

Overview

OVERVIEW

This Report contains three performance audits viz. (i) 'Functioning of AYUSH', (ii) 'Development and Strengthening of Delhi Road Network by the Municipal Corporations of Delhi', and (iii) 'Working of Department of Weights and Measures, Delhi with special focus to safeguard interests of Consumers' and 13 paragraphs with financial implication of ₹ 324.81 crore relating to expenditure without approval, wasteful expenditure, non-recovery of mobilisation advance, unfruitful expenditure on projects, non-recovery of land cost, irregular payment of allowances and idle investment.

The total expenditure¹ of the Government of the National Capital Territory of Delhi (GNCTD) increased by 24.63 *per cent* from ₹ 28,570.81 crore to ₹ 35,608.74 crore during 2012-17 while the revenue expenditure increased by 41.83 *per cent* from ₹ 20,659.35 crore in 2012-13 to ₹ 29,301.92 crore in 2016-17. Non-Plan revenue expenditure increased by 45.37 *per cent* from ₹ 14,160.64 crore to ₹ 20,585.33 crore and capital expenditure increased from ₹ 4,176.63 crore to ₹ 4,723.47 crore during the period 2012-16 and then decreased to ₹ 3,754.30 crore during 2016-17.

Some of the major findings detailed in the Report are summarized below.

PERFORMANCE AUDIT

Functioning of AYUSH

Audit of the Directorate of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homeopathy (AYUSH), its 24 dispensaries and three hospitals was conducted with a view to assessing the performance of the Directorate in discharging its mandated functions of providing quality healthcare facilities in Indian Systems of Medicine. Major audit findings are as follows.

- Shortages in the cadres of doctor, pharmacist and nurse in three Medical Colleges with attached Hospitals, viz. Tibbia College, Dr. B. R. Sur Homeopathic Medical College Hospital and Research Centre and Chaudhary Brahm Prakash Ayurvedic Charak Sansthan were between 37 and 52 *per cent*.

(Paragraph 2.1.7.1)

- There was significant shortage of medical staff throughout 2012-17 in AYUSH dispensaries. Against sanctioned posts of 163 Doctors and 155 Pharmacists, 28 posts of Doctor and 61 posts of Pharmacist were vacant as of March 2017. Out of 103 homeopathic dispensaries, only 24 were having full complement of staff to ensure proper patient care.

(Paragraph 2.1.7.2)

¹ excluding repayment of public debt and cash balances

- Sixteen Ayurvedic Dispensaries were working in two-room structures and five in one-room structure against the required three rooms.

(Paragraph 2.1.8.1)

- Equipment and infrastructure facilities in AYUSH hospitals and dispensaries such as drug storage, emergency services, essential diagnostic equipment, operation theatres, ambulances and medical record department were inadequate.

(Paragraphs 2.1.8.2, 2.1.8.5, 2.1.8.7, 2.1.8.8, 2.1.8.9, 2.1.8.11 and 2.1.8.12)

- Delay in construction of infrastructure at Dr. B. R. Sur Homeopathic Medical College Hospital and Research Centre resulted into the Supreme Court Judgement on 27 per cent OBC reservation for student admission in SHMC not being implemented yet.

(Paragraph 2.1.8.4)

- Except in Ch. Brahm Prakash Ayurvedic Charak Sansthan, none of the AYUSH hospitals had Yoga and Naturopathy facilities due to inadequate space though website of GNCTD, Directorate of AYUSH is displaying Yoga and Naturopathy as available services.

(Paragraph 2.1.8.14)

- Ayurvedic and Unani dispensaries were provided with only 40 per cent of essential medicines during 2012-17. Forty three per cent of essential medicines were not available in Homeopathic Dispensaries at any given time during the period 2012-17.

(Paragraph 2.1.9.1)

- Ayurvedic and Unani medicines were procured with reduced shelf life ranging between 25 and 58 per cent during 2012-17. As against the quality control mechanism in Homeopathic medicines which had provision for batch-wise and sub-batch-wise testing of medicines, the Ayurvedic and Unani Medicines had a mechanism of testing medicines on random basis.

