



Beyond Just Toilet

Annual Report 2015-16



Beyond Just Toilet

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Message from the Chairman

CLTS Foundation has completed one more year of its eventful journey. The last one year (2015-16) has been very interesting, dotted with many national and international events, moments of glory, success, rejoice and failures. 2015 marked the end of 15 years long MDG period, when most countries in Africa and a few in Asia, failed to achieve the much hyped sanitation goal and targets. The glittering success of Bangladesh in accelerating its access to basic sanitation from mere 34% in 1999 to more than 99% by 2015 has been a global example of what developing nations could achieve in collaboration with all the sanitation actors backed by proper political will. The success of Bangladesh is certainly a reason to rejoice by the practitioners of CLTS all over the world. The international conference entitled "Journey to Zero" organized by the Government of Bangladesh, Water Aid, UNICEF and all other actors of sanitation in Bangladesh in October 2015 was a landmark event in the history of sanitation. CLTS played a very important role in facilitating the event and shared experience from all over the world. I was invited to deliver the key-note address at the inaugural session of the conference and chair other sessions.

In fact, CLTS was evolved and started its journey in 2000 in Bangladesh, which emerged, as the first ODF nation using CLTS approach is the jewel in the crown of global CLTS. However, a reason for profound disappointment is the failure of India to achieve its MDG sanitation target, while all the neighboring countries like Bangladesh, Nepal, Pakistan and Sri Lanka made progress towards their respective sanitation MDG targets. India still lacks the right enabling environment for successful role out of CLTS with the hardware household level sanitation subsidy, occupying the center stage of national sanitation policy. Although the new policy guideline of India has allowed adequate flexibility to the state governments to prepare their own role out plans of accelerating access to sanitation, hardly any state government has come up to adopt no-subsidy, local empowerment strategy and declared stopping upfront subsidy at the household level. The old practice still continues which is holding back the communities to spontaneously move forward and abundant the practice of open defecation through self-mobilized, collective local action. The reason behind this could be GOI's unchanged indicator of measuring state's progress, which is still counting number of toilets built in each financial year.

Haryana is the first state where the government has urged the people to initiate collective local action and stop open defecation without waiting for government subsidy. The government assured the communities that collective community rewards will be given to the panchayats, once they become ODF. The announcement of chief minister of Haryana in this regard had been a historic event for the country. CLTS Foundation played a facilitative role in this development along with WSP, World Bank.

CLTS Foundation has been trying to engage itself in influencing national and state policies to abundant the upfront household subsidy learning from the experiences from many nations of the world. The great emphasis given by the Swachh Bharat Mission or SBM launched by the Prime Minister of India, has certainly brought the importance of sanitation in the forefront of development. Such a huge nation wide campaign never happened before since independence. It would be unfortunate and a great disappointment if the nation fails to seize this great opportunity. A nation which is amongst the highest investors in sanitation sector is the home of largest number of open defecators of the world. Interestingly India is also a country where highest number of CLTS training/triggering has been organized with minimum number of ODF villages as outcome. Why this paradox? This brings us back to the question of enabling environment. Who should change on whose directives, prescription and subsidy? Is it possible to trigger self-mobilization for collective local action without putting self-respect before subsidy? According to many practitioners of CLTS in India it is hard to imagine that the element of shame, disgust, self respect and emotion could be triggered resulting in to collective local action to completely eliminating the practice of OD.

Adequate experiences have been learnt from Asian and African nations that right enabling environment not only hastens up the process of triggering CLTS and its quality spread but helps the government to position itself as a unique process facilitator to steer a country-wide movement involving people from all walks of life to improve sanitation for

national prosperity. Only this lack of right enabling environment in the national sanitation policy is holding back the nation wide campaign of Swachh Bharat Mission to realize its full potential.

I must say that the search for an effective alternative has already begun in India where a shift in the thinking from 'subsidized construction of latrines' to 'collective behavior change' through local empowerment is an option.

I would like to thank all the colleagues and associates of the Foundation for their whole hearted participation in developing the methodology of CRAP (CLTS Rapid Appraisal Protocol) jointly with ESARO of UNICEF, Nairobi. After developing the CRAP tools and methodology of application, field trials have been conducted in Kenya, Mozambique, Uganda and in Ethiopia over the last one and half years. Finally a pan African workshop was organized in Johannesburg, South Africa to share the newly developed tool with many stakeholders of sanitation from the region. It was well accepted by most of the practitioners of CLTS, policy and decision makers and donor agencies. CLTS Foundation will publish the document on CRAP methodology in the form of a book/manual soon with UNICEF.



Dr. Kamal Kar
Chairman

The great emphasis given by the Swachh Bharat Mission or SBM launched by the Prime Minister of India, has certainly brought the importance of sanitation in the forefront of development. Such a huge nation wide campaign never happened before since independence.



Executive Summary

CLTS Foundation has been tackling the most difficult challenge to end open defecation: behaviour change over the last five years of its operations in Asia and Africa. The Foundation has been consistently putting in efforts by influencing policies, engaging in constant dialogue with governments, policy makers and international organisations and capacity building that has helped in bringing in a wave of collective behaviour change among the communities where we have worked.

During the last financial year, the Foundation continued to execute Irish Aid's ongoing project titled "Institutional Strengthening of CLTS Foundation for scaling up Community-led Total Sanitation". This is a three years partnership between Irish Aid and CLTS Foundation from May 2014- April 2017.

