

## OVERVIEW

This Report contains five performance audits, i.e., Mid-Day Meal Scheme, Management of Jails, Schemes for Welfare of Persons with Disabilities, Member of Legislative Assembly Local Area Development Scheme and Mechanization of Conservancy and Sanitation Services and 15 paragraphs involving ₹ 189.66 crore relating to excess/ wasteful/ unfruitful/ infructuous/ avoidable expenditure, idle investment, loss, blocking of funds etc. Some of the major findings are mentioned below.

The total expenditure of the State Government increased from ₹ 24319.45 crore to ₹ 32726.31 crore, the revenue expenditure increased by 60.90 *per cent* from ₹ 13900.88 crore to ₹ 22366.52 crore, Non-Plan revenue expenditure increased by 62.74 *per cent* from ₹ 9158.12 crore to ₹ 14904.24 crore and capital expenditure decreased from ₹ 4717.27 crore to ₹ 4707.42 crore during the period 2009-14.

## PERFORMANCE AUDIT

### Mid-Day Meal Scheme

- Out of 18000 children studying in Education Guarantee Scheme and Alternative and Innovative Education centres supported under Sarva Shiksha Abhiyan, only 1154 children were covered during the period 2013-14.

*(Paragraph 2.1.2.1)*

- The enrolment, attendance and retention of children in schools could not be enhanced. In selected primary schools, the average attendance decreased from 74 *per cent* in 2009-10 to 66 *per cent* in 2013-14.

*(Paragraphs 2.1.4.1 & 2.1.4.3)*

- Mid day meals were not served for the prescribed number of days in both Primary and Upper Primary Schools. Out of 2102 samples of cooked meals, a total of 1876 samples (89 *per cent*) failed tests for nutritive value during 2010-14.

*(Paragraph 2.1.5.2 (ii) & (iii))*

- Service providers did not obtain mandatory license from the Food Safety Department and were running their kitchens without 'NOCs' from civic agencies and Fire Department.

*(Paragraph 2.1.5.2 (iv))*

### Management of jails

- Jails were grossly overcrowded as there were 14209 prisoners against the capacity of 6250. Proposals for new jails at Narela, Baprola and Ghitorni could not materialise due to delay or non- acquisition of land. Construction

of Mandoli jail could not be completed due to frequent changes in concept, design and requirements.

*(Paragraphs 2.2.1, 2.2.4.1 (i) and (ii))*

- Control over entry of prohibited items was inadequate, despite incurring huge expenditure on security items such as CCTVs.

*(Paragraphs 2.2.3.5 and 2.2.6.1)*

- The ratio between guarding staff and prisoners was 1:11 to 1:14 as per the sanctioned strength and 1:16 to 1:21 as per actual men in position, against the ideal ratio of 1:6.

*(Paragraph 2.2.3.6)*

- Due to shortage of doctors, medical staff and laboratory facilities, prisoners were referred to outside hospitals on 93224 occasions during 2009-14, out of which, 77232 were only for OPD treatment.

*(Paragraph 2.2.4.4)*

- The accounts for factory operations were not maintained. There were cases of avoidable losses on account of irregularities in award of contracts and costing.

*(Paragraph 2.2.5.1)*

### **Schemes for Welfare of Persons with Disabilities (PwD)**

- The Department did not conduct any independent door to door survey to have a comprehensive database of Persons with Disabilities, residing in Delhi, but relied on census statistics. It did not develop the State Disability Policy to address the issues of PwD.

*(Paragraphs 2.3.2.1 and 2.3.2.2)*

- The Department did not conduct verification of beneficiaries as prescribed and extended undue benefit to ineligible persons.

*(Paragraph 2.3.4.1)*

- Asha Kiran Complex, meant for mentally retarded persons, is over-burdened with 970 inmates against its capacity of 350, whereas it has only 215 caring staff against a requirement of 502.

*(Paragraph 2.3.5(i) and (iii))*

- The State Co-ordination Committee and the State Executive Committee were not regular in holding prescribed meetings. SCC held only four meetings against the prescribed 20 since its inception in November 2004, and SEC met only once against 40 meetings prescribed under the Act.

*(Paragraph 2.3.7.1)*

- The Department runs only six schools with a capacity of 1250 for 52330 disabled children in Delhi. Even these schools were facing shortage of academic staff upto more than 50 *per cent*.

*(Paragraph 2.3.7.3)*

- Government buildings and public places lacked facilities for PwD.

*(Paragraph 2.3.7.6)*

#### **Member of Legislative Assembly Local Area Development Scheme (MLALADS)**

- Guidelines of MLALADS suffered from many deficiencies, leading to absence of clarity and transparency in implementation of the scheme. Several revisions resulted in gradual dilution of MLALADS guidelines.

*(Paragraphs 2.4.2 & 2.4.2.1)*

- UDD sanctioned 248 works of ₹ 39.90 crore without ensuring essential pre-requirements.

*(Paragraphs 2.4.4.2 & 2.4.5.4)*

- Works under the Scheme were primarily intended to create new durable assets. However, 60 *per cent* of the funds in 3160 works involving expenditure of ₹ 277.36 crore was incurred in upkeep and improvement of existing assets and 585 works involving expenditure of ₹ 61.94 crore were not specified in guidelines.

*(Paragraph 2.4.5.1)*

- Works executed by the implementing agencies were marred with several irregularities such as excess expenditure, unauthorized cancellation/ closing of sanctioned works, delay in award and completion of works, award of works without calling of tenders.

