

Report of the Comptroller and Auditor General of India on Civil and Commercial for the year ended March 2011



Government of National Capital Territory of Delhi

Report No. 3 of the year 2012

TABLE OF CONTENTS				
	Paragraph	Page		
Preface		(v)		
CHAPTER 1				
INTRODUCTION				
About this Report	1.1	1		
Profile of audited entity	1.2	1		
Authority for audit	1.3	2		
Planning and conduct of audit	1.4	3		
Organisational structure of the office of the Principal Accountant General (Audit), Delhi	1.5	3		
Significant audit observations	1.6	4		
Response of the departments to draft audit paras	1.7	8		
Follow-up on Audit Reports	1.8	8		
CHAPTER 2				
PERFORMANCE AUDIT				
Department of Food Supplies and Consumer Affairs Department of Food Supplies and Consumer Affairs	2.1	9		
Municipal Corporation of Delhi Manpower Audit of MCD	2.2	36		
CHAPTER 3				
AUDIT OF TRANSACTIONS				
Non Compliance with rules and Regulations	3.1	55		
Public Works Department Irregular award of work and excess expenditure of ₹11.59 crore	3.1.1	55		
Extra expenditure of ₹ 2.21 crore due to illegal rescission of contract	3.1.2	56		
Audit against propriety/expenditure without justification	3.2	58		
Directorate of Information and Publicity Extra expenditure of ₹ 1.06 crore due to fixation of unreasonable rates for advertisement on Bus Queue Shelters (BQSs)	3.2.1	59		

	Failure of Oversight/Governance	3.3	60
Public Works Department		2.2.1	61
Infructuous e	expenditure of ₹ 1.76 crore	3.3.1	01
	CHAPTER 4		
	Department of Education		
	Report of audit of Directorate of Education, 4 Government of NCT of Delhi		63
	CHAPTER 5		
	Government Commercial and Trading Ac	tivities	
Overview of	Overview of State Public Sector Undertakings		
Introduction	Introduction 5.1.1-5.1.2		
Audit Manda	Audit Mandate 5.1.3 -5.1.5		101
Investment	Investment in State PSUs 5.1.6-5.1.8		
Budgetary outgo, grants/subsidies, guarantees and loans 5.1.9-5.1.10		103	
Reconciliation with Finance Accounts 5.1.11-5.1.12		105	
Performance of PSUs 5.1.13-5.1.19		105	
Arrears in finalisation of accounts 5.1.20-5.1.23		108	
Accounts Comments and Internal Audit 5.1.24-5.1.30		109	
Status of placement of Separate Audit Reports 5.1.31		113	
Disinvestment, Privatisation and Restructuring of PSUs 5.1.32		114	
Transaction Audit Observations 5.2		115	
Appendix No.	APPENDICES		Page
1.1	Position of outstanding ATNs as on 31-12-20)11	125
2.1	Details of Welfare Institutions		129
2.2	.2 Details of discrepancies in attendance of regular employees		130
2.3	Details of discrepancies in Date of Birth of employees		132
2.4	Details of leave record of employees		134
2.5	2.5 Details of employees promoted on ad hoc post beyond one year		135
2.6	Details of employees promoted on LAC/CDC basis		136

t-		
2.7	Details of employees promoted without being regularized on the previous post	138
2.8	Details of ad-hoc promotion	139
2.9	Discrepancies in Promotion	141
4.1	Injudicious Re-appropriation	142
4.2	List of schools in which there was no play ground	144
4.3	Zone-wise details of annual return U/s 180 of DSE Act submitted by private schools	145
5.1	Statement showing particulars of up to date Paid-up Capital, Loans outstanding and manpower as on 31 March 2011 in respect of Government Companies and Statutory corporations)	
5.2	Summarised financial results of Government Companies and Statutory corporations for the latest year for which accounts were finalised	148
5.3	Statement showing Grants and Subsidy received/receivable, Guarantees received, waiver of dues, loans written off and loans converted into equity during the year and guarantee commitment at the end of March 2011	
5.4	Statement showing investment made by the State Government in PSUs where accounts are in arrears	153
5.5	Statement showing financial position of Statutory corporations	154
5.6	Statement showing working results of Statutory corporations	155