During the course of the last one year, the Foundation has effectively established its global presence as a key partner for governments, national and international development organisations, towards the achievement of the Sustainable Development Goals (SDG) Goal 6.2 in realizing the dream of creating

an Open Defecation Free World by 2030. During the MDG period, especially during the latter half, a significant shift has been observed from the provision of direct subsidies for toilet construction to facilitation of collective behaviour change to end open defecation in several countries in Africa and Asia. As elimination of open defecation requires changing mindsets both at the community level and at the institutional level, reflected in enabling policies and regulations and inducing community action for collective behaviour change of communities, Community led Total Sanitation (CLTS) has been one of the key strategies adopted by national governments, donor agencies and implementing organisations developing sanitation programs in different countries across Africa and Asia. The Foundation has played a significant role in bringing about this shift through its strategic partnerships with sanitation actors with a dominant global presence and reach, such as UNICEF and the Global Sanitation Fund, which has helped scale up sanitation efforts in several countries in Asia and Africa.

Towards the objective of eliminating open defecation from Africa and Asia, CLTS Foundation has been involved in a number of initiatives in countries

such as Ghana, Namibia, Botswana, Somalia, Lesotho, Kenya, Mozambique, Uganda, Ethiopia, Nepal and India over the last two years. Significantly, these initiatives have involved advocacy meetings and institutional triggering workshops to influence policy involving decision makers at the highest levels; conducting training of trainer's workshops to build capacity to implement CLTS; implementing CLTS in order to help scale up the interventions; development of new tools such as the CLTS Rapid Appraisal Protocol (CRAP) tool for assessment and monitoring the status and health of CLTS in different countries; participation in international conferences and convening workshops to enhance regional learning and sharing of best practices among countries in the region; and undertaking research studies to build on knowledge about CLTS and its impact on health outcomes and its contribution to achievement of other development goals.

Over the last year, the Foundation has worked towards influencing the political leadership and key decision makers to achieve sanitation outcomes through its involvement in thematic forums and direct process support interventions. This has involved advocacy and strategy discussion meetings with top ministers and leaders in countries such as India, Ghana, Kenya, Mozambique, Uganda, Ethiopia, Somalia, Namibia, Zambia etc. In India for example, the Foundation played a key role in pushing for fund flexibility in the new sanitation policy (Swachh Bharat Mission) that allows states to utilize the incentives as community rewards after ODF achievement rather than giving it as upfront household subsidies. Additionally, through advocacy, technical support and knowledge building initiatives, the Foundation has contributed towards building the global sanitation community's perspective and knowledge about the centrality of local empowerment, innovations and nuanced field implementation in achieving sanitation outcomes. This has included institutional triggering workshops and CLTS technical sessions to build the capacity of key stakeholders and institutional actors to enable a thorough understanding of CLTS processes and secure their commitment to implement CLTS with quality at scale in countries such as Ghana, Namibia, Somalia, Nepal

and the State of Uttar Pradesh in India. Furthermore, the thematic sessions convened by the Foundation at international conferences such as AfricaSAN in Senegal, SACOSAN VI in Bangladesh, the SAN LEARN 2016 workshop in South Africa triggered dialogues on fast tracking the achievement of ODF nations during the SDG period, by bringing together ministers, policymakers and practitioners to discuss progress made and way forward.

The Foundation continued to execute the second year of its partnership with the UNICEF Eastern and Southern Regional Office (ESARO) to help support regional expansion to eliminate open defecation in the



Dr Kar was awarded the
 “Lifetime Achievement
 in Sanitation Award”
 at the
 Amsterdam Water
 Week last year

region through policy advocacy initiatives and providing technical support to select countries in the region. It also implemented CLTS review studies and research projects in partnership with institutions such as Practical Action UK and the Institute of Development Studies respectively. The Foundation also explored new areas of intervention in partnership with International Centre for Integrated Mountain Development (ICIMOD) to integrate the CLTS methodology in issues of Waste Management in the Himalayan region of India (Uttarakhand) and Nepal (Simikot). The Foundation's engagement in these different initiatives have expanded the scope of the Foundation's work and prepared the ground for exploring new thematic areas for applicability of the CLTS methodology. In line with this, the Foundation also held discussions with key sanitation actors such as DFID, World Bank, USAID, Netherlands government, SIDA, FINNIDA, NORAD, African Union Commission, Plan International among many others to explore partnership opportunities in the areas of technical assistance for CLTS implementation in rural and urban areas; and building new knowledge on new thematic dimensions such as the convergence of CLTS with nutrition, eco-tourism, trans boundary systems, early childhood care and development etc.

The Foundation reached out to partner institutions and participated in events to leverage the expertise, global goodwill reputation and reach out of Dr. Kamal Kar for influencing the policy and academic arena on global sanitation initiatives. Dr Kar was awarded the “Lifetime Achievement in Sanitation Award” at the Amsterdam Water Week last year in recognition of the impact that CLTS has had in enabling millions of people to live in open defecation free and healthier environments. This recognition further strengthens the Foundation's initiatives to influence policy and practice to be focused towards local empowerment. Dr Kar was a keynote speaker at the UNC Water and Health conference in North Carolina and at the World Dry Toilet Conference in Helsinki. He delivered a talk at academic institutions such as the Institute of Development Studies in the UK, NORAGRIC in Norway and the LKY School of Public Policy at the National University of Singapore, which was attended by

students, research staff and professors working on global sanitation and policy issues.

The Foundation also enhanced its presence on social and print media to support its advocacy efforts and raise awareness of the centrality of local empowerment in achieving sanitation outcomes in different countries globally. As part of this effort, the Foundation partnered with Water Supply and Sanitation Collaborative Council (WSSCC), Geneva on an advocacy and media campaign to capture and showcase stories of local empowerment from the South East Asian region such as Bangladesh, Nepal and India in national and international newspapers and online media outlets. These stories were further discussed in a panel discussion at SACOSAN VI, Dhaka, Bangladesh involving journalists from different countries.

In conclusion, the Foundation has established its presence as a leading advocacy and technical think tank to support countries to strategise and roll out CLTS in policy and practice. Going forward, the Foundation will explore thematic linkages of CLTS with newer dimensions of development through policy, practice and research initiatives.





