

**MOST URGENT  
TIME BOUND**

**DEPARTMENT OF WOMEN & CHILD DEVELOPMENT  
(ACCOUNTS BRANCH)  
GOVT. OF N.C.T. OF DELHI  
1, PT. RAVI SHANKAR SHUKLA LANE,  
K.G. MARG, NEW DELHI-110001**

F. 76/Acctts./Audit/2016-17/ 44563-67

Dated  
**22 JAN 2018**

**Subject: Settlement of old outstanding paras.**

Please refer to this office letter of even no. dated 27.02.2017 and its reminder dated 15.03.2017 regarding submission of replies to outstanding audit paras issued by the Auditor General (Audit), Delhi and also refer to circular No. F.76/WCD/IAR/HQ/2016-17/17351-500 dated 28.08.2017 regarding outstanding audit paras issued by the Directorate of Audit, GNCT of Delhi.

In this regard, Chief Secretary, Delhi has taken a serious view for non-submitting of the reply to the audit, resulting of which a number of audit paras are lying pending and Chief Secretary, Delhi directed for settlement/furnishing of replies to the AG (Audit), Delhi and Directorate of Audit, GNCT of Delhi.

The details of pending audit paras issued by the AG (Audit), Delhi is enclosed for ready reference i.e. Part-II-A & Part-II B of report along with Annexure-A & B. As regards, audit paras issued by the Directorate of Audit, GNCT of Delhi the details of outstanding paras as per annexure-C attached which is also available with full details at website [http://audit.delhigovt.nic.in/appsw/r\\_outpara.asp?deptid=119](http://audit.delhigovt.nic.in/appsw/r_outpara.asp?deptid=119).

It is, therefore, directed to submit the replies along with supporting documents to AG (Audit), Delhi as well as to the Directorate of Audit, GNCT of Delhi for its settlement on top priority under intimation to this office.

**This may be given top priority.**



**(P.C. Jain)  
Special Director (WCD)**

**Copy to:**

1. All the Deputy Directors working under Department of Women & Child Development.
2. All the HOO working under WCD.
3. OSD to Director (WCD).
4. PA to Spl. Director, WCD.
5. Asstt. Programmer to upload on website.

**Unproductive investment on acquisition of land amounting to Rs. 50.15 lakh and wasteful expenditure of Rs.34.61 lakh.**

NEC  
ESTATE

A land measuring 1000 sq. mtr was allotted by DDA to the department of Women & Child Development on 5th September 2001 for Construction of Working Women Hostel at Tughlakabad Institutional Area to provide dignified, proper and affordable shelter to working women who do not have any living accommodation. On 27<sup>th</sup> December 2001, the District Officer (South), who inspected the site of allotted land reported that the plot was having a boundary wall and free from encroachments. An amount of Rs.11,95,948/- was paid to DDA through PWD in March 2003 and physical possession of the land measuring 821.05 sq mtr. only was taken-over on 3<sup>rd</sup> December 2004. During audit it is observed that neither the balance land measuring 178.95 sq. mtr. was allotted to the department nor the department made any efforts to get refund of the excess amount of Rs.2,14,015/-. By ignoring the fact that there existed a boundary wall on the land, as reported by the District Officer (South) in December 2001, the department issued Administrative Approval (A/A) and Expenditure Sanction (ES) of Rs. 7,44,233/- for construction of boundary wall to PWD in July 2007. The Executive Engineer, PWD has informed in July 2012 that an expenditure of Rs.5,27,489/- was incurred against the AA &ES of Boundary wall.

The construction of working women hostel as envisaged had not been commenced even after a lapse of more than 10 years after acquisition of land. Thus, the investment of Rs.11.96 lakh made by the department remained unproductive and also a sum of Rs.5.27 lakh paid to PWD for construction of boundary wall, although there existed a boundary wall as per inspection report of District Officer (South), become wasteful.

