



Annual Audit Report of the Chief Auditor For the year ended March 2016



नई दिल्ली नगरपालिका परिषद्
New Delhi Municipal Council
NDMC DELHI MUNICIPAL COUNCIL



**Annual Audit Report
of the
Chief Auditor**

For the year ended March 2016

New Delhi Municipal Council

CONTENTS

	Paragraph	Page
PREFACE		vi
OVERVIEW		vii
SECTION – A : AUDIT OF ACCOUNTS FOR THE YEAR 2015-16		
CHAPTER-I : ACCOUNTS OF NDMC		
PART-I		
Introduction	1.1	1
Financial position of the Council	1.2	1
Sources and applications of funds	1.3	1
New Delhi Municipal Fund	1.4	2
Revenue receipts	1.5	2
Tax revenue	1.6	4
Non-tax revenue	1.7	5
Grants-in-aid	1.8	7
Arrears of revenue receipts	1.9	7
Expenditure	1.10	8
Financial assistance to Non-Government Organizations	1.11	9
Surplus & Reserve Funds	1.12	9
Analysis of budgetary projections	1.13	10
Rush of expenditure	1.14	14
PART-II		
General comments on Annual Accounts	1.15	16
PART - III		
Follow up on Audit Reports	1.16	26

SECTION – B : PERFORMANCE AUDIT		
CHAPTER-II : HEALTH DEPARTMENT		
Performance audit report on working of medical services in NDMC	2	28
CHAPTER-III : ESTATE-I DEPARTMENT		
Performance audit on Estate-I Department for the year 2013-2016	3	63
CHAPTER-IV : ESTATE-II DEPARTMENT		
Performance audit on Estate-II Department for the year 2013-2016	4	104
CHAPTER-V : ELECTRICAL ENGINEERING DEPARTMENT		
Performance audit of Electricity Functions	5	120
CHAPTER-VI : CIVIL ENGINEERING DEPARTMENT		
Performance audit of Water Supply	6	136
CHAPTER-VII : NAVYUG SCHOOL EDUCATION SOCIETY		
Audit of Navyug School Education Society, New Delhi and all the Navyug Schools under the control of NDMC for the period 2013 to 2016	7	155
CHAPTER-VIII : CIVIL ENGINEERING DEPARTMENT (RIP DIVISION)		
Review audit on account of RIP Division (Civil) for the period 2008 to 2015-16	8	173
CHAPTER-IX : PALIKA SERVICES OFFICERS' INSTITUTE (PSOI)		
"Award of catering contract" and other issues relating to Palika Services Officers' Institute (PSOI) for the year 2014-15	9	178
SECTION – C : COMPLIANCE AUDIT		
CHAPTER-X : ARCHITECT & ENVIRONMENT	10	182
Non recovery of penalties amounting to ` 30.68 lakh in respect of property numbers 10 Aradhna Colony, R. K. Puram, New Delhi - undue favour to the property owners against the financial interest of NDMC	10.1	182
CHAPTER-XI : BUILDING MAINTENANCE-I & II (CIVIL ENGINEERING DEPARTMENT)	11	184
Irregular expenditure of ` 2.05 crore (` 1.18 crore by BM-I + ` 0.87 crore by BM-II) incurred through Regular Muster Rolls (RMR) without sanction of estimates by competent authority	11.1	184
CHAPTER-XII : ENFORCEMENT DEPARTMENT	12	185
Allotment of parking lot to British Public School, Chanakya Puri on abnormally reduced license fee led to loss of revenue of ` 1.29 crore during 2008 to 2016	12.1	185

CHAPTER-XIII : MUNICIPAL HOUSING DEPARTMENT	13	186
Outstanding dues/arrears of License fee from the ex-allotees of the Municipal Quarters	13.1	186
CHAPTER-XIV : MAIN ESTABLISHMENT DEPARTMENT	14	187
Irregular benefits to Programmers engaged on contract basis	14.1	187
Irregular creation of supernumerary posts of DEO Grade-A	14.2	189
Acceptance of Irregular LTC Claims amounting about ` 3.41 lakh	14.3	190
CHAPTER-XV : SECURITY DEPARTMENT	15	192
Extra expenditure of ` 11.66 Lakh due to injudicious purchase of security equipments/gadgets	15.1	192
CHAPTER-XVI: RECOVERIES AT THE INSTANCE OF AUDIT	16	193
ANNEXURES		
Heads of Accounts showing adverse balance at the year ended March, 2016 – Liabilities	I	194
Heads of Accounts showing adverse balance at the year ended March, 2016 – Assets	II	194
Statement showing extra cost on purchases of Allopathic medicines locally during the year 2016-17 instead L1 rate given in Rate Contract (2014-15) (Ref: Obs no. 6 date 7-12-16 issued to CPH	III	195
List of medicines which were not purchased regularly despite stock position either nil or below the consumption level of previous year	IV	197
Non- procurement of medicines during 2016-17 (till November 16) despite nil stock after consumption	V	202
Excess Purchases of allopathic medicines by CPH during June 2016 & August 2016 ignoring demands and consumption of medicine sent by CMS	VI	204
List of cases supply orders placed on one firm ignoring other L1 firm	VII	206
List of 25 medicines on which about Fifty percent of total budget consumed on procurement	VIII	207
Statement showing the year-wise details of expenditure incurred for medicines purchased and supplied during the year 2013-14 to 2016-17 for the treatment of chronic disease like cancer etc.	IX	210
Statement showing the year-wise details of expenditure incurred for medicines purchased and supplied during the year 2015-16 for the treatment of chronic disease like cancer etc.	X	212
List of indents which were certified by the Doctors without prescription slips	XI	213
Statement showing the details of some patient for whom medicines purchased and supplied during the year 2015-2016 for the treatment of chronic disease like cancer etc.	XII	214

Comparative chart of rates Anti- Cancer medicines relating to kendriya bhandar & CGHS.	XIII	219
Statement showing excess payment made to M/s. Saathi Drycleaners during the period May 2012 to March 2015	XIV	220
Statement showing BMW (yellow + Red bags) sent from Palika Maternity Hospital during 2014-15 and actual/excess payment made to the firm	XV	221
Non availability of essential Medicines / Tab. CMS para 15	XVI	222
Position of Dues Outstanding as on 31 March 2016 in respect of Properties handled by Estate-I Department, showing segregation in Properties under Litigation and Litigation-free properties	XVII	223
Files requisitioned by Audit	XVIII	224
Sample of Shops selected (Sl.No.1 to 15) by Audit where short billing has been noticed	XIX	230
Short collection of revenue due to non-revision of licence fee of staff quarters	XX	232
Details of files requisitioned by Audit and furnished by Estate-I Department	XXI	244
List of Properties where mandatory inspection had not been carried out	XXII	245
List of properties where demand notice for damage/misuse charge had not been issued	XXIII	247
Failure to raise demand of Misuse despite Court Order	XXIV	248
Failure to raise demand for Damage Charges despite Court Order	XXV	251
Ground Rent not raised despite court order	XXVI	253
Additional Ground Rent not raised despite court order	XXVII	254
Conversion Charges not raised despite court order	XXVIII	255
Overdue Amount as per demand raised by L&DO and not paid by the Lessee till 14 July 2016	XXIX	256
Misuse Charges not recovered subsequent to report of the Monitoring Committee	XXX	257
Misuse Charges and Penalty Not Levied	XXXI	260
Damage Charges Not Levied	XXXII	263
Details of properties where breaches existed but particulars were not intimated to Architect/EBR Departments at the time of conversion from leasehold to freehold	XXXIII	265
Non-revision of Conversion Charges	XXXIV	266
Non revision of Misuse Charges and Penalty	XXXV	267
Non-revision of Damage Charges	XXXVI	268
Short levy of Misuse Charges and Penalty	XXXVII	270
Short levy of Damage Charges	XXXVIII	272
Incorrect application of interest rate for calculating Misuse Charges	XXXIX	273
Loss of revenue due to non-revision of license fee of 306 properties transferred from L&DO to NDMC	XL	274
Cases of delay in disposal of applications received for conversion of properties from leasehold to freehold, Change of use and substitution	XLI	284
Functions of various departments dealing with electricity	XLII	286

Statement indicating delays in disposal of complaints	XLIII	289
Statement showing the capital expenditure works carried out during 2013-14 to 2015-16	XLIV	290
Detailed Statement of Revenue Expenditure of Water and detailed Statement of Revenue Expenditure of sewerage.	XLV	291
Statement showing extra payments made to DJB due to excess billing for water quantity supplied to NDMC	XLVI	292
Details showing splitting of sanctions just to bring within the financial powers of lower Competent Authority.	XLVII	292
Details showing splitting of sanctions just to bring within the financial powers of lower competent authority.	XLVIII	293
The details of the receipt and utilization of the Sarva Siksha Abhiyan grants during the years 2014-2016	XLIX	293
Navyug School Educational Society (NSES) Details showing status of receipt and investment of General Provident funds during 2014-15 and 2015-16	L	294
Details showing receipt and investment of New Pension Scheme funds during 2014-15 and 2015-16 (Navyug School Educational Society (NSES)	LI	297
Details of discrepancies in preparation of Bank Reconciliation Statements	LII	299
Undue delay in deposit of cash received by Schools	LIII	300
Details showing issue of cash receipts in token of receipt of cheques	LIV	303
Details showing amount of caution money collected by the 10 Navyug Schools but not refunded to the students/government accounts	LV	305
Details of rebate on income Tax allowed without verification of status of Housing Loan sanctioned. (Navyug School Laxmi Bai Nagar)	LVI	305
Details showing Non verification of PAN of the landlord while allowing rebate on HRA for computation of Income Tax.	LVII	307
Details showing irregular payment of transport allowance during leave.	LVIII	307
Details of non-disposal of computer items and its accessories lying in Navyug School since long	LIX	310
Breakdowns of Mechanical Road Sweeping Machines during Comprehensive Annual Maintenance Period	LX	311
Non-deduction of CMAC charges for non-working days of Mechanical Road Sweeping Vehicles	LXI	313
Details of No. of labours deployed of RMR during 2015-2016	LXII	314
Statement showing the details of day to day maintenance work performed through RMR during 2015-16	LXIII	314
Outstanding dues in respect of Municipal Accommodation Allotted to the Ex-Employees	LXIV	315

PREFACE

This Annual Audit Report for the year ended 31 March 2016 has been prepared for submission to the Council in terms of sub-section 17 of Section 59 of the NDMC Act, 1994 which envisages that the Chief Auditor shall deliver to the Council a report on the entire accounts of the Council for the previous year.

The Report contains comments on the Annual Accounts, Performance Audit on Medical Services, Estate-I, Estate-II, Electricity Function, Water Supply, Navyug School Education Society (NSES), Road Improvement Project (RIP) & Palika Services Officer's Institute (PSOI) the transactions /cases for the year 2015-16 which came to notice in the course of test audit during the year 2016-17 as well as those which had come to notice in earlier years but could not be dealt with in previous reports; matters relating to the period subsequent to 2015-16 have also been included, wherever necessary.

Audit wishes to acknowledge the cooperation received from various departments at each stage of audit process.

OVERVIEW

This Report includes a Chapter on the state of finances of the New Delhi Municipal Council for the year 2015-16, 8 chapters containing 5 reviews, 3 Long Paras and 8 other paras.

Performance review of Medical Services Department, Estate-I and Estate-II Department, Water Supply & Electricity supply System in NDMC have been reported upon. Long paras on catering in Navyug School Educational Society, Mechanical Sweepers in Road Improvement Project (RIP) division & Palika Services Officers' Institute (PSOI) are included. In addition eight paragraphs dealing with results of audit of transactions of various departments of the Council are also reported. Recoveries aggregating ₹ 116 crore made at the instance of Audit.

FINANCE AND ACCOUNTS DEPARTMENT

• Financial Results

The financial position of the Council is reflected through the New Delhi Municipal Fund, maintained by the Council under Section 44 of the New Delhi Municipal Council Act, 1994. All receipts and expenditure are booked under this fund. During the year 2015-16, there was surplus of ₹ 102.55 crore and closing balance as on 31 March 2016 was ₹ 364.93 crore. The following graph indicates the growth of revenue receipts and its various components.

The major sources of non-tax revenue were receipts on account of Sale of Energy (50.84 per cent), Interest on Investment (20.04 per cent) and Rent/Licence Fee and receipts from other commercial activities (18.34 per cent). Receipt on account of Sale of Energy had been fluctuating between 38.65 per cent and 50.84 per cent in terms of share of total non-tax revenue over the last 5 years. The increase of non-tax revenue over the last year was mainly due to increase in sale of energy.

The tax revenue increased from ₹ 698.76 crore in 2014-15 to ₹ 1782.28 crore in 2015-16, showing an increase of ₹ 1083.52 crore (155 per cent) over the previous year. The increase included an erroneous recognition of a demand for ₹ 758.28 crore for the period 2000-01 to 2015-16 against a single assessee (Delhi Golf Club) pursuant to an Assessment Order issued in November 2015. The party challenged the assessment order in the Court in February 2016 and has not paid the amount till February 2017.

Expenditure of the Council decreased from ₹ 2954.52 crore in 2014-15 to ₹ 2697.16 crore in 2015-16, showing a decrease by 5.43 per cent over the previous year. Over the five year period from 2011-12 to 2015-16, Expenditure increased from ₹ 2258.16 crore in 2011-12 to ₹ 2697.16 crore in 2015-16.

Capital expenditure decreased from ₹ 178.46 crore in 2014-15 to ₹ 98.31 crore in 2015-16. Revenue expenditure also decreased from ₹ 2776.06 crore in 2014-15 to ₹ 2598.85 crore in 2015-16.

Major Audit Observations on the accounts of the Council for 2015-16 are as under:**(a) Liabilities**

- i) Liability towards Provident Fund of ₹ 703.09 crore had not been disclosed as a liability of NDMC. The issue was raised by Audit on Financial Statements for 2014-15 also, corrective action is yet to be taken.
- ii) Provision towards pension has not been created on actuarial valuation basis and, on a conservative basis, it has been understated by ₹ 2,860 crore. Due to this, Surplus of Income over Expenditure (₹ 1,227.82 crore) for 2015-16 would get converted into Deficit.

(b) Assets

- i) Capital work-in-progress (CWIP) was not being converted into fixed assets since 2004-05 though the fixed assets converted out of CWIP had been put to use. As a result, CWIP of ₹ 1,996.53 crore as on 31.03.2016 presented a distorted picture of (a) fixed assets in possession and use, (b) amount of depreciation charged on fixed assets and (c) surplus of income over expenditure. The issue was raised during audit of Financial Statements for 2014-15. Remedial action taken was awaited.
- ii) Amount of ₹ 212.70 crore depicted under the head of account 'Capital Expenditure from Fund' comprised fixed assets put to use. However, no depreciation was being charged on these fixed assets. The issue was raised during audit of Financial Statements for 2014-15. Remedial action taken was awaited.
- iii) Accumulated provision of ₹ 1,835.54 crore for doubtful receivables had been made on a rough estimation in deviation of the accounting policy. The issue was raised during audit of financial statements for 2014-15, remedial action had not been taken. Even going by the method applied by ABAS, the provision made was short by ₹ 80.99 crore due to a calculation mistake.

(c) Income

Revenue of ₹ 763.83 crore representing property tax in respect of a private party had been recognised erroneously as the party had challenged the assessment in the Court, rendering the collection as uncertain. As a result, Income, Sundry Debtors and Surplus of income over expenditure had been inflated by ₹ 763.83 crore.

(d) Expenditure

Operating expenses have been understated by ₹ 45.66 crore as bulk purchase of power for the month of February 2016 and March 2016 had not been accounted for. This resulted in overstatement of Surplus of Income over Expenditure by the same amount.

- (e) Receipt and Payment Account** has been prepared erroneously by including non-cash transactions. The issue was raised on the Financial Statements for 2014-15 also, remedial action had not been taken.

(Chapter-1)

Performance audit of working of medical services in NDMC.

Audit of Charak Palika Hospital (**CPH**), Palika Maternity Hospital (**PMH**), Central Medical Stores (**CMS**) and dispensaries situated in NDMC areas are covered in the Performance audit

- Emergency/casualty services are not being provided in CPH after 4.00 PM and majority of patients are referred to the other Hospitals. Similarly, deliveries and OT services are not being performed in PMH after 4.00 PM. No kitchen and canteen facilities in CPH and PMH during the period of Audit.
- There were shortages of essential medicines, injections, and patients are asked to arrange these from the market. Necessary routine tests are also being conducted through the market due to shortage of lab chemicals, Surgical items and non functional/frequent break down of equipments.
- The Approval Purchase Selection Committee (**APSC**) simply signs a list and quantity of L1 medicines without any reference to whether they are essential or not and what exactly the stock position is. It is not clear how this list is arrived at and the committee does not give their recommendations for purchase of essential medicines before the non-essential medicines. The medicines are purchased on Adhoc basis and more than 50 percent budget has been consumed only on 25 medicines for the last three Years. There were frequent shortages of essential medicines and injections and lab chemicals in Municipal hospitals. There was a 70% shortage of essential surgical items for delivery in PMH during 2014-15 and 2015-16. As such patients were directed to purchase their own surgical supplies.
- There is lack of coordination between Central Medical Stores which maintains the consumption date and stock position of medicines and CPH which issues purchase orders of medicines. Out of the 516 generic medicines under rate contract only 271 were actually purchases and rest of the budget (47%) was spent on non essential medicines.
- Frequent complaints in the warranty period of Radio Frequency Identification Device (RFID) tags for newborns in PMH since installed in January 2014.
- CPH has reimbursed bills of ` 1.11 crore in respect of very expensive cancer drugs on the basis of indents issued by CPH doctors who are neither specialists nor familiar with treatment protocol of cancer. Even prescription slips of specialists are not enclosed, indicating possibility of fraudulent purchase.
- The PMH had been making the payments of laundry bills and Bio Medical Waste bills without verifying actual items given from the hospital record resulting in extra payment.

(Chapter-2)

Performance Audit on Estate-I Department for the period 2013-16

- The Department had not laid down any system for speeding up recovery of outstanding dues from the licensee with whom formal disputes/litigations were not pending.
- Of 3,518 properties under the jurisdiction of Estate-I department, ₹ 1269.72 crore was due against 877 properties as of 31 March 2016. Of this an amount of ₹ 77.46 crore i.e. 61 per cent of the total dues was outstanding against six hotels alone.
- Ten properties (5 Shops, 4 Hotels and 1 Govt. Office) against which an amount of ₹ 914.63 crore outstanding as on 31.03.2016 was locked up in litigation cases.
- Bills were being raised erroneously at lower rates of license fee in respect of about 83.33 per cent of the cases of Shops. This caused loss of revenue of ₹ 8.18 crore (approx.) to New Delhi Municipal Council (NDMC) during the last three years 2013-16.
- There was no mechanism and periodicity for communication of information from Execution Section to Accounts Section in respect of properties which had been rendered vacant or where the licensees had changed.
- There was no system in the department for identifying and taking action well in advance of the date of expiry of the license deeds.
- There was no citizen charter specifying the time limit within which the fully documented requests of the licensees should be disposed of. No grievance cell had been established to provide an opportunity to the licensees for redressal of their grievances.
- License fee in case of staff quarter had not been revised for the last at least 10 years which led to loss of revenue of ₹ 0.02 crore even if the enhancement would have been made on a conservative approach.

(Chapter-3)

Performance Audit on Estate-II Department for the period 2013-16

- Non-realisation of revenue of ₹ 13.45 crore and loss of interest of ₹ 1.26 crore per annum due to non raising of demand for misuse charges, damage charges, ground rent, additional ground rent and conversion charges despite orders of the Honourable Delhi High Court and opinion of Legal Department of New Delhi Municipal Council (NDMC).
- Licence fee for 306 properties located in eight markets had not been revised by NDMC since transfer of these properties from L&DO in March 2006 in line with resolution of the Council. As a result, NDMC could not earn additional revenue of ₹ 1.55 crore from the properties.
- Non-recovery of misuse charges and penalty aggregating ₹ 0.86 crore before allowing substitution or freehold status for flats located in Sarojini Nagar Market.
- Non-recovery of up-to-date misuse charges and damage charges to the extent of ₹ 0.76 crore in respect of conversion of properties from leasehold to freehold allowed in an erroneous manner in Khan Market and Sarojini Nagar Market

(Chapter-4)

Performance Audit of Electricity Functions

- The power department of NDMC purchases electricity mainly from NTPC, PPCL and other State generating companies.
- Sale of surplus power-There was a loss of ` 333.83 crore in resale of surplus power at non competitive rates during 2013-2016.
- There were delays ranged from 5 days to over two months in disposal of complaints.
- Purchase and sale of electricity and AT&C losses during the years 2013-14 to 2015-16 was on higher side and was a matter of concern. DERC did not allow the expenditure of ` 14.71 crore and the same was to be borne by the NDMC.

(Chapter-5)

Performance Audit of Water Supply

- Water Supply Department purchased additional water trolleys at a cost of ` 76 lakh in April-2015 for Water Supply Control Room, Kali Bari Marg, NewDelh without proper budget allocation.
- Award of the tender relating to hiring of two Pressure Jetting Cum Sewer Suction Machines mounted on truck chassis after negotiation with L-1 bidder violating the provisions of para 20.4.3 of CPWD Manual 2014 and CVC guidelines.
- Water consumption at the points/locations where the meters were out of order since long was assessed on an average basis and exact quantity of water procured from DJB could not be worked out for billing purposes.
- The Excess payments made to DJB on account of bulk water bills and sewerage charges works out to ` 60.72 crore during the year 2013-14 to 2015-16
- There was shortfall ranged from 11.18% in 2013-14 to 16.58 % in 2015-16 in revenue realization during the years 2013-14 to 2015-16 as compared to the demands raised in the respective year

(Chapter-6)

Audit of working of Navyug schools

- Persistent irregularities found
 - In the maintenance of cash book of NSES.
 - Non reconciliation of Bank statements.
 - Non-maintenance of Stock Registers.
 - Non investment of GPF and NPF funds.
 - Non-posting of Computer teachers in a school, though full equipment purchased.

(Chapter-7)

Audit of the activities of the Road Improvement Project (RIP) division

- Non deduction of Comprehensive annual maintenance charges for non operational period/break down period of Mechanical Road Sweepers Machines resulted in loss of ₹ 39.27 lakh.
- Division is purchasing ten thousands liter of fresh water **through tankers for cleaning of Mechanical Road Sweepers** despite of availability of thousands of effluent treated water in the hospitals of NDMC (Moti Bagh & Palika Maternity Hospital) which is going waste for cleaning of flush etc.
- Non removal of malba/filth from INA Workshop collected during the operation of Mechanical Road Sweepers by engaging departmental tipper trucks.

(Chapter-8)**Audit of Palika Services Officers' Institute (PSOI) for the year 2014-15.**

- Award of catering contract at rates much higher than offered by L2 in the previous bidding process.
- Delayed payment by DTTDC of amount of their share on monthly basis caused loss of interest of ₹ 76, 000 to PSOI and an amount of more than Rs.12 lakh due for 2015-16 was outstanding (March-2016).
- An amount of ₹ 12,32,955 outstanding against various organizations as on 31.03.2015 due to extension of credit facility.

(Chapter-9)**Non recovery of penalties amounting ₹ 30.68 lakh in respect of property No.10 Aradhna Colony, R.K. Puram, New Delhi.**

Architect department could not collect an amount of penalty on account of misuse of property pointed out by Honorable Monitoring Committee which resulted in undue favour to the property owners against the financial interest of NDMC

(Chapter-10: Para 10.1)**Irregular expenditure of ₹ 2.05 crore incurred through Regular Muster Rolls RMR) without sanction of estimates by competent authority**

The Maintenance works which were not for a temporary period, were got performed by RMR by treating them as "Not susceptible to measurements" and without getting the approval of the competent authority by the Civil engineering Department (BM-I & II division).

(Chapter-11: Para 11.1)

Loss of Revenue of ` 1.29 crore.

Allotment of parking lot by Transport Department (Auto Work Shop) to British public School, Chanakya Puri on abnormally reduced license fee led to loss of Revenue of ` 1.29 crore for the period 2008-16.

(Chapter-12: Para 12.1)

Arrears of License Fee from the ex-allotees of the Municipal quarters.

Municipal Housing Department could not recover the demand of license fee amounting to ` 55.92 lakh raised against ex-employees during the year 2014-15 which was outstanding till November 2016

(Chapter-13: Para 13.1)

Irregularities in the engagement of Programmers on contract basis.

Non-adherence of Recruitment Rules and not getting the post of Programmers/Asstt. Programmers, sanctioned by the Main Establishment Department followed with the irregular benefits to Programmers engaged on contract basis

(Chapter-14: Para 14.1)

Irregular creation of supernumerary posts of DEO Grade-A.

253 surplus DEOs working on contract basis were adjusted against the supernumerary posts created from December 2014 which was in contravention of the Resolution item No.14 (h-10) dt.27.08.2014.

(Chapter-14: Para 14.2)

Acceptance of irregular LTC claims.

LTC & leave encashment Claims of the officers accepted for reimbursement by the establishment department were not as per orders on the subject hence resulted in irregular payment of ` 3.41 lakh

(Chapter-14: Para 14.3)

Extra Expenditure of ` 11.66 lakh due to injudicious purchase of security equipments/gadgets.

As a result of Purchase of Security equipments in excess of the immediate requirements, 100 Nos. (of all 10 items) found stored in packed condition till December 2016

(Chapter-15: Para 15.1)

Recovery at the instance of Audit

` 116.00 crore

(Chapter 16)

CHAPTER - 1

PART-I

ANNUAL ACCOUNTS OF NDMC

1.1 Introduction

This chapter depicts the financial position of the New Delhi Municipal Council (NDMC), based on an analysis of the information contained in the Accounts of the Council for the year 2015-16. The analysis is based on the trends in receipts and expenditure and financial management of the Council.

1.2 Financial position of the Council

The accounts of the Council are prepared as per Section 58 of the NDMC Act, 1994. NDMC decided to switch over to Accrual Based Double Entry System of Accounting with effect from the year 2004-05 vide Council Resolution No.3(xii) dated 24.04.2002. The accounts for the year 2015-16 were prepared on double entry system of accounting through a software e-finance developed for NDMC. The format for preparation of the Accounts is as prescribed in the National Municipal Accounts Manual (NMAM).

The financial position of the Council is reflected largely through the New Delhi Municipal Fund, maintained by the Council under Section 44 of the NDMC Act, 1994. All receipts and expenditure are booked under this Fund. During the year 2015-16, there was a net surplus of cash of ₹ 102.55 crore and balance as on 31 March 2016 was ₹ 364.93 crore.

1.3 Sources and application of funds

The main sources of funds include the revenue receipts of the Council. These are applied largely on revenue and capital expenditure. The actual revenue receipts increased from ₹ 2973.50 crore in 2014-15 to ₹ 4186.68 crore in 2015-16 registering an increase of 40.80 per cent.

The revenue expenditure increased from ₹ 2766.06 crore in 2014-15 to ₹ 2598.85 crore in 2015-16. The capital expenditure in respect of works relating to NDMC decreased from ₹ 178.46 crore in 2014-15 to ₹ 98.31 crore in 2015-16.

1.4 New Delhi Municipal Fund

In terms of Section 44 of the NDMC Act 1994, a Fund known as 'The New Delhi Municipal Fund' is being maintained by the Council. The money received by the Council or on behalf of the Council from any source forms a part of the Fund. Expenditure on or behalf of the Council is incurred out of this Fund as per provisions of the Act. The total receipts and expenditure under this Fund for the year 2015-16 as per e-finance application were as under:

Year	2015-16	2014-15
Opening Balance as on 1 April	262.19	142.96
Add Receipts during the year	3321.44	3247.41
Total	3583.63	3390.37
Less Expenditure during the year	3218.89	3128.18
Net surplus (+)/deficit(-) during the year	102.55	119.23
Closing Balance as on 31 March	364.93 [^]	262.19 [^]

The closing balance of the Fund increased from ₹262.19 crore of the year 2014-15 to ₹262.19 crore at the end of 2015-16. The receipts of ₹3321.44 crore *inter-alia* included tax revenue of ₹489.27 crore, non-tax revenue of ₹2752.58 crore, revenue grants, contribution and subsidies of ₹79.59 crore etc. The expenditure of ₹3218.89 crore *inter-alia* included establishment expenses of ₹1120.74 crore, administrative expenses of ₹99.01 crore operations and maintenance of ₹1241.92 crore etc.

1.5 Revenue Receipts

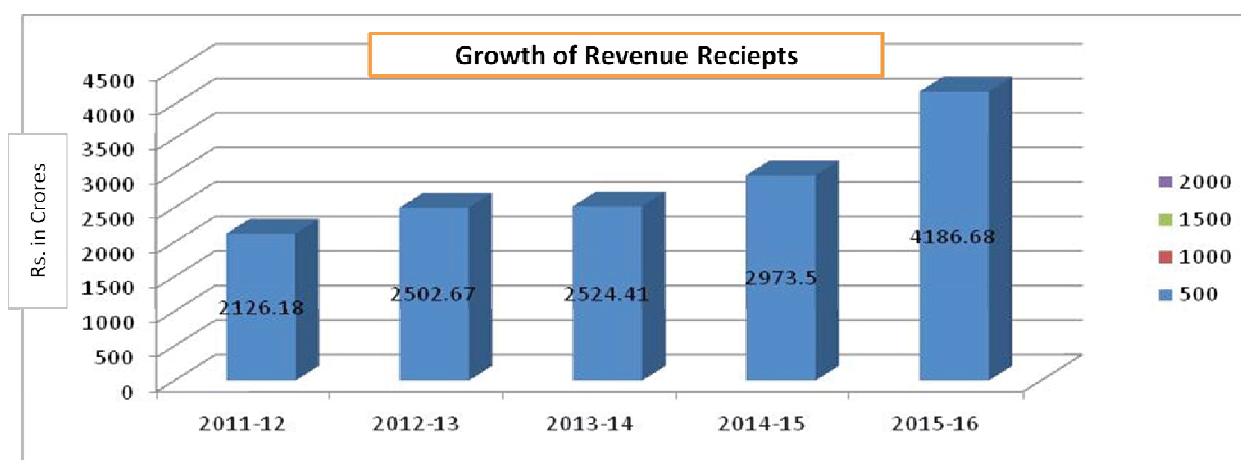
1.5.1 Growth of revenue receipts

The revenue receipts of the Council consist mainly of tax and non-tax revenue, besides grants-in-aid from Government of NCT of Delhi. Trend of revenue receipts, including grants-in-aid received during the last five years, was as under:

Table 1.2 : Growth of revenue receipts (₹ in crore)

Year	Actual revenue receipts	Percentage increase (+)/ Decrease(-) over previous year
2015-16	4186.68	40.73
2014-15	2973.50	17.79
2013-14	2524.41	0.87
2012-13	2502.67	17.71
2011-12	2126.18	18.70

[^] Includes Imprest & Postage Stamps.



The increase of 17.79 *per cent* in revenue receipts of 2014-15 over the previous year was due to increase in tax revenue (39.72 *per cent*) of the Council.

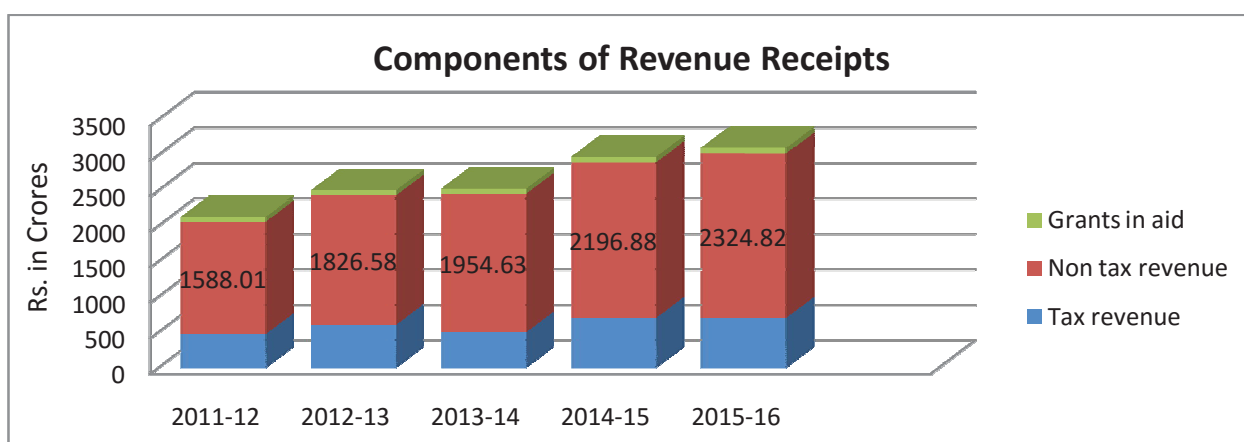
1.5.2 Components of revenue receipts

Revenue receipts under its different components during the last five years are as under:

Table 1.3: Components of Revenue Receipts (₹ in crore)

Components	2015-16	2014-15	2013-14	2012-13	2011-12
Tax revenue	1782.28 (42.57)	698.76 (23.50)	500.13 (19.81)	604.19 (24.14)	473.51 (22.27)
Non-tax revenue	2324.82 (55.53)	2196.88 (73.88)	1954.63 (77.43)	1826.58 (72.99)	1588.01 (74.69)
Grants-in-aid from Government of Delhi / Central Government	79.58 (1.90)	77.86 (2.62)	69.65 (2.76)	71.90 (2.87)	64.66 (3.04)
Total	4186.68 (100.00)	2973.50 (100.00)	2524.41 (100.00)	2502.67 (100.00)	2126.18 (100.00)

Note: Figures given in brackets indicate percentage with respect to total receipts



Non-tax revenue continued to be the major component of revenue receipts. Total non-tax revenue decreased from 73.88 *per cent* in 2014-15 to 55.53 *per cent* in 2015-16. Grants-in-aid from Government of NCT of Delhi/Central Government decreased from 2.62 *per cent* in 2014-15 to 1.90 *per cent* in 2015-16. Share of tax-revenue increased from 23.50 *per cent* in 2014-15 to 42.57 *per cent* in 2015-16.

1.6 Tax revenue

1.6.1. Trend of tax revenue

The tax revenue of the Council consists of house tax, duty on transfer of property, advertisement tax etc. The trend of tax revenue during the years 2010-11 to 2014-15 was as under:

Table 1.4: Growth of tax revenue (₹ in crore)

Year	Actual tax revenue	Percentage increase(+)/ decrease(-) over the previous year	Percentage of total revenue receipts
2015-16	1782.28	155.50	42.57
2014-15	698.76	39.72	23.50
2013-14	500.13	(-)17.22	19.81
2012-13	604.19	27.59	24.14
2011-12	473.51	31.75	22.27

The tax revenue, which had shown rising trend, except during 2013-14, increased by 155.00 *per cent* in 2015-16 in comparison with the previous year. The receipts under tax revenue had increased from ₹ 473.51 crore in 2011-12 to ₹ 1782.28 crore in 2015-16.

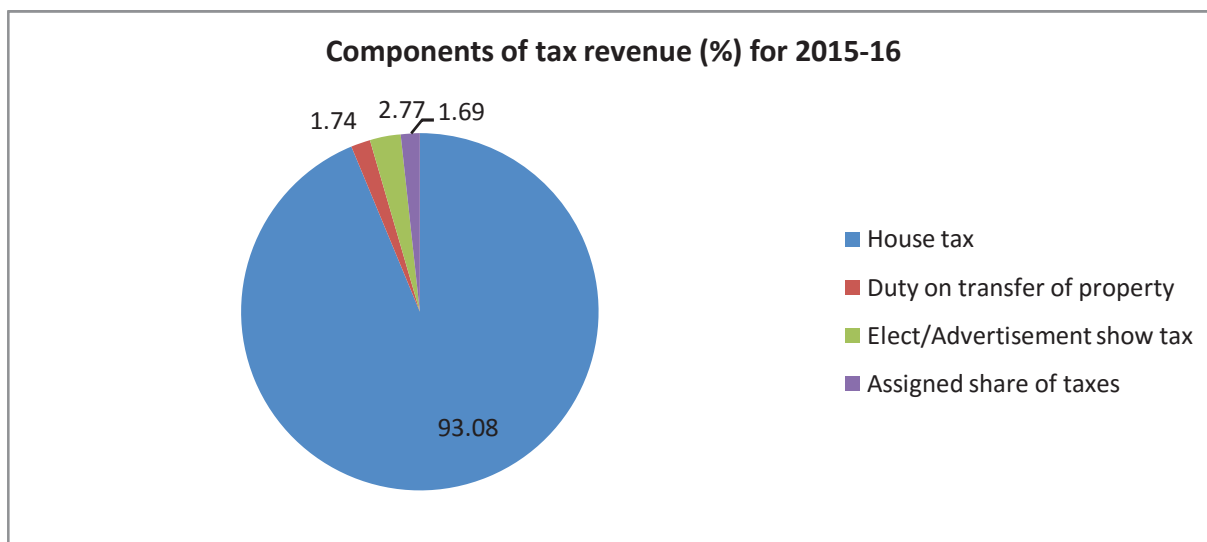
1.6.2 Components of tax revenue

The growth pattern of components of tax revenue over the last five years was as detailed below:

Table 1.5: Components of tax revenue (₹ in crore)

Components	2015-16	2014-15	2013-14	2012-13	2011-12
Property Tax	1671.80 (93.80)	580.30 (83.05)	405.06 (80.99)	488.19 (80.80)	382.88 (80.86)
Duty on transfer of property	30.94 (1.74)	41.70 (5.97)	26.16 (5.23)	48.68 (8.05)	36.56 (7.72)
Elect./Advertisement/show tax	49.44 (2.77)	47.43 (6.79)	42.70 (8.54)	40.22 (6.66)	30.41 (6.42)
Assigned share of taxes	30.10 (1.69)	29.33 (4.20)	26.21 (5.24)	27.10 (4.49)	23.66 (5.00)
Total	1782.28 (100.00)	698.76 (100.00)	500.13 (100.00)	604.19 (100.00)	473.51 (100.00)

Note: Figures given in brackets indicate percentages with respect to total receipts



Property tax continued to be the major contributor to the tax revenue. Its share increased from 80.86 per cent in 2011-12 to 93.80 percent of total tax revenue in 2015-16. The receipts under 'duty on transfer of property' decreased from ` 36.56 crore in 2011-12 to ` 30.94 crore in 2015-16. The receipts on account of assigned share of taxes increased from ` 23.66 crore in 2011-12 to ` 30.10 crore during 2015-16.

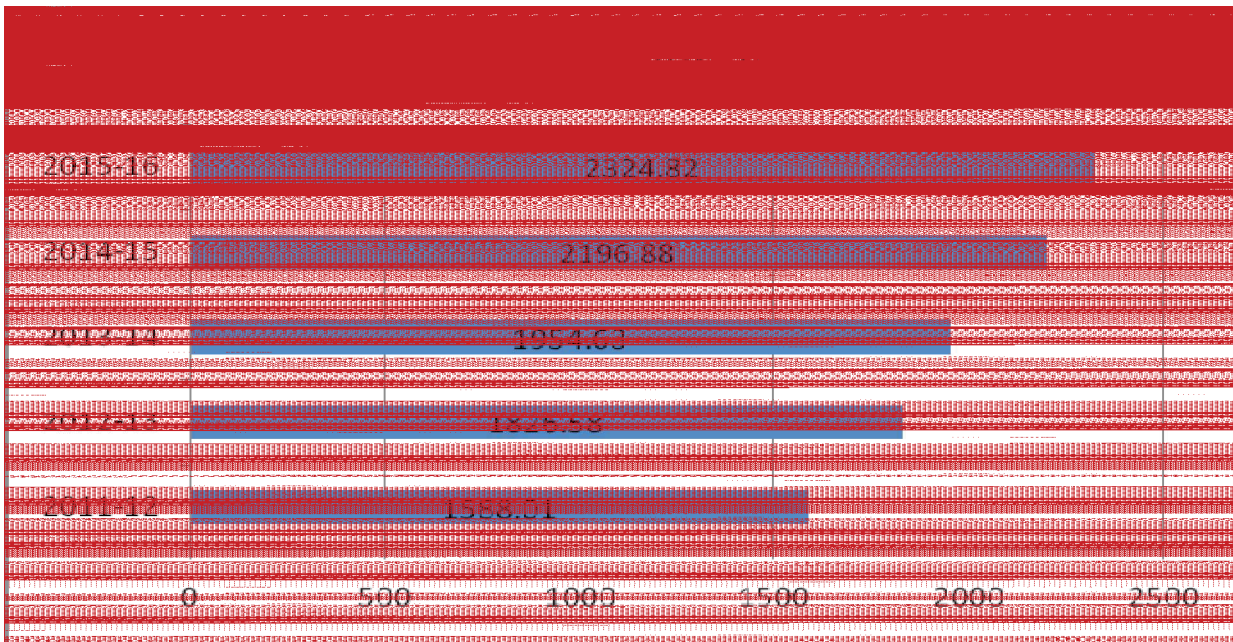
1.7 Non-tax revenue

1.7.1 Growth of non-tax revenue

Non-tax revenue of the Council consists of sale of energy/water, rent/licence fee, interest on investments and other miscellaneous receipts. The growth of non-tax revenue during 2011-12 to 2015-16 was as under:

Table 1.6: Growth of non-tax revenue (` in crore)

Year	Actual non-tax revenue	Percentage increase(+)/decrease (-) over the previous year	Percentage of total revenue receipts
2015-16	2324.82	5.82	55.53
2014-15	2196.88	12.39	73.88
2013-14	1954.63	7.01	77.43
2012-13	1826.58	15.02	72.99
2011-12	1588.01	12.81	74.69



Non-tax revenue constituted 55.53 *per cent* of the total revenue receipts of the Council during 2015-16. Its share decreased from 74.69 *per cent* in 2011-12 to 55.53 *per cent* in 2015-16. In absolute terms, non-tax revenue increased from ` 2196.88 crore in 2014-15 to ` 2324.82 crore in 2015-16, registering 5.82 *per cent* increase as compared to the previous year.

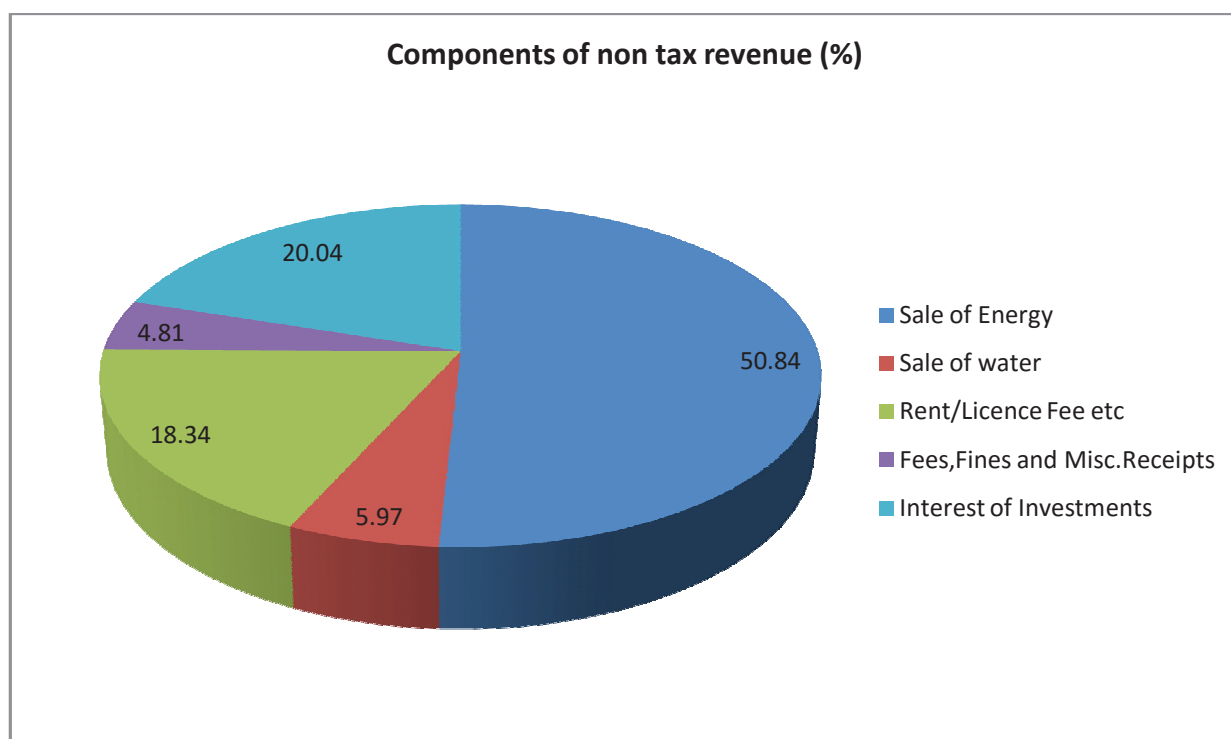
1.7.2 Composition of non-tax revenue

Growth pattern of various components of non-tax revenue over the last five years was as detailed below:

Table 1.7: Components of non-tax revenue (₹ in crore)

Components	2015-16	2014-15	2013-14	2012-13	2011-12
Sale of energy	1181.93 (50.84)	940.03 (42.79)	849.46 (43.46)	785.65 (43.01)	613.64 (38.65)
Sale of water	138.70 (5.97)	117.36 (5.34)	89.28 (4.57)	92.77 (5.07)	143.51 (9.03)
Rent/licence fee and receipts from commercial activities	426.45 (18.34)	432.18 (19.67)	373.24 (19.10)	322.18 (17.65)	263.98 (16.62)
Fees, fines and misc. receipts	111.76 (4.81)	275.02 (12.52)	208.83 (10.68)	208.42 (11.41)	182.66 (11.50)
Interest on investment	465.97 (20.04)	432.29 (19.68)	433.81 (22.19)	417.56 (22.86)	384.22 (24.20)
Total	2324.81 (100.00)	2196.88 (100.00)	1954.63 (100.00)	1826.58 (100.00)	1588.01 (100.00)

Note: Figures given in brackets indicate percentage with respect to total receipts



Major sources of non-tax revenue were receipts on account of sale of energy (50.84 *per cent*), interest on investment (20.04 *per cent*) and rent/licence fee and receipts from other commercial activities (18.34 *per cent*). Receipts on account of sale of energy had been fluctuating between 38.65 and 50.84 *per cent* in terms of share of total non-tax revenue over the last five years. The increase of non-tax revenue over the last year was mainly due to increase in sale of energy and sale of water.

1.8 Grants-in-aid

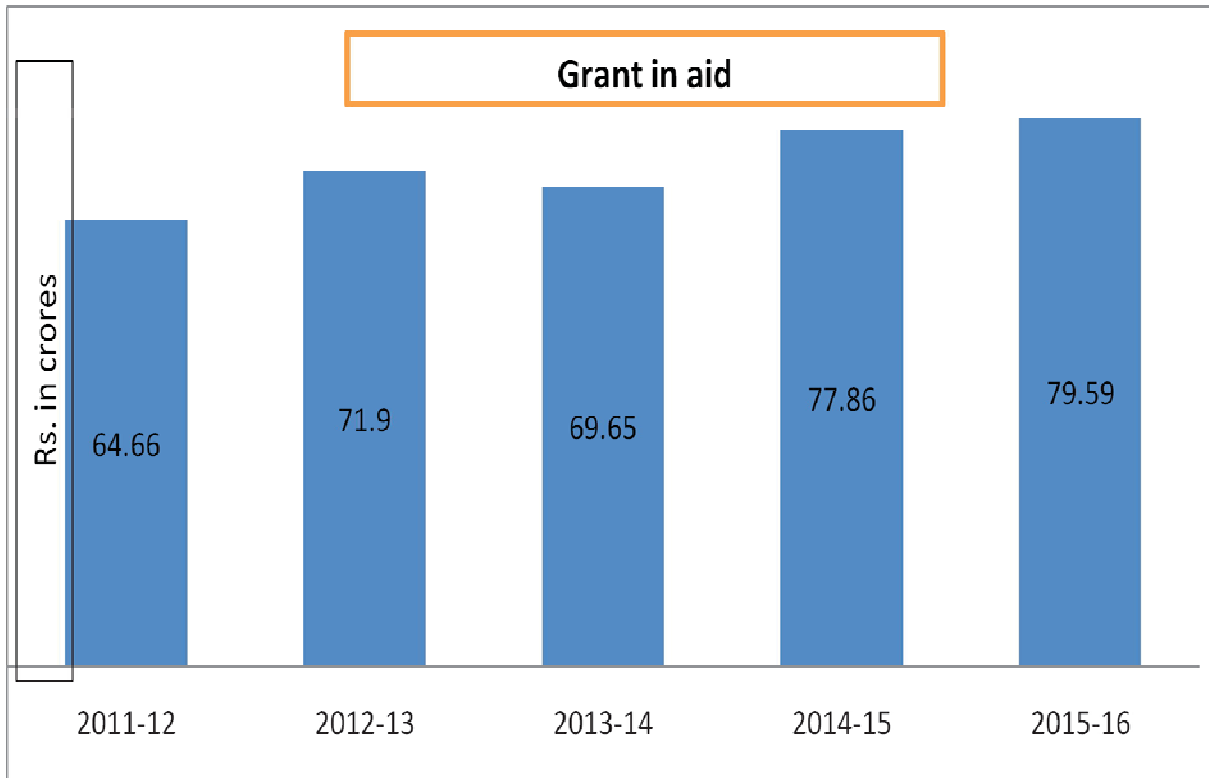
1.8.1 Assistance from Government of NCT of Delhi

The Council receives assistance from the Government of NCT of Delhi in the form of grants-in-aid. Trend of assistance received during the last five years was as under:

Table 1.8 : Grants-in-aid

(` in crore)

Year	Grants-in-aid	Percentage of total receipts
2015-16	79.59	1.90
2014-15	77.86	2.62
2013-14	69.65	2.76
2012-13	71.90	2.87
2011-12	64.66	3.04



1.9 Arrears of revenue receipts

Arrears of total receivables were shown as ₹ 3903.53 crore as of March 2016 in the accounts but year-wise breakup of the arrears was not indicated. This was pointed out in earlier Audit Reports also but corrective steps were yet to be taken by the Department. For better monitoring of recovery of arrears, year-wise details of arrears are required to be maintained so that effective steps could be taken for their recovery.

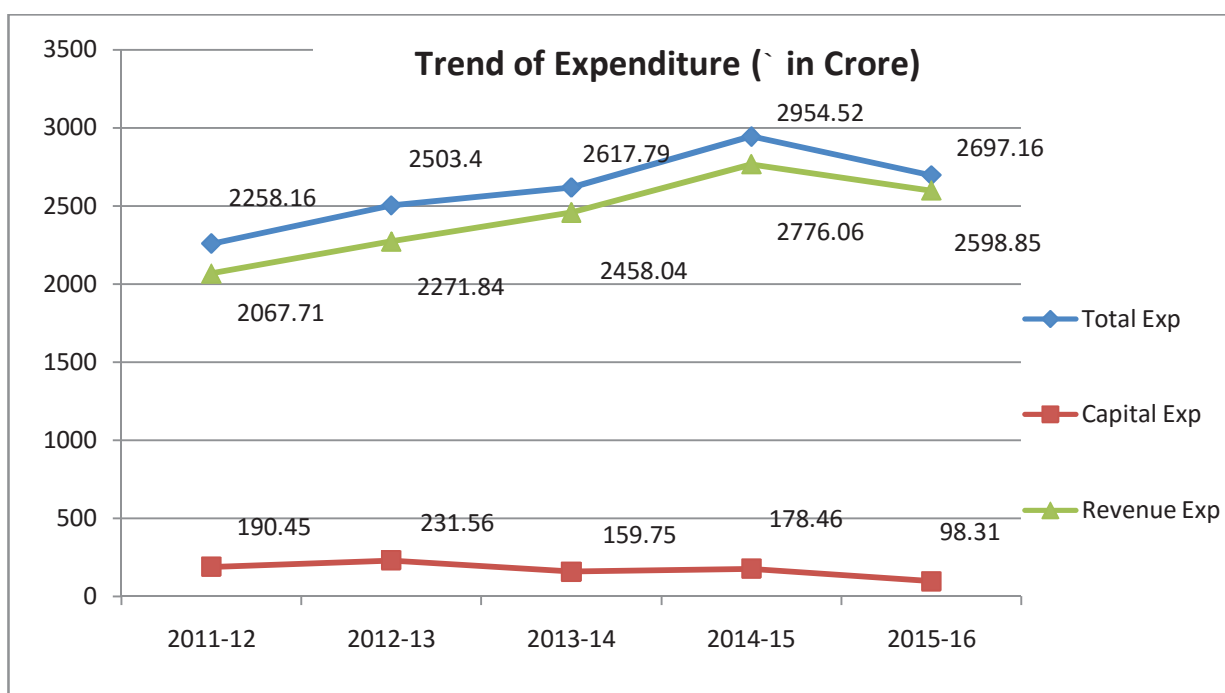
1.10 Expenditure

Trend of expenditure

The total expenditure denotes all expenditure both revenue and capital and disbursement of loans to NDMC employees. The Council spent a total of ` 3198.93 crore in 2014-15. The trend of expenditure during 2010-11 to 2014-15 was as shown below:

Table 1.9: Trend of expenditure (` in crore)

Year	Revenue expenditure	Capital expenditure	Repayment of loans to Delhi Govt./external assistance	Total
2015-16	2598.85	98.31	0	2697.16
2014-15	2776.06	178.46	0	2954.52
2013-14	2458.04	159.75	0	2617.79
2012-13	2271.84	231.56	0	2503.40
2011-12	2067.71	190.45	0	2258.16



- Total expenditure increased from ` 2258.16 crore in 2011-12 to ` 2697.16 crore in 2015-16. Expenditure incurred during 2015-16 decreased by 5.43 *per cent* over the previous year.
- Capital expenditure decreased from ` 178.46 crore in 2014-15 to ` 98.31 crore in 2015-16. Revenue expenditure also decreased from ` 2776.06 crore in 2014-15 to ` 2598.85 crore in 2015-16.

1.11 Financial assistance to Non-Government Organizations

Council provides grants-in-aid to NGOs/ schools, etc. The quantum of grants-in-aid provided by NDMC to different institutions during the last five years was as under:

Table 1.10: Grants-in-aid by the Council (₹ in lakh)

	Name of body	2015-16	2014-15	2013-14	2012-13	2011-12
1	Navyug School Society	4157.63	3536.08	3382.37	2904.73	2596.29
2	R.M. Arya Girls Primary School, No II	30.89	25.70	43.15	67.10	43.49
3	Nirmal Primary School, Kota House	99.97	84.78	88.00	74.35	84.53
4	R.M. Girls Primary School, No. I	87.47	77.83	70.00	60.92	94.10
5	Subsidy for Rain water Harvesting	84.94	NA	NA	NA	NA
6	Social and Cultural Organization/NGOs	11.94	12.00	14.59	10.00	12.37
7	Samaj Kalyan Samiti	121.36	117.34	157.64	164.79	249.58
8	Subsidies for electric water charges for dhobi ghats	10.00	10.00	10.00	10.00	NA
9	Animal Birth Control Society	20.00	20.00	10.00	NA	NA
9	Nutrition – Mid day Meals	150.00	149.63	122.56	116.51	NA
10	Rebate on Energy Charges	0.41	NA	NA	NA	NA
	Total	4774.61	4033.35	3898.30	3408.40	3080.36

The grants-in-aid provided by the Council increased from ₹4033.35 lakh in 2014-15 to ₹4774.61 lakh in 2015-16.

1.12 Surplus & Reserve Funds

NDMC has various segment funds. These funds are accretions of surplus revenues within the NDMC fund as segments. The position of these funds during 2015-16 was as under:

Table 1.11 : Surplus & Reserve Funds (₹ in crore)

Sl. No.	Description	Opening Balance	Additions during the year	Total	Expenditure during the year	Closing Balance
1	Electricity Fund					
	(i) Regulatory Reserve Fund	5.00	0.00	5.00	0.00	5.00
	(ii) Depreciation Reserve Fund	283.63	25.00	308.63	3.96	304.67
	Total Electricity Fund	288.63	25.00	313.63	3.96	309.67
2	Water supply & Sewerage Fund					
	(i)DRF	278.40	25.00	293.40	1.69	301.71
3	Estate Fund					
	(i) Comm. Building Fund	376.22	0.00	376.22	5.13	371.09
	(ii) Trans. Market Fund	89.27	6.60	95.87	0.06	95.81
	(iii) DRF	383.38	00.00	383.38	1.07	382.31
	(iv) Public Art Fund	5.00	0.00	5.00	0.00	5.00
	Total Estate Fund	853.87	6.60	860.47	6.26	854.21

4 Employee Fund						
	(i) Pension Fund	896.04	298.40	1194.44	254.98	939.46
	(ii) Staff Welfare Fund	12.37	5.00	17.37	2.86	14.51
	Total Employee Fund	908.41	303.40	1211.81	257.84	953.97
5 General Fund						
	(i) Cash in Hand	262.41				364.73
	(ii) Investment General Fund	3934.96				4314.90
	Total General Fund	4197.37				4679.63
	NDMC Fund (1+2+3+4+5)	6526.68				7099.19

The budget presents three sets of figures (a) actuals for the preceding year, (b) revised estimates for the current year, and (c) budget estimates for the ensuing financial year. This section discusses the variations in different components of the finances of the Council with reference to the budgetary projections.

