

**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?depid=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.

2007-11

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2. Budget Allotment and Expenditure.

The details of the Budget allotment and expenditure incurred during the years 2007-08 to 2010-11 are as under:-

Sl. No.	Year(S)	Plan		Non-Plan	
		Allocation Budget	Progressive Total	Allocation Budget	Progressive Total
1.	2007-08	210838000	182329261	31235000	23333365
2.	2008-09	314260530	210832163	26061000	18871794
3.	2009-10	349550000	240594349	32900000	26630918
4.	2010-11	451267000	354951874	37645000	32973787

3. Position of Outstanding Paras

-----NIL (First Audit)-----

4. Internal Audit - Conducted upto 2008-2009

Part-II A

Para 1: Loss of interest amounting Rs. 6.20 Crore due to adoption of wrong Investment policy.

The Delhi Ladli Scheme was launched and notified by the Government of NCT of Delhi on 1st February 2008 with the following objectives:-

- To enhance the social status of a girl child in the society as well as in the family;
- To ensure proper education and make the child self reliant;
- To ensure economic security for the child;
- To protect the child from discrimination and deprivation and
- The scheme would be effective from 1st January 2008.

The financial arrangement for the implementation of this scheme was made with the State Bank of India for providing front end services. SBI Life Insurance was engaged for the investments of the amount deposited under the Ladli Scheme from time to time.

Under the scheme, the Competent Authority may, subject to the provisions, release grant in the term of a long term deposit under the name of eligible girl child in the following manner: -

- Payment of Rs. 11,000/- if the girl child is born in a Hospital/Nursing Home in the NCT of Delhi.
- Payment of Rs. 10,000/- if the girl child is born outside the above mentioned Hospitals/Nursing Homes/institutions.
- Payment of Rs. 5000/- on admission of the child in Class I
- Payment of Rs. 5000/- on admission of the child in Class VI
- Payment of Rs. 5000/- on admission of the child in Class IX

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- vi) Payment of Rs. 5000/- on the child passing the Class X
 - vii) Payment of Rs. 5000/- on admission of the child in Class XII

The objectives of Ladli Scheme is to provide financial assistance as per the milestones as mentioned above and to provide a lump sum accumulated fund once the girl child attains the age of eighteen. It is necessary to maintain an overall running account for each such scheme as a whole for the purpose of financial control and reconciliation. Therefore, proposal from seven scheduled banks were invited in order to identify the banking partners for the Ladli Scheme. Consequently five banks and SBI Life Insurance Co. Ltd. (SBIL) responded. A comparative study of the rates offered by the bidders revealed that the Union Bank of India (UBI) offered maximum amount of Rs. 86,284/- @ interest of 9 per cent, whereas SBIL offered only Rs. 84,552 @ interest of 10.50 per cent for a locking period of 18 years.

All the banks mentioned that as per the Reserve Bank of India's current guidelines, they could not have a lock-in period of more than 10 years and thus, money could not be received as fixed term deposits for the period of 18 years. They would have to re-invest the money after 10 years. On the other hand, SBIL did not put such restrictive condition. Thus, SBIL was prepared for having a lock-in period of 18 years at fixed rate of interest (10.50 per cent).

Audit, however, observed that Finance Department and Law Department of NCT of Delhi advised the Government not to invest in non-banking institutions because it involved higher risk of fluctuation. Investment in public sector banks (PSBs) was always preferred because PSBs are bound to give the contracted rate of interest on fixed deposits for a term of ten years. Therefore, even if the rate of return given by the bank (UBI) was comparatively lower than what was available under fund management system of SBIL, the UBI should have been preferred. But ignoring the advise of the Finance Department and Law Department of NCT of Delhi, the Department appointed SBIL for arranging the investments under the scheme on the terms and conditions as submitted by the company.

