S. No.	Particulars	Year 2019-20	Date of disbursement	Amount (in ₹)
Expenses on Pay and Allowances on regular staff as per expenditure details provided to audit for the year 2019-20				
	Total			57,80,905
Year 2020-21				
1	Payment of 50 per cent salary for March 2020		01/05/2020	1,91,537
2	Salary April 2020		01/05/2020	3,76,311
3	Salary to Director, WSSO for April 2020		01/05/2020	1,47,965
4	Salary May 2020		01/06/2020	5,24,276
5	DA Arrear		18/06/2020	1,21,391
6	Salary June 2020		01/07/2020	5,24,276
7	Salary July 2020		04/08/2020	5,35,381
8	Payment for leave surrender		20/08/2020	1,66,024
9	Salary August 2020		07/09/2020	5,17,948
10	Payment for leave surrender		08/09/2020	64,643
11	Salary September 2020		13/10/2020	5,53,537
12	Payment to Sh. Amitabh Sharma, ACE due to pay fixation		13/10/2020	93,323
13	Salary October 2020 to ACE		03/11/2020	1,64,723
14	Salary October 2020		03/11/2020	3,88,814
15	Salary November 2020		01/12/2020	2,51,820
16	Salary November 2020		02/12/2020	3,00,319
17	Payment of Arrear of pay fixation and Grade Improvement		08/12/2020	74,545
18	Salary December 2020		01/01/2021	5,52,139
19	Salary January 2021		01/01/2021	5,52,139

S. No.	Particulars	Date of disbursement	Amount (in ₹)
20	Salary February 2021	02/01/2021	5,52,139
21	Payment of Deferred Salary	18/03/2021	1,84,774
	Total		68,38,024
Year 2021-22			
1	Salary March 2021	05/04/2021	5,52,139
2	Salary April 2021	04/05/2021	3,99,785
3	Salary April 2021-Sh. Harikishan Agrawal, XEN	07/05/2021	1,32,041
4	Payment for leave surrender	12/05/2021	99,451
5	Salary May 2021	01/06/2021	6,12,958
6	Payment for leave surrender	01/06/2021	74,178
7	Payment for leave surrender	17/06/2021	66,573
8	Salary June 2021	02/07/2021	6,12,958
9	Salary July 2021	02/08/2021	6,92,062
10	Payment to Anurag Sharma, AEN for the year 2021-22	13/08/2021	39,232
11	Salary August 2021	01/09/2021	9,77,236
12	Salary September 2021	01/10/2021	9,07,682
13	Salary October 2021	01/11/2021	9,02,410
14	Salary to ACE (01-05-2021 to 21-07-2021)	08/11/2021	4,54,374
15	Salary November 2021	01/12/2021	8,31,181
16	Payment for leave surrender and reimbursement	16/12/2021	74,539
17	Payment to Sh. Amitabh Sharma, ACE for pay difference	27/12/2021	38,182
18	Salary December 2021	03/01/2022	8,31,181
19	Salary January 2022	01/02/2022	8,31,181
20	DA Arrear	02/02/2022	55,437
21	Salary February 2022	02/03/2022	8,31,181
22	Payment of surrender leave to Sh. Hukum Chand Verma, ACE	29/03/2022	96,285
	Total		1,01,12,246

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S. No.	Particulars	Year 2022-23	Date of disbursement	Amount (in ₹)
1	Salary March 2022		04/04/2022	8,23,151
2	Salary April 2022		02/05/2022	8,41,596
3	Payment of DA Arrear		24/05/2022	50,085
4	Payment for leave surrender		25/05/2022	1,57,048
5	Salary May 2022		01/06/2022	8,39,846
6	Salary June 2022		01/07/2022	6,58,988
Total				33,70,714
Grand Total				2,61,01,889

Appendix-4

(Refer paragraph 5.8)