Action in South Asia: *Hitting hard where it matters*

Bangladesh: The CLTS Champion

In January 2016, CLTS Foundation participated at SACOSAN VI conference held in Dhaka, Bangladesh. The main activities that took place in Dhaka are as follows:

- a) An international conclave titled 'Beyond Just Toilets' was organized by CLTS Foundation at Dhaka, Bangladesh on 10 January, 2016 as a pre-SACOSAN activity.
- b) CLTS Foundation facilitated a side event with the Government of India on the Swachh Bharat Mission (Clean India Mission) which was moderated by Dr. Kamal Kar. He also chaired a plenary session at the event on 'Community approaches to Sanitation and Hygiene'.

'Beyond Just Toilets' in Dhaka, Bangladesh:

CLTS Foundation organized a global conclave called 'Beyond Just Toilets – Fast tracking an Open

Defecation Free South Asia' at Dhaka, Bangladesh on 10 January 2016. This was supported by Water Supply and Sanitation Collaborative Council (WSSCC), Geneva and organised on the eve of SACOSAN VI that was held from January 11th-13th. More than 100 participants took part in the global conclave including policy and decision makers, practitioners, program managers from at least 30 different organizations across five South Asian countries of India, Bangladesh, Afghanistan, Nepal and Sri Lanka. The significance of the conclave 'Beyond Just Toilets' was particularly important in view of the challenge of eliminating open defecation from the South Asian region and achieving an open defecation free South Asia during the SDG period. The conclave recognised the vast and complex problem of open defecation of India that constitutes the largest proportion of open defecation in the region. The speakers and participants appreciated and highly praised the recent initiative of Indian Prime Minister, Mr. Narendra Modi in prioritizing sanitation and initiating and launching a massive program – Swachh Bharat Mission. While appreciating the achievement of Bangladesh in eliminating open defecation, all participants recognized that it has been possible mainly because of their focus on collective behavior change rather than on construction of toilets. Mr. Anowarul Haq,

Director, Extreme Rural Poverty Program, Care, Bangladesh emphasized the great potential of CLTS in attaining wider development benefits like livelihoods, food security, eliminating hunger, primary education, inequality, health etc referring to the achievements made by CARE's programme in Bangladesh. Echoing his views, Mr. Tom Palakudiyil, Interim Director of International Programmes, Water Aid stated that sanitation was a means to achieving the end of poverty. Mr. Palakudiyil further stated that for us to succeed as a global community it is important for diverse sectors and stakeholders to work together in an integrated and collaborative manner.

The same had been the experience from Nepal and Afghanistan as presented by Ms. Sudha Shrestha, Acting Chief Technical Advisor/GSF Programme Manager, UN-HABITAT, Nepal and Mr. Mohammad Afzal Safi, WASH Programme Advisor, Rural Water Supply and Sanitation Department, Ministry of Rural Rehabilitation and Development, Government of Afghanistan. Nepal and Pakistan shifted their national sanitation policy from prescriptive and subsidized toilet construction to no subsidy CLTS. While speaking to the gathering, Ms. Shrestha said that after the recent earthquake in Nepal, the affected communities started building up their toilets first and then their houses. An impact of positive behavior change was also seen when there were very few diarrhea cases reported after the earthquake.

One of the highlights of the evening was the inspiring talk by four Natural Leaders (spontaneous

leaders emerging from the process of CLTS) including a Chairman of Union Parishad (Local Government institution at the community level) on their experience of implementation and scaling up CLTS in their respective areas and beyond.

The session on 'Role of media in triggering debates and influencing policies' stressed the lack of priority given to issues of sanitation and public health in journalism at present across South Asia and India in particular. The speakers also underlined the importance of media in creating public awareness on such issues so as to create pressure on policy makers by showcasing the brilliant success across Bangladesh and also in some pockets of India. At all levels, decentralization of policy making and decision making was emphasized by the journalists.

Additionally, CLTS Foundation convened a session on Swachh Bharat Mission at SACOSAN VI in Dhaka, Bangladesh on the 12th of January, 2016. This session was organized in collaboration with the Government of India. The objective of the event was to introduce participants to the guidelines of the new SBM and its significance and how these could be adapted to make rapid progress on rural sanitation at the district level. Best practices and innovations were shared by the Mission Directors from few states like Kerala, Punjab, West Bengal and Chhattisgarh.

An impact of positive behavior change was also seen when there were very few diarrhea cases reported after the earthquake.



Moving Beyond ODF: Action in the Himalayas Nepal

CLTS Foundation undertook a review and documentation of two CLTS projects implemented by Practical Action with local partners in Kenya and Nepal. In Kenya, the review was conducted in 2 informal settlements of Rwanda and Kaptembwo in Nakuru County. The local NGO working with Practical Action office in Kenya was Umande Trust. The representatives of both Practical action and Umande Trust were involved on the review, process documentation and coming up with recommendations for future action.

In Nepal, the review was conducted in Gulariya Municipality in partnership with Practical Action Nepal country office and their local implementing partner, ENPHO.

Continuing our focused engagement in the Himalayan region, CLTS Foundation along with International Centre for Integrated Mountain Development (ICIMOD) and CHEA (Central Himalayan Environment Association) organised a workshop to introduce CLTS amongst the Van Raji rural communities living in Jamtadi village in Kumaon region of Uttarakhand. This is part of the Kailash transboundary landscape that spreads over a very wide area across three countries namely the Tibetan Autonomous Region of China, high Himalayas of Western Nepal and the North Eastern parts of the State of Uttarakhand in India. The aim is to create an Open Defecation Free Kailash region where, tourism shall be enhanced and livelihood opportunities for the locals shall be escalated.