It was, however, revealed in audit that the SBIL, instead of providing interest @10.50 per cent as committed, provided interest @ 6.5 per cent, 7 per cent and 9.25 per cent during the year 2008-09, 2009-10 and 2010-11 respectively. These interest rates are much less than what was committed by the other Public Sector Banks and SBIL itself. It was also observed that the company could not provide any lock-in period, which was the main basis for their engagement. This resulted in a loss of Rs.6.20 Crore on account of lower rate of interest during the years 2008-09, 2009-10 and 2010-11 as detailed below:

Year	Committed interest Rate (per cent)	Amount as per the Committed Interest Rate(Rs.)	Interest rate provided by the SBIL (per cent)	Total interest paid (Rs.)	Difference/Loss (Rs.)
2008-09	10.50	1,87,66,231	6.5	1,16,17,191	71,49,040
2009-10	10.50	9,80,36,917	7.00	6,53,57,945	3,26,78,972

2010-11	10.80	18,60,29,242	9.25	16,38,82,904	2,21,96,358
Total					6,19,74,350

With this rate of interest, the Department would be able to deliver only Rs.60 to 65 thousand at the time of maturity, which was much less than the committed amount of one lakh. This may create resentment amongst the beneficiaries at the time of maturity. On the other hand, the Government has already suffered a loss of Rs.6.20 Crore till March 2011 due to reduced rate of interest provided by SBIL. This loss would increase many folds with the advancement and popularization of the scheme.

It was also observed that the SBIL had charged Rs. 2.19 lakh as risk premium and Rs.7.88 lakh as renewal premium (inclusive of service tax) up to the year 2010-11. As per agreement, there was no such clause to charge any premium. Moreover, the SBIL itself mentioned that they would not charge any amount for handling. Thus, the Department apart from a loss of Rs.10.08 lakh (Rs. 2.19 lakh + Rs. 10.08 lakh) in the year 2010-11, will owe future liabilities also if SBIL is allowed handling charges.

Non-fulfillment of commitment by the SBIL and loss of Rs. 6.20 Crore suffered by the overnment needs elucidation in audit.

Facts and figures mentioned above may be confirmed and any changes, if any, may be intimated to the Audit within three days from receipt of this letter.

It is also requested to be furnished by the Department the mode of transfer of money to the SBI Life Insurance. Under what scheme money is being transferred. Whether the same scheme was forwarded to the government at the time of submission of proposal by SBI Life Insurance.

Part-II B

Para 2 : Irregular expenditure of Rs. 22.43 lakh on 'Smile Cards'.

Government of NCT of Delhi decided to popularize "Delhi Ladli Scheme" through Delhi Smile Cards. Under this method of campaign any person was selected and photographed on random basis. That photo was pasted on a card, having signature of Chief Minister of Delhi. The said cards were posted at the addresses of the randomly selected persons with a message printed on the envelope that if any girl child was born in the knowledge of the receiver of the card and yearly income of her parents was less than one lakh, then encourage them to register that girl under Ladli Scheme.

For this publicity campaign, M/s Ved Pohoja & Associates were selected on recommendation of Bhagidari Cell of the Chief Minister of Delhi. Scrutiny of the records

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revealed that the Department played no role in selecting the agency. But the Chief Minister's office selected the agency and the department was asked to get the work done through this agency.

During scrutiny of records relating to "Delhi Smile Cards", the following shortcomings were noticed: -

- (i) Rule 151 of the General Financial Rules (GFR) envisages that the method of Limited Tender Enquiries from the registered suppliers may be adopted when estimated value of the goods to be procured is up to Rs. 25 lakh. Where as method of Single Tender Enquiry should be adopted only when there is an emergency or commodity to be procured is a propriety item.

It was observed that initially a work order for 10000 Smile Cards @ Rs. 54 per card with total cost of Rs. 5,40,000 was awarded to an agency (M/s. Ved Pohaja & Associates) without following the prescribed procedure. The work order was further extended to 36,963 Smile Cards (10,000 + 21,333 + 5,630) by the Chief Minister's Office on the same terms and conditions amounting to Rs. 22.43 lakh without the prior approval of the competent authority.

The Department replied that in view of low registration of girl child under the scheme, there was an urgency to launch the awareness campaign. The reply is not acceptable because no emergency was found on records. Moreover, the said proposal was submitted by the agency on 16 January 2008, whereas the scheme was notified on 1 February 2008. It could not be understood as to how the Agency came to know about the scheme even before its formal launch.

- (ii) Persons to be photographed were to be selected on random basis at predecided locations of Delhi. However, it was noticed from the details of persons whom cards were dispatched that a large number of people from other states were issued "Delhi Smile Cards", which was of no use, as the scheme was meant for the citizens of Delhi only. Thus, the main purpose of awareness campaign was forfeited.
- (iii) The Department of WCD did not approach Directorate of Audio-Visual Publicity (DAVP) for publicity campaign but hired a consultant for the purpose, which was not at all a viable media for campaign. The campaign through consultant reached only 0.28 per cent of the total population of Delhi, which was not at all a healthy representation. Thus, the expenditure of Rs. 22.43 lakh incurred on issue of Smile Cards cannot be treated as a fruitful expenditure.