Statement showing excess payment on account of Price Variation

Quarter	Component	Value of work to be allowed for PV (actual work) (in ₹)	Factor of Component	Average index for the quarter	Average index for base quarter/month	Amount of PV payable (in ₹)	Amount of PV paid (in ₹)	Amount of excess PV paid (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)=0.75*(3)* (4)*{(5)-(6)}/(6)	(8)	(9)=(8-7)
April to June 2022	Labour	3,43,37,682	0.300	127	122.13	3,08,078	25,98,311	22,90,233
	Material	3,43,37,682	0.040	154.23	146	58,068	3,97,146	3,39,078
	HSD	3,43,37,682	0.500	193.73	141.20	47,90,435	2,99,27,227	2,51,36,792
	Cement	3,43,37,682	0.040	135.53	127.43	65,480	4,41,124	3,75,644
	Steel (Pig Iron, 90%)	3,43,37,682	0.108	175.13	158.7	2,87,950	19,00,006	16,12,056
	Steel (Mild Steel Long Products 10%)	3,43,37,682	0.012	155.8	146.87	18,790		-18,790
July to September 2022	Labour	4,54,48,656	0.300	128.9	122.13	5,66,852	11,73,136	6,06,284
	Material	4,54,48,656	0.040	153.03	146	65,652	1,35,870	70,218
	HSD	4,54,48,656	0.500	200.23	141.20	71,25,091	1,21,81,571	50,56,480
	Cement	4,54,48,656	0.040	134.07	127.43	71,046	1,47,034	75,988
	Steel (Pig Iron, 90%)	4,54,48,656	0.108	169.5	158.7	2,50,526	5,32,036	2,81,510
	Steel (Mild Steel Long Products 10%)	4,54,48,656	0.012	148.7	146.87	5,097		-5,097
October to December 2022	Labour	7,99,21,157	0.300	129.77	122.13	11,24,904	41,99,936	30,75,032
	Material	7,99,21,157	0.040	151.97	146	98,040	3,66,043	2,68,003
	HSD	7,99,21,157	0.500	191.1	141.20	10,591,534	3,17,80,613	2,11,89,079
	Cement	7,99,21,157	0.040	134.37	127.43	1,30,578	4,87,526	3,56,948

Quarter	Component	Value of work to be allowed for PV (actual work) (in ₹)	Factor of Component	Average index for the quarter	Average index for base quarter/month	Amount of PV payable (in ₹)	Amount of PV paid (in ₹)	Amount of excess PV paid (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)=0.75*(3)* (4)*{(5)-(6)}/(6)	(8)	(9)=(8-7)
January to March 2023	Steel (Pig Iron, 90%)	7,99,21,157	0.108	159.8	158.7	44,871	155145	1,10,274
	Steel (Mild Steel Long Products 10%)	7,99,21,157	0.012	146.1	146.87	-3,771		3,771
	Labour	21,02,47,421	0.300	130.6	122.13	32,80,758	1973829	-13,06,929
	Material	21,02,47,421	0.040	150.87	146	2,10,391	126579	-83,812
	HSD	21,02,47,421	0.500	180.57	141.20	2,19,83,289	10116114	-1,18,67,175
	Cement	21,02,47,421	0.040	136.63	127.43	4,55,374	273970	-1,81,404
April to June 2023	Steel (Pig Iron, 90%)	21,02,47,421	0.108	159.23	158.7	56,874	43363	-13,511
	Steel (Mild Steel Long Products 10%)	21,02,47,421	0.012	148.1	146.87	15,847		-15,847
	Labour	21,55,98,372	0.300	132.73	122.13	42,10,285	0	-42,10,285
	Material	21,55,98,372	0.040	149.8	146	1,68,344	0	-1,68,344
	HSD	21,55,98,372	0.500	170.07	141.20	1,65,30,608	0	-1,65,30,608
	Cement	21,55,98,372	0.040	135.23	127.43	3,95,904	0	-3,95,904
July to September 2023	Steel (Pig Iron, 90%)	21,55,98,372	0.108	157.13	158.7	-1,72,764	0	1,72,764
	Steel (Mild Steel Long Products 10%)	21,55,98,372	0.012	143.93	146.87	-38,798		38,798
	Labour	7,04,60,192	0.300	133.07	122.13	14,20,108	0	-14,20,108
	Material	7,04,60,192	0.040	152.13	146	88,751	0	-88,751
	HSD	7,04,60,192	0.500	172.17	141.20	57,95,376	0	-57,95,376
	Cement	7,04,60,192	0.040	135.57	127.43	1,35,026	0	-1,35,026
	Steel (Pig Iron, 90%)	7,04,60,192	0.108	155.47	158.7	-1,16,159	0	1,16,159
	Steel (Mild Steel Long Products 10%)	7,04,60,192	0.012	141.37	146.87	-23,762		23,762