(Paragraph 2.1.9.4)

- In violation of Departmental procurement policy, Classical Ayurvedic and Unani medicines (₹ 32.87 crore) were not purchased from IMPCL by the Directorate, Tibbia College and CBPACS during 2012-17 and Patented/Proprietary medicines (₹ 14.19 crore) were not purchased through open tender.

(Paragraph 2.1.9.5)

- There were inadequate inspections of manufacturing and selling units of medicines to seek assurance on the quality of these medicines. Drug Controller conducted 8, 267, and 149 inspections against 31, 424 and 180 mandatory inspections in respect of Homeopathic, Ayurvedic, and Unani manufacturing units respectively.

(Paragraph 2.1.11.3)

Development and Strengthening of Delhi Road Network by the Municipal Corporations of Delhi

A performance audit of road works executed by the Municipal Corporations of Delhi was conducted with a view to assessing whether construction and maintenance of roads were planned with a long term perspective and executed in a transparent manner in accordance with the prescribed rules, procedures and terms and conditions of the contracts. Major audit findings are as under.

- Multiple agencies were responsible for Delhi Road Network. The Urban Development Department did not establish any mechanism to coordinate the efforts of these agencies to prepare a perspective plan, lack of which hindered the effective planning and coordination in developing Delhi Road Network in a phased manner to cope up with ever increasing population of vehicles in the city. Further, there was no effective mechanism for citizens to address their grievances related to specific roads to the responsible agencies for redressal.

(Paragraph 2.2.6)

- South Delhi Municipal Corporation made a payment of ₹ 30.92 crore to a contractor as of July 2017 on account of post tendering increase in length of new drain from 2,538 meter to 56,636 meter and strengthening of drain from 6,769 meter to 10,226 meter. Further, construction of 5,360 meter road and drain along both sides of road included in the contract were not executed in the roadwork of Okhla Industrial Area Phase-I.

(Paragraph 2.2.8.1)

- After award of work, the design of ROB at Bijwasan was changed significantly by increasing length of its approaches, number of piles, and number of spans of superstructure. Post tendering changes led to extra payment of ₹ 8.33 crore. In grade separator work at Dabri intersection there was deviation of 38.87 *per cent* with excess execution of schedule of quantities items for ₹ 19.35 crore and less execution of ₹ 26.47 crore. No revised technical sanction was obtained in these works.

(Paragraph 2.2.8.2)

- South Delhi Municipal Corporation failed to recover mobilization advance and interest of ₹ 1.07 crore from a contractor though the work was abandoned by the contractor in 2013.

(Paragraph 2.2.8.4)

- Incomplete remodeling of Karawal Nagar Road from Wazirabad Road to Shiv Vihar Tiraha by East Delhi Municipal Corporation resulted in unfruitful expenditure of ₹ 8.34 crore.

(Paragraph 2.2.8.7)

- In 11 works, an expenditure of ₹ 8.09 crore was incurred by providing bitumen mastic carpet without constructing base course.

(Paragraph 2.2.8.9)

- Awarding of works of covering of Nallah at Nauroji Nagar and Pushp Vihar without ensuring adherence to environmental norms resulted in wasteful expenditure of ₹ 40.58 crore.

(Paragraph 2.2.8.12)

- Changes made in bid for the work of Grade Separator at Rani Jhansi Road after submission of tender resulted in post tender enhancement of cost by ₹ 5.22 crore.

(Paragraph 2.2.8.13 (iii))

- Final payment of ₹ 242.55 crore for 82 works in 14 Divisions was made by the Divisions during April 2012 to March 2017 without obtaining the requisite certificates from respective Executing Officers. Forty eight works continue to be work-in-progress and delay in completion ranged between 76 and 2,899 days.

(Paragraphs 2.2.9.1 and 2.2.9.2 (ii))

Working of Department of Weights and Measures, Delhi with special focus to safeguard interests of Consumers

The Department of Weights and Measures, GNCTD (Department) has the mandate to protect the interests of the consumers by ensuring accuracy of weights and measures and to ensure mandatory declarations on packaged commodities by enforcing provisions of the Legal Metrology Act 2009 and other Rules. Some of the significant audit findings are summarized below:

- The Department did not conduct any survey to prepare data base of users of Weights and Measures nor prepared any annual plans to conduct inspections with a balanced approach.