Further a land measuring 3193 sq. mtr was also allotted by DDA to department in Aug 2001 for construction of working women hostel at Basant Village to provide dignified, proper and affordable shelter to working women who do not have any living accommodation. On 20.12.04, the Department of Social Welfare had taken over the physical possession of the said land from DDA and an amount of Rs.38,18,660/- was paid to DDA through PWD in August 2002. In December 2004 the Director decided to assign the construction work to DSIIDC and directed for taking over the land by DSIIDC. The possession of land measuring 3193 sq. mtr at Basant Village was handed over to DSIIDC on 8.3.06. Thereafter the DSIIDC prepared preliminary estimate of Rs.5.76 crore for a total built up area measuring 3184 sq. mtr covering ground+ 5 floors which was modified to Rs. 5.81 crore including the cost of boundary wall. The estimate of Rs. 29,34,400/- for construction of boundary wall was re-estimated by Ex. Engineer Civil Division-XIV, DSIIDC on 13.12.2006. Department of Social Welfare accorded A/A & ES for the amount on 30.3.2007. The Director SW managed 30 lakh from RE of 2006-07 and re-appropriated the amount under a new Major Head 2235(1) (1) (1), Demand No 8 to the construction of boundary wall on the land of Working Women Hostel at Basant Village on 30.3.2007. The final estimate of Rs.6.66 crore was sent to the Deptt. of Social Welfare by DSIIDC for AA & ES, on 8.2.2006 and the matter was submitted to Planning & Finance Department. The matter was again put up on 8.7.10 by JD (Tech) after setting up of the DWCD in 2007. DWCD vide letter dated 27.5.11

2) 32/c  
requested DSIIDC for review of EFC memo again and to forward the fresh PE to the department for according A/A & E/S. On 21.5.08 it was decided by Director DWCD that WWH at Basant Village should be included in the Public Private Partnership (PPP). The DSIIDC while referring a letter received from M/s Barkha Singh, MLA, Chairperson of Delhi Commission for Women intimated the Department of Social Welfare vide letter dated 29.10.2011 that it has already submitted the preliminary estimate for the above work amounting to Rs.16.74 crore and requested for accord of A/A & E/S. The Administrative Approval and Expenditure Sanction for the same were not accorded till date.

Thus, the construction of working women hostel as envisaged has not been commenced even after a lapse of more than 10 years after acquisition of land which not only led the investment of Rs.38.19 lakh remained unproductive, but also a sum of Rs.29.34 lakh paid to PWD for construction of boundary wall.

Reasons for the delay in according AA&ES for construction of working women hostel, after a lapse of more than 10 years after acquisition of land were called from the Deptt. reply is awaited.

**Para No:2 Award of contract worth Rs.46.50 lakh without approval from competent authority. TB**

As per the delegation of Financial Powers to HOD and HOO issued by Finance Department, GNCTD, the HOD has no power for engaging of security and sanitation services. All the powers in this regard are vested with the Pr. Secretary of the Administrative Department in their capacity as HOD for AA/ES.

It was noticed that DWCD awarded the contracts to M/S Advance Service Pvt Ltd on 1.10.2011 for two year of Sanitation services and contract for Security Service to M/S Kore Security Service on 31.10.2011 for two year for the various Homes/institutions of the Department. After completion of two years, both the contracts were again offered to the same contractor for a further period of one year.

| S.No | Period  | Housekeeping & Security (Rs.) |
|------|---------|-------------------------------|
| 1.   | 2011-12 | 13,02,785/-                   |
| 2.   | 2012-13 | 14,56,200/-                   |
| 3.   | 2013-14 | 18,90,822/-                   |
|      | Total   | 46,49,807/-                   |

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31/C

As per the financial powers, HODs are empowered only to grant extension of the existing contract but this was not an extension of contract. Rather it was a fresh tender for which approval of Finance Department was required to be obtained. Since the contract awarded was without the approval of Finance Department, the expenditure of Rs.46,49,807/- incurred by DWCD (except the various District) up to March 2014 were unauthorized.

