

**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.

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.

Test audit note containing minor irregularities in respect 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 have been issued separately during the course of audit

A Test audit note containing 8 paras for the year 2007-11 issued with this Inspection Report

TAN Para 1 : Irregularities in implementing Supplementary Nutrition Programme under ICDS.

ICDS
Supplementary Nutrition Programme was being organized by ICDS Branch of the department to improve the Nutritional and Health Status of vulnerable groups including Pre-School Children, Pregnant Women and Nursing Mothers, since a long period. In this scheme, supplementary nutrition to the eligible beneficiaries under each Child Development Project Office and Anganwaris were distributed through Non Profit Organizations and Self Help Groups for a minimum period of 300 days in calendar year.

For distribution of Supplementary Nutrition to all the beneficiaries, agreements with Non Profit Organizations and tripartite agreements with NPOs & Self Help Groups were made.

The following shortcomings were noticed during the scrutiny of records:

- ICDS
- 1) Tripartite agreement means agreement between three parties i.e. SHGs, NPOs & Department. Scrutiny of some tripartite agreements revealed that signature of 3rd party i.e. SHGs were not taken on the agreement which shows that agreements were invalid as there was no binding on 3rd party i.e. SHG to comply the terms & conditions of the agreement.
 - 2) As per agreement, food & water samples were to be taken from the kitchen of NPOs & SHGs every month. It was noticed that the department took any sample of water from any SHG/NPO neither appointed any person to take the sample of water. During verbal discussion, it was also noticed that samples of food were being taken by supervisor of Anganwaris, without constituting a committee as per agreement. There was also
- ICDS

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7	2235 B-2 (1)(5)(1) Bhagidari New Initiative in Social Development	19,00,00,000	6,54,50,000	34%
8	2235 B (3)(1)(1) 861 A to DSWB for SNP	10,90,00,000	66,50,000	61%

It has been observed that no proper planning has been taken up for allocation of fund for schemes and therefore expenditure was done at the end of month. Such type of expenditure at end of the month may be avoided under intimation to audit.

TAN Para 3 : Irregular Expenditure of Rs. 2,62,141/-

The scrutiny of records of Log Book/vehicle revealed that vehicle no. DL-6-CJ-4590 was engaged with the Ministry, Govt. of NCT of Delhi and an expenditure of Rs. 2,62,141/- on repair & maintenance and 4065 litre petrol consumed upto March, 2011, which was irregular. In response to Audit Memo no. 30 dated 18-01-2012 the department's reply was not satisfactory. Orders of competent authority to divert the vehicle may be furnished under intimation to audit.

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TAN Para 4 : Non submission of utilization certificates.

Consequent upon the bifurcation of department of WCD from Office of the Social Welfare. The utilization of grants were required to be furnished to ensure that the grants had been properly utilized grant for the purpose not for which sanctioned.

As per grand in aid register mentioned for the year 2008-09 to 2010-11, it was not mentioned anywhere that grants were utilized.

(In Crore)

S. No.	Department	For the period ending march 2009	For the year ending march 2010	For the year ending march 2011
1.	Department of Women & Child Development	31.43	34.95	45.13

The copies of utilization certificates may be shown to audit at the time of next audit.

TAN Para 5 : Excess Payment of Rs. 1,42,186/- for colour publication.

Scrutiny of records revealed that department given a release order for advertisement on 02.06.2009 on the occasion of International Day Abuse Day against illicit trafficking at DAVP rates in listed 12 newspapers.

Further scrutiny revealed that department and D.I.P did not mention in release order about black and white or coloured publication. But the agency released advertisement in colour which resulted excess expenditure of Rs. 1,42,186/- (40% extra for colour advertisement) which may be

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recovered from the agency as advertisement was published in colour by agency without mentioning in release order.

In response to Audit Memo No. 34 dated 20-01-2012, reply of department was not satisfactory.

TAN Para 6 : Improper Maintenance of GIA Register.

As per rule 212 a Register of grants shall be maintained by the sanctioning authority the format given in Form GFR - 39 (b) Column (i) to (iv) of the register is format at Form GFR - 39 should be filled in simultaneously with the issue of the under sanctioning each grant. These columns should be attested by GO. Nominated for the purpose by the sanctioning authority but it was observed that a simple register for all scheme has been maintained for noting the grants record by the department.

TAN Para 7 : Improper Maintenance of Bill Register.