(Paragraph 2.3.7.1)

- There was a shortage of manpower under key functionaries viz. Inspectors/Manual Assistants mainly responsible for enforcement of Act and Rules.

(Paragraph 2.3.7.2)

- Due to infrastructure deficit, central assistance remained unutilized. Verification equipment provided by Government of India were not optimally utilised.

(Paragraphs 2.3.7.3 (iv) to 2.3.7.3(v))

- Control over revenue receipts was weak which led to mismatch in receipts and deposits in bank and non-reconciliation of revenue receipts of ₹ 40.32 crore with Pay and Accounts Office.

(Paragraph 2.3.8.2 (i) to (iv))

- Targets for conducting inspections by Legal Metrology Officers were not fixed leading to inadequate inspection of Weighbridges and Fair Price Shops.

(Paragraphs 2.3.9.2 (b), 2.3.9.2 (c) and 2.3.9.2(d)(ii))

- Department had not framed any policy or guidelines for awareness campaigns for stakeholders and no consumer satisfaction surveys had been conducted. Adequate steps were not taken to make general public more participative.

(Paragraphs 2.3.9.4 (a) and 2.3.9.4 (b))

- Internal control mechanism was weak and ineffective.

(Paragraph 2.3.10)

COMPLIANCE AUDIT

Non-recovery of land cost and ground rent of ₹ 66.98 crore

Laxity on the part of the Rural Development Department, GNCTD to take timely and effective action in administration of terms and conditions of land lease allotment to the Municipal Corporation of Delhi resulted in non-recovery of ₹ 66.98 crore consisting of down payment of ₹ 51.03 crore towards cost of land and annual ground rent of ₹ 15.95 crore (May 2005 to October 2017) which remain in arrears for eight years from North Delhi Municipal Corporation.

(Paragraph 3.1)

Development, Up-keep and Utilization of Sports Facilities and support to Sports Persons in National Capital Territory of Delhi

Directorate of Education could not finalize Delhi Sports Policy as a follow up of National Sports Policy 2001. DoE accorded low priority towards development of sports facilities/activities in NCT of Delhi. Out of 13 districts, three districts did not have a single sports facility under DoE whereas six districts with 7.69 lakh students did not have any sports facility other than swimming pools. Delhi School of Sports had not been set up as of June 2017

despite acquiring land for the purpose in 2003. Plan schemes were not implemented effectively as there were delays in releasing funds, non-conducting of activities, shortage of sports coaches, etc.

(Paragraph 3.2)

Deficiencies in implementation of registration and digitization of beneficiaries under National Food Security Act, 2013

There were deficiencies in implementation of registration and digitization of beneficiaries under National Food Security Act, 2013. Department of Food, Supplies and Consumer Affairs did not independently verify eligibility of NFS card applicants and relied on their declaration that none of their family members belongs to non-eligible categories. Applicants having Aadhaar card issued by other States became NFS beneficiary in Delhi without due verification of their status as NFS beneficiary in their Home State. Fair Price Shop License Holders and families who had financial capacity to employ servants were allowed NFS benefits. Vehicles used for transportation of SFAs included those registered as buses, scooters/motor cycle and three wheelers which raises doubts on the authenticity of the reported transportation.

(Paragraph 3.3)

Green Delhi Initiative by Department of Forest and Wildlife, GNCTD

Forest Department and other Greening Agencies planted 28.12 lakh trees during 2014-17 against their target of planting 36.57 lakh trees leaving a shortfall of 23 *per cent* (8.45 lakh) in tree planting. The reported tree plantation of 28.12 lakh during 2014-17 could not lead to commensurate increase in area under tree and forest cover putting a question mark on the efficacy and performance of GNCTD's tree plantation programme. The GNCTD did not have its own Delhi Forest Policy and road map or perspective plan indicating strategy to improve forest cover. The Greening Delhi Action Plan has not been prepared after 2007-08. Tree Authority constituted under the Delhi Preservation of Trees Act, 1994 met only once during 2014-17 against mandated 12 meetings. In violation of permit conditions, lops and tops arising out of pruning/felling of trees were not supplied free of cost to the public crematoria.