Quarter	Component	Value of work to be allowed for PV (actual work) (in ₹)	Factor of Component	Average index for the quarter	Average index for base quarter/month	Amount of PV payable (in ₹)	Amount of PV paid (in ₹)	Amount of excess PV paid (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)=0.75*(3)* (4)*{(5)-(6)}/(6)	(8)	(9)=(8-7)
October to December 2023	Labour	14,09,06,554	0.300	131.3	122.13	23,80,459	0	-23,80,459
	Material	14,09,06,554	0.040	152.47	146	1,87,329	0	-1,87,329
	HSD	14,09,06,554	0.500	173.8	141.20	1,21,99,594	0	-1,21,99,594
	Cement	14,09,06,554	0.040	135.97	127.43	2,83,295	0	-2,83,295
	Steel (Pig Iron, 90%)	14,09,06,554	0.108	152.17	158.7	-4,69,626	0	4,69,626
	Steel (Mild Steel Long Products 10%)	14,09,06,554	0.012	141.47	146.87	-46,655		46,655
Total						9,45,29,069	9,89,56,579	44,27,510

Appendix-5

(Refer paragraph 7.2.2)

Statement showing non-levy of Liquidated Damages for not maintaining the *pro rata* progress of the work under clause 2 of contract agreement in selected JJM Schemes.

S. No.	Name of the Scheme	Work Order Number/Date	Work Order amount (After deduction of Tender Premium)	Stipulated date of completion	Value of work done up to stipulated date of completion	Value of remaining work on stipulated date of completion	Liquidated Damages under clause 2 (10 per cent of remaining work)
1	Jawli	5587-92/09.12.2022	189.11	18.09.2023	119.94	69.17	6.92
2	Ratawali	4357-60/24.12.2021	28.29	03.07.2022	8.08	20.21	2.02
3	Ratanpura	1132-35/14.06.2021	25.02	23.09.2021	5.89	19.13	1.91
4	Prempura	3889-92/27.01.2022	68.02	05.11.2022	8.85	59.17	5.92
5	Baldeo Pura & Batawada	9604-19/09.11.2021	2,670.38	18.11.2022	1,322.99	225.78	22.58
6	Mau	8152-66/06.10.2021	2,279.08	15.10.2022	585.67	1,693.41	169.34
7	13HMH	18173-78/10.01.2022	1,121.05	19.01.2023	0	1,121.05	112.1
8	20 LLW	1668-73/09.07.2021	44.57	18.11.2021	14.46	30.11	3.01
9	Bhojka & Sagra	17705/16.03.2022	20,757.8	24.12.2023	7,969.2	12,788.6	1,278.86
10	Dornari	10476/03.02.2022	1,229.37	11.02.2023	789.7	439.67	43.97
11	Hathlai	1681/30.07.2021	100.41	08.05.2022	86.14	14.27	1.43
12	Nimbara	10337/01.02.2022	468.15	10.11.2022	417.35	50.8	5.08
13	Bhutgaon	5885-94/26.08.2022	238.64	03.06.2023	209.93	28.71	2.87
14	Panduri	2553/05.07.2021	82.24	14.04.2022	16.5	65.74	6.57
15	Derna	8924/30.11.2021	120.65	09.09.2022	49.2	71.45	7.15
16	Alam ka Gaon	15089/28.03.2022	948.97	05.04.2023	914.91	34.06	3.41
17	Dhakri	13101-110/03.02.2023	306.73	11.11.2023	273.19	33.54	3.35
18	Jamotra	5875-5884/26.08.2022	216.44	04.06.2023	166.58	49.9	4.99
Total						16,814.77	1,681.48

Appendix-6

(Refer paragraph 7.2.3)

Statement showing payment of running bills made to contractors without pre-inspection of Third-Party Inspection Agencies (TPIAs)

(₹ in lakh)