Further, it was also noticed that as per the contract, the contractor shall be wholly responsible for payment of salaries, P.F. ESI to the persons engaged by him and he alone shall be responsible in respect of the acts of omission and commission committed by the persons deputed by him for the discharge of the obligations in terms of this agreement.

Though the payment made to the agency is inclusive of EPF & ESI etc., but these elements have not been mentioned separately in the bills raised for payment. Even DWCD authorities have not obtained any proof in respect of these payment made to the agency while preferring subsequent bills for payments in the relevant file. Besides this, the Police verifications in all cases are also not being done.

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(9) RTE 301

**Avoidable expenditure of Rs.5.42 lakh on advertisement through newspapers**

Rule 21 of General Financial Rules, 2005 provides that every officer incurring or making expenditure from public money should be guided by high standards of financial propriety, enforce strict economy, and exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

Test check of records of advertisements revealed that during the year 2011-14, DWCD placed advertisements in various newspapers on DAVP approved rates as per details given below. It has also been observed that these advertisements were placed on colour printing instead of black and white. The rates for colour advertisements are higher by 40% as compared to the rates for black and white advertisements. Thus the DWDC has not enforced economy in expenditure incurred on newspaper advertisement resulting in avoidable expenditure of Rs.5.42 lakh.

| S.No | Order No.& Date  | Name of Advertising Agency        | Bill No. & Date  | Amount            |
|------|--|-----------------------------------|--|-------------------|
| 1.   | F.59(36)/DWCD/RGO/Advt.Bills2012-13/Pt.I/36812-81 dated 5.2.13 | M/s Sobhagaya Advertising Service | AD/090007/12-13 dated 24.9.12  | 11,02,104/-       |
| 2.   | -  | M/s Crayons                       | D06P0198/13 dated 30.6.13,<br>D07P0023/13 dated 13.7.13 and<br>D07P0178/13 dated 31.7.13 | 1,01,166/-<br>(B) |
|      |  |                                   | Grand Total  | 12,03,270/-       |
|      |  |                                   | 40%(11,02,104)   | 4,40,842/-<br>(A) |
|      |  |                                   | <b>Total (A+B)</b>   | <b>5,42,008/-</b> |

Reasons for non-observance of economy were called from the Deptt. Reply not furnished.

## Non-verification of beneficiaries of financial assistance/pension scheme (5)

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FAS

Department of Women & Child Development vide Notification dated 26<sup>th</sup> November 2010 (Notification No. 10001/2010) and the decision of the NCT of Delhi Pension Scheme to Widows in the age group of 18 to 60 (Notification No. 10001/2010, Rules 2007), implemented financial assistance scheme to provide social security by way of financial assistance to widows, divorced, separated, abandoned, deserted or destitute women in the age group of 18 to 60 years who have no adequate means of subsistence and are poor, needy and vulnerable.

The quantum of financial assistance shall be Rs. 1,000/- per month remitted to the bank account of the beneficiary on a quarterly basis through ECS of RBI (raised to Rs. 1,500/- p.m. vide notification dated 1<sup>st</sup> November 2012).

In the Notification dated 26<sup>th</sup> Nov. 2010 (at Sl. No. 8), there is a stipulation that for continuation of Pension/Financial Assistance, every year each beneficiary shall have to submit a self-attested certificate about her marital status to the concerned District Social Welfare/Women and Child Development Officer for continuation of pension.

Similarly, at Sl. No. 12(v) there is a stipulation that a review and evaluation of the Scheme as well as verification of the beneficiaries will be conducted every three years.

As per information furnished by the Department an amount of Rs. 49799.55 lakh was incurred towards Pension to Widows as per details given below:

| Year    | No. of cases | Amount (Rs. In lakh) |
|---------|--------------|----------------------|
| 2011-12 | 88098        | 10435.86             |
| 2012-13 | 955532       | 16350.28             |
| 2013-14 | 1,26,278     | 22813.41             |
| Total   |              | 49799.55             |

Test check of the records relating to financial assistance/pension to women in distress in the age group of 18 to 60 years revealed that there was no system existed in the Department to obtain the self attested certificate about the marital status of the beneficiary before the financial assistance is released to the beneficiaries. From the above it would also reveal that year after year the number of widow pensioners were on an increasing trend. However, from the records, not a single widow has been decreased from the number.