As per GFR No. 34 note 1 a Bill Register in form no. 9 should be maintained by all Head of officers who are authorized to draw money on bills signed by them. The register should be reviewed monthly by a Gazetted Officer and the result of the reviews recorded thereon.

While scrutiny of Bill Register it was noticed only bills have been noticed and rest of column are blank viz net amount of Bill dated initials of Gazetted Officer, Token No. amount passed by PAO/Cheque drawing BDO, Date of entry in cashbook/initials of Gazetted Officer in charge of cash Bill register may be maintained properly to know about the details at a glance.

TAN Para 8: Undue benefit to the agency by enlarging the advertising matter.

- (a) Scrutiny of records revealed that department sent a release order regarding 'Expression of Interest to develop/re-develop and manage Bal Sadan through Public Private Partnership in New Delhi' to Directorate of Information & Publicity, (SI&PT), Delhi which was awarded to M/S Span Communications vide order no. F. 16/Adv./DIR/2009-10 dated 11.08.2009 for publication the material in size of 12 X 20 cm in 9 dated newspapers.

Further scrutiny revealed that the published material was not edited/checked by the department properly as the name of the newspaper and address was repeated 4 times in the advertisement which resulted undue benefit to the newspapers and department had to pay Rs.

ANNEXURE-A

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Department of Women & Child Development (WCD), Govt. of NCT of Delhi, 1 Canning Lane, K. G. Marg, New Delhi-110001

No.	Year of Inspection Reports	of Para No.	Brief of Para
	2007-11	12 Part-B	Non-production of records.

Children Home for Boys-I, Department of Women and Child Development, Government of NCT of Delhi, Kasturba Niketan Complex, Lajpat Nagar New Delhi-110024

Sl. No.	Year of Inspection Reports	Para No.	Brief of Para
1.	2006-07	Para II (A) (1)	Loss of Rs. 296174 due to purchase of food grain (wheat and rice) from open market and not at BPL rates.
2.	2006-07	Part II (B) (2)	Unauthorized purchase amounting to Rs. 170478.
3.	2006-07	Para 3	Purchase
4.	2006-07	Para 4	Non maintenance of stock Register by the care taker staff
5.	2006-07	Para 5	Cash book
6.	2006-07	Para 6	Extra amount of Rs. 3531 paid on Electricity Bill
7.	2006-07	Para 7	Non furnishing of Indemnity/Security Bond

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3. INTEGRATED CHILD DEVELOPMENT PROJECT OFFICER, (ICDS), TRILOKपुरI, DELHI

No.	Year of Inspection Reports	Para No.	Brief of Para
1	1994	1	Non condemnation of unserviceable items worth Rs. 2.35 lakh
2	-do-	2	Short supply of dietary items.
3	-do-	3	Cash book

ICDS

4. INTEGRATED CHILD DEVELOPMENT PROJECT OFFICER, (ICDS), SULTANपुरI, DELHI

No.	Year of Inspection Reports	Para No.	Brief of Para
1.	1983-1993	1	Inadequate field visit and supervision
2.	-do-	2	Improper planning resulted in blocked of fund Rs. 1.32 lakh
3.	-do-	3	Irregularities in stores
4.	1993-2003	1	Store items worth Rs. 2.77 lakh lying in utilized.

ICDS

5. Children home for boys-I Alipur Delhi

Sl. No.	Year of Inspection Reports	Para No.	Brief of Para
1.	1996-03	6	Discrepancies in the stock of issue register of diet items
2.	2003-07	3	Postponement of liability to next year amounting to Rs. 2.22 lakh.
3	2003-07	1(part-IIB)	Excess expenditure of Rs. 8.91 lakh due to non-availing benefit of subsidy on food grains offered by the department of food supplies and consumer affairs.

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6. Work Centre for Women, Department of Women and Child Development (previous name REHABILITATION SERVICES, DEPARTMENT OF SOCIAL WELFARE) FLAT NO. 11 SHANKAR-MARKET, CANNAUGHT PLACE

Sl. No.	Year of Inspection Reports	Para No.	Brief of Para
1.	Upto 95	2	Irregular expenditure of Rs. 3,12,297/-

7. Integrated Child Development Project officer (CDPO), ICDS (Narela), A-57-X, Jhangir puri, Delhi

Sl. No.	Year of Inspection Reports	Para No.	Brief of Para
1.	1992-04	1	Non implementation of scheme of providing food grains to undernourished adolescent girls and pregnant and lactating mothers
2.	-do-	2	Huge savings/excesses in sanctioned budget due to poor budgeting
3.	-do-	3	Irregular drawal of pay and allowances amounting to Rs. 3,49,407/- in r/o driver against sanctioned post.