S. No.	Name of the Scheme	No. of running bills submitted by the contractor (as of December 2024)	Total expenditure incurred on the scheme	No. of running bills paid to contractors without pre-inspection of TPIA	Total payment made to contractor without pre-inspection of TPIA
1	Jawli	3	138.17	3	119.94
2	Ratawali	2	15.28	2	13.02
3	Ratanpura	4	24.47	4	21.46
4	Prempura	4	68.72	4	66.45
5	Baldeo Pura & Batawada	16	2,707.09	16	2,644.34
6	Mau	4	988.54	2	437.68
7	Seemli	5	381.81	5	321.23
8	13HMH	3	23.88	3	12.71
9	20 LLW	2	23.02	2	23.02
10	ICLD	10	95.47	10	95.47
11	Malkasar	13	686.59	13	686.59
12	Bhojka & Sagra	21	9,844.78	11	4,261.62
13	Alam ka Gaon	9	914.91	9	914.91
14	Joga	3	196.02	3	196.02
15	Khara Bera Purohiton	4	94.89	4	94.89
16	Khejarli Khurd	4	33.38	4	33.38
17	Jaleli Champawatan	2	75.76	2	75.76
18	Jatiyawas	4	99.11	4	99.11
19	Dhakri	7	274.85	7	273.19
20	Dornari	7	947.41	7	910
21	Hathlai	2	86.14	2	86.14
22	Nimbara	5	417.35	5	417.35
23	Bhutgaon	7	209.92	5	149.62
24	Jamotra	6	166.58	4	98.52

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S. No.	Name of the Scheme	No. of running bills submitted by the contractor (as of December 2024)	Total expenditure incurred on the scheme	No. of running bills paid to contractors without pre-inspection of TPIA	(₹ in lakh)	
					Total payment made to contractor without pre-inspection of TPIA	
25	Panduri	3	77.1	3	77.1	
26	Derna	6	101.45	6	101.45	
	Total	156	18,692.69	140	12,230.97	

Appendix-7

(Refer paragraph 7.2.6.1)

Statement showing the difference between the value of work done by the contractor as per the MB and the invoices actually submitted

Particulars	Page No. of MB-627	Total length of pipes as per MB (in Meter)	Material invoice No. and Date (submitted by the contractor)	Length of pipe as per the submitted invoices (in Metre)	Total length of pipes as per the submitted invoices (in Metre)	Length for which invoices were not provided to the audit (in Metre)
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(3)-(6)
HDPE Coil 75mm PE80 PN6	28	19,260	249 dated 17.10.2022, 220 dated 25.09.2022 and 228 dated 02.10.2022	3533, 3400, 3400	10,333	8,927
HDPE Coil 90mm PE80 PN6	29	64,000	236, 237 dated 22.10.2022, 248 dated 17.10.2022, 203 dated 17.09.2022, 205 dated 18.09.2022, 206, 207 dated 19.09.2022, 215 dated 23.09.2022, 218, 219 dated 25.09.2022, 225 dated 29.09.2022, 226 dated 30.09.2022	2175, 2200, 2145, 2420, 2420, 2159, 2200, 2190, 2200, 2200, 2174, 2200	26,683	37,317
HDPE Coil 110mm PE80 PN6	29	8,598	211, 212 dated 21.09.2022, 213, 214 dated 23.09.2022, 229 dated 02.10.2022 and 231 dated 03.10.2022	1250, 1250, 1290, 1430, 1450, 1450	8,120	478
HDPE Coil 125mm PE80 PN6	29	2,610	No Bills provided	-	-	2,610
HDPE Coil 140mm PE80 PN6	29	3,054	No Bills provided	-	-	3,054
HDPE Coil 160mm PE80 PN6	30	5,388	No Bills provided	-	-	5,388
HDPE Coil 180mm PE80 PN6	30	540	No Bills provided	-	-	540
DI K-7 100mm	27	1,200	258 dated 18.10.2022	1100	1,100	100
DI K-7 150mm	28	6,217	245, 246, 247 dated 17.10.2022 and 248, 255, 257 dated 18.10.2022	990 Meters in every bill	5,940	277

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Particulars	Page No. of MB-627	Total length of pipes as per MB (in Meter)	Material invoice No. and Date (submitted by the contractor)	Length of pipe as per the submitted invoices (in Metre)	Total length of pipes as per the submitted invoices (in Metre)	Length for which invoices were not provided to the audit (in Metre)
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(3)-(6)
DI K-9 100mm	26	90	No Bills Provided	-	-	90
DI K-9 150mm	27	125	No Bills Provided	-	-	125
DI K-9 200mm	27	138	No Bills Provided	-	-	138
Total		1,11,220			52,176	59,044

Appendix-8

(Refer paragraph 7.2.6.1)

