

## OVERVIEW

This Report contains five Performance audits on Delhi Urban Shelter Improvement Board, Directorate of Training and Technical Education, Maintenance Zones of the Public Works Department, Flood Control and Drainage System and one Information Technology audit on Computerization of PAO functions and preparation of Appropriation and Finance Accounts of GNCTD and 10 paragraphs involving ₹ 321.34 crore relating to excess/wasteful/unfruitful/infructuous/avoidable expenditure, idle investment, blocking of funds etc. Some of the major findings are mentioned below:

## PERFORMANCE AUDIT

### Delhi Urban Shelter Improvement Board

- The Board did not form the Urban Shelter Consultative Committee and *Basti Vikas Samitis* and did not initiate any new housing scheme for relocation of residents of *Jhuggi Jhopri Bastis*.  
(Paragraph 2.1.2)
- The Board had neither prepared any long term perspective plan nor annual plan.  
(Paragraph 2.1.3)
- The roads and drainages in the *JJ Bastis* were in dilapidated condition. The Board failed to provide even basic facility of public toilets.  
(Paragraph 2.1.4.1 & 2.1.4.2)
- Irregularities were noticed in award of contract for running and management of night shelters.  
(Paragraph 2.1.5)
- The Board did not have a complete and reliable record of its properties. ₹ 232.10 crore was outstanding to be recovered from allottees of its properties.  
(Paragraph 2.1.6.2)

### Directorate of Training and Technical Education

- There was saving in plan expenditure which increased from ₹ 2.21 crore (7.43 per cent) in 2008-09 to ₹ 21.41 crore (30.58 per cent) in 2012-13.  
(Paragraph 2.2.2)
- The dropout rate of students ranged from 16 to 23 per cent during 2008-12.  
(Paragraph 2.2.3)
- In ITIs, 292 out of 1140 sanctioned posts were vacant. In Polytechnics, 309 out of 1080 technical posts were vacant. Eight out of nine posts of Principals

and 21 posts out of 25 sanctioned posts of Head of the Department were vacant. Vacancies in Craft Instructors and Group Instructors posts (upto 31 and 62 *per cent* respectively) were high.

*(Paragraphs 2.2.4 & 2.2.4.1)*

- The ITIs were found deficient in required tools and equipment as compared to 'Standard Tool List' prescribed by the NCVT.

*(Paragraph 2.2.5.2)*

- New trades and additional 106 new units (with intake capacity of 2236) in existing trades were introduced in academic session 2011-12, without ensuring necessary infrastructure and faculty members. None of the trades introduced under CoE could be affiliated with the NCVT.

*(Paragraphs 2.2.7.4, 2.2.7.2 & 2.2.10.1)*

- Only one inspection each in two ITIs against 170 targeted inspections of 17 ITIs was done by the Director during 2008-13.

*(Paragraph 2.2.7.3)*

#### **Working of Maintenance Zones of Public Works Department, GNCTD**

- The figures of budget allotment and actual expenditure of E-in-C office were not reconciled with those of Pay and Accounts office.

*(Paragraph 2.3.2.1)*

- Department adopted either DSR 2012 plus eight per cent or DSR 2012 minus 12 *per cent* plus eight *per cent* instead of DSR 2012 minus 12 *per cent* as per instruction of Finance Department which resulted in inflating the estimated cost in 75 works by ₹ 58.72 crore.

*(Paragraph 2.3.3.1)*

- Tenders of ₹ 3.72 crore included inadmissible element of VAT, EPF and ESI in the justification cost.

*(Paragraph 2.3.4.2)*

- Inaccurate assessment of quantities in preparation of estimates resulted in cost overrun in 107 works amounting to ₹ 17.73 crore.

*(Paragraph 2.3.5.7)*

#### **Flood Control and Drainage System in Delhi**

- Delhi is yet to have a dedicated Master Plan on Sewage Rehabilitation. Sewage from 46 per cent of the population including that of unauthorised colonies flows into storm water drains. The concerned agencies did not assess the impact of sewage flowing into storm water drains.

*(Paragraphs 2.4.3.2 & 2.4.7(a))*

- After 2004, Irrigation and Flood Control Department (IFCD) did not carry out regular topographical survey of river Yamuna to ascertain changes in annual features of river bed due to monsoons.