(Paragraph 3.4)

Functioning of Blood Banks

Thirty two out of 68 blood banks in the National Capital Territory of Delhi were functioning without valid licenses due to delay in processing applications for their renewal. There were several deficiencies in management of blood banks. Thirty two blood banks were not updating authentic information pertaining to blood/blood components in National Health Portal depriving the common people of the National Capital Territory of Delhi about information regarding availability of blood and blood

components in the blood banks. Voluntary blood collection declined from 54.55 *per cent* during 2014-15 to 45.20 *per cent* during 2016-17. No blood bank of Government of National Capital Territory of Delhi and Municipal Corporations of Delhi were performing Nucleic Acid Amplification Test (NAT) screening affecting the quality of blood. Oversight and monitoring over the functioning of blood banks was inadequate.

(Paragraph 3.5)

Irregular payment of Learning Resource Allowance and Academic Allowance by Institute of Human Behaviour and Allied Sciences

Institute of Human Behaviour and Allied Sciences made irregular payment of Learning Resource Allowance of ₹ 60,000 per annum amounting to ₹ 71.71 lakh and academic allowance of ₹ 60,000 per annum amounting to ₹ 1.73 crore to its faculty members as it was in violation of extant government instructions/rules governing the sanction of grants.

(Paragraph 3.6)

Irregular payment of transport allowance amounting to ₹ 14.79 crore

Non-adherence to Government orders by 26 hospitals/directorates of GNCTD resulted in irregular payment of transport allowance amounting to ₹ 14.79 crore.

(Paragraph 3.7)

Irregular use of grant-in-aid of ₹ 60 crore by Institute of Liver and Biliary Sciences (ILBS)

Action of ILBS to create a Corpus Fund of ₹ 60 crore during 2012-16 for funding the proposed scheme of revenue sharing with the hospital staff was irregular as the Scheme was approved on 1 September 2017 with prospective effect and transfer of funds to the Corpus Funds effectively came from the grant-in-aid and not from revenue generated from services rendered by Institute. It also resulted in loss to the Government on account of differential interest paid on borrowings.

(Paragraph 3.8)

Procurement of hospital equipment without ensuring availability of adequate manpower in Delhi State Cancer Institute

Due to delay of four years in sanctioning staff for Delhi State Cancer Institute (West) by the GNCTD, the Inpatient Department (IPD), planned for commissioning by November 2014, was not made operational as of October 2017, thereby depriving treatment facility to cancer patients. Fifty hospital beds (₹ 96.89 lakh) and Photon Beam Accelerator (₹ 12.28 crore) are also lying idle since November 2015 and July 2016 respectively

(Paragraph 3.9)

Construction of toilets under Swachh Bharat Mission in National Capital Territory of Delhi

Not a single toilet was constructed under the Swachh Bharat Mission in two and half years since its inception on 2 October 2014; all the funds totalling ₹ 40.31 crore allocated for this purpose remain idle in banks; and monitoring and evaluation mechanism prescribed in the Scheme to monitor the progress of work did not function effectively.

(Paragraph 3.10)

Sewer work remains ongoing for 10 years after spending ₹ 10.85 crore by Delhi Jal Board

Due to lack of due diligence and respect for timelines coupled with ad-hoc planning and inadequate management oversight, the sewer laying work which was supposed to be completed by September 2007 remains work in progress as of 30 June 2017 and the completed portion could not be put to use since August 2011 even after spending ₹ 10.85 crore.

(Paragraph 3.11)

Idling of equipment worth ₹ 3.18 crore

Failure of Delhi Jal Board to synchronize procurement of Electrical and Mechanical equipment with civil works resulted in idling of equipment costing ₹ 3.18 crore. The fact that these equipment were lying unused for over six years also cast a doubt about their utility.

(Paragraph 3.12)

Non-levy of liquidated damages and irregular payment of cost escalation to the contractor

Extension of time without levy of liquidated damages of ₹ 4.48 crore and payment of cost escalation of ₹ 3.86 crore beyond the date of scheduled completion not envisaged in the contract amounted to giving irregular benefits to the contractor which also resulted in increase in the overall cost of project by ₹ 8.34 crore.

(Paragraph 3.13)