Facts and figures mentioned above may be confirmed and any changes, if any, may be intimated to the Audit within three days from receipt of this letter

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Para 3: Avoidable expenditure of Rs. 81.89 lakh.

The scheme Ladli was started by State Govt. w.e.f. 01.02.2008. This scheme was applicable for those people of Delhi whose annual income is upto Rs. 1 Lakh. This scheme was being popularized by various sources i.e. through Health Parade/Exhibition, TV/Cable Channel, Nukkar Natak/Dreams, Hoardings, Newspapers, Railway Publicity through Hoardings, Unipoles, Back Lit Pillar Panel, Videos Spots etc. and it may say that every person of Delhi is known to about this scheme.

Scrutiny of records revealed that DMRC conducted a survey on the profile of Metro users which found that 70% of metro users are male, 83% of the commuters belonged to higher/middle income group and only 2% commuters were from low income group for which the above scheme was started. An agency e.g. communication Pvt. Ltd. proposed for advertisement of Ladli Scheme inside Delhi Metro Train on basis of survey conducted by DMRC which was accepted by the department without considering the survey report and awarded a work order for display 500 panels of size 22"x8" inside Delhi Metro trains having two panels in each coach w.e.f. 01.01.2010 to 31.3.2010 which was extended up to 31.5.2010 and incurred expenditure of Rs.81.89 lakh in five months @ Rs. 16,37,955/- per month which could have been saved if right decision was taken on survey report as only 2% commuters of metro trains pertained to above scheme.

In response to Audit Memo No. 28 dated 18.01.2012 department replied that objectives of the scheme could only be achieved when all the population of Delhi would be educated and their perception as well as mind set is changed, which was not satisfactory and against it the standards of Financial property under rule 21 of GFR.

WIEC

Para 4(a):-Misutilization of Rs.40.14 Lakh on Celebration of International Women Day

Celebration of International women day was being organized by Delhi Commission for Women from Past 2-3 Years. Proposal was again intimated by the Commission in Feb '2008 to celebrate the International Women Day on 07-03-2008. During the mean time in the meeting on 01-03-2008, Deptt.of WCD decided to organize the above function in collaboration with Delhi

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Commission of Women. An estimate of Rs.47.99 Lakh was prepared including consultancy charges, general décor/souvenirs etc, misc expenses of Deptt. and cultural activities with the proposal that this expenditure would be incurred from the Ladli Yojna head of accounts 2235 A 2(1)(4)(21) for the year 2007-08.

Scrutiny of records revealed that Department incurred expenditure of Rs.40.25 lakh in celebrating International Women Day on 7.3.2008 without having any budget for the purpose of above function and expenditure of Rs.30, 64,507/- from valuable budget of 'Ladli scheme' of 2008-09 and expenditure of Rs.9, 50,000/- from the budget of event for socially and disadvantaged persons of 2007-08 was incurred for the above function without any objective and without approval of competent authority.

Further scrutiny revealed that File was sent to Finance Department for budget approval before two days of function i.e. on 05-03-2008 with the statement that budget of Rs.70 lakh in Ladli Scheme was available in 2007-08 and Finance Department sanctioned budget of Rs.39.14 lakh on 10-03-2008 (after celebration of function) without scrutiny of availability of budget which was mentioned for approval.

It was also noticed that event management agency submitted his proposal on 03-03-2008 on the basis of discussion on 28-02-2008 for the function on dated 07-03-2008 for chief consultant, Designer Computer Operator for 10 days on 03-03-2008 and department accepted and paid for the same against the actual days of work were 5 days(03-03-2008 to 07-03-2008). Further Scrutiny revealed the agency submitted its proposal vide M/s Ved Pohoja Associates an empanelled agency of Bhagidari Cell of state Govt. but work of Thematic Zone, Celebratory Zone, Interactive Zone, Five participatory Zone, etc. were executed through other agency Ved Pohoja Associates Pvt. Ltd. which was not empanelled with State Govt. and against the terms and condition No. of the agreement between agency and the Bhagidari Cell and Incurred expenditure without completing caudal formalities and paid Rs.24, 44,900/- to M/s Ved Pohoja Pvt Ltd. which was the Sub-Contractor of the main agency.