8. Children Home for Boys -II, Alipur

Sl. No.	Year of Inspection Reports	Para No.	Brief of Para
1.	2001-07	6	Purchase
2.	-do-	8	Non maintenance of stock register by the care taker staff.

9. VILLAGE COTTAGE HOME-III, KASTURBA NIKETAN COMPLEX, LAJPAT NAGAR-II, NEW DELHI (DEPARTMENT OF WOMEN AND CHILD DEVELOPMENT)

Sl. No.	Year of Inspection Reports	Para No.	Brief of Para
1.	1986-1992	1	Irregularities in purchase fixing of price in the window amount Rs. 5301.60/-
2.	-do-	3	Excess expenditure of Rs. 8184 on the purchase of Hindi typewriter
3.	-do-	4	Unauthorized expenditure of Rs. 82850 on the purchase of fridge
4.	1992-2002	1	Outstanding payment of Rs. 46,167 on Delhi Energy Development Agency Delhi Administration, Delhi
5.	-do-	2	Condemn articles being disposed off
6.	-do-	3	Overpayment on maternity increment allowed during maternity leave amount Rs. 798/-
7.	-do-	4	Electricity and water charges.
8.	-do-	5	T.A Bills

10. INTEGRATED CHILD DEVELOPMENT PROJECT OFFICER, ICDS, Sangam Vihar, New Delhi

Sl. No.	Year of Inspection Reports	Para No.	Brief of Para
1.	1997-04	1	Irregular purchase of Rs. 43,541 based on the basis of comparative statement of other project.
2.	-do-	3	Expenditure of Rs. 2,00,000/- under major head "2235" plan scheme without any allocation of budget.

Sangam Vihar

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Review of old outstanding paras
Department of Women and Child Development, Government of NCT of Delhi,

ANNEXURE-B

Department of Women & Child Development (WCD), Govt. of NCT of Delhi, 1 Canning Lane, K. G. Marg, New Delhi - 110001

Sl. No.	Year of Inspection Reports	Para No.	Brief of Para	Remarks
1.	2007-11	1 Part-A	Loss of interest amounting Rs. 6.20 Crore due to adoption of wrong Investment policy.	Reply not received, Hence Para stands.
2.	2007-11	2 Part-B	Irregular expenditure of Rs.22.43 lakh on 'Smile Cards'.	-do-
3.	2007-11	3 Part-B	Avoidable expenditure of Rs. 81.89 lakh.	-do-
4.	2007-11	4 Part-B	(a) Mis-utilization of Rs.40.14 Lakh on Celebration of International Women Day (b) Mis-utilization of Rs.42.66 Lakh for telecast of Video Spots through DD News Channel Without having budget.	-do-
5.	2007-11	5 Part-B	Wasteful expenditure and mis-utilisation of Rs. 2.02 crore of 'Ladli' scheme fund.-do	-do-
6.	2007-11	6 Part-B	Wasteful expenditure of Rs. 71.69 lakh.	-do-
7.	2007-11	7 Part-B	Wasteful expenditure of Rs. 16.23 lakh on advertisements through T.V. Channels	-do-
8.	2007-11	8 Part-B	Expenditure of Rs.45.52 lakh on advertisement of Ladli Scheme without achieving the objectives of the awareness campaign.	-do-
9.	2007-11	9 Part-B	Unfruitful investment and blocking of funds of Rs. 1.14 crores	-do-
10.	2007-11	10 Part-B	Irregular Expenditure of Rs.49.75 lakhs due to diversion of Ladli budget.	-do-
11.	2007-11	11 Part-B	Savings Rs. 7.26 Crore under various grants.	-do-
12.	2011-14	1	Unproductive investment on acquisition of land amounting to Rs. 50.15 lakh and wasteful expenditure of Rs.34.61 lakh.	The reply not received, the para stands for.
13.	-do-	2	Award of contract worth Rs.46.50 lakh without approval from competent authority.	-do-
14.	-do-	3	Avoidable expenditure of Rs.5.42 lakh on advertisement through newspapers	-do-

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15.	-do-	4	Non-verification of beneficiaries of financial assistance/pension scheme	-do-
16.	-do-	5	Non-obtaining of Status of Works for A/A & E/S for Rs.8.67 crore issued to PWD	-do-
17.	-do-	6	Non-recovery / adjustment of Advance amounting to Rs.50.00 lakh	-do-
18.	-do-	7	Non-furnishing of details of pending Utilization Certificates.	-do-
19.	-do-	8	Non-production of records.	-do-

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2.Children Home for Boys-I, Department of Women and Child Development, Government of NCT of Delhi, Kasturba Niketan Complex, Lajpat Nagar New Delhi-110024

Sl. No.	Year of Inspection Reports	Para No.	Brief of Para	Remarks
1.	2010-15	2	Payment made to outsourcing agencies without monitoring the proof of deposit of EPF and ESI	Reply not received, hence para stands.