1.13 Analysis of budgetary projections

1.13.1 Actual collection of revenue vis-à-vis revised estimates

The actual collection of revenue receipts against revised estimates during the last five years was as under:

Table 1.12 Actual collection of revenue vis-à-vis revised estimates (₹ in crore)

Year	Revised estimates	Actual revenue receipts	Increase over RE	Percentage increase over RE
2015-16	2890.71	4186.68	1295.97	44.83
2014-15	2670.93	2973.50	302.57	11.32
2013-14	2490.64	2524.41	33.76	1.36
2012-13	2214.56	2502.67	288.11	13.00
2011-12	1930.05	2126.18	196.13	10.16

1.13.2 In respect of the following 14 functions, the shortfall in receipts as compared to revised estimates ranged from 2.75 to 100 *per cent* during 2015-16. The actual revenue receipts during 2015-16 were less than the revised estimates by ₹ 48.43 crore as shown in table below:

Table 1.13: Shortfall in receipts (₹ in thousand)

Function Code	Description	R.E.	Receipts	Shortfall	% age shortfall
41	Solid Waste Management	800	778	22	2.75
71	Welfare of Women	450	415	35	7.78
74	Welfare of Handicapped	300	217	83	27.67
8	Workshops	510	0	510	100.00
12	Building Regulations	4002	2595	1407	35.16
42	Public Convenience	55600	52300	3300	5.94
15	Trade License/Regulations	10000	5116	4884	48.84
11	City and Town Planning	38348	33439	4909	12.80

58	Municipal Markets	78275	68037	10238	13.08
7	Stores and Purchase	32600	21609	10991	33.71
14	Encroachment Removal	65550	19573	45977	70.14
99	Other Taxes	850604	795410	55194	6.49
82	Education	790769	734734	56035	7.09
6	Estate	4490585	4199917	290668	6.47
Total		6418393	5934140	484253	

1.13.3 Receipts with reference to revised estimates were higher in the following 13 cases ranging between 0.46 per cent to 286.99 per cent. Actual increase over revised estimates was ₹ 1344.40 crore.

Table 1.14: Excess collections of receipts (₹ in thousand)

Function Code	Function Description	Revised Estimates (Revenue)	Receipts	Increase with reference to Revised Estimates	Percentage increase w.r.to RE
91	Property Taxes	4400002	17027387	12627385	286.99
81	Electricity	11323166	11824459	501293	4.43
51	Water Supply	1204499	1387113	182614	15.16
52	Sewerage	686193	773592	87399	12.74
3	Finance Accounts and Audit	4638702	4660227	21525	0.46
21	Roads and Pavements	82912	94430	11518	13.89
2	Administration	61927	67914	5987	9.67
61	Parks and Gardens	5703	7167	1464	25.67
31	Public Health	6593	8011	1418	21.51
35	Hospital Services	6902	8244	1342	19.44
56	Amusement	25750	27017	1267	4.92
55	Community/Marriage Centre	44320	44763	443	1.00
79	Others	855	1179	324	37.89
Total		22487524	35931503	13443979	

1.13.4 Actual collection of Tax Revenue vis-à-vis Revised Estimates

The actual collection of tax revenue vis-à-vis revised estimates during the last five years was as under:

Table 1.15: Actual collection of tax revenue vis-à-vis revised estimates (₹ in crore)

Year	Revised estimates	Actual tax revenue	Increase(+)/ decrease (-) over RE	Percentage increase(+)/ decrease (-) over RE
2015-16	525.00	1782.28	1257.28	239.48
2014-15	497.72	698.76	201.04	40.39
2013-14	468.19	500.13	31.94	6.82
2012-13	399.10	604.19	205.09	51.39
2011-12	339.49	473.51	134.02	39.48

There was an increase of 239.48 *per cent* during 2015-16 in the actual collection of tax revenue with reference to revised estimates.

1.13.5 Actual collection of Non-tax Revenue vis-à-vis Revised Estimates

The actual collection of non-tax revenue vis-à-vis revised estimates during the last five years was as under:

Table 1.16 : Actual collection of non-tax revenue vis-à-vis revised estimates (₹ in crore)

Year	Revised estimates	Actual non-tax revenue	Increase(+)/ decrease(-) over RE	Percentage increase (+) / decrease(-) over RE
2015-16	2281.02	2324.81	43.79	1.92
2014-15	2080.31	2196.88	116.57	5.60
2013-14	1951.76	1954.63	2.87	0.15
2012-13	1744.65	2502.68	758.03	43.45
2011-12	1527.77	1588.01	60.24	3.94

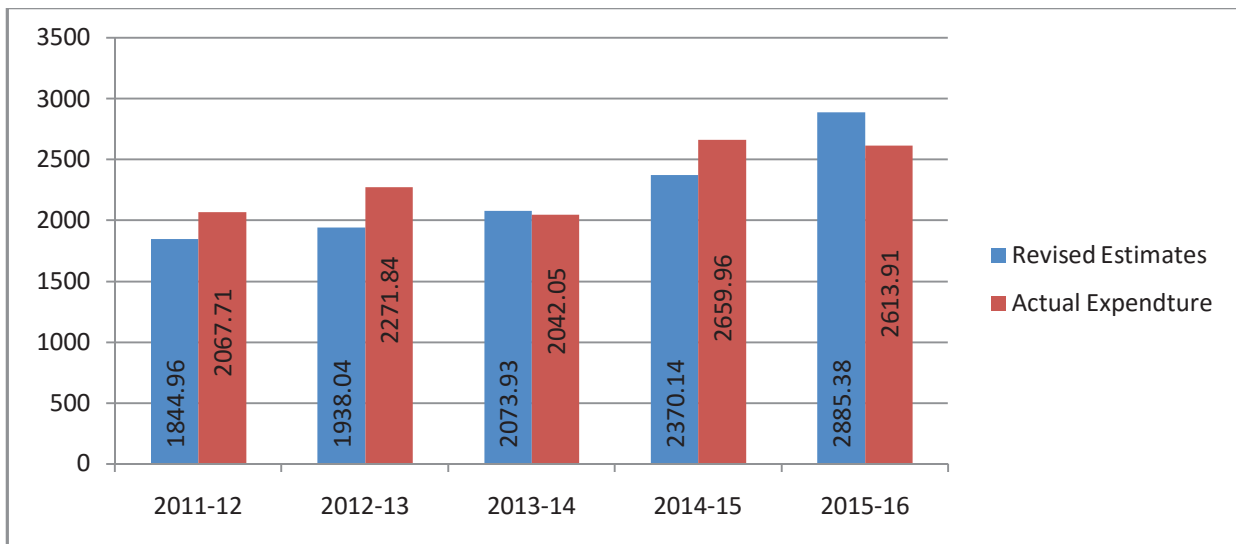
The actual non-tax revenue collections during 2015-16 were 1.92 *per cent* more than the revised estimates.

1.13.6 Actual expenditure vis-à-vis revised estimate (revenue)

The actual expenditure vis-à-vis revised estimates during, 2010-11 and 2011-2012, 2012-13, 2013-14 and 2014-15 was as under:

Table 1.17 Actual expenditure vis-à-vis revised estimate (revenue) (₹ in crore)

Year	Revised Estimates	Actual Expenditure	Excess(+)/ Saving(-)	Percentage
2015-16	2885.38	2613.91	-271.47	9.41
2014-15	2370.14	2659.96	289.82	12.23
2013-14	2073.93	2042.05	31.88	1.53
2012-13	1938.04	2271.84	333.80	17.22
2011-12	1844.96	2067.71	222.75	12.07



The actual expenditure for the year 2014-15 was ₹ 2659.96 crore against revised estimate of ₹ 2370.14 crore. The expenditure for 2014-15 had thus exceeded the revised estimates by ₹ 289.82 crore (12.23%).

1.13.7 Savings in comparison to revised estimates

There was under-utilisation of Revised Estimates (RE) in the following 19 functions during 2015-16 as shown below:

Table 1.18: Less expenditure incurred against revised estimates (₹ in Thousand)

Function Code	Description	Revised Estimates	Expenditure	Under-utilisation of RE	% age under utilization w.r.to RE
51	Water Supply	1220855	402012	818843	67.07
55	Community/Marriage Centre	349449	32061	317388	90.83
2	Administration	8221895	7979429	242466	2.95
24	Street Lighting	288033	221345	66688	23.15
82	Education	1588799	1542587	46212	2.91
21	Road and Pavements	782164	752276	29888	3.82
41	Solid Waste Management	1283251	1269329	13922	1.08
56	Amusement	111291	99715	11576	10.40
52	Sewage	561004	550752	10252	1.83
54	Art and Culture	19000	10368	8632	45.43
42	Public Convenience	26928	19057	7871	29.23
58	Municipal Markets	176117	172826	3291	1.87
8	Workshop	98707	95852	2855	2.89
23	Subways	11823	10084	1739	14.71
79	Others	135834	134232	1602	1.18
25	Storm water drain	15342	14249	1093	7.12
12	Building Regulations	400	0	400	100.00
39	Ambulance Services	2800	2459	341	12.18
33	Family Planning	28803	28502	301	1.05
	Total	14922495	13337135	1585360	

Under-utilisation with reference to RE ranged from 1.05 per cent to 100 per cent.

1.13.8 Excess expenditure in comparison with revised estimates

There was excess expenditure with reference to RE in the following 21 functions during 2015-16 as shown below:

Table 1.19: Excess expenditure incurred against Revised Estimates (₹ in thousand)

Function code	Description	RE	Expenditure	Excess	%age of excess expenditure over RE
6	Estate	114517	1006526	892009	778.93
91	Property Tax	28853825	29588541	734716	2.55
81	Electricity	11550222	12145864	595642	5.16
61	Parks and Gardens	794445	916706	122261	15.39
35	Hospital Services	549991	575600	25609	4.66

3	Finance Accounts and Audit	167537	191601	24064	14.36
34	Primary Healthcare	237131	260095	22964	9.68
53	Fire Service and Disaster Management	143912	157395	13483	9.37
32	Epidemic Control	181831	189925	8094	4.45
1	Municipal Body	15611	21843	6232	39.92
11	City and Town planning	49159	55262	6103	12.41
72	Welfare of Children	42442	47997	5555	13.09
31	Public Health	106872	110506	3634	3.40
43	Veterinary Service	29846	32576	2730	9.15
7	Stores and Purchase	119520	121452	1932	1.62
37	Vital Statistics	12646	13447	801	6.33
71	Welfare of Women	25337	25966	629	2.48
14	Encroachment Removal	47460	47973	513	1.08
15	Trade License/Regulations	2066	2503	437	21.15
5	Record Room	687	931	244	35.52
74	Welfare of Handicapped	11751	11845	94	0.80
	Total	43056808	45524554	-2467746	

Excess expenditure over RE ranged between 0.80 to 778.93 per cent.

1.14 Rush of Expenditure

As per Rule 56(3) of General Financial Rules 2005, rush of expenditure particularly in the closing months of financial year shall be regarded as a breach of financial regularity and should be avoided. Contrary to this, large expenditure was incurred in the month of March and in the last quarter of the financial year. A few instances of very large expenditure in term of percentage are given below:

Table 1.20: Rush of expenditure in March (₹ in thousands)

Function No.	Function Description	Total expenditure incurred	Expenditure in March	% age expenditure in March
6	Estate	1006526	905265	89.94
54	Art and Culture	10368	7539	72.71
55	Community/Marriage Centre	32061	16595	51.76
42	Public Convenience	19057	9476	49.72
58	Municipal Markets	172826	81313	47.05
25	Storm water drain	14249	5904	41.43
2	Administration	7979429	3154192	39.53
52	Sewage	550752	178033	32.33

Table 1.21: Rush of expenditure in the last quarter

(₹ in thousand)

Function No.	Function Description	Total expenditure	Expenditure during last quarter	% age of total expenditure incurred during last quarter
6	Estate	1006526	929651	92.36
54	Art and Culture	10368	8368	80.71
55	Community/Marriage Centre	32061	24580	76.67
42	Public Convenience	19057	11480	60.24
25	Storm water drain	14249	8097	56.83
58	Municipal Markets	172826	91817	53.13
2	Administration	7979429	4070722	51.02
23	Subways	10084	4979	49.38

PART II

1.15 AUDIT REPORT OF THE CHIEF AUDITOR UNDER SECTION 59 OF THE NEW DELHI MUNICIPAL COUNCIL ACT, 1994 ON THE ACCOUNTS OF THE COUNCIL FOR THE YEAR ENDING 31 MARCH 2016

1. We have audited the attached Balance Sheet as at 31 March 2016 and Income & Expenditure Statement, Receipt and Payment Account and Cash Flow Statement for the year 2015-16 of New Delhi Municipal Council (NDMC). These Financial Statements are the responsibility of the Management of the COUNCIL and our responsibility is to express an opinion on these Financial Statements based on our audit.
2. Audit has been conducted in accordance with the accounting principles contained in National Municipal Accounting Manual (NMAM), and the applicable rules, New Delhi Municipal Council Accounting Manual (NDMC-AM) and Auditing Standards generally accepted in India. These standards require that audit is planned and performed to obtain reasonable assurance about whether the Financial Statements are free from material misstatements. An audit includes examination, on a test basis, of evidence supporting the amounts and disclosures in the Financial Statements. An audit also includes assessing the accounting principles used and significant estimates made by the Management, as well as evaluating the overall presentation of Financial Statements. We believe that our audit provides a reasonable basis for our opinion.
3. Based on our audit, and subject to our observations given hereunder in the succeeding paragraph No. 4, we report that:
 - (i) We have obtained all the information and explanations, which to the best of our knowledge and belief, were necessary for the purpose of our audit;
 - (ii) The Balance Sheet as at 31 March 2016 and the Income & Expenditure Statement for the period 2015-16 dealt with by this Report have been drawn up in the approved format as per NMAM; and
 - (iii) In our opinion, books of accounts and relevant records have been maintained by NDMC as required under NMAM in so far as it appears from our examination of such books.

4. BALANCE SHEET

4.1 LIABILITIES

4.1.1 Current Liabilities and Provisions

(a) Non-providing of liability towards Provident Fund

Note 6 (i) in Schedule B-22 states that “the liabilities under the Provident Fund accounts of the employees are not to be incorporated in the accounts of NDMC.” Audit is of the opinion that provident fund liability of ₹ 703.09 crore payable to employees as on 31.03.2016 should have been accounted for in NDMC accounts as NDMC itself is in custody of and investing the provident fund. With a view to protecting the interests of the subscribers to the Provident Fund, there is need for assigning of this role to a duly approved independent Trust or Authority and Auditors.

Despite raising of this issue while auditing the Financial Statements for 2013-14 and 2014-15, no remedial action has been taken. The Accounts Department had not tendered any reply to the audit observation on the Financial Statements for 2014-15.

The Accounts Department stated (08.03.2017) that liability towards Provident Fund (PF) is not to be incorporated in NDMC accounts as PF Department maintains separate records for PF, details of PF accounts is annexed to the Financial Statements and the same has been mentioned in Note 6(i).

Reply is not convincing as accounts of PF are maintained by NDMC, withdrawals and investments from PF are also handled by NDMC itself. Separate accounts of PF are not prepared by an independent body other than NDMC and such accounts are not furnished to an independent auditor for certification of liability on account of PF towards the subscribers. The details of PF annexed to the Financial Statements of NDMC is just an abstract of PF balances and are not the audited PF accounts. As control and investment of PF money remains with NDMC, the liability towards PF should form part of NDMC Financial Statements. Disowning of liability in this regard as per Note 6(i) is not justified.

(b) Non-providing of liability towards pension payable to employees

- (i) Note 5(ii) of Schedule B-22 states that “pending fresh Actuarial Valuation Report/study, contribution towards pension and gratuity are accounted as per approval vide Resolution 5(D-1) dated 18.07.2007”.

The above Note 5(ii) is misleading because of the following:

Provision of ₹2,000 crore was assessed by an actuary in November 2006 when pension fund was not adequate (₹987 crore) in comparison to the assessment. Though the Council resolved that an amount of ₹150 crore would be credited annually to raise the pension fund to the required level, the fund actually depleted from ₹987 crore as on 31.03.2007 to ₹939.46 crore as on 31.03.2015 which indicated that withdrawals have been of higher amount from the fund than the credits afforded.

On a conservative basis, provision are understated by ₹2,860 crore¹. As a result, the Surplus of ₹1,227.82 crore for 2015-16 would get converted into Deficit on this count.

- (ii) Fresh actuarial valuation for not just pension liability but liability towards other retirement benefits like gratuity and leave encashment as well as liability towards provision of medical facility to employees needs to be carried out (as per AS-15, ICAI).
- (iii) The Financial Statements neither include nor disclose the liabilities and assets in respect of New Pension Scheme.

The above issues were raised in audit on the Financial Statements for 2014-15. Corrective action had not been taken by the Accounts Department of NDMC.

The Accounts Department stated (8.3.2017) that the department is pursuing the case for fresh actuarial valuation.

In view of the reply, the audit observation stands.

(c) Non-maintenance of separate accounts for the segments of the fund

NDMC-Accounting Manual (Chapter 19) read with Section 54 of NDMC Act, 1994 states the special funds may be constituted by NDMC. NDMC has maintained a Municipal General Fund (Schedule B-1). Note 2 of Schedule B-22 discloses that the New Delhi Municipal Fund has been broken in segments and sub-segments for administrative convenience.

However, separate accounts for the segments of the fund and representing investments have not been prepared and presented for audit.

The Accounts department assured (08.03.2017) to submit the segregated accounts from the ensuing year.

In view of the reply, the audit observation stands.

(d) Incomplete position in regard segmental funds

Note No. 5(iii) discloses that earmarked segmental funds are not represented by corresponding matching contributions due to non-availability of data regarding creation of such funds and their respective utilization.

¹ Provision of ₹2,000 crore based on actuary valuation in November 2006 and increased by 10 per cent annually minus pension fund of ₹939.46 crore existing under the head of account 3101041 as on 31.03.2016.

In view of the above disclosure in regard to incompleteness of position of earmarked segmental funds depicted in the Financial Statements 2015-16, Audit could not verify the completeness and correctness of segmental funds.

The Accounts department assured (08.03.2017) to submit the segregated accounts from the ensuing year.

In view of the reply, the audit observation stands.

4.2 ASSETS

4.2.1 Fixed Assets

(a) Deficient disclosure regarding title of Fixed Assets

Note 1.I (i) in Schedule B-22 (Notes to Accounts) states that related records establishing legal title in respect of some of the fixed assets are not available. The Note is deficient as it does not state the particulars of fixed assets which are in possession of NDMC but legal title thereof is not available with it. The issue was raised on the Financial Statements for 2014-15 also. Corrective Action was yet to be taken by the Accounts Department.

Without indicating any schedule for correct depiction of position, the Accounts Department stated (08.03.2017) that the Assets Statements would be revisited.

(b) Contradictory information in Note 1.II (Schedule B-22) and Schedule 11 regarding categories/heads of fixed assets.

Note No.1.II in Schedule 22 states that that "Broadly, the fixed assets have been classified and verified under 15 heads and have been mapped accordingly". However, Schedule B-11 shows fixed assets under 11 heads. Comparison of Note.1.II (Schedule 22) with Schedule B.11 reveals that categories of fixed assets mentioned in the two Schedules do not match with each other.

In its reply (8.3.2017), the Accounts Department accepted the contradiction in the Notes and the Schedules of Financial Statements.

In view of the reply, the audit observation stands.

(c) Incomplete position in regard to fixed assets

In Note No.5 (ii), it has been disclosed that mapping of fixed assets is in the process of completion and valuation norms are pending for finalisation, the accounts do not reflect full value of fixed assets and consequently Municipal fund is understated to the extent of value of fixed assets (net).

In view of above disclosure in regard to incompleteness of position of fixed assets, Audit could not verify the completeness and correctness of the fixed assets depicted in the Financial Statements.

The Accounts Department stated (08.03.2017) that it would initiate steps towards the assets management and valuation of assets, but did not indicate any schedule for completion of the process.

4.2.2 Capital-Works-in Progress: ` 1996.53 crore (Schedule B-11b)

Note No. 1.I (vi) – Schedule B-22

Non conversion of Capital work-in-progress into fixed assets

As on 31.3.2016, NDMC had created Capital work-in-progress (CWIP) of ` 1,996.53 crore. Expenditure on CWIP is not being converted into fixed assets since 2004-05 though fixed assets had been converted out of CWIP and have been put to use by NDMC. Non-depiction of the accounting treatment in line with the action taken has led to presentation of a distorted picture of (a) fixed assets in possession and use, (b) amount of depreciation charged on fixed assets and (c) surplus of income over expenditure.

Note 1.I (vi) of Schedule B-22, states intra-unit constraints of non-receipt of information for non-capitalisation of CWIP into fixed assets. Accounting Standard 1 (AS-1) issued by the Institute of

Chartered Accountants of India (ICAI) states that disclosure is not remedy to the wrong accounting treatment. Hence, Note is not sufficient. The issue was raised during audit of Financial Statements for 2014-15. Remedial action taken is awaited.

The Accounts Department assured (08.03.2017) to make efforts to capitalize the work-in-progress. However, no time frame has been indicated to remove this anomaly from the Financial Statements though it is continuing since 2004-05.

4.2.3 Capital expenditure from Fund: Account Code 490: ₹ 212.70 crore

Misclassification of capital expenditure on fixed assets under Capital Expenditure from Fund instead of classifying the same under respective heads of accounts of fixed assets

Amount of ₹ 212.70 crore depicted under the head of account 'Capital Expenditure from Fund' comprises fixed assets put to use. However, no depreciation is being charged on these fixed assets. The issue was raised during audit of the Financial Statements for 2014-15 also when the Accounts Department had stated that the account code 490 is the major head of account and actual transactions were passed in the detailed heads of account. Reply was not found convincing as the method of accounting adopted by the Department leads to understatement of fixed assets and depreciation.

The Accounts Department assured (08.03.2017) to make efforts to capitalize the expenditure. However, no time frame has been indicated to remove this anomaly from the Financial Statements.

4.2.4 (i) Sundry Debtors (Receivables) ₹ 3903.53 crore

Less: Accumulated Provision against Doubtful Receivables (Schedule B-15a) ₹ 1835.54 crore

Short provision against Sundry Debtors (Receivables)

Accumulated Provision against Doubtful Receivables is deficient as provision of ₹ 80.99 crore has been written back, by ABAS Section from the opening balance of provision for receivables towards water charges due to wrong calculation, instead of making an additional provisions of ₹ 4.67 crore for 2015-16.

As a result, Accumulated Provision against Doubtful Receivables in Schedule B-15a, Expenses for Provisions and Write Off in Schedule I-17 each have been understated by ₹ 85.66 crore. Consequently, Gross Surplus of Income over Expenditure, Net of Surplus carried over to Municipal Fund as shown in Income and Expenditure Statement, and Municipal General Fund in Schedule B-1 each have been overstated by ₹ 85.66 crore.

The Accounts Department stated (08.03.2017) that the concerned department did not provide year-wise break-up of arrears of receivables which led to short provision.

The reply is factually incorrect as the short provision was result of a calculation mistake.

4.2.4 (ii) Note 6(m) Schedule B-22

Departure from NMAM and NDMC-AM in depiction of Sundry Debtors

Accounting policy No. 3.6.f. of NDMC Accounting Manual states that in respect of the demand of property tax outstanding beyond two years, provision shall be made based on the following norms:

Outstanding for more than 2 years but not exceeding 3 years	25 %
Outstanding for more than 3 years but not exceeding 4 years	50%
Outstanding for more than 4 years but not exceeding 5 years	75%
Outstanding for more than 5 years	100%

However, Schedule B-15 has not been prepared in accordance with requirement of NMAM to depict age-wise analysis of Sundry Debtors. As a result, Accumulated provision of ₹ 1,835.54 crore for doubtful receivables has been made on a rough estimation and marks deviation from the stated accounting policy. Although Note 6(m) of Schedule B-22 discloses this, the same Note is being produced for more than 3 years without any remedial action. Audit is of the opinion that a cut-off date may be fixed, post which departments concerned may be asked to

maintain age-wise profile of all fresh sundry debtors may be maintained. The issue was raised during audit of Financial Statements for 2014-15, remedial action has not been taken by the Accounts Department.

The Accounts Department stated (8.3.2017) that efforts would be made to obtain the details of receivables from the concerned department to present correct accounts of next year.

The reply is not convincing as the department has not acted on the assurances given by it in the past.

4.2.4 (iii) Sundry Debtors (Receivables)

Government Buildings (Service Charge): ₹ 2,279.43 crore

Improper depiction of property tax receivable towards Government Buildings

Though the above receivables of ₹ 2,279.43 crore pertain to property tax in respect of (a) Govt. CPWD Buildings, (b) Other than CPWD Buildings and (c) Private properties, these receivables have been depicted incorrectly as if the same pertain to Government Buildings (Service Charge) alone.

The issue was raised during audit of Financial Statements for 2014-15 when the Accounts Department had stated that receivables have been accounted for under proper detailed heads of account. The reply was not found convincing as nomenclature of the head of account was misleading and the required to be changed to present the factual status.

The Accounts Department admitted the audit observation and assured (08.03.2017) to correct the nomenclature of the related head of accounts before presenting financial statements for 2016-17.

4.2.5 Current Assets

Cash and Bank Balances : ₹ 364.96 crore -- Deficiencies in Bank Reconciliation

NDMC Accounting Manual provides that “Bank Reconciliation shall be carried out on a monthly basis or such other shorter time intervals as NDMC may decide for each of the bank accounts maintained by the NDMC”. The following deficiencies have been observed in this regard:

Bank Reconciliation Statements (BRS) have not been approved after October 2008 by any officer viz. Accounts Officer (Bank Reconciliation Unit -BRU). Bank reconciliation has not been carried out for each bank account separately.

- (i) *The issue was raised during audit of Financial Statements for 2014-15 when the Department had stated that bank reconciliation is being done on monthly basis and a copy of the approval to BRS for each of the months from April 2014 to March 2015 by A.O (BRU) would be provided to Audit. However, the same was not been supplied.*

Without indicating status of approval of BRS from October 2008 to March 2014, the Accounts Department stated (8.3.2017) that BRS from April 2014 to March 2016 have been processed for approval of AO (BRU) and shall be provided to Audit.

In view of the reply, the audit observation stands.

- (ii) Bank balance of ₹ 365.01 crore has been reconciled subject to (a) unidentified debits of ₹ 99.38 crore as on 31.03.2016 (₹ 26.05 crore as on 31 March 2015) raised by the banks against NDMC and (b) unidentified credits of ₹ 26.43 crore as on 31.03.2016 (₹ 21.57 crore as on 31 March 2015) afforded by the banks. Reasons for the unidentified debits/credits have not been traced. These significant facts which may have adverse impact on the finances of NDMC have not been disclosed in the Financial Statements.

The Accounts Department stated (8.3.2017) that some of the rectifications had been carried out in April and July 2016 in the Financial Statements of 2016-17.

Reply is not convincing as Financial Statements for 2015-16 were approved in September 2016. The rectifications for the errors detected in/before April/July 2016, when the books of accounts for 2015-16 were open, should have, been carried out in the Financial Statements of 2015-16 itself as per Accounting Standard-4.

- (iii) Whereas the cash/bank book indicated a bank balance² of ₹ 365.01 crore, the Financial Statements indicated bank balance of ₹ 364.93 crore. A difference of ₹ 7.93 lakh has not been reconciled in the BRS. Though the difference of ₹ 7.93 lakh has been disclosed in Note No. 4 of the Notes to Accounts in Schedule B-22, the disclosure is not sufficient. Reasons for the difference have not been explained and break-up of the difference (₹ 7.93 lakh) resulting from unexplained debits/credits have not been disclosed. Due to this, Audit could not ascertain the correctness of Assets/Liabilities and Income/Expenditure in the Financial Statements to this extent.

The Accounts Department did not offer any comments.

- (iv) Contrary to the disclosure in Note No.6(c) of Schedule B-22, cash tally statement has not been annexed to the Financial Statements for 2015-16.

The Accounts Department did not offer any comments.

- (v) Cheques for ₹ 2.56 crore issued during 20.04.2005 to 30.03.2016 had not been presented to bank on or before 31.07.2016 and, thus, had become stale. As the event occurred between the date of balance sheet (31.03.2016) and date of approval (September 2016) of the Financial Statements for 2015-16, the amount of stale cheques should have been reversed in the books of accounts for 2015-16 in accordance with the provisions of Accounting Standard 4 (AS-4) issued by the Institute of Chartered Accountants of India (ICAI), which has, however, not been done. This has resulted in understatement of Bank Balance and related creditors by ₹ 2.56 crore.

The Accounts Department stated (08.03.2017) that rectification accounting entries for ₹ 1.83 crore had been passed in 2016-17 and action was in process in respect of the balance stale cheques.

Reply is not convincing as the Accounts Department needs to make a suo-moto continuous review after three months of issue of cheques and pass reversal entries immediately after any cheque becomes stale.

- (vi) The bank had raised various debit charges aggregating ₹ 4.01 lakh during the 05.02.2009 to 29.03.2014. The debits have not been identified and accounted for in the related head of account so far.

The Accounts Department stated (08.03.2017) that action on adjustment of bank charges was not taken due to on-availability of record with cash branch.

Reply is not convincing as the cause of debit not appearing in cash book needs to be traced immediately for remedial action to prevent possibility of any fraud.

- (vii) Two debit entries of ₹ 49 crore each aggregating ₹ 98 crore for investments of funds made on 10.01.2015 and 18.11.2015 had not been accounted for in the respective financial statements. While carrying out BRS for the month of September 2016, the error was corrected in the financial statements of 2016-17 instead of financial statements of 2015-16.

² Excluding cash balance of ₹ 2,92,189 shown under head of account 45010.

The Accounts Department stated (08.03.2017) that instructions have been passed to Cash and Investment Branches to be careful in future. Thus, audit observation has been accepted.

5. INCOME AND EXPENDITURE STATEMENT

5.1 INCOME

5.1.1 Tax Revenue - Schedule I-1 -- Private Properties ` 1574.39 crore,

Wrong recognition of revenue towards Property Tax

On the basis of a fresh assessment order issued against an assessee (private party) in November 2015, property tax of ` 763.83 crore³ for the period 2000-16 over and above the property tax⁴ that the assessee was ready to pay on the basis of self-assessment has been recognised wrongly in disregard of the fact that (a) the amount had become uncertain of collection as the assessee was not paying the property tax for the last more than 10 years even on the basis of pre-revised lower ratable value and an amount of ` 11.07 crore was already outstanding against it on the date of issue of the revised higher assessment, (b) the assessee had not paid the additional amount till the date of approval (September 2016) of the Financial Statements for 2015-16 and had filed a write petition in the Court in February 2016 against the said assessment order and (c) the 'Technical Guide on Accounting and Financial Reporting by the Urban Local Bodies' issued by the Institute of Chartered Accountants of India stipulated that in case property tax pertaining to a financial year is not collected within the cut-off date or a reasonable period (say two months) after the close of the financial year, revenue towards property tax should be recognized for the period in which the amount is actually collected.

As such the revenue to this extent should not have been recognized in the Financial Statements for 2015-16 and should have been deferred till the uncertainty in collection ceased to exist or the amount is actually collected. While deferring collection of revenue in this manner, an appropriate disclosure of the reasons warranting non-recognition of the revenue should be made.

Due to erroneous recognition of this revenue, the Tax Revenue relating to Private Properties under the Head of Account 1100103 as well as Sundry Debtors under the Head of Account 4311031 have been overstated by ` 763.83 crore. Similarly, the surplus of income over expenditure shown in the Income and Expenditure Statement has also been overstated by ` 763.83 crore.

The Accounts Department did not offer any reply.

5.1.2 Accounting Policies on Depreciation - Schedule-21 (2015-16)

(a) Non-disclosure of the effect of changes in accounting policies

- (i) The Financial Statements for 2014-15 were prepared and presented for audit subject to, *inter-alia*, accounting policy No. 6.1(iii) in Schedule B-21 of that year which stated that **"The assets acquired on or after 1st October every year are depreciated by applying half the rates"**. The Financial Statements for 2015-16 indicate that the above policy has been discarded by NDMC and the accounting policy No.5.I.(iii) as per Schedule B-21(2015-16) has been retained which states that **"In case of assets capitalized during the year out of Capital Work in Progress, depreciation is provided by applying the rates for full year."** Discarding of an accounting policy of the previous year constitutes a change in the accounting policies.
- (ii) As per **Accounting** Policy No.6.1.(ii) of 2014-15, the depreciation was charged on straight line method. However, the policy has been changed during 2015-16 and it has been stated

³ Property tax as per revised assessment: ` 764.38 crore minus Property tax as per self-assessment: ` 55.10 lakh).

⁴ ` 55.11 lakh i.e. ` 9.35 lakh from 2000-01 to 2009-10 @ ` 1,16,950 per annum, ` 29.07 lakh from 2010-11 to 2014-15 @ ` 7,26,771 per annum and ` 7.10 lakh for 2015-16.

in Accounting Policy No.5.1.(ii) that depreciation is being charged on written down value method.

As per Accounting Standard 1 (AS-1) issued by the Institute of Chartered Accountants of India, the effect of any change in accounting policies should be quantified and that, if quantification is not possible, the facts should be disclosed.

However, appropriate disclosure in regard to the above changes in the accounting policies on depreciation and impact of such changes on the Financial Statements has not been made in the Financial Statements for 2015-16 in compliance of the AS.

In respect of audit observation No. 5.1.2(a)(i) and 5.1.2(a)(ii), the Accounts Department stated (08.03.2017) that work of asset management required a separate module and in the absence of the module with NDMC, it has no policy on depreciation.

The reply admits a major departure from sound accounting practices in preparation of financial statements.

(b) Inadequate disclosure of accounting policies on depreciation

(i) Accounting Policy No. 5(1)(ii) in Schedule 21 states that “Depreciation is provided on straight Line Method. The Council has followed Depreciation rates followed by Bangalore Mahanagar Palike”. As the Financial Statements of Bangalore Mahanagar Palike (BMP) are not a public document, the depreciation rates followed by BMP should have been disclosed in the Financial Statements of NDMC. In the absence of such a disclosure, the Financial Statements indicate departure from Accounting Standard 1 issued by the Institute of Chartered Accountants of India which stipulates for disclosure of Accounting Policies explicitly in the Financial Statements.

(ii) Accounting Policy No.5.1 (iii) is deficient as it does not disclose the accounting treatment for depreciation of fixed assets acquired through transfer/purchase during a year.

In respect of audit observation No. 5.1.2(b)(i) and 5.1.2(b)(ii), the Accounts Department stated (08.03.2017) that work of asset management required a separate module and in the absence of the module with NDMC, it has no policy on depreciation.

The reply admits a major departure from sound accounting practices in preparation of financial statements.

5.2 EXPENDITURE

Operation and Maintenance (Schedule 1-12): ` 1241.92 crore

The above expenditure does not include amount of `45.66 crore towards bulk purchase of power for the month of February 2016 and March 2016 for which payments were made in the subsequent year (2016-17) and expenditure charged to that year:

Provision for expenses should have been made under Account Code 350 in the Balance Sheet. Not doing so has resulted in understatement of Operating and Maintenance Expenses, and Sundry Creditors each by `45.66 crore and overstatement of Surplus of Income over Expenditure by the same amount.

The Accounts Department stated (08.03.2017) that no provision is made if (a) the bill is not received or the same is pending due to certain clarification and (b) the budget had exhausted.

The reply defies the basic principles of accrual based accounting. Provision for expenses is made in the relevant accounting period on estimation basis for services availed or goods received even if bill is not received. The accrual based accounting for making provision is not dependant on availability of budget provision.

6. RECEIPT AND PAYMENT ACCOUNT

Preparation of Receipt and Payment Account in an erroneous manner

The Receipt and Payment Account has been drawn erroneously by including:

- (i) Non-operation receipts and expenditure of ₹ 360 crore each which do not involve any cash transactions between two separate funds;
- (ii) Prior Period items [(-) ₹ 7.53 crore] which should have been booked in respective receipt/expenditure heads of account in the Receipt and Payment Account; and
- (iii) Income from Investments (₹ 465.97 crore) on accrual basis instead of actual receipt basis.

The issue was raised during audit of Financial Statements for 2014-15 also when the Accounts Department had stated that the Financial Statements have been prepared on accrual basis whereas the budget is prepared on cash basis. For the purpose of budget the department prepares the cash based ledger and accordingly prepares the receipt and payment account. The budget makes provision against transfer of fund every year and accordingly the same has to be taken into accounts. If ABAS prepares the Receipts and Payment Account without considering the figures of fund transfer, prior period items and accrued interest, the Cash and Bank balance would not tally. Similar reply was tendered (8.3.2017) by the Accounts Department in respect of the present audit observation.

Reply of the Accounts/ABAS Department was not found tenable as the Receipt and Payment Account should contain only those transactions which represent cash inflow or cash outgo irrespective of utilisation of budget estimates. Entries of fund transfer should appear in Receipt and Payment Account if transfer of funds takes place between two different funds having separate books of accounts, whereas in the present case the transfer of funds is within the NDMC General Fund.

7. SCHEDULES to FINANCIAL STATEMENTS

Deficiencies in presentation of the Schedules to the Financial Statements

Schedules not declared to be an integral part of the Financial Statements and owned to be a part and parcel of the Financial Statements

Balance Sheet Statement as on 31.03.2016 refers to Schedules B-1 to B-21 for details of Liabilities and Assets. Similarly, Income and Expenditure Statement for the year 2015-16 refers to Schedules I-1 to I-19 for details of Income and Expenditure. However, it has been observed in audit that:

- (i) The above Financial Statements do not state, as a standard sound practice, that the Schedules referred therein form an integral part of these Financial Statements.
- (ii) The Schedules have not been authenticated by any officer of Accounts and Finance Department.

In its reply (8.3.2017), the Accounts Department noted the audit observation for future compliance.

8. GENERAL

Not mentioning of name of the organisation in the Financial Statements as per the Act

In the Financial Statements, name of the organisation has not been mentioned in full as indicated in Act relating to its incorporation viz. the New Delhi Municipal Council Act 1994. Name of the organisation has been indicated as N.D.M.C. which is not as per Act. Incidentally, **North Delhi Municipal Corporation** is also referred to as NDMC/N.D.M.C. in general parlance. In its reply (8.3.2017), the Accounts Department noted the audit observation for future compliance.

Some of other issues noticed in audit which also requires the attention of the concerned authorities:

During the audit of Enforcement Department it was observed that none of the extant instructions on handling of cash were not being followed e.g.

- (i) Cash collected was not being deposited in the treasury by the next working days.
- (ii) Cash was not being kept in safe custody.
- (iii) No insurance cover for cash handling was taken.

9. PERSISTENT DEVIATIONS IN ACCOUNTING

Adverse Balances in a number of Heads of Accounts

Test check of Trial Balance for the year ended 31 March 2016 revealed that certain heads of account related to Liabilities and Assets reflected negative/adverse balances. Major cases in this regard are given in **Annexure-I** and **Annexure-II**. Such cases were pointed out by Audit with reference to audit of Financial Statements for 2013-14 when it was assured that the adverse balances would be set right in the Financial Statements for 2014-15. Assurance was given for rectification of such adverse balances in Financial Statements for 2015-16 when the issue was raised during audit of Financial Statements for 2014-15. However, the assurance has not been fulfilled and such adverse balances persist in the Financial Statements for 2015-16. Thus, corrective action has not been taken despite repeated observations of audit.

The Accounts Department stated (8.3.2017) that efforts are being made to rectify the adverse balances on priority.

10. DISCLAIMER

All the facts/figures mentioned above are based on information supplied by the Accounts Department.

PART-III**1.16 Follow up of Audit Reports**

Status of Paragraphs of Annual Audit Reports and Local Audit Reports outstanding for want of satisfactory Replies/Actions Taken Notes are detailed in the tables given below:

ANNUAL AUDIT REPORTS**Table No.1.23**

Department	Opening Balance as on March-2016	Addition	Total	Settled	Closing Balance as on March-2017
(a)	(b)	(c)	(d) (b+c)	(e)	(f) = (d-e)
Finance & Accounts	10	Nil	10	03 paras + 03 sub paras	07
Estate-I	08	Nil	08	01 para	07
Estate-II	04	Nil	04	Nil	04
Property Tax	13	01 (R)	13+1(R) = 14	Nil	14
Enforcement	21	Nil	21	8 paras + 01 sub para	13
Horticulture	03	01	04	Nil	04
Civil Engineering	13+01*+ 02**+ 02 Public Health	02	15+01*+ 02 (Public Health) + 02**	03 sub paras	15+01*+ 02 (Public Health) + 02**
Electricity	07+01*+02**	03	10+01*+02**	01 para	09+01*+02**
Commercial	05	Nil	05	Nil	05
Personnel	03	Nil	03	Nil	03
Architect & Environs	07	01	08	Nil	08
Public Health	04	Nil	04	Nil	04
Education	04	01	05	Nil	05
Information Technology	02	01	03	Nil	03
Municipal Housing	05	Nil	05	Nil	05
Public Relation	01	Nil	01	Nil	01
Transport	01	02	03	Nil	03
Power	Nil	01	01	Nil	01
Security	Nil	01	01	Nil	01
Total	116	14	130	13 Paras + 7 Sub para	117

* General Paragraph on unclaimed deposits (Civil & Electrical Engineering Department) has been shown in both i.e. Civil & Engineering Department. However, it is taken as one for counting total outstanding paras.

** Review of Contract Management in the Engineering Departments (Civil & Electricity) in AAR 2013-2014 covers issue involving both Civil Engineering & Electrical Engineering Department counted as 01 outstanding para for each year.

LOCAL AUDIT REPORTS

Table No.1.24

S.No.	Name of Department	No. of outstanding paras as on 30/06/2016	No. of Paras added upto 28/2/2017	Total (c + d)	No. of LAR Paras settled/ included in Annual Audit Report upto - 28/02/ 2017	No. of Paras remained outstanding
(a)	(b)	(c)	(d)	(e)	(f)	[e - f]
01.	Accounts & Finance	211	16	227	69	158
02.	Architect & Environment	60	7	67	-	-
03.	Civil Engineering	1319	43	1362	100	1262
04.	Commercial	100	-	100	20	80
05.	Education	1354	13	1367	52	1315
06.	Electricity	1040	36	1076	70	1006
07.	Enforcement	105	6	111	60	51
08.	Estate	186	27	213	-	213
09.	Fire	81	7	88	-	88
10.	General Administration	110	9	119	-	119
11.	Medical Services/Public Health	669	22	691	-	691
12.	Horticulture	28	7	35	-	35
13.	Property Tax	113	-	113	-	113
14.	Information Technology	94	7	101	51	50
15.	Law	29	-	29	-	29
16.	Personnel	717	13	730	95	635
17.	Public Relations	41	9	50	-	50
18.	Security	262	8	270	20	250
19.	Welfare	816	-	816	-	816
20.	Project	13	3	16	-	16
	Total	7480	233	7581	537	6977

CHAPTER-2

HEALTH DEPARTMENT

Performance audit report on working of medical services in NDMC

2.1 Introduction

The Health Department of NDMC is responsible for providing Health care facility to NDMC employees and citizen working/residing in NDMC area. The role of Health Department is very crucial as on one hand it has to provide health care facilities and on the other hand it has to prevent the occurrence of epidemics in the NDMC area. The obligatory function of the council in this respect as highlighted in the section 11 of the NDMC Act, 1994 include public vaccination and inoculation, measures for preventing and checking the spread of dangerous diseases, and establishment and maintenance of hospitals, dispensaries and maternity and child welfare centers and carrying out other measures necessary for public medical relief.

NDMC performs these functions by running three hospitals namely Charak Palika Hospital, Moti Bagh, Palika Maternity Hospital, Lodhi Road, Dental Clinic, Dharam Marg besides these there are 38 dispensaries, 4 mobile dispensaries, 07 mother & child welfare centers, 08 School Health services, 01 Chest Clinic/poly clinic, 02 physiotherapy centers. There is one veterinary hospital, at Moti bagh, which looks after pets etc.

Audit examined in detail the working of CPH, PMH and CMS, Dharam Marg. The findings are placed below.

2.1.1 Charak Palika Hospital , Moti Bagh.

Charak Palika Hospital (**CPH**), a 156 bedded + 8 couch hospital is the largest general hospital run by the Council having Departments of Surgery, Medical, Eye, ENT, Orthopedic, Gynae, Pathology, Pediatrics, Radiology, Dental and Anesthesia. The hospital is open for the general public and is providing round the clock emergency services to all. The details of beds under different department are as under: The bed occupancy rate during the last 03 years ranged from 83% to 97%.

Department	NO. of Beds
Casualty (7 bed+8 Couch)	7 + 8 couch
Male medical/Chest	29
Female Medical	17
ICU	5+1
Surgery (Male/Female)	10
Surgery (Female)	6
Surgery (ENT) (Male/Female)	4
Surgery (Eye) (Male / Female)	8
Post Operative (Male/Female)	8
Pediatrics	13
Thalassaemia (day care) (Male/Female)	12

Orthopedic (Male)	12
Orthopedic (Female)	07
Gynae	08
Recovery Room (OT) (Male/Female)	06
Private Room (Male/Female)	03
Total	156 + 8 couch

The details of available infrastructure in CPH are as under and the detailed analysis is given separately:

OPD BUILDING INFRASTRUCTURE

Ground Floor	First Floor	Second Floor	Third Floor
Registration Counter	Homoeopathic OPD	Eye OPD	Lab
Medicine distribution Counter	Medicine OPD	Dental OPD	Thalassaemia ward
Chest OPD	Cardiology OPD	Skin OPD	
DOT Center	ENT OPD	ECHO Room	
Ortho OPD	Gynae OPD	Surgery OPD	
Injection Room	Pediatric OPD	Dressing Room	
Telephone Exchange		Anesthesia Room	
		Library	
		Ayurvedic OPD	

WARD BUILDING INFRASTRUCTURE

GROUND FLOOR	FIRST FLOOR	SECOND FLOOR
1. EMERGENCY	1. Electricity Services Center	1. Ward
I) X-ray deptt.	2. Birth and Death office	Male ortho ward (12 Beds)
II) X-ray store	3. Physiotherapy,	Female ortho ward (17 Beds)
III) Emergency lab	i) Ultra Sound/ECHO, ii) IFT & Traction Unit	Gynae ward (8 beds)
IV) ECG Room	iii) Short wave diathermy	Male surgical ward (10 beds)
V) Dressing room	iv) CPM (continuous passive movement), v) wax therapy	Female surgical ward (6 beds)
VI) Minor OT	4. Surgical store, 5. Medicine Store	ENT ward (4 beds)
VII) Plaster room	6. Administrative Block	EYE ward (8 beds)
VIII) Malaria room	i) Director (MS), ii) CMO (Admn.),	
IX) Sister duty room	iii) CMO (Medical), iv) CMO (Ayush)	
X) Doctor duty room	7. Ward: Pediatric (13 beds), Female medicine (17 beds), ICU ward (5 beds), iv) Special Room for VIP (one bed) v) Male medicine & chest ward (29 beds), vi) Private ward	
2. Fire room, 3. Generator room	8. Mortuary, 9. Changing Room for nurses	2. Operation Theater (OT)
4. Gas (oxygen) Cylinder room	10. Nurses Duty Room	3. Kitchen

2.1.2 Budget

(Amount in thousand)

S. No.	Section	2013-14 RE	2013-14 Actuals	2014-15 RE	2014-15 Actuals	2015-16 RE	2015-16 Actuals
1	2	3	4	5	6	7	8
1	Salary / Establishment Expenses (as per Budget)	287667	272264	337955	392938	394953	YET TO OBTAIN
	OTHER THAN SALARIES						
1	MEDICAL REIMBURSEMENT	15000	14790	25000	27797	30000	26611
2	DAILY ALLOWANCE	200	200	0	0	0	0
3	LTC	5500	4950	3000	2630	3000	2701

4	OTHER ADMINISTRATIVE EXPENSES	700	671	600	632	700	360
5	AYURVEDIC MEDICINE	7500	7429	7500	7474	5500	2749
6	HOMEOPATHIC MEDICINES	1500	1407	1400	1399	1400	153
7	UNANI MEDICINES	0	0	0	0	500	0
8	DAILY ALLOWANCE	0	0	200	24	200	104
9	COMPOSITE TRANSFER GRANT	0	0	0	0	300	24
10	WAGES-TMR	0	0	0	0	800	160
11	WAGES-RMR	0	0	0	0	220	2123
12	NDMC CONTRIBUTION TOWARDS EPF AND EPS	0	0	0	0	150	1290
13	SANITATION EXPENSES	8000	7933	15000	11838	27500	26572
14	OTHER OFFICE MAINTENANCE EXPENSES	2000	1999	3000	2918	1500	1500
15	WATER CHARGES FOR INTERNAL USE	10	0	0	0	0	0
16	COMMUNICATION EXPENSES	1800	1799	2000	1924	2000	1595
17	BOOKS & PERIODICALS	300	299	300	288	400	393
18	PRINTING & STATIONERY	1500	1193	1000	667	1000	803
19	EVALUATION & CONSULTATION STUDY CHARGES / WORK STUDY	2000	0	1000	913	400	350
20	HOSPITALITY EXPENSES	0	0	200	46	200	141
21	REPAIR & MAINTENANCE-OTHERS	4500	4437	6000	4023	5000	4681
22	OTHER ADMINISTRATIVE EXPENSES	1000	943	1000	967	1500	1500
23	DIET EXPENSES	1800	1578	1700	1484	1800	1429
24	ALLOPATHIC MEDICINES	47500	47496	60000	59927	67500	66982
25	PETTY EQUIPMENTS	17000	14716	16000	15767	30000	22157
26	VEHICLES	0	0	1200	621	2800	2459
	TOTAL EXPENDITURE	117810	111840	146100	141339	184370	166837

Remarks: There is a difference of ` 5.50 Crore in RE and Actual expenditure under the salary (2014-15). Similarly there is a difference in RE and AE under Medical reimbursement head of ` 27.97 Lakh in 2014-15.

2.1.3 Registration of Patients

	2013	2014	2015	January 2016 to March 2016
CASUALTY				
No. of Patients kept under observation	36909	39548	57585	9287
No. of admissions in different wards	1273	1103	1071	242
Total No. of admitted/discharged	226	192	82	81
No. of Deaths	26	30	20	2
No. of cases referred	Not maintained			
No. of Cases discharged after first aid/referred to other	25539	22132	21447	8238
Total No. of Patients attended	63973	63005	80205	17850

Remarks: No record for referral patients are kept there.

OPD (All REGISTRATION COUNTERS)					
PARTICULARS	No. of Counters	2013	2014	2015	Jan. 16 to march 16
General	03 for Female and 03 for Male and 01 for Divyang 01 for Sr. Citizen / NDMC Employee	295412	324630	366978	120529
NDMC Employees		53847	47995	26033 (upto 14.09.15)	
TOTAL	08 counters	349259	372625	393011	120529

It was observed that approximate 1400 patients visits daily to Charak Palika Hospital for registration, there are 08 counters for registration of patients out of which 03 counters are for Female, 03 counters for male, 01 counter is for Divyang and 01 is for NDMC employees/senior citizen. The registration is done from 08.30 am to 03.00 pm. The registration services have been computerized w.e.f.15.09.2015 but the e-registration facilities are not available in the hospital. The patients have to wait for 15 to 20 minutes for registration. This indicates that numbers of counters are not sufficient to handle the volume of registration work. Photographs of overcrowded registration counters at Charak Palika Hospital are given below:



At the registration counters, patients have to fill a registration slip having some details regarding patients and the same is to be presented to the registration counter. In this process patients experienced some difficulties as the majority of the patients are not literate. Those who are literate they do not have writing material. However, the hospital has made an arrangement for filling up of registration slip but the location is not easily visible to the patients. There is no proper place/arrangements for May I Help staff.

There is no separate counter for senior citizen medicine distribution. Further proper sitting arrangements are not made for registration staff. The height of the key board and chairs is not matching which is causing hardship/inconvenience to the staff. There is no rack for the staff for keeping their belongings.

2.1.4 Lack of infrastructure at Registration counters.

The roof provided at the registration counter and sitting arrangements provided there is inadequate causing inconvenience to the patients. There is no provision for shutter at the registration counters and medicine distribution counters etc. only glass enclosures are fitted to the registration counters. Keeping security angle in view iron/wooden shutter is required to be provided specially in the medicine distribution counters.

No CCTV cameras are installed at the registration counters and any other place of the hospital i.e. OPD, Casualty, wards etc.

2.1.5 OPD Services.

Visit to OPD revealed that there are no proper sitting arrangements for the patients visiting to the OPD especially for elderly and women. The patients have to wait in the long queue outside the doctor's room. There is no patient calling units installed at the OPD, therefore the patients have to wait in long queue till their turn arrives. Long queue of patients was noticed outside the doctors' rooms in OPD.



Basic Amenities

There is provision for separate ladies and gents toilets in OPD **but acute shortage of water especially during summers**, several toilets, including handicapped toilets are kept locked. One toilet is being used as store by sanitation staff. One water cooler is installed on every floor of the OPD building but no water purifier i.e. aqua guard etc. was found attached to the water coolers.

2.1.6 Casualty / Emergency

The details of patients attended were as follows:

	Specialist	Medical Officer	SR	JR	2013	2014	2015	Jan. 16 to march 16
CASUALTY								
No. of Patients kept under observation	0	2 (during day & Evening)	1 of any stream (at Night and morning)	1 (in the Morning & Night)	36909	39548	57585	9287
No. of admissions in different wards					1273	1103	1071	242
Total No. of admission/discharged					226	192	82	81
No. of Deaths					26	30	20	2
No. of cases referred					Not maintained			
No. of Cases discharged after first aid/referred to other					25539	22132	21447	8238
Total No. of Patients attended					63973	63005	80205	17850

The emergency/casualty department is required to render comprehensive services from elementary first aid and general outpatient services to sophisticated management of surgical and medical emergencies and trauma care. Following deficiencies were noticed:

- No CCTV installed in the casualty.
- No ward boy was found deployed to assist the patients to the casualty.
- No fire fighting arrangements i.e. portable fire extinguisher were found installed in the casualty/emergency.
- Many beds in casualty are without bed sheets, the mattresses were torn.
- ACs were found not working.

The x-ray machine installed in casualty is reported to be out of order since 2-3 years. The front portion of the casualty/emergency department is being used as parking for two wheelers. Ideally it should be kept free for patient vehicles/ambulance etc. keeping in view of emergency/ casualty services.



There was no record in the casualty/emergency relating to the patients who reported there but were referred to the other Hospitals during 2013 to 2014 and June 2015 to December 2015. No referral register was available and issued to the casualty/emergency department during that period. A referral slips book was made available to audit according to which 91 patients of different ailments were referred to the different hospitals during 01.01.2015 to 17.06.2015.

2.1.7 Deployment of Doctors at casualty/emergency

The deployment roster of doctors to casualty/emergency department revealed that 01 Medical Officer of GDMO cadre is deployed there in the morning shift and 02 Medical Officers for evening shift and 01 JR and 01 SR in the morning & night shift. The SRs deployed for night duty in casualty/emergency are of different department i.e. Anesth., Opth., Ortho., Surgery etc. This indicates that SR deployment in casualty/emergency are deficient and not according to the patients requirement as most of the patients as reported were related to Physician/ Medicine/Surgery. Thus after 4.00 PM the proper emergency/casualty services are not being provided and majority of patients are referred to the other Hospitals.

2.1.8 Non availability of Injection Rabipur

The injection Rabipur is used in Dog bites/monkey bites/animal bites etc. was not available in the casualty/emergency since 2011. It was again started w.e.f.01.04.2016 but its test report is awaited. It is not given to the patients. 7-8 patients requiring Rabipur injection are reported daily to the casualty/emergency department of the hospital.

Thus dog bite patients/patients require anti rabies injection are deprived of the facility and forced to go to other hospitals.

2.1.9 Deficient ICU facilities and ventilators procured at the cost of ` 22.84 Lakh remained unutilized.

The details of patients visited and treated:

No. of beds	Year	Admission	Transferred In (from other ward)	Discharged	Transferred Out (in other ward)	Referred (another hospital)	No. of Deaths
6	2013	139	136	231	27	23	7
	2014	137	108	247	17	12	6
	2015	123	108	184	11	18	5

An **intensive care unit (ICU)**, also known as an **intensive therapy unit** or **intensive treatment unit (ITU)** or **critical care unit (CCU)**, is a special department of a hospital or health care facility that provides intensive treatment medicine.

Intensive care units cater to **patients with severe and life-threatening illnesses and injuries, which require constant, close monitoring** and support from specialist, equipment and medications in order to ensure normal bodily functions. They are staffed by highly trained doctors and nurses who specialize in caring for critically ill patients. ICU's are also distinguished from normal hospital wards by a higher staff-to-patient ratio and access to advanced medical resources and equipment that is not routinely available elsewhere. Common conditions that are treated within ICUs include ARDS, trauma, multiple organ failure and sepsis.

Patients may be transferred directly to an intensive care unit from an emergency department if required, or from a ward if they rapidly deteriorate, or immediately after surgery if the surgery is very invasive and the patient is at high risk of complications.

It was observed that Charak Palika Hospital has a 05 bedded ICU equipped with 02 ventilators and 05 cardiac monitors. The data provided by the hospital in respect of the patients admitted in the hospital revealed that majority of the patients were of common ailments viz. Allergy, CAD, Diabetic, Fever, Hypertension, TB, Anaemia etc. Not a single patient requiring ventilator facility was admitted in the ICU during the period of audit i.e. 2013-14 to 2015-16.