Reasons for celebrating the above function without having budget and reasons for misutilisation of the valuable fund of other scheme and incurred all the expenditure without having budget in concerned year i.e.2007-2008 and executed the work without completing coded formalities was called for Vide Audit Memo No.29.

In response to audit Memo No.29 dated 13-01-2012, Deptt. Replied that Deptt of Finance and Honb'le Finance Minister Concurred and clearly mentioned the budget head and the function was

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celebrated keeping in view the availability of budget and after seeking concurrence of competent authority at top most level.

The reply of Deptt. was not satisfactory as the expenditure of Rs. 60,64,507/- was incurred from the "Ladli" scheme for the year 2009-10 and Rs.9.50 Lakh from the budget of event after socially and disadvantaged persons from the year 2007-08 which shows that concurrence of the competent authority was without having budget in the year 2007-08 and It was misutilization of avalueable 'ladli' Scheme and event after socially and disadvantaged persons.

(b) Misutilization of Rs.42.66 Lakh for telecast of Video Spots through DD News Channel Without having budget.

Department received a proposal from M/s News and Views Communications for telecast of Video Spots on DD News Channel from 24.7.2010 to 14.11.2011 twice a week of various Schemes of the Deptt. which was accepted by the deptt. and sanctioned Rs. 47,31,870/- from the budget under Major head 2235'2(I)(4)(3) "Mass Media Education and Study (Plan) in demand 8, for the year 2010-11.

Scrutiny of records revealed that Deptt. awarded the above work order without having sufficient budget in the above major head and paid Rs. 23,65,935/- from the major head 2235B(2)(I)(3)(21)-Ladli Yojana (Plan) without approval of competent authority, which was misutilisation of Ladli Budget. Further scrutiny revealed that Deptt. again misutilised of Rs. 10,00,972/- from the head of 2235 B2((1)(5)(4) implementation of recommendation of HRD Report Plan in demand No. 8 for the year 2011-12 for the same purpose i.e. telecast of Video Spots without approval of competent authority. The above record was provided by the Deptt. in anticipation of Audit Memo No.23. The misutilization of Rs. 42.66 lakh needs elucidation

Para 5: Wasteful expenditure and misutilisation of Rs. 2.02 crore of 'Ladli' scheme fund.

M/s Ajay Shukla Productions Pvt. Ltd. proposed (10.11.2009) for production of talk show programme titled 'Samadhan' of 30 minutes duration on issues related to Programme/schemes of department of Women & Child development (GNCTD). The agency requested in his proposal to give extension of these talk shows as these were practically awareness generation and grievances, reprisal forums at the door steps of the poor public with the help of the officers/officials of the deptt. and deptt. could also telecast these episodes on doordarshan, any other channel or local cable TV network of the area. The proposal was accepted for 52 episodes of talk show (one per week) by the Deptt. on approval of Hon'ble Minister of the deptt. @ Rs. 1,50,000/- tax. Agency again sent its proposal on 26.11.2010 for production of 70 other episodes of 'Samadhan' which was accepted by the deptt. vide letter no. F.56(74)/WCD/RTE/2010-11/23703 dated 13.01.2011.

Scrutiny of records revealed that department awarded the above work order to the agency and paid Rs. 86,03,400/- for 52 episodes and Rs. 1,15,81,500/- for 70 episodes. The following short comings were noticed during scrutiny of records:-

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1. The work was awarded only proposal of the agency without completing the codal formalities and availability of fund and without approval in annual plan. The payment was made from the head of 'Ladli scheme' which was diversion of fund without approval of competent authority as these talk shows were based on different schemes of the deptt. not only on 'Ladli'.
 2. Deptt. awarded the above work orders with the objective for practical awareness generation and grievances, reprisal forums at the door steps of the poor public with the help of the officers/officials of the deptt. and deptt. could also telecast these episodes on doordarshan any other channel or local cable TV network of the area, for which one talk show was to be prepared by the company as per approval of Hon'ble Minister. But it was noticed that agency prepared the 52 talk shows in 35 days and 70 talk shows in 58 days, which showed that agency prepared these talk shows without awareness campaign in concerned areas and conducted the shooting of episodes with gathering of very few people. Dates and places where these talk shows were conducted and records of awareness campaign in concerned area for participating in these talk show for general public and list of officials/officers participated in these shows were called for vide audit memo no. 42 dated 27.01.2012, but no record was provided by the deptt. replying that agency itself arranged these talk shown at its own. Deptt. also replied that talk shows were displayed in different govt. camps, Bhagidari Melas and Health Melas but no record was provided. and Deptt. could not achieve its objective.
 3. It was also noticed that If these talk shows were practical awareness generation and grievances, reprisal forums at the door steps of the poor public with the help of the officers/officials of the deptt., these should be organized itself by the deptt. and there was no need for preparation of talk show on BETA-SP/DVC Pro 50 format valid for doordarshan telecast as the deptt. did not prepare any comprehensive telecast programme of these episodes and all the episodes were lying idle in store which resulted wasteful expenditure and misutilisation of Ladli scheme.