It also appears that neither the review and evaluation of the scheme was ever conducted nor the verification of beneficiaries were held by the department as prescribed in the notification.

In the absence of verification of beneficiaries, it is not understood in audit as to how the department is ensured that the financial assistance released to the beneficiaries are alive, not re-married and still eligible for the assistance and hence the authenticity of the financial assistance released under the scheme could not be ascertained in audit.

(7) (6) 2e/L  
DD  
ESTATE

5 Non-obtaining of Status of Works for A/A & E/S for Rs.8.67 crore issued to PWD

Scrutiny of file relating to sanctions granted for various works including repair and maintenance works has revealed that Administrative Approvals and Expenditure Sanctions (AA&ES) worth Rs. 8,67,68,829/- were given by the DWCD for Civil, Electric & Horticulture works to PWD during the year 2011-12 to 2013-14. The stipulated dates of completion of these works were not mentioned in AA&ES issued by DWCD.

Since the Administrative Approvals/Expenditure Sanctions issued to PWD involved a huge amount, it is essential that proper follow up/watch on the physical and financial progress of the work against the AA & ES issued is ensured. Details of works for which Administrative Approval & Expenditure Sanction accorded by DWCD are attached Annexure.

It was also observed that status of various similar other works where AA / ES were sanctioned during the pervious years were also not obtained till date (9/2014). Reasons for the above lapses may be explained to audit immediately

(b) Splitting of Work

ESTATE

As per financial Powers delegated to heads of departments, AA & ES to works may be accorded up to 85 lakh subject to availability of funds as per estimates prepared by PWD or any other cost approving agency. Further, the Finance (Infrastructure) Department revision of delegation powers for sanction of capital works may be accorded upto 2 crore on 17.5.12.

Generally splitting of work for the purpose of Inviting Tenders should not be resorted to. A test check of the award of work revealed that the following works were splitted up for the purpose of Inviting Tenders and issued to AA & ES to PWD.

| Sr No | Name of the work  | Department | Amount Sanction | Date      | Total Amount Rs. |
|-------|---|------------|-----------------|-----------|------------------|
| 1.    | i. Providing EOR to children Home, Nirmal Chhaya Complex Jail Road, N.D(SH: Renovation of dormitories by fixing wall and floor tiles, water proofing treatment on M.P.Hall Kitchen and dining area.)  | PWD        | i. 31,61,500/-  | 12-8-2011 |                  |
|       | ii. EOR to after care.Home, Nirmal Chhaya Complex Jail Road, N.D (SH: Raising the height of boundary wall, fixing of concertina coil and acrylic sheet and wire-mesh window in barrack and renovation of dining hall.   |            | ii. 35,95,900/- | -do-      |                  |
|       | iii. Providing EOR to A-ward, Nari Niketan, Nirmal Chhaya complex, Jail Road, N.D(SH: Repair of leaking roof with koba treatment, raising the height of boundary wall with concertina coil to improve security and renovation of superintendent office, tillet and misc, works. |            | iii. 9,49,600/- | -do-      |                  |
|       | iv. Providing EOR to Short stay home,   |            |                 |           |                  |