2.1.10 Laboratories and Diagnostic Services

Timely and expeditious diagnosis is a pre-requisite to early curative treatment. There are different types of laboratories (labs) i.e. pathology, hematology and biochemistry in hospitals. Visit to hospital revealed that some tests were not being conducted in labs and in some other

cases, patients get their tests done from the market as machine was reported out of order frequently and the facilities of some essential tests are not available in the hospital.

The CPH has a laboratory catering approximately to 1600 tests daily of approximate 200-250 patients visiting daily including OPD, IPD, PMH etc. There is also an emergency lab Situated at casualty department. At present all the routine biochemistry and pathology tests are being performed in the laboratory of CPH as detailed below:

Tests	2013	2014	2015
Biochemistry	247760	272963	243508
Hematology	195049	150334	164019
FNAC & PAP	1673	1198	1142
Urine	11454	12546	11654
Stool	993	650	630
Fluid Cytology	229	210	237
Blood Grouping/Cross matching	79726	48668	33533
HbA1C/Hemoglobin Chromatography	1400	2003	3694
Dengue Patient	2454	864	1849
ABG		177	250
Thyroid		1277	1273
HIV		6515	6665
Total	540738	497405	468454

2.1.11 Non availability of test facilities.

It is observed that the Lab is being used for general tests whereas the Patients are being referred out for tests parameters like Biopsy, Hormones likes thyroid, PSA, cancer mellitus, culture sensitivity and serology, anemia profile, calcium. The Vitamin B12, Vitamin D3 for thalassaemia cases and Anti CCP, Osteocalcin and Vitamin D3 for Orthopedic cases. The Insulin, C-peptide for Diabetes Mellitus The coagulation profile like APTT, TT, Fibrinogen, Fibrin-D- dimer which are done for patients have bleeding disorder are also not done. Thus the patients have to get their test done from the market due to the non availability of the test facilities in the CPH.

2.1.12 Lack of infrastructure.

The collection area is not sufficient, no waiting area and proper sitting area is available. There are no adequate chairs for patient especially for pregnant, elderly and children. The lab is not properly ventilated. There are no SRs post in Biochemistry and Pathology. It is reported that there is acute shortage of staff in the laboratory.

2.1.13 Shortage of consumables and reagents

It was also reported that for the year 2015-16, as per the annual demand submitted, all the consumables and reagents etc. which are required for conducting different lab tests were not received till October 2015, only few items were received and that too (partially). It was reported to audit that in such situation it becomes very difficult to run the lab smoothly and the patients also suffer a lot. Thus the material required for labs are not provided timely which resulted hardship to the patient.

2.1.14 Frequent Break down of equipments

The CPH is equipped with an Automatic Bio Chemistry Analyzer which is used for conducting test i.e. LFT, KFT, Blood Profile, Blood Glucose (fasting and PP), AS, LT, Total Protein, Urea, creatinine, Protein, Lipid Profile etc. remained break down most of the period of audit. Resultantly the patients had to get these basic tests done from the market.

2.1.15 ABG Machine

An ABG (Arterial Blood Gas) test is a blood gas test of blood from an artery, it is thus a blood test that measures the amounts of certain gases (such as oxygen and carbon dioxide) dissolved in arterial blood. An ABG test measures the blood gas tension values of arterial oxygen tension, arterial carbon dioxide tension and Acidity (pH). In addition, arterial oxygen saturation can be determined. Such information is vital when caring for patients with critical illness or respiratory disease. Therefore, the ABG test is one of the most common tests performed on patients in intensive care units (ICUs). ABG testing also has a variety of applications in other areas of medicine and combinations of disorders.

Machine can measure the Pressure of Oxygen, PH of Blood and Pressure of CO₂. It is reported that the installed ABG machine could not calculate accurate result due to pathetic condition of the machine. For running of this machine 04 major reagents required at the same time which are not available. The items mentioned in annual demand have not been made available so far resultantly piecemeal local purchases are made. It takes time and in the intervening period patients suffers.

2.1.16 Electrolytes Analyzer

This machine is an emergency parameter. Sodium, Potassium and chloride tested in this machine. But due to lack of reagents this facility is not available at present.

2.1.17 Unfruitful expenditure of ` 18 lakh due to Non setting up of Blood Storage Center

At present there is no Blood Storage Center/Blood bank facility available at CPH. However the Hospital had procured some instrument for blood storage center. 01 fully automated blood group analyzer for blood grouping and cross matching Benzo card reader, Bio Rad costing `16.30 lakh which was procured in September 2014. 02 pharmaceutical refrigerators for storing blood were procured in 2015 costing `1,75,000/-. Thus the expenditure of `18 lakh incurred on procurement of these equipments remained unfruitful. The blood storage centre facility would benefit thalassaemia and patients undergoing surgeries.

2.1.18 Unserviceable and obsolete store items lying in several rooms and entire roof of emergency block occupied.

Visit to hospital revealed that huge unserviceable and obsolete store items are lying in several rooms opposite emergency/casualty Department, Operation Theater and passage of different wards. This gives a dirty look besides covering precious space. Further, the unserviceable and obsolete items lying in the roof of emergency block has occupied the entire roof. There is possibility of mosquito breeding and other diseases caused by mosquito bite i.e. dengue, malaria etc. Urgent necessary steps are required to be taken in this regard by the hospital administration.

2.1.19 Waiting period for various surgeries/procedures

Waiting period for different surgeries/procedures. The details are as under:

Department	waiting period
Eye	01 Month
ENT	01-02 month
Ortho	07-10 Days
SURGERY Laparoscopic Open surgery Minor surgery	More than 02 months More than a fortnight 10 days

The above waiting period was stated to be due to less allotment of OT days. The matter was discussed with different HODs they were of the view that separate OT is required for separate departments.

Visit to Operation Theater revealed that there are three OT tables out of which one OT table is out of order. Surgery of all departments is done here. 02 Department are provided OT facility daily. 300 approx. surgeries are done monthly in the OT.

No shoe covers placed at the entry of the OT.

The OT and recovery room are not being provided with pipe oxygen gas supply instead oxygen gas cylinder is use in OT and recovery room. The oxygen cylinders were being transported without proper trolley.

Due to short supply of drugs, gloves and surgical items patients are advised to get it from market. Shortage of nursing orderly for shifting of patients to the ward and outside of the operation theatre.

During the last three years i.e.2013 to 2016 following surgeries have performed in OT of CPH.

Year	No. of Operations
2013	2605
2014	2856
2015	2946

As per information gathered from the concerned departments the above surgeries were planned one i.e. IPD surgeries, the emergency surgeries are rarely performed as there is limited OT days allotment to a particular department. No records for such emergency surgery are kept as these are hardly done in CPH. The emergency OT of CPH is not fully equipped only small surgeries are done there. It can be said that almost all the surgery done at CPH OT were is IPD.

2.1.20 Kitchen Services

The diets to the patients admitted in the CPH are given by an in-house kitchen as per prescribed diet scale. Visit to kitchen revealed that the cooks and supporting staff were not in uniform, did not wear head covers, aprons and gloves. No chimney is installed; water purifier installed in a kitchen does not have water connection .The patients have to take the foods/ meal provided by CPH in their own utensils.

2.1.21 No canteen facilities in the Hospital

Charak Palika Hospital is a 156 + 8 couch bedded Hospital, where almost all specialty departments and its services are available to the patient's along with casualty services. But there is no canteen facility in its premises for patient and doctors/paramedical staff etc. as the hospital provides indoor and outdoor patient care facilities along with OPD services but no canteen facilities is available for the patients, doctors and staff.

WARDS

DETAILS OF PATIENTS ADMITTED IN WARDS									
Ward	No. of beds	Year	Admission	Transferred In	Discharged	Transferred Out in wards	Referred	No. of Deaths	Remarks
Casualty (7 bed+8 Couch/stretchers)	7	2013	1525	0	226	1273	0	26	
		2014	1325	0	192	1103	0	30	
		2015	1173	0	82	1071	0	20	
Male medical	29	2013	911	0	838	0	9	17	
		2014	839	0	819	0	65	5	
		2015	937	0	906	0	91	5	
Chest patients	29	2013	213	0	199	0	0	14	
		2014	210	0	200	0	0	10	
		2015	152	0	148	0	0	4	
Female medical	17	2013	591	265	758	54	21	16	
		2014	576	225	713	27	33	15	
		2015	609	253	794	17	41	6	
ICU (5 + 1 side room)	6	2013	139	136	231	27	23	7	
		2014	137	108	247	17	12	6	
		2015	123	108	184	11	18	5	
Surgery (Male)	10	2013	509	0	504	11	0	0	
		2014	587	0	586	21	0	0	
		2015	485	0	481	16	0	0	
Post Operative Ward (Male/Female)	8	After operation patients (Male/ Female) kept under observation for 1 or 2 days thereafter shifted to respective wards. There is no separate provision for female which is required to be observed for their privacy.							
Surgery (Female)	6	2013	416	0	414	7	42	1	
		2014	534	0	532	14	34	0	
		2015	476	0	472	7	34	0	
Surgery (ENT) Male/Female	4	2013	2	0	2	0	0	0	
		2014	3	0	2	0	0	0	
		2015	65	0	63	0	0	0	
Surgery (Eye) Male/Female	8	2013	438	0	434	0	0	0	
		2014	621	0	615	0	0	0	
		2015	667	0	664	0	0	0	
Dengue (EYE/ENT used)	0	Sept. 13 to Dec. 13	200	0	193	0	7	0	
		2014	3	0	3	0	0	0	
		2015	104	0	114	101	2	0	
Pediatrics	13	2013	723	0	673	0	45	0	
		2014	688	0	611	0	31	0	
		2015	731	0	654	0	42	0	
Thalassaemia (day care)	12	2013	2734	0	2734	0	0	0	Patients admitted
		2014	2717	0	2717	0	0	0	

		2015	2748	0	2748	0	0	0	and discharged on same day
Orthopaedic (Male)	12	2013	218	0	205	0	3	1	
		2014	202	0	173	0	3	0	
		2015	223	9	178	0	5	0	
Orthopaedic (Female)	7	2013	107	0	98	0	4	1	
		2014	135	0	111	0	2	0	
		2015	48	0	95	0	4	0	
Gynae	8	2013	176	0	176	0	8	0	
		2014	146	0	133	0	3	0	
		2015	113	0	114	0	4	0	
Operation Theater (Recovery Room)	6								
Private (Room Rent Rs. 3000 from June 14)	3	2013	96	0	94	0	1	1	.
		2014	49	0	48	0	0	1	
		2015	0	0	0	0	0	0	
Grand Total (2013)	156 + 08 Couch		8998	401	7779	1372	163	84	0
Grand Total (2014)			8772	333	7702	1182	183	67	0
Grand Total (2015)			8654	370	7697	1223	241	40	0

Visit to different wards revealed that bed partition curtains are not installed in females and post operative cabins. Mini fridge is not provided for keeping the drugs at low temperature. AC installed in one cabin in post surgery ward living many of the cabins without the AC which often is the cause of concern to other patients who are deprived of the AC facilities. Garbage bins were found open i.e. without cover. Shortages of drinking water as well as toilets were reported. The wards were not provided insect killers machine. Wash basin requirement for patient was reported.

The pediatric ward is having small beds in which it is difficult to accommodate the parents and child. Nurse's duty room is away from the ward. No proper place is reported for storage of medicines/drugs. Further, the shortage of stretchers and wheel chairs reported. The floors of almost all the wards are having dirty look which required renovation.

No water purifier is installed in any of the ward. Thus the patients admitted in the wards were deprived of the clean drinking water facility. Cats in large number are found roaming freely in different wards which is more prone to spreading other diseases. Shortage of some medicines was also reported by the concerned staff. Short supply of water in toilets and stationery items in all wards reported.

Requirement of Mini Fridge for keeping drugs and injections reported. There was shortage of surgical items, gloves, sterilize, dynaplast and 10 ml syringe. There is also shortage of nursing staff/ward boy/security guard reported. Sweeper services required

2.1.22 Fire Fighting System

No fire extinguishers found in male/female, ortho and emergency/ casualty ward and illuminated Fire exit not found displayed anywhere.

2.1.23 Immunization and Family Planning

The details of patients attended are as under:

MOTHER AND CHILD WELFARE			
Year	2013	2014	2015
NO. OF PATIENTS	3641	3686	3546

(Including of Family Planning patients i.e. approximately 600 per annum and rest anti natal of women, BP and immunization to mother and child upto 05 years)

Immunization and Family planning both units are running in single room, it requires separation. The Tubectomy facilities are not available, patients are referred AIIMS etc. Only copper-T facility is available there. The Vitamin-A oral suspension not available since last 01 year and A.D. Syringes (Auto Disposal) in 0.5 ml capacity were not available as reported by the concerned staff.

No vehicle/ conveyance is provided for nurses for field work i.e. immunization program at J.J. cluster

2.1.24 Injection Room

The details of immunizations/injections are as under:

IMMUNIZATIONS			
Year	2013	2014	2015
NO. OF immunizations/injection	3641	3686	3546

The injection room is situated in ground floor Approximate 50 to 60 patients visit daily. The dustbins are lying without any covers which may cause spreading the disease. Seepage was also noticed.

As reported by sister in charge, the following injections were not available in the injection room:-

Name	Since
Inj. Mecobal	3 may 16
Inj. Placentrax	Aug. 15
Inj. Lentus	6 may 16
Inj.Procuton (500 mg)	March 15
Inj.Eprex	Feb 15
Inj Depomedrol	June 14

2.1.25 Special Medical Slips not numbered

The Special medical slips (SMS) are issued by the doctors in respect of costly drugs, medicine, injection etc. The patient while taking the medicine prescribed under SMS is to deposit the same to the medicine dispensing counter. The concerned pharmacist keeps this SMS and makes an entry in the respective register to that effect. The SMS is kept by the medicine dispensary staff.

Visit to medical dispensing counter revealed that some SMS (special medical slip) are not numbered and some are numbered. In the absence of numbering on SMS there is a possibility of misuse of SMS. The Hospital administration is required to take immediate step to get all SMS slip numbered so that its source of generation can be tracked and its misuse is prevented. Further SMS are kept in store room since 2009 thereby occupying precious space. Normally these slips (SMS) are checked/ verified by the designated doctor after certain period and after that these are weeded out.

HEALTH DEPARTMENT
NEW DELHI MUNICIPAL COUNCIL
SPECIAL MEDICINE SLIP

Regn. No. 22648/18 N.D.M.C./General
Name Bally Age/Sex
Name of the Medicine 7. Lipicard
1) 180
2) 15. After
3) 13
4) 13
Sig. of M.O.

HEALTH DEPARTMENT
NEW DELHI MUNICIPAL COUNCIL
SPECIAL MEDICINE SLIP

Regn. No. 5864/16 N.D.M.C./General
Name Manglesh Age/Sex
Name of the Medicine T. Volip. 0.3mg
1) 30. Thirty
2) 13
3) 13
4) 13
Sig. of M.O.

Book No. 2016/ 69 Sl. No. 461
CHARAK PALIKA HOSPITAL
NDMC, MOTI BAGH, NEW DELHI
(Special Medicine Slip)

Regn. No. 68893 N.D.M.C./General
Name Sushil Kumar
Age 40/m Years/Male/Female
Name of the Medicine Sup Alkacel
Quantity 1
Sig. of M.O./Spt.

Book No. 2016/ 91 Sl. No. 486
CHARAK PALIKA HOSPITAL
NDMC, MOTI BAGH, NEW DELHI
(Special Medicine Slip)

Regn. No. 60460 N.D.M.C./General
Name Virender
Age 50/m Years/Male/Female
Name of the Medicine Onbros
Quantity 1 pack = 30 cap
Sig. of M.O./Spt.

Book No. 2016/	84	Sl. No.	
CHARAK PALIKA HOSPITAL 177			
NDMC, MOTI BAGH, NEW DELHI			
(Special Medicine Slip)			
Regn. No.	68837	N.D.M.C./General	
Name	Yugam		
Age	8	Years/Male/Female	
Name of the Medicine	Syp Amiloril 5		
Quantity	One		
Sig. of M.O./Spt.			

Book No. 2016/	84	Sl. No.	
CHARAK PALIKA HOSPITAL 179			
NDMC, MOTI BAGH, NEW DELHI			
(Special Medicine Slip)			
Regn. No.	30773	N.D.M.C./General	
Name	Chirag		
Age	6	Years/Male/Female	
Name of the Medicine	Syp Amiloril 5		
Quantity	One		
Sig. of M.O./Spt.			

2.1.26 Non Functional Solar Water Heating System

Audit observed that the hospital is having a solar water heating system installed at the roof of its building to meet the warm water requirement to OT, Wards, OPD and other places also. But it was noticed that, the said system had been installed in CPH but not functional since long. The details in this respect called for from the hospital but their reply is awaited.

2.1.27 Under Utilization of Mobile Health Dispensary

There are two units of mobile health vehicles which are occupied with testing facilities besides availability of space for doctors and paramedical staff. Regular deployment of doctors and paramedical staff are being made by CPH. But only one unit out of two units is stated to be operational.



2.1.28 Mortuary

The hospital has a mortuary in its premises but the entry and exit to the mortuary is the same. The location of mortuary should be either in the hospital or adjacent to the hospital in a separate structure. It shall be located away from general traffic routes used by public. The hospital administration required to take necessary steps in this regard.

2.1.29 No MRD (Medical Record Department) in CPH.

The MRD forms a key source of data, data statistical reports and health information. It is observed that CPH does not have MRD.

2.1.30 Functioning of Ayush (Ayurvedic and Homeopathic)

The details of patient treated and deployment of doctors in respect of Ayurvedic and Homeopathic dispensary are as under:-

Ayurvedic Dispensary

Year	No of patients	No of Doctors
2013	25651	1. 02 regular Medical Officer out of which 01 is posted as leave reserve 2. Pharmacist, 01 ANM and 01 peon
2014	26881	
2015	21261	

In Ayurvedic dispensaries patients relating to Diabetes, Arthritis, renal, jaundice, skin disease, anemia, eye disorder, cataract, BP, seasonal disease are treated. Chronic disease patient visit there in large number.

Homeopathic Dispensary

Year	No of patients	No of Doctors
2013	22996	01 Doctor(MO) 01 pharmacist 01 peon

2.1.31 Staff quarter:

There are 60 staff quarters in the premises of Charak Palika Hospital and 10 single rooms for staff which is being allotted by the housing department and CPH itself respectively. Besides the above said quarters 10 quarters are also situated adjoining CPH i.e. Begum Zaidi market. It is observed that the following 16 quarters have been allotted to the employees other than Doctors or para medical staff as detailed below:

Sl. No.	ALLOTEE NAME	DESIGNATION	TYPE	QTR No	COMPLEX NAME
	S/Shri/Smt.				
1	Deva Lal Khadal	Chowkidar	I	A-7	CPH Complex
2	Beena	Safai Karamchhari	I	A-8	CPH Complex
3	Manisha Sharma	Jr. Asstt.	II	B-2	CPH Complex
4	Brij Bhushan	Mali (Horticulture Dept.)	II	G-3	CPH Complex
5	Jaibeer Singh	Fire Guard	II	F-1	CPH Complex
6	Pappu	Mali (Horticulture Dept.)	II	S-3	CPH Complex
7	Neera Arya	Lecturer (Education Deptt.)	V	Doctor Flat No.1	CPH Complex
8	Usha Vashisht	Teacher (Education Deptt.)	IV	Doctor Flat No.4	CPH Complex
9	Arjun Singh	Sr. Asstt.	II	N-4	CPH Complex
10	B.S. Sharma	Dy. Director (Horticulture)	IV	1	Begum Zaidi Market Flats

11	Raj Bir Singh	Sr. Asstt.	III	2	Begum Zaidi Market Flats
12	B.S. Rawat	Retd. S.O.	III	5	Begum Zaidi Market Flats
13	Ashwani Bhardwaj	Sr. Asstt.	III	6	Begum Zaidi Market Flats
14	Ekta Sharma	Jr. Asstt.	III	7	Begum Zaidi Market Flats
15	Vandana Sharda	Craft Teacher	III	8	Begum Zaidi Market Flats
16	G.S. Rawat	Sr. Asstt. (enforcement)	III	9	Begum Zaidi Market Flats

As is evident from the above table that type III to V quarters are allotted to the employees of education, horticulture department etc. The quarters situated near the CPH premises should be allotted to the doctors and para medical staff instead of other departments' employees so that their services could be utilized in case of emergency and it may prove helpful in smooth and efficient functioning of the hospital.

2.2 Palika Maternity Hospital (PMH)

Palika Maternity Hospital (**PMH**), Lodhi Road New Delhi started its functioning in the year 1985 with 30 beds which was further up graded to 40 beds. During August 2011 and November 2012, the Council approved administrative approval for renovation of existing building and construction of additional OPD block for PMH at a cost of `9.91 crore and `6.93 crore for procurement of equipment and furniture. The PMH was closed from 01.05.2012 to 24.01.2014 due to renovation/construction and restarted w.e.f.25.01.2014. However, Wards & Nursery Services were started with effect from March 2014 and Operations were started from July 2014. The PMH has now been working with 65 beds (50 beds+15 Nursery cradles w.e.f.25.01.2014. Infra structure & working strength of PMH are as under:

Old Building (Renovated)	New Building (Constructed)
Ground floor	Ground floor
Three OPD registration counters, Casualty	Five OPD rooms for Gynae
Labour room & Emergency O.T, Waiting area	Injection rooms & immunization room, Pharmacy
First Floor	First Floor
Wards (04 wards with 43 beds)	MS Office & Administrative office, Janani Suraksha Yojna
Nursery (04 cradles)	Pediatric OPD, Family Planning Counsellor
Second Floor	Second Floor
Surgical Store	Ultrasound room
PAC room (pre anesthesia check up room)	Laboratory
Main OT,	ICTC counseling room
Autoclave room	Colposcopy room

Working strength of PMH

Name of post	Sanctioned	Posted	Shortfall in posted strength
Specialist ((Anesthesia)	3	1	2
Senior Resident (Anesthesia)	5	2	3
Senior Resident (Obs. &Gynae)	8	7	1
Sr. Resident (Paediatrics)	7	6	1
Jr. Resident (Anesthesia)	5	3	2
Jr. Resident (Obs. &Gynae)	8	7	1
Jr. Resident (Paediatrics)	7	6	1
Jr. Resident (Radiology)	1	0	1
Chief Medical Officer/Med. Officer	14	11	3
Staff Nurse	46	34	12
Lab Technician	6	4	2

Lab Asstt.	4	0	4
Lab Attendant	4	0	4
OT Technician	4	1	3
OT Asstt.	5	2	3
CSSD Technician	1	0	1
CSSD attendant	2	0	2
Total	130	84	46

2.2.1 Shortage of Doctors & Nurses in PMH

There are 43 Doctors and 34 Nurses posted in PMH against sanctioned strength of 58 Doctors and 46 Nurses including shortage of other staff. Out of shortfall of 15 Doctors, shortage of three Chief Medical Officer/Medical Officer and one post of Sr. Resident (Obs & Gynae) is more important to attend surgeries/complicated cases. Shortage of 12 Nurses, 3 OT technicians, 8 Lab Attendant/Technician and vacant posts in Central Store Sterilization Dept (CSSD) also affects functioning of PMH.

2.2.2 Deficiencies in infrastructure and inadequate patient care provided in PMH

Audit observed following deficiencies in the infrastructure and inadequate patient care being provided to the patients:

1. Location of OPD counters in front of Emergency OT and Labour room is not suitable as there is maximum crowd where there is no sitting arrangement, no fan and no water facility. The Hospital replied that proposal for creating separate OPD Registration area in the new building has been sent to Civil Eng Dept.
2. There is no Central Air Conditioning and ACs have been provided with Gen set. There are frequent break downs and it takes some time to restart the ACs which affects surgeries being carried out.
3. The strength of beds has been increased from 40 to 50 without increasing sufficient space in the ward. Space between the two beds is too less to move the stretcher inside to shift the patient without taking the bed outside. The Cradles are not attached with the beds due to limited space.
4. There is no provision for medical store and records room in the hospital building. One residential quarter type III is being used for Medicine store & for records despite shortage of residential Quarter for resident staff.
5. There is no separate ward to isolate the infective patients & Septic patients. Both pre and post-delivery cases are kept in the same ward. There is no zoning in the back side and front side of emergency O.T. resulting in seepage of water and muds inside making the surrounding un-hygienic.
6. There is no space for Labour room patients to communicate with their relatives as the waiting space remains occupied by visitors and public.

PMH replied in February 2017 that necessary proposal have been forwarded to Civil Department for providing necessary facilities. Further progress in respect of above issues would be awaited.

2.2.3 Non-provision of kitchen facility in PMH

There is no kitchen facility in the hospital due to which patients are forced to procure meals either from market or from home which is unhygienic and detrimental to the health of the mother and expectant baby. M.S. had sent a note on 22-8-2014 but not followed up properly. *The Hospital replied that proposal has been re-sent now and in advanced stage of implementation.*

PMH replied in February 2017 that tenders process for provision of kitchen has been done and is in advanced stage of materialization.

2.2.4 Non clearance of DPCC for ETP installed in PMH

As per the Delhi Pollution Control Committee (DPCC) Norms, an Effluent Treatment Plant (ETP) is required for more than 50 bedded hospitals as effluent from the hospital cannot be allowed to mix with general Municipal waste. The Council approved installation of ETP in PMH on 27.11.2012 at an estimated cost of ` 1.00 crore. Approval Purchase Selection Committee on 24.04.2014 decided to install ETP of 35 KLD capacity.

M/s Texol Engineers being (L1) was placed work order on 20.06.2014 at ` 94.52 lakh. The work was completed by 15.09.2014. Sri Ram Institute, authorized by the DPCC, carried out test of out let of ETP water. However, in the test report, there were variations in the specifications as given below:

Specifications as per work order		Test Report		Variations
Discharge standard after treatment (Parameter)	value	Result of parameter shown in the report	value	
PH	6.0 – 8.5	pH	7.7	0
Biochemical Oxygen Demand (BOD)	Less than 10 Mg/L	Biochemical Oxygen Demand (BOD) at 27oC for 3 days mg/L	>1	Exact reading not given
Chemical Oxygen Demand (COD)	Less than 100 Mg/L	Chemical Oxygen Demand (COD) mg/L	>2	Exact reading not given
Suspended Solids	Less than 10 Mg/L	Suspended Solids mg/L	1	0
Oil & Grease	Nil	Oil & Grease mg/L	Not shown	Not shown
Pathogen	Nil	Not shown	Not shown	Not shown

Audit noticed that DPCC's clearance after completion of the installation of ETP on 15.09.2014 has not been obtained. However, payment of ` 69.20 lakh (80%) has already been made to the firm on 22.12.2015 on the assurance of the firm to attend all the complaints. *The PMH did not reply as to why the payment of ` 69.20 lakh was released to the firm for ETP without clearance by DPCC which is mandatory as per their norms for a hospital having more than 50 beds.*

PMH replied in February 2017 that application for DPCC clearance has been submitted by the firm. The payment (80%) was made to the firm as per the decision of the APSC as per terms and condition of the NIT. However, remaining 20% payment alongwith security deposit is held with the department.

The PMH needs to clarify why the DPCC clearance has not been obtained till now after completion of ETP on 15.09.2014 and what action has been taken to obtain DPCC clearance.

2.2.5 Non- performing of deliveries & OT services after 4.00 PM in PMH

The PMH is performing cases of operations in main OT during day time up to 4.00 O'clock only. The emergency arisen for operation after 4.00 PM is either referred to outside or normally plan in such a way so that operation is carried out before 4.00 PM. This has also increased rate of percentage of caesarian cases (14.32 % in 2011-12 to 24.21% in 2015-16).

Emergency OT is also not being utilized despite existing necessary facility as there were only 17 cases (2014) and 58 cases (2015).

The PMH replied (December 2016) that due to shortage of Doctors (Gynae & Obst) / Nurses & non-availability of residential accommodation in the Hospital complex for Doctors & Nurses, it was not possible to carry out normal deliveries/surgeries after 4.00 PM. There is only one SR/ Medical Officer with one Jr. Resident doctor and five Nurses are deployed in Wards after 4.00 PM during evening and Night duties.

2.2.6 Under- utilization of bed Occupancy in Wards in PMH

During 2014 bed occupancy remained under-utilized, as out of 43 beds existed in wards, minimum occupancy was 6 and maximum was 39. However, it has been increased during 2015. Minimum occupancy was 18 and maximum was 52. Thus occupancy remained less than existed bed strength except for 01 day to 14 days during 2015-16 as shown below:

(April, 2014 to March, 2015)			April 2015 to March, 2016			
Month	Minimum	Maximum	Month	Minimum	Maximum	No. of days where occupancy was more than bed strength
April, 14	6	20	April, 15	21	38	0
May, 14	8	22	May, 15	18	36	0
June, 14	14	25	June, 15	18	42	0
July, 14	20	31	July, 15	32	50	08
August, 14	13	37	August, 15	34	52	14
September, 14	25	38	September, 15	32	48	04
October, 14	18	35	October, 15	27	47	03
November, 14	24	38	November, 15	21	48	04
December, 14	21	38	December, 15	32	48	04
January, 15	22	39	January, 16	30	50	01
February, 15	22	35	February, 16	26	48	01
March, 15	26	38	March, 16	19	42	0

2.2.7 Nursery services in PMH

After renovation of PMH, it was proposed during June 2014 to have a Neonatal Intensive Care Unit (NICU) in Labour Room complex so that the sick babies may be cared round the clock. In addition to this, there shall be additional Level -1 Nursery (with round the clock services) attached to the Post natal wards so that all the babies delivered get optimum care and proper attention.

During June 2013 following equipments were purchased at a cost of ₹ 19.33 lakh to improve the neonate services. Certain diseases like Birth Asphyxia, Neonatal Hyper bilirubinemia, Tachypnea of Newborn, Infants of Diabetic mother shall be treated in an effective manner, leading to a better outcome and reduced morbidity as shown below:

Sl. No.	Item	SO no. & date, Name of firm	Qty	Rate	Total cost (₹)	Distribution of Equipments
1	Transport Incubator	24/PC-I/DMS dated 19-6-2013, M/s Aarvi Enterprises	1	520000	520000	Neonatal Intensive Care Unit (NICU) Labour room
2	T-Piece Resuscitator	23/PC-I/DMS dated 19-6-13 M/s PrabcoSurgimed	1	72500	72500	-do-
3	Infanto meter	-do-	3	2500	7500	2 OPD & 1 NBSU
4	Paediatric weighing scale	-do-	2	18200	36400	1 OPD & 1 NICU
5	Weighing scale (Newborn)	-do-	5	17200	86000	OPD, NICU, NBSU-2, OT
6	Bubble Cpap	-do-	1	258000	258000	NBSU
7	Weighing scale (multipurpose)	23/PC-I/DMS dated 19-6-13 M/s PrabcoSurgimed	2	28100	56200	NBSU
8	Advanced Cardiac Monitor for neonate	22/PC-I/DMS dated 19-6-2013 M/s Krishna Health care	2	224000	448000	1- NICU & 1 NBSU
9	Bilirubinometer Analyser	21/PC-I/DMS dated 19-6-13 M/s Ved Med Software	2	224000	448000	NBSU
				Total	1932600	

There are 15 Neonate cradles in PMH, out of which, only 4 cradles are being utilized in Nursery and remaining 11 cradles are lying unutilized in Wards due to shortage of space in Nursery "New Born Stabilised unit" (NBSU). Bed occupancy for sick Babies in Nursery (NBSU) during 2014-15 & 2015-16 was minimum one and maximum was 4 to 6 only. Further, there has been increase in referral cases in nursery during 2015-16 for Neonatal jaundice (10 cases), Birth Asphyxia (5 cases) and Hyper Bilirubinemia despite procurement of above equipments. Under utilization of nursery cradles and increasing trend in referral cases shows that nursery services of PMH have not been effective to that extent.

The PMH replied in February 2017 that New Born Stabilization Unit (NBSU) is a level-II Nursery. Only these babies are referred to Tertiary Care Unit which are outside the Scope of services of the Hospital.

PMH, however, did not clarify the reasons for short fall in bed occupancy for sick babies and increasing trend in referral cases during 2015-16.

2.2.8 Deficiency in Security System in PMH

The Council on 27.11.2012, accorded administrative approval for installation of Security System for PMH at estimated cost of ₹ 75 lakh in which CCTV System and Radio Frequency tagging of neonates were included. This would be essentially required as PMH will deal with vulnerable patients including female and new born infants whose thefts are very common. Audit observed following lapses in security systems installed in PMH:

(a) Non-working & non-monitoring of CCTV Cameras

The Executive Engineer, C-III Division placed work order on 20th January 2014 on M/s Technosys Security Systems (P) Ltd for supply of 33 Nos CCTV Cameras and allied equipments at PMH at a cost of ₹8.02 lakh. The warranty period of the system was two years and three years for spare parts. CCTVs were installed in PMH during February 2014. In July 2015, the Chairman decided that operation/monitoring work of CCTV Cameras shall be done by the concerned user Dept and Electric Dept shall be responsible for maintenance of CCTV Cameras.

Audit observed that till December 2016 that no one has been made responsible for monitoring and checking of footage of CCTVs despite Chairman's instruction in July 2015. The firm was also not inspecting cameras regularly within warranty period. PMH also did not maintained record for making complaints for non working of cameras. One service report dated 27.04.2015 of Technosys Security Systems (P) Ltd indicated that only 7 cameras were OK and others were not working. During site inspection by the Division along with MS, PMH, on 09.06.2015, three cameras were not found working. The PMH intimated Audit on 08 August 2016 that out of 33 Cameras, 02 Cameras were yet to be installed and out of 6 non working cameras, only one cameras was repaired.

After pointing out by the Audit, PMH now on 13.12.2016 has addressed to CEE(E)-II to depute some staff for regular monitoring of the CCTV system and to submit the weekly report (after checking the footage) to the MS, PMH. Thus, expenditure of ₹8.02 lakh incurred on 15.02.2014 for purchase of 33 CCTV cameras for PMH has not been useful as all the cameras are not working/non working without monitoring and checking of footage of CCTVs by any one till December 2016.

The PMH replied in February 2017 that Electricity Department has refused to monitor the CCTV cameras as do not pertain to their Department. Now Fire Department has been asked to monitor the CCTV cameras as these are installed in Fire Room.

The reply is not acceptable as per Chairman's decision in July, 2015, these were to be monitored by under Department i.e. PMH. Since there have been number of complaints in working of CCTV cameras, PMH being user department needs to monitor working of all the cameras.

(b) Non-levy of penalty for poor quality of RFID System

Radio Frequency Identification Device (RFID) enhance and control the stealing of the infants from the hospital and better track and trace of infants through RFID. RFID tags are tied on one of the legs of the infant and on the wrist of the mother. Whenever an infant with RFID is taken out of the premises without defined permissions, the readers on the gate will raise the alarm to alert the hospital staff.

The MS, CPH awarded a supply order to M/s ID Tech Solutions Ltd on 30.10.2013 for Supply, Installation, testing and commissioning of (RFID) for PMH at a cost of ₹8.72 lakh based on lowest in rates without taking into account of rates of AMC of the firm. The RFID was installed by 31.01.2014. RFID system has not been functioning since 21st October 2015. Sr. Pediatrician, repeatedly made complaints (Reminders: dated 21.01.2016, 03.03.2016, 18.05.2016 &

20.05.2016) that when the baby with radioactive tag around wrist is taken across the exit doors, the alarm does not ring. Hence safety of baby was at stake.

M/s ID Tech Solutions Pvt. Ltd. has claimed ₹ 1.57 lakh @ 18% rates of AMC for 2016-17 (K-246/MS/PMH dated 26.05.2016) against 7% of the tendered cost quoted at the time of tender. AMC rates of the next lowest firm M/s Aarvi Enterprises were 4% of their tendered amount which worked out to ₹ 39680/-. Hence supply order on M/s ID Tech Solutions was placed at higher cost of ₹ 1.17 lakh including AMC charges in comparison of next lowest firm.

Further, RFID system was within the warranty period (two years) up to 31.01.2016, a penalty @ 1% of tendered value was to be recovered from the firm. However, instead of imposing penalty against the firm, PMH on 20.05.2016 asked to provide an AMC at exorbitant rates. *Thus, expenditure of ₹ 9.89 lakh incurred on RFID has not been useful as the purpose of safety of female and newborn infants has not been served and no penalty has been imposed against the firm for non working of RFID within warranty period.*

The PMH replied in February 2017 that RFID system was repaired during warranty period on complaints sent to the Firms on complaints and further AMC could not be finalized due to higher cost quoted by the firms. The firm has now been requested to provide fresh AMC so that system can be operated smoothly and maintained properly.

The PMH did not explain as to why penalty was not imposed for non functioning of RFID system during January, 2015 to May, 2016.

2.2.9 Procurement of allopathic medicines

The Charak Palika Hospital (CPH) registers/empanels the firms for supply of medicines for three years. Tenders are invited every year from the existed registered firms for finalization of rate contract for supply of medicines. The Central Medical Stores (CMS) is responsible for receipt/stock and issue of medicines for Hospitals/Dispensaries according to their requirements placed through indents. For this purpose, CMS every year forwards to CPH, details of medicines purchased in previous year, consumption, stock held and raise further demands for procurement of medicines. Based on the above data, CPH obtains administrative approval for procurement of medicines through rate contracts finalized every year for procurement of medicines.

The CPH have prepared Formulary list of medicines classifying under 25 Groups in the name of Generic medicines such as Anti Malaria, Anti Diabetic, Anti Biotic, Anesthesia, Vaccine, Vitamin Groups, Dental, Ophthalmic etc showing Code Numbers.

Audit examined the purchases of medicines during the years 2013-14 to 2016-17 (till October 2016) and findings are given below:

2.2.10 Non finalization of rate contract of medicines after 2014-15 and purchase of medicines continued during 2016-17 on the old rate contract

The CPH empanels penal of firms for supply of medicines after registration for three years. The tenders are invited for rate contracts from the limited firms registered for three years. They

empanelled 52 firms during the year 2013-14 for supply of medicines vide Council's resolution no. 02(E-2) dated 27.06.2013. Tenders were invited from 52 empanelled firms where 29 firms participated. The rate contracts for the year 2014-15 were finalized for procurement of 516 allopathic medicines. CPH have not yet finalized rate contracts for subsequent years for 2015-16 & 2016-17 (till December 2016) and procurement of medicines is continued through rate contracts for 2014-15.

CPH has also been resorting local purchase of medicines at higher cost from the market as out of 52 registered firms only 29 firms came forward to extend the rate contract for 2014-15.

Audit could not examine all cases as the CPH does not mention Code Numbers, Generic name and Group of medicines in the supply orders for purchase of medicines. They have neither maintained Supply order registers/summary of orders and it was difficult to compare all local purchase orders with the prices of the rate contract.

Audit, however, noticed certain cases where medicines were purchased locally from the Kendriya Bhandar/local market at an extra cost of ₹ 2.56 lakh during 2015-16 & 2016-17 (**Annexure-III**).

CPH replied (December 2016) that medicines could not be purchased through rate contract of 2014-15 as the five firms (M/s Alembic, Ind. Swift, Neon, INTAS & E Merck) did not give their consents for supply of medicines at the rate contract of 2014-15. In other cases, purchase was emergent and firms included in rate contract generally supplies medicines after two to three weeks time after issue of supply orders. The reply is not tenable as local purchases had to be resorted on market rate due to non finalization of rate contracts annually.

2.2.11 Purchases of medicines without reviewing their past consumptions & stock held in CMS

Approval Purchase Selection Committee (APSC) while approving proposal for purchase of medicines, does not state any recommendations regarding requirement of medicines and their quantities to be purchased except the members of APSC put their signatures on the supply orders. There is also no other record maintained in CPH to justify the requirements of specific medicines and quantities to be purchased with reference to their consumption and stock held in CMS.

CPH did not provide to audit copies of annual demands of medicines sent by CMS. Audit compiled themselves common list of medicines purchased during the year 2013-14 to 2015-16 on the basis of lists of annual purchases provided by the CPH. However, there were differences in the figures shown by CPH and in the stock ledgers maintained by the CMS. Audit examined purchases of medicines for the year 2016-17 (till October 2016) with reference to the copies of demands sent by the CMS for 3 months in May 2016. It was noticed that CMS sent demand in May 2016 only for 310 medicines out of 516 total medicines included in the rate contract without showing consumption of the medicines during the year. Illustrations of injudicious purchases (till October 2016) are given below:

- Audit scrutiny of purchase of medicines during 2013-14 to 2015-16 revealed that 33 medicines which were purchased during 2013-14 have not been purchased during 2014-15 and 2015-16 despite stock position of these medicines was nil or much below the consumption level. Similarly, there were 73 medicines whose stock was nil during 2013-14 have not been purchased in subsequent year. **(Annexure-IV).**
- During 2016-17, CPH did not purchase of 34 medicines costing to ₹ 15.98 lakh whose stock on 31 March 2016 was nil after consumption. **(Annexure-V).**
- During June & August 2016, CPH purchased 26 medicines amounting to ₹ 19.83 lakh which were not recommended by the CMS and stock held was more than their consumption. **(Annexure-VI).**

2.2.12 Purchase of medicines from one firm only ignoring other L1 firm

There are more than 20 cases included in the rate contract for the year 2014-15 where more than one firm quoted same rates. However, CPH during June 2016 placed Supply orders only on one particular firm ignoring other L1 firms. **(Annexure-VII).** Similar practice was being followed in previous years. *The CPH did not reply on what basis, above medicines were purchased only from one firm ignoring other L1 firm included in the rate contract.*

2.2.13 Purchase of limited number of medicines (53%) of the rate contract

CPH consumed whole Budget allotted for the year on purchase of medicines only on 52 to 53% medicines to the total number of medicines included in the rate contracts as shown under:

(₹ in lakh)

Year	No. of Generic medicines included in the rate contract	No. of Generic medicines actually purchased	Expenditure incurred on purchase of medicines	Budget allotted	Percentage of medicines purchased to the total budget
2013-14	458	390	474.96	475	85
2014-15	516	266	599.27	600	52
2015-16	516	273	669.82	675	53
2016-17	516	271	190.00 (till November 2016)	675	53

There is no record on what basis CPH selected above limited medicines in bulk quantities having less utility such as vitamin and calcium tablets without recommendations of CMS in their demands and ignoring annual consumption. CPH has not prepared any list of essential medicines/life saving drugs and quantities required in hospitals/dispensaries.

2.2.14 Utilisation of more than 50 % budget only on purchase of 25 medicines

CPH consumed more than 50% budget only on purchase of 25 medicines **(Annexure-VIII)** at a cost of ₹ 2.37 crore to ₹ 3.46 crore during 2013-14 to 2016-17 (till October 2016) ignoring recommendation of CMS and their consumptions. Due to non procurement of other medicines in required quantity, there were shortages of essential medicines, injections, surgical equipments and Lab Chemicals in the hospitals which have been described in succeeding paragraphs. On the other hand these were on highly fluctuations and unjustified purchases of several non-essential medicines as illustrated below:

1. Factual position on supply and consumption of Bonium tablets @ ` 2.70 in 2014; @2.80 in 2015 & 2016

Financial year & Total Allopathic Budget	No. of tablets procured As per stock eateries in CMS	Stock position as on 31 st March of the Financial year (As per issues to hospitals and dispensaries in CMS)	Amount of expenditure (bills details)
2013-14 ` 4.74 Crore (actual)	02 orders ✓ 11/13 - 60000 tabs ✓ 12/13 - 340000 tabs 03/14 - 3 Lacs tabs Total Tabs- 7 Lacs tabs	0 tablets	` 10.80 Lacs + Vat ` 8.10 Lacs + Vat Total ` 18.90 Lacs + Vat (4.01% approx)
2014-15 ` 5.99 Crore (actual)	02 orders ✓ 06/14 - 5 Lacs tabs ✓ 10/14 - 3 Lacs tabs (same order delivered in instalments) 01/15 - 3+ 3 Lacs tabs Total Tabs- 14 Lacs tabs	2,88,400 tablets (Exhausted in 08/14)	` 13.49 Lacs + Vat ` 8.10 Lacs + Vat ` 17.16 Lacs + Vat Total ` 38.75 Lacs + Vat (6.5 % approx)
2015-16 ` 6.69 Crore (actual)	05/15 - 6 Lacs tabs 08/15 - 100005 tabs 09/15 - 699995 tabs 01/16 - 801000 tabs Total Tabs- 22.01 Lacs tabs	76,240 tablets	` 17.16 Lacs + Vat ` 22.88 Lacs + Vat ` 22.90 Lacs + Vat Total ` 62.94 Lacs + Vat (9.4 % approx)
		Stock as on 31-3-2016= 5.85 lacs tablets	

CPH did not reply as to why this tablet was purchased in such bulk quantity and why its consumption was increased from 9.90 lakh to 16.42 lakh tablets during 2014-15 & 2015-16

- Tablet Lycovox** (code no.3028) and **Capsule Micabal Plus** (Code no.3027) which are Vitamin, were purchased at a cost of ` 56.17 lakh from M/s Biochem during 2013-14 to 2015-16. However, during 2016-17 (till October 2016-17), CPH purchased only 60,000 Capsule Micabal Plus at a cost of ` 1.6 lakh against the previous annual purchases of ` 4.00 lakh, indicating over stocking in the earlier year.
- Tablets Vildagliptin**, of 50 mg, 500 mg & 1000 mg, (Anti Diabetic Group) were purchased from M/s Novartis, M/s Abbott & M/s USV at a cost of ` 2.47 crore (Qty. ` 15.17 lakh) during 2013-14, 2014-15 & 2015-16. During the above three years, 14.7%, 13.89% & 14.05% budget was consumed on purchase of above tablets.

2.2.15 Non procurement of injections essentially required for deliveries in PMH

There was shortage of seven injections **(from 25 % to 95 %)** which are essentially required for normal deliveries/caesarian deliveries to be performed in PMH as shown below:

During 2014-15 to 2015-16, 1473 normal deliveries were carried in PMH

Sl. No.	Name of Injection & no. of injections required per delivery	Stock held	LP made	Total requirement	Shortage of injections	% of shortage
1	Epidosin /3 vial	0	400	4419	4019	90
2	Drotin / 2 vial	0	120	2946	2826	95
3	Syntosin /10/6 vial	12950	1200	17160	4226	25
4	Inj Vit K 1 mg / 1 vial	0	750	1473	723	50

During 2014-15 to 2015-16, 405 Lower segment Caesarean Section deliveries (LSCS) were carried in PMH

5	Inj Efpres / 1 Amp	0	180	405	225	55
6	Inj Atropine / 1 Amp	130	30	405	245	60
7	Mephentermine /1 Amp	30	0	405	375	92

PMH was regularly placing indents on CMS for supply of above injections during 2014-15 and 2015-16. However these injections were not supplied to PMH and deliveries were performed after purchasing from market through the patients. Further, substitutes of above injections were available in the stock of CMS but these were not issued as shown below:

Period (as on)	Qty. of Cyclopan/ NTSPAS, (substitute of Drotin)	Qty of Atrotas (substitute of Atropine)	Qty of Termin (substitute of Mephentermine)
31-3-2014	7036 Sufficient qty	78	10
31-3-2015	3851	0	5
31-3-2016	8211	280	0

Neither PMH demanded these substitute injections nor did CMS mention this fact while issuing NA in their indents. PMH has again sent on 07.09.2016 a demand of 21 injections including above injections to CMO (Admn.), CPH for which CPH has resorted local purchases in December 2016.

CPH did not reply as to why the CMS did not include above injections in their demand and why were not purchased by the CPH despite essentially required for deliveries during the years 2014-15, 2015-16 & 2016-17 (till October 2016).

The PMH replied in February 2017 that number of injections required for each delivery as mentioned by Audit is not correct as few patients require the mentioned quantity and most of the patients require lesser quantities. As regards non-supply of Inj. Atrotas and Inj. Termine in place of Inj. Atropine and Inj. Mephentune whose quantities were available in CMS, the matter pertains to CMS. Local purchases of essential injections were made by PMH in emergency conditions on the NA issued by CMS.

The reply is not acceptable as all the essential injections required in deliveries were not available in the stock of PMH during 2014-15 & 2015-16. Local purchases of these injections were made only in selected cases and most of the patient was asked to buy these injections due to improper management between CMS & CPH.

2.2.16 Acute shortage of Essentials Drugs/Medicines in CPH / PMH

There were shortages of 64% of essential drugs/medicines remained out of stock as on June 2016 in CPH as shown below:

TOTAL NUMBER OF ESSENTIAL MEDICINES	NUMBER OF MEDICINES AVAILABLE IN CPH	NON AVAILABILITY OF MEDICINE IN CPH	% OF NON AVAILABLE MEDICINE IN CPH
376	137	239	63.56

There were 45 essential medicines/life saving drugs not available in **PMH** for more than last one or last two years in June 2016 as shown below:

Sl. No.	Name of unit	No. of total essential/life saving drugs required	No. of essential/life saving drugs not available in unit	Period for which not available in unit as on June 2016
1	Ward	72	12	11 months to 2 years 4 month
2	Labour Room	59	7	3 month to one year
3	Nursery	39	12	3 month to 2 year
4	OT	47	14	2 month to 2 year
	Total	217	45	

2.2.17 Short supply of Surgical items by CMS

There was average 70 percent shortage of surgical items (**Dyana plast, Ryles tube, Ethibond suture, Abdominal sponge, Mash, Injection Dynapar**) during the period 2013-14 to 2015-16. In the absence of these surgical items, patients had to procure these items from market. Shortage of each item (in percentage) was as shown under:-

S. No	Name of surgical item	Use of the item	Requirement (in box)	Receipts during 2013-14, 2014-15, 2015-16	% of shortage
1	Dyana plast	Use after surgery and use in fixing of cannula.	600	180, 255, 230	57 to 70
2	Ryles tube	Use in aspiration	500	230, 235, 340	32 to 54
3	Ethibond suture	Use in ortho surgery	36	1, 12, 1	66 to 97
4	Abdominal sponge	Use of shocking of blood during surgery	10000	6000, 1350, 6350	36 to 86
5	Mash	Use in hernia operation	250	0, 20, 18	92 to 100
	Injection Dynapar	Use after surgery for pain relieving was not available during last 3 years	3000	0	100

The PMH on 14-5-2015 sent urgent requirement of 42 surgical items & Injections to CMS stating that these items were required on a regular basis in OT, LR & Ward and the procedure of local purchase was causing delay in procurement. Illustrations are given below where CMS issued fewer quantities than demanded which resulted in local purchase to meet the urgent requirement:

2014-15						2015-16			
Sl. NO.	item name	demand sent	stock received	local purchase	Shortages despite local purchase	demand sent	stock received	local purchase	Shortages despite local purchase
1	Disp. Cap	20000	300	7200	12500	20000	3500	2800	2800
2	Kelly Pad	10000	976	308	8716	10000	750	248	750
3	Disp. Gowns	15000	1100	80	13820	15000	1523	50	1283
4	IV Canula	4500	650	1200	2650	4500	2600	642	2000
5	Cord Clamp	3000	1165	2100	3265	3000	1200	1100	800

2.2.18 Non - procurement/delay in procurement of required Lab Chemicals

The CMS sent following demands for procurement of Lab Chemicals for the year 2015-16 and 2016-17 as shown below:

Date of demand raised by CMS	Year	No. of items of chemicals	Cost (`)
25-2-15	2015-16	40	26,70,440
22-6-16	2016-17	41	8,16,486

The CPH prepared estimate of ₹ 22.26 lakh against the original estimate of ₹ 26.70 lakh sent by CMS after reducing quantities/items of demands. Thereafter, the CPH obtained approval from Chairman on 18.09.2015 (after 2.5 month from the date of proposal) for procurement of 28 items from L1 firms at a cost of ₹ 11,06,741 only after further reducing the demand and items. It was stated that left out items will be procured from Kendriya Bhandar at competitive rates.

Audit noticed that facts of reduction of demand as well as quantities of lab chemicals were never described while obtaining approval and there is no record/findings of APSC meetings to show on what basis, demand were reduced. Further, CPH have issued supply orders of ₹ 3,51,894 against the approved amount of ₹ 11,06,741 only till September 2016 against the requirement for the year 2015-16 and no procurement of Lab chemical items have been made for the year 2016-17.

For procurement of Lab Chemicals for the year 2016-17 against the demand of CMS raised on 22.06.2016, Administrative approval and Expenditure sanction from the Secretary was obtained on 10.09.2016. There was delay of more than two months in obtaining approval and main reason was that CPH took two months time in clarifying issue raised by Finance Department (*Date of query raised by Finance 20.07.2016/30/N & Note from CPH 02.09.2016*). Tenders were called for on 23.09.2016 and technical comparative statement to evaluate technical bid by APSC was awaited till 10.10.2016.

2.2.19 Non- conducting of Lab tests due to non- availability of Lab chemicals/Kits

PMH was sending annual demands of 80 Lab chemicals for the year 2012-13, 2013-14 & 2015-16 (*demands for the year 2014-15 was not sent*) to the CMS. However, CMS was either supplying less quantity or not supplying the lab chemicals against the annual demands sent. Certain Laboratory tests, (Urea, Creatinine, Prothrombin, VDRL, HBs Ag, HCV & Dengue) could not be conducted due to non-availability of Lab chemicals/kits for 8 days to 50 days during 2015-16, as shown below:

Sl. No.	Laboratory test	Period for which test not done due to non-availability of Lab chemicals	total days where test not conducted
1.	Urea	31.07.2015-05.08.2015 & 01.12.2015-04.01.2016	8 days & 35 days
2.	Creatinine	31.07.2015-05.08.2015 & 01.12.2015-04.01.2016	6 days & 35 days
3.	Prothrombin Time	01.04.2015-22.04.2015 & 21.04.2016-31.05.2016	22 days & 41 days
4.	VDRL	09.04.2015-22.04.2015 & 04.06.2015-01.07.2015	14 days & 28 days
5.	HBs Ag	10.04.2015-22.04.2015 & 08.05.2015-18.05.2015 24.10.2015-05.11.2015 & 18.12.2015-21.01.2016 22.04.2016-31.05.2016	13 days & 10 days 12 days & 44 days 8 days
6.	HCV	17.04.2016-31.05.2016	44 days
7.	Dengue	27.02.2016-22.03.2016 & 12.05.2016-31.05.2016	26 days & 50 days

2.2.20 Procurement costly medicines for chronic diseases like cancer etc without prescription slips/ other necessary documents

According to the instructions given in Special Indent as mention in the subject cited above (Council Resolution No.7 dated 05.02.1960), CPH has been making reimbursement for chronic diseases like cancer etc. in respect of NDMC employees (Regular & Pensioners). CPH has reimbursed bills of ` 2.79 crore in respect of patients suffered from chronic diseases like cancer etc. during the four years 2013-14 to 2016-17 (**Annexure-IX**). Indents prescription slips of Specialists showing name/Hospital prescribing medicines were enclosed with the bills and NDMC Doctors certified these indents mentioning proper name of Specialist/Hospital prescribing the medicines as per instructions given above.

However, there were following illustrations where

Audit scrutinized the bills of ` 1.11 crore reimbursed during the year 2015-16 (**Annexure-X**). It was observed that in following cases, prescriptions slips of Specialists were not enclosed and only letter head of particular Hospital was enclosed without disclosing the name of Specialist:

1. The bills of 11 patients amounting to ` 1.67 lakh have been paid to Kendriya Bhandar during November-2015 to February-2016. Revealed that bills included **tablet Capnat**/other medicines which is used to treat breast, colorectal cancer. However, indents of these bills have been certified by NDMC Doctors/Hospital/dispensary (**Annexure-XI**) without prescription slips showing blank against the name of Specialists prescribing the drugs. Since there is no OPD/Specialist of Cancer in NDMC, indent for Cancer medicine certified given by the NDMC Doctor is not valid without prescribed Specialist. Despite the above, CPH has approved for payment to Kendriya Bhandar.
2. The reimbursement of bills involving 50 indents for ` 58.55 lakh (**Annexure-XII**) for 12 patients revealed that NDMC Doctors while certifying the indents are not filling the indents properly or filling carelessly as shown below:
 - In all cases, Photo copy of prescription slips have been enclosed instead original slips required as per instructions given in the indent and in no case signature of dealing Asst. (relating to purchase section) has been taken after particulars of medicines indented.
 - Doctors have not filled the information in most of the cases regarding name of Specialists prescribing the drugs, OPD no & date, whether first indent or previous, if no, previous no. of indent. Illustrations are given below:
 - In case of 1041 & 13566 indent nos. only letter head of Hospital have been enclosed instead personal letter head of Doctors/Specialist and stamp has also not been affixed.
 - In case of 12801 indent nos. necessary information have been left blank.
 - In Case of 7988 indent nos. date of previous indent no. is incorrectly mentioned.

Audit observed that appx. there are nine medicines relating to Cancer disease which have been purchased from the Kendriya Bhandar. The reimbursement of medicines comparing to CGHS rates merely on four medicines involves extra cost of ` 5.43 lakh worked out (**Annexure-XIII**).

Since this has been the regular requirement, CPH should have included this in normal central purchase of medicines through NIT to achieve economy in expenditure.

2.2.21 Non utilization of equipments due to delay in starting up of PMH services

CPH purchased surgical equipments at a cost of ₹ 41.06 lakh during June-2013 to October-2013. However, services of Wards and Nursery in PMH were started from March-2014 and services of OT were started with effect from July-2014. Thus, equipments remained unutilised for 140 days to 276 days losing warranty period from 19% to 76%.