Furthermore, CLTS Foundation and ICIMOD along with local NGO partner CHEA collaborated on a joint triggering exercise aimed at the Nepalese community living in the mountainous region of Simikot in the far north western region of Nepal. The training workshop focused on using the CLTS methodology of community mobilization for enhancing community-led waste management in the region. The training was

aimed at building the capacity of local NGO CHEA and key stakeholde



Fostering the dream of ODF India: Engaging in dialogue with Swachh Bharat Mission: Policy Advocacy with Govt. of India

CLTS Foundation participated in national learning events in India such as the National Review meeting called by Ministry of Drinking Water and Sanitation at Vigyan Bhavan in New Delhi in February 2016, focusing on the progress made by Swachh Bharat Mission (SBM) in different states in India. Two members from the Foundation participated in the National Rapid Action Learning and Sharing Workshop held in Bhopal, Madhya Pradesh from August 18 -19, 2015. This was organized by the Water Supply & Sanitation Collaborative Council (WSSCC) and the Institute of Development Studies (IDS), University of Sussex, UK in association with the Ministry of Drinking Water Supply and Sanitation (MoDWS), Government of India, giving an overview of the on-ground sanitation situation in various districts in India as part of the SBM. These events were helpful in understanding the current sanitation initiatives being rolled out in different states in the country. It also helped the team members' network with

government officials from various Indian states and other key sanitation actors in the country. These included various CLTS champions in India such as Arti Dogra, former district collector of Bikaner, Rajasthan; Sachin Jadhav, District Collector, Angul, Odisha; Shanmuga Priya Mishra, CEO Zila Panchayat, Harda, Madhya Pradesh; Nilesh Kumar Kshirsagar, CEO Jila Panchayat, Raigarh, Chhatisgarh; and Priyanka Shukla, CEO Jila Panchayat, Rajnandgaon, Chhattisgarh who having achieved ODF results through the CLTS model are convinced that collective behaviour change is the only way to achieve sustainable change.

CLTS Foundation was also invited at 'Municipalika', an annual conference on urban challenges and opportunities in India. At both these events, the Foundation championed the role of CLTS in empowering communities to accelerate access to sanitation for millions around the world and its immense potential to address urban sanitation challenges.





Dr. Kamal Kar with the Chief Minister of Haryana, Manohar Lal Khattar and other senior officials of Govt. of Haryana for an advocacy meeting.



Preetha Prabhakaran, CLTS Foundation speaking at MUNICIPALIKA international conference.



Women members gather to share their experience during a visit in Chhattisgarh.



Dr. Kamal Kar discussing a point with Chief Minister of Haryana, Manohar Lal Khattar during the state level workshop at Chandigarh on 16 June 2016.

Forging Partnerships in Africa: Establishing a Footprint of CLTS

Namibia:

In Namibia, a Training of Trainers workshop was held in partnership with UNICEF Namibia, targeting participants from Namibia Red Cross Society. The objective was to build the capacity of Namibia Red Cross Society members in taking CLTS to scale in Eenhana District in the Northern Region of Ohangwena in Namibia.

Somalia:

Over the year, as part of the partnership with UNICEF Eastern and Southern Africa Regional Office, the Foundation conducted advocacy workshops in Somalia for key officials from the government ministries to roll out and scale up sanitation efforts in the country through a behaviour change approach. The Foundation also had consultations with top decision makers from various ministries and institutional bodies at national and regional levels in Mozambique, Uganda and Ethiopia. These consultations were both in the form of one-to-one meetings, inter-ministerial meetings as well as institutional triggering workshops.

Ministerial dialogue at AFRICASAN, Senegal on: Strategies to accelerate sustainable practices for the SDGs

In May 2015, CLTS Foundation in collaboration with Water Supply and Sanitation Collaborative Council (WSSCC) and UNICEF organized 'A Ministerial dialogue on CLTS/ATPC/SANTOLIC: Strategies to accelerate sustainable practices for the SDGs' on 26th May, 2015 at AfricaSAN4, Dakar, Senegal. The objective of the CLTS Ministerial Dialogue at AfricaSAN4 was to create a platform for post-MDG dialogue on sanitation involving key ministers and decision-makers from different African countries to engage in country experiences of Community Led Total Sanitation (CLTS) in the last decade and pave the way forward for strategic policy and practice during the SDGs. The speakers on the high-level ministerial panel were: Hon. Carlos Bonete Martinho, Minister, Ministry of Public Works, Housing and Water Resources, Mozambique; Hon. Ruth Koki Mwanza, County Minister for Health and Sanitation, Kitui-Kenya; Hon. Dr. Johanita Ndahimananjara, Minister, Ministry of Water Resources, Madagascar; and Hon. Nicolas Banda, Deputy Minister, Ministry of Local Government and Housing, Zambia.



The session was moderated by Dr Kamal Kar, Chairman, CLTS Foundation. Apart from the presentations made by the speakers, there were also short presentations by ministers and key decision makers from Liberia, Mozambique, Mauritania and Mali. Some 120 delegates from various government bodies and INGOs participated in this session, where the discussions revolved around CLTS experiences namely focusing on country policy processes, success factors and challenges of implementing and scaling up CLTS in African countries. After the presentations, Sanjay Wijesekera – Chief of Water, Sanitation, and Hygiene, Programme Division, UNICEF spoke about how UNICEF has been supporting

national sanitation efforts in Africa by giving a strong focus on community led approaches to behaviour change through its various programmes.

The 'CLTS Ministerial Dialogue' facilitated by the Foundation at AfricaSAN VI in Dakar provided the Foundation a forum to share successful stories of CLTS programming in different countries in the continent of Africa and influence and strengthen the resolve of ministers, governors and key government officials from countries in Africa such as Kenya, Mozambique, Zambia, Madagascar, Liberia, Mali, Malawi, Uganda, Ghana among others.