Para 6 : Wasteful expenditure of Rs. 71.69 lakh.

A proposal was received from M/S Creative Channel for production of 50 Video Spots for awareness campaign on various scheme of Department of WCD and department accepted the same @ RS. 1, 30,000/- + Service Tax per video spot (upto 60 seconds) as per DAVP rates and the expenditure was met from the Ladli Scheme.

As per Rule 21 of GFR (i) Every Officer is expected to 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.

Scrutiny of records revealed that Deptt. incurred expenditure of Rs.16 lakh +tax for production of 16 Video Spots on various schemes of the Deptt. in 2008-09. The time duration of these Video Spots was 570 Seconds and out of which 330 Seconds were being telecasted on DD News on every Sunday @ Rs. 2500/- per ten seconds.

Further scrutiny revealed that Deptt. again awarded a work order for production of 50 Video Spots on various schemes to the above agency on just receiving the proposal from the

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without considering the usefulness and having sufficient budget for the above work order and incurred Rs. 71.69,500 for production of video spots, which was avoidable and wasteful. The total time duration of above video spots was 3000 seconds, out of which only 330 seconds per week were being telecasted and Deptt. already had video spots of 570 seconds which should have been used instead of production of new video spots. It was also noticed that this expenditure was incurred from the major head of 'Ladli Scheme' without approval of competent authority as the principal secretary directed for limited expenditure on the Ladli Scheme which was not obeyed by the Deptt. In response to Audit Memo No.23 dated 16-01-2012 the reply of Deptt. was not satisfactory.

It was observed that Deptt. had already 16 video spots of various schemes and expenditure of Rs.71.69 Lakh on production of Rs 50 video spots of 21 Schemes could have been avoided as Deptt. did not have any comprehensive Plan for full utilization of these video spots. For full utilization Deptt. should have been search for any sponsor of the programme, by which Deptt. might also able to earn revenue without incurring expenditure on telecast, which was not done by the Deptt.

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Para 7 : Wasteful expenditure of Rs. 16.23 lakh on advertisements through T.V. Channels

Delhi Government had done a multimedia campaign to promote "Ladli Scheme". The campaign included newspaper advertisements, outdoor hoardings, TV advertisement etc. Two TV channels viz. 'Times Now' and 'POGO' were engaged for the job.

Audit, however, noticed that 'Times Now' is a 24 hours English channel which broadcasts news. The majority of its viewers are professionals and is not watched by the targeted population, having income of less than Rs. one lakh per annum. Similarly POGO channel is primarily watched by children only. The idea of the campaign was to create awareness amongst the parents of girl child and not amongst the kids. Thus, the motto of the Government to popularize the scheme among the targeted population through TV could not get much attention. It may, therefore, be stated that the expenditure of 16.23 lakh incurred by the Government to popularize the scheme among the targeted population through TV channels could not be termed as a fruitful expenditure.

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Para 8 : Expenditure of Rs.45.52 lakh on advertisement of Ladli Scheme without achieving the objectives of the awareness campaign.

The Ladli Scheme was started in Delhi w.e.f. 01.02.2008 to strengthen the girls of low income families (Annual income upto one lakh). Awareness campaign of this scheme was being

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Para 9 : Unfruitful investment and blocking of funds of Rs. 1.14 crores

Under the Plan Scheme "Construction of Working Women Hostel, viz Rani Bagh, Narela, Tuglakabad and Basant Lane was allotted by DDA to the department for construction of working women hostel to provide dignified, proper and affordable sheets to working women who do not have any accommodation. An amount of Rs. 1,14,49,854/- was paid to DDA/DSIDC from Oct 2001 to March, 2007 through PWD, and Rs. 36,78,633 for boundary walls as per reply furnished to audit.