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3. INTEGRATED CHILD DEVELOPMENT PROJECT OFFICER, (ICDS), TRILOK PURI, DELHI

Sl. No.	Year of Inspection Reports	Para No.	Brief of Para	Remarks
1.	1994-2004	2	Overpayment of rent by the Anganwadis to the tune of Rs. 179350/-	Reply has not furnished, Hence para remain stand.

ICDS

4. Children home for boys-I Alipur Delhi

Sl. No.	Year of Inspection Reports	Para No.	Brief of Para	Remarks
1.	1994-96	1	Wrong fixation of pay	Reply has not furnished, Hence para remain stand.
2.	2003-07	1 Part II A	Excess payment of electricity charges amounting to Rs. 30.42 lakh	-do-
3.	2003-07	2 part II A	Excess expenditure due to issue of clothing, bedding and general items in excess of entitlement Rs. 18.10 lakh	Reply not received, Hence para stands.
4.	-do-	2	Irregular payment of Rs. 1.92 lakh	-do-

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5. ITEGRAED CHILD DEVELOPMENT SCHEME Jahangirpuri-, Delhi

Sl. No.	Year of Inspection Reports	Para No.	Brief of Para	Remarks
1.	2004-05 to 2014-15	1	Non- fulfillment of the Objective of the Indira Gandhi Matritva Sahyog Yojna (IGMSY)	Reply not received, Hence para stands.

ICDS

Year of Inspection Reports	Para No.	Brief of Para	Remarks
up to 95	4	Excess payment of interest of GPF of Gr. D employees	Reply not received, Hence para stands.
95-2003	1	Irregular payment of Rs. 16903/- on Account of Electricity Bills.	-do-
3. -do-	2	Recovery of Rs. 1574/- on account of Transport charges	-do-
4. 2003-13	1	Irregular payment of Rs. 10625/- on account of reimbursement of Tuition fee.	-do-
5. -do-	2	Short recovery of Rs. 4375/- towards contribution on account of Delhi Health Scheme	-do-
6. -do-	3	Irregular payment of Transport Allowance of Rs. 4872/-	-do-
7. -do-	4	Excess payment of Rs. 7824/- on account of reimbursement of LTC claim	-do-

7. Financial Assistance Scheme, GLNS Complex, Delhi Gate

Sl. No.	Year of Inspection Reports	Para No.	Brief of Para	Remarks
1.	2004-09	1	Irregular payment of Rs. 66,46,017/- on account of working on diverted capacity	Reply not furnished, Hence para stands.
2.	-do-	2	Outstanding recovery of Rs. 5,01,000/- of old Age Pension scheme of death cases.	-do-

8. Integrated Child Development Project officer (CDPO), ICDS (Narela), A-57-X, Jhangir puri, Delhi

Sl. No.	Year of Inspection Reports	Para No.	Brief of Para	Remarks
1.	1992-04	4	Non-recovery of license fee amounting to Rs. 6440 (approx.) against allotment of Govt. accommodation	Reply not furnished, Hence para stands.

9. Children Home for Boys -II, Alipur

Sl. No.	Year of Inspection Reports	Para No.	Brief of Para	Remarks
1.	2001-07	1	Loss of Govt. revenue to the tune of Rs. 7.21 lakh	Reply not furnished, Hence para stands.
2.	-do-	2	Excess expenditure due to issue of clothing, bedding and general items in excess of entitlement Rs. 9.66 lakh	-do-
3.	-do-	3	Irregular purchase worth Rs. 3.29 lakh	-do-
4.	-do-	4	Irregular payment of Rs. 1.84 lakh	-do-
5.	-do-	5	Overpayment of Rs. 4450/- due to application to higher rates.	-do-
6.	-do-	6	Overpayment on account of purchase amounting to Rs. 4000/-	-do-

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