Further, warranty period was counted from the date of receipt instead of actual date of installation though it was assured to Finance Department that it shall start from the date of Installation and satisfactory demonstration by the service engineer. Thus AMC charges of ₹ 1.84 lakh paid for five month to nine month were infructuous as shown below:

Sl. No.	Description of equipment	Period of AMC	Amount of AMC plus service tax	Period of AMC should have been from the demonstration	Extra amount of AMC for the difference of period (extra 6 months)
1	NRU, Photo therapy and Infant Radiant Warmer	9-10-2015 to 8-10-2016	39270	9-3-2016 to 8-3-2017	19635
2	Cardiac Monitor & Vital Sign Monitor	24-9-2015 to 23-9-2016	83700	9-3-2016 to 8-3-2017	41850
3	CTG machine	24-9-2015 to 23-9-2016	199500	9-3-2016 to 8-3-2017	99750
4	Advanced Cardiac Monitor	24-9-2015 to 23-9-2016	44800	9-3-2016 to 8-3-2017	22400
					183635

Thus, most of equipment remained unutilized for 140 days to 276 days and losing its warranty period from 19% to 76%.

2.2.22 Excess payment for outsources services without verification of bills from the records maintained in PMH

Audit noticed excess payments of ₹ 16.85 lakh made by PMH for outsource services for laundry, disposal of Bio-Medical Waste & hiring of Nursing Orderlies/Multitasking workers without verification of records of the hospital as shown below:

(I) Excess payments of Laundry bills in PMH

The CPH awarded a contract on 10.05.2011 with M/s Saathi Drycleaners (**Firm**) for Laundry services for hospitals for one year at the rates fixed for each item. The contract has been continued by extending period on the same fixed rates and terms and conditions. The PMH has maintained department wise Registers (**OPD, Nursery, Main OT, Emergency OT, Wards & Labour Rooms**) for sending Linen items for washing. Date-wise details of each items handed over to the Firm and received back are shown in these registers.

Audit was observed that there was a wide difference between the number of laundry items shown in the bills and handed over to the firm as per registers maintained by the PMH. The laundry bills were being countersigned by the MS, PMH and paid without verification with the Registers. In April-2013 (during renovation period) only Outdoor services (OPD) was functional, the firm claimed bills for certain items such as maxi-53, gown-50, abdominal sheet-41, Gynae sheet-155 & cut sheet-50 which were not used in OPD. Similarly the firm was claiming excess items after renovation period also. The bills for the period 2015-16 were not provided to audit.

Audit noticed **excess payment of ₹ 5.04 lakh** for the period of May-2012 to March-2015 (**Annexure-XIV**) as shown below.

Period	Payment made to Firm	Payment due as per Registers maintained by (OPD, Nursery, Main OT, EOT, Wards & Labour Room)	Excess payment made
May 12 to Feb 14 *	252937	7068	230551
April 14 to March 15	474799	201064	273735
Total	727736	208132	504286

*PMH was under renovation and only limited services of Gynae OPD, Pediatrics OPD, Ultrasound Dept, Immunization clinic & Family Planning were running hence figure has been taken from the register maintained by OPD and verified by the concerned staff.

The PMH replied (21-6-2016) that due to shortage of staff, registers were not maintained properly. The reply is not acceptable as the excess payment pointed out by the audit have been checked/verified by the sister In-charge and put their signatures before issuing audit observation.

The PHM replied in February 2017 that variations in the linen items in the registers of the hospital and actually billed by the firm was due improper record maintained by the hospital.

The reply is not acceptable as the bills were counter signed by the MS, PMH without linking records/inquiring relevant incharge of the record keeping. Since excess payment has been made continuously for last four years, the MS, PMH did not take action for maintaining correct record in the past and MS forwarded the bills as its submitted by the firm for payment.

(II) Excess payments for disposal of BMW in PMH

The CPH, awarded an order on 26.06.2012 to M/s Biotic Waste Solution Pvt Ltd ⁵for collection, transportation, treatment and disposal of Bio-Medical waste generated by the Hospitals and dispensaries in NDMC area at the rate of 39 per kg for Hospitals and ₹ 2250 per month for dispensaries upto the limit of 55 kg per month. The firm will collect the BMW on daily basis (except on Sundays and National Holidays) and sign the Record Book to be maintained by the Hospital in acknowledgment of Waste collected.

PMH was maintaining registers in OPD, Ward, Nursery, Labour room, Main OT, Laboratory for details of BMW generated daily in the hospital and the firm was collecting the same. However, PMH was clearing the bills of firm without verification of actual weight of BMW collected by firm shown in these registers. The firm was claiming the bills of BMW for more quantity than actually collected by him resulted in excess payment. PMH was closed for the period from 01.05.2012 to 24.01.2014 due to renovation/construction of building and only outdoor services were carried out. However, the firm was claiming bills Bio-Medical Waste generated ranged from 137 Kg. (April-2013) to 613 Kg. (July-2014) for closing period.

Audit could not verify these bills from the register maintained by the OPD as it was not properly maintained.

⁵M/s Biotic Waste Solution Pvt Ltd has been authorized by the Delhi Pollution Control Committee (DPCC) Rule under 8(4) of the Bio-Medical Waste (Management & Handling) Rules 1998.

Audit examined the registers for the year 2014-15 and noticed excess payment of ₹ 1.76 lakh **(Annexure-XV)** in comparison of actual quantity collected and claimed by the firm. These details were got verified by the concerned Nurse in charge of the PMH and signed by them for correctness of the figures. With effect from 01.04.2015, fixed rate per bed of the hospital prescribed by the Delhi Govt. has been implemented by the NDMC and firm has claiming the bills accordingly.

The hospital replied (21.06.2016) that registers kept in various departments like OPD, Ward, Nursery, Labour Room, OT were not maintained properly and waste generated in Blue bags were not included in calculating the total waste generated.

The reply is not acceptable as the registers prepared have been got checked/verified by the sister In-charge and put their signatures before issuing audit observation. Since, there is a vast difference between the quantities of linen shown the registers and the bills claimed by the firm which for all the period involving excess amount runs in to lakh, it needs to take recovery action besides to assess excess payment to avoid loss to the council.

The PMH in February 2017 replied the same reasons for excess payment as given in case of laundry bills due to improper records maintained by PMH.

The reply is not tenable as bills of BMW were counter signed by MS, PMH straight way without linking hospital records/ referring to concerned staff.

2.3 Functioning of Central Medical Store (CMS)

Central Medical Stores **(CMS)** was established at Dharam Marg in 2008 for storage and supply of Allopathic medicines, surgical and dental stores etc. including Ayurvedic and Homeopathic medicines to all the hospital/dispensaries/dependents units under the control of NDMC. Audit observed following deficiencies:

The CMS is located in the basement and fenestrated drains on the basement floor is passing through entire medical store area. As the accumulation of the water always creates moisture and seepage, the possibility of getting the medicines degraded losing its desired potency cannot be ruled out.

In Delhi the humidity status also rises up to 80% as against the tolerance limit of the 60 % as stipulated in para (a) of Chapter 8 "Temperature Control " of the SOP of Drug Store Management guidelines. However, no instrument to record the humidity level has been installed in the CMS to observe and maintain the humidity level to protect the medicines.

Audit carried out an assessment of proper preservation of the sensitive injections in 7 out of 14 Allopathic/Ayurvedic and Homeopathic dispensaries. There is no power back up i.e. generator/inverter etc. essential to maintain the power supply during power failure is provided. However, the temperature recorded during day time/working hours in the store rooms of all the allopathic dispensaries having ceiling fans ranged between 30.1 and 36⁰ C. *CMS stated that time and again it has taken up the issue at highest level and efforts are being made to remove the inconsistencies in CMS.*

2.3.1 Delay in issue of items relating to Intensive Care Unit of CPH

The indents for procurement of all the stores and other items are placed on CMS. On receipt of the indents, the CMS consolidates the demand of all the items and submits to Director (MS) Charak Palika Hospital for initiating procurement action and on receipt of the supply of the same in CMS, the CMS issues the various items received to the indenting units.

Stock register for the year 2015-16 maintained by CMS revealed that the following items relating to Intensive Care Unit of CPH were received in CMS on 23 March 2016 at a cost of ₹146138/- however, the same were yet to be issued to indenting Hospital for want of indent from CPH as of June 2016.

Sl. No.	Name of the items	Supply order No. and date	No. of items and rate per unit	Total Amount (₹)
01	Suction Machine	431/Auditor/II/AB/Dir (MS) dated 22 March 2016	02 @Rs.9600/-	19200/-
02	X-Ray View Fox with 2 LED	----do----	03 @Rs.5743/-	17229/-
03	Procedure trolley	----do----	02 @Rs.44258/-	88516/-
04	Incubation kit with larynx gos cope with multiple blades	--- do----	03@Rs.2689/-	8067/-
05	Antiseptics face mask	----do----	05@Rs.214/-	1070/-
06	Shoe cover dispensing machine	----do----	01@Rs.12056/-	12056/-
Total				146138/-

CMS stated that action to lift the ICU items has been taken up with the Director (MS). However, the same were yet to be lifted by them.

2.3.2 Non maintenance of the stock of the essential medicines/injections in CMS

Scrutiny of stock register of medicines/Injection maintained by Central Medical store (Allopathic) for the year 2015-16 revealed that essential medicines/Injection required to be maintained in the CMS remained out of stock up to more than nine months as shown in **Annexure-XVI**.

2.3.3 Non replacement or adjustment of the value of Expired medicines

Audit observed that the expiry date of the under noted Injection expired in 10/2013. Despite the repeated request of the CMS to replace the same, it could not be replaced till May-2016. However, the firm M/s. City Drugs Private Limited, New Delhi, finally lifted 5310 number of LUPITAK Injection on 24 May 2016. Thus, due to non-replacement of expired injections valuing ₹103545/- the government money remained blocked till date.

Item	B.No.	MFG. date	Expired date	Rate	Qty.	Amount. (₹)
LUPITAX INJ	11004 NL	11/2011	10/2013	19.50	5310	103545

Despite the above facts, the scrutiny of the Stock register revealed that the stock of 5310 expired injections was reduced without replacement and lifting of the injections from the stock balance.

CMS stated that the action to get the expired medicines has been taken up time to time. It also stated that the NIT has no clause regarding time limit for replacement/reduction of expired goods. Director (MS), CPH may also take initiative to fix a time limit for replacement of the expired medicines while initiating the NIT and concluding the supply orders with the firms.

2.4 Conclusions

- 2.4.1** Audit noticed deficiencies in infra structure and inadequate patient care being provided in CPH & PMH. In CPH, after 4.00 PM the proper emergency/casualty services are not being provided and majority of patients are referred to the other Hospitals. Similarly, deliveries and OT services are not being performed in PMH after 4.00 PM.
- 2.4.2** The medicines have been purchased on adhoc basis and more than 50 percent budget has been consumed only on 25 medicines. Illustrations of purchase of four tablets, Bonium, (Calcium tablet) Lycovox & B Complex Capsule (vitamin group) and anti Diabetic tablet) purchased at a cost of ₹ 4.33 crore have been highlighted. The APSC has not given their recommendations for purchase of number of essential medicines and in how many quantities. The Central Medical Stores has also not been sending demands of medicines giving data of their consumptions regularly. CPH has decided to purchase of 53 % medicines of the rate contract its own without recording any basis either with reference to consumption or requirements or recommendations of Doctors.
- 2.4.3** There are shortages of essential medicines, injections, and patients have been asked to arrange these from the market. Necessary routine tests are also being conducted through the market due to shortage of lab chemicals and non functional of equipments.
- 2.4.4** The CPH has reimbursed bills of ₹ 1.11 crore in respect of patients suffered from Chronic disease like cancer without prescription slips of specialists and other non fulfillment of necessary requirements.
- 2.4.5** The PMH had been making the payments of laundry bills, Bio Medical Waste bills without verifying actual items from the hospital record resulting in extra payments of ₹ 6.80 lakh during 2014-15 & 2015-16. This needs to be investigated and action may be taken to recover the extra payments.

CHAPTER-3

ESTATE-I DEPARTMENT

Performance audit on Estate-I Department for the year 2013-2016

Executive Summary of Audit Findings

- Of 3,518 properties under the jurisdiction of Estate-I department, ₹ 1269.72 crore was due against 877 properties as of 31 March 2016. Of this, 96.5 per cent (₹ 1224.77 crore) pertained to 32 properties i.e. 0.90 per cent of properties comprising 6 Hotels, 3 Shops and 23 Government Offices. The amount outstanding against six hotels alone was ₹ 77.46 crore i.e. 61 per cent of the total dues against 877 properties.
- In respect of ten properties (5 Shops, 4 Hotels and 1 Govt. Office) dues of ₹ 914.63 crore outstanding as on 31.03.2016 was locked up in litigation cases. Thus, in 867 non-litigation cases, an amount of ₹ 355.09 crore was outstanding as on 31.03.2016. Of this, 88 per cent (₹ 312.90 crore) pertained to merely 26 non-litigation properties comprising 2 Shops, 2 Hotels and 22 Govt. Offices.
- The department had not laid down any system for speeding up recovery of outstanding dues from the licensee with whom formal disputes were not pending.
- Bills were being raised erroneously at lower rates of license fee in respect of about 83.33 per cent of the cases of Shops. The department presumed that the license fee included the surcharge of 5 per cent whereas the assumption is not supported by the license deeds. This caused loss of revenue of ₹ 8.18 crore (approximate) to New Delhi Municipal Council (NDMC) during the last three years 2013-16 in respect of the cases of Shops alone, whereas similar loss of revenue might have been caused in earlier years in respect of other types of properties also, besides shop. Other cases could not be reviewed due to non-production of records.
- There was no mechanism and periodicity for communication of information from Execution Section to Accounts Section in respect of properties which had been rendered vacant or where the licensees had changed.
- Review of data in respect of requests for (a) renewal of licenses, and (b) change of licensees on the basis of legal heirs, partnership revealed that 1,440 such requests were pending as of 30.04.2016. In 264 of such requests, the date of expiry of license was not available on record. Of the remaining 1,176 properties/requests, the licenses had already expired but the Execution Section had not taken suo moto action for renewal of the licenses or cautioning the licensees occupying the properties in an unauthorized manner. The delay in this regard on the part of Execution Section ranged between 13 to 674 months

as on 30.04.2016. Date of receipt of requests had not been indicated in the data in 955 of 1,440 licensees leaving the delay open-ended. Delay in disposal of request in respect of 485 properties, where date of request was recorded, was in the range of 7 months to 343 months.

- There was no system in the department for identifying and monitoring of properties for taking action well in advance of the date of expiry of the license deeds.
- There was no citizen charter specifying the time limit within which the fully documented requests of the licensees should be disposed of. No grievance cell had been established to provide an opportunity to the licensees for redressal of their grievances.
- There was no mechanism for periodical reporting to the Director and the Chairperson the number of requests pending for disposal, age-wise break up of such requests, reasons for the delay. As a result, there was hazy atmosphere on disposal of requests of the licensees which extended undue discretion to the officials/officers for disposal of issues concerning the licensees.
- All the properties could not be reviewed in audit due to non-production of records and data of the properties entrusted to the Execution Section of the department.
- License fee in case of staff quarter had not been revised for the last at least 10 years which led to loss of revenue of ` 0.02 crore even if the enhancement would have been made on a conservative approach.

3.1 Introduction

Estate-I Department of the New Delhi Municipal Council (NDMC) deals with allotment of commercial units in licensed markets, commercial complexes and office buildings to private parties and Government agencies on monthly license fee basis. Discretionary functions of NDMC enable it in generation of revenue for the Council. As on 31 March 2016, there were 40 markets and other properties comprising 3,518 shops/hotels/tharas/kiosks etc. under the jurisdiction of this Department, apart from 306 licensed properties transferred by Land and Development Office (L&DO) in March 2006 through a Notification⁶ dated 24 March 2006 issued by the Ministry of Urban Development, Government of India. The Council in its Resolution No.14(F-1) of 14 April 2006 adopted transfer of these properties as per the said Notification.

3.1.1 Organisational structure of Estate-I Department

The overall control of the Estate-I Department vests with the Director (Estate-I) who reports to the Chairperson through the Secretary. On the Execution side, the Director is assisted by a Joint Director, Section Officers and Assistants/Sr. Assistants. For vetting of the proposal of Executive Section, the Director is assisted by an Accounts Officer and an Assistant Accounts Officer. The hierarchy in organization of Estate-I Department is depicted in the following Chart:

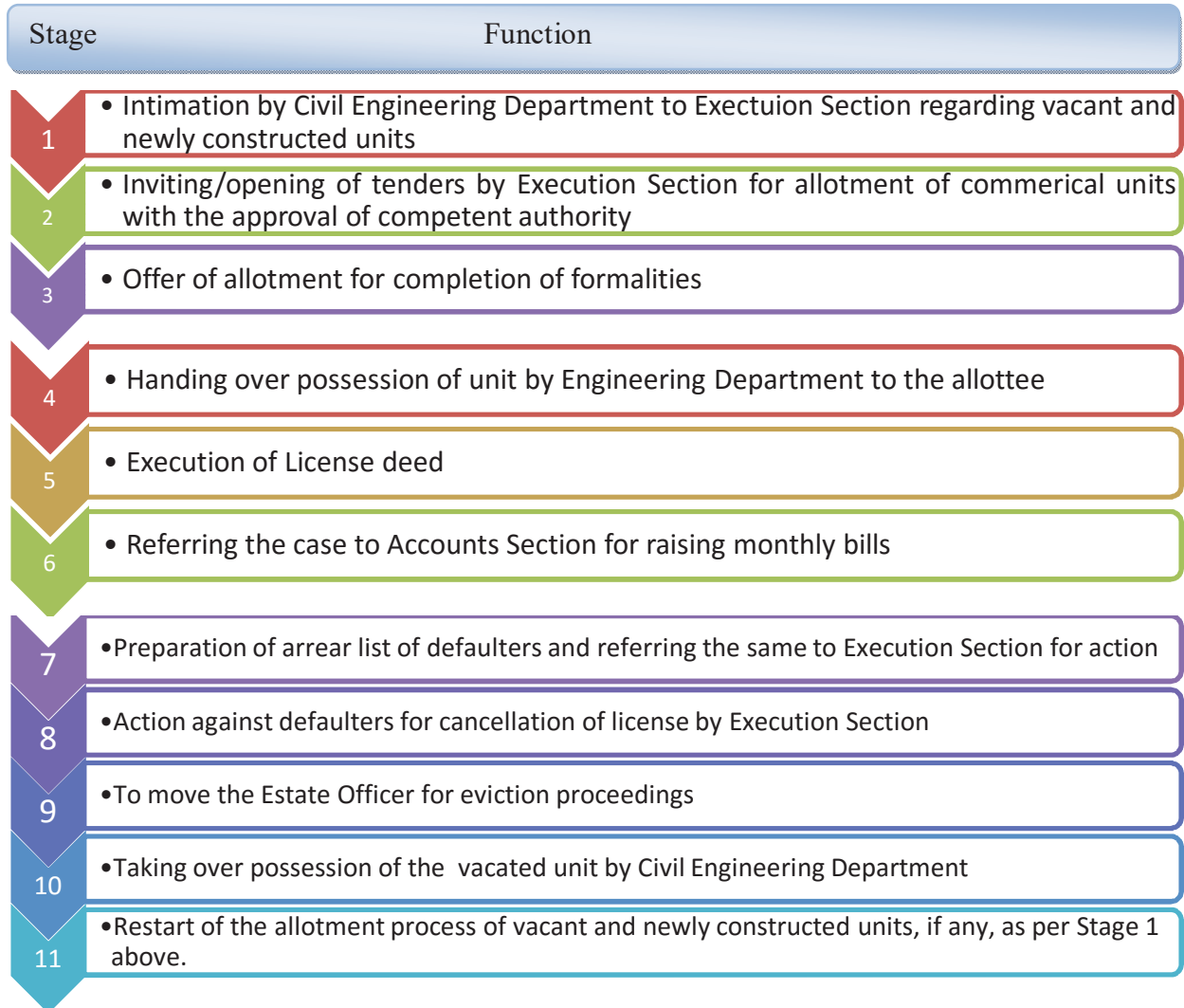


Assistants include Head Assistants, Sr. Assistants, Junior Assistants and Clerical Assistants. Data Entry Operators, Peons, Helpers have not been shown in the Chart.

⁶ Notification dated 24 March 2006 issued by the Government of India (GOI), Ministry of Urban Development/Land and Development Office (L&DO), and published in Part – II, Section 3, Sub-section (II) of the Gazette of India on 24th March, 2006.

3.1.2 Process of activities in Estate-I Department

Main functions of Estate Department i.e. allotment of commercial units is given in the following flow chart:



3.1.3 Scope of Audit and Audit objectives

Performance audit was conducted for the period 2013-16 with reference to the records of the department and laid down procedures and Resolutions of the Council. The primary objective of audit was to ascertain whether the Department had been discharging its function of estate management efficiently and effectively in regard to:

- Allotment of units, new as well as vacant, was being done to the prospective licensees through tendering in an efficient, fair and transparent manner;
- Timely and effectively billing and collection of revenue in the form of license fee from the licensees to avoid piling of arrears;

- Existence of an effective system for collection of arrears from the licensees and fee from the defaulter and efforts made by the department for realisation of outstanding arrears;
- Renewal of license deeds and license fee before expiry of the terms of license and initiation of action against the unauthorized occupants of properties where license deeds had expired;
- Existence of a system to guard against delays in disposal of requests of the licensees for (i) renewal of license, (ii) transfer of license on the basis of legal heir, change in partnership deed of the licensee; and
- Adherence to the codal provisions and resolutions of the Council.

3.1.4 Position of outstanding dues

- (a) The position of dues outstanding against the licensees at the end of the last three years ended 31 March 2016 was as under:

Table No.1: Position of Outstanding Dues against licensees at year end 2013-16

As on	Outstanding dues (₹ in crore)
31 March 2014	1,053.60
31 March 2015	1,183.68
31 March 2016	1,269.72

- (b) Outstanding dues of ₹1,269.72 crore as on 31 March 2016 pertaining to 877 licensees/properties and their segregation in 'properties under litigation' and 'litigation free properties' is given in **Annexure-XVII**.
- (c) The above Annexure shows that of 3,518 properties under the jurisdiction of the department as on 31 March 2016, 96.5 per cent (₹1,224.77 crore) of the dues pertain to 32 properties only i.e. 0.90 per cent of properties comprising 6 Hotels, 3 Shops and 23 Government Offices. The amount outstanding against six hotels alone was ₹77.46 crore i.e. 61 per cent of the total dues against 877 properties.
- (d) The above includes 10 litigation cases (5 Shops, 4 Hotels and 1 Government Office) in respect of which dues of ₹914.63 crore were locked up as on 31.03.2016. In 26 non-litigation properties (2 Shops, 2 Hotels and 22 Government Offices) an amount of ₹312.90 crore i.e. 88 per cent of the total dues outstanding in respect of non-litigation cases was outstanding as on 31.03.2016. In cases of 2 Hotels alone in this category, an amount of ₹13.24 crore was outstanding as on that date."
- (e) There was no strategy for recovery of the dues from litigation free properties. No periodic communication was issued from Execution Section to Accounts Section in respect of properties which had been rendered vacant or where the licensees had changed.

Recommendation No. 3.R.1

Procedure for recovery of arrears from individual licensees, particularly non-litigation cases and periodical communication from Execution Section to Accounts Section in respect of vacant properties needs to be laid down and followed.

3.2 Audit Findings

Audit findings emanated out of the limited records/information provided by the Department are as under:

3.2.1 Staff Strength

The Department did not intimate to Audit the details of sanctioned strength and men-in-position for the department. The Main Establishment Department intimated composite position of staff strength and men-in-position for Estate Department as under:

Designation	Sanctioned post	Men-in-position	Vacant	Surplus
Section Officer	5	5	0	0
Head Assistant	9	8	1	0
Sr. Assistant	34	23	11	0
Junior Assistant	2	4	0	2
Data Entry Operator	2	5	0	3
Clerical Assistant	2	6	0	4
Peon	0	9	0	9
Helper	0	3	0	3
Total	54	63	12	21

The Establishment Department stated (22 September 2016) that it did not have separate details of posts for Estate-I and Estate-II Departments. It is pertinent to note that NDMC was depicting these departments as two separate departments on its website. In the absence of clarity on the issue even in the Establishment Department, Audit could not review the position of excess/shortage of staff in the Estate-I Department.

3.2.2 Raising of demand for license fee at rates lower than those specified in the license deeds

As per Resolutions dated 18 March 1999 and 30 August 2000 of the Council, license fee and its renewals are to be done for a period of three years with increase in license fee on yearly basis. As per Council's Resolution No.1 dated 29 August 2007, markets were classified in three categories 'A', 'B' and 'C' and it was decided, *inter alia*, that license fee of Shops located in the three categories of markets would be enhanced biennially at the rate of 10 *per cent*, 9 *per cent* and 8 *per cent*, respectively. In case of Shops rented out to various individuals or firms, license fee is specified in the license deed signed between NDMC and the licensee as per the above-mentioned Resolutions of the Council. Further, Resolution No.9 (L-1) dated 30 September 2004 stated that in case a licensee pays the license fee by 10th of the month, a rebate of 2 *per cent* on license fee would be allowed. However, if a licensee fails to pay the licensee fee by 10th of the month, not only he/she would become ineligible to the rebate but also would be charged surcharge at the rate of 5 *per cent* on the license fee. The Accounts Section raises monthly demand on the licensees for payment of license fee.

Audit had requisitioned 108 files (**Annexure-XVIII**) of Shops of different markets. In response Estate-I Dept. supplied only 18 files (**Annexure-XIX**) of Shops located in Lok Nayak Bhawan and Palika Bazar (*i.e.* Shops located in Category 'A' market) for scrutiny. As a result, Audit had to select a sample of 15 Shops (**Annexure-XIX**) where rates of license fee had been stated in the respective licence deeds. In audit scrutiny, it was noticed that in the case of 15 Shops, bills/demands on the licensees were raised by the Accounts Section by assuming as if the license fee stated in the license deed was inclusive of surcharge of 5 *per cent*. The assumption was not correct as the license deed

did not state that the license fee was inclusive of surcharge⁷. Adoption of this assumption by the Accounts Section led to allowing of rebate and charging of surcharge in an erroneous manner and consequent raising of lower demand for licence fee. The following illustration would help in clarifying the issue:

Suppose: License fee for a property for biennial period 01.04.2010 to 31.03.2012 was fixed at ₹ 1000 as per license deed. Method adopted by Accounts Section of raising bills for license fee and that method that should have been adopted are given below:

Method of Billing Adopted vis-à-vis Requisite method

Particulars	Method Adopted by Accounts Section	Method that should have been adopted	Under billing (-)
(i) License fee (₹)	952.38	1000	(-)47.62
(ii) Surcharge (₹)	47.62	-	(+)47.62
(i) Total (₹)	1000	1000	0
(ii) Less: Rebate @ 2% for payment on or before 10 th of the month (₹) [2% of {(i) + (ii)}]	(-) 19.05	20	(+) 00.95
(v) Net Amount payable by the licensee on or before 10 th of the month {(i)-(iv)} (₹)	933.33	980	(-) 46.67
(iii) Surcharge @ 5% for payment beyond 10 th of the month {5% of (i)} (₹)	47.62	50	(-)02.38
(iv) Amount payable after 10 th of the month {(i) + (v)} (₹)	1000	1050	50.00

Thus, the amounts billed/received by 10th or after 10th of the month were less than the requisite amount by 4.76 per cent. In 15 cases comprising the sample, the method of raising bills led to short billing/receipt of revenue to the extent of ₹ 15.55 lakh (**Annexure-XIX**) in 72 months from 2010-11 to 2015-16.

During March 2014, March 2015 and March 2016, the Accounts Section had raised bills for license fee of Shops as under:

Bills for Licence Fee raised by Accounts Section during 2013-16

Sl. No.	Month/Year	No. of Shops	Monthly License Fee (₹ in crore)
1	March 2014	1894	3.00
2	March 2015	1895	3.12
3	March 2016	1892	2.91
Total			9.03

As erroneous billing had been noticed in 83.33 per cent cases of the sample selected by Audit, extrapolation of result of the sample to population of Shops of the last three years led to a conclusion that erroneous billing by Accounts Section had caused an approximate loss of revenue of ₹ 8.18 crore during the last three years i.e 2013-16, whereas similar loss of revenue might have been caused in the earlier years also.

Audit observation was issued to Estate-I Department on 17 June 2016, reply was awaited (31 January 2017).

The department did not intimate the month/year since when the pattern of the said billing had been adopted in other Shops and other categories of properties.

⁷In Audit Requisition No. 14 dated 6 June 2016, the Accounts Officer was requested to intimate the basis of their assumption that license fee included the surcharge when the license deed did not state so. No reply was furnished to Audit before issue of this audit observation.

3.2.3 Review of Legal Cases, Partnership Cases and Renewal Cases pending with Estate-I Department during performance audit

License for properties are awarded by Estate-I Department to individuals and firms/joint venture having sole proprietor or multiple partners. Such firms make applications to Execution Section of Estate-I Department seeking approval for addition/removal of partner(s).

As license is awarded for a specified period, the licensee(s) makes application to Estate-I Department, Execution Section for renewal of license. In certain cases, applications are received for change of license in the name of legal heir of the original licensee due to death or otherwise of the original licensee. Whereas Execution Section is responsible for processing such applications till their finalisation, Accounts Section of Estate-I Department raises monthly bills for license fee (including damage charges, if any) against the licensees appearing in data maintained by it on Vyam software.

From the information received from Execution Section of Estate-I Department in respect of cases pending finalisation as on 31.03.2016 involving changes in partnership, renewal of Licenses and change of licenses on the basis of legal heirs, and comparison of cases under each of these categories by Audit with the data of properties maintained by Accounts Section of Estate-I Department following discrepancies were revealed:

a) Raising of bills by the Accounts Department on licences other than those existing in the records of Execution Section

Bills for ₹82.98 lakh were raised by Accounts Section as on 31 March 2016 on licensees other than those appearing in the records of Execution Section as under:

Table No. 4: Partnership, Renewal and Legal Heir Cases with different names of licensees

Sl. No.	Type of Pending Cases	No. of cases where names of licensee were different than that of data of Execution Section	Amount billed and outstanding against these cases as on 31.3.2016 (₹ in lakh)
1	Partnership cases	14	58.49
2	Renewal cases	59	24.44
3	Legal Heir cases	6	0.05
Total		79	82.98

b) Raising of bills on non-existent Licensees

Names of the Licensees did not exist either in the records of Execution Section or Accounts Section as per details given below:

Table No. 5: Properties without names of licensees

Type of Pending cases	Cases not indicating name of Licensee			
	Execution Section		Accounts Section	
	No. of cases	EPID	No. of cases	EPID
Renewal Cases	4	105,1328, 2621,4122	1	379

Audit observation was issued to Estate-I Department on 09 May 2016, reply was awaited (31 January 2017).

The Accounts Section of Estate-I Department did not furnish reply/information on the following points relating to the above audit observation:

- a) Reasons for raising the bills against the non-existent licensees.
- b) Rationale for treating the amount billed against the above-mentioned non-existent licensees as good for recovery.
- c) Month/year since when billing was being done against the name of the non-existent licensees shown in the table above, as data in Vyam did not provide these details;
- d) Name of the licensees in respect of cases mentioned above against whom bills were being raised when names of the licensees did not exist in the data in Vyam software.

Recommendation No.3.R.2

- (i) It needs to be ensured that bills for license fee are raised strictly in accordance with the terms and conditions of license agreed to between the licensee and NDMC and in case of default in payment of the license fee by the stipulated date, the amount of surcharge, wherever applicable, is charged over and above the amount of license fee specified in the license deed to avoid loss of revenue to NDMC.
- (ii) All past cases needs to be renewed for raising additional demand where the license fee has been raised in deviation of provisions of the license deed.

3.2.4 Delays and deficiencies in disposals of requests for change of licensee on the basis of request of Legal Heirs

Review of the information received from the Execution Section in respect of pending cases of properties where requests from the legal heir for change in the name of the licensee were pending, revealed that 87 such cases were pending as on 30.4.2016 with below mentioned discrepancies.

- In 24 cases, data supplied to audit did not indicate the date on which the license had expired/was expiring.
- Licenses in 61 cases had expired 25 to 575 months prior to 30 April 2016 the age-wise delay on the part of Estate-I Department in renewal of lincsesns or initiation of eviction proceedings of these cases was as under and the licensees had become unauthorised occupant of the property

Range of delay in taking suo moto action for renewal of license deeds

Range of delay (in months)	No. of Cases
(a) Delay equal to or more than 300 months	11
(b) Cases pending for more than or equal to 100 months but less than 300	33
(c) Cases pending for less than 100 months	17

- Estate-I Department had not initiated action, *suo moto*, either for the extension of the licenses or for eviction of the properties with due notice to the then licensees.
- The date on which such requests were received had not been mentioned in 50 cases. As a result, Audit could not analyse the delay on the part of Estate-I Department in acceding or rejecting the requests of the applicants.

- Of the remaining 37 cases, delay on the part of Estate-I Department in disposing off the requests was within a range of 11 months to 276 months as mentioned in the table as on 30-4-2016.

Age-wise delay in disposal of requests for change of licensees based on Legal Heirs	
Delay in terms of months	No. of cases
(a) More than or equal to 100 months	13
(b) Delay of less than 100 months	24

- There was no system in Estate-I Department for review of properties whose license have expired or due to expire in each case.
- Suo moto action had not been taken for renewal of licence or initiating eviction proceedings against the unauthorised occupants after noticing that the licences had already expired in 71 cases.
- No system was in place for submission of periodical return to the Director/Chairperson indicating age-wise analysis of the cases where (a) action had been taken though the license of the property stood expired and (b) name of the licensees had not been revised on the basis of applications received and (c) reasons for the delay in each of these cases.

Audit observation was issued to Estate-I Department on 13 May 2016, reply was awaited (31 January 2017).

Information on the following points relating to above information was also not supplied to Audit:

- Reasons as to why the date of expiry of license in 24 cases of legal heir applications was not available/entered in the system.
- Reasons for non-disposal of the requests till 30.4.2016 in cases where applications for change of licensee on the basis of legal heir applications had been received.
- Time limit, if any, fixed for disposal of such cases.

3.2.5 Delays and deficiencies in disposal of requests for change of licensees due to change in composition of partnership firms

Review of the cases involving change in name of licensees due to change in composition of partnership as intimated by the existing licensees revealed that there were 232 cases in which requests from the existing licensees for change of licensees due to change in composition of partnership were pending as on 30 April 2016.

- Of these, dates on which licenses had expired/were expiring had not been indicated in 80 cases.
- Though the date of expiry of license had been mentioned in remaining 152 cases, the date of receipt of applications had not been found mentioned.
- Licenses of 144 cases out of above mentioned 152 cases, stood expired 22 to 674 months prior to 30.4.2016 as analysed in the table given below:

Range of delay in taking suo moto action for renewal of license deeds	
Range of delay (in months)	No. of cases
(a) Delay equal to or more than 300 months	18
(b) Delay of more than or equal to 100 months but less than 300	35
(c) Delay of less than 100 months but greater than zero months	91

However, Estate-I Department had not initiated action, *suo moto*, either for the extension of the licences or for eviction of the properties with due notice to the occupants having expired licences.

- The method of internal control exercised by Estate-I Department to monitor/ensure timely disposal of such applications was not available on record.
- For remaining 80 cases where date of receipt of application had been mentioned in the data, delay in disposing of the requests was within a range of 22 months to 176 months as of 30 April 2016 as indicated below:

Table No. 9: Age-wise delay in disposal of requests for change in licensees based on change in partnership

Delay in terms of months	No. of cases
(a) Delay of more than or equal to 100 months but less than 300 months	41
(b) Delay of less than 100 months	39

There was no system to (i) review and identify *suo moto* the properties where licences had expired or were due to expire in near future, (ii) safeguard the interest of NDMC by timely initiation of action taken either for renewal of license or commencing eviction proceedings against unauthorised occupants to safeguard interest of NDMC.

For the purpose of monitoring on disposal of such cases at higher level, no system had been prescribed for submission of periodical return to the Director/Chairperson indicating age-wise pendency of cases where:

- Action had not been taken though license of the properties in the name of existing licensees stood expired, with reasons for the delay in action; and
- Names of the licensees had not been revised on the basis of applications received and reasons for the delay in each of these cases.

Audit observation was issued to Estate-I Department on 16 May 2016, reply was awaited (31 January 2017).

In addition reply on the following points relating to above audit observations was also not furnished by the department:

- Reasons for not indicating the date of expiry of licence in 80 cases. In the absence of information, method adopted by Estate-I Department to monitor/ensure timely action for renewal of licenses or initiation of eviction proceedings.
- In case, the date of expiry of license in the above cases is available, EPID of such properties.
- Reasons for non-disposal of 80 requests till 30 April 2016, where date of receipt was available.
- Reasons for not recording the date of receipt of requests and method adopted by Estate-I Department to monitor/ensure timely action for disposal of such requests.
- Time frame, if any, fixed by the department for disposal of such cases.

3.2.6 Delays and deficiencies in disposal of requests for renewal of licenses

Based on the information supplied by Execution Section of Estate-I Department, cases involving renewal of licenses based on the request of licensees were reviewed in Audit.

Review of the above data in audit revealed that there were 1,121 cases in which renewal of licenses pursuant to requests received from the existing licensees were pending as on 30.04.2016.

- Of these 1,121 cases, dates on which licences had expired/were expiring had not been indicated in 160 cases.
- The date of expiry of license had been mentioned, in 919 cases[⊕] but licences stood expired 13 to 584 months prior to 30.4.2016 as analysed in the table given below and thus, licensees of the related properties had already become unauthorised occupants.

Range of delay in taking suo moto action for renewal of license deeds

Range of delay (in months)	No. of cases
(a) Delay equal to or more than 300 months	62
(b) Delay of more than or equal to 100 months but less than 300 months	519
(c) Delay of less than 100 months but greater than zero months	338

- However, Estate-I Department had not initiated action, *suo moto*, till 30.04.2016 either for the extension of the licenses or for eviction of the properties with due notice to the occupants
- The date of receipt of applications for renewal of licenses had not been mentioned in 753 cases. As a result, Audit could not analyse the delay on the part of Estate-I Department in disposal of requests from such applicants. The method of internal control exercised by Estate-I Department to monitor/ensure timely disposal of such applications was not available on record.
- Of the remaining 368 cases where date of receipt of application had been mentioned in the data, delay on the part of Estate-I Department in disposing off the requests was within a range of 7 months to 343 months as of 30.04.2016 as analysed below:

Age-wise delay in disposal of request for renewal of licence

Delay in terms of months	No. of cases
(a) Delay of more than or equal to 300 months	002
(b) Delay of more than or equal to 100 months but less than 300 months	301
(c) Delay of less than 100 months but greater than zero	065

There was no system for *suo moto* review of properties where licenses had expired or were due to expire in near future and for initiation of action either for eviction of such properties or renewal of the licenses and the Department had not fixed any time-frame for disposal of such cases.

[⊕] After excluding 42 cases where licenses had not expired as on 30.4.2016.

For the purpose of monitoring of disposal of such cases at higher level, the Department had not prescribed submission of periodical return to the Director/Chairperson indicating age-wise pendency of cases where:

- a) Action had not been taken though licenses of the properties in the name of existing licensees stood expired, with reasons for the delay in action;
- b) Licenses had not been renewed on the basis of applications received and reasons for the delay in each of these cases; and
- c) In case, submission of such a return has not been prescribed, the method of internal control exercised by the Director, Estates-I Department to ensure timely disposal of such cases and to apprise the higher management of the status in this regard.
- d) All the properties could not be reviewed in audit due to non-production of data of the properties maintained by Execution Section of the department to Audit. Even the data uploaded on the NDMC website was not complete.

Of the 40 markets and 12 other types of properties (hotels, government quarters, mobile towers, petrol pumps, stalls etc.) data in respect of 1,508 properties located in 31 markets and 100 Kiosks had been uploaded on website as on 17 June 2016 and the same status continued till 24 August 2016. The quality of data uploaded was poor and undependable as the information uploaded for a number of properties was incomplete. The Joint Director (IT) stated during discussion that the data as received from the Execution Section of Estate-I department was uploaded on the website.

Audit observation was issued to Estate-I Department on 17 May 2016, reply was awaited (31 January 2017).

In addition reply on the following points relating to the above audit observations was also not furnished:

- i) Reasons for not entering the date of expiry of licences in 160 cases and method adopted by Estate-I Department as a tool for internal check to monitor/ensure timely action for renewal of licences or initiation of eviction proceedings may be intimated to Audit.
- ii) In case, the date of expiry of licence in the above cases is available, EPID of such properties.
- iii) Reasons for non-disposal of 368 requests till 30 April 2016.

Recommendation No. 3.R.3

- (i) A system needs to be put in place in Estate-I Department:
- (a) To identify periodically in advance the properties where license deed are due for expiry within next six months so as to (i) issue notice to the licensees for obtaining their willingness for renewal of the licence or to surrender of the property to NDMC, and (ii) initiate action against the irresponsible or unwilling licensees for eviction of properties so that no licensee continues to occupy the property beyond agreed terms of the respective licence.

- (b) For communication in a specified format by a particular date of each month from Execution Section to Accounts Section intimating the properties vacated, new properties added after the date of the previous communication so that Accounts Section may raise the bills accordingly.
- (c) For submission of periodical returns to the Director/Chairperson intimating the age-wise analysis of the requests pending for renewal of licence or change of licensee on the basis of legal heir or composition of partnership firm, reasons for the pendency, requests cleared and fresh requests added during the period, remedial action taken for clearance of the arrears so that proper monitoring could be done at senior levels.
- (ii) Time line for clearance of such request should be laid down and citizen charter in this regard should be uploaded on NDMC's website;
- (iii) A grievance cell should be established where the licensee could address their grievances against non-adherence to the citizen charter and delay in disposal of their requests.

3.2.7 Non revision of license fee in respect of Staff Quarters

As per Council's Resolution No.1 dated 29 August 2007, markets were classified in three categories (Estate-I) 'A', 'B' and 'C' and it was decided, *inter alia*, that license fee of Shops would be enhanced biennially at the rate of 10 *per cent*, 9 *per cent* and 8 *per cent* respectively for the three categories.

From the scrutiny of Demand and Collection Register of Staff Quarters for the year 2004-05 and 2015-16, Audit observed that the license fee of Staff Quarters had not been revised since 2004-05⁸.

Non-revision of license fee of these properties for the last 10 years is leading to loss of revenue to NDMC. On a conservative approach, had license fee in respect of these properties been revised at least by 8 *per cent* biennially on a conservative approach in line with Council's Resolution of 29.08.2007, NDMC could have earned additional revenue of ` 1.66 lakh as per details given in **Annexure-XX**.

Even after considering 8 *per cent* increase, the license fee as on 31.08.2016 in most of the staff quarters would be only ` 54.40 per month which may need further upward revision with the approval of competent authority considering the location of these properties.

Audit observation was issued to Estate-I Department on 30 August 2016, reply was awaited (31.08.2016).

Recommendation No. 3.R.4

A system needs to be put in place to (i) identify the categories of properties whose license fee has not been revised over a long period and/or the licence fee is not reasonable and (ii) put up a proposal to the Council to reconsider revision of licence fee of such properties.

⁸ Scrutiny could be done from 2004-05 onwards since demand and collection registers for staff quarters prior to 2004-05 were not produced to Audit.

3.2.8 Issues relating to 41 properties for which files were produced

Based on the examination of files of 41 properties produced to Audit in November and December 2016, it was observed that, apart from the issue attributable to the licensees, there were multiple issues attributable to Estate-I Department as well as other departments of NDMC which led to non-realisation or ineffective realisation of outstanding dues of ₹ 280.56 crore (including interest of ₹ 100.45 crore) as of 31 October 2016 from 39 licensees. Dues outstanding against licensees of two properties could not be ascertained as EPIDs had not been assigned to these properties and resultantly bills were not being raised. Details of issues involved in the 41 properties under different categories of deficiencies are as under:

I. Lack of coordination among Execution Section and Accounts Section of Estate-I Department and Civil Engineering Department resulting in delay in issue of vacation certificate by the Civil Engineering Department and raising of bills on the ex-licensee for the period post vacation of the properties giving rise to dispute

a)	EPID: 2890 and 3584 Chanakya Bhawan	Licensee: National Technical Research Organisation (NTRO)
Though NTRO claimed that it had vacated the premises in the end of September 2009, actual vacation certificate was issued in January 2010. Bill for License Fee (LF) was being raised against NTRO for this period giving rise to dispute.		
b)	EPID: 3600, 3619 and 3637 (2nd to 9th floors, Hall 'D', Hall 'A', 'B' & 'C' of NDCC-II Building)	Licensee: Organising Committee, Common Wealth Games (OC, CWG)
<p>Second to Ninth Floors of NDCC-II Building had previously been allotted to OC CWG. It had stated that it had vacated the floors/ Halls of the building by 04.08.2104. These floors had been acquired subsequently by other departments (viz. MHA, NIA, Planning Commission/National Skill Development Agency). However, bills for 2nd to 9th floors were being raised in the name of OC, CWG upto November 2016. This could be detrimental to the interests of NDMC while squaring off accounts with MHA, NIA, and Planning Commission/National Skill Development Agency.</p> <p>The file produced to Audit did not contain vacation reports of the above floors. No intimation had been sent to Accounts Section regarding vacation of the floors by OC, CWG and occupation of the same by other departments. As a result of lack of coordination among Execution Section and Accounts Section of Estate-I Department vis-a-vis with Civil Engineering Department which issues vacation/occupations reports resulted in wrong accounting records and raising of wrong bills on unconcerned parties.</p>		

c)	EPID: Not Allotted by Execution Section of Estate-I Department for 8th Floor of NDCC-II Building	Licensee: Ministry of Home Affairs (MHA)
<p>Possession of this floor had been given to MHA on 09.09.2014. License Deed (Deed) had not been signed. This floor had previously been allotted to Organising Committee (OC) of Common Wealth Games (CWG). The floor had already been vacated by OC, CWG but there was no intimation to the Accounts Section by Execution Section of Estate-I Department regarding vacation of the floor by OC, CWG and its subsequent occupation by MHA. As a result, bill for this floor was being raised against OC, CWG.</p>		
d)	EPID: 4192 (7th Floor, Mayur Bhawan)	Licensee: M/s AICTE
<p>The property was allotted to AICTE on 20 February 2013 at a license fee of `130/- per sq.ft./month with 10% annual enhancement. License Deed had not been signed with AICTE till it vacated the building on 31.05.2016. The Civil Engineering Department did not swing into action and issued the vacation certificate on 21.09.2016. This created a dispute on bills to be paid by AICTE up to 21.09.2016 instead of upto 31.05.2016. AICTE claimed that it had paid all dues upto 31.05.2016 and wanted release of its security deposit. Despite knowing that vacation certificate dated 21.09.2016 had been issued, Accounts Department continued to raise bills on AICTE. As per AO (Estate-I), an amount of `1.26 crore was dues against AICTE upto 21.09.2016. Audit found that Accounts Section had raised bill till November 2016 also when audit was in progress. It increased the dues against AICTE to `1.55 crore (including interest of `0.18 crore as of 31.10.2016 to complicate the issue further.</p>		
e)	EPID: 2849,3582, 4153 (7th and 1st, GF and 10th floors, Chandralok Building)	Licensee: M/s All India Council for Technical Education (AICTE)
<p>Properties were vacated on 30.06.2016 by the licensee (AICTE). The licensee had requested (June 16) for issue of surrender slip and refund of security deposit of `3.10 crore. On 17.06.2016, the Execution Section of Estate-I Department had sent the file to AO (Estate-I) for vetting the Statement of Accounts upto 30.06.2016. The file did not contain the vacation report.</p> <p>Vetting was not done by Accounts Section on the ground that the proposed rates were incorrect and there was no vacation report on file to cease billing upto 30.06.2016. Billing for LF was being done by Accounts Section beyond the stated date of vacation i.e.30.06.2016. As per Accounts Section records, `3.06 crore, `0.51 crore and `1.71 crore against the three properties respectively had piled up as of 31.10.2016. Non-issues of vacation report and raising of bills beyond the purported date of vacation of properties by AICTE due to dis-coordinated efforts between Estate-I Department and Civil Engineering Department lead to dispute between NDMC and AICTE.</p> <p>Further action was yet (November 2016) awaited on the part of Civil Engineering Section and Execution Section of Estate-I Department for issued of vacation report and communication to Accounts Section for raising of bills accordingly.</p>		

f)	EPID: 2860 (Ground Floor, Chanderlok Building)	Licensee: Directorate of Tourism, Himachal State Government
Property was vacated by the Licensee on 31.12.2014. But vacation certificate was issued on 01.05.2015 by the Civil Engineering Department. At the time of vacation the licensee had cleared all dues upto 31.12.2014. As per file, Execution Section admits that the premises was vacated by the licensee on 31.12.2014. There appears to be delay in issue of vacation certification by Civil Engineering Department. The Licensee was not paying dues beyond 31.12.2014. But Accounts Section of Estate-I Department continued to raise bills. As on 31.10.2016, the dues had increased to ` 6.46 lakh including interest of ` 58,000.		

g)	EPID: 967 (Shop No. 1, Tilak Lane, Convenient Shopping)	Licensee: Shri Madan Chand Bhatt, as per Accounts Section and Shri Mohan Chandra Bhatt as per Execution Section file and License Deed.
Shri Mohan Chandra Bhatt vacated the shop on 12.08.2014 by clearing all the dues. Chairperson had accorded approval on 01.08.2014 for vacation of the property. But the Accounts Section was not informed of it. A copy of the vacation report was not sent to Accounts Section. Vacation report was not available on the file. The file indicated that nothing was due against Shri Bhatt upto July 2014. However, Accounts Section continued to raise bill after August 2014 against Shri Madan Chand Bhatt and the outstanding amount increased to ` 9.34 lakh as on 31.10.2016. Shri Bhatt had requested for release of his security deposit (SD) of ` 50000 after adjustment of amount due. He had deposited the SD on 19.11.1997 vide DD dated 17.11.1997. Accounts Section needed to verify the facts.		

II. Non-signing/renewal of License Deeds resulting in the original licensee continuing to possess the properties as an unauthorised occupant giving rise to disputes on non-payment of licence fee by the occupier. Absence of LDs may jeopardise interest of NDMC while determining obligations of the ex-licensee.

a)	EPID: 2890 and 3584 (Chanakya Bhawan)	Licensee: National Technical Research Organisation (NTRO)
Licensee deed for the parking space had not been signed.		

b)	EPID: Not Allotted by Execution Section of Estate-I Department for 8th Floor of NDCC-II Building.	Licensee: Ministry of Home Affairs (MHA)
Possession of this floor had been given to MHA on 09.09.2014 but LD had not been signed till November 2016. There were no efforts in this direction.		

c)	EPID: Not Allotted by Execution Section of Estate-I Department (Hall E and F on Ground Floor of NDCC-II Building)	Licensee: Ministry of Home Affairs (MHA)
Possession of the floor had been taken by MHA on 01.07.2013 but LD had not been signed till November 2016. Bill for LF had not been raised on MHA till November 2016 for want of LD. The Accounts Department stressed the need of signing of license deed before raising of the bill. No efforts were being made to sign the LD with the licensee.		
d)	EPID: 2898 and 2899 (6th and 7th Floor of Yashwant Place)	Licensee: Central Bureau of Investigation
License deeds for either of the floors had not been placed on the file and appear to have not been signed.		
e)	EPID: 3600, 3619 and 3637 (2nd to 9th floors, Hall 'D', Hall 'A', 'B' & 'C' of NDCC-II Building)	Licensee: Organizing Committee, Common Wealth Games (OC, CWG)
File produced to Audit did not contain LD for any of these properties. Various floors of the building were vacated by OC, CWG between 31.03.2011 to 04.08.2014. NDMC had dues of `46.44 crore, `0.57 crore and `2.10 crore respectively for these three properties against OC, CWG.		
f)	EPID: 4154 (9th Floor of NDCC Building)	Licensee: Planning Commission/National Skill Development Agency (NSDA)
License Deed has not been signed till November 2016 though the premises had been allotted to the Planning Commission on 20 June 2011.		
g)	EPID: 4172 (8th Floor of Mayur Bhawan)	Licensee: Department of Food Safety, GNCT Delhi.
The property was handed over to the licensee on 12.08.2013, but licence deed had not been signed between NDMC and the Licensee till end of November 2016. No efforts were being made in this direction.		
h)	EPID: 4192 (7th Floor, Mayur Bhawan)	Licensee: M/s AICTE
<p>The property was allotted to AICTE on 20 February 2013 at a license fee of `130 per sq. ft./month with 10% annual enhancement. License Deed had not been signed with AICTE till it vacated the building on 31.5.2016.</p> <p>Initially, the Accounts Section of Estate-I Department had not raised bills on AICTE for payment of monthly LF upto March 2016. AICTE also did not make payment on its own. The allotment letter issued by NDMC to AICTE on 11.12.2012 did not state obligation of AICTE to pay interest on amount of LF remaining unpaid.</p> <p>Due to non-signing of LD, NDMC had sustained loss of interest on unrealised LF for almost three years since, in the absence of LD, there was no evidence to establish obligation of AICTE to pay interest on delayed payments.</p>		

i)	EPID: 2868 (3rd to 8th Floor, Mayur Bhawan)	Licensee: Income Tax Department
Space measuring 78,643 square foot (sq. ft.) comprising 3 rd to 8 th floors of Mayur Bhawan had been allotted to Income Tax Department (IT Department) with effect from 01.04.1970. However, licence deed has not been renewed since 1993. IT Department had not been paying the dues to NDMC regularly since 2001 and had not adhered to prescribed rates.		
j)	EPID: 86 (Shop No.86, Palika Bazar)	Licensee: Sh. Deepak Jain
License deed had not been signed and there were no efforts to fulfill this requirement.		
k)	EPID: 2849,3582, 4153 (7th and 1st, GF and 10th floors, Chandralok Building)	Licensee: M/s AICTE
Execution Section of Estate-I Department stated that original files for these properties were not available and produced a re-constituted part file which contained License Deed (LD) for the period 13.10.2007 to 31.03.2018 in respect of 7 th floor (EPID 2849) only. LDs of other floors/properties were not available on the file, indicating that LDs for the other two properties had not been signed.		
l)	EPID: 409 (A-7, Show Window, Palika Bazar)	Licensee: Sh. S.C. Gupta
The shop was allotted on 12.04.1980 and License Deed expired on 11.4.1985 which had not been renewed till November 2016.		
m)	EPID: 415 (A-13, show Window, Palika Bazar)	Licensee: Sh. Bharat Bhushan
The initial License Deed was signed for 5 years from January 1980 to January 1985. LD was not renewed thereafter.		
n)	EPID: 967 (Shop No. 1, Tilak Lane, Convenient Shopping)	Licensee: Sh. Madan Chand Bhatt as per Accounts Section and Sh.Mohan Chandra Bhatt as per Execution Section file and License Deed.
License Deed was signed with effect from 18.11.1997 for 5 years. It had not renewed on expiry.		
o)	EPID: 2491 (Shop No.6, Uddyan Marg)	Licensee: Sh. Ghansham Dass
The property was allotted on June 2005. Licence Deed had not been signed till date (November 2016). The licensee had not paid dues ab-initio.		

p)	EPID: 2480 (Shop No. 10, New RK Ashram Marg)	Licensee: Smt. Sarla Sharma
The shop was allotted to Smt. Sarla Sharma on 12.12.1991 for five years. However, license deed was not signed by the Estate-I Department. The allottee remained irregular in payment of dues since allotment.		

q)	EPID: 418 (Show Window A-16 Palika Bazar)	Licensee: Smt. Veena Ben W/o Late Govind Ram
<p>The show window was initially allotted to Sh. Sham Lal. He entered into a partnership with Sh. Govind Ram on 01.07.1988 and dissolved the same in favour of Sh. Govind Ram on 01.08.1988. LD was signed by Sh. Govind Ram for a period of 5 years from 22.11.1989. He died on 19.05.2009. NDMC's letter dated 22.11.2007 indicated that LD had not been extended till that time.</p> <p>The Joint Director (Estate-I) reported that LD had been cancelled on 31.03.2010. There was no record on file to indicate that LD had been regularized thereafter in the name of Sh. Govind Ram. Thus, he continued as unauthorized occupant. After death of Sh. Govind Ram, Smt. Veena Ben w/o Late Sh. Govind Ram applied (14.07.2009) for transfer/regularization of the show window in her name. However, her request had not been put up for taking a decision and the same was pending (November 2016).</p>		

r)	EPID: 1871 (Shop No. 2, Sarojini Nagar)	Licensee: Sh. J. N. Sharma
<p>The shop was originally allotted to Sh. J. N. Sharma on 24.10.1991 for a period of five years. Sh. J. N. Sharma entered into (12.06.2001) partnership with Smt. Sunita Sharma and dissolved (10.08.2001) the partnership in favour of the latter. Smt. Sunita Sharma requested (20.08.2001) NDMC for transfer of license in her name on the basis of partnership deed.</p> <p>The Estate-I Department obtained (07.09.2001) confirmation from Sh. J. N. Sharma (original allottee) to this effect. However, the property had not been allotted in favour of Smt. Sunita Sharma till November 2016. As a result, she continued to occupy the property as unauthorized occupant without any Licence Deed. LF of the property was not being paid either by Sh. J N Sharma or Smt. Sunita Sharma. However, no action was being taken by Estate-I Department for recovery of dues from either of the two parties and no action had also been initiated for eviction of the property. As on 31.10.2016, ` 1.89 lakh including interest of ` 63000 was due against the parties.</p>		

s)	EPID: 3390 (Stall No. 16, Khan Market)	Licensee: Sh. Mohd. Akhtar as per Accounts Section and Sh. Masood Akhtar as per license deed)
The stall was allotted to Sh. Masood Akhtar for three years with effect from 01.04.1996 to 31.03.1999. License Deed was not renewed from 01.04.1999. Thus, Sh. Masood Akhtar was allowed to continue as unauthorized occupant of the stall.		