In this Scenario the construction of working women hostel as envisaged had not been started even after a gap of 5 to 10 years after acquisition of land and not only investment of Rs. 1.14 Crore and remained unproductive but also a sum of Rs. 36.79 Lakh paid to PWD/DSIDC for construction of Boundary Walls became, also wasteful and the purpose of providing affordable shelters to working women was also defeated.

Para 10 : Irregular Expenditure of Rs.49.75 lakhs due to diversion of Ladli budget.

Scrutiny of records revealed that department incurred expenditure of Rs.54.67 lakhs on various scheme i.e. Production of radio spots on prohibition, advertisement campaign on Domestic Violence Act Child help line, Women help line, anti dowry, Awareness campaign on shelter homes for destitute pregnant & lactating women, awareness campaign on 'Women Helpline', Purchase of general & stationery, Payment towards participation in Bhagidari Sanklap Utsav-2009, Purchase of general items, Purchase of fix Bio-matric attendance machine without having sufficient budget in concern scheme and made the payment from the budget of Ladli scheme which resulted irregular expenditure without sanction of competent authority in response to audit memo no. 25 dated 16-01-2010 reply of the Deptt was not satisfactory except approval of Rs.4,91,603/- of office expenses from competent authority.

Para 11 : Savings Rs. 7.26 Crore under various grants.

Savings in grant as per following head of accounts indicate that expenditure could be incurred as estimated, anticipated and planned and the reason for savings is poor budgeting or short fall in performance of both. Overall savings of Rs. 7.26 Crore for the year 2010-11.

S.	Code	Head of A/C	Allocation of	Expenditure	Savings
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No.	No.	Budget		
	M010	2235 B-2(1)(1)(1) Direction & Admn.-Salaries	25,00,000	20,05,796 4,94,204
2.	M 014	B-2(1)(1)(5) S & M	10,00,000	3,22,469 6,77,531
3.	JJWCD	2235 B-2(1)(2)(19) Programme for Juvenile Justice (CSS)	1,50,00,000	1,24,55,000 25,45,000
4.	MDSWB	2235 B-2(1)(2)(21) GIA to DSWB under	60,00,000	24,08,546 35,91,454
5.	MCRC	2235 B-2(1)(2)(25) Child Right Commission	1,50,00,000	1,38,00,000 12,00,000
6.	ICDSGI	2235 B-2(1)(2)(27) ICDS (General) Staff Share	8,00,000	5,47,000 2,53,000
7.	MOPW	2235 B-2(1)(3)(18) Implementation of Protection of Women from Domestic Violence Act 2003	45,00,000	34,92,919 10,07,081
8.	M-269	2235 B-2 (1)(5)(1) Bhagidari New Initiative in Social Development	19,00,00,000	13,09,00,000 5,91,00,000
9.	M-091	2235 B-2 (1)(5)(3) State programme for events for socially & physically disadvantage persons	1,00,00,000	72,79,795 27,20,205
10.	KISH	2236 B-3(1)(1)(6) Kishori Shakti Yojna (CSS) Plan	11,00,000	92,630 10,07,370
			TOTAL	7,25,95,845/-

According to Rule 69 of GFR savings anticipated in a grant/appropriation are to be surrendered to the govt. as soon as these are fore seen without waiting for the last day of the financial year. Savings should also not be held in reserve for possible future use.

Para 12 : Non-production of records.

The following records for the year Nov. 2007 to March 2011 was not produced to audit.

1. Samajik Suvidha Sangam for GRC Project.
2. Staff engaged on Contract Basis.
3. Yearwise target and achievement of each scheme.

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

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General

The general condition of accounts of the Department of Women & Child Development (WCD), 1, Canning Lane, K. G. Marg, New Delhi - 110001 for the period from 2007-08 to March 2011 were found to be satisfactory, subject to the observations made in the inspection Report.

The Inspection Report has been prepared on the basis of information furnished and made available by Department. The office of the Accountant General (Audit) Delhi disclaims any responsibility for any mis-information and non-information on the part of the Department of Women & Child Development (WCD), 1, Canning Lane, K. G. Marg, New Delhi - 110001.

[Signature]
Sr. Audit Officer
[Signature]
27/2/12