“Open Defecation Free Community is my Reward”: *Geeta Biswas*

The crux of the success of the Community led Total sanitation (CLTS) methodology lies in igniting collective action in the community to address their own sanitation issues. Women have been at the forefront of this action in many communities, emerging as Natural Leaders and leading the change from the front. This is one such case story of a Natural Leader in an open defecation free (ODF) slum community in Kalyani Municipality that became the first ODF urban local body in India in 2009.

Geeta Biswas, 50, is a Natural leader in Vidyasagar Colony in Kalyani Municipality, Nadia district, West Bengal, India. Vidyasagar Colony was the first slum community, among the 52, to achieve open defecation free (ODF) status in Kalyani Municipality.

‘The CLTS triggering at Vidyasagar Colony inspired locals to take control of their present situation, which was taken up fiercely by women,’ said Geeta, whose interest in social issues was nurtured during the time that she started a self-help group called “Swarnajayanti” involving all the women in the community. *“As a group we undertook a number of community development services and income generation activities which helped in making the women independent and self-reliant.”* The women in Vidyasagar Colony were thus already a force

to reckon with during the time that the Municipality health department approached them to implement community led sanitation initiatives.

As Geeta explains, women participated very actively during the triggering exercise and hence were also engaged in the post-triggering phase. *“As part of the self-help group, we used to meet once or twice a week to discuss various issues. We used this platform to discuss how we could improve sanitation in our community. It was very natural.”*

Geeta reveals that the CLTS triggering was an eye opener for people in the community. *“We also realised that it was not difficult to make changes. The cost of building a toilet also was very low. We asked ourselves what had stopped us from having our own toilets earlier?”* She said that as a leader of her group, she invested her time in mobilizing women from her group and other women in the community to change their sanitation behaviour and practices. *“We would go door-to door trying to get people to act fast after the triggering. But it was not easy.”* Geeta noted that the challenge was not that people did not understand what they had to do but in taking the decision to spend money. *“In some households, the men and women jointly made the spending decisions. In some others, women had a tough time convincing the men in their households. It boiled down to them not wanting to listen to what the women were telling them,”* she recounts. Geeta recalls that she had to face humiliation many a times when household members, mainly men, would not listen to what she had to say. *“But we persisted. And the power of the collective won them over eventually. After everyone built their toilets, they were thankful to us.”* According to Geeta, empowering each woman to come together and take charge was important. Collective action by the women and other community members was a key factor in making the community ODF.



Every household started building their own toilets with technical advice from the Municipality Town planning officer as and when required. After the community was declared ODF, Geeta was offered a cash reward for all her efforts, which she refused to take stating that her real reward was in watching the transformation of her community from an extremely dirty one to the clean place that she now resides in. 'I feel extremely proud of the proactive role that women have played in making this Colony ODF. This is the biggest reward and my greatest achievement so far'.



Note to Editors: This case story is part of a study titled "The impact of CLTS on women's health in urban slums – The case of Kalyani Municipality", a joint collaborative effort between the Institute of Development Studies, University of Sussex and the CLTS Foundation as part of a project within an Accountable Grant funded by UK Aid from the UK's Department for International Development.

By Preetha Prabhakaran. Preetha is Manager, Knowledge Management and Partnerships, CLTS Foundation.

FINANCIAL REPORT

COMMUNITY LED TOTAL SANITATION FOUNDATION (CLTS Foundation)
R-109, The Residency, City Centre
Salt Lake City, Kolkata - 700064

Balance sheet as at 31st March 2016

	Schedule	Current Year		Previous Year	
Source of Fund					
General Fund	1	45,28,606		31,14,926	
Reserves & Surplus	2	5,000		5,000	
Corpus fund	3	12,45,000		9,60,000	
Unsecured Loans	4	24,660	58,03,266	24,660	41,04,586
			58,03,266		41,04,586
Application of Fund Fixed Assets	5				
a) Written down value		9,06,387		7,71,835	
b) Less depreciation		4,40,860		3,24,552	
c) Net block			4,65,527		4,47,283
Investment	6		7,66,814		14,36,524
Current Assets, Loan and Advances					
a) Cash and bank balance	7	46,86,377		23,68,243	
b) Deposits	8	90,000		90,000	
c) Income tax deducted at source	9	37,284		24,537	
		48,13,661		24,82,780	
Less Current Liabilities	10	2,42,735		2,62,000	
			45,70,926		22,20,780
			58,03,266		41,04,586
Notes on Accounts	15				

This is the Balance Sheet as referred to our report of even date

Ashok K. Das & Co.
Chartered Accountants
(FRN: 325910E)

Ashok K Das

Ashok K Das
(Proprietor)

Place Kolkata M No.: 050444

Date: 09 September 2016



For and on behalf of
Community Led Total Sanitation Foundation (CLTS Foundation)

Community Led Total
Sanitation Foundation (CLTS)

Swati Kar
Chairman cum Secretary

Community Led Total
Sanitation Foundation (CLTS)

Swati Kar
Trustee

COMMUNITY LED TOTAL SANITATION FOUNDATION (CLTS Foundation)

R-109, The Residency, City Centre

Salt Lake City, Kolkata - 700064

Income and Expenditure Account for the year ended 31st March 2016

	Schedule	Current Year		Previous Year	
Income					
Income (Foreign Contribution)	11		55,78,441	66,22,064	
Income (Local Contribution)	12			35,000	66,57,064
Discount Received					607
			55,78,441		66,57,671
Expenditure					
Expenses (Foreign Contribution)	13	37,63,453		40,10,460	
Expenses (Local Contribution)	14	-		19,626	
Depreciation	5	1,16,308	38,79,761	1,42,883	41,72,969
			38,79,761		41,72,969
Excess of income over expenditure			16,98,680		24,84,702
Transferred to Corpus Fund			2,85,000		3,00,000
Balance transferred to General Fund			14,13,680		21,84,702
Notes on Accounts	15				

For and on behalf of
Community Led Total Sanitation Foundation (CLTS Foundation)

This is the Income & Expenditure
Account as referred to our report
of even date.