III. Deficient and defective proposals by Execution Department of Estate-I Department for decision on the issues involved, inadequacy of action for recovery of dues

a)	EPID: 2890 and 3584 (Chanakya Bhawan)	Licensee: National Technical Research Organisation (NTRO)
<p>The proposal sent to Accounts Section for determination of dues contained incomplete information/data. As a result, the Accounts Section could not express its opinion. As per NTRO, the bill for LF was raised at higher rate (₹ 18.36 lakh instead of ₹ 16.69 lakh per month) and interest had been demanded for the period for which bills had not been raised by NDMC itself. It wanted release of its security after deduction of correct dues. Proposal put up to Accounts Section did not express opinion whether net amount of security deposit should be released after adjustment of the dues or a bill for net amount should be raised after adjusting the security deposit towards the outstanding dues.</p>		
b)	EPID: 4164 (Talkatora Indoor Stadium, Annexe Building)	Licensee: Rajya Sabha Television (RSTV)
<p>₹ 32.03 crore including interest of ₹ 7.90 crore was outstanding against RSTV as on 31.10.2016. The premises were allotted to it in January 2013 and LD was signed accordingly. In September and October 2016, it pleaded that it had sought No Objection Certificate (NOC) from NDMC to customise the space as per its requirement but NOC was delayed by the latter. As a result, it could the building only in March 2014. It is demanded waiver of LF and interest for this period. RSTV had not paid bills for the period January 2013 to March 2014 on this ground.</p> <p>No proposal had been put up to convey NDMC's stand on the issue as per terms of LD whether such a remission for customisation of the building after its occupation by the licensee could be granted or not. As a result, RSTV was paying only the current dues. The outstanding amount for the disputed period was piling up with the interest element. Pursuance of the case was not effective to resolve the matter either way with the approval of the competent authority under the relevant rules/provision of LD.</p>		
c)	EPID: 4155 (1st to 5th Floor, NDCC-II Building)	Licensee: Ministry of Home Affairs (MHA)
<p>MHA stated that bills were not being raised as per terms of the licence deed. MHA pleaded that bills should be raised at the end of the month as per LD without including surcharge. NDMC issued bills in the beginning of the month as usual. Audit observed that terms of LD were in deviation from the standard License Deed, which needed interpretation. No proposal was put up to obtain orders of the competent authority and to convey the same to MHA for resolving the issue. There was nothing on record to warrant deviation from the standard terms of LD. The amount of outstanding dues against MHA had piled up to ₹ 38.87 crore as on 31.10.2016.</p>		

d)	EPID: Not Allotted by Execution Section of Estate-I Department for 8th Floor of NDCC-II Building.	Licensee: Ministry of Home Affairs (MHA)
<p>This floor had previously been allotted to OC, CWG (Coordination Committee, Common Wealth Games) and was allotted to MHA on 18.02.2013 subject to vacation by OC, CWG. Possession of this floor was given to MHA on 09.09.2014. This delay led to loss of revenue to NDMC is unexplained. LD had not been signed till November 2016. The floor had already been vacated by OC, CWG but there was no intimation in this regard to Accounts Section by Execution Section of Estate-I Department. There was no intimation to Accounts Section on occupation of this floor by MHA. As a result, bill for this floor was being raised against OC, CWG.</p> <p>On 10.03.2016, Execution Section of Estate-I Department moved a proposal for approval of rates for LF for raising provisional bill on MHA. The Accounts Officer (Estate-I) returned the file to the Joint Director (Estate-I) on 21.03.2016 stating that the rates proposed were not correct. Fresh proposal submitted by the Joint Director on 01.04.2016 was also returned by AO(Estate-I) with the remarks that as per records of Accounts Section, 8th floor was with OC, CWG and that vacation report issued by Engineering Department before handing over to MHA was required. Occupation report from Engineering Department showing occupation of 8th floor by MHA was also required to raise the bill accordingly</p> <p><i>On 24.10.2016, Estate-I Department stated on file that representative of MHA informed that MHA had not got any occupation report by then and that no provisional bill would be paid by them in the absence of license deed.</i></p> <p>On 08.11.2016, Execution Section again sent the file to the Accounts Officer (Estate-I) for approval on rates for issuing provisional bill. The Accounts Officer returned the file to complete the formality of signing the License Deed (LD) specifying the rates chargeable. There was no further progress in the case by the time (22.11.2016) the file was produced to Audit for examination.</p>		

e)	EPID: 4154 (9th Floor of NDCC-II Building)	Licensee: Planning Commission/ National Skill Development Agency (NSDA)
<p>Planning Commission/NSDA in its letter of 26.05.2014 to NDMC had pointed out that it had made a payment of `9.54 crore as LF against dues of `7.58 crore up to April 2014 and requested for reconciliation of amount due and paid, including interest shown as outstanding against NSDA and the amount of interest earned by NDMC on the excess amount paid by NSDA.</p> <p>In response, Statement of Account prepared by Estate-I Department in October 2014 in consultation with Accounts Section indicated `1.44 crore as Principal of LF and interest of `0.21 crore due from NSDA as of September 2014. However, neither this position had not been reconciled with NSDA nor the latter was informed of the position through post for taking action for recovery or refund. The Accounts Section showed an amount of `2.79 crore including interest of `0.75 crore due against NSDA as on 31.10.2016 without reconciliation of the position.</p>		

f)	EPID: 3600, 3619 and 3637 (2nd to 9th floors, Hall 'D', Hall 'A' , 'B' & 'C' of NDCC-II Building)	Licensee: Organising Committee, Common Wealth Games
<p>Before vacation of the buildings by OC, CWG, it was not making timely payment of LF and hence, dues with interest thereon piled up against it. File produced to Audit indicated that Estate-I Department had sent a letter on 07.03.2013 to OC, CWG for payment of dues of ₹ 16.69 crore. On 04.04.2013 (letter not available on file), OC, CWG intimated NDMC that as per decision dated 24.05.2012 of Union Cabinet of Ministers, the assets acquired by OC, CWG would be handed over to Indian Olympic Association (IOA), NDMC and Other Local Bodies at depreciated value and the amount would be adjusted against the dues payable to these organizations. After 07.03.2013 till November 2016 (examination by Audit), there was no correspondence or notes on file examining claim of OC, CWG for adjustment of dues as per Cabinet decision, if any, to refute or accept the contention of OC, CWG or for recovery of dues by NDMC from this ex-licensee.</p> <p>The Estate-I Department had also assured waiver of interest to OC, CWG subject to vacation of floors by the latter. The delegation of powers and rule under which the waiver was assured, had not been defined.</p> <p>The amount of interest to be waived off is quite significant. Hence, decision for waiver would be dependent upon approval of the authority competent to waive off the said amount as per delegation of powers and justification for the waiver.</p> <p>The Estate-I Department had not analysed the demand of OC, CWG for adjustment of NDMC dues against written down value of the assets/furniture and fixtures (acquired by OC, CWG and left by it in the NDCC Building on vacation) by taking the following points into consideration:</p> <ol style="list-style-type: none"> 1. Whether handing over and taking over of these assets had taken place or not. If yes, whether NDMC has recorded these assets in its register of fixed assets or not. 2. Whether these assets are of any utility to NDMC. 3. Whether a reliable and reasonable evidence exists to ascertain the cost incurred by OC CWG on acquisition of these assets and what should be the fair value thereof on transfer of these assets to NDMC. Whether there are any observations of CAG on these assets acquired by OC, CWG. 4. Whether pursuant to purported decision of the Union Cabinet, the Union Government has issued any notification directing NDMC to acquire these assets against the dues recoverable from OC, CWG. 5. Which Section of NDMC Act, 1994 enables the Union Government to issue the above said direction? 6. Whether OC, CWG exists as on date. In case, it does not exist, whether NDMC can prefer its claims against the Government of India. 		

g)	EPID: 2898 and 2899 (6th & 7th floors of Yashwant Place)	Licensee: Central Bureau of Investigation (CBI)
<p>Dues of ` 19.71 crore (including interest of ` 6.82 crore) against EPID 2898 and ` 20.55 crore (including interest of ` 6.68 crore) against EPID 2899 were outstanding as on 31.10.2016. CBI was not getting timely sanction for funds from DOPT. Due to this, there was delay in payment of LF. CBI paid LF only (without interest in July 2010 and requested (13 July 2000 and October 2010) for waiver of interest. It vacated the 7th floor on 05.03.2011 and informed NDMC on 25.03.2011. It also vacated 6th floor on 12.03.2011 but informed NDMC belatedly on 29.04.2011. Letter dated 14.07.2011 from CBI indicates that it had paid LF only upto March 2011 for both the floors.</p> <p>A single file produced to Audit for both the properties showed that the issue of waiver of interest had not been processed on the file on merits of the case with reference to rule position obtaining orders/approval of the competent authority and communication to CBI. Vigorous efforts were needed to recover the dues from CBI.</p> <p>Possession of 6th floor was taken by CBI on 24.08.1994 but CBI caused delay in taking possession of 7th floor. It took possession on 17.05.1997 and caused loss of revenue to NDMC. It had not been decided whether this delay is attributable to CBI or NDMC.</p>		

h)	EPID: 2868 (3rd to 8th Floor of Mayur Bhawan)	Licensee: Income Tax Department
<p>License fee (LF) for the period 01.04.1988 to 31.03.1993 was @ ` 12.75/sq. ft./month. For revising LF to ` 21.17/sq. ft./month, NDMC sought consent of IT Department but the latter did not give its consent and continued to pay LF @ ` 12.75/sq. ft./month on the plea that the issue of was pending before Hiring Committee of CPWD.</p> <p>The Committee allowed 50% enhancement instead of 66% on expiry of the term. Accordingly, rates of LF were revised to ` 31.77/sq. ft./month for the period 01.04.1998 to 31.03.2003. NDMC revised the rates accordingly.</p> <p>However, IT Department informed NDMC that CPWD Hiring Committee had fixed the revised rate of LF at ` 19.13/sq. ft./month. IT Department did not pay LF even at this rate and continued to pay @ ` 12.75/sq. ft./ month.</p> <p>The matter was taken up by NDMC and the Committee revised the rates to ` 23.93/sq. ft./month with effect from 01.04.1998. Rates for the period 01.04.1993 to 31.03.1998 were proposed @ ` 19.13/sq. ft./month but it has not been approved on file. Council's Resolution No.3(xxv) dated 08.08.2002, provided that in respect of Ministries and Departments funded from the Consolidated Fund of India, demand for LF should be raised as per recommendation of CPWD Hiring Committee.</p> <p>Accordingly, rates of LF for the period 01.04.2001 to 31.03.2007 were revised downwards (in the range of ` 23.90 to ` 59.47/sq. ft./month) by Estate-I Department. Despite this, IT Department had been making payment of LF @ ` 23.90/sq.ft./month since 01.04.2001. On</p>		

03.08.2001, IT Department paid `6.32 crore upto 31.03.2001, excluding interest and after deducting the cost of maintenance paid by it to CPWD. IT Department had not been paying interest on delayed payments and had requested for waiver of interest. NDMC is of the view that this request is not acceptable.

IT Department appeared to be not serious in clearing the dues of NDMC. The former did not respond to One Time Settlement Scheme (OTSS) announced by NDMC vide Resolution No.3 (xviii) in July 2002 for waiver of interest liability. On 12.10.2004 and 15.10.2004, NDMC offered another OTSS opportunity to IT Department for settlement of interest liability. However, IT Department did not avail of the opportunity.

The revised rates of LF and Statements of Accounts for the period from 01.04.2006 to 30.09.2016 prepared by Estate-I Department on 17.10.2016 was vetted by AO (Estate-I) on 21.10.2016.

As per vetted Statement of Accounts, amount due as on 30.09.2016 against IT Department was as follows: LF arrear: `25.94 crore, Interest: `28.10 crore, Total: `54.04 crore. The amount increased to `54.80 crore including interest of `28.10 crore as of 31.10.2016.

Director (Estate-I) had viewed that IT Department being a Government Department, NDMC cannot proceed as per The Public Premises (Eviction of Unauthorised Occupants) Act, 1971 (PP Act) for eviction of the property from it. This contention is not convincing. Effective action against the department was lacking for recovery of dues.

The Financial Advisor (FA) recommended for amicable resolution of the matter before resorting to legal action. On 15.11.2016, FA had a meeting in her Chamber with the DCIT (Admn.) and other representatives of IT Department when Director (Estate-I), Dy Director (Estate-I) and Accounts Officer (Estate-I) were present and handed over the Statement of Accounts to the DCIT (Admn.). Further developments were awaited (November 2016).

i)	EPID: 2860 (Ground Floor, Chanderlok Building)	Licensee: Directorate of Tourism, Himachal State Government
-----------	---	--

The Execution Section sent (27.07.2016) the part file to the Accounts Section for preparation of Statement of Accounts to determine the final dues against the Licensee. However, the Accounts Section returned (29.07.2016) the proposal on the ground that rates had not been proposed by the Execution Section. The Accounts Section also demanded the original file. Execution Section stated (02.08.2016) that original file was not traceable.

j)	EPID: 2893 (Akbar Bhawan)	Licensee: Ministry of External Affairs (MEA)
-----------	----------------------------------	---

Akbar Bhawan was allotted to ITDC by NDMC on license basis in 1969. The premises was taken over directly by MEA from ITDC with effect from 01.04.1986 without approval of NDMC. The Ministry of Urban Development (MOUD) decided that MEA would pay LF as per CPWD rates. Estate-I Department had been raising demand as per its own guidelines. Even after expiry of thirty years, the Estate-I Department was insisting for payment of LF as per rates prescribed by NDMC. MEA did not pay on this basis. MOUD decided that LF in respect of properties allotted to various Ministries, should be charged at CPWD rates to be increased by

20% yearly from 01.04.2002. This was accepted in principle by the Council also vide Resolution No.3 (xxv) dated 08.08.2002. MEA was not prepared to pay even as per these rates. The file did not contain any correspondence after February 2006 when Chairperson NDMC wrote (02.02.2006) to the Additional Secretary, MEA for clearance of dues by March 2006. MEA was not paying even current LF since June 2011 and the file did not indicate that the matter was being pursued with MEA. An amount of ₹ 16.56 crore (including interest of ₹ 2.27 crore was outstanding against MEA as on 31.10.2016. Current LF for the premises was ₹ 2.59 crore per month.

k)	EPID: 86 (Shop No.86, Palika Bazar)	Licensee: Sh. Deepak Jain
<p>NDMC had issued demand notice in December 2014 for payment of ₹ 20.17 lakh including interest. The licensee approached the court in March 2015 stating that the amount was not payable as it comprised demand for encroachments not done by him and interest on penalty for the encroachments. The court directed NDMC in March 2015 to issue a fresh demand and speaking order to the licensee, by clarifying that the demand did not include interest and penalty. The direction had not been complied with till production of the file to Audit in November 2016. The licensee was not, thus, being pursued for recovery of dues. LD had not been signed. Instead, file was being moved for disconnection of electricity and water connection. ₹ 24.78 lakh including interest of ₹ 12.02 lakh was due against Sh. Jain as on 31.10.2016.</p>		

l)	EPID: 409 (A-7, Show window, Palika Bazar)	Licensee: Sh. S.C. Gupta
<p>The show window was allotted on 12.04.1980. License was cancelled on 02.02.1984 on the charge of conducting sales at the show window. The Estate Officer (EO) held (03.01.1989) the decision of cancellation of license as invalid. Appeal against order of EO had not been filed despite advice of Law Department and order of the Administrator dated 04.03.1989. Order of EO ultimately became final and the license had to be regularized. License was again cancelled on 04.01.1994 on the same charge. Again, EO in his order dated 23.06.2008 held the decision of cancellation of license as untenable in the absence of evidences. Again appeal was not filed against the order of EO. Time to file the appeal lapsed. As a <i>fait-accompli</i>, the cancellation of license had to be revoked by the Chairperson on 16.04.2015. (Letter No.D-567/SO/E/2015 dated 24.04.2015 refers).</p> <p>Cancellation of the License twice indicated that the licensee was violating the terms of the license. However, order of EO indicated that adequate evidences were not being collected and presented before the EO for holding cancellation of license as valid. Responsibility had not been fixed for losing the opportunities of filing appeals against the order of EO.</p> <p>A number of Bank Drafts received from the licensee (placed in the file) towards LF were not encashed and the same became stale. Replies to queries (08.05.2015) of AO (Estate-I) to prepare Statement of Accounts for recovery of dues had not been submitted by Execution Section of Estate-I Department. ₹ 18.65 lakh including interest of ₹ 8.96 lakh was due against the licensee as on 31.10.2016. No action had been taken after 16.04.2015 for taking up the matter with the party for realisation of dues.</p>		

m)	EPID: 415 (A-13, Show window, Palika Bazar)	Licensee: Sh. Bharat Bhushan
The initial license deed was for 5 years from January 1980 to January 1985. LD was not renewed thereafter. License was cancelled on 22.09.2009 due to non-payment of license fee. Petition for eviction under P/P Act was yet to be filed (November 2016) by Execution Section of Estate-I Department though vetted by Legal Advisor on 08.04.2013. After cancellation of license, the licensee was not paying the dues.		
n)	EPID: 391 (Stall No.42, Palika Bazar)	Licensee: Smt. Kalawati Devi as per Accounts Section and Shri Ravi Kumar Solanki is an ex-alottee.
` 17.25 lakh including interest of ` 4 lakh was due on 31.10.2016. The file for EPID 391, produced to Audit, showed the name of the Licensee as Sh. Ravi Kumar Solanki, who was an ex-allottee. License of the allottee was cancelled on 22.09.2009 for non-payment of license fee. The file produced to Audit was not related to Smt. Kalawati Devi. Hence, action taken by Execution Section of Estate-I Department for recovery of dues or eviction of property could not be ascertained. The relevant file had not been produced to Audit despite reminders.		
o)	EPID: 1015 (Shop No. 9, Kidwai Nagar)	Licensee: Sh. Sakir Hussain
Initial License deed was for a period of five years with effect from 10.08.1987. It was renewed upto 19.12.1993. With the passage of time, multiple partnerships/sub-lettings among the occupants continued though renewed license deed was never signed. The present, occupant Sh. Ramesh Jaiswal had been held as an unauthorized occupant by NDMC. In the petition for eviction proceedings (15.12.2014), Shri Shakir Hussain and Shri Ramesh Jaiswal were asked to pay an amount of ` 4.27 lakh. In February 2015, Shri Jaiswal expressed willingness to pay the dues provided the notice is sent in his name. On 05.05.2015, Dy. Director (Estate-I) marked the file to SO (Estate-I) to get the payment first from Shri Jaiswal before informing the EO accordingly. ` 9.16 lakh including interest of ` 3.08 lakh was de against the occupant. Further action was not available on the file (November 2016).		
p)	EPID: 2471 (Shop No. 1 New Ram Krishan Ashram Marg)	Licensee: Sh. BhagwanDass as per Accounts Section). However, Execution Section's file showed the License in the name of Smt. Kamlavati Rai.
This shop was allotted to Sh. Bhagwan Dass for running a non-licensable trade for a period 5 years with effect from 12.05.1992. Thereafter, Sh. Bhagwan Dass entered into a partnership with Smt. Kamlawati Rai on 14.06.2004. The partnership was dissolved on 10.08.2004 in favour of Smt. Kamlawati Rai who requested for transfer/regularization of shop in her name. She was held as an unauthorized occupant. In February 2014, it was decided to initiate eviction proceedings under PP Act. On 27.02.2015, file was moved for approval of disconnection of electricity, sealing action before initiating action under PP Act. However, no case had been filed in the court of Estate Officer till the end of November 2016. As per Demand & Collection Register, the licensee was not paying dues since October 2012. ` 6.51 lakh including interest of ` 1.45 lakh had piled up against the licensee as on 31.10.2016.		

q)	EPID: 2491 (Shop No.6, Uddyan Marg)	Licensee: Sh. Ghansham Dass
<p>Though the party had not been paying dues since initial allotment (June 2005), the Execution Section of Estate-I Department had not taken action to pursue the party for payment of dues and to file a case in the court of EO for eviction of the property. `9.06 lakh including interest of `3.54 lakh had piled up against the licensee as on 31.10.2016.</p> <p>File produced to Audit showed that orders for cancellation of license were sought by Execution Section on 11.05.2010 but the Director (Estate-I) did not accept the proposal and wanted to know position about any representation from the allottee. Reply to the query of the Director was submitted. Instead the file was sent (21.05.2010) to AO (Estate-I) for determination of dues. Accounts Section returned the file (21.11.2011) on the ground that rates for recovery of LF had not been proposed by Execution Section. The query of AO (Estate-I) was not replied to.</p> <p>After almost two years (in January 2014), the file was sent to Accounts Section for ascertaining the latest dues. The Accounts Section verified the Statement of Accounts in February 2014 indicating dues of `5.99 lakh against the licensee. After that the file did not show any progress for pursuing the licensee for payment of dues.</p>		

r)	EPID: 2495 (Shop No.10, Uddyan Marg)	Licensee: Sh. Deepak Bedi
<p>Shri Deepak Bedi to whom the shop was allotted initially in January 2006 upto March 2016 resorted to multiple partnerships and sublettings. He was irregular in paying LF from January 2006 excepting a few part payments. Notice for recovery of dues was sent to Sh. Bedi on 19.08.2013. In response, he replied (23.08.2013) that he had relinquished the partnership in favour of one - Shri Madan Nagpal on 14.12.2007. Another notice was sent to Sh. Bedi again on 07.06.2016 for payment of `14.86 lakh due upto 30.06.2016. He was charged of encroachment of public passage and road and unauthorized entering into other shops adjacent to Shop No.10 allotted to him. No reply was received till November 2016.</p> <p>The Execution Section had noticed through a complaint that the shop has been handed over by Sh. Madan Nagpal to one, Shri Vipin Sachdeva unauthorisedly. Sh. Sachdeva requested (02.04.2013) for transfer of the Shop in his favour.</p> <p>Though the shop had been occupied by unathorised persons through arrangement of partnership deeds without permission from NDMC, and they had entered in an adjacent shops also unauthorisedly by breaking the locks, no FIR had been lodged with Police to protect interest of NDMC.</p> <p>In the meantime, LD expired on 31.03.2016. No action had been taken by Execution Section either for renewal of LD, recovery of dues or eviction of the property from unauthorised occupants. `16.15 lakh including interest of `5.31 lakh was due against the original allottee as on 31.10.2016.</p>		

s)	EPID: 2480 (Shop No. 10, New RK Ashram Marg)	Licensee: Smt. Sarla Sharma
The allottee remained irregular in payment of dues since allotment i.e. December 1991. The department adopted a very casual approach to ensure recovery of dues and taking action against the defaulter. As the allottee was irregular in payment of dues since December 1991, the department took almost twenty years in taking action and cancelled the license on 11.01.2011. The court of Estate Officer was moved for eviction under PP Act on September 2013. The file did not show pursuance of the case in EO court. Last notice for recovery of ₹ 25.08 lakh was sent to the occupant on 15.12.2014. Dues accumulated to ₹ 33.24 lakh (including interest of ₹ 14.23 lakh till October 2016).		
t)	EPID: 3390 (Stall No. 16, Khan Market)	Licensee: Sh. Mohd. Akhtar as per Accounts Section and Sh. Masood Akhtar as per license deed.
Bills were being raised in the name of Sh. Mohd. Akhtar instead of Masood Akhtar by the Accounts Section. As LD had not been renewed, Sh. Masood Akhtar was an authorised occupant. Last payment was made by the unauthorized occupant on 10.09.2011. Pursuance of the case for recovery of dues or eviction of the property was inadequate. ₹ 4.37 lakh including interest of ₹ 1.32 lakh was due in respect of the property.		
u)	EPID: 381 (Stall No. S-32, Palika Bazar)	Licensee: Sh. Vijender Singh
License Deed was valid for the period 12.02.2009 to 31.03.2019. ₹ 33,276 had been paid by the licensee on 09.07.2015. Last notice for payment of outstanding dues was sent on 09.11.2012. File produced to Audit did not indicate any efforts thereafter for realisation of dues.		
v)	EPID: 125 (Shop No. 122, Palika Bazar)	Licensee: Smt. Maya Devi
Last payment was made by the licensee on 12.01.2015. Dues as on 31.10.2016 increased to ₹ 1.28 lakh, including interest of ₹ 23000. As per file produced to Audit, pursuance of the case for recovery of dues did not appear to be effective.		
w)	EPID: 418 (Show Window A-16, Palika Bazar)	Licensee: Smt. Veena Ben w/o Late Sh. Govind Ram
Show Window was initially allotted to Sh. Sham Lal. He entered into partnership with Sh. Govind Ram on 01.07.1988 and dissolved the same in favour of Sh. Govind Ram on 01.08.1988. On dissolution of partnership by Sh. Sham Lal, the property had not been transferred/regularised in the name of Shri Govind Ram. However, LD was signed by Sh. Govind Ram for a period of 5 years from 22.11.1989. He died on 19.05.2009. NDMC Letter dated 22.11.2007 shows that LD had not been extended till that time. Thus, Shri Govind Ram continued as unauthorised occupant. On 16.03.2016, license fee of ₹ 4.00 lakh, out of ₹ 6.20 lakh outstanding as on 28.02.2016, was deposited. As per records produced to Audit, a notice for payment of dues was issued on 09.11.2012 to Sh. Sham Lal (the originally allottee), no further correspondence was made with any party thereafter. ₹ 5.13 lakh including interest of ₹ 1.81 lakh was due against the unauthorised occupant in respect of this property.		

x)	EPID: 3089 (Stall No. 5 Adjoining Udyan Marg Mandir Marg)	Licensee: Sh. Iqbal Singh
This stall was regularised in the name of Sh. Iqbal Singh for a period 17.03.1988 to 16.03.1989 on a monthly license fee of ` 765. Thereafter, it was allotted to Sh. Iqbal Singh on 13.07.2006. License was cancelled on 14.12.2010 due to non-payment of dues. After allowing relief under One time Settlement Scheme 2010, it was proposed (February 2011) to issue notice to Sh. Iqbal Singh for payment of ` 25,174 due as on 31.01.2011. However, the file indicated that the notice was not issued. After September 2011, the party did not make any payment. Pursuance for recovery of dues was not adequate. ` 3.30 lakh (including interest of ` 1.05 lakh) was due against Shri Iqbal Singh as on 31.10.2016.		

IV. Incomplete and unprocessed files

a)	EPID: 4169 (6th and 7th Floors of NDCC-II Building)	Licensee: Ministry of Home Affairs (MHA)
An amount of ` 4.41 crore including interest of ` 0.38 crore was due against MHA for this EPID. A composite file was produced to Audit by stating that it deals with all the properties allotted to MHA in NDCC Bldg. The file contains License deed for EPID 4169 comprising 6 th and 7 th Floor of NDCC bldg. Terms of LD were similar to those of other floors. However, file did not contain any notes or correspondence to indicate the issues for these pending dues and efforts made by Estate-I Department to realise the same.		
b)	EPID: 4170. (Hall C and D in NDCC-II Building)	Licensee: Ministry of Home Affairs (MHA)
An amount of ` 3.99 crore including interest of ` 0.65 crore was due against MHA for this property. A composite file was produced to Audit by stating that it deals with all the properties allotted to MHA in NDCC Building. The file contains license deed for EPID 4170. Terms of LD were similar to those of other floors. However, file did not contain any notes or correspondence to indicate the issues for these pending dues and efforts made by Estate-I Department to realise the same.		
c)	EPID: 2849,3582, 4153 (7th and 1st, GF and 10th floors, Chandra Lok Building)	Licensee: AICTE
Execution Section of Estate-I Department stated that original files for these properties were not available and produced a re-constituted part file which contained license deed (LD) for the period 13.10.2007 to 31.03.2018 in respect of 7 th floor (EPID 2849) only. LDs of other floors/properties were not available on the file. Vacation certificate was also not available on file.		
d)	EPID: 2885(Lok Nayak Bhawan)	Licensee: Director of Estates, GOI
The file produced to Audit showed that the file did not contain any correspondence after 15.12.1983. The latest note in the file was also dated 15.12.1983. However, as per Demand & Collection Register, ` 4.29 crore towards LF and ` 6.62 crore towards interest had been deposited by the Directorate of Estates/GOI on 21.11.2016 vide cheque dated 21.11.2016, leaving the outstanding balance of ` 7 crore towards interest. The matter needed reconciliation of facts by Estate-I Department with the Directorate of Estates.		

e)	PID: 2860 (Ground Floor, Chanderlok Building)	Licensee: Directorate of Tourism, Himachal State Government
The Execution Section sent (27.07.2016) the part file to Accounts Section for preparation of Statement of Accounts to determine the final dues against the Licensee. However, the Accounts Section returned (29.07.2016) the proposal on the ground, <i>inter-alia</i> that original file was not sent. The Execution Section stated (02.08.2016) that original file was not traceable.		
f)	EPID: 139 Shop No.136, Palika Bazar	Licensee: Sh. HabibulRehman in the records of Execution Section And Mrs. Rita Longani widow of Lt. Hans Raj as legal heir and person in possession of the property.
<p>License Deed was cancelled in August 2004 and eviction proceedings had been initiated. Notice for eviction proceedings were being issued to Mrs. Rita Longani who claims to be legal heir of Lt. Hans Raj. Last date for hearing before the Estate Officer for eviction proceedings was fixed for 14.08.2012. The file did not show whether the hearing took place or not. The file produced to Audit did not indicate any further notes or correspondence in this regard.</p> <p>The file did not establish as to how Sh. Habibul Rehman became the licensee in the records of Execution Section. File showed that Mrs. Rita Logani widow of Lt. Hans Raj became the licensee in place of Shri Habibul Rehman. There was no approval on record to treat Mrs. Rita Longani as legal heir of Lt. Hans Raj. The file did not contain any notes or correspondence showing proceedings of Eviction Officer for eviction of the property and decision of the eviction court or any upper court in this regard.</p> <p>Execution Section of Estate-I Department needs to complete the status of the case and take further action accordingly. As per Accounts Section records, ` 32.31 lakh (including interest of ` 11.90 lakh) was outstanding against the licensee/occupant as on 31.10.2016.</p>		
g)	EPID: 1679 (Shop No.31,Kidwai Nagar South)	Licensee: Shri Dhir Singh
License deed effective for the period 10.4.2010 to 31.03.2020 was cancelled on 26.06.2014 due to non-payment of dues. The licensee continued to occupy the shop till production of file (November 2016) to Audit. Eviction proceedings had not been initiated till then. The Accounts Section continued to raise the bills. The licensee was not making payment since June 2014 except making a payment of ` 1 lakh in October 2014. Show cause notices for payment of dues of ` 7.75 lakh was issued on 15.12.2014. File produced to Audit showed that no notice was issued to the licensee after 15.12.2014. ` 26.98 lakh including interest of ` 4.25 lakh was outstanding against the licensee as on 31.10.2016. The matter for recovery of dues from the licensee needed vigorous pursuance.		

V. Non-assignment of EPID to properties after allotment leading to ineffective resolution of the issues and lack of control on outstanding dues

a)	EPID: Not Allotted by Execution Section of Estate-I Department (8th Floor of NDCC-II Building)	Licensee: Ministry of Home Affairs (MHA)
<p>A composite file was produced to Audit by stating that it deals with all the properties allotted to MHA in NDCC-II Building. Possession of 8th floor had been given to MHA on 09.09.2014. LD had not been signed till November 2016. As no EPID for this property has been assigned, the position of outstanding dues in respect of this floor could not be ascertained from the accounting system installed in the Accounts Section of Estate-I Department.</p> <p>It was noticed that this floor was earlier allotted to OC, CWG. Though OC CWG had already vacated the floor, bills for the same were being raised against OC, CWG raising a dispute with OC, CWG and reflecting incorrect picture of dues against MHA.</p>		

b)	EPID: Not Allotted by Execution Section of Estate-I Department (Hall E and F on Ground Floor of NDCC-II Building)	Licensee: Ministry of Home Affairs (MHA)
<p>A composite file was produced to Audit by stating that it deals with all the properties allotted to MHA in NDCC-II Building. Possession of the floor had been taken by MHA on 01.07.2013 but License deed had not been signed till November 2016. Bills for LF had not been raised on MHA till November 2016 for want of LD. Accounts department stressed the need for signing of license deed before raising of the bill. Dues outstanding against MHA could not be ascertained by Audit due to these deficiencies.</p>		

VI. Delayed raising of bills and levying interest and other charges on the licensees for the period of the delay

EPID: 2890 and 3584 (Chanakya Bhawan)	Licensee: National Technical Research Organisation (NTRO)
<p>No License Deed (LD) had been signed for the parking space allotted to NTRO. Bills were raised belatedly by NDMC. Even then, interest was levied on NTRO though obligations of NTRO to pay License Fee (LF) by a specified date and applicability of interest in case of delay in payment was not ascertainable in the absence of LD.</p>	

VII. Defective record keeping in regard to payments made by the licensee leading to escalation of untenable claims and giving rise dispute with the licensees

EPID: 4172 (8th Floor of Mayur Bhawan)	Licensee: Department of Food Safety, GNCT Delhi.
Accounts Section showed ₹ 2.57 crore including interest of ₹ 0.16 crore outstanding against the licensee. The licensee claimed that it had paid each bill through RTGS. In its representation dated 07.04.2016 to NDMC, It had supplied details of RTGS transactions. According to the licensee, an amount of ₹ 1.13 lakh only was outstanding against it after payment of bill on 09.12.2015. However, NDMC continued to raise bills and increased the outstanding amount without reconciling the payments made by the licensee. Efforts to resolve the matter through reconciliation of facts and figures were lacking.	

Recommendation No.3.R.5

After an allottee occupies a property without signing the License Deed (LD) and without depositing the applicable rent and security deposit, it may lead to delay in deciding the obligations of the licensee and delay in signing of LD. In order to avoid such a situation, it is recommended that:

- (i) Pursuant to allotment, the property should be handed over to a licensee only after he/she (i) deposits the advance rent, (ii) security deposit in the form of Demand Draft in the name of Chairperson, NDMC as per terms of the license alongwith license deed (LD) duly signed in the presence of two witnesses. As soon as the above amounts and documents are received, the dealing Assistant should compare the license deed so furnished by the allottee with the standard LD and submit the same for signatures of the authorized representative of NDMC, stating that the LD is strictly in conformity with the standard LD. In case of deviations, reasons and authority for the deviation should be stated.
- (ii) Only after signatures on the LD by both the parties (allottee and NDMC), the allottee should be deemed to be an authorized licensee for the period specified in the LD.
- (iii) After LD has been signed by both the parties, a 'No Objection Certification for Occupation of a Licensed Property' should be issued jointly by the Execution Section and Accounts Section of Estate-I Department indicating the receipt of requisite advance LF, Security Deposit and LD for the property/premises/floors etc. (to be specified) in favour of the licensee (Licensee name to be specified). A copy of such No Objection Certificate should be sent to Civil Engineering Department to enable them handover vacant possession of the premises to the licensee.
- (iv) The process mentioned at Serial No.i to iii should be completed by Execution Section and Accounts Section of Estate-I Department within a period of 15 days from the date of receipt of completed LD, advance LF and Security Deposit.

- (v) On receipt of his/her copy of the No Objection Certificate for occupation of a Licensed Property', the licensee would approach the Civil Engineering Department for obtaining possession of the property.
- (vi) The Engineering Department should be informed by the Estate-I Department to issue occupation certificate to an allottee only on receipt of 'No Objection Certificate for Occupation of a Licensed Property' issued jointly by the Execution Section and Accounts Section of the Estate-I Department.
- (vii) A copy of 'Occupation Certificate' would be sent by the Civil Engineering Department to each of the Execution Section and Accounts Section of Estate-I Department. Both the Sections would maintain a separate file for each property for use in their respective Section.
- (viii) Based on the clauses of the LD to be signed, the Allotment Letter to be issued to the allottee by Execution Section of Estate-I Department should state a few obligations of the allottee viz.
 - a) amount of LF to be paid by a specified date of each month/interval; in advance or at the end of a month, with rebate if payment is made by a specified date;
 - b) surcharge and penal interest leviable in the event of non-payment of LF by the specified date;
 - c) annual percentage increase in the license fee as per resolution of the Council;
 - d) in case of Ministries and Departments of Government of India funded from the Consolidated Fund of India, to pay LF and 20% annual increase therein as per recommendations of CPWD Housing Committee as adopted by NDMC vide Resolution No.3(xxv) dated 08.08.2002, or any other relevant provision;
 - e) to abide by the usage clause of the LD;
 - f) to deposit a specified sum as advance LF and Security deposit along with duly completed LD;
 - g) possession of the property to be available only after the licensee obtains a 'No Objection Certificate for Occupation of a Licensed Property', on deposit of advance LF, Security deposit and acceptance of LD by an appropriate authority of NDMC;
 - h) allotment likely to be cancelled without any notice in case the above mentioned amount is not deposited and the documents are not furnished to the Director (Estate-I) within one month of the issue of Allotment Letter;
 - i) liability of the allottee/licensee for eviction of the property under PP Act, 1971 besides payment of outstanding dues of NDMC in case he/she fails to:
 - (a) pay dues as per demand/show cause notice issued by NDMC;
 - (b) comply with any other terms and conditions of the LD; and
 - (c) apply for renewal of LD within six months in advance of expiry of the current term of the License.

- (ix) Format of the Allotment Letter should be revised on the above lines with the approval of competent authority.
- (x) A copy of the Allotment Letter should also be sent by Execution Section to Accounts Section and Civil Engineering Department for necessary action and record.
- (xi) In future LDs, either new or renewals, a clause should be added forbidding the licensees from:
 - (a) making any addition or deletion of any partner/director in the firm/company that existed on the date of application for the property/shop etc., and
 - (b) allowing usage of the property to any other person, directly or indirectly, by any sort of partnership arrangement to occupy, use or transact any kind of activity in the property/shop specified in the LD.
- (xii) The prospective parties applying for allotment of any property/shop should be asked to indicate their status such as (a) Individual, (b) Sole Proprietor, (c) Firm, (d) Company in their applications. In case of persons falling under any of the categories (b) to (d) should be asked to file an attested copy of its latest partnership deed/Memorandum and Articles of Association and list of directors, along with the application failing which the application should be rejected summarily to avoid conflict later. It should be made clear in the advertisement inviting the applications for allotment of properties.
- (xiii) With a view to avoiding disputes at a later stage, least priority should be attached in allotment of properties to companies or firm having more than two partners/directors.

Recommendation No.3.R.6

- (i) In order to avoid issues relating to date of vacation of a property, it is recommended that:
 - a) License Deed (LD) should contain a clause that in case the licensee intends to vacate the property before or on expiry of the effective period of the license, he/she should give one month's clear notice to NDMC of his/her intention to vacate the property. Before giving such notice, the licensee should reconcile the position with the Execution Section and Accounts Section in regard to any issues and dues outstanding against him/her, to ascertain the Security Deposit, if any, refundable to him/her, deposit one month's License Fee and interest etc. in advance up to the period of the intended date of vacation of the property and obtain a 'No Dues Certificate prior to Vacation' of the property jointly from Execution Section and Accounts Section of Estate-I Department. (Such a certificate should be issued jointly by the Execution Section and Accounts Section of Estate-I Department.
{Note: To be included in the manual: The above process would be completed within a month by both the Sections}.
 - b) The period of one month's notice would be deemed to be effective from the date of issue of such a No Dues Certificate prior to Vacation or date of application by the licensee subject to payment of the dues in advance upto the date of intended date of vacation, whichever is later.

- (ii) The Civil Engineering Department would issue separate copies of the Vacation Certificate to the Licensee as well as to Execution Section and Accounts Section of Estate-I Department who would place the copy in their respective files.

Recommendation No.3.R.7

- (i) Consolidated data of all the properties should to be maintained by the Execution Section of Estate-I Department to ensure that (i) in case of properties where LDs would expire within next six months, a reminder is issued to the licensees of such properties and (ii) subject to willingness of licensees a renewed LD is put in place 15 days before the expiry of the current LD.
- (ii) A final notice before 2 months of the expiry of LD should be issued to the licensee with 15 days' time for renewal of LD. In case, the licensee fails to respond within stipulated time or shows unwillingness/reluctance for renewal of LD, action for eviction of the property along with recovery of pending dues should be initiated.
- (iii) A Return (to be noted in Calendar of Returns) should be submitted by the Deputy/Joint Director to the Director (Estate-I) by 10th of a month following the end of a quarter, by giving the following details:

Sl. No.	Particulars	No. of properties where LD had already expired (CAT. A)	No. of properties where LD was due to expire in next six months (CAT. B)
1.	Opening Balance at the beginning of the present quarter		
2.	LDs renewed out of (1) above during the present quarter ended -----		
3.	Remaining cases out of 1 above i.e. (1-2)		
4.	New Cases added at the beginning of present quarter	0	
5.	LDs renewed out of 4 above during the present quarter ended -----	0	
6.	Closing Balance {CAT. A=3 and CAT.B= (3+4-5)}		

- (iv) Age-wise analysis of the closing balance under Category A at serial No.iii above should be given as under:

Sl. No.	Age	No. of application for change of title on legal heirship basis	No. of application for renewal of LD
(i)	One year Old < 2 years		
(ii)	2 Years but < 3 years		
(iii)	3 Years and above		
Total			

- (v) Reasons for the pendency/delay in respect of cases mentioned at serial No.iv should be given and action taken for eviction of the properties should also be stated.

Recommendation No.3.R.8

- (i) As soon as the dues (LF + interest + service tax + interest on service tax) against a Licensee becomes equivalent to 15 months' License fee, the Accounts Section of Estate-I Department should send a category-wise and market wise list of such licensees to the Execution Section for initiating action for recovery of dues from such licensees. Such cases, should be followed up vigorously by issuing Show Cause Notices to the licensees, sounding them for their liability under the PP Act, 1971. In case, outstanding dues against such licensees indicate an increasing trend, action for eviction of the property and recovery of dues should be initiated under the provisions of PP Act, 1971 with the approval of Director (Estate-I).
- (ii) As soon as it is decided, with the approval of the Director (Estate-I), to present the matter before the court of Estate Officer for commencing eviction proceedings and recovery of NDMC dues against a licensee, a plaint, duly approved by the Director (Estate-I) should be vetted by the Law Department.
- (iii) On filing a case in the court of EO on the basis of the approved plaint, the related file should be transferred by Estate-I Department to the Law Department.
- (iv) The Law Department needs to:
 - (i) maintain a list and history of each case filed by NDMC in the court of EO or any higher court, along with history of date of hearing attended with the name of NDMC Legal Counsel, and details of court's proceedings on each hearing;
 - (ii) follow up the case in the court on each hearing by ensuring appointment of a suitable legal counsel;
 - (iii) obtain orders of the Chairperson on the justification of filing an appeal before the higher court; in case judgment is pronounced by EO against the decision of Director(Estate-I);
 - (iv) to file the appeal within the time allowed for filing the appeal to protect the interest of NDMC;
 - (v) to adopt similar procedure as explained above in case any appeal filed by NDMC is rejected by the upper court;
 - (vi) to file an appropriate caveat in a upper court in case order of EO or any high court is against a licensee, and
 - (vii) to apprise the Civil Engineering Department, Enforcement Department and Estate-I Department for implementation of order of the court for eviction of the property and realization of NDMC dues, in case order of the Court becomes applicable after opportunity to the Licensee for fling the appeal lapses.
- (v) As non-filing an appeal in the upper court as per orders of the Chairperson could be detrimental to the interests of NDMC, responsibility should be fixed the lapse in this regard for initiating disciplinary action.

Recommendation No.3.R.9

- (i) In case, any proposal for grant of waiver or concession as per a policy approved by the Council is moved, the authority granting such a waiver should ensure that:
 - (a) A legally sustainable LD duly signed by the applicant and accepted by NDMC exists and the applicant is a bonafide licensee of the property on the date the waiver of interest or concession is being granted;
 - (b) acceptance of request of the applicant for registration as legal heir or partner of the previous licensee had been duly accepted by appropriate authority on record and conveyed to the applicant;
 - (c) any legal case filed by the applicant, disputing the LF and interest or waiver is not pending before any court on the date of grant of the waiver or concession.
- (ii) The officials/officers subordinate to Director (Estate-I) while forwarding their proposal to the Director (Estate-I) for grant of the waiver or concession to the applicant, should state and assure that the conditions stated at serial No.i above are satisfied.
- (iii) Grant of any waiver to any ineligible applicant should be viewed seriously as dereliction of duty with a view to causing loss to NDMC and extending favour to the applicant, responsibility should be fixed for initiating disciplinary action.

Recommendation No.3.R.10

- (i) A system needs to be put in place to consolidate data of such applications to keep a watch by the Deputy/Joint Director (Estate-I) to ensure that all applications received complete in all respect are disposed of within a period of 90 days from the date of receipt thereof.
- (ii) Another Return (to be noted in the Calendar of Returns) should be submitted quarterly by the Deputy/Joint Director to the Director (Estate-I) indicating:

Sl. No.	Particulars	No. of application for change of title on legal heirship basis	No. of application for renewal of LD
1	Opening balance		
2	Receipt during the quarter		
3	Disposal during the quarter		
4	Closing Balance (1+2-3)		

- (iii) Age-wise analysis of the closing balance into two groups should be given as under:

Sl. No.	Age	No. of application for change of title on legal heirship basis	No. of application for renewal of LD
(i)	Less than 90 days		
(ii)	90 days but <180 days		
(iii)	180 days but <= 365 days		
(iv)	More than 365 days		

- (iv) Reasons for the delay should be given for pendency mentioned above.
- (v) In future LD, either new or renewals, a clause should be added forbidding the licensees from (i) addition or deletion of any partner/director in the firm/company to those who existed on the date of application of the property/shop, and (ii) allowing any other person, directly or indirectly, by any sort of partnership arrangement to occupy, use or transact any kind of activity in the property/shop specified in the LD.

- (vi) Periodic inspection of the properties should be carried out to find out whether the property/shop is being used either by a person other than the permitted licensee or for a purpose not permitted as per license deed. If such violations are noticed, evidences such a photographs of the user, articles displayed in the property/shop for sale/display, as the case may be, sales invoices etc. should be collected and action should immediately be initiated for eviction of the property/shop from the defaulter/unauthorized occupant.
- (vii) The prospective parties applying for any property/shop should be asked to indicate their status such as (a) Individual, (b) Sole Proprietor, (c) Firm, (d) Company in their applications for allotment for the property. In case of persons falling under any of the categories (b) to (d) should be asked to file, along with their application, an attested copy of its latest partnership deed/Memorandum and Articles of Association and list of directors failing which the application should be rejected summarily to avoid conflicts later. It should be made clear in the advertisement inviting the applications.
- (viii) With a view to avoiding disputes at a later stage, least priority should be given in allotment of properties to companies or firms having more than two partners.

Recommendation No.3.R.11

In order to overcome issue emanating from to lack of communication among Execution Section and Accounts Section of Estate-I Department and the Engineering Department in issuing Occupation Certificate or Vacation Certificate for the properties occupied/vacated by a licensee, the following recommendations are made:

As soon as a property is vacated, the Civil Engineering Department should:

- a) notify the Execution Section and Accounts Section of Estate-I Department by endorsing a copy of the vacation certificate issued to the vacating licensee as recommended above;
- b) initiate action for allotment of the property to a prospective party so that property does not remain vacant to cause loss of revenue to NDMC; and
- c) periodical inspection of such properties should be carried out by the concerned department and any unauthorised activity must be reported immediately.

3.2.9 Constraints faced by Audit in conducting performance audit due to non-cooperation by the department in production of records for audit scrutiny

During April to June 2016, Audit had requisitioned files and records from Estate-I Department through 18 requisitions to cover the scope of audit and ascertaining position for the audit objectives set for the Performance Audit. Of the 343 files requisitioned by Audit initially through four requisitions issued up to 13 April 2016, the department had supplied only 43 files **(Annexure-XXI)** by mid-June 2016. In addition, files/records, and information requisitioned by Audit through other requisitions were also not produced by the Department despite (a) repeated reminders to the Director and holding meetings by the Sr. Audit Officer at the level of Joint Director (Estate-I) and taking up the matter by the Chief Auditor at the level of Director

(Estate-I). The department did not cooperate with Audit and did not produce most of the requisite records/information.

(b) The subjects covered by the files and records not produced by the Department included the following:

- (i) Files relating to properties on which damages had been levied;
- (ii) Files relating to properties where licence fee had been raised on provisional basis;
- (iii) Files of properties where licence fee was ` 1 lakh and above, except those mentioned in para No. 3.2.9 (c);
- (iv) Files of properties where outstanding amount of licence fee as on 31 March 2016 was more than ` 50 lakh; except those mentioned in para No. 3.2.9 (c);
- (v) Files relating to properties where change of licensee as per legal heir were pending;
- (vi) Files relating to properties where change of licenses as per partnership deed were pending;
- (vii) Files relating to properties where renewal of licences were pending;
- (viii) Files relating to properties of staff quarters;
- (ix) Procedure and format for communication by Execution Section to Accounts Section of Estate-I Department as an when any property is evicted or re-allotted;
- (x) Particulars of properties allotted during 2013-16 for which no deed had been signed with the allottees;
- (xi) Data of all properties maintained by Execution Section with requisite details in various columns;
- (xii) File(s) relating to licence fee applicable and amount outstanding against Le Meridian Hotel with complete correspondence and notes; and
- (xiii) Files relating to Service Tax payable by NDMC.

(c) Due to non-production of records and non-cooperation by the Estate-I Department, audit was suspended from 17 June 2016. However, it was resumed in November 2016 and continued till 07 December 2016 to focus on efforts of Estate-I Department for realization of outstanding dues in respect of litigation free properties. Outstanding dues against the licensees/occupants of such properties as on 31.03.2016 stood at ` 352 crore. Out of these, audit requisitioned files of 283 properties where outstanding dues were in the range of ` 1 lakh and above. The aggregate of outstanding dues against these 283 properties as on that date stood at ` 209 crore, and, thus, sample selection was 59 per cent.

Despite best efforts of Audit, meetings with Deputy Director/Director of Estate-I Department and written reminders to them, the department produced files of only 39 such properties, majority of which were properties licensed to Government Departments/bodies. In addition, Estate-I Department also produced files of two more properties where EPID had not been generated though the properties had been allotted/handed over to the licensees. On not getting files of more than 41 properties out of the selected sample, audit was concluded on 07.12.2016. Audit findings in this regard are given in para 3.2.8.

Thus, process of Audit was affected and limitations were created on the scope of audit due to non-production of records by the department. Consequently, Audit could not examine the audit issues relating to Estate-I Department holistically and could not unravel the financial irregularities, lapses and shortcomings that might have existed in the functioning of the department during the period 2013-16. The department did not furnish reply to any of the audit observations. These events affected the mandate of Audit under Section 59 of NDMC Act, 1994. Audit, therefore, disclaims its responsibility to the extent explained above.

CHAPTER-4

ESTATE-II DEPARTMENT

Performance audit on Estate-II Department for the year 2013-2016

Performance Audit Report on Estate-II Department

Executive summary of audit findings

Despite orders of the Honourable Delhi High Court and opinion of Legal Department of New Delhi Municipal Council (NDMC), demand for misuse charges, damage charges, ground rent, additional ground rent and conversion charges had not been raised in case of two properties located in Diplomatic Enclave. This led to non-realisation of revenue of ₹ 13.45 crore and loss of interest of ₹ 1.26 crore per annum on the unrealised amount.

- Licence fee for 306 properties located in eight markets had not been revised by NDMC since transfer of these properties from L&DO in March 2006 in line with resolution of the Council. As a result, NDMC could not earn additional revenue of ₹ 1.55 crore from the properties.
- Misuse charges from the date of report of the Monitoring Committee up to one day prior to the date of inspection carried out by NDMC subsequently had not been recovered before allowing substitution or freehold status for flats located in Sarojini Nagar Market. This led to non-recovery of misuse charges and penalty aggregating ₹ 85.98 lakh.
- Due to wrong interpretation of orders/compendium of instructions issued by the Land and Development Office (L&DO) and NDMC, conversion of properties from leasehold to freehold was allowed in an erroneous manner in Khan Market and Sarojini Nagar Market leading to non-recovery of up-to-date misuse charges and damage charges to the extent of ₹ 76.06 lakh.
- There was lack of intra department coordination for ensuring compliance of NDMC regulations. Information regarding existence of misuse/unauthorized construction at the time of allowing conversion of leasehold properties into freehold had not been sent to other Departments concerned viz. Architect Department or EBR Department for ensuring follow up action for the breaches and recovery of penal charges, if any.
- Cases of properties, converted into freehold by L&DO on provisional rates had not been reviewed by Estate-II Department for raising additional demand based on the basis of rates decided in May 2014. As a result, revenue of ₹ 4.05 lakh comprising conversion charges, misuse charges and damages charges had not been recovered from the lessees/property holders.

(Para 3.8)

- Lessees had applied to L&DO or NDMC for conversion of properties from leasehold to freehold on the basis of the then provisional rates. However, at the time of permitting conversion in or after June 2014, the Estate Department did not recover additional revenue of `2.77 lakh from the lessees towards misuse/damages charges though final rates had been notified in May 2014.
- Misuse charges were calculated by adopting incorrect interest rate which resulted in short collection of revenue of `2.06 lakh from the lessees.
- Mandatory triennial inspection of properties had not been carried out; constitution of inspection team for the general inspection had not been notified; and no system existed to ensure uploading of the inspection report on the computer/website on the very next day of inspection as per order issued by L&DO.
- Conversion of properties on or after 25.01.2008 till date on the basis of rates approved by the Chairperson were not in accordance with the approval of the competent authority viz. the Council and needed regularisation with the approval of the Council.
- The Department took 42 days to 3,774 days in excess of 90 days in disposal of requests of the lessees for substitution, conversion of properties from leasehold to freehold or residential to commercial. Thirteen requests had had not been disposed of till date (29 August 2016) though applications had been received between 20 January 2004 to 2 May 2015. There was lack of internal control to monitor the disposal of such requests as no control record has been maintained.

Recommendations

1. Establishment Department and Estate-II Department need to work in tandem to decide the sanctioned strength of various posts for Estate-II Department separately and Department needs to allocate the work among the available manpower on a more judicious and rational basis to surrender the surplus staff.
2. Estate-II Department should ensure that a control register as per paragraph 3.3.1(c) of the Report is maintained so that mandatory inspection of properties is conducted on due dates, inspection report is uploaded on the website and further for issue of breach notices and demand notices and their follow up is done in a systematic manner.
3. Estate-II Department should ensure that breach notices and demand notices are issued to the lessees for the breaches committed by the latter, and such notices are followed up to ensure action as per Compendium of Information.
4. With a view to avoiding (i) deviation from the understanding given to the Court by NDMC that the rates approved by the Chairperson in May 2014 can be applied immediately in the case of two properties, (ii) contempt of the Court and (iii) further loss of revenue, the Department need to expedite action for issue of demand notices to the lessees for collection of misuse and damage charges etc. so that the properties are converted into freehold in compliance of the order of the Court.

5. Estate-II Department should ensure that up-to-date misuse charges and damages charges depending on the date of conversion of the properties are collected before allowing such conversion and review all the past cases so that the amount not-recovered in the past is collected from the owners of the properties concerned.
6. Estate-II Department should withdraw the contents of its circular of 14 July 2014, being in contravention of the Compendium of Instructions issued by L&DO, and review cases of all properties converted into freehold that were decided in erroneous manner in accordance with the said circular so that additional revenue due for misuse charges and damage charges as per Compendium of Information is collected from the parties concerned.
7. Estate-II Department should review all cases of properties where conversion from leasehold to freehold was allowed by L&DO on the basis of provisional rates subject to undertaking by the lessees, and collect the additional amount due towards conversion charges, misuse charges and damage charges in all such cases based on the final rates decided by NDMC.
8. Estate-II Department should review all cases of properties converted by it from leasehold to freehold and domestic to commercial to ensure that misuse charges are recovered at the applicable rate of interest.
9. Estate-II Department should ensure that its proposals for levy/recovery of conversion charges, misuse charges and damages charges etc. are supported by relevant rules/circulars by defining the relevant formulae and applicable factors clearly to eliminate possibility of ambiguity in the amount to be collected; and lapses of the nature are avoided.
10. In the interest of compliance of applicable by-laws and provision of Master Plans by the property owners, the Estate-II Department should ensure that (i) intimation for conversion of properties from leasehold to freehold with special attention in respect of properties where misuse and/or unauthorised construction existed at the time of such conversions, are sent inevitably to the Architect Department and/or EBR Department and (ii) the matter is followed up with these two Departments to ascertain that cognizance of such properties have been taken by the said Departments.
11. Estate-I and II Department should take action in tandem to place an appropriate proposal before the Council for revising license fee for the 306 properties to a rational level in line with the spirit of Council's Resolution No.1 dated 29 August 2007.