Details of 12 invoices, which show suspicious payments to contractors

S. No.	Particulars	Details of invoices submitted by contractor					Payment made to the contractor based on the submitted invoice		Details as per GST e-invoices verification portal		
		Invoice No.	Date of invoice	Quan- tity of pipes	Invoice amount (in ₹)	Name of Firm	Rate in BOQ (in ₹/Meter)	Amount as per BOQ (in ₹)	Invoice No.	Invoice Date	Invoice Amount (in ₹)
1	DI Pipe K-7 150mm	255	18/10/2022	990	15,93,900	Lucy Enterprises	1644	16,27,560	193	1/9/2022	12,48,000
2	DI Pipe K-7 150mm	248	18/10/2022	990	15,93,900	Lucy Enterprises	1644	16,27,560	193	1/9/2022	12,48,000
3	DI Pipe K-7 150mm	257	18/10/2022	990	15,93,900	Lucy Enterprises	1644	16,27,560	193	1/9/2022	12,48,000
4	DI Pipe K-7 150mm	246	17/10/2022	990	15,93,900	Lucy Enterprises	1644	16,27,560	193	1/9/2022	12,48,000
5	DI Pipe K-7 150mm	247	17/10/2022	990	15,93,900	Lucy Enterprises	1644	16,27,560	193	1/9/2022	12,48,000
6	DI Pipe K-7 150mm	245	17/10/2022	990	15,93,900	Lucy Enterprises	1644	16,27,560	193	1/9/2022	12,48,000
7	DI Pipe K-7 100mm	258	18/10/2022	1100	12,43,004	Lucy Enterprises	1145	12,59,500	193	1/9/2022	12,48,000
8	HDPE Coil 90mm PE80 PN6	203/09/2022-23	17/9/2022	2420	5,08,211	Shree Shyam Irrigation	236	5,71,120	220/09/2022-23	25/9/2022	5,03,225
9	HDPE Coil 90mm PE80 PN6	205/09/2022-23	18/9/2022	2420	5,08,211	Shree Shyam Irrigation	236	5,71,120	220/09/2022-23	25/9/2022	5,03,225
10	HDPE Coil 75mm PE80 PN6	228/10/2022-23	2/10/2022	3400	5,03,225	Shree Shyam Irrigation	162	5,50,800	220/09/2022-23	25/9/2022	5,03,225
11	HDPE Coil 110mm PE80 PN6	229/10/2022-23	2/10/2022	1450	4,55,297	Shree Shyam Irrigation	360	5,22,000	220/09/2022-23	25/9/2022	5,03,225
12	HDPE Coil 110mm PE80 PN6	231/10/2022-23	3/10/2022	1450	4,55,297	Shree Shyam Irrigation	360	5,22,000	220/09/2022-23	25/9/2022	5,03,225
Total		18,180				1,37,61,900					
						Less 3.71% TP		-5,10,566			
						Net amount paid to the Contractor		1,32,51,334			

Appendix-9

(Refer paragraph 7.2.6.1)

Statement of invoices with difference destination on e-way bill portal/absence of details of e-way bill

S. No.	Commodity	Invoice No.	Date	Destination recorded on e-way bill portal	Quantity	Invoice amount (in ₹)	Payment of works made to the contractor in respect of the invoices Rate in BOQ (in ₹/Meter)	Amount as per BOQ (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) =(6)*(8)
(A) List of invoices with different destination recorded on e-way bill portal as compared to worksite (Khuivala)								
1	HDPE Pipe PE80 110mm	203/09/2022-23	16/09/2022	Ramsar	750	6,34,300	360	2,70,000
	HDPE Pipe PE80 125mm				1,002		439	4,39,878
2	HDPE Pipe PE80 90mm	00184/09/2022-23	03/09/2022	Ramsar	2,200	4,51,003	236	519,200
3	HDPE Pipe PE80 90mm	00186/09/2022-23	04/09/2022	Ramsar	2,188	4,48,543	236	5,16,368
4	HDPE Pipe PE80 90mm	00179/08/2022-23	25/08/2022	Ramsar	2,640	5,41,204	236	6,23,040
(B) List of invoices not having details of e-way bill								
5	DI Pipe 150 mm K-7	308	15/11/2022	E-way bill detail not mentioned	500	8,05,000	1644	8,22,000
6	DI Pipe 100 mm K-7	206	09/09/2022	E-way bill detail not mentioned	440	4,97,200	1145	5,03,800
7	DI Pipe 150 mm K-7	275	31/10/2022	E-way bill detail not mentioned	962	15,48,820	1644	15,81,528
8	DI Pipe 150 mm K-7	280	31/10/2022	E-way bill detail not mentioned	1,033.5	16,63,935	1644	16,99,074
Total Amount					11,715.5	65,90,005		69,74,888
					Less (3.71 per cent Tender Premium)			-2,58,768
					Total suspicious payment			67,16,120