*(Paragraph 2.4.7)*

- The UDD did not maintain asset register and stock register for assets created under the scheme. It did not institute any system for the audit of the scheme funds and submission of UCs by the implementing agencies. There was no monitoring mechanism to ensure internal checks and controls for efficient utilization of funds by implementing agencies.

*(Paragraphs 2.4.8.1, 2.4.8.2 & 2.4.8.3)*

#### **Mechanization of Conservancy and Sanitation Services**

- There was no long term planning in the MCsD, with defined objectives of Sanitation Services to be achieved within prescribed timelines. Annual plans were not based on actual requirements.

*(Paragraph 2.5.2)*

- Achievement of MCsD in efficient collection and segregation of garbage was only 17.44 and 25.30 *per cent* during 2013-14.

*(Paragraphs 2.5.3.2 and 2.5.3.3)*

- During 2013-14, only 41 *per cent* of the garbage and 47 *per cent* of construction and demolition waste was processed, while the rest was dumped at Sanitary Land Fills.

*(Paragraphs 2.5.3.6 (i) and (ii))*

- Against a requirement of 600 acres of land for SLFs, only 324.60 acres were allotted by the DDA, out of which only 150 acres of land was found suitable for SLFs.

*(Paragraph 2.5.3.6 (iv))*

- The MCsD failed to provide quality urinal facilities to the general public, inspite of constructing 567 waterless urinals at approximately ₹ 22.96 crore.

*(Paragraph 2.5.3.10)*

- MCsD did not have any system for monitoring its day to day sanitation activities like - sweeping of roads, de-silting of drains, cleaning of urinals, etc.

*(Paragraph 2.5.7 (i))*

## **COMPLIANCE AUDIT**

### **Integrated Infrastructure Improvement of Government Schools (Roopantar)**

The project was assigned by Directorate of Education (DoE) to Delhi State Industrial and Infrastructure Development Corporation (DSIIDC) without any formal Agreement and detailed scope of work in the absence of which DoE could not ensure that DSIIDC carried out all the work envisaged under the project. Effective monitoring mechanism was absent. Out of 183 schools where works were claimed as completed by DSIIDC, DoE found only 78 completed, 50 under progress, and 55 yet to be verified by Principals of schools. DoE released ₹ 343.13 crore to DSIIDC although the Cabinet approved only ₹ 272.94 crore for the project.

*(Paragraph 3.2)*

### **Department of Health and Family Welfare**

Four newly constructed residential bungalows in Guru Teg Bahadur Hospital were not occupied for more than five years, rendering ₹ 1.26 crore incurred on construction of these bungalows, unfruitful.

*(Paragraph 3.3)*

### **Institute of Liver and Biliary Sciences**

The Institute deviated from its own Business Model, as it was paying regular pay scales and allowances to its faculty members, instead of lump sum package. House Rent Allowance and annual increment, were allowed to the staff at higher than admissible rates and Non-Practicing Allowance to faculty members was paid as against revenue sharing model.

*(Paragraph 3.4)*

### **Department of Labour**

Inaction on the part of the Board and Deputy Labour Commissioners in taking prompt action to recover the cess amount of dishonored/returned cheques, resulted in loss of interest of ₹ 37.10 lakh. Board recovered ₹ 3.95 crore out of ₹ 4.80 crore pointed out in audit.

*(Paragraph 3.6)*

### **Public Works Department**

Public Works Department, GNCTD, entrusted a work costing ₹ 1.77 crore without obtaining prior approval of the Competent Authority and without calling open tenders in violation of the prescribed rules. The work was completed with a delay of 551 days.

*(Paragraph 3.7)*

The Chief Engineer (MZ-3) and Superintending Engineer (M-35) of PWD, irregularly accepted bids of ₹ 13.54 crore for three split-up parts of a single work, in violation of the delegated financial powers.

*(Paragraph 3.8)*

### **Working of Land Acquisition Collectors**

Land Acquisition Collectors failed to complete acquisition processes within prescribed time and to pay compensation before taking possession of land, resulting in avoidable interest payment of ₹ 12.68 crore. Urgency clause was invoked in a routine manner. Prescribed committees for regular monitoring of land acquisition process, were not constituted.

*(Paragraph 3.10)*

### **Department of Transport**

Expenditure of ₹ 9.85 crore was rendered unfruitful, as Department of Transport (DoT) did not initiate any action on feasibility reports for PRT system, as prepared by Delhi Integrated Multi-Modal Transit System Limited (DIMTS).

*(Paragraph 3.12)*

Inadequate planning for the project of e-challaning in the Enforcement Branch of the Department of Transport (DoT), resulted in blockade of funds to the tune of ₹ 1.47 crore in purchase of equipment, which were lying idle for more than three years.

*(Paragraph 3.13)*

**Operation of Multilevel Car Parking-cum-Commercial Complexes, by the New Delhi Municipal Council.**

NDMC did not follow the codal provisions in appointing consultant. Undue benefit was extended to the Concessionaire by allowing change in retrieval methodology. Concessionaire short- deposited concession fee of ₹ 96.36 lakh. Non-adherence to statutory regulations led to stalling of Kasturba Gandhi Marg Multilevel Car Parking cum Commercial Complex, blocking of ₹ 9.13 crore and loss of ₹ 11.71 crore due to closed surface parking. NDMC incurred a wasteful expenditure of ₹ 1.22 crore as IE's fee for the stalled project.

*(Paragraph 3.14)*