4.1 Functions of the Estate -II Department

Estate-II Department came into being in April 2006 as a sequel to transfer properties comprising Shops, Flats, Stalls and Fuel Depots located in ten markets⁹ by the Government of India, Ministry of Urban Development, Land and Development Office (L&DO) to New Delhi Municipal Council (NDMC) in terms of Notification dated 24 March 2006¹⁰. The Notification stated that NDMC shall carry out all functions and exercise all powers that were performed/ exercised by L&DO, Directorate of Estates, as the case may be, as the lessor of these properties in the following matters:

- To conduct mandatory periodical inspection of the properties to ensure compliance of terms of lease deeds by the lessees in regard to usage and area of the property;
- To accord permission on request of the lessees for (i) Conversion of leasehold property into freehold, (ii) Conferment of ownership rights, (iii) Change of use of premises, (iv) Substitution/Mutation of title, (v) Gift Permission, (vi) Sale Permission, (vii) Mortgage Permission, (viii) Regularization/restoration of allotment of shops, and (ix) Change of Trade;
- To conduct special inspection of properties, wherever necessary as per rules, on receipt of request of lessees on the matters stated in paragraph 1.1(b) above;
- To initiate action for eviction of the properties if the lessee does not remedial action in respect of breaches noticed during inspections;
- To levy and recover misuse/damage charges from the lessees depending upon the breaches noticed during mandatory or special inspection; and
- To liaise with the Architect Department and/or the Enforcement of Building Rules (EBR) Department of the status of breaches that existed in the properties at the time conversion of such properties from leasehold to freehold is permitted.

4.1.1 Properties under the jurisdiction of Estate-II Department

Based on the information supplied by the Department, there were 1,501 properties under its jurisdiction as on 31.3.2016 located in the ten markets as under:

Properties managed by Estate-II Department												
Sl. No.	Market	Shops			Flats				Stalls			Total (Col.3+Col.7+ Col.10)
		Free hold	Lease hold	Total	Free hold	Lease hold	Commercial Flats included in Total	Total	Free hold	Lease hold	Total	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
1	Bhagat Singh Market	14	148	162	15	66	0	81	0	0	0	243
2	Sarojini Nagar Market	142	58	200	122	74	0	196	0	0	0	396
3	Babu Market	86	34	120	0	0	0	0	0	0	0	120
4	New Central Market	13	96	109	19	35	54	54	3	51	54	217
5	Khan Market	67	88	155	61	13	47	74	0	0	0	229
6	Khanna Market	9	143	152	1	5	0	6	1	31	32	190 [⊕]
7	Jor Bagh Market	6	6	12	0	0	0	0	0	0	0	12
8	Aliganj Market	2	57	59	0	0	0	0	0	0	0	59
9	Diplomatic Market	9	13	22	0	0	0	0	0	0	0	22
10	Bengali Market	0	7	7	0	0	0	0	0	0	0	7
Total		348	650	998	218	193	101	411	4	82	86	1495 [⊕]

⁹ 1. Aliganj Market, 2. Babu Market, 3. Bengali Market, 4. Bhagat Singh Market, 5. Diplomatic Enclave (Malcha Marg Market), 6. Jor Bagh Market, 7. Khan Market, 8. Khanna Market, 9. New Central Market (Shankar Market) and 10. Sarojini Nagar Market.

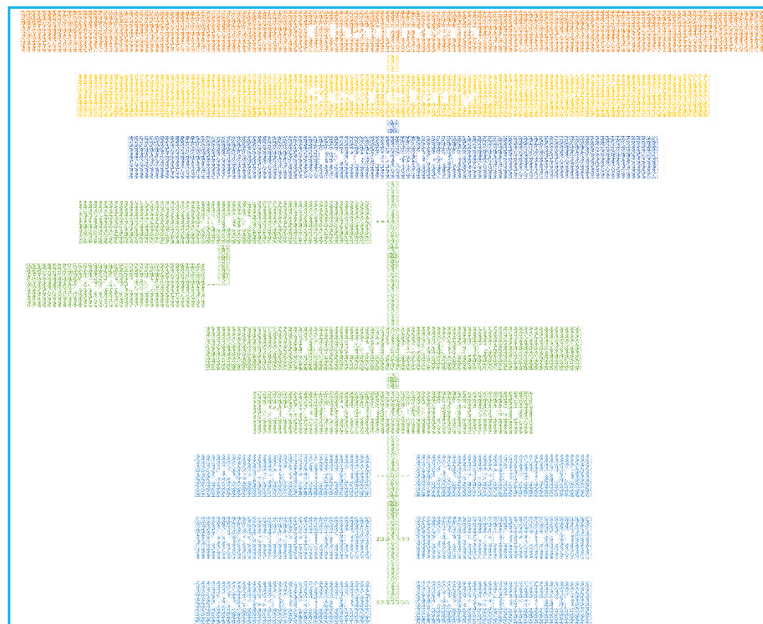
¹⁰ Notification dated 24 March 2006 issued by the Government of India (GOI), Ministry of Urban Development/Land and Development Office (L&DO), and published in Part – II, Section 3, Sub-section (II) of the Gazette of India on 24th March, 2006.

[⊕] In addition, there were six leasehold Fuel Depots in Khanna Market.

The properties remain under the jurisdiction of the Department till these are leasehold. On conversion of the properties to freehold on the request of the lessees concerned, compliance of related by-laws is to be ensured by other Departments viz. Architect Department and/or EBR Department, except that in case of freehold properties the Estate-II Department remains responsible only to confirm the status if requested to by the owner of the property.

4.1.2 Organizational structure of Estate-II Department

The overall control of the Estate-II Department vests with the Director (Estate-II) who reports to the Chairperson through the Secretary. The Director is assisted by a Deputy Director and further assisted by Accounts Officer/Assistant Accounts Officer and Sr. Assistants / Assistants as depicted in the following Chart:



4.1.3 Issue of Breach Notice

The Compendium of Information comprising guidelines and procedure laid down by L&DO up to the time of transfer of properties stipulates observance of the following procedure by the Estate-II Department where a breach is noticed in a property as a result of inspection:

- To issue a show cause notice to the lessee directing removal of breaches within 30 days¹¹ from the date of the notice;
- Forfeiture of lease and re-entry of property with an advice to the lessee to handover possession of the leased premises to NDMC, if lessee fails to respond or take remedial action;
- Action under Public Premises (Eviction of Unauthorised Occupants) Act 1971, if lessee does not hand over possession of the property to NDMC; and
- Re-inspection of the property within a reasonable time if the lessee assures to remove the breaches by a specified date, to ascertain whether the breaches have been removed and misuse/damage charges are recovered accordingly.

¹¹ Extendable to 60 days for cogent reasons given by the lessee.

4.1.4 Issue of Demand Notice for misuse charges and damages

Based on inspection report specifying area of misuse, demand for payment of misuse charges and damage charges was raised by using the following formulae:

(i) Misuse Charges per annum

$$\text{Size of the Plot} \times \frac{\text{Misuse area}}{\text{Permissible Area}} \times \left\{ \begin{array}{l} \text{Present Commercial rate of land for the purpose for which the property is misused} \\ \text{Land Rate on the date of last transaction for which the land was leased} \end{array} \right\} \times \text{Applicable interest rate}$$

plus penalty being 10% of the misuse charges

(ii) Damage Charges per annum

Area of Unauthorised Construction x Land rate x 10/Floor Area Ratio.

4.1.5 Audit objectives

Audit was conducted with view to ascertaining:

- Whether Management of the properties was being done efficiently and effectively by Estate-II Department as per guidelines and procedure laid down by L&DO;
- Whether proper system had been put in place for conducting mandatory and special inspection of the properties as per guidelines/procedure laid down by L&DO; and compliance of bye-laws/rules and orders applicable to the properties was being ensured in a transparent, fair and efficient manner;
- Whether demand for revenue raised in the form of conversion charges, misuse charges and damages charges and collection made there against as per rules to protect financial interest of NDMC; and
- Whether appropriate systems and procedures had been put in place for internal control exercisable by the higher authorities to check lapses and delays, if any, in conduct of mandatory or special inspections, disposal of requests of the lessees for conversion, substitution or mutation or permission for sale of properties.

4.1.6 Audit methodology

Performance Audit of Estate-II Department was conducted during June 2016 to October 2016 for the period 2013-16 with reference to guidelines and procedure prescribed by L&DO up to the time the leasehold properties were transferred to NDMC in March 2006, orders/instructions issued by L&DO and NDMC subsequent to March 2006, Resolution of the Council on the management of leasehold properties, and records maintained by the Department.

4.2 Audit Findings

4.2.1 Staff Strength

There are two separate departments viz. Estate I & Estate II Departments in NDMC as shown on its website. However, the Main Establishment Section intimated the composite sanctioned strength of 54 personnel for Estate I & Estate II Department. The posted strength in Estate II Department was as under:

Designation	Men-in-position
Assistant Accounts Officer	1
Section Officer	Vacant
Junior Engineer	1
Head Clerk	1
Sr. Assistant	3
Junior Assistant	2
Clerical Assistant (Contract)	2
Peon	3
Total	13

During the period 2013-16, audit noticed that Estate II Department processed 72 cases of properties and 53 cases were dealt with by one Assistant only. Hence, distribution of work among 5 Assistants was irrational and needed review for ensuring for better utilization of staff in other departments. Segregation of staff strength and men-in-position between the two departments was not available with the Establishment Department even, indicating lack of control on the staff requirements of the two departments.

4.2.2 Non-conduct of mandatory inspection.

NDMC was required to carry out annual mandatory inspection of the properties from March 2006 after transfer of properties from L&DO. Thereafter, in March 2013 frequency of the mandatory inspection was changed from annual to triennial.

Audit observed that 18 properties had not been inspected even once since transfer from L&DO in 2006 as shown in **Annexure-XXII**. In other cases where inspection had been carried out, the Inspection Reports were not uploaded at all on the website of the NDMC as per requirement of orders issued by L&DO.

The Estate-II Department has not maintained consolidated control record/register to show the particulars of the properties inspected/to be inspected. Also there was no system of periodical submission of any report/return to the Director/Chairperson giving reasons for non-conduct of or delay in conduct of inspection, failure to upload inspection report on the website in time, non-issue of breach notices or demand notices, failure to take appropriate action against the lessee who do not comply with the requirement of breach notices or demand notices.

4.2.3 Non-issuance of demand notice for damage/misuse charges.

Compendium of Information received from L&DO at the time of transfer of these properties provided the following procedure for dealing with the cases involving breaches of lease by-laws:

- a) Where breaches of unauthorized construction or misuse are noticed, a show cause notice shall be sent to the lessee asking him to remove the breach within 30 days from the date of notice. This period of notice may, however, be extended to 60 days if the lessee gives cogent reasons to the satisfaction of the lessor.
- b) Where, however, the lessee neither removes the breaches nor sends any communication to the satisfaction of the lessor after the receipt of the notice, action shall be taken to re-enter upon the property whereupon the lease will stand forfeited. The re-entry order shall be communicated to the lessee requesting him to hand over possession of the leased premises to the nominated official of the lessor.
- c) If the lessee does not hand over possession to the said officer, action under the Public premises (Eviction of Unauthorized Occupants) Act, 1971 for the eviction of the ex-lessee shall be initiated in the Court of Estate Officer in addition to the recovery of Government dues including damages charges *etc.*
- d) Any communication from the lessee that the breach will be removed at a future date shall be disregarded. However, on receipt of intimation from the lessee indicating the specific date of removal of the breach, the premises shall be inspected again as soon as reasonably possible and if the breach is found removed at the time of such inspection charges for the breach shall be recoverable up-to one day before the date of receipt of intimation about the removal of the breach.

*Audit observed that after issuing breach notices, neither the defaulters were followed up by Estate-II Department in accordance with provisions of the Compendium of Instructions nor demand notices issued directing the lessees to pay misuse charges/damage charges as per details given in **Annexure-XXIII**.*

4.2.4 Revision of rates for conversion of leasehold properties to freehold and change in use from residential to commercial etc.

The Government of India (GOI) vide its notification of 24 March 2006 transferred flats and shops located in ten markets from Land and Development Office, Delhi (L&DO) to New Delhi Municipal Council (NDMC). The notification provided *inter-alia*, that (i) in respect of shops and flats located in these markets, NDMC would function as lessor and exercise all powers being performed by L&DO as the lessor and (ii) the guidelines and procedure followed by L&DO in the matter of substitution/mutation of title, conversion of leasehold into freehold, change of use of premises, recovery of misuse/damages charges *etc.* may also be followed by NDMC. The Council in its Resolution of 14 April 2006 adopted the GOI notification in its totality.

At the time of transfer of these properties to NDMC, rates for conversion from leasehold to freehold, and residential to commercial had been fixed by L&DO up to March 2000. The same rates continued by NDMC till January 2008 on provisional basis.

NDMC enhanced the rates substantially by linking it circle rates with effect from January 2008 with the approval of the Chairperson and enhanced the same further with the approval of the same authority in July 2011, December 2011 and February 2013 as mentioned below:

Sl. No.	NDMC's Office Order No. and date	Rates ` /square metre	
		Residential	Commercial
1	O.O No. D-SO(STC)/77/2008 dated 25.01.2008	43,000	1,29,000
2	No. D-840/SO(STC)/2011 dated 04.07.2011	86,000	2,58,000
3	No. D-SO(STC)/D-2096/2011 Dated 16.12.2011	2,15,000	6,45,000
4	No. SO(STC)/D/96 dated 20.02.2013	6,45,000	19,35,000

NDMC reviewed its policy of circle based rates and issued revised guidelines vide circular of 06 May 2014 with the approval of the Chairperson and applied these rates retrospectively with effect from April 2000 up to March 2015. Thus, the circular of June 2014 had the effect of superseding the rates notified from January 2008 to February 2013 with an adverse impact on rates applicable for revenue realisation.

While requests of the lessees for conversion of properties were being admitted by the Department at reduced rates specified in the circular of 06 May 2014, the Director (Estate-II) raised question¹² on 6 October 2015 order on the authority of reduced rates. Subsequently, the Estate Department-II stopped processing the cases of conversion of properties on the ground that the rates required approval of the Council.

Audit observed that:

- (i) The matter was submitted by Estate-II Department for consideration of the Council on 26 April 2016, 27 June 2016, 17 August 2016 and 5 September 2016, a decision on the issue could not been taken by the Council till submission of the Draft Report by Audit, except that a Committee of the members was constituted on 5 September 2016 to look into the matter.
- (ii) In response to audit query on the question whether the Council or the Chairperson is competent to approve the said rates, the Estate-II Department clarified (2 June 2016) to Audit that "As per NDMC Act u/s 10, all the powers vest on Council through its Chairman, NDMC". This clarification read with Section 18 of the NDMC Act indicated that Council could approve a policy on rates and the Chairperson could specify the rates under the policy approved by the Council.
- (iii) Application of circle based rates in January 2008 and upward revision thereof in July/December 2011 and February 2013 with the approval of the Chairperson had the effect of increasing the rates by about 3,390 *per cent* in comparison to the rates fixed by L&DO *i.e.* revision from a maximum rate of `18,480 per square metre (sqm.) to `6,45,000 per sq.m. On the converse of it, the rates had a nose dip to `50,639 per sqm as

¹² Shop No. 45, NC Market, New Delhi.

per circular of May 2014. The question of competence of the Council or the Chairperson for approval on rates had not been considered by Estate-II Department from January 2008 to May 2014, though these had significant effect on revenue realization of NDMC both ways.

- (iv) In case, Estate-II Department was/is of the view that the rates notified in the circulars dated 25 January 2008 to 06 May 2014 with the approval of the Chairperson needed approval of the Council, undertakings ought to have been obtained from the lessees at the time of admitting their request for conversion of properties so that they remained liable to pay the difference arising as a result of rates to be approved by the competent authority.
- (v) In the meeting of the Standing Committee on Audit of NDMC (SCAN) held on 2 September 2016, it has been decided that the rates on the subject would be approved by the Council. This supports the audit view that approval of the Council was needed for a policy decision on rates to be applied for conversion etc. of properties.
- (vi) Cases of conversion of properties decided subsequent to 25 January 2008 till date on the basis of rates approved by the Chairperson needed regularization with the approval of the Council indicating the amount of revenue earned or lost in each case with reference to the rates approved by the Chairperson from January 2008 to June 2014 vis-à-vis the final rates to be notified subsequent to approval of the Council on the issue.

4.2.5 Non-raising of demand of ` 13.45 crore in compliance of court order in respect of two properties leading to loss of interest of ` 1.27 crore.

Before transfer of two properties held by a single lessee in Diplomatic Enclave, L&DO had detected unauthorized construction and misuse in the properties, issued demand notices in April 2005 for payment of damage/misuse charges and had initiated eviction proceedings under Public Premises (Eviction of Unauthorized Occupants) Act, 1971 on getting no response of the lessee towards demand notices. These properties were transferred to NDMC in March 2006 subject to observance of policy and guidelines of L&DO by NDMC.

While, the eviction proceedings continued, NDMC carried out inspection of the properties in March 2012 and found some breaches. Breach notices were issued to the lessee in April 2012. Without depositing amount towards damage/misuse charges, the lessee applied (May 2012) for conversion of the properties from leasehold to freehold. As per requirement of the Estate Officer's Court, NDMC issued a demand notice on 11.06.2012 to the lessee asking him to deposit damage charges, misuse charges, ground rent and additional ground rent for the period from July 2005 to July 2012 by applying the circle rates decided by NDMC in its office orders of 25.01.2008, 04.07.2011 and 16.12.2011. The lessee challenged the demand notices and filed (May 2013) petitions before the Delhi High Court. NDMC rejected (December 2014) the requests of the lessee for conversion of the two properties from leasehold to freehold.

On 06.05.2014, NDMC reduced the rates substantially for, *inter-alia*, conversion of properties from leasehold to freehold with retrospective effect from 2000-01. The petitioner (lessee)

agreed before the Court to pay the conversion and damages as per these rates. NDMC also requested the Court to dispose of the petitions based on the request of the plaintiff. Audit observed that NDMC had not expressed any doubt on applicability of these rates and committed before the Delhi High Court to finalise the demands and allow conversion of the properties by applying the rates mentioned in NDMC's circular dated 06.05.2014 subject to the then terms and conditions.

Accordingly, the High Court of Delhi disposed off the petitions while directing (February 2015) NDMC to convert the leasehold properties into freehold subject to, *inter-alia*, payment of damage/misuse charge by the lessee in terms of rates notified on 06.05.2014.

In response to the opinion sought, the Law Department stated (May 2015) that judgment of the Court was clear and should be implemented and cannot be challenged. Further, the Estate-II Department itself had not mentioned any ground for challenging the judgment. The judgment of the High Court was, thus, accepted (June 2015) by Estate-II Department and no appeal was filed.

Despite the judgment of the Court becoming final and applicable, revised demand for an aggregate amount of ₹12.69 crore (**Annexure-XXIV to XXIX**)¹³ in respect of these two properties for the period ended 14.07.2015 had not been raised by the Estate-II Department in June 2015 till August 2016 (conduct of audit). Non-raising of the demand till June 2016 had led to loss of interest of ₹1.27 crore per annum at the rate of 10 *per cent*. Besides above, NDMC failed to raise additional demand of ₹75.86 lakh on the lessee in/after July 2015 for the period ending 14 July 2016.

The Estate-II Department stated that (i) the revised demand could not be raised as rates applicable for damage/misuse charges and conversion of properties from leasehold to freehold were not final, (ii) the issue had been listed for consideration and approval of the Council and (iii) the Council had not taken any decision on the rates to be applied.

The reasons stated by the Estate-II Department for not raising the revised demand in compliance of the Court's judgment are not convincing as these are contrary to the understanding given to the Court for disposal of the plaints.

4.2.6 Loss of revenue of ₹85.98 lakh due to non-levy of up-to-date misuse charges and penalty in compliance of report of Monitoring Committee appointed by the Supreme Court.

During January and February 2009, a Monitoring Committee appointed by the Hon'ble Supreme Court had inspected, *inter-alia*, the residential properties. To the extent of records produced, Audit noticed that the Monitoring Committee had found lessees of five properties located in Sarojini Nagar (**Annexure-XXX**) guilty of misusing the residential properties for commercial activities and reported the matter to NDMC for taking appropriate

¹³ As the Estate-II Department had not provided lease deeds of these properties to Audit, the demand calculated by Audit is tentative and is based on the formula/parameters used by the Department and its Accounts Section. The calculations may undergo change on examination of lease deeds, if provided.

action. In compliance, NDMC raised demands on the lessees for conversion of the properties into commercial ones. The lessees neither deposited the charges nor responded to the demand notices. However, the Estate-II Department did not follow-up the demand notices asking the lessees to deposit the money and, thus, extended free hand to such lessees for continued misuse of the properties without paying the misuse and other charges for conversion of the properties from residential to commercial or taking any action against them as per rules.

During January 2007 to April 2014, the above lessees applied for substitution or conversion of their properties from leasehold to freehold. These requests were not attended to by the Estate-II Department and the delay in conduct of inspection of the properties prior to admitting such requests was 3 months, 32 months, 96 months, 30 months and 51 months in the 5 cases **(Annexure-XXX)**. The inspection was carried out between September 2011 to January 2015 when the Estate-II Department reported that there was no misuse in these properties and the same were being used as residential ones.

Audit observed that prior to conduct of inspection by Estate-II Department, the lessees had not intimated NDMC about removal of the breaches pointed out by the Monitoring Committee. Therefore, the breaches as reported by the Monitoring Committee in February 2009 would be deemed to have continued till a day prior to inspection conducted by the Estate-II Department. Thus, substitution/conversion of the properties should have been allowed after recovery of up-to-date misuse charges and penalty thereon i.e. from February 2009 onwards till a date prior to date of inspection by the Estate-II Department¹⁴.

Substitution/conversion of four properties was allowed during August 2011 to October 2014 except in case of one property (Sl. No.2, Annexure 4) which was pending as of 12 July 2016 (date of conduct of audit). Up-to-date misuse charges and penalty had not been recovered in all the five cases and aggregate of short recovery (₹ 85.98 lakh) **(Annexure-XXX)** caused loss of revenue to this extent to NDMC with corresponding undue favour to the lessees.

4.2.7 (a) Short recovery of misuse and damage charges aggregating ₹ 76.06 lakh at the time of conversion of properties from leasehold to freehold.

Para 13 of the Compendium of Information issued by L&DO stipulated that in case of properties where misuse and/or unauthorised construction existed at the time of permitting conversion of properties from leasehold to freehold, the conversion may be permitted only after recovering up-to-date misuse charges and/or damages charges, irrespective of whether earlier demanded or not. The meaning of 'up-to-date charges' had been clarified in L&DO's Office Order of 12.04.2004 which stated that if demand notice for the misuse/damage charges is issued between January to June, the charges are to be demanded up to the succeeding 14th July, and if the demand is issued between July to December, the charges are to be demanded up to the succeeding 14th January irrespective of whether full conversion fee has been paid by the lessee with the conversion application or not.

¹⁴ Refer Para 13 of Compendium of Information (L&DO) on conversion of properties from leasehold to freehold and Para 2 of Compendium on 'Substitution'.

Audit noticed that misuse and/or unauthorised construction was continuing in 7 Shops and 2 Flats (**Annexure-XXXI and XXXII**) located in Khan Market and Sarojini Nagar Market. The lessees of these properties applied for conversion of the properties from leasehold to freehold between November 2003 and September 2010 without removing the breaches. Requests of the lessees were granted by the Estate II Department between June 2014 and October 2014 after a significant delay in each case. Inspection of the properties conducted by the Department (April 2006 and September 2014) before permitting the conversions indicated that the breaches continued on the date of inspection. The misuse and/or unauthorised construction persisted even on the date the conversion of the properties was permitted by the Department. Thus, up-to-date misuse/damage charges along with penalty on misuse charges should have been recovered from the lessees before permitting the conversions.

However, the Estate-II Department favoured the lessees and did not recover up-to-date misuse/damages charges and the penalty. The recovery had been made upto 14.01.2007 in case of 5 Shops in Khan Market who had applied to L&DO between November 2003 and February 2004. In case of remaining 4 properties (2 Shops and 2 Flats) who applied to NDMC for conversion between May 2007 and December 2012, the additional misuse charges had not been recovered beyond 14 July 2008 (one shop) and 14 January 2012 (1 Shop and 2 Flats). The short recovery was `29.55 lakh in case of misuse charges and penalty thereon (**Annexure-XXXI**) and `46.51 lakh in case of damage charges (**Annexure-XXXII**).

(b) Failure to intimate the Enforcement and other Departments in case of properties where breaches existed at the time of permitting conversion from leasehold to freehold

NDMC circular of 06 May 2014 notifying the rates also stipulated that if misuse or unauthorised construction continues till the date of conversion of any property from leasehold to freehold, the Architect Department or EBR Department, as the case may be, would be apprised by the Estate-II Department of the existence of misuse or unauthorised construction in the property so converted.

Scrutiny of the files of 14 properties (8 Shops, 6 Flats) revealed that misuse and/or unauthorized construction existed in 13 properties (8 Shops, 5 Flats) as per details given in **Annexure-XXXIII** at the time conversion of the properties from leasehold to freehold was permitted by the Estate-II Department. However, after permitting the conversion, the Department did not intimate the Architect Department/EBR Department in any of the cases about the existence of the breaches in these properties and, thus, compliance of the above referred provisions was not done keeping the Architect/EBR Department unaware of the breaches for taking further penal action against the owners of such properties. Non-compliance of the provisions of the circular of 6 May 2014 resulted in another form of undue favour to the lessees whose properties had been converted into freehold while the breaches continued at the time of such conversion.

4.2.8 Non-collection of additional charges of ₹ 4.05 lakh in respect of properties converted from leasehold to freehold by L&DO before transfer of the properties to NDMC on the basis of the then provisional rates

Lessees of the properties as mentioned in **Annexure-XXXIV, XXXV and XXXVI** had applied for conversion of the properties from leasehold to freehold during August 2003 to September 2004 when the properties were under jurisdiction of L&DO. L&DO allowed conversion of the properties during January 2004 to April 2006 subject to payment of conversion charges based on the then provisional land rates. Breaches existed in the properties at the time of conversion and, hence, misuse charges and damage charges were also recovered at provisional rates. However, with a view to protect financial interest of the Government, undertakings were obtained from the lessees that the latter would pay the difference in case the land rates are revised by the Government with effect from 01.04.2000.

In March 2006, these properties were transferred to NDMC as per GOI's notification dated 24.03.2006 whereby NDMC assumed the role of lessor for these properties. After transfer of the properties to NDMC, the provisional rates for conversion of properties and misuse/damage charges were replaced by final rates effective from 01.04.2000 as per circular issued by NDMC on 06 May 2014.

Audit noticed that after notification of rates in May 2014, the cases of conversion of properties processed and decided by L&DO on provisional rates subject to the aforesaid undertakings, had not been reviewed by the Estate-II Department for raising additional demand on the lessees. As a result, revenue aggregating ₹ 4.05 lakh comprising conversion charges (₹ 1.07 lakh), misuse charges (₹ 2.18 lakh) and damages charges (₹ 0.80 lakh) as shown in **Annexure-XXXIV, XXXV and XXXVI** respectively had not been recovered from the lessees/property holders.

4.2.9 Short levy of demand for misuse charges and damage charges aggregating ₹ 2.77 lakh before allowing conversion of properties from leasehold to freehold

At the time (24 March 2006) of transfer of 1,501 properties by L&DO to NDMC, rates for conversion of properties from leasehold to freehold had been fixed by L&DO up to March 2000. Till the date of transfer of the properties to NDMC, the rates were applied on provisional basis by the L&DO.

During 2008 to 2013, NDMC had issued orders for application of circle based rates for conversion of properties, misuse and damage charges. However, in 2014 NDMC reviewed its policy of circle based rates and issued revised guidelines vide circular dated 06.05.2014 prescribing, *inter-alia*, the final rates applicable for the period 2000-01 to 2014-15 for the purposes stated above. In the light of the policy/rates approved on 06.05.2014, the amount of misuse charges, damage charges applied earlier on provisional basis either by L&DO or NDMC after 2000 but before 6.5.2014 were to be revised by the Estate-II Department.

Audit noticed that while allowing conversion of shops to freehold status, the Estate-II Department did not raise the revised demand as per applicable rates and, thus, failed to recover a revenue of ₹2.39 lakh towards misuse charges in 6 cases and ₹0.38 lakh towards damage charges in 5 cases (**Annexure-XXXVII and XXXVIII**). Other cases of similar nature in all the markets may kindly be reviewed to ensure that additional demand is issued to the lessees and the revenue is collected at the earliest.

4.2.10 Loss of revenue ₹2.06 lakh due to adoption of incorrect rate of interest in calculation of misuse charges.

Estate-II Department is responsible to collect actual amount of misuse charges at the time of allowing conversion of properties from leasehold to freehold *etc.* Audit noticed that the Estate-II Department had calculated misuse charges by adopting the rate of interest at 12.5 *per cent* instead of 13.9 *per cent* in respect of two properties. As a result, revenue of ₹2.06 lakh as per details given in **Annexure-XXXIX** was short collected from the lessees.

4.2.11 Loss of revenue due to non-revision of license fee of properties transferred from L&DO - Loss of revenue of ₹1.55 crore.

As per GOI's notification of 24 March 2006, 306 properties governed by license agreements located in eight markets were also transferred to NDMC in addition to 1,501 leasehold properties located in ten markets. As per practice in vogue, the licensees of 306 properties deposit license fee directly into NDMC account with Axis Bank. The Estate II Department maintains Demand and Collection Register/Ledger of these receipts of 306 properties whereas Estate-I Department processes cases of conversion, levy of misuse, damage charges or eviction proceedings in connection thereto.

As per Council's Resolution No.1 of 29 August 2007, markets under jurisdiction of the Estate-I Department were classified into three categories 'A', 'B' and 'C' and it was decided, *inter alia*, that license fee of Shops would be enhanced biennially at the rate of 10 *per cent*, 9 *per cent* and 8 *per cent*, respectively for the three categories of markets.

However, scrutiny of Demand and Collection Register/Ledger for the period 2006-07 and 2015-16 maintained by Estate-II Department relating to the said 306 properties revealed that rate of license fee for these properties had not been revised since their transfer (March 2006) to till date (July 2016). Non-revision of license fee for these properties for the last more than 10 years was causing avoidable loss of revenue to NDMC. On a conservative approach, had license fee in respect these properties been revised at least by 8 *per cent* biennially in line with Council's Resolution of 29 August 2007, NDMC could have earned additional revenue of ₹1.55 crore (**Annexure-XL**).

4.2.12 Delay in disposal of applications for conversion of properties from leasehold to freehold, substitution, change of use etc. due to absence of appropriate system.

The Estate-II Department receives applications from the lessees for conversion of properties from leasehold to freehold, substitution, mutation, change of use from residential to commercial *etc.* As per citizen charter prescribed by L&DO, such applications with completed documents are required to be disposed of within a period of three months from the date of their receipt.

Audit observed that:

- (a) On the lines of L&DO, the Estate-II Department had neither laid down a Citizen charter stipulating the time limit for disposal of requests of the lessees nor established a grievance cell where the lessee could address their complaints against undue delay occurring in the Department.
- (b) In a sample of 48 properties, audit observed that in respect of requests, for substitution, conversion of properties from leasehold to freehold or residential to commercial, received between 07.11.2003 to 21.05.2015, none of the requests had been disposed of within 90 days and the delay, in excess of 90 days, in disposal of requests of the lessees ranged from 42 days to 3,774 days. Of the 48 requests, 13 had had not been disposed of till date (August 2016) though received between 20.01.2004 to 21.05.2015 **(Annexure-XLI).**

CHAPTER-5

ELECTRICAL ENGINEERING DEPARTMENT

Performance audit of Electricity Functions

5.1 Introduction

NDMC (Council) looks after the municipal administration of the territory that is generally described as Lutyen's Delhi. The area houses buildings like Rashtrapati Bhavan, Parliament House, North and South Blocks, Supreme Court and buildings abutting Central Vista and also all diplomatic missions. The Government of India (GoI) is the sole owner of almost the entire land and about 80% of the buildings in the area. Private ownership in this area is marginal. Owing to these special characteristics, it was felt that any scheme for the governance of this area based on the conventional pattern of representative local self-government would be infeasible since the pre-eminent character of this area is that of the seat of the Central Government.

5.1.1 Regulatory Framework

The NDMC Act, 1994 repealed the erstwhile Punjab Municipal Act and provided comprehensively for the working of the Council as it now exists. Under Section 11(d) of the Act, supply and distribution of electricity to the public is an obligatory function of the Council. It is a deemed licensee by virtue of the provisions of Section 197 of the Act. NDMC is also a Distribution Licensee under Electricity Act 2003 and is entrusted with the distribution of electricity to the consumers in the New Delhi area under Section 195 to 201 of the NDMC Act, 1994. After the enactment of the Electricity Act 2003, the electricity supply and distribution activity of NDMC came under the purview of DERC. Under section 62 & 64 of the Act, it is required to file a tariff petition with the Delhi Electricity Regulatory Commission (DERC). The DERC was constituted by Government of NCT of Delhi on 03-March-1999.

Chapter XII of the NDMC Act contains provisions, essentially making the Council a licensee under the Electricity Act, 1910 (Section 197); enabling it to utilize its funds to discharge its obligations as a licensee (Section 196); empowering it to deal with physical obstructions to its utility or schemes for expansion thereof (Section 198); empowering it to enter into agreements with other licensees for the purchase of electricity or the operations or control of any generating station or transmission line (Section 199); empowering it to fix electricity supply rates/charges subject to the provisions of any law for the time being in force (Section 200); and providing for it to receive bulk supply of electricity from the authority which may be prescribed by the Central Government, subject to contractual arrangements with such authority, under which many disputes are to be resolved by the Central Government (Section 201). Section 233 of the Act stipulates that the Council is responsible for procurement, erection, maintenance and lighting of street lights in all public streets and public places.

5.1.2 Structure and Role

The Electricity and Power Department together cater to the electricity procurement, supply and distribution and tariff filing in the Council. The Electricity Department in NDMC is responsible for power supply to its consumers. It constructs and maintains the sub-stations, lays transmission and distribution lines and service cables, besides sanctioning connections to various categories of consumers. Currently, it also looks after the installation and maintenance of street lights and electrical installations in all NDMC buildings. Commercial Department is responsible for connection/disconnection, billing and revenue recovery.

The present structure of Electricity and Commercial Departments in NDMC is depicted below:

Electricity -I (Chief Engineer-I)	Electricity -II (Chief Engineer-II)	Power (Director- Power)	Commercial Director(Commercial)
Building Maintenance-I	Distribution North	Power	A.O. Billing-I Electricity
Building Maintenance-II	Maintenance North	SLDC	A.O. Billing -II Electricity
Road Lighting Division	Distribution South		A.O. Commercial
33KV Planning Division	Maintenance South		E.E. Commercial
11KV Planning Division	33KV Maintenance		Commercial staff Recovery
Electricity Construction-III	Electricity Construction-I		Commercial Bulk
Electricity Construction-IV	Electricity Construction-II		LO MP
Electricity Store-I (11KV)	Electricity Construction-V		
Electricity Store-II (33KV)	Electricity Construction-VI		
	Protection Division		
	R&D Division		
	Maintenance Feeder Division		
	System Control		
	SCADA Control		

Functions of various departments dealing with electricity are given in **Annexure-XLII**.

5.1.3 Infrastructural facilities

The Council supplies power to 67,000 consumers at H.T. 33KV, 11KV and L.T. 400/230V levels. It receives bulk power mainly through 66kV and 33kV feeders from Delhi Transco Limited (DTL) and distributes it to the consumers through a network of 66kV/33kV and 11kV sub-stations and low-tension (LT) distribution network. The distribution network, mainly through underground cables, comprises of electrical sub-stations of 11kV, 33kV and 66kV. The NDMC is distributing electricity under its jurisdiction covering an area of 42.74 KM. As on 31st March, 2016 the electricity infrastructure had 509 Sub-Stations of various category i.e. 11KV, 33KV and 66KV, HT lines of 1212 CKM. Similarly, LT lines were 3950 CKM. Further, transformers capacity in NDMC jurisdiction was 2119 MVA. The data provided by the Chief Engineer (E-II) revealed that increases in the infrastructural facilities were not planned and additions were made as per immediate requirements. The particulars of the infrastructural facilities indicating status at the beginning of the year, additions made during the year and status as at the end of the year in respect of sub stations, HT Lines, LT lines and Transformers capacity for the years 2013-2014, 2014-2015 and 2015-2016 were as below:

Sr. No.	Description	2013-2014	2014-2015	2015-2016
(A)	No. of Substations of various categories			
	At the beginning of the year	453	486	497
ii	Additions planned for the year	26	0	0
iii.	Additions made during the year	33	11	12
iv.	At the end of the Year	486	497	509
(B)	HT Lines (in CKM)			
i.	At the beginning of the year	1100.396	1158.942	1172.059
ii	Additions planned for the year	0	0	0
iii	Additions made during the year	58.546	13.117	40.184
iv	At the end of the Year	1158.942	1172.059	1212.243
(C)	LT Lines (in CKM)			
i	At the beginning of the year	3790.239	3842.265	3901.17
ii	Additions planned for the year	15.05	0	0
iii	Additions made during the year	52.026	58.905	48.402
iv	At the end of the Year	3842.265	3901.17	3949.566
(D)	Transformers Capacity (in MVA)			
i	At the beginning of the year	1998.72	2041.72	2056.32
ii	Additions planned for the year	36	0	0
iii	Additions made during the year	43	14.6	62.35
iv	At the end of the Year	2041.72	2056.32	2118.67

Source: Compiled from data provided by Chief Engineer (E-II)

5.1.4 Capital Expenditure:

The capital works were carried out by various maintenance divisions of electricity viz. Electricity Building Maintenance Division-I & II, Electricity Road Lighting Division, Electricity Distribution North and south Division, Electricity Construction Division I to VI, Electricity Maintenance Feeder Division etc. The table below gives the particulars of budget provisions and expenditure incurred there against on electricity infrastructure during the years 2013-2014, 2014 2015 & 2015-2016.

Description	2013-2014		2014-2015		2015-2016	
	RE	Actual	RE	Actual	RE	Actual
Fixed Assets						
Plant & Machinery	0.68	0.22	0.47	0.26	1.94	N.A.
Vehicles	0.10	--	0.03	0.03	0.75	N.A.
Office & Other Equipments	3.86	3.85	2.53	2.22	1.03	N.A.
Fixture, Furniture & Electrical appliances	0.03	--	0.02	--	0.10	N.A.
Other Fixed Assets						
Service connection (electric)	8.35	6.54	11.17	6.90	8.95	N.A.
Total Fixed Assets	13.02	10.62	14.22	9.42	12.77	N.A.
Capital work in progress	26.52	12.98	23.13	13.39	18.93	N.A.
Capital expenses out of Revenue Fund	14.82	07.52	19.37	10.94	06.07	N.A.
Total	54.36	31.12	56.62	33.75	37.77	N.A.

Source: Budget documents 2014-2015, 2015-2016 & 2016-2017

It would be seen from above that actual expenditure remained on the lower side as compared to the revised budgeted estimates during 2013-14 and 2014-15. In the absence of finalization of annual accounts for the year 2015-16, the actuals for the year 2015-16 were not available and as such could not be analysed with reference to the revised budgeted estimates.

5.1.5 Revenue Expenditure:

The particulars of revenue expenditure on electricity under various heads for the years 2013-2014, 2014-2015 & 2015-2016 were as below:

in Crore				
Sr. No.	Description	2013-14	2014-15	2015-16 (R.E)
1.	Establishment Expenses			
	Salary, Wages & Bonus	63.44	83.11	85.53
	Benefits And Allowances	2.25	2.98	3.59
	Other Terminal & Retirement Benefits	2.93	3.76	3.15
	Others (NDMC contribution Towards EPF & EPS)	0.0	1.89	8.5
	Sub Total	68.62	91.74	100.85
2.	Administrative Expenses			
	Office Maintenance	2.29	3.19	4.04
	Communications Expenses	0.51	0.55	0.74
	Travelling & Conveyance	0.01	0.01	0.01
	Professional and other fees	0.47	0.65	1.36
	Other Administrative Expenses	0.27	0.40	0.41
	Sub Total	3.55	4.80	6.56
3.	Operations & Maintenance			
	Bulk Purchase of Electricity	906.29	1050.00	1000.00
	Hire Charges			
	Repair & Maintenance	0.30	0.15	0.38
	Others operating & Maintenance	9.68	10.41	20.24
	Sub Total	916.27	1060.56	1020.62
4.	Interest & Finance charges	(-)0.04	1.40	2.00
5.	Prior Period Items (Salary Expenses)	0.00	20.46	0.00
6.	Transfer to Depreciation Reserve fund	30.00	25.00	25.00
	Total Revenue Expenditure	1018.41	1203.96	1155.02

Source: Compiled from NDMC budget books 2015-16 & 2016-17.

It would be seen from the above table that while the establishment expenses increased by 34% from ₹68.62 crore in 2013-14 to ₹91.74 crore in 2014-15, operation and maintenance expenses increased by 16% from ₹915.27 crore to ₹1060.56 crore during the same period. Thus, increase in establishment expenses during 2014-15 was phenomenal as compared to 2013-14.

5.2 Audit findings:

5.2.1 Procurement of Electricity:

The NDMC area gets electric supply from various sources. The power department of NDMC is responsible for purchase of electricity to ensure smooth supply of electricity in NDMC area. The department purchases electricity mainly from NTPC, PPCL and other State generating companies. The details of power purchases from various sources in MUs, average purchase rate per unit and total purchase cost are given below for the years 2013-2014, 2014-2015 & 2015-2016.

Year/Source of supply	Energy Aailed (MUs)			Average purchase rate (₹ /KWH)			Total purchase cost (₹ in crore)		
Years	2013-2014	2014-2015	2015-2016	2013-2014	2014-2015	2015-2016	2013-2014	2014-2015	2015-2016
NTPC	1404.45	1560.34	969.30	4.67	4.46	4.97	656.51	696.20	481.77
PPCL I-III, Rajghat Power, GT	800.43	846.98	637.26	4.23	4.76	5.19	338.23	403.46	330.92
Total	2204.88	2407.32	1606.56	4.51	5.70	5.06	994.74	1372.66	812.69

(a) Non utilization of SCADA/DMS facilities

Power Grid Corporation of India Limited entered into an agreement with NDMC in 2007-08 for turnkey execution of SCADA/DMS system (Supervisory control and data acquisition/Data Management System) vide agreement No.2/EE(E)C-VI/2007-08. The project included the following:

- Establishment of a control center for SCADA/DMS system in NDMC area.
- 26 no. Remote terminal Units (RTUs) at 66/11KV and 33/11KV substations.
- 10 no. feeder Remote Terminal Units (RTUs) at 11KV distribution transformers.
- Underground Fiber Optic (FO) cable based communication system to interconnect all the RTU locations and control center.
- Auxiliary Power Supply system consisting of UPS for control center & 48 V DC supply systems for RTU locations.

The scope of services to be undertaken by Power Grid on behalf of NDMC under the agreement shall include design engineering, procurement, handling, storage, erection, testing and commissioning and works incidental thereto for the implementation of the said Project.

A SCADA system is a Common Industrial Process Automation System which is used to collect data from instruments and sensors located at remote sites and to transmit data at a central site for either monitoring or controlling purpose.

Some of the functions of SCADA in power distribution system are as under:

- Improving power system efficiency by maintaining an acceptable range of power factor.
- Limiting peak power demand.
- Continuous monitoring and controlling of various electrical parameters in both normal and abnormal conditions.
- Trend analysis and issuing alarms to enable operators for addressing the problem spots.
- Historical data collection and viewing that from remote locations.

Audit observed that daily reports of faults, hourly load report of all the feeders giving peak loads with time, interruption report etc. to senior Management for monitoring and control purposes. It was observed from fault report dated 02.08.2016 that some of the fault were pending rectification for long in respect of M/S Division and M/N Division as detailed below:

Maintenance South Division (11kv)		
Sl. No.	Description	Date of complaint
1	Chankya Puri to Nehru park	29.08.2015
2	ESS Factory Rd to Dr. Hostal Kidwai Ngr. west	23.11.2015
3	IAC to DGCA	15.04.2016
4	S.J. Airport to I.R.C.A	12.07.2016
5	Bapu Dham to Belziam Embassy	12.07.2016
6	Kavender dairy to S.P. marg.	22.07.2016
Maintenance North Division (11kv)		
1	Supreme Court to Bhartiya kala kendra	31.05.2016
2	Scindia House to Kailash Bhawan	15.06.2016
3	Jawahar Bhawan to Elect. Lane	04.07.2016

It is evident from the above that either the status of the complaints was not updated or there was lack of supervisory control /monitoring.

It was also noticed that NDMC (SLDC) was unable to regulate the following desired services with the help of SCADA/DMS:

- Estimate the power demand with peak hours/off peak hours;
- Improving power system efficiency by maintaining an acceptable range of power factor. As a result there has been wide variation in schedule demand draws and actual drawl of electricity; and
- DTL is charging Unscheduled Interchange/DSM charges and low voltage charges from the NDMC.

(b) Sale of surplus power at Non Competitive Rates:

For sale of surplus power, the Department had entered into the agreement with PTC India Ltd. w.e.f. January-2008. Under this agreement the tentative quantum of power likely to be sold was informed to PTC (India) "On Firm Basis" and "On day ahead basis". On day ahead basis, NDMC (SLDC division) informs PTC about the quantum of energy likely to be sold and boundary condition for sale. The sales were done on competitive basis. However, any quantum of energy which was not drawn as scheduled above was sold through Unscheduled Interchange (UI) under which the sale price was not competitive and was decided by the DTL at the real time basis depending on the market factors, which normally resulted in sale of energy at lower rates as compared to the price realized through bidding.

The table below gives the particulars of resale of power in MUs, average rate per unit realized, average purchase rate, difference in both the rates and loss in resale of power as compared to average purchase price during the years 2013-14, 2014-15 and 2015-16.

Year	Resale of power (MUs)	Average rate per unit realized (₹)	Average purchase rate (₹)	Difference in rates (₹)	Loss in resale (₹ in crore)
2013-14	712	2.04	4.64	2.60	145.25
2014-15	442	1.79	4.46	2.67	118.01
2015-16	204	1.30	4.76	3.46	70.58
Total	1358				333.84

Note: The figures of resale of surplus power are Trued up by DERC; actual for 2014-15 and revised estimated figures for 2015-16 as reported by NDMC to DERC.

It would be observed from above that there was a loss of ₹ 333.83 crore in resale of surplus power during 2013-2016. Audit is of the view that while, the incidence of resale of electricity cannot be totally eliminated, it could be reduced to the barest minimum and accordingly, reduce the loss to a significant level.

5.2.2 Consumers Profile:

The particulars of consumers of various categories as on 31.03.2016 are given below.

Sr. No.	Category of consumers	Total Connections	Metered	Unmetered
1.	BQS (Bus Que Shelter)	228	228	
2.	BULK (Govt. Office)	4799	4799	
3.	GOB (Gazetted Office Bungalow)	6370	6370	
4.	HTB (High Tension Bulk above 100kw)	311	311	
5.	HTP (High Tension Pvt. above 100kw)	367	367	
6.	JJ (Jhuggi Jhopri)	1542		1542
7.	MINISTER	621	621	
8.	MP (Member Of Parliament)	1759	1759	
9.	NG (Non Gazetted)	8725	8725	
10.	NGM (Non Gazetted Misc.)	13029	13029	
11.	NSR (NDMC Staff Recovery)	2528	2528	
12.	PVT. (Mkt. and Residence)	26719	26719	
	TOTAL	66998	65456	1542

It would be seen from above that excepting Jhuggi Jhopri all categories of consumers were metered. There were no free supplies of electricity to any type of consumers.

(a) Consumption of electricity:

The table below gives the particulars of various categories of consumers, consumption in MUs and amount of bills raised for the period 2013-14, 2014-15 and 2015-16:

Sr. No.	Category of Consumers	Total Consumers	Consumption (in MUs)			Amount of bills raised (₹ in Crore)		
			2013-2014	2014-2015	2015-2016	2013-2014	2014-2015	2015-2016
1.	BQS	227	0.51	0.50	0.54	0.39	0.44	0.51
2.	BULK	3163	76.03	76.61	75.79	58.39	67.66	73.83
3.	GOB	6294	36.43	37.29	33.61	17.74	20.46	20.01
4.	HTB	233	439.53	433.50	424.27	362.42	410.03	428.55
5.	HTP	350	382.09	388.07	397.03	285.91	356.30	389.88
6.	JJ	1542	0.00	0.00	0.00	0.33	0.33	0.39
7.	MINISTER	201	7.08	6.24	6.76	4.35	4.61	5.78
8.	MP	1525	19.28	17.44	15.60	10.19	10.70	11.01
9.	NG	8800	30.26	29.04	26.45	12.70	12.68	12.36
10.	NGM	12803	42.70	43.05	42.05	18.19	19.53	20.57
11.	NSR	2343	9.38	9.95	9.51	3.20	3.82	4.82
12.	PVT.	22420	259.06	266.40	266.91	190.61	232.61	257.79
	Total	59901	1302.36	1308.10	1298.51	964.41	1139.18	1225.49

It would be seen from the above that the consumption of electricity remained in the range of 1300 MUs during 2013-14, 2014-15 and 2015-16. However, the amount of bills collected, increased from ₹ 964.41 crore to ₹ 1225.49 crore during the same period due to increase in tariff.

(b) Revision of sanctioned load:

DERC Petition No.05/2010 dated 01.02.2011 stipulated that where energy meters had provision for recording the maximum demand, the average of the 3 highest maximum demand readings recorded by the consumer during the 12 month period from April to March (rounded off to the next higher whole number) would be adopted to revise the sanctioned load. For such consumers, the security deposit would be revised accordingly on the above basis. First such period was April 09-March 10 and revision was to take place during that Financial Year.

Separate notices were issued by NDMC to such consumers giving 30 days period to deposit the enhanced security deposit for such increase in sanctioned load in accordance with Electricity Act, 2003. In the case of those consumers who failed to do so, the additional amount was to be included in the next bill. The revision of sanctioned load was to be done once a year in beginning of financial year vide DERC instructions No.7(57)DERC/CA/2011-12/3060 dated 22.11.2011. This was applicable for all categories of consumers vide DERC clarifications dated 11.01.2012.

NDMC in its meeting held on 10.11.2014 decided that DERC guidelines on the above cited subject matter would be implemented in all cases where CMRI data is available and for remaining cases the matter would be pursued vigorously for bringing all the consumers under CMRI based readings.

DERC vide notification dated 01.04.2016 issued "The Delhi Electricity Supply Code and Performance Standards (Third Amendment) Regulations, 2016" taking the basis for revision of sanctioned load considering highest of average of Maximum Demand readings recorded as per billing cycle covering any four consecutive calendar months in previous Financial Year. Accordingly, the notices were to be issued by end of May and load was to be revised by end of July.

However, the following observations were noticed from the records of Commercial Department:

- Sanctioned loads were not revised for the year 2010-11, 2011-12 and 2012-13 as stipulated in DERC order dated 01.02.2011.
- NDMC applied the DERC instructions/guidelines in respect of HTB and HTP consumers only for the year 2013-14. The exercise of issuing of notices, to deposit additional security and enhancement of load on the basis of data for the year 2013-14 was completed in June/July 2015 in respect of 81 consumers claiming additional security amount of ₹ 3.15 crore whereas the same were to be issued in time so that load could be increased in beginning of the next Financial Year as stipulated in DERC guidelines.
- For the billing cycle in the year 2014-15, notices were issued in May-2016 to 66 consumers for additional security amounts of ₹ 41.06 lakh. However, notices were supposed to be issued by May-2015.
- Notices were not issued for the year 2015-16 in compliance to The Delhi Electricity Supply Code and Performance Standards (Third Amendment) Regulations, 2016.

- NDMC had not prepared any action plan to cover all categories of consumers under CMRI based readings. At that time the reading Branch had 134 Common Meter Reading Instruments (CMRI), of which 15 were out of order.

(c) Shortage of Single Phase Energy Meters in Commercial Department:

Meter Section of Commercial Department was responsible for day to day installation/replacement of single phase/poly electricity meters for new connection and replacement of defective meters. The stock of energy meters in Electrical Meter Work shop was NIL in February-2015. Work of installation/replacement of meters was badly suffering in NDMC area due to non availability of meters in Meter Work Shop. There was large number of pending requests for replacement of meters and consumers were pressing hard for replacement as they were getting average bills. New energy meters had to be installed in a 52 Apartment bloc constructed by CPWD for Lok Sabha MP's at Bishamber Dass Marg, New Delhi for which a load of 980 KW was sanctioned. Accordingly, 100 meters were proposed to be procured on emergency basis in February-2015.

In the mean time Electric Store Division was processing the purchase of 15000 Electronic Energy Meters and 7000 Meter Boards. The proposal was revised twice i.e. in July, 2014 and November 2014 and was finally modified to 5000 meters without boards in Dec. 2014 which was under consideration in Store-I Division in February-2015.

From the above, it was observed that Commercial Department was changing its requirements of energy meters time and again and took considerable time in firming up the requirements of energy meters. In March-2015, the Commercial Department requested CE-I to arrange 1500 meters on urgent basis to avoid any unwarranted situation to facilitate the consumers of NDMC. The requirements increased to 2648 meters in April-2015, 2880 meters in May-2015 and 3000 meters in August-2015 for replacing burnt/defective meters and new connections.

Considering acute shortage of energy meters, the Commercial Department proposed the following in July-2015:-

- To stop the general replacement of the single-phase meters was to be stopped temporarily and use the meters for new connection/temporary connections/and other VVIP requirements till the store supply available in the Commercial Department.
- The procedure for purchase of single-phase meter on quotation basis was to be on regular basis till the store supply available in the Commercial Department.
- The assessment of the next year (i.e. 2016-17) requirements was to be prepared and sent to the store division in advance for procurement.

Though called for, the Metering Section did not provide the reasons for frequent changes in the requirement of energy meters, pendency in replacement/installation of meters in Commercial Department at the end of March, 2016 and status of the requirement of energy meters for the year 2016-17.

(d) Delays in disposal of Complaints:

A total of 70 complaints were received from Hon'ble Chief Minister through PGMS cell during May-2015 to June-2016 in Enforcement branch of Commercial Department. The disposal of complaints was analysed by Audit. Out of 70 complaints received, delays were observed in disposal of 25 complaints. The delays ranged from 5 days to over two months. The detail of complaints indicating ID number, date of receipt, target date of disposal and actual date of disposal were given in the **Annexure-XLIII**. The reasons for inordinate delays in disposal of the complaints were called for. Further, the disposal of complaints received from other sources in the Commercial Department during 2015-16, were also called for.

The Commercial Department Stated (August 2016) that, some complaints were received even after target dates of disposal in the Department. Even if such three cases were ignored, there were large numbers of complaints (31 %) received from CM office which were addressed after long delays. The Department did not provide reasons for delays in respect of the remaining cases. Further, the Department did not provide particulars of the complaints received from other sources.

On an earlier occasion, on being asked the mechanism of redressal of grievances, indicating the number of complaints received, number of complaints attended within time frame and reasons of delays if any in respect of the complaints resolved after due dates, the Department had stated (May-2016) that there was no mechanism to maintain data in a particular fashion. It was also stated that Department acts within moments to resolve the complaints/grievances as such, need to maintain such records, had never been experienced.

The reply was not acceptable as maintenance of data related to complaints was desirable for monitoring purposes at senior level.

5.2.3 Tariff for Electricity:

NDMC files tariff petition for determination of tariff for every financial year before Delhi Electricity Regulatory Commission (DERC), not less than 120 days before the commencement of the first year of the Control Period or such other date as may be directed by the Commission. The Distribution Licensee shall file an application for approval of Wheeling Tariff and Retail Supply Tariff for each year of the Control Period.

The commission uploads the petition along with the executive summary on its website for wide publicity, inviting comments of various stakeholders. For inviting comments and suggestion of the stakeholders public hearings are held. The comments and suggestions of the stakeholders are replied by NDMC. After considering the comments/suggestions of the stakeholders and the arguments furnished by the NDMC, DERC in exercise of the power vested in it by the Electricity Act, 2003 and Delhi Electricity Regulatory Commission (Terms and Conditions for Determination of Wheeling Tariff and Retail Supply Tariff) Regulations, 2011, approves the tariff schedule. The Tariff Schedule/Order remains in force till the same is replaced by a subsequent tariff order and/or is amended, reviewed or modified by the DERC in accordance with the provisions of the Electricity Act, 2003 and the Regulations made there under.

Accordingly, the commission had revised the Electricity tariff for the consumers in the NDMC area in July-2013, July-2014 and again in September-2015 for the years 2013-14, 2014-15 and 2015-16 respectively. The tariff schedule includes the Time of Day (TOD) concept. The TOD tariff is applicable on all consumers (other than Domestic) whose sanctioned load/MDI (whichever is higher) is 100 KW/108 KVA and above as given below as per tariff order applicable from 01.08.2013.

Months	Peak Hours	Surcharge on energy charges	Off-peak Hours	Rebate on Energy charges
April to September	1500-2400 Hrs.	15%	0000-0600 Hrs	15%
October to March	1700-2300 Hrs	10%	2300-0600 Hrs	15%

Subsequently, in tariff order applicable from 01.08.2014, the surcharge on energy charges was increased to 20% whereas rebate on energy charges also increased to 25%. The commission reviewed the latest available Demand and Supply of Delhi in tariff order applicable from 01.10.2015 and revised the time slots for peak and off peak hours as follows:

Months	Peak Hours	Surcharge on energy charges	Off-peak Hours	Rebate on Energy charges
May to September	1300-1700 Hrs and 2100-2400 Hrs.	20%	0300-0900 Hrs	20%

(a) True up of FY 2013-14:

The DERC had approved the Aggregate Revenue Requirement (ARR) of the NDMC for FY 2013-14 in its tariff order dated 31.07.2013. The Delhi Electricity Regulatory Commission (Terms and Conditions for Determination of Wheeling Tariff and Retail Supply Tariff) Regulations, 2011, which were extended for further one year up to FY 2015-16 vide order dated 22.10.2014, provides for truing up of controllable components i.e. Depreciation and Return on Capital Employed based on review of actual investment during the control period and uncontrollable components of the ARR at the end of each year of the Control Period based on audited accounts and prudence check by the Commission.