Ashok K. Das & Co.
Chartered Accountants
(FRN:- 325910E)

Ashok K Das
Ashok K Das
(Proprietor)
M No.: 050444

Place Kolkata
Date: 09 September 2016



Community Led Total
Sanitation Foundation (CLTS)

Swati Kar
Chairman cum Secretary

Community Led Total
Sanitation Foundation (CLTS)

Swati Kar
Trustee

COMMUNITY LED TOTAL SANITATION FOUNDATION (CLTS Foundation)

R-109, The Residency, City Centre

Salt Lake City, Kolkata - 700064

Receipts and Payments Account for the year ended 31st March 2016

	Schedule	Current Year		Previous Year	
Receipts (Foreign Contribution)					
Opening balance as on 01.04.2015					
Foreign Contribution					
Cash in Hand			443		959
Standard Chartered Bank A/c no.: 33510244108		18,40,082	18,40,525	2,85,999	
Local Contribution					
Cash in Hand					400
State Bank of India A/c no.: 33854020419		9,298			
Standard Chartered Bank A/c no.: 33505055726		5,18,420	5,27,718	5,22,770	8,10,128
Bank Interest		38,984		60,923	
Grant Received from Irish Aid		53,42,325		64,02,399	
Interest on Fixed Deposits		1,36,513		95,801	
Loan Received from Swati Kar		-		1,45,000	
Loan Received from Dr. Kamal Kar		2,14,000		-	
Recovery Against Tax Deduction at Source		-		97,576	
Receipt Against Profession Tax		-		4,130	
Maturity of Fixed Deposit		7,24,099		26,00,000	
Recovery of expenses		-	64,55,921	49,220	94,55,049
Other Receipts					
Donation Received				35,000	
Receipt Against Profession Tax				160	
Discount Received				607	35,767
			88,24,164		1,03,00,944
Payment (Foreign Contribution)					
Project expenses (Foreign Contribution)		30,63,792		38,88,536	
Sundry Creditors		6,51,689		1,67,474	
I.T.D.S Payable [14-15]		-		83,757	
Outstanding Rent		-		30,000	
Outstanding Salary		60,000		28,340	
Profession Tax		-		320	
Profession Tax-(Irish Aid)		-		4,130	
TDS on Salary		-		13,819	
Purchase of Fixed Assets		1,34,552		1,94,170	
Current Assets		13,754		16,680	
Fixed Deposit with Bank			39,23,787	33,24,099	77,51,325

Swati Kar M.



	Schedule	Current Year		Previous Year	
Expenses (Local Contribution)	14		2,14,000		19,626
Loan Returned to Dr Kamal Kar					1,61,750
Loan A/c Swati Kar					
Closing Balance as on 31.03.2016					
Foreign Contribution					
Cash in Hand		3,287		443	
Standard Chartered Bank A/c no.: 33510244108		44,69,883	44,73,170	18,40,082	18,40,525
Local Contribution					
Cash in Hand					
State Bank of India A/c No.: 33854020419		10,168			
Standard Chartered Bank A/c no.: 33505055726		2,03,039	2,13,207		5,27,718
			88,24,164		1,03,00,944
Notes on Accounts	15				

This is the Income & Expenditure Account as referred to our report of even date

Ashok K. Das & Co.
Chartered Accountants
(FRN: 325910E)

Ashok K Das
Ashok K Das
(Proprietor)
M No.: 050444

Place Kolkata
Date: 09 September 2016



For and on behalf of
Community Led Total Sanitation Foundation (CLTS Foundation)

Community Led Total Sanitation Foundation (CLTS)
Swati Kar
Chairman cum Secretary

Community Led Total Sanitation Foundation (CLTS)

Swati Kar
Trustee

COMMUNITY LED TOTAL SANITATION FOUNDATION (CLTS Foundation)

Schedules

Schedule - 1: General

As per last Balance Sheet
Add Liability not required
Add excess of income over expenditure

	Current Year	Previous Year
As per last Balance Sheet	31,14,926	9,21,194
Add Liability not required		9,030
Add excess of income over expenditure	14,13,680	21,84,702
	<u>45,28,606</u>	<u>31,14,926</u>

Schedule - 2: Reserves and Surplus

Capital Grant

	Current Year	Previous Year
Capital Grant	5,000	5,000
	<u>5,000</u>	<u>5,000</u>

Schedule - 3: Corpus Fund

As per last Balance Sheet
Transferred from Irish Aid Fund

	Current Year	Previous Year
As per last Balance Sheet	9,60,000	6,60,000
Transferred from Irish Aid Fund	2,85,000	3,00,000
	<u>12,45,000</u>	<u>9,60,000</u>

Schedule - 4: Unsecured Loan

Loan a/c Kamal Kar
Loan a/c Swati Kar

	Current Year	Previous Year
Loan a/c Kamal Kar	17,500	17,500
Loan a/c Swati Kar	7,160	7,160
	<u>24,660</u>	<u>24,660</u>