Appendix-10

(Refer paragraph 7.2.6.2 (i))

Statement of invoices having different IRNs as compared to GST e-invoice verification portal

S. No.	Name of Firm	Particulars	Invoice No. as submitted by the contractor	Date of invoice	Amount indicated on the invoice	Quantity of pipes mentioned on the invoice (in Meter)	Payment of works made to the contractor in respect of the invoices	
							Rate in BOQ (in ₹/Meter)	Amount as per BOQ (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) =(7)*(8)
1	Arvi Enterprises, Jaipur	HDPE PIPE 90MM PE-80 PN 6	GST-190	19/05/2022	5,67,589	2640	264	6,96,960
2	Arvi Enterprises, Jaipur	HDPE PIPE 90MM PE-80 PN 6	GST-193	20/05/2022	5,17,614	1100	264	2,90,400
	Arvi Enterprises, Jaipur	HDPE PIPE 110MM PE-80 PN 6	GST-193	20/05/2022		875	399	3,49,125
3	Arvi Enterprises, Jaipur	HDPE PIPE 110MM PE-80 PN 6	GST-194	20/05/2022	4,01,598	1250	399	4,98,750
4	Arvi Enterprises, Jaipur	HDPE PIPE 110MM PE-80 PN 6	GST-195	20/05/2022	4,01,598	1250	399	4,98,750
5	Arvi Enterprises, Jaipur	HDPE PIPE 110MM PE-80 PN 6	GST-196	20/05/2022	4,01,598	1250	399	4,98,750
6	Arvi Enterprises, Jaipur	HDPE PIPE 110MM PE-80 PN 6	GST-203	21/05/2022	4,01,598	1250	399	4,98,750
7	Arvi Enterprises, Jaipur	HDPE PIPE 110MM PE-80 PN 6	GST-204	21/05/2022	4,01,598	1250	399	4,98,750
8	Arvi Enterprises, Jaipur	HDPE PIPE 125MM PE-80 PN 6	GST-188	19/05/2022	8,80,795	546	572	3,12,312

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S. No.	Name of Firm	Particulars	Invoice No. as submitted by the contractor	Date of invoice	Amount indicated on the invoice	Quantity of pipes mentioned on the invoice (in Meter)	Payment of works made to the contractor in respect of the invoices	
							Rate in BOQ (in ₹/Meter)	Amount as per BOQ (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) =(7)*(8)
	Arvi Enterprises, Jaipur	HDPE PIPE 140MM	GST-188	19/05/2022		546	713	3,89,298
		PE-80 PN 6						
	Arvi Enterprises, Jaipur	HDPE PIPE 160MM	GST-188	19/05/2022		546	897	4,89,762
		PE-80 PN 6						
9	Arvi Enterprises, Jaipur	HDPE PIPE 125MM	GST-189	19/05/2022	16,58,867	1518	572	8,68,296
		PE-80 PN 6						
	Arvi Enterprises, Jaipur	HDPE PIPE 160MM	GST-189	19/05/2022		1518	897	13,61,646
		PE-80 PN 6						
10	Arvi Enterprises, Jaipur	HDPE PIPE 125MM	GST-185	19/05/2022	14,51,860	900	572	5,14,800
		PE-80 PN 6						
	Arvi Enterprises, Jaipur	HDPE PIPE 140MM	GST-185	19/05/2022		900	713	6,41,700
		PE-80 PN 6						
	Arvi Enterprises, Jaipur	HDPE PIPE 160MM	GST-185	19/05/2022		900	897	8,07,300
		PE-80 PN 6						
Total Amount								92,15,349
95 per cent of the Total Amount (as only 95 per cent payment was made till date)								87,54,582
Less (1.78 per cent Tender Premium)								-1,55,832
Total suspicious payment								85,98,750

Appendix-11

(Refer paragraph 7.2.6.2 (iii))

Statement of invoices bearing name of different contractor (M/s Vishnu Infrastructure (GST No. 08AA1FV0667L1ZN))