DERC reiterated the following:

- NDMC had not complied with the directives issued by the Commission in its earlier tariff orders since the first Tariff Order for FY 2005-06 as it did not submit audited information regarding break-up of assets, separate records for Repair & Maintenance and Administration & General Expenses incurred for electricity business in its annual petitions.
- NDMC did not maintain separate records/accounts for the electricity business as a separate entity for supplying electricity in its area. DERC had directed NDMC to segregate the accounts of the electricity business from other activities latest by April 1, 2010 and extended the deadline in subsequent Tariff Orders, to which NDMC has not complied with till date.
- NDMC did not take prior approval of capital expenditure from DERC.

The DERC, based on detailed analysis of cost parameters, approved the Annual Revenue Requirement (ARR) in true up for FY 2013-14 as given in the table below:

(b) (i) Aggregate Revenue Requirement approved for FY 2013-14 (` in Crore)

Sl. No	Particulars	Approved in MYT Order dated 13.07.2012	Petitioner's Submission	Now Approved
A	Net Power Purchase Cost	658.28	897.69	862.39
B	Inter –State Transmission Charges	22.10		
C	Intra-State Transmission Charges (including SLDC charges)	68.82		
D	Operations & Maintenance Cost	151.14	148.12	151.14
E	Administrative & Civil Engineering Department Expenses allocated to electricity business	45.37	143.54	-
F	Depreciation	39.70	39.10	16.85
G	Income Tax	0.00	20.46	-
H	Return on Capital Employed (RoCE)	91.99	100.25	26.10
I	Less: Non Tariff Income	21.41	6.89	22.38
J	Aggregate Revenue Requirement	1055.98	1342.27	1034.09

It would be seen from the above table that:

- The expenses of `143.54 crore relating to Administration and Civil Engineering Department were disallowed as NDMC had not separately booked the expenditure on works related to electricity.
- Return on capital employed was reduced from `100.25 crore to `26.10 crore due to variation in interest rate, which remained within 1 per cent of the SBI base rate.
- Power purchase cost including transmission charges were reduced by `35.30 crore as some discrepancies were noticed by DERC in UI purchases and transmission charges.

Had NDMC kept separate accounts for works relating to electricity, the expenses of Administration and Civil engineering Departments could be claimed. Thus, the disallowed expenses were to be absorbed by the NDMC adding to the loss in the activity.

Department replied (January 2017) that the

(i) role of Power Division is to gather information from concerned departments as per DERC directors, get it complied and thereafter submit it to DERC. To comply with DERC Directives, concerned departments are requested at regular intervals. After receiving the Tariff Order of DERC for FY 2014-15 in August 2014, first request to various departments was made by Power Division for complying the DERC Directives vide No.D-540-544/EE(Power)/14 dated 10.09.2014, followed by several reminders but the compliance report is still awaited.

(ii) Capital expenditure estimates are being framed by Electricity and Commercial Department. Power Division has requested both the Departments several times to seek the approval of DERC for CAPEX schemes under intimation to Power Department. Till date Power Division has received only one Cape Estimate having approval of DERC [Estimate No.122/EE(P-33KV) 2012-13-For providing and fixing 3 phase energy meters on distribution transformers for calculation of AT&C losses in NDMC area].

(iii) Department replied (January 2017) that the observation of audit is on the basis of true up for FY 2013-14 issued by DERC. DERC has commented about its decision in the Tariff order itself. Hence, no further comments are to be offered by Power Division.

(ii) Revenue (Gap)/ Surplus:

The revenue surplus/(gap) for FY 2013-14 as approved in the MYT Order dated 31.07.2013, submitted by NDMC and Trued up by DERC was as follows:

(₹ in crore)

Sl. No.	Particulars	Approved in Tariff Order dated 31.07.2013	Petitioner's Submission	Now Approved
A	ARR for F.Y 2013-14	1048.31	1342.27	1034.09
B	Revenue available towards ARR	957.19	918.92	900.83
C	Surplus/ (Gap)	91.12	(423.35)	(133.26)

(iii) Net (Gap)/Surplus at the end of FY 2013-14:

The net (gap)/surplus at the end of FY 2013-14 available with the NDMC was as under:

Sl. No.	Particulars	Amount (₹ in crore)
A	Opening Revenue Surplus/(Gap)	165.19
1	Annual Revenue Requirement for the year	1,034.09
2	Revenue for the year	
3	Revised Revenue Surplus/(Gap)	(133.26)
4	Closing Revenue Surplus/(Gap)	31.94
5	Average gap	98.56
6	Rate of Carrying Cost	12.85%
7	Amount of Carrying Cost	12.67
B	Closing Revenue Surplus/(Gap)	44.60

5.2.4 Approach for ARR for the year 2014-15:

The Petitioner requested for a review of ARR for FY 2014-15 which had been determined earlier by the Commission in its Order dated 23.07.2014. The mechanism for True up as specified in the MYT Regulations, envisages that variations on account of uncontrollable items like energy sales and power purchase cost shall be trued up. Truing up shall be carried out for each year based on actual/audited accounts and prudence checks undertaken by the Commission. Accordingly, the Commission is of the opinion that in accordance with the MYT Regulations, 2011 the True up of FY 2014-15 can only be considered based on the audited financial statement once the Petitioner makes a regular tariff Petition for True up of FY 2014-15.

The ARR approved in the 2nd MYT Order, ARR claimed by the petitioner and ARR considered by the Commission for FY 2014-15 were summarized in the Table as follows:

Sl. No.	Particulars	Approved in 2 nd MYT Order	Petitioners Projections	Approved
A	Net Power Purchase Cost including Transmission Charges, SLDC Charges etc.	822.51	958.12	786.60
B	O&M Expenses	158.99	268.78	158.99
C	Administrative Department & Civil Engineering Department Expenses	45.37	45.37	45.37
D	Depreciation	40.53	41.40	40.16
E	Return on Capital Employed (RoCE)	90.86	104.99	99.56
F	Sub-total	1158.26	1418.66	1130.68
G	Less: Non-tariff income	22.48	22.48	22.48
H	Aggregate Revenue Requirement (excluding Carrying Cost)	1135.78	1396.18	1108.20
I	Carrying Cost			32.02
J	ARR (including Carrying Cost)			1140.23

It would be seen from the above that major difference in the projections of NDMC vis a vis approvals of DERC were under power purchase cost and O& M expenses.

Department replied (January 2017) that the values submitted by NDMC in Tariff Petition are the projections for Next Financial Year. These values are Trued up in the Next Financial Year and may exceed or reduced depending upon actual consumption.

5.2.5 Aggregate Revenue Requirement (ARR) for 2015-16:

Based on the detailed analysis of the cost parameters of the ARR, DERC considered the ARR for FY 2015-16 as under:

Sl. No.	Particulars	Petitioners Projections	Approved
A	Net Power Purchase cost	875.45	926.53
B	O&M Expenses	145.09	164.92
C	Administrative Department & Civil Engineering Department Expenses	45.37	0.00
D	Depreciation	40.08	17.70
E	Return on Capital Employed (RoCE)	89.89	28.34
F	Sub-total	1195.88	1137.49
G	Less: Non-tariff income.	7.58	7.58
H	Aggregate Revenue Requirement	1188.30	1129.92
I	Carrying Cost	64.86	0.00
J	ARR (including Carrying Cost)	1253.16	1129.92

It was seen from the above that DERC had disallowed Administrative Department and Civil Engineering Department expenses, as well as carrying cost and reduced an amount on account of depreciation and return on capital employed (RoCE) to the extent of Rs.194.16 Crore for the similar reasons which were avoidable.

Department replied (January 2017) that the NDMC has engaged M/s. SBI caps for creating separate wing of Electricity Distribution Strategic Business Unit.

5.2.6 Public Lighting

Section 233 of the Act stipulates that the Council is responsible for procurement, erection maintenance and lighting of street lights in all public streets and public places as under:

- Take measures for lighting in a suitable manner all such public streets and public places as may be specified by him;
- Procure, erect and maintain such number of lamps, lamp posts and other appurtenances as may be necessary for the said purpose;
- Cause such lamps to be lighted by means of oil, electricity or such other light as he may determine.

The table given below indicates the various items of revenue expenditure in respect of public lighting for the years 2013-14 to 2015-16.

(₹ in Crore)

Sr. No.	Description	2013-14	2014-15	2015-16 (R.E)
1.	Establishment Expenses			
	Salary, Wages & Bonus	6.36	9.29	9.88
	Benefits And Allowances	0.11	0.26	0.41
	Other Terminal & Retirement Benefits	0.10	0.29	0.34
	wages	0.00	0.00	0.95
	Sub Total	6.57	9.84	11.58
2.	Administrative Expenses	0.02	0.03	0.03
3.	Operations & Maintenance			
	Power & fuel	9.00	8.99	9.00
	Repair & Maintenance	3.00	5.47	8.19
	Sub Total	12.00	14.46	17.19
4.	Other Expenses	0.00	1.62	0.00
	Total Revenue Expenditure	18.59	25.95	28.80

Source: Compiled from NDMC budget book 2015-16 & 2016-17

As mentioned in the above table the establishment expenses increased from ₹ 6.57 crore in 2013-14 to ₹ 11.58 crore in 2015-16. Further O&M expenses also increased from ₹ 12 crore to ₹ 17.19 crore during the same period. In all, total revenue expenditure increased from ₹ 18.59 crore to ₹ 28.80 crore registering an increase of 27.80 % from 2013-14 to 2015-16.

In addition, NDMC incurred capital expenditure of ₹ 1.85 crore, ₹ 0.73 crore and ₹ 3.60 crore during 2013-14 to 2015-16 respectively, on creation of infrastructure facilities. Total number of poles in NDMC area increased from 16613 to 18250 during 2013-14 to 2015-16. All capital works were executed by construction division whereas repair & maintenance as well as expenditure on consumption of electricity was carried out by Road Division.

The controlling/monitoring of road light system was done by the division with the help of SCADA/GPRS module. The timings were being maintained as per climate/atmosphere schedule (i.e.depends on sun set/sun rise). Some of the portion was maintained manually/timer where SCADA system was not provided.

5.2.7 Working Results:

The working results can be summarized as financial parameters and operational parameters as details below:

5.2.8 Financial parameters

The table below gives the particulars of Revenue Expenditure vis a vis Revenue receipts on Electricity activity for the years 2013-14, 2014-15 and 2015-16.

(₹ in crore)

Description	2013-14	2014-15	2015-16 (RE)
Revenue Expenditure			
Establishment Expenses	68.62	91.74	100.85
Administrative Expenses	3.55	4.80	6.56
Operations & Maintenance (including bulk purchase of electricity)	916.27	1060.56	1020.62
Interest & Finance charges	(-)0.04	1.40	2.00
Prior Period Items (Salary Expenses)	0.00	20.46	0.00
Transfer to Depreciation Reserve fund	30.00	25.00	25.00
Total Revenue Expenditure	1018.41	1203.96	1155.02

Revenue Receipts			
Fees and user charges (including Sale of electricity)	956.52	1096.97	1132.01
Others Misc. Income	1.02	0.57	0.30
Total	957.54	1097.54	1132.31
Excess of Expenditure over Income	(-) 60.87	(-) 106.42	(-) 22.71

The above table revealed that While the revenue expenditure increased from `1018.41 crore during 2013-14 to `1203.96 crore during 2014-15, revenue receipts increased from `957.54 crore to `1097.54 crore during the same period. Resultantly, excess of expenditure over income increased from `60.87 crore in 2013-14 to `106.42 crore in 2014-15. Thus, the increase in excess of expenditure over income during 2014-15 was 75% over previous year. This increase was phenomenal and deserves immediate attention. Data for the year 2015-16 not being final, was considered for comparison purposes only.

5.2.9 A T & C Losses in NDMC

The table below gives the particulars of the targets of AT&C Losses as approved in MYT for the years 2013-14, 2014-15 and 2015-16, losses as worked out by NDMC for the respective years and losses as approved by the DERC .

Financial Year	Targets as approved in MYT (%)	Losses as worked out by NDMC (%)	Losses as approved by DERC (%)
2013-14	10.10	9.58	11.56
2014-15	9.85	12.26	Not finalised
2015-16	6.63	9.85	Not finalised

It is observed from above that against the AT&C Losses target of 1.10 % the NDMC reported the loss of 9.85 % for the year 2013-14 to DERC. However, DERC approved the losses at 11.56 % while Trueing up of ARR for the year 2013-14. Therefore, for under achievement of the A&C losses, DERC did not allow an expenditure of Rs. 14.71 crore and the same was to be borne by NDMC. Hus, NDMC suffered a loss of Rs. 14.71 crore on this account.

For the years 2014-15 and 2015-16, Audit observed that NDMC could not achieve the projected targets of AT&C losses. However, DERC has not finalized the True up for the respective years. As such, losses for not achieving the targets in respect of AT&C losses could not be ascertained in audit.

CHAPTER-6

CIVIL ENGINEERING DEPARTMENT

Performance audit of Water Supply

6.1 Infrastructure facilities

The NDMC was directly responsible for complete water supply and sewerage services in areas under its jurisdiction, covering an area of 42.74 Km. According to provisional data of 2012 the population of NDMC area was only `1.45 lakh. However, NDMC had a large floating population, being the central Business district for Delhi city as a whole. The daily floating population in the NDMC area was as high as `15 lakhs.

The water demand during 2015-16 for NDMC area was 140 Million Liter per Day (MLD) and prospective demand for the year 2027 is estimated to be 213 MLD. The water supply by DJB to NDMC area was 130MLD and about 10MLD was supplemented through tube wells operated by NDMC.

6.1.1 Sources of Water Supply

The NDMC area was getting water from various sources of Delhi Jal Board through 19 inlet points from different Water Treatment Plants (WTP) & through under mentioned UGRs and direct tapping on transmission mains, owned by DJB.

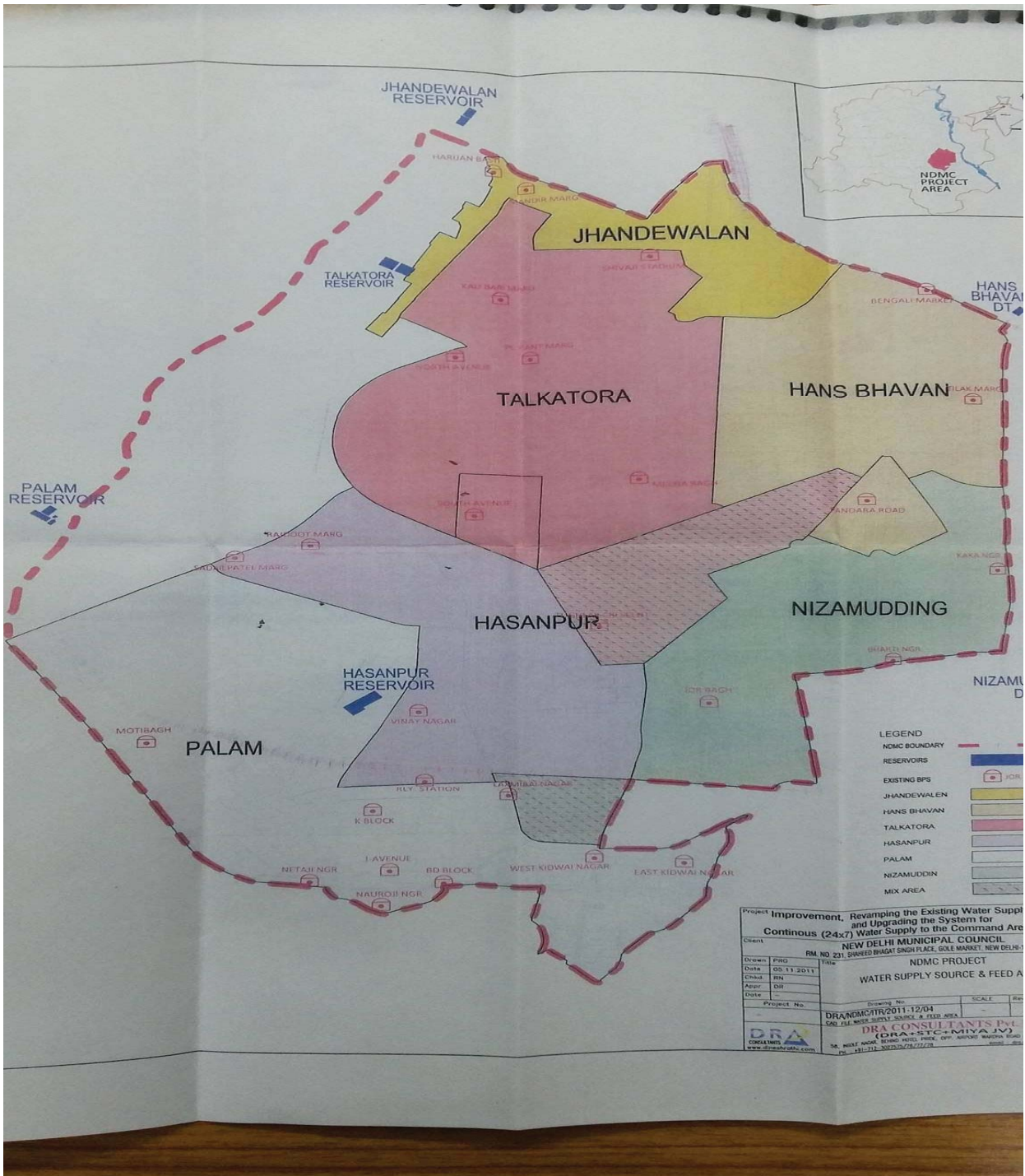
1. Jhandewalalan (3.26 MLD), Talkatora (22.78 MLD), Hasanpur UGR (23.81 MLD), were being supplied water from Chandrawal WTP,
2. Palam UGR (35.42 MLD) was being supplied water from Haidarpur WTP,
3. Hans Bhavan direct tapping (16.08 MLD) on pumping main leading from Vazirabad WTP,
4. Nizamuddin direct tapping (22.44 MLD) on main from Sonia Vihar WTP.

In addition to above, the water supply department had 137 tube wells, of which only 61 tube wells were in working condition. The water drawn, approximately 10 MLD, from these tube wells was pumped into the underground reservoirs and in some cases directly fed to the distribution system. The supply received from DJB was potable water which was distributed in NDMC area without any further treatment. DJB had been supplying about 125 to 131 MLD (45598 ML to 47976 ML) water to NDMC area from its various sources. By adding 10 MLD (3650 ML) generated through NDMC tube wells, the total supply was about 141 MLD (51626 ML) during 2015-16. Further, there were 600 deep bore hand pumps provided by NDMC also meet water requirements in colonies. Water supply was also provided through water tankers and public water hydrants in JJ clusters in NDMC area.

The distribution of water in NDMC area was through underground tanks and 28 Water Boosting Stations in its area. NDMC area had about 470 km of water pipeline network from 50mm dia to 1100mm dia. During the last three years, no additional Reservoirs/Pumping

Stations had been added to the existing water supply network. The rain water harvesting system was basically related to the disposal of rain water in NDMC area & was being monitored by the respective Road Maintenance Divisions in NDMC.

The supply of water in DIZ area & to various Govt./Private Buildings was directly in their respective UGRs & further distribution was done by CPWD/other Govt./Private Departments through their own Water Boosting Stations. The diagram of water supply sources & feed area indicating reservoirs, Boosting Power Stations was as below:



6.1.2 Capital Expenditure

The particulars of budget provisions and expenditure for the capital works carried out by the Water Supply Division during last three years i.e. 2013-14 to 2015-16 was as under.

(` in crore)

S.No.	Years	Budget Provision	Expenditure	Unutilized Budget
1.	2013-14	4.89	3.07	1.82
2.	2014-15	7.05	5.61	1.44
3.	2015-16	7.17	5.45	1.72
Totals		19.11	14.13	4.98

As stated above that there was shortfall in utilization of budget provisions to the extent of 26.03 percent during 2013-14 to 2015-16. The illustrative list of some works carried out during 2013-14 to 2015-16 was given in **Annexure-XLIV**.

6.1.3 Purchase of Additional Quantity of Water Trolleys without budget allocation.

M/s Rajendra Industries was awarded (December-2014) supply of 10 Nos. Water trolleys made of stainless steel Tank (5KL) for Water Supply Control Room, Kali Bari Marg, New Delhi at tendered cost of ` 76 lakh with time of completion of 3 months. The trolleys were delivered by April-2015. It was observed that the tendered cost of L-1 bidder was 41.35% below the estimated cost of ` 1.29 crore and 28.98% below the justified cost. It was reflective of the fact that due care was not exercised at the time of preparation of estimated cost as well as justification cost.

The water supply department proposed to purchase three more trolleys against the above contract at the same terms & conditions. Audit observed that funds were not available in the current budget for purchasing additional three trolleys and an advance of ` 22.80 lakh was obtained in the name of A.E.(Civil) for releasing the payment to the Agency. It was also observed that the additional purchase was made keeping in view that the existing contract was on lower side of estimated cost (` 76.00 lakh against the estimated cost of ` 1.29 crore). The order for additional trolleys was placed on the same contractor on 01.04.2015. The agency supplied all the 13 water trolleys in time. Thus, the department did not provide adequate justification for purchase of additional quantity of water trolleys and merely stated that additional purchase was for betterment of function of water supply control room.

It was evident that Water Supply Department purchased additional water trolleys without proper budget allocation and specific requirement.

The Water Supply Department stated (November-2016) that there was justification for purchase of additional water trolleys.

The fact remains that there was no specific requirement of three additional trolleys. The justification given by the W/S Department was vague.

6.1.4 Negotiation with L-1 in contravention of CVC guidelines.

The Council vide item No.18(A-XIV) dated 10.07.2013 accorded administrative approval and expenditure sanction amounting to ₹ 1.41 crore for hiring of two Pressure Jetting Cum Sewer Suction Machine mounted on truck chassis for three years. On fifth call of tender three bids were received and the offer of Shri Ram Charan Bansal was considered lowest at the tendered amount of ₹ 2.18 crore which was 72.85% above the estimated cost of ₹ 1.26 crore and was over 10.81% of the justified cost of ₹ 1.97 crore as given below:

(Amount in ₹)					
Estimated cost	Worked out in	Justification cost	Worked out in	Tendered cost	Date of tender submission
1,26,35,227	July-2013	1,97,07,163	November-2014	2,18,40,322	November-2014

In accordance with the provisions, under para 20.4.3 of CPWD Manual 2014, variation up to 5% over the justified rate was to be ignored. Variation up to 10% was to be allowed for peculiar situations and in special circumstances. Reasons of doing so were to be placed on record. Further, tender above 10% over the justified cost were not to be accepted. However, considering the poor response on earlier occasions and that being the fifth call of tender, Ex. Engineer (SM) recommended for negotiation with L-1 bidder to explore the possibility for getting the rate reduced nearer to the justified rates. Though the management was aware that this was against the normal CVC guidelines, negotiations with L-1 were held on 18.02.2015. The L-1 bidder, being reluctant to reduce the rate, offered a net reduction of ₹ 3000 only on the quoted amount of ₹ 2.18 crore. As a result, percentage of tendered cost reduced to 9.66% above over the justified cost of the tender. Accordingly, the lowest tender was accepted in terms of the provision of section 20.4.3.2 of CPWD Manual, 2014 as a special case since variation with reference to justified cost was below 10%. This item was approved by the Council vide item no.04(A-01)12.6.2015.

It was evident that while processing the tender relating to hiring of two Pressure Jetting Cum Sewer Suction Machines mounted on truck chassis for three years provisions of CPWD Manual 2014 and CVC guidelines were violated.

The Water Supply Department had not furnished reply to the audit observation till October-2016.

It is recommended that at the time of hiring/purchasing the machinery, provisions of CPWD manual and CVC Guidelines must be adhered to.

6.1.5 Operation of hired Pressure Jetting cum Suction Machines

As mentioned in earlier paragraph two Pressure Jetting cum Suction Machines were hired for a period of three years. The hiring stipulated working of these two machines for all 365 days in a year for which hiring charges would be Rs. 8535 per day plus cost of diesel for running these machines at the rate of one liter per four KM of running on actual basis. The machines started functioning from 08 August-2015. Till October-2016 four Running Account Bills were paid on quarterly basis covering period up to 07 August-2016 totaling ₹ 69.79 Lakh (₹ 62.48 lakh towards hiring charges and ₹ 7.31 lakh as diesel cost).

Scrutiny of Log Books, Complaints cum Movement Register and Measurement Books of both the vehicles, revealed that both vehicles were put into operation on all the days during last one year in 12 hours shift basis without any disruption in service. Instances of breakdown of vehicles were noticed. Mileage covered in operations varied from day to day on requirement basis from 125 KM to 27 Kms. Instances of any penalty levied were not noticed except recovery of ₹20,000/- towards cost of excess diesel consumption as compared to the prescribed norm. Examination of Log Books of both the machines revealed that the machines worked for 1366 hours during July-2016 on Saturdays and Sundays and consumed 342 liter diesel costing ₹18570/- worked out at the rate of ₹54.30 per liter.

Audit observed that working of machines for 365 day in a year in 12 hrs shift without any breakdown require adequate supervision and monitoring at field level to avoid any type of manipulations with regard to the operations of these machines as diesel cost was subject to control. Further, the Management had not devised any mechanism to ascertain that the contractor was complying with the Labour laws in force with regard to shift hours of the Drivers, payment of overtime, total working days in a week etc.

6.1.6 Working of Booster stations in NDMC area

The water was being supplied through a well knit net work of 28 Booster stations. The water supply was being done normally two times a day, once in the morning (generally between 6-8 AM) and once in the evening (generally between 6-8PM). Different Booster Stations had different capacity of the tank and size and number of pumps depend on the quantity of water to be supplied by the pumping station. Details of different Booster Stations along with the pumps were as below:

Sl. No.	Location	No of pumps
1	Bengali Market	8
2	Mandir Marg	6
3	Shivaji Stadium	5
4	Tilak Marg	11
5	Kali Bari Marg	9
6	Pandara Road	4
7	Pt. Pant Marg	6
8	Bharti Nagar	8
9	Tughlak Crescent	8
10	Meena Bagh	5
11	Kaka Nagar	5
12	Jor Bagh	11
13	Vinay Marg	11
14	Moti Bagh	6
15	I-Avenue Sarojini Nagar	4
16	Netaji Nagar	9
17	BD-Block Sarojini Nagar	6
18	South Avenue	9
19	Rajdoot Marg	6
20	K-Block Sarojini Nagar	6
21	North Avenue	8
22	Sarojini Nagar (Rly Station)	9
23	Laxmi Bai Nagar	6
24	Harijan Basti	8

25	West Kidwai Nagar	8
26	S.P. Marg	9
27	Nauroji Nagar	5
28	Doctor Lane Gole Market	2

Energy Audit Team of POWER GRID conducted (March/April-2016) energy audit of all Booster Stations of NDMC and observed that the pumps were operating at varying efficiencies. 53% pumps showed less than 50% efficiency. Based on the measurements, the Energy Audit Team of POWER GRID worked out annual energy savings of `9.53 lakh units resulting in annual monetary savings of `74.78 lakh at an investment of `2.51 crore and average payback period of 40 months of all the 28 booster stations. Parameters identified affecting the pump performance was as under:-

- Energy inefficient pumps sets
- Improper pumps selection and usage
- Undersized pipes
- Inefficient valves
- Motor rewinding
- Other common causes

Action plan prepared by the Division to overcome the shortcomings noticed by the Energy Audit Team of Power Grid and achieve the anticipated benefits like energy and other monetary savings was to be intimated to audit.

The Water Supply Department Stated (November-2016) that there was no proposal to overcome the deficiencies pointed out by PGCIL Energy Audit Team. This would be taken care during execution of 24X7 Scheme.

6.2 Revenue Expenditure

The particulars of revenue expenditure in respect of water and sewerage for the years 2013-14, 2014-15 and 2015-16 indicating O &M, establishment, administrative and other expenses were as under:

(` in crore)						
Years	Functions	Operation & Maintenance including purchase of water	Establishment Expenses including Salary & wages	Administrative Expenses	Other Expenses	Total
2013-2014	Water	58.75 (54%)	18.87 (17%)	7.13 (6%)	25.00 (23%)	109.75
	Sewerage	31.47 (75%)	10.15 (24%)	0.47 (1%)	00.00 (0)	42.09
	Sub-Total	90.22 (59%)	29.02 (19%)	7.60 (5%)	25.0 (17%)	151.84
2014-2015	Water	70.54 (54%)	23.71 (18%)	6.74 (5%)	29.43 (23%)	130.42
	Sewerage	38.94 (73%)	13.31 (25%)	0.73 (1%)	0.79 (1%)	53.77
	Sub-Total	109.48 (59%)	37.02 (20%)	7.47 (4%)	30.22 (17%)	184.19
2015-2016	Water	64.15 (53%)	24.87 (20%)	8.06 (7%)	25.00 (20%)	122.08
	Sewerage	40.52 (72%)	14.69 (26%)	0.89 (2%)	00.00 (0%)	56.10
	Sub-Total	104.67 (59%)	39.56 (22%)	8.95 (5%)	25.00 (14%)	178.18

Note: Figures in parenthesis indicate percentages w. r. t. total revenue expenditure

Source : Budget document 2015-2016 & 2016-2017.

The details of various items of revenue expenditure were given in the **Annexure-XLV**.

6.2.1 Procurement of water from Delhi Jal Board

As stated above, NDMC was procuring filtered water from Delhi Jal Board. The particulars of quantity purchased, average rate of water purchases in KL and the amount paid for the year 2013-14 to 2015-16 to DJB were as below.

S. No.	Years	Quantity purchased in K.L	Average supply per day (in MLD)	Rate per K.L in `	Amount Paid (` in Crore)
1.	2013-14	4,55,97,812 (45598 ML)	125	11.39	51.94
2.	2014-15	4,68,64,788 (46865 ML)	128	12.26	57.46
3.	2015-16	4,79,75,973 (47976 ML)	131	12.08	58.03
Totals		14,04,38,573 (140439 ML)	128	11.92	167.43

Source: Commercial Department data.

Besides above, NDMC also paid ` 97.01 Crore to Delhi Jal Board for Sewage disposal at the rate of 80% of the quantity of the water supply as sewerage charges during the years 2013-14 to 2015-16 as detailed below.

S.No.	Years	Quantity in K.L	80% Quantity of water	Rate per K.L in `	Amount Paid (` in Crore)
1.	2013-14	4,55,97,812	3,64,78,248	7.89	28.78
2.	2014-15	4,68,64,788	3,74,91,828	8.72	32.69
3.	2015-16	4,79,75,973	3,83,80,779	9.31	35.54
Totals		14,04,38,573	11,23,50,855	8.63	97.01

Source: Commercial Department data.

Based on the reading taken jointly by DJB and NDMC officials including Water supply Division, monthly bills were raised and in the case of defective meters, the average consumption based on quantity consumed during the same month of the previous year was recorded. However, NDMC makes payments on quarterly basis.

6.2.2 Replacement of defective meters

Audit observed that at 18 locations of Delhi Jal Board properties, meters were installed to measure the total water supply by DJB to NDMC area. The statement showing bulk water supply taken jointly by DJB and NDMC staff for the month of April-2016 (updated for September-2016) indicated that out of 18 meters 13 meters located at below mentioned places were out of order since long. As such, consumption at these points/locations was assessed on an average basis considering quantity consumed during the same month of last year. Therefore, exact quantity of water procured from DJB could not be worked out for billing purposes.

The particulars of place of meters, connection details, present status as working or out of order, basis of billing etc. as at the end of September-2016 were as below:

Sl.No.	Place of meter	Details of connection	Present status	Basis of billing
1.	Nizamuddin	500MM(20")	Out of order	Average
2	Sikandra Road	600MM(24")	Out of order	Average
3	Talkatora Reservoir	400mm (27")	Out of order	Average
4	Talkatora Reservoir	500mm (12")	Out of order	Average
5	Talkatora Reservoir	300mm (12")	Out of order	Average
6	Talkatora Reservoir	300mm (12")	Out of order	Average
7	Talkatora Reservoir	300mm (12")	Out of order	Average
8	Chankyapuri	200mm(8")	Out of order	Average
9	Ashoka Hotel	250mm(12")	Out of order	Average
10	Hasanpur Reservoir	450mm(21")	Out of order	Average
11	Netaji Nagar	150mm(6")	Out of order	Average
12	Jhandewalan	450mm(18")	Out of order	Average
13	Moti Bagh	150mm(6")	Out of order	Average
14	Supreme Court	150mm(6")	Working	Reading
15	Palam Reservoir	150mm(6")	Working	Reading
16	Palam Reservoir	150mm(6")	Working	Reading
17	Hasanpur Reservoir	150mm(6")	Working	Reading
18	Bhooli Bhatyari	50mm(4")	Working	Reading

In this connection, DJB had been repeatedly asking NDMC to repair/replace all non working meters at the earliest so that actual consumption could be ascertained. Though majority of meters had remained defective for considerable periods, the Division did not make concerted efforts to replace these meters and the status remained the same till September-2016. The Department was asked to take required action at the earliest under intimation to audit.

The Water Supply Division stated (November-2016) that there was a proposal to replace all defective meters installed at DJB inlet point and the tender opening date was fixed on 16 November 2016.

It is pertinent to mention that the process had been inordinately delayed since NDMC was aware of the fact that even DSR Consultant in their report submitted in October-2012, had indicated that out of 18 inlet points on which water flow meters were installed, on an average six meters remained out of order during 2010-11 and 2011-12 and kept on increasing as 13 meters were non functional at the end of September-2016. Therefore expeditious action in this regard was desirable, keeping in view the fact that accrual flow of water was less at some points, than the billed quantity.

6.2.3 Excess billing by Delhi Jal Board

DRA Consultants Pvt. Ltd submitted in October-2012, their Detailed Project Report for upgrading the systems for continuous (24x7) Water supply at the command of NDMC. It was observed from the report that the consultants had performed flow measurement activity at various inlet points of the project area to access the total system input in the project area. In order to measure/compare the actual flow, Clamps on type ultrasonic flow meters were installed. The Consultants pointed out that as per bulk water billing data, against the daily average flow input to NDMC as 120 MLD during 2010-11 and 124 MLD during 2011-12, the actual flow during the study conducted from 12.10.2011 to 24.10.2011 was to the extent of 94.54 MLD.

As per the NDMC joint inspection, it was evident that actual flow of water was less, as compared to the quantity mentioned in the bulk water bills. The short fall was to the extent of 23% which would have been mainly due to average billing of the inlet points having defective meters. The average supply per day during 2013-2014, 2014-2015 & 2015-2016 was 125 MLD, 128 MLD & 131 MLD respectively. Considering that the short fall was still continuing at the same rate, the quantity actually received would work out to 96.25 MLD, 98.56 MLD & 100.87 MLD. Thus, short fall in actual receipt of water would be 28.75 MLD, 29.44 MLD & 30.13 MLD respectively during above mentioned periods. Further, due to excess payment of water charges, the payments for sewerage charges made to DJB would also be higher. The Excess payments made on this account to DJB works out to Rs.60.72 crore during 2013-14 to 2015-16 as detailed in **Annexure-XLVI**. This expenditure was avoidable if corrective action was taken by the Division. This needs immediate attention of the Division so that water charges could be paid as per actual flow of water since this was causing huge financial loss to NDMC in the form of excess payment to DJB.

The Water Supply Division stated (November-2016) that Commercial Department was responsible for excess billing of DJB.

It is recommended that this issue may be resolved at the earliest with DJB by replacing all the defective meters installed at DJB inlet points so that billing is done as per actual reading and instances of average reading are kept at the minimum.

6.3 Tariff for sale of water

The issue of charges for supply of water derives its force from section 64 of NDMC Act 1994, resolved vide Resolution No.03 (X) of the Council dated 25.09.1998. NDMC had taken the decision that it will adopt the tariff on the analogy of Delhi Jal Board. DJB enhanced its existing water tariff by 10% with effect from 01.01.2014. Keeping in view the increased cost of water purchased, the water tariff was revised by the Council with effect from April 2014 billing cycle to regulate its demand and ensure its proper utilization. Tariff for Non Domestic category of consumers was revised at par with the rate of Delhi Jal Board. As regards domestic category, the Council decided that tariff structure, as well as, the rates shall be revised in a phased manner in 5 years. The Council further resolved to revise the water tariff for Municipal employees residing in municipal accommodation as follows:

Sl. No.	Category of Municipal employee	Water Tariff per month(in Rs.)
1	Group A	100
2	Group B	50
3	Group C	25
4	Group D	Nil

6.3.1 Imbalanced Revision of Tariff

The rates for domestic and non-domestic category of consumers were revised in September 2015 as under:-

Domestic Category

Monthly consumption(in KL)	Tariff (in Rs. per KL)	Fixed charge (In Rs.)
0-10	2.47 (20%)	73.21
10-20	3.45 (29%)	146.41
20-30	21.97 (182%)	219.62
30-40	36.61 (303%)	292.82
>40	36.61 (303%)	292.82

Plus sewerage maintenance charge 60% of water volumetric charge

Note: Figures in brackets were percentages of tariff rate w.r.t. purchase rate.

Audit observed that revised tariff per KL was on higher side in the domestic categories in consumption slabs of 20-30, 30-40 and above 40 compared to water procurement average rate of Rs.11 to 12 paid to DJB during 2013-14, 2014-15 and 2015-16.

Similarly, in commercial category, the volumetric charges were on higher side, in all monthly consumption slabs as compared to water charges paid to DJB as detailed below.

Commercial Category

Monthly consumption in KL		Fixed charge (In `)
0-10	14.64 (121%0	585.64
10-25	29.28 (242%)	878.46
25-50	73.21 (606%)	1024.87
50-100	117.13 (970%)	1171.28
>100	146.41 (1212%)	1317.69

Plus sewerage maintenance charge 60% of water consumption charge

Note: Figures in brackets were percentages of tariff rate w.r.t. purchase rate.

Audit observed that there was no adequate justification for fixing exorbitant tariff rates in higher consumption slabs in Domestic category and all slabs in Commercial category.

6.3.2 Free supply of water to Group D employees of NDMC

Prior to the said revision, vide notification dated 01.04.1991 of Delhi Administration, Local Self Govt. Department all the Municipal employees were charged a fixed water tariff of Rs.2/- per month.

The free supply of water to 1086 Group D employees of NDMC totaling works to 390960 KL (391 ML) per annum (30 Kl*1086*12). Even if a nominal rate of Rs.15 per KL had been charged for supply of water to these employees, an amount of Rs.1.17 crore would have been recovered from them during 2014-15 and 2015-16 as the revised rates were implemented from April-2014.

In response, the Commercial Division stated that exempting the Group D employees from water charges, was a policy decision of the Council.

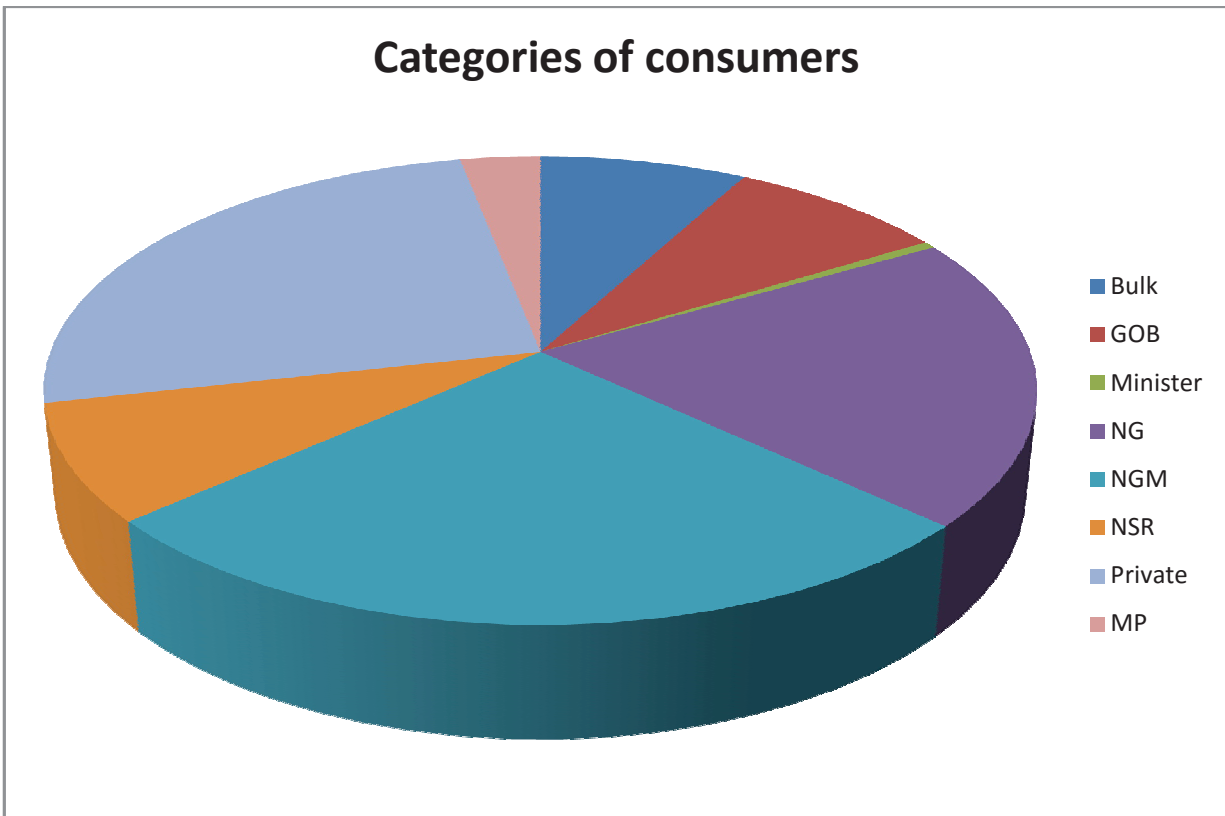
6.4 Water Supply at consumer's end

Water supply in the NDMC area was carried out by various means i.e. pipe connections, water tankers/trolleys and public hydrants. As on 31.03.2016, out of 28192 total connections, 25050 connections were metered and 2056 connections were unmetered. Further zero amount billing was provided to 1086 connections pertaining to Group D employees of NDMC who were residing in NDMC staff quarters and were covered under the NSR (NG Staff recovery) category. The breakup of various categories of consumers as on 31 March was as under:-

Sl. No.	Category of consumers	Total No. of Connections	Metered	Unmetered	Free supply to Group D Employees of NDMC
1	Bulk/High Tension Bulk (BULK/HTB)	2223	2213	10	0
2	Gazetted Officers Bungalow (GOB)	2360	2331	29	0
3	Ministers Bungalow (MINISTER)	135	135	0	0
4	Non Gazetted Staff Qtrs. (NG)	5686	5686	0	0
5	Non Gazetted Miscellaneous(NGM)	7483	7277	206	0
6	NDMC Staff Recovery (NSR)	2278	286	906	1086
7	Private Consumers (PRIVATE)	7169	6264	905	0
8	Members of Parliament (MP)	858	858	0	0
	Total	28192	25050	2056	1086

Source: Billing Section data.

The particulars of various categories of water consumers are depicted in a pie diagram as under:



6.4.1 Consumption of Water-

NDMC supplies water to various categories of consumers and raises demand as per tariff fixed from time to time for domestic & non domestic categories. The consumption of water vis-à-vis revenue raised for various categories of consumers revealed that the revenue raised by sale of water increased by ₹ 67.66 crore in 2015-16 i.e. from ₹ 145.54 crore in 2013-14 to ₹ 213.20 crore in 2015-16, due to increase in tariff rates.

(₹ in crore)

Sl. No.	Years	2013-2014		2014-2015		2015-2016	
		Consumption (in ML)	Demand raised	Consumption (in ML)	Demand raised	Consumption (in ML)	Demand raised
1	BULK	11968 (32.79MLD)	95.53 (79821)	11982 (32.83MLD)	124.29 (103730)	12078 (33.09MLD)	137.28 (113661)
2	GOB	1109 (3.04MLD)	1.16 (10460)	1104 (3.02MLD)	1.57 (14221)	1057 (2.90 MLD)	2.49 (23513)
3	MINISTER	263 (0.72MLD)	0.48 (18251)	241 (0.66MLD)	0.77 (31960)	298 (0.82 MLD)	1.20 (40268)
4	MP	809 (2.22MLD)	1.04 (12855)	734 (2.01MLD)	1.33 (18120)	693 (1.90 MLD)	1.92 (27706)
5	NG	1761 (4.83MLD)	1.11 (6303)	1579 (4.33 MLD)	1.67 (10576)	1444 (3.96 MLD)	2.14 (14820)
6	NGM	1984 (5.43MLD)	1.29 (6502)	1825 (5.00MLD)	2.02 (11068)	1804 (4.94 MLD)	2.98 (16819)
7	NSR	57 (0.16MLD)	0.06 (10526)	54 (0.15 MLD)	0.11 (20370)	49 (0.13 MLD)	0.18 (36735)
8	PRIVATE	6023 (16.50MLD)	44.87 (74498)	6219 (17.04MLD)	59.58 (95803)	6084 (16.67 MLD)	65.01 (106854)
Total		23974 (65.69MLD)	145.54 (60707)	23738 (65.04 MLD)	191.34 (80605)	23507 (64.41MLD)	213.20 (90696)

Source: Billing Section Data.

Note:

- Figures in parenthesis are Million Liters per day (MLD) under consumption and cost charged to consumers in Rupees per Million Liters (ML) under demand raised.
- An estimated quantity of 1156 ML was supplied to unmetered consumers in a year on an average. The revenue raised from them is included in the above table.

The table below indicates the annual consumption in ML by various categories of consumers, demands raised and revenue realized there against, shortfall in revenue realization during the years 2013-14, 2014-15 and 2015-16:

(₹ in crore)

Sl No.	Years	Consumption (ML)	Demands raised	Revenue realized	Shortfall	% of shortfall against demands
1	2013-14	23974	145.54	129.27	16.27	11.18%
2	2014-15	23738	191.34	159.62	31.72	16.58%
3	2015-16	23507	213.20	178.44	34.76	16.30%
4	Total	71219	550.08	467.33	82.75	15.04% (average)

It would be seen from above table that in all the three years ending 2015-16 there was shortfall in revenue realization as compared to the demands raised in the respective year to the extent of Rs.82.75 crore. The percentage of shortfall in revenue realization ranged from 11.18% in 2013-14 to 16.58 % in 2015-15 with slight improvement during 2015-16 at 16.30%.

6.4.2 Water Supplies to Public demand on payment

In addition, water was also supplied through water tankers/trolleys on demand as under:

Sr. No.	Year	Quantity in ML	Amount received (₹ in lakh)
1	2013-14	14.46	10.45
2	2014-15	10.96	08.25
3	2015-16	11.98	15.08
	Total		33.78

Source: Water supply Division Data.

6.4.3 Free Supplies to NDMC Staff/Public

As stated in previous sub paragraph in consumer profile, there are 1086 NDMC employees who are given free supply of water which is estimated at 391 ML per annum worked out at an consumption of 30 KL per month. The water was also supplied through public hydrants located at various places in NDMC area as indicated below:-

Sr.No.	Sub division No.	No. of Public Hydrants	Quantity per day in KL	Quantity supplied in a year (ML)
1	01	143	973.83	355.45
2	02	47	256.06	93.46
3	03	35	238.35	86.99
	Total	215	1468.24	535.90

Source: Water supply Division Data.

Thus, in a year a quantity of 536 ML (1.47 MLD) was supplied through public hydrants and the same was treated as free supply.

Water is also supplied free through tankers on urgent basis on the request of general public which has been 145 ML during 2015-16 as intimated by the Division. This figure has been adopted as an estimated figure for the years 2013-14 and 2014-15 also.

6.4.4 Total water supply

Thus, total quantity supplied by NDMC worked out as below:

Sr. No	Year	Qty. in ML			
		Paid supply (Metered/ Unmetered/ tankers)	Free supply (Staff/Hydrants/Tankers)	Total	Average supply per day(MLD)
1	2013-14	25144	1072	26216	72
2	2014-15	24905	1072	25977	71
3	2015-16	24675	1072	25747	71
	Total	74724	3216	77940	71

6.4.5 Consumer complaints

Consumer complaints regarding leakage, no water, and polluted water, in the water supply system were recorded in the zone offices (Civil). Each Zone office had their O&M team to handle the consumer complaints. The complaints can be registered in the complaint register maintained at zonal office by personal visits or telephonically and through the multipurpose mobile app named NDMC 311 launched in March-2016.

With a view to assess the situation regarding follow-up/redressal schedule of Consumer complaints, NDMC Gole Market service Center(W/S), was visited and it was noticed that the complaints recorded in zonal office/service centers were not transferred to NDMC Head Office for the purpose of monitoring by senior executives. Moreover the complaint registers were also not maintained properly with specific columns, indicating date of complaint, name of complainant, signature of complainants etc. as a token of redressal of the complaints to their satisfaction.

In view of the above the Water supply department may devise a suitable mechanism for Service Centers in the form of a monthly/fortnightly returns to NDMC head office for monitoring purposes, indicating details of complaints and their redressal to the satisfaction of complainants.

The Water Supply Division stated (November-2016) that the complaints received from various sources are redressed and complainant are also intimated accordingly.

The fact remains that no centralized data is maintained at NDMC HQ in respect of the complaints received from various sources to monitor the redressal of complaints.

6.4.5.1 Launch of NDMC Mobile App 311

NDMC launched a multipurpose mobile app named 311 on 13 March 2016. This app helps registering of complaints regarding electricity, water, sewerage, road maintenance, encroachment, preparation of birth/death certificate, attendance of field staff. The control room data relating to water and sewerage for the period March to September-2016 were analysed in audit. The nature of complaints received through 311 app in respect of water and sewerage were as under:

Sl. No.	Water supply	Sewerage
1	Contaminated water	Sewer blocked
2	Illegal connections	Sewer pipeline broken
3	Low water	Sewer man hole cover broken
4	No water	Sewer over flow
5	Faulty meter	Sewer cover open
6	Excess billing	Sewer silt
7	Broken pipeline	
8	Leakage of water	
9	Water tank requirements	
10	Hand pump not working	

A total 1494 complaints were received through mobile app 311 up to 30 September 2016. Audit noticed that majority of complaints had been resolved by 14 October 2016. Particulars of complaints received month wise, no. of complaint resolved, no. of complaints remaining pending as on 14 October 2016 are tabulated below:

Sl. No.	Month	Total no. of complaints received	Resolved	Pending	Remarks
1	March-16	143	143	—	
2	April-16	206	206	—	
3	May-16	295	295	—	
4	June-16	243	243	—	
5	July-16	205	204	1	No water since last three months (6.7.16). Last follow up on 21 09.16
6	August-16	163	163	—	
7	September-16	239	235	4	1. Repair of sewer (6.9.16). last follow up on 14.10.16. 3. Leakage of water (29/30.9.16). last follow up on 13/14. 10.16

Thus, redressal of complaints received via mobile app 311 had been satisfactory.

6.5 Key Performance Indicators (KPI)

Ministry of Urban Development (Govt. of India) had indicated benchmark for some key performance indicators for supply of water as under:

Sr. No.	Key Performance Indicators (KPI)	Benchmark as per MoUD	Status as in October-2012
1.	Coverage of Water Supply	100%	86.44%
2.	Per capita supply of water	150LPCD	317.63 LPCD
3.	Continuity of supply	24 hrs	2-6 hrs
4.	Extent of metering of Water Connections	100%	49.28%
5.	Extent of Non- revenue water	15%	38.69%
6.	Efficiency in Redressal of Complaints	82%	Data Not Available
7.	Quality of Water	100%	91.65%
8.	Operating cost of recovery in water supply services	100%	138.66%
9.	Efficiency in collection of water related charges	90%	98%

Audit observed that KPIs with regard to 'Per capita supply of water', 'Operating cost of recovery in water supply services' and 'Efficiency in collection of water related charges' have been achieved. The remaining KPIs were to be achieved by 2015. In this connection, the Water Supply Division was requested to indicate the current status of the compliance of KPIs.

The Division was requested to indicate the present status of the KPIs. The Division did not furnish any reply on the compliance of KPIs.

6.6 Operating results:

The Water purchased from DJB from various points was supplied by Water/Sewerage Division in NDMC area. During supply, some quantity of the water was wasted through leakages. While majority of supply of water was metered in NDMC area, at some public places water supply was carried out through public hydrants. To work out the implication of un-accounted/non revenue water an analysis of the financial and physical parameters was carried out.

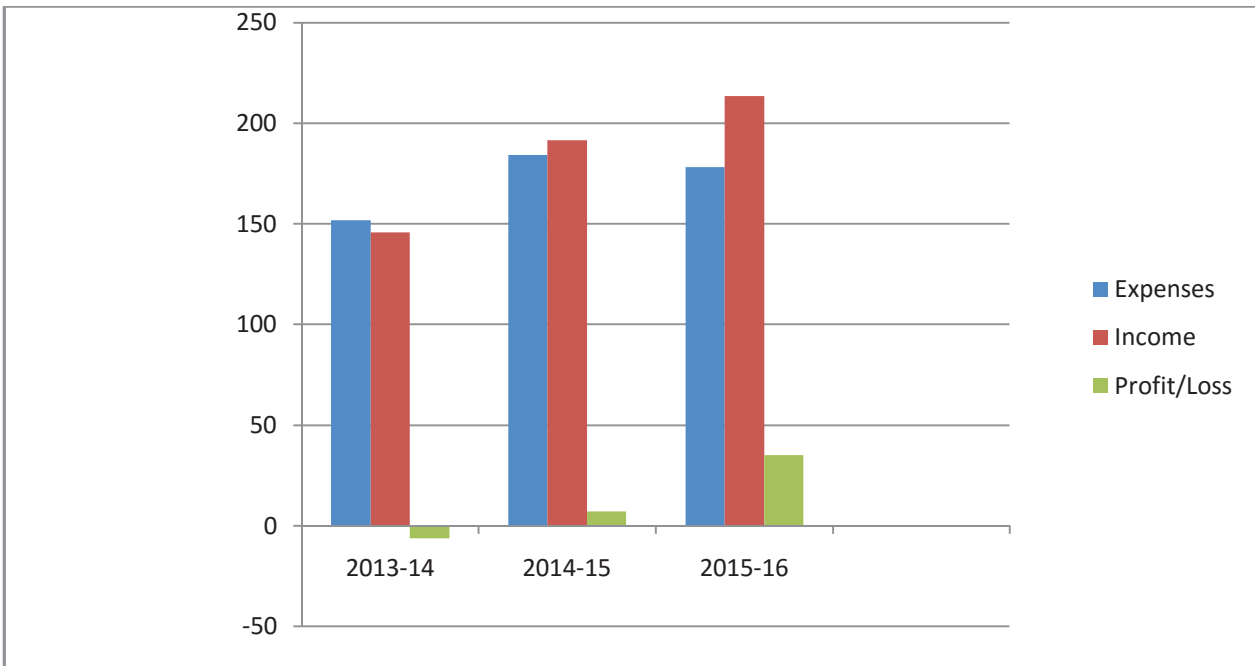
6.6.1 Financial parameters

The table given below indicates the total amount paid by NDMC to DJB as water and sewerages, revenue expenditure incurred by the Water/Sewerage Division, revenue realized by sale of Water/Sewerage charges and the difference of amount between purchase and sale for the last three years i.e. 2013-14, 2014-15 & 2015-16. The data revealed that there was a loss of Rs.6.20 crore in water and sewerage activities during the year 2013-2014 and since April-2014 billing cycle when the tariff for sale of water was revised, the water and sewerage activities started earning profit from 2014-2015 onwards.

Qty in ML/Amount (₹ in crore)

Year	Amount paid to DJB	Qty of water purchased	Average cost per ML (₹ in crore)	Total Qty supplied	Total revenue expenditure	Total revenue generated	Average revenue per ML (₹ in crore)	Profit/(Loss)
2013-14	80.72	45598	17703	24524	151.84	145.54	59346	(6.30)
2014-15	90.15	46865	19236	24285	184.19	191.34	78789	7.15
2015-16	93.57	47976	19504	24055	178.18	213.20	88630	35.02
Total	264.44	140439	18830	72864	514.21	550.08	75494	35.87

The total revenue expenditure in Water and Sewerage operations vis a vis revenue realized from consumers along with Profit/Loss are given below in ₹ in crore in the following bar chart:



It would be seen from above that there was a loss of ₹ 6.20 crore during 2013-14 in water and sewerage activities. As a result of revision in tariff for sale of water w.e.f. April-2014 billing cycle the water/sewerage activities started earning profit from 2014-15 onwards.

6.6.2 Physical parameters

The table given below indicates the quantity of water billed by DJB and paid by NDMC, actual supply of water by DJB after reducing shortfall in supply as compared to quantity billed by DJB, revenue water as Qty billed by the Commercial/Water supply Department, non revenue water consisting of free supplies to NDMC staff, free supplies through public hydrants and water tankers in the NDMC area and un accounted water for the last three years i.e. 2013-14, 2014-15 & 2015-16 giving percentage of un accounted water w.r.t. actual supply from DJB:

					Qty. in ML
Sl. No.	Description	2013-14	2014-15	2015-16	Total
1.	Qty of water purchased from DJB and paid by NDMC	45598	46865	47976	140439
2.	Short supply as compared to billed qty.	10494	10746	10997	32237
3.	Actual supply from DJB (1-2)	35104	36119	36979	108202
4.	Revenue water (billed)	25144	24905	24675	74724
5.	Non Revenue water (unbilled)	9960	11214	12304	33478
6.	Free supply (Estimated)	1072	1072	1072	3216
7.	Unaccounted water	8888	10142	11232	30262
8.	Percentage of unaccounted water w.r.t. actual supply from DJB (7÷4)	25.32	28.08	30.37	27.97

Note: After adding tube well supply of 10 MLD into the network and allowing distribution loss @ 15% as per MOUD norm, the total quantities of unaccounted water would be 6725 ML, 7852 ML and 8787 ML during 2013-14, 2014-15 and 2015-16 and percentages of the same would work out to 20.42%, 23.21% and 25.44% respectively.