Schedule - 5: Fixed Assets

Particulars	Gross Block			Depreciation			Net Block	
	As at 01.04.2015	Additions	As at 31.03.2016	To 01.04.2015	For the Year to 31.03.2016	As at 31.03.2016	As at 31.03.2015	
Air condition Machine	1,17,000		1,17,000	45,148	10,778	55,926	61,074	
Blinds	4,000		4,000	200	380	580	3,420	
Camera		31,995	31,995		2,400	2,400	29,595	
Ceiling Fan	1,650		1,650	124	229	353	1,297	
Computer	1,25,118		1,25,118	1,02,062	13,834	1,15,896	9,222	
Computer Peripherals	13,960	24,077	38,037	7,116	15,184	22,300	15,737	
Computer Software	41,250	22,190	63,440	24,750	23,214	47,964	15,476	
Door Lock	2,481		2,481	249	224	473	2,008	
Equipment	16,300		16,300	6,290	1,502	7,792	8,508	
Exide Battery and Trolley	24,600		24,600	3,690	3,137	6,827	17,773	
Fire Extinguisher	9,389		9,389	1,409	1,197	2,606	6,783	
Furniture & Fittings	2,71,961	43,600	3,15,561	63,413	24,235	87,648	2,27,913	
IC Recorder		6,490	6,490		974	974	5,516	
Ladder	2,200		2,200	220	198	418	1,782	
Laptop	59,900		59,900	43,128	10,064	53,192	6,708	
Microwave	4,200		4,200	1,622	387	2,009	2,191	
Mobile	1,900		1,900	285	243	528	1,372	
Printer	43,500		43,500	14,455	4,357	18,812	24,688	
Refrigerators	9,200		9,200	3,551	848	4,399	4,801	
UPS	23,226		23,226	6,840	2,458	9,298	13,928	
Water Pump		6,200	6,200		463	463	5,735	
	<u>7,71,835</u>	<u>1,34,552</u>	<u>9,06,387</u>	<u>3,24,552</u>	<u>1,16,308</u>	<u>4,40,860</u>	<u>4,65,527</u>	
Previous Year	5,53,665	2,18,170	7,71,835	1,81,669	1,42,863	3,24,552	4,47,283	



Swati Kar

	Current Year	Previous Year
Schedule - 6: Investment		
Fixed Deposit with Bank	7,66,814	14,36,524
	<u>7,66,814</u>	<u>14,36,524</u>
Schedule - 7: Cash and bank balance		
Cash in Hand	3,287	443
State Bank of India A/c No.: 33854020419	44,69,883	9,298
Standard Chartered Bank A/c No.: 33510244108	10,168	18,40,082
Standard Chartered Bank (Local) A/c No.: 33505055726	2,03,039	5,18,420
	<u>46,86,377</u>	<u>23,68,243</u>
Schedule - 8: Deposits		
Security Deposit with Landlord	90,000	90,000
	<u>90,000</u>	<u>90,000</u>
Schedule - 9: Tax Deduction at Source		
As per last Balance Sheet	24,537	4,340
Add I.T.D.S 15-16	12,748	20,197
	<u>37,284</u>	<u>24,537</u>
Schedule - 10: Current Liabilities		
Sundry Creditors	19,606	2,000
Outstanding expenses	2,23,129	2,60,000
	<u>2,42,735</u>	<u>2,62,000</u>
Schedule - 11: Income (Foreign Contribution)		
Foreign Grant Received From Irish Aid	53,42,325	64,02,399
Bank Interest	38,984	60,923
Interest on Fixed Deposit	1,97,132	1,58,742
	<u>55,78,441</u>	<u>66,22,064</u>
Schedule - 12: Income (Local Contribution)		
Donation Received	-	35,000
Schedule - 13: Project Expenses (Foreign Contribution)		
Project Irish Aid -		
Hiring of Personnel	14,554	6,986
M.C Meeting [3.4]	37,210	23,863
Hiring/Development Office Premises [3.1]	5,49,610	6,14,528
Salary - Programme Team [1.1]	14,96,224	7,13,225
Staff Travel & Perdiem [2]	3,77,338	7,56,742
Website Management & Maintenance [6]	54,000	66,700
Bank Charges	2,057	2,311
Interest on P Tax	0	5
Entertainment Cost [3.7]	17,019	21,868
Telephone, Internet & Communication [3.5]	2,35,178	2,93,359
Capacity Building of Staffs [4.1]	68,549	0
Partial Support for Hiring Consultants [4.3]	2,31,507	3,20,239
Retreat of Advisory, Panel Members & Staffs [4.2]	564	6,18,476



Swati Kar

	Current Year	Previous Year
Salary - Support Team[1.2]	4,46,000	3,30,000
Interest on Salary TDS	3,000	0
International Travel [5]	94,923	4,572
Partial Support for Int. Workshop & Learning Events [8]	1,35,240	2,37,586
	<u>37,63,153</u>	<u>40,10,460</u>
Schedule - 14: Expenses (Local Contribution)		
Bank Charges	-	1,420
Printing & Stationery	-	499
Staff Welfare Expenses	-	224
Telephone Charges	-	16,253
Travelling & Conveyance	-	1,230
	<u>-</u>	<u>19,626</u>

Schedule - 15: Notes to Accounts

- Accounting convention -
Financial Statements have been prepared in accordance with the historical cost convention.
- Method of Accounting -
Account are prepared on accrual basis and in accordance with normal accepted accounting principles.
- Income Recognition -
Remittances received from IRISH AID is considered as Income and is shown in the Income and Expenditure Account.
- Fixed Assets and Depreciation -
 - Fixed assets are stated at cost.
 - Depreciation charged the rates prescribed in Income Tax Ruels, 1962 on written down value basis.
- Previous year figures have been regrouped, where necessary to conform to current year's presentation.
- Indian Trust Act, 1882 does not specify the format of Accounts presentation.
The Accounts have been drawn up, as per the accepted norms in India.