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|  |            |  |                                   |   |
|--|------------|--|-----------------------------------|---|
| <p>Nirmal Chhaya complex, Jail Road, N.D (SH: Repir/raising the height of boundary wall by fixing M.S. grill and concertina coil to improve security, renovation of kitchen/dining dormitories and toilet at ground floor.</p> <p>v. Providing EOR to Residential Quarters at Nirmal Chhaya complex, Jail Road, N.D(SH: Renovation of drainage system, water supply in toilet, repair of flooring, replacement of broken/damaged door, window and water proofing treatment on roof.)</p> |            | <p>iv. 20,71,200/-</p> <p>v. 42,81,400/-</p>     | <p>-do-</p> <p>-do-</p>           | <p>1,40,59,600/-</p> <p>(up to 85 lakh)</p> |
| <p>2. i. Construction of new special home/place of safety/boys at Sewa Kutir complex, Kingway Camp, Sh: C/o Two new dormitories side by old dispensary building - Renovation at Sewa Kutir.</p> <p>ii. Construction of new special home/place of safety/boys at Sewa Kutir complex, Kingway Camp, Delhi</p>  | <p>PWD</p> | <p>i. 1,13,25,100/-</p> <p>ii. 1,63,98,000/-</p> | <p>27-5-2013</p> <p>27-5-2013</p> | <p>2,77,23,100/-</p> <p>(up to 2 crore)</p> |

From the above it appears that the above works were splitted up to avoid obtaining approval from higher authorities.

Reasons for the above irregularities may be furnished to audit.

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Advance amounting to Rs. 50.00 lakh paid to DSIDC for construction of women shelter home at PSP sector-22 Rohini, New Delhi on 31.3.2010, has not been adjusted till the date of audit (9/14).

Efforts may be made to recover the unutilized amount of advance paid since 2010 to till date. In the case of refund of advance, interest for the period of keeping the Government money out of the government account may be recovered under intimation to audit.

Further, the relevant file has not been submitted to the DDO for audit scrutiny.

Para No:7 Non-furnishing of details of Utilization Certificates.

All P10

As per provisions of GFR 212 (3), the Utilization Certificate in respect of non-recurring grants to an Institution or Organization should be submitted (in Form GFR 19-A) within twelve months of the closure of the financial year by the Institution or Organization concerned. Where such certificate is not received from the grantee within the prescribed time, the Department will be at liberty to black-list such Institution or Organization for future grant, subsidy or other type of financial support from the Government.

In respect of recurring grants, the grantee concerned should release any amount sanctioned for the subsequent financial year on a provisional basis in respect of grants of the previous year.

As per the Grant-in-Aid (GIA) for the Department of Women and Child Development, grants-in-aid as detailed below are sanctioned to Institutions/Organizations:

| S.No. | Year    | Amount       |
|-------|---------|--------------|
| 1.    | 2011-12 |              |
| 2.    | 2012-13 | 28,51,77,143 |
| 3.    | 2013-14 | 34,95,34,691 |
| Total |         | 63,47,11,834 |

Out of above, the details of certificates received (Year-wise amount) and the utilization certificate pending to be received (Year-wise and Organization wise amount) as on date of audit (18.9.2014) was called for from the department.

Out of total GIA of Rs. 63.47 crore for the years 2011-12 to 2013-14, information in respect of grants received by various Institutions/Organizations like Samajit Suvidha Sangam has been furnished to audit. Rs. 39.25 crore and UC for Rs. 23.22 crore was pending from the department.

It appears that no system exists to monitor the utilization of funds and to obtain the utilization certificate in respect of grants issued to various Institutions/Organizations. In the absence of maintenance of proper information regarding the utilization of Govt. grants utilized and the

... of grants parked with the grantee institutions/organizations could not be ascertained in ... suggested that a proper watch over the utilization of grants may be ensured by obtaining ... certificates from all grantee institutions.

**Para No:8 Non-production of records.**

The following records/information for the year Nov. 2011 to March 2014 was not produced to audit.