S. No.	Name of Supplier	Invoice No.	Date of invoice	Particulars of Pipe	Invoice Amount (in ₹)	Quantity of pipes (in Meter)	Payment of works made to the contractor in respect of the invoices		
							Rate in BOQ (in ₹/Meter)	Amount as per BOQ (in ₹)	(10)=(8)*(9)
(1)	(3)	(5)	(6)	(4)	(7)	(8)	(9)	(10)	
1	Rashmi Metaliks Limited	RV1911017980	26/11/2022	DI 100mm K-7	16,94,005.73	1,540	1,262	19,43,480	
2		RV1911018023	27/11/2022	DI 100mm K-7	19,66,256.66	1,787.5	1,262	22,55,825	
3		RV1911018088	27/11/2022	DI 100mm K-7	20,57,006.96	1,870	1,262	23,59,940	
4		RV1911018125	28/11/2022	DI 100mm K-7	20,57,006.96	1,870	1,262	23,59,940	
5		RV1911018158	28/11/2022	DI 100mm K-7	20,57,006.96	1,870	1,262	23,59,940	
6		RV1911020725	19/12/2022	DI 100mm K-7	20,26,756.86	1,842.5	1,262	23,25,235	
7		RV1911020724	19/12/2022	DI 100mm K-7	20,26,756.85	1,842.5	1,262	23,25,235	
8		RV1911020840	20/12/2022	DI 100mm K-7	20,26,756.86	1,842.5	1,262	23,25,235	
9		RV1911020795	20/12/2022	DI 100mm K-7	20,26,756.86	1,842.5	1,262	23,25,235	
10		RV1911018720	02/12/2022	DI 150mm K-7	15,29,934.76	929.5	1,795	16,68,452.5	
11				DI 200mm K-7		49.5	2,202	1,08,999	
12		RV1911018852	03/12/2022	DI 200mm K-7	24,07,896.01	1,210	2,202	26,64,420	
13		RV1911019067	05/12/2022	DI 200mm K-7	24,07,896.01	1,210	2,202	26,64,420	
14		RV1911019069	05/12/2022	DI 200mm K-7	24,07,896.01	1,210	2,202	26,64,420	
15		RV1911019505	08/12/2022	DI 200mm K-7	24,07,896.01	1,210	2,202	26,64,420	
16		RV1911019931	12/12/2022	DI 250mm K-7	7,70,470.11	302.5	2,851	8,62,427.5	
17		RV1911018377	30/11/2022	DI 250mm K-7	7,70,470.11	302.5	2,851	8,62,427.5	
18		RV1911018398	30/11/2022	DI 250mm K-7	7,70,470.11	302.5	2,851	8,62,427.5	
19		RV1911018442	30/11/2022	DI 250mm K-7	7,70,470.11	302.5	2,851	8,62,427.5	
20		RV1911018447	30/11/2022	DI 250mm K-7	7,70,470.11	302.5	2,851	8,62,427.5	
21		RV1911018448	30/11/2022	DI 250mm K-7	7,70,470.11	302.5	2,851	8,62,427.5	
22		RV1911018460	30/11/2022	DI 250mm K-7	7,70,470.11	302.5	2,851	8,62,427.5	
23		RV1911018501	30/11/2022	DI 150mm K-7	15,75,419.91	1,023	1,795	18,36,285	
		RV1911018566	30/11/2022	DI 150mm K-7	15,66,949.92	1,017.5	1,795	18,26,412.5	

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S. No.	Name of Supplier	Invoice No.	Date of invoice	Particulars of Pipe	Invoice Amount (in ₹)	Quantity of pipes (in Meter)	Payment of works made to the contractor in respect of the invoices	
							Rate in BOQ (in ₹/Meter)	Amount as per BOQ (in ₹)
(1)	(3)	(5)	(6)	(4)	(7)	(8)	(9)	(10) =(8)*(9)
24		RV1911018217	28/11/2022	DI 150mm K-7	15,41,539.91	1,001	1,795	17,96,795
25		RV1911018343	29/11/2022	DI 150mm K-7	15,83,889.92	1,028.5	1,795	18,46,157.5
Total Amount								
90 per cent of the Total Amount (as only 90 per cent payment was made till date)								
Less (1.78 per cent Tender Premium)								
Total suspicious payment								
								4,63,57,839
								4,17,22,055
								-7,42,653
								4,09,79,402

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