This is the Notes to the Accounts
as referred to our report of even date
Ashok K. Das & Co.
Chartered Accountants
(FRN: 325910E)

Ashok K Das

Ashok K Das
(Proprietor)

Place Kolkata M No.: 050444
Date: 09 September 2016



For and on behalf of
Community Led Total Sanitation Foundation (CLTS Foundation)

Community Led Total
Sanitation Foundation (CLTS)

Swati Kar
Chairman cum Secretary

Community Led Total
Sanitation Foundation (CLTS)

Swati Kar
Trustee

FORM NO. 10B
[See rule 17B]

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

We have examined the balance sheet of **COMMUNITY LED TOTAL SANITATION FOUNDATION . AABTC2488B** [name and PAN of the trust or institution] as at **31/03/2016** and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the abovenamed trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below:

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

- (i) in the case of the balance sheet, of the state of affairs of the above named trust as at **31/03/2016** and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2016**

The prescribed particulars are annexed hereto.

Place **Kolkata**
Date **29/09/2016**

Name **Ashok K Das**
Membership Number **050444**
FRN (Firm Registration Number) **325910E**
Address **CD 68, Sector I, Salt Lake City**
Ashok K. Das & Co.
Chartered Accountants
(FRN: 325910E)

ANNEXURE
Statement of particulars
I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

Ashok K Das
(Proprietor)
M No.: 050444

1. Amount of income of the previous year applied to charitable or religious purposes in India during that year (₹)		5342325
2. Whether the trust has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year (₹)	Yes	1413680
3. Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes. (₹)	Not Applicable	
4. Amount of income eligible for exemption under section 11(1)(c) (Give details)	No	
5. Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) (₹)		1413680
6. Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof.	Yes Savings Bank Account	
7. Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof (₹)	No	
8. Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-		
(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No	
(b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No	
(c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year	No	



immediately following the expiry thereof? If so, the details thereof

II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1. Whether any part of the income or property of the trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any.	No
2. Whether any part of the income or property of the trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.	No
3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details	No
4. Whether the services of the trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	No
5. Whether any share, security or other property was purchased by or on behalf of the trust during the previous year from any such person? If so, give details thereof together with the consideration paid	No
6. Whether any share, security or other property was sold by or on behalf of the trust during the previous year to any such person? If so, give details thereof together with the consideration received	No
7. Whether any income or property of the trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted	No
8. Whether the income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	No

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

S. No.	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment(₹)	Income from the investment(₹)	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No
Total					

Place **Kolkata**
Date **29/09/2016**

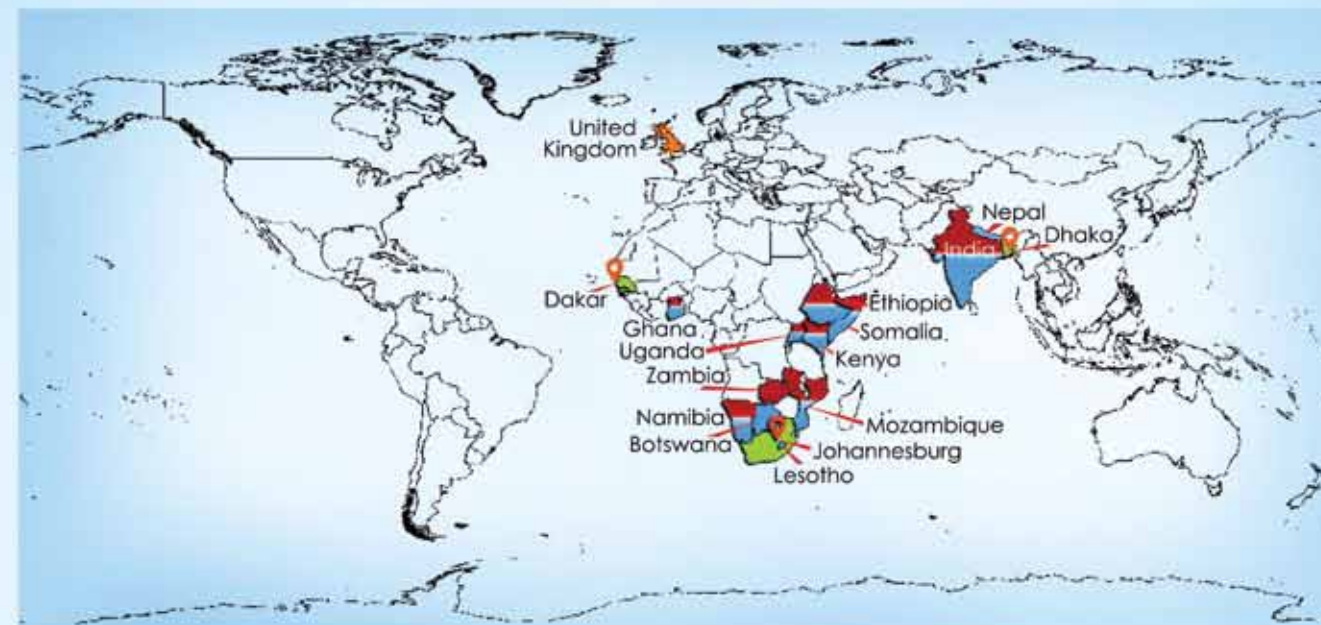
Name **Ashok K Das**
Membership Number **050444**
FRN (Firm Registration Number) **325910E**
Address **CD 68, Sector I, Salt Lake City**

Form Filing Details
Revision/Original Original

Ashok K. Das & Co.
Chartered Accountants
(FRN: 325910E)

Ashok K Das
Ashok K Das
(Proprietor)
M No.: 050444





- **Countries of programmes:** Ghana, Namibia, Botswana, Somalia, Lesotho, Kenya, Mozambique, Uganda, Ethiopia, Nepal and India over the last two years.
- **Countries of Institutional Triggering:** India, Ghana, Kenya, Mozambique, Uganda, Ethiopia, Somalia, Namibia, Zambia etc.
- ■ **BOTH**
- 📍 **International Conferences:** Africa SAN in Dakar, SACOSAN VI in Dhaka, Bangladesh, the SAN LEARN 2016 in Johannesburg, South Africa.
- **Practical Action UK**
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