- 1. Samajik Suvidha Sangam for GRC Project. (Nov. 2007 to March 2011)
- 2. Yearwise target and achievement of each scheme. (-do)
- 3. Year-wise details of Projects/Scheme work undertaken/ carried out by the Department from 2011 to till 31.3.2014 along with cost of project as given following format:-

CRL P10

| Sl. No | Name of the Project/ Scheme | Date of launching of Scheme | Date of start of the Project/ Scheme | Stipulated date of completion of each Project/ Scheme | Actual date of completion of the Project/ Scheme | Total expenditure incurred up to 31.3.14 |
|--------|-----------------------------|-----------------------------|--------------------------------------|---|--|--|
| 1      | 2                           | 3                           | 4                                    | 5   | 6  | 7  |
|        |                             |                             |                                      |   |  |  |

- 4. Year-wise details of Project/Scheme completed along with cost.
- 5. Year-wise details of project/Scheme under construction/in-completed.
- 6. Whether budget was diverted from a scheme to another, if any.
- 7. Details of projects/Scheme abandoned and foreclosed, if any.
- 8. RTI and parliament question files. PTC call
- 9. Record relating to hiring of vehicle. CTB
- 10. List of officials whose husband/spouse working in central/state government, public undertaking or autonomous bodies etc in the performs below:-

P10

Admission

| S.No | Name of the Officials | Name of spouse/husband | Residential address | Post held | Name of office where working |
|------|-----------------------|------------------------|---------------------|-----------|------------------------------|
|      |                       |                        |                     |           |                              |

11. Details of building handed over but not put to use, in the following Performa:-

| Sl.No. | Building | Purchase | Date of Handing Over | Reasons of not start |
|--------|----------|----------|----------------------|----------------------|
|        |          |          |                      |                      |

ESTATE

12. Year wise Targets and Achievements in the following format:-

| Year | Target | Achievement | Short fall | Reasons for shortfall, if any |
|------|--------|-------------|------------|-------------------------------|
|      |        |             |            |                               |

A list of major/minor works executed/awarded/completed during the period under audit party the Performa below.

| S. No | Name of the work | Name of the agency | Estimated cost | Tendered amount | SDS | SDC | Actual date of completion | Expenditure incurred | Present status |
|-------|------------------|--------------------|----------------|-----------------|-----|-----|---------------------------|----------------------|----------------|
|       |                  |                    |                |                 |     |     |                           |                      |                |

14. List of officials suspended/terminated during the Deptt. of WCD during the audit period.

15. A list of arbitration/court cases/finalized during the Deptt. of WCD.

16. Scheme wise/year wise amount received from Govt. of India and Govt. NCT of Delhi in the following format:-

| S.No | Year | Name of the scheme | Amount received | Utilization of amount | Balance | Purpose of utilization | Reason for the not utilization of amount |
|------|------|--------------------|-----------------|-----------------------|---------|------------------------|--|
|      |      |                    |                 |                       |         |                        |  |

The above records/information may be produced at the time of next audit.

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General

The general condition of the accounts/records of the office of the Department of Women & Child Development, Govt. NCT of Delhi, 1 Canning Lane, K.G. Marg, New Delhi for the period 2011-12 to 2013-14 were found to be satisfactory subject to the observations made in the Inspection Report.

Inspection Report has been prepared on the basis of information furnished and made available by the office of the Department of Women & Child Development, Govt. NCT of Delhi, 1 Canning Lane, K.G. Marg, New Delhi. The office of the Principal Accountant General (Audit), Delhi, disclaims any responsibility for any misinformation and / or non-information on the part of the auditee organization.

Sr. Audit Officer (SS)

- (a) Non-observance of ceiling on consumption of Petrol/Diesel amounting to Rs.1.01 lakh. CTB

As per the GOI order, the ceiling/limit for the consumption of petrol/diesel in Govt. Vehicles including staff cars has been prescribed to 600 litres during a quarter.

Test check of Bills/ Vouchers/ Files related to vehicles for the period 2011-12 to 2013-14 revealed that the prescribed consumption limit of petrol/diesel was not being observed. A few such cases are listed in the enclosed Annexure.

The circumstances for non-observance of the prescribed limit for consumption of petrol/diesel may be explained to audit. Immediate steps may also please be taken to recover the cost of excess consumption of petrol/diesel from the concerned officials or get the same regularized from the Finance Department under intimation to audit.