*(Paragraph 2.4.3.4(a))*

- The preparation of agencies for monsoon was deficient as de-silting and other maintenance works were not completed before the onset of monsoon. No adequate mechanism was in place to identify vulnerable locations to water logging. Repeated water logging was observed in existing locations in spite of assurance to prevent the same.  
*(Paragraph 2.4.4)*
- IFCD did not propose any new work till May 2011, even after Yamuna breached danger levels in 2008, 2009 and 2010. De-silting of drains and dumping of removed silts in authorized locations were not ensured.  
*(Paragraphs 2.4.4.5, 2.4.4.1 & 2.4.4.2)*

#### **Information Technology audit on Computerization of PAO functions and preparation of Appropriation and Finance Accounts of GNCTD**

- COMPACT PAO 2000 was adopted for accounting functions of PAOs of GNCTD without a feasibility study and an archaic system continued where significant functions of accounting continued to be performed manually.  
*(Paragraph 2.5.7.1)*
- CONTACT SOFTWARE did not have facility for budget and expenditure control. Preparation of Appropriation and Finance Accounts from CONTACT data was manual. No common interface amongst key stakeholders existed for collection, presentation and utilization of key financial information on a real time basis, resulting in delays in the decision making process.  
*(Paragraph 2.5.7.1)*
- In the absence of User Manuals, Operational Manuals and System Manuals and general lack of trained staff, the COMPACT could not be utilised optimally. PAOs relied more on their manual records or the data of compilation available on MS-Excel for MIS purposes.  
*(Paragraphs 2.5.7.3 and 2.5.7.4)*
- Department did not have any Disaster Recovery Plan indicating frequency of taking back up of data, its location of storage and restoration.  
*(Paragraph 2.5.7.7)*
- Data analysis showed cases of data inconsistencies which indicated the extent of reliability of the data.  
*(Paragraph 2.5.8.1)*

### **COMPLIANCE AUDIT**

#### **Registrar of Co-operative Societies, Government of NCT of Delhi**

Registrar did not maintain year wise details of Registered Co-operative Societies. No action was initiated against societies which failed to submit their audited accounts, to contribute to the Cooperative Education Fund, to hold annual general meeting, to file annual return, to hold elections etc. No recovery

of outstanding loans and investment in share capital of societies was ensured. The financial management of SEEF Fund was found to be poor.

*(Paragraph 3.1)*

#### **Fire Safety Arrangements in Delhi Government Hospitals**

Eight out of 37 Government hospitals in Delhi do not have No Objection Certificates issued by Department of Fire Services as of December 2013. Non-functioning of fire fighting systems and improper use of basements were noticed. In selected hospitals, neither training for staff on fire safety nor mock fire drills with the help of DFS, were conducted.

*(Paragraph 3.2)*

#### **Excess payment of ₹ 7.28 crore to Delhi Jal Board**

In spite of incurring an expenditure of ₹ 2.61 crore on installation of Water Harvesting System (WHS)/ Water Treatment Plant (WTP), Delhi Government hospitals failed to avail the rebate of 15 *per cent* on their water bills amounting to ₹ 7.28 crore.

*(Paragraph 3.3)*

#### **Lok Nayak Hospital**

Blockade of funds amounting to ₹ 20.66 crore on construction of Orthopaedic Block and procurement of related equipment without putting them to use.

*(Paragraph 3.4)*

#### **Blockade of funds and wasteful expenditure**

Blockade of funds of ₹ 191.80 crore and wasteful expenditure of ₹ 80.20 lakh on construction and operationalisation of two super speciality hospitals in West and East Delhi, which are not fully functional.

*(Paragraph 3.5)*

#### **Delhi Subordinate Services Selection Board**

The Board did not prepare annual plans and fix targets of recruitment. Large number of requisitions were pending for finalisation for recruitment. The Board did not finalise even a single requisition within prescribed period of 180 days from the date of its receipt.

*(Paragraph 3.8)*

#### **Community Halls maintained by the Municipal Corporation of Delhi**

Basic amenities and facilities such as drinking water, sanitation, drainage and sewerage, electric fittings etc. were absent or of sub-standard quality in CHs. Parking facilities, kitchen facilities and fire safety arrangements were not up to

the mark. Monitoring of functioning of the CHs was not effective. The occupancy of CHs was sub-optimal.

*(Paragraph 3.9)*

### **Regularization of Unauthorized Colonies in Delhi**

Certain changes were made by MoUD in the Guidelines which were not in accordance with revisions approved by the Union Cabinet, on the basis of which Regulations 2008 were framed. The Regulations 2008 after amendments made thereto in June 2008 and June 2012 deviated from the Guidelines approved by the Union Cabinet for regularization of unauthorized colonies in Delhi. Issue of Provisional Regularization Certificates was not envisaged in the Guidelines. Several discrepancies were found in fixation of boundaries by GNCTD. Boundaries were fixed without verification of *khasras* by the Revenue Department resulting in allotment of excess *khasras* to RWAs. Prohibited areas, DDA hindrances, overlapping of boundaries etc were not considered during boundary fixation in contravention of amended Regulations. The Urban Development Department, GNCTD has failed to provide basic services like sewer lines, water lines, roads and drainage to all the 895 unauthorized colonies despite incurring an expenditure of ₹ 3029.21crore up to March 2013.

*(Paragraph 3.10)*