- (b) Extra ordinary expenditure of Rs.17.61 lakh on Repair/Maintenance of vehicles. CTB

Scrutiny of vehicle repair records revealed that the DWCD had been incurring heavy expenditure on the maintenance/repair of the vehicles. During the period from 2008-09 to 2013-14 the Department has incurred an expenditure of Rs.17,60,937/- on repair and maintenance. The vehicle-wise details of expenditure incurred are given in the annexure attached.

Necessary action may be taken to review the expenditure trend of the vehicles and to identify the uneconomical vehicles for its disposal so as to avoid such heavy expenditure on vehicles.

- (C) Non-Maintenance of Motor spare parts register. CTB

While replacing the motor parts, the old replaced parts should be brought to the Department and kept on record so that it could be ascertained that the parts were actually replaced and a certificate to the effect that the old parts were taken back & entered in the register shall also be recorded invariably, but no such certificate was found recorded on the bill as well as stock entry register. In the absence of such certificates and non maintenance of motor spare parts Register it could not be verified in audit whether the parts were actually replaced or not. The matter needs elucidation to audit.

## Huge Savings under Plan and Non-Plan Budget

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As per Rule 56(2) of GFR, the savings as well as provisions that cannot be profitably should be surrendered immediately they are foreseen without waiting till the end of the financial year.

General Financial Rules provide for detailed procedure that should be followed to control expenditure so that it may neither lead to excess expenditure nor large scale savings.

Test check of the records of the Department of Women & Child Development revealed that during the period under audit huge savings ranging from 31% to 100% under Plan and Non-Plan heads were made which have resulted in lapse of funds that could have been utilized for some other useful purpose had it been surrendered while preparing the revised estimates. A few instances are shown in Annexure 'A'.

Huge savings under the heads/schemes reflects that during the respective period the department failed to utilize the allotted funds properly/implement the schemes in full swing.

This also indicates that a proper and scientific review of estimate requirements was not carried out at the Revised Estimate stage.

### (b) Rush of Expenditure in the month of March

As per Rule 56(3) of General Financial Rules, rush of expenditure particularly in the closing month of the financial year shall be regarded as a breach of financial propriety and shall be avoided.

According to the GFR, the expenditure incurred in a year should proportionately be spread and should not exceed especially in the last quarter/month of the year, merely with the purpose of exhausting budget grants.

During the test of records of budget allotment and expenditure of the Department of Women and Child Development it has been observed that out of the total expenditure incurred during 2011-12, 2012-13 and 2013-14, expenditure ranging from 33% to 100% was incurred in the month of March under various heads/schemes which is against the spirit of above quoted rules. The position of expenditure incurred in the month of March 2012, 2013 and 2014 is as detailed Annexure 'B'

From the trend of expenditure during the month of March during the period under audit it appears that the expenditure was incurred in March only to avoid the surrendering of the funds and the economy measures were not observed properly.

(10)

Improper maintenance of grant-in-aid register.

(15) (14)

2014  
GRL

A test check of the grant-aid register maintained in the Department of Women & Child Development revealed that it is not being maintained properly in the prescribed form giving the following details:-

- (1) Sl.No
- (2) No and date of sanction letter
- (3) Purpose of grant
- (4) Condition, if any, attached to the grant
- (5) Amount sanctioned
- (6) Amount of the bill
- (7) Dated initial of the sanctioned authority
- (8) Whether the conditions attached to the grant have been accepted by the grantee Institution/organisation.
- (9) Date by which utilisation certificate is required to be furnished by the sanctioning authority to the Audit/Accounts officer.
- (10) Date of submission of utilisation certificate to the PAO.
- (11) Unspent balances, if any, and whether it has been surrendered by the grantee etc.

During the test of the records for the year 2011-14 of DHS it was observed that the grant-in-aid register maintained in DWCD, does not have the above columns which are necessary as per rule 151(d) of GFR.

It is stressed that the grants-in-aid register should be maintained as per prescribed format and compliance be shown at the time of next audit.

22/10/14  
Asst. Audit Officer / Supervisor

(1)