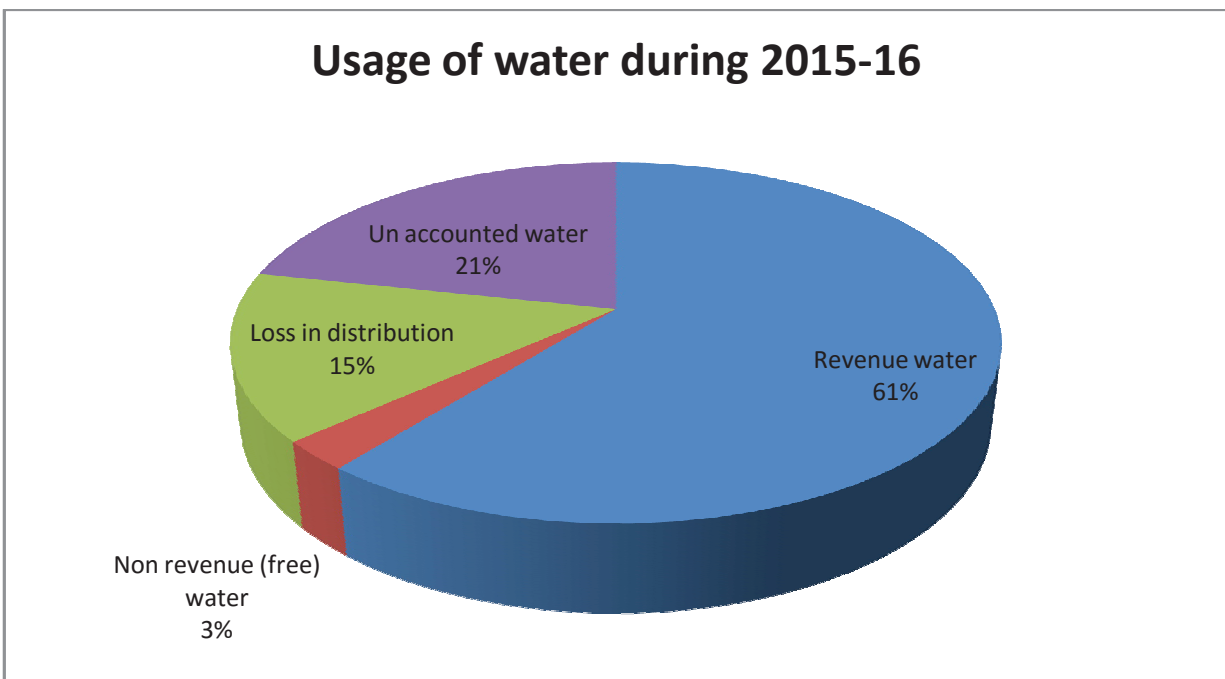
It would be seen from above that the incidence of unaccounted water up to 25% of the available water for distribution was a serious matter requiring immediate attention to minimize it as this has resulted in an avoidable loss of ₹ 44.16 crore during three years period ending 2015-16 as worked out below:

Sl. No.	Description	2013-14	2014-15	2015-16	Total
1	Unaccounted water (in ML)	6725	7852	8787	23364
2	Purchase rate (₹ per ML)	11390	12260	12080	
3	Cost of unaccounted water (1×2) (₹ in crore)	7.66	9.63	10.61	27.90
4	80% quantity of unaccounted water for sewerage disposal	5380	6282	7030	18692
5	Rate of sewerage charges (₹ Per ML)	7890	8720	9310	
6	Sewerage charges paid on unaccounted water (4×5) (₹ in crore)	4.24	5.48	6.54	16.26
7	Total avoidable loss on unaccounted water (5×6) (₹ in crore)	11.90	15.11	17.15	44.16

A critical analysis of the total water availability from DJB/Tubewells vis a vis its usage during 2015-16 revealed the following facts:

(Qty in ML)				
Availability of Water			Usage of Water	
Sl. No.	Description	Qty.	Description	Qty.
1	Billed Qty from DJB	47976	Revenue water	24675
2	Short supply as compared to billed Qty.	10997	Non revenue (free) water	1072
3	Net supply from DJB	36979	Loss in distribution@15%	6095
4	Tube well supply	3650	Un accounted water	8787
5	Total Supply available	40629	Total usage	40629

The particulars of usage of water are depicted in a pie diagram below:



It would be seen from above that one component each in supply and usage of water is controllable and could be reduced to barest minimum. These components are short supply from DJB as compared to billed quantity (10997 ML) and unaccounted water (8787ML). Thus, out of 47976ML billed quantity 19784 ML could be avoided to a larger extent. This constitutes 41% of the billed quantity and costs `38.63 crore to NDMC in one year (2015-16). This is a matter of concern requiring immediate corrective action. By this, NDMC would be reducing its expenditure on purchase of water by the above stated amount which constitutes 41.28 percent of the purchase cost of water.

The Water Supply Department Stated (November-2016) that actual non revenue water would only be ascertained after completion of 24*7 scheme, however, the rough estimate was 40% (Approx).

6.7 Topics of Other interest

6.7.1 Disposal of non-working tube wells

As per the records of Water/Sewerage Division a total number of 137 tube wells exist at different locations in NDMC area to facilitate the residents ground water supply in addition to water procured from DJB. An estimated quantity of 10 MLD is being supplemented through tube wells operated by NDMC.

Audit scrutiny of tube wells revealed that out of 137 tube wells only 61 are working and remaining 76 tube wells are un-usable either due to mechanical failure or abandoned. These non working tube wells have not been disposed off for long, as such, these assets would lead to further deterioration of their condition.

The Water supply Department did not furnish any action plan to dispose of non-working tube wells.

6.7.2 Water Quality Analysis

DJB supplies filtered water to NDMC. NDMC also taps ground Water through its tube wells and the same was mixed with the filtered water either in the UGRs or in the distribution system. The ultimate responsibility of ensuring the hygienic standards of safe and potable water supply to the consumers in NDMC area rests with NDMC. The Water quality sampling and testing was managed by NDMC Health Department. Water Quality Testing laboratory was functioning at Amrit Bhawan, Vinay Marg. Water samples were collected from various locations like reservoirs, consumers and General Public on receipt of complaints of bad quality from consumers.

The particulars of water samples taken from various points/locations vis-à-vis number of samples failed for the years 2013-14, 2014-15 and 2015-16 were as under:-

Year	Reser-voirs	Consu-mers & General Public	MP flats	VIP	Hospitals	Schools	Swimm-ing Pool	No. of paid samples	Total No. of Samples tested	Total No. of Samples failed
2013-14	1635	1177	598	2511	614	18	10	750	6563	08
2014-15	3427	2551	609	2064	944	77	08	459	9680	26
2015-16	5580	3891	448	1567	996	45	14	176	12541	34

It would be seen from the above that number of samples failed had increased from 08 in 2013-14 to 34 in 2015-16.

6.7.3 Revision of Water Testing Charges:

NDMC, vide resolution No.2 dated 31.05.1988 fixed water testing charges as under:

1. Physicochemical test ` 235/- per sample
2. Bacteriological test ` 60/- per sample
3. Sample collection charges ` 150/- per sample

The above mentioned testing charges were not reviewed/revised after May 1988 though the cost for conducting these tests had increased manifold. The Public health Department may consider revising the rates so that the input cost is recovered and the Department does not incur loss on this activity.

Disclaimer: All the facts and figures in the draft report are based on the information/records furnished by the auditee Departments referred at the relevant places and that Audit Department is not responsible for any discrepancy in this regard.

The matter was referred to the Department (December-2016); their reply is awaited.

CHAPTER-7

EDUCATION DEPARTMENT

Audit of Navyug School Education Society, New Delhi and all the Navyug Schools under the control of NDMC for the period 2013 to 2016

Highlights

- Performance of the Navyug Schools in Class X was far below than satisfactory as compared to other Government and private Schools. CGPA of Navyug Schools in class X was not encouraging as the CGPA above 9 could only be achieved by 125 students out of total 1519 students (8.23 per cent), contrary to this the maximum CGPA between 5 and 6.9 has been achieved by 705 out of 1519 students (46.41 per cent) which indicates a worrisome trend.
- Performance of Navyug Schools in Class XII was not satisfactory as the pass percentage of the students of Navyug Schools in Commerce and Humanities Streams ranged between 31.8 and 100 per cent (Commerce) and 52 and 100 percent (Humanities).
- The Pupil Teacher Ratio of Class X and XII was not encouraging. On one hand the PTR in Biology was **9.5 and 08** in Navyug Schools Peshawa Road and Laxmi Bai Nagar respectively and on the other hand PTR of English and Accounts+ BST in Navyug School, Moti Bagh stood at 1: **118 and 1: 70** respectively.
- No computer teacher was posted in five Navyug Schools, despite having exhaustive IT wing with Personal Computers and peripherals.
- SSA grant is utilized for unintended purposes by 05 Navyug schools. No proper stock entry of items procured against SSA grant has been made in the stock register.
- Wrongful deduction of the contribution from the staff of NSES on account of Hitkari Nidhi Yojna (HNY) was made despite discontinuance of the Yojna for NSES staff in 2005.
- Non-framing of policy for Investment of balances of General Provident Fund lying unutilized in the bank at the end of the Financial Years resulted in loss of interest to the society due to non-opting the Auto Sweep Facility from the Banks.
- Delay in investment of funds relating to New Pension Scheme resulted in loss of interest to the Society during the year 2014-15 and 2015-16.
- In Navyug School, Laxmi Bai Nagar, no bank reconciliation statement has been prepared during the years 2013-14 to 2016-17.
- Review of records of Navyug School, Pataudi House, revealed that Cash Receipt Book was missing.
- The Navyug School of Ten out of Eleven Schools did not maintain separate records for caution money remitted by the students amounting to ` 10.59 Lakh.

7.1 Introduction

Navyug School Educational Society (NSES) was established in December 1992 to control, manage and maintain Navyug Schools. The main objectives of the Society were to establish, endow, maintain, control and manage 11 Navyug schools and do all acts and things necessary for or conducive to the promotion of such schools with the objectives to (i) provide good quality modern education including a strong component of inculcation and physical education to the talented children pre dominantly from lower middle income group without regard to their families socio economic condition. (ii) to provide the facilities for instruction through a common medium i.e. Hindi and English. (iii) To offer a common co-curriculum for ensuring compatibility in standards and to facilitate and understanding of the common and composite heritage of people, (iv) to do all such things as may be considered necessary incidental or conducive to the attainment the all or any of the objective of the Society.

At present in all 11, Primary, Middle, Secondary and Senior Secondary Navyug Schools are functioning under NSES.

We have, therefore, taken up this Review audit of all the Navyug Schools under the administrative control of the Society and also reviewed the records maintained in the Society to evaluate the status of the maintenance of records of entire expenditure, service matters and service books etc. In addition, the other aspects relating to status of maintenance of Cash Books and procurement and proper accounting of the stores procured out of funds received by the Navyug Schools under Sarva Shiksha Abhiyan to identify slippages and make suitable recommendations for taking appropriate corrective measures by the Society/NDMC.

7.1.1 Audit objectives

The objectives of the review audit were to ascertain:

- Whether the goals of the Navyug School Educational Society in providing quality education to the children have been fulfilled.
- Whether the records relating to expenditure incurred by the Navyug Schools and the Navyug School Educational Society are properly maintained and all transactions have been properly documented.
- Whether the service books and other related records of all the officers/staff have been properly maintained.
- Whether funds received under the Sarva Shiksha Abhiyan Scheme were properly utilized.

7.1.2 Audit Criteria

Sources of audit criteria were as follows:

- Acts, rules, regulations and orders of the Government of India and Government of Delhi and the rules and regulations and orders framed, adopted and issued by the NDMC; and
- Resolutions of the council, General Financial rules/regulations and Central Services (Leave rules) and LTC rules etc.

7.1.3 Scope of audit and methodology

Records of all the 11 Navyug Schools under the control of NDMC including the Navyug School Educational Society, overall responsible for the smooth functioning of all the Navyug Schools for the period 2013-16 were taken up for test-check.

The Audit methodology involved scrutiny of records maintained in the Society and all the 11 Navyug Schools, collection and analysis of data, issuing audit queries, obtaining response to audit queries etc.

An Entry Conference with the Dy. Director, Navyug School Educational Society and all the Principals/Vice Principals/Head Masters/Mistress of the Navyug Schools was held on the commencement of the review of each entity. The replies to the observation raised by audit were awaited from the Society and 10 out of 11 Navyug Schools audited. An exit conference was also held with all concerned except Navyug Schools, Mandir Marg, Peshwa Road, Pandara Park and Lodhi Road schools on the completion of the audit, in which the all HODs, assured to furnish the replies to the observations raised by audit. The same were however, awaited as of December 2016. The results of exit conference have been suitably incorporated at appropriate places in the report.

7.1.4 Organizational Structure

The Organizational Structure of the Navyug School Educational Society (Society) responsible for proper functioning of 11 Navyug Schools is as under:

- 1 Chairman - Chairman NDMC
- 2 Member Secretary - Secretary NDMC
- 3 Treasurer - Director Finance NDMC
- 4 Distinguished academicians/educationists-Not less than 04 at a time two of whom shall be the principal of distinguish public schools in NDMC area will be nominated by Chairman NDMC as co-opted members of the governing body.
- 5 The office bearers of the Society i.e. Chairman, Member Secretary and Treasurer shall be appointed by virtue of their office and in their capacity.
- 6 The Governing Body being a supreme body of Society shall have final say in all matter relating laying down the policy of society. These office bearers have their own power for controlling and running the society.
- 7 The administrative wing of NSES is under:
 - a) Chairman NDMC
 - b) Member Secretary
 - c) Director NSES
 - d) Treasurer- Cases involving financial aspect are refer to him for advice.
 - e) Dy. Director, NSES
 - i. Account officer – In charge of account branch
 - ii. Administrative Officer – In- charge of the administrative branch
 - iii. Assistant Account Officer
 - iv. Clerical Staff working in the account and establishment branch.

7.1.5 Manpower Management of the Navyug School Educational Society (NSES)

The status of the Sanctioned strength and the Person-in-Position in the Navyug School Educational Society as on 31 March 2016 was as under:

Name of the Post	Sanctioned post	Person-in-Position	Vacant	Surplus
Dy. Director	01	01	Nil	Nil
Dy. Director (General)	01	01	Nil	Nil
OSD (Academic)	01	Nil	01	Nil
Administrative office	01	01	Nil	Nil
Account officer	01	01	Nil	Nil
AAO	01	1 (On contract)		
Office Manager	01	01 (working in Navyug School on diverted capacity)	Nil	Nil
Stenographer	01	01 (working in Navyug School, Laxmi Bai Nagar on diverted capacity)	Nil	Nil
UDC	03	03	Nil	Nil
Jt. Clerk	04	Nil	04	Nil
Driver	01	01	Nil	Nil
Chowkidar	01	01	Nil	Nil
Peon	05	05	Nil	Nil
Safai Karamchari	01	01 (on Contract Basis)	Nil	Nil

7.1.6 Budget Allotment and Expenditure

The status of Budget Allotment and the Actual Expenditure of the Navyug School Educational Society during the year 2013-16 was as under:

Table No.1: Status of Budget Allotment and Actual Expenditure at year end 2013-16

Financial Year	Budget Estimate (in `)	Revised Estimate (in `)	Actual Expenditure (in `)
2014-15	35,28,57,000	35,36,08,000 + 40,00,000 (Anticipated receipt)= 35,76,08,000	35,72,87,000
2015-16	35,60,83,000	44,69,17,000 + 45,86,000 (Anticipated receipt) =45,15,03, 000	43,04,83,000

7.1.7 Acknowledgement

The co-operation extended by the Dy. Director, NSES and all the Principals/Vice Principals/Headmasters/Headmistress of the Navyug School is acknowledged.

We reviewed performance of 07 out of total 11 Navyug Schools in Class X and XII and observed the following:

(i) Performance of Navyug Schools in Class X

The performance of Class X students of Navyug Schools as compared to other Schools in operation during the year 2016 revealed that Navyug Schools stood at **5th out of total 07 Schools** as per details given below:

Sl. No.	Organisations	Percentage of Results
01	Jawahar Navodaya Vidyalaya	98.87
02	KVS (National Level)	98.85
03	Private Schools (National Level)	97.72
04	Government Schools	86.61
05	Navyug Schools	86.32
06	Government Aided Schools	85.62
07	New Delhi Municipal Council (NDMC) Schools	82.41
08	National Average	96.21

It would be seen from the above tally that the performance of Navyug Schools (**86.32 per cent**) was far below than satisfactory as compared to **Jawahar Navodaya Vidyalaya's, KVS, Private Schools and the Government Schools**. The performance of the Navyug Schools was also far below the performance of the results of **National Average (96.21 per cent)**.

Thus, the performance of Navyug Schools in terms of percentage of results as compared to other schools including the National average was not upto the mark and need be reviewed.

Cumulative Grade Point Average (CGPA) of Class-X students of 07 Navyug Schools reviewed in audit was as under:

CGPA -wise result of Class X for the last 03 years of the Navyug Schools was as under:

Name of the Schools	Total number of Students appeared			CGPA below-5.0			5-6.9			7-8.9			9 and above		
	2014	2015	2016	2014	2015	2016	2014	2015	2016	2014	2015	2016	2014	2015	2016
Sarojini Nagar	111	100	88	15	9	6	58	61	39	33	24	33	5	4	9
Peshwa Road	106	88	85	7	14	25	50	51	25	42	15	20	7	4	15
Laxmi bai Nagar	68	56	48	0	4	4	33	21	9	26	15	25	9	12	10
Lodhi Road	64	50	55	7	3	0	31	22	12	25	22	33	1	3	9
Moti Bagh	67	60	48	13	19	13	32	29	17	20	11	13	2	2	5
Vinay Marg	38	61	69	5	9	0	18	25	38	13	20	16	2	0	5
Mandir Marg	93	72	45	7	18	7	61	34	17	18	18	16	7	2	6
Pandara Park	NA	NA	47	NA	NA	8	NA	NA	22	NA	NA	11	NA	NA	6
Total	547	487	485	54	76	63	283	243	179	177	125	167	33	27	65
	1519			193			705			469			125		

It would be seen from the above table that out of total 1519 students appeared in class X during the years 2014 to 2016, the overall CGPA of class X students of the 07 Navyug Schools running under the control of NSES ranged between 54 and 76 (Below -5), between 179 and 283 (5-6.9), between 125 and 177 (7-8.9) and between 27 and 65 (9 & above).

It is apparent that **CGPA above 9** could be achieved by only **125 students** out of **total 1519 students (8.23 per cent)** appeared in class X during 2014 to 2016 only, contrary to this the maximum **CGPA between 5 and 6.9** has been achieved by **705 out of 1519 students (46.41 per cent)** appeared in Class X during 2014 to 2016, which is a worrisome trend.

(ii) Performance of Navyug Schools in Class XII

The review of the performance of 07 Navyug Schools as compared to other Schools in operation during the year 2016 revealed that the Navyug Schools stood at **5th out of total 11** Schools including Government Schools in class XII as per details given below:

Sl. No.	Organisations	Percentage of Results
01	Pratibha Vikas Vidyalay	99.62
02	Jawahar Navodaya Vidyalay	96.73
03	KVS, Delhi	95.71
04	KVS(National Level)	95.43
05	Navyug Schools	89.30
06	Government of NCT of Delhi	88.98
07	Private Schools (Delhi)	86.67
08	Government Aided Schools	85.75
09	New Delhi Municipal Council (NDMC)	84.71
10	Government Schools	83.85
11	Private Schools (National)	82.40
12	National Average	83.05

It would be seen from the above tally that the Navyug Schools were performing at an average of 89.30 per cent results as compared to Pratibha Vikas Vidyalay, Jawahar Navodaya Vidyalaya's, KVS, Delhi and KVS (National Level). The performance of Navyug Schools as compared to National Average was however better.

Stream-wise result of Class XII for the last 03 years of the Navyug Schools was as under:

Name of the Schools	Overall Enrolment & Overall Result			Enrolment in Science			Percentage of results in Science			Enrolment in Commerce			Percentage of results in Commerce			Enrolment in Humanities			Percentage of results in Humanities		
	2014	2015	2016	2014	2015	2016	2014	2015	2016	2014	2015	2016	2014	2015	2016	2014	2015	2016	2014	2015	2016
Sarojini Nagar	125	117	97	62	54	42	85.4	90.5	100	38	28	28	78.3	85.7	86.0	25	35	27	100	83.0	92.6
Peshawa Road	109	87	90	40	32	28	97.5	93.7	100	36	25	39	83.3	64.0	87.1	33	30	23	100	96.66	95.7
Laxmibai Nagar	84	75	70	32	17	24	96.9	94.1	100	23	23	18	100	100	100	29	35	28	96.5	100	96.4
Lodhi Road	75	81	60	27	28	12	92.6	100	100	22	19	21	90.6	89.5	95.2	26	34	27	100	91.2	100
Moti Bagh	55	65	63	17	11	14	93.7	90.9	100	38	42	23	89.47	76.19	69.56	NA	12	26	NA	58.3	79.36
Vinay Marg	36	47	43	NA	NA	NA	NA	NA	NA	NA	22	20	NA	31.8	60.0	36	25	23	88.8	52.0	68.2
Mandi Marg	66	101	75	19	36	17	78.9	80.56	100	27	38	29	77.77	65.7	96.5	20	27	29	80.0	88.8	96.42
Total	550	573	498	197	178	137				184	197	178				169	198	183			
	1621			512						559						550					

Analysis of the data given above reveals that:

- 1- Out of **512 students** appearing in Class XII (Science), the pass percentage of the students ranged between **78.9 and 100 per cent** during the years 2014 to 2016.
- 2- Out of **559 students** appearing in class XII (Commerce), the pass percentage of the students ranged between **31.8 and 100 per cent** during the years 2014 to 2016; and
- 3- Out of **550 students** appearing in class XII (Humanities), the pass percentage ranged between **52 and 100 percent** during the years 2014 to 2016.

Thus, the pass percentage of the students of Navyug Schools in Commerce and Humanities Steams was not satisfactory, which was as below as 31.8 per cent (Commerce) and 52 percent (Humanities) respectively.

Number of students enrolling in **Science faculty** in Navyug School **Moti Bagh** during the years 2014 to 2016 have declined drastically and were only **17, 11 and 14 students** respectively, which was much below the sanctioned limit of 35/40 students during the respective period. Similarly, only 12 students enrolled in Class XII in Humanities Faculty in 2016, which was far below the limit of 40 students set for the school.

Further, it was also seen that only 12 students enrolled in class XII in Science Faculty in **Navyug School, Lodhi Road**.

Thus, the status of enrolment may be reviewed.

(iii) Teacher to Pupil Ratio

The Teacher to Pupil Ratio in Class X and XII in the Navyug Schools to the extent information provided by the NSES & Navyug Schools during 2015-16 was as under:

TPR in Class X

Sl. No.	Year	Name of the School	TPR Ratio
01	2015-16	Navyug School, Mandir Marg	1:22
02	2015-16	Navyug School, Peshwa Road	1:40
03	2015-16	Navyug School, Lodhi Road	1:29
04	2015-16	Navyug School, Sarojini Nagar	1: 28
05	2015-16	Navyug School, Laxmibai Nagar	1:31
06	2015-16	Navyug School, Moti Bagh	1:17
07	2015-16	Navyug School, Pandara Park	1:39
08	2015-16	Navyug School, Vinay Marg	1:21

It would be seen from the above table that lowest PTR in class X out of 08 Navyug Schools was only **1:17 (Moti Bagh)**.

TPR in Class XII

Sl. No.	Year	Name of the School	Average TPR Ratio	Subject-wise	TPR
01	2015-16	Navyug School, Mandir Marg	1:25	NA	NA
02	2015-16	Navyug School, Peshwa Road	1:30	English	36
				Maths	24
				Physics	27
				Chemistry	27
				Biology	9.5
				IP/CS	26
				Geography	34
				History	34
				Pol. Sci.	34
				Hindi	34
				Accounts/B. Studies	40
				Economy	40
03	2015-16	Navyug School, Lodhi Road	1:9	NA	NA
04	2015-16	Navyug School, Sarojini Nagar	1: 14	NA	NA
05	2015-16	Navyug School, Laxmibai Nagar	1:22	Physics	20
				Chemistry	20
				Maths	33
				English	34
				Biology	08
				C. Sc.	12
				SCCTS	13
				B. ST.	13
				ECO.	15
				POL. SEC.	35
				GEO.	35
				HIST.	18
				PHY.	17
				Hindi	33

06	2015-16	Navyug School, Moti Bagh	1:41	English	118
				Physics	23
				Maths	27
				Chemistry	23
				Comp. Science +IP	23
				Accounts +BST	70
				Hindi	34
				Pol. Science	26
				History	26
07	2015-16	Navyug School, Vinay Marg	1:21	NA	NA

This indicates need for inducting more students in Navyug School.

7.2 Audit findings

The audit findings noticed during review of the Navyug School Educational Society and all the 11 Navyug Schools audited are categorized as under:

1. **Financial Irregularities**
2. **Systemic Irregularities**
3. **Other Irregularities**

7.2.1 Financial Irregularities

We during review of the Navyug School Educational Society (NSES) and 11 Navyug Schools under its control noticed the following financial irregularities:

(i) Handling of cash without taking security of required amount in violation of the rules contained in FR/SR.

In Navyug School, Education Society, New Delhi and in all 11 Navyug Schools under control of the NSES, Accounts Clerk- cum- Cashiers/Jr. Clerks were performing the duties of the cashier and were also handling the cash. No security was taken from these individuals as required by FR/SR.

In reply the, H.M. Jor Bagh has noted the observation for future compliance. During exit conference all the HODs however, assured to furnish replies.

Recommendation: Navyug School Educational Society is therefore advised to examine the issue and to take necessary corrective measures for removal of lapses/shortcomings for not taking the security to safe guard the government interest.

(ii) Supply and installation of Computers and its accessories without posting of Computer Teacher/guest teacher in Navyug Schools, resulting in non-utilization of assets and infrastructure created in the School.

No computer teacher was posted in five Navyug Schools, (Jor Bagh, Moti Bagh, Pataudi House, Lodhi Road and Darbhanga House) despite having exhaustive IT wing with Personal Computers and peripherals as shown below:

Details of Supply of Computers and its accessories without posting of the Computer Teacher/guest teachers in Navyug Schools resulting in non-utilization of the assets and infrastructure created by the NDMC.

1. Navyug School, Jor Bagh

Sl. No.	Name of the Articles	Quantity
01	Computers	13 Nos.
02	CPU	13 Nos.
03	Printers	03

2. Navyug School, Moti Bagh

Sl. No.	Name of the Articles	Qty.
01	Computers Room to Read India Trust Nos. INA7520 LOL, INA7520 LoF, LI 9, LI 7, LI4 & LoW	05 Nos.
02	COMPUTER MOUSE	06 Nos.
03	PRINTERS	No.

3. Navyug School, Pataudi House

Sl. No.	Name of the Articles	Quantity	Source of receipt
01	CPU HP Compaq d 2480 Business PC with accessories	05 Nos.	Supplied by NDMC
02	Monitors HP 5502	05 Nos.	Supplied by NDMC
03	CPU HP Compaq d 2480 Business PC with accessories	01 No.	Supplied by NDMC
04	Monitor HP L 1710 (LCD)	01 No.	Supplied by NDMC
05	Lenovo Think Centre	05 Nos.	Supplied during Common Wealth Games
06	Monitors Think Vision (LCD)	05 Nos.	Supplied during Common Wealth Games
07	Acer (Server) AT 110F1	01 No.	Supplied during Common Wealth Games
08	V193 HQV (LCD)	01 No.	Supplied during Common Wealth Games
09	UPS (Battery) Microtek	06 Pieces	---
10	Uiline	4 Pieces	----
11	Printers HP Office jet 4355 all-in-one	01 No.	----
12	HP Laserjet P1007	No.	

4. Navyug School, Lodhi Road

Sl. No.	Name of the Articles	Quantity
01	Monitors/Computers	06 Nos.
02	Key Boards	06 Nos.
03	UPS	06 Nos.
04	Mouse	04 Nos.
05	Speakers	02+01 Base

5. Navyug School, Darbhanga House

Sl. No.	Name of the Articles	Quantity
01	CPU	05 Nos.
02	TFT Lenovo	05 Nos.
03	Key Board	05 Nos.
04	Mouse	05 Nos.
05	TFT Cabler	05 Nos.

In reply H.M. Jor Bagh assured to make efforts to obtain documents from concern authority. During exit conference the HODs, however assured to furnish the replies at the earliest.

(iii) Splitting of the Sanctions for procurement of the stores to bring the transaction under the financial powers of the lower competent authority in Navyug Schools.

During review of the Navyug School, Laxmi Bai Nagar, Moti Bagh, Peshawa Road and Sarojini Nagar, it was observed that the Principal's Navyug School vide minutes of the Governing Body of the Navyug School dated 16 November 1993 have been vested with the financial powers of ` 20,000/- only.

Practice of splitting up the sanctions into parts to bring the transaction under the financial limit of ₹ 20,000/- and to avoid the sanction of the higher competent authority was prevalent (**Annexure-XLVII**).

The Vice-Principal, Navyug School, Peshawa Road and Pandara Park also incurred expenditure on Hiring of Buses at a cost of ₹ 44,153/- and ₹ 44,929/- respectively (**Annexure-XLVIII**), which was beyond the financial powers of the competent authority without assigning any reasons on record.

Recommendation: *Splitting of the financial powers to bring within the financial powers of the lower competent authority should be avoided.*

(iv) Non-accountal of the items procured against Sarva Shiksha Abhiyan (SSA) grant into Stock Register.

Scrutiny of record of utilization of SSA grants in 05 Navyug Schools (Laxmi Bai Nagar, Moti Bagh, Pataudi House, Sarojini Nagar and Vinay Marg) out of 11 Navyug Schools test checked revealed that the amount of the grant is being utilized for unintended purposes i.e. purchase of furniture, stationary and other sports items etc. The details of the receipt and utilisation of the Sarva Shiksha Abhiyan grants during the years 2014-2016 by 05 Navyug schools test checked is given in **Annexure-XLIX** enclosed.

No proper stock entry of the items procured against the SSA grant has also been made in the stock register maintained by the Schools.

(v) Wrongful deduction of the contribution from the staff of NSES on account of Hitkari Nidhi Yojna (HNY) despite discontinuance of the Yojna for NSES staff in 2005.

Scrutiny of the case files/papers produced to audit by the Navyug School Educational Society (Society) revealed that New Delhi Municipal Council (NDMC), vide its Resolution No.3(19) dated 29 July 1999 started the Hitkari Nidhi Yojna(HNY) Scheme for the Navyug School employees, similar to the NDMC employees.

Accordingly, employees of Navyug Schools were getting financial assistance/benefits from Welfare Department, NDMC. The monthly contribution received from the employees was being deposited in the NDMC account.

Subsequently, the NDMC vide its Resolution No.19 (K-1) dated 27 May 2005 discontinued the said facility for the employees of the Navyug Schools with effect from 01 January 2005.

It was noticed that in absence of specific direction from the higher authorities, the amount received under HNY was being kept in current account of NSES till date.

The details of the amount recovered from the employees of the Navyug schools and NSES remitted in the current account No. 11084230082 between 2011-12 and 2015-16 after discontinuance of the Hitkari Nidhi Yojna scheme is given below:

Sl. No.	Year of Recovery of the Hitkari Nidhi Yojna Fund	Number of employees	Rates of deduction of subscription per month (`)	Amount (`)
01	2011-12	3826	20/-	76,520.00
02	2012-13	4038	20/-	80,760.00
03	2013-14	3867	20/-	77,340.00
04	2014-15	3822	20/-	76,440.00
05	2015-16	3718	20/-	74,360.00
Grand Total				3,85,420.00

There was no policy in place in NSES to invest the amount of subscription realized on account of HNY scheme since 01 January 2005. As a result the amount of HNY realized since 01 January 2005 was lying unutilized with NSES as of October 2016.

In reply dated 19 December 2016 the Dy. Director, NSES stated that the amount received under HNY is kept in current account of NSES as no specific direction have been issued by the higher authorities in this regard.

As NDMC Resolution No.19 (K-1) dated 27 May 2005 clearly instructed to discontinue the said facility for the employees of the Navyug Schools with effect from 01 January 2005.

Subscription deducted from the employees despite discontinuance of the HNY scheme with effect from 1 January 2005 may be refunded.

(vi) Non-framing of any policy regarding Investment of balances of General Provident Fund lying unutilized in the bank at the end of the Financial Years resulted in loss of interest to the society due to non-opting the Auto Sweep Facility from Banks.

NSES makes investment of funds relating to General Provident Fund received in the Society after assessing the amount for investment. NSES obtains the approval of Chairman (NSES) for making investment through Investment Sub Committee, NDMC, under the Chairmanship of Financial Advisor, NDMC. After the approval of the competent authority for investment of GPF balances, the case is immediately forwarded to A.O. (Fund & Investment) NDMC for investment through Sub Committee under the chairmanship of F.A, NDMC.

GPF funds are generally received by NSES from all the 11 Navyug Schools on or before 10th of every month. However, no time schedule has been fixed for submission of cheques by the Schools to NSES or for processing the case for investment of above funds. The investment of GPF balances is made as and when the amount become available after retaining the amount to meet out the demand of subscribers such as final withdrawal, advance and final settlement of GPF account on superannuation.

Huge balances ranging between ` 15.00 lakh and ` 5.50 Crore under the head GPF were lying unutilized in the current account of the Society resulting in loss of interest due to delay in investment of GPF balances **upto 212 days (Annexure-L).**

All most all banks are providing “Auto Sweep” facilities to their customers under which the deposits available with the banks (subject to ceiling fixed) are automatically invested in Fixed Deposits Receipts at higher rate of interest and at the time of tendering the request for payments, the cheques are automatically honored, however, neither NSES nor NDMC took initiative to opt for the Auto Sweep facility from the bank under which the surplus amount available with the bank should have automatically been invested and loss of interest to that extent should have been avoided.

In reply dated 21 December 2016, the NSES assured to make efforts to go for choosing Auto Sweep Facility.

Recommendations:

- *System should be put in place to avoid delay in investment of funds pertaining to GPF. The school authorities need also be instructed to submit the cheques relating to GPF on due date to avoid delay in deposit of the same in the banks.*
- *NDMC/NSES should opt for the Auto Sweep facility available with the banks to avoid loss of interest to the society.*

(vii) Delay in investment of funds relating to New Pension Scheme resulting in loss of interest to the society.

NSES makes investment of funds relating to New Pension Scheme received in the Society after assessing the amount for investment. NSES obtains the approval of Chairman (NSES) for making investment through Investment Sub Committee, NDMC, under the Chairmanship of Financial Advisor, NDMC. After the approval of the competent authority for investment of New Pension Scheme funds, the case is immediately forwarded to A.O. (Fund & Investment) NDMC for investment through Sub Committee under the chairmanship of F.A, NDMC.

New Pension Scheme funds are generally received by NSES from all the 11 Navyug Schools on or before 10th of every month. However, no such time schedule is fixed for submission of cheques by the Schools to NSES or for processing the case for investment of above funds at NSES.

Funds relating to New Pension Scheme pertaining to employees and employers contribution under New Pension Scheme received in NSES, was being deposited in bank Account number 31416499439 (NPS) for further investment in the maximum beneficial deposit schemes available at the time of receipt of the funds.

During review of the Cash Book maintained for the purpose of accounting the funds received under the NPS for the year ended 2014-15 and 2015-16 it was observed that in absence of any policy in place about the quantum of funds to be invested and the time limit for investment of funds, there was undue delay in investment of the funds ranging between 07 and 62 days. The details are given in **Annexure-LI**.

Since the funds received under New Pension Scheme are to be invested for making payment of pension in future, it is desirable for the Society to invest the same on the first available opportunity to avoid loss of interest to the Society.

NDMC and NSES are also not taking “Auto Sweep” facilities provided by banks so that deposits available with the banks (subject to ceiling fixed) are automatically invested in Fixed Deposits Receipts at higher rate of interest and at the time of tendering the request for payments, the cheques are automatically honored.

In reply dated 21 December 2016, the NSES assured to make efforts to choose Auto Sweep Facility.

Recommendation: *A foolproof system should be put in place to avoid delay in investment of funds pertaining to NPS. The school authorities need also be instructed to submit the cheques relating to NPS on due date to avoid delay in deposit of the same in the banks.*

7.2.2 During review of the Cash Books maintained in the Navyug School Educational Society and all the 11 Navyug Schools under its control, the following accounting irregularities were noticed:

(a) Irregularities in maintenance of cash book.

- Various cuttings and overwriting made in the Cash Book during the period under review have not been attested and initialed by the competent authority. In addition it was also seen that in order to correct the wrong entry, white fluid has been applied in the cash books to correct huge number of entries, which is strictly prohibited. However, only one signature of the Drawing and Disbursing Officers/Accounts Clerk responsible for writing/maintenance of the cash book has been endorsed on each page of the cash book, which is in contravention to the provisions stipulated in the rules.
- Though monetary transactions have been entered in the cash book but each and every transaction has not been attested by the Head of the Office in token of check.
- No certificate of surprise check of the cash book/cash book balances in token of surprise verification of closing balances at the end of each month is endorsed in the cash book by the Head of the Office.

In reply H.M. Navyug School, Jor Bagh stated to take action as suggested by audit to avoid such lapses in future. No reasons for not observing the rules made in this regard were produced by remaining Navyug Schools and NSES.

(b) No bank reconciliation statement has been prepared during the years 2013-14 to 2016-17 under review to ensure the correctness of the balances held in Cash book and those shown in the Pass book in **Navyug School, Laxmi Bai Nagar.**

According to School authorities, no bank reconciliation statement is being prepared by the school since 2005. The authenticity of the cash book balances shown in the cash book and those appearing in the bank pass book could not be vouchsafed in audit.

Recommendation: *Responsibility may be fixed and Drawing and Disbursing Officers concerned may take steps to prepare Bank Reconciliation Statements immediately.*

(c) In Navyug Schools, Moti Bagh and Vinay Marg, Cheques had crossed the time limit fixed for **encashment** of cheques, however, entries regarding cancellation of the same were not recorded in the cash book forthwith as per details given in **Annexure-LII**.

Circumstances under which the time barred cheques were not accounted for in the cash book properly and how the bank reconciliation statements were prepared by the Navyug Schools Moti Bagh and Vinay Marg were called for in Audit, however no reply to the same were furnished by the HODs.

Recommendation: Drawing and disbursing officers should be instructed to take immediate action to account for the transactions relating to time barred cheques in the cash books.

(d) Review of records of Navyug School, Pataudi House, revealed that Cash Receipt Book number **113/11201 to 11300** was missing and no entries relating to realization of the Fee etc. against these Receipts have been entered in the cash book. According to school authorities, no inquiry to investigate the issue of loss/missing of the Cash Receipt Books has been initiated. Thus, possibilities of mis-appropriation of the Government money realized, against these *Cash Receipts* cannot be ruled out.

Recommendation:

Immediate steps need be taken to investigate the issue of missing cash receipts.

(e) During check of Cash/Bank deposit register for the period 2014-15 to 2015-16 **maintained** by Navyug Schools, Pandara Park, Jor Bagh , Sarojini Nagar and Darbhanga House, it was observed that the revenue amounting to `2,25,615/- collected by schools had been deposited in bank with the delay ranging between 08 and 27 days (Navyug School, Pandara Park), 06 and 15 days (Navyug School, Jor Bagh), 10 and 25 days (Navyug School, Sarojini Nagar) and 10 and 237 days (Navyug School, Darbhanga House). It would be seen from the Annexure-6 that maximum delay in deposit of the revenue **(237 days)** occurred in Navyug School, Darbhanga House **(Annexure-LIII)**.

In absence of any security arrangement /insurance policy in existence for ensuring safety of the Government funds, keeping the Government revenue/funds collected in the school for considerable period is vulnerable.

Recommendation:

Timely deposit of Government revenue need be ensured to avoid misuse of public money.

(f) No register to record cash receipts was being maintained in 04 out of 11 Navyug Schools test checked (Moti Bagh, Laxmibai Nagar, Sarojini Nagar and Vinay Marg). School authorities issued Cash receipts in token of receipt of Cheques from NSES, CBSC and NDMC etc., which is in contravention to the laid down procedure. The details of few cases checked in audit are shown in the **Annexure-LIV** enclosed.

Recommendation:

A system of accounting of the cheques received should be put in place for proper accounting of the government receipts.

The **Navyug School Ten out of Eleven School** did not maintain separate records for caution money remitted by the students as a security deposit at the rate of `50/- and `100/- per student, which was required to be refunded to the students at the time of leaving the school. As per information provided by the Navyug Schools, the total amount of the caution money collected by the schools works out to `10,59,050/- The details of the amount of caution money collected by the 10 out of 11 Navyug Schools reviewed is shown in the **Annexure-LV**.

Audit also noted that the amount of caution money collected by 10 Navyug schools was treated as revenue of the school instead of Liability. No separate account was also maintained by the schools to watch the refund of caution money to the students and the actual balance available with the schools till date.

Unclaimed caution money for more than three completed years from the date of leaving the school by the students is supposed to be lapsed to the Government head. However, no action to transfer the unclaimed caution money in the Government accounts have been taken by any of the Navyug schools test checked so far.

No replies to the above were furnished by nine Navyug Schools reviewed in audit. H.M. NS, Jor Bagh however stated that none of the students has claimed the caution money while leaving the school. It also stated that action will be taken in consultation with Accounts officer/NDMC.

Recommendation:

Immediate steps need to be taken to refund the caution money collected and retained by the Schools/NDMC or to deposit the amount of caution money into government account which remained unclaimed for more than 3 years.

(g) Scrutiny of Income tax statement for the year 2013-14 to 2015-16 maintained in 04 Navyug Schools, (Laxmibai Nagar, Sarojini Nagar, Moti Bagh and Vinay Marg), out of 11 Navyug Schools test checked and the NSES, revealed that officials were allowed rebate on Income Tax for the interest paid to bank for purchase of house out of housing loan, without verifying the service records of the individuals regarding the actual residential address of the individuals. We further observed that in some cases property was purchased jointly by Spouse of the individual posted in the school and subsequently loan was also sanctioned jointly but they claimed full amount of interest paid by them without taking any undertaking from the spouse who was the joint holder of property. List of few cases is given in **Annexure-LVI**.

Recommendation:

All such cases may be reviewed and under payment of the Income Tax, may be recovered and deposited into government accounts at the earliest.

(h) During scrutiny of calculation of Income Tax statement maintained by 03 Navyug Schools, (Pataudi House, Darbhanga House and Sarojini Nagar), for the financial year 2013-14 to 2015-16, it was observed that the officials mentioned in the **Annexure-LVII** had submitted Rent Receipt exceeding `8,333 per month, however, the PAN of the landlord has neither been indicated on the Rent Receipt nor the school authorities insisted for the same.

In this regard it is not understood to audit that in absence of the mandatory requirement of mentioning the PAN, how the authenticity of exemption on account of HRA claimed by the above mentioned individuals was authenticated/ensured.

(i) During scrutiny of teacher attendance register maintained in 07 Navyug Schools, (Laxmibai Nagar, Darbhanga House, Jor Bagh, Sarojini Nagar, Moti Bagh, Peshwa Road and Vinay Marg) out of 11 the Navyug Schools test checked, it was observed that though many teachers remained on leave during whole month, they have been allowed payment of transport allowance for the full month. No evidence about recall orders issued to them to join their duties during leave period was produced in any of the Navyug Schools test checked in audit. Thus, payment of transport allowance paid to the teachers listed in **Annexure-LVIII** was irregular.

Recommendation:

All such cases need be reviewed and over payment of the Transport Allowance made to the individuals may be recovered and deposited into government accounts at the earliest.

7.2.3 Systemic Irregularities

During review of the Navyug School Educational Society (NSES) and 11 Navyug Schools under its control following system irregularities were noticed.

1. 05 Navyug Schools (Laxmibai Nagar, Moti Bagh, Lodhi Road, Sarojini Nagar and Vinay Marg) were holding various unserviceable computer and other computer accessories for providing computer education to the students of Navyug Schools (**Annexure-LIX**).

No action to dispose of the condemned/obsolete computer items held with Navyug Schools test checked has been taken despite Deputy Education Officer (Computers) instruction (14 October 2015).

Recommendation:

Immediate steps need be taken to dispose of the condemned computer articles held with the Navyug Schools to avoid further deterioration and loss to the government.

2. In order to provide Physical Training to the students of Navyug School, Darbhanga House, Shri Shyam Lal, PET (Physical Education Teacher) has been appointed in the school since 08.07.2009, where no Playground is available. However, no records in this regard were furnished to audit.

3. During review of the records of Navyug School, Vinay Marg, it was observed that prior to April 2013, the approval of the Director, NSES, New Delhi was being obtained before appointment of Safai Karamcharies on daily wages and 01 Safai Karamchari on Part time basis. However, the Safai Karamcharies are being engaged in Navyug School, Vinay Marg without approval of the competent authority after July 2013.

Status of the deployment of the Safai Karamcharis in the school during the years 2013-14 to 2015-16 without approval is as under:

Financial year	Name of the Post	Sanctioned Strength	Status of approval	De.ployment of workers without approval.
2013-14	Safai Karamcharies	03	No approval after July 2013.	02 daily wages + 1 Part time
2014-15	Safai Karamcharies	03	No approval after July 2013.	02 daily wages + 1 Part time
2015-16	Safai Karamcharies	03	No approval after July 2013.	02 daily wages + 1 Part time

7.2.4 Other Irregularities

1. Improper maintenance of Service books.

Rules governing the maintenance of service books in respect of Government servants are contained in the FR & SRs and the GFRs. Some important provisions of rules which should be kept in view while maintaining service books are discussed below:

- (a) A Service Book should be maintained by the Head of Office for every Government Servant (Gazetted and Non-Gazetted) holding a substantive post on a permanent establishment or officiating in a post or holding a temporary post likely to be held at least for more than one year. [SR 197].
- (b) The Head of Office can delegate, to a subordinate Gazetted officer working under him, powers to attest entries in the service books of all officers (except his own) for the maintenance of which he is responsible. The Head of Office should however, scrutinize at least ten per cent of these documents every year and initial the same in token of having done so [Government of India decision (1) below SR 199].
- (c) Further, supplementary Rule 202 provides that 'In the beginning of each year, all the service books should be taken up for verification of service by the Head of Office. As per Rule 81 of GFRs a certificate in the following manner should be recorded therein over his signature: "Service verified up to (date) fromthe record from which the verification is made".

However, we during test check of service books maintained by all the 11 Navyug Schools reviewed in audit noticed the following deficiencies in all most all the service books.

- (i) No entries of verification of service have been done in all most all the service books test checked in audit.
- (ii) In some cases the entries regarding Police verification and Medical fitness report have not been mentioned in service books.
- (iii) Date of joining service after issue of appointment letter has not been found recorded in many cases.
- (iv) Entries regarding claims of the payment admitted on account of Tuition fee and details of re-imbursement of Children Education Allowance and LTC re-imbursement has not been mentioned in service book
- (v) Entries regarding encashment of 10 days leave while availing LTC by the individuals has not been made in service book and leave account of the official.

- (vi) The details of declaration of Home town are not available in the service books. Nomination form of DCRG/GPF was not pasted in service books in all most all the service books.
- (vii) Record of the family details was not available in the service books of the all the officials.
- (viii) In some cases Photographs of the officials has not been pasted on the service book.

As these are the mandatory requirements to be followed by the Head of Office before appointment and also at the time of first appointment. Necessary action may be taken to reconcile the above discrepancies.

No reply to the above was furnished. H.M. Navyug School, Jor Bagh however assured to take action at the earliest. During exit conference the HODs, however assured to furnish the reply at the earliest.

2. Improper maintenance of Stock Register of Dead Stock Items in Navyug Primary School, Jor Bagh.

As per procedure in vogue, all the dead stock items/articles procured or received by the schools from any source should be duly accounted for and taken on charge in Dead Stock Register by preparing a Certified Receipt Voucher immediately. We during review of the Navyug Primary School, Jor Bagh, New Delhi , observed that the undernoted Air Conditioners alongwith its accessories (Stabilizers etc.) amounting to Rs. 41,496.34 and Rs. 4,217.36 respectively were received by the school from Electrical Department BM-II on 31 July 2013:

Sl. No.	Name of the items	Capacity	Make	Quantity	Total cost (`)
01	Window Air Conditioners	2 TR	LG	02 Nos.	41,496.34
02	Stabilizer	5 KVA	Blue word	02 Nos.	4,217.36

However, the above articles received by the School in July 2013 have not been taken on charge in the Dead Stock Register as of September 2016.

In reply the Head Master of the School assured to take action at the earliest.

3. Physical verification of Stock not carried out

During scrutiny of Stock Register for the period from 2013-14 to 2015-16 in all most all the Navyug Schools, it was revealed that annual physical verification of the stock held with the schools was not being carried out.

No reply to the above was furnished. H.M., NS, Jor Bagh however noted the observation for future compliance.

CHAPTER-8

CIVIL ENGINEERING DEPARTMENT (RIP DIVISION)

Review audit on account of RIP Division (Civil) for the period 2008 to 2015-16

8. The Road Improvement Project (RIP) division came into existence during the month of September 2008. RIP Division is engaged in “resurfacing of all main road, maintenance & operation of mechanical road sweeping machines for cleaning and washing on roads in the NDMC area. During the audit of the activities of this Department following points have been noticed

8.1 Loss of ₹ 39.27 lakh due to non deduction of Comprehensive annual maintenance charges for Non operational period/break down period of Mechanical Road Sweepers Machines

The RIP Division procured/hired following Mechanical Road Sweepers Machines and monitored their functioning:

Name of Firm	No. of Road Sweeping Machines	Period working of	Cost of one machine	Performance of one machine
Owned by RIP Division M/s Brocks GmbH, German Firm,	2 Nos.	August 2011 to till date	Rs.2.71 crore with one year warranty & comprehensive maintenance for four years @ ₹ 9430 maintenance cost per day per machine	The machines have been fitted a meter showing working of hours without showing run of distance in Kilometer by the Road Sweeping Machines.
Hired by RIP Division M/s Metro Waste Handling Pvt Ltd	4 Nos.	June 2015 to September 2015 (four months)	₹ 1.03 crore for operation & maintenance cost	Working for 25 Kilometre run during night hours inclusive disposal of accumulated silt.

The two NDMC owned Mechanical Sweepers procured from **M/s Brocks, GmbH, German Firm**, (being lowest bidder) were purchased at a cost of ₹ 8.89 crore with one year warranty and for comprehensive annual maintenance contract for four years including training, spares, consumables & fuel etc as shown in table below.

Estimated cost of two Mechanical Road Sweepers	Part A Tendered cost of two Mechanical Road Sweepers without custom duty	Custom duty & other taxes	Part B CAMC without taxes	Custom duty & other taxes	Total price excluding custom duty & taxes	Total price including custom duty & taxes	% of tendered cost wrt to estimated cost
5,24,42,060	3,88,04,286	1,55,21,714	2,75,35,005	71,20,216	6,63,39,291	8,89,81,221	26.5% above

The Sub Committee constituted to recommend the rates, submitted its recommendations/justification for cost of Comprehensive Annual Maintenance charges (CAMC), including services being offered, cost of fuel, consumables, spares which works out to ` **9430 per day** per machine as per tendered cost. The Mechanical Road Sweepers reached at Mumbai on 26.10.2010. However, vehicles needed conversion from left hand driven to right hand driven and Machines were actually received by NDMC after the payment of custom duty, on 08.08.2011.

The penalty clause in CAMC was very weak as discussed below;

- There was to be no deduction for non-operation up to 7 days
- Nominal deduction of ` 950/- per day only for the next seven days.
- For breakdowns beyond 15 days, only 25% of the above rate was to be levied. All deductions were to be limited to 10% of maintenance charges.
- The deductions/ penalties in the CAMC were not to the advantage of continued operation for NDMC but to the vendor's advantage

Audit observed that there were frequent breakdowns of 749 days (**Annexure-LX**) during the period 2011-12 to 2015-16. Year wise break downs are shown below:

Name of Firm	No. of Road Sweeping Machines	Period of receipt	Year wise details of Break downs (No. of days) during 2011-12 to 2015-16 (March 2016)					Total break downs
Owned by NDMC M/s Brocks Gmbh, German Firm,	2 Nos.	August 2011	2011-12 (warranty period from 8/11 to 7/12)	2012-13 CAMC period	2 013-14 CAMC period	2014-15 CAMC period	2015-16 CAMC period (up to 3/16)	
No. of Vehicle	DL1M 6115	-do-	65	71	109	190	102	537
No. of Vehicle	DL1M 6123	-do-	6	12	51	70	73	212
							total	749 days

There was no clause in the contract for deduction of CAMC charges for the period during which the machine remained non-operational. There is only nominal penalty @ 0.1 % for 7 days and thereafter @ 0.25% per day of the maintenance charges was to be recovered. The RIP Division has paid ` 1.05 crore (till March 2016) on account of Comprehensive Annual Maintenance Contract (CAMC) charge for the period 01.09.2012 to 30.11.2015 (1st Qr to Xth Qr) after deducting penalty of ` 1.42 lakh as shown in **Annexure-LXI**. Since the amount of penalty to be charged was negligible, the Contractor had an incentive not to pay due attention for removal of frequent break downs. NDMC has incurred loss of ` **39.27 lakh** till March-2016 due to non inclusion of proper clause in contract for deduction of CAMC charges for non operational period. The Division has deducted payment of ` 18.67 lakh for CAMC charges of non operational days only against one bill for the period 01.12.2014 to 30.11.2015 (Xth RA Bill). They have not given any reason for non deduction of CAMC charges in other bills for the same reasons.

The RIP Division vide their letter dated 01/08/2016 replied that matter of frequent break downs was informed to the Supplier as well as authorized signatory of M/s Brocks through e-mail/telephonically and have also not released maintenance charges for the further period.

The Division, however, has not clarified as to why these frequent break downs could not be resolved for such a long periods up to 132 days at a time.

8.2 Supply of water through tankers for cleaning of Mechanical Road Sweepers

Two Mechanical Road Sweepers purchased from M/s Brock, a German firm in August-2011 require 10000 litres water is for smooth functioning of Mechanical Road Sweepers on day to day basis.

Quality of water used by the Mechanical Road Sweeping Machines is as under:

Year	Quality of water	Source	Actual Period of supply	cost of water	Amount for estimated quantity
2011-12	Drinkable water (potable)	Water Supply Department	August 2011 to March 2012	Free of cost	Zero
2012-13	-do-	-do-	April-2012 to 14-03-2013	Free of cost	Zero
2013-14	-do-	-do-	April-2013 to 14-03-2014	Free of cost	Zero
2014-15	-do-	M/s Jag Jeet Singh (Agreement No. 07/EE/RIP/2013-14, dated 27-03-2014)	15-03-14 to 14-03-15 (extended up to 14-12-15)	Unit rate of water tanker of 10000 litre @ ` 3000	6,79,500 for 300 tankers
2015-16	-do-	M/s Jag Jeet Singh (work order No. 09/EE/RIP/14-15 dated 14-12-2015)	15-12-15 to 12-02-16	Unit rate of water tanker of 10000 litre @ ` 2265/-	49,830 for 22 tankers
2016-17	-do-	M/s Jag Jeet Singh Agreement No. 011/EE/RIP/2015-16 dated 10-02-2016)	13-02-16 to 12-02-17	Unit rate of water tanker of 10000 litre @ ` 2712/-	7,32,240 for 300 tankers

The Division has paid two R.A. bills amounting to ` 5.55 lakh (Till now (July-2016) against the agreement NO. 07/2013-14 for supply of water for Mechanical Road Sweepers

Audit observed that while Chairman/Secretary noted on file that raw water should be used for cleaning of drums of the machines, this could not followed through as detailed below:

- (1) The Chairman on 12.07.2011 accorded approval one water tanker to supply unfiltered 10000 litre water to INA workshop daily basis but the orders were not complied with.
- (2) The Secretary on 08.04.2013 inspected with officers and it was decided to obtain treated water from Moti Bagh complex for which tankers would have to be provided. However, the Executive Engineer (RIP) on 25.04.2013 submitted that effluent water may not be hygienic and fit for close contact of human beings as washing of the machine container is carried out manually. However it may be fit for use in operation of the machines for sweeping and cleaning of roads. Further, for taking supply of the treated water from the

Moti Bagh complex, the water tanker would be required which may not be provided by any private tanker operator as the tanker once used for carrying effluent treated water cannot be used for supply of water for other domestic use. Therefore either a permanent tanker has to be provided to RIP Division from water supply division or a new tanker has to be arranged for this purpose through Auto workshop. **The proposal was therefore accepted to conclude a contract for supply of water for cleaning of Road Sweeping machines.**

- (3) During August-2015, the Chief Engineer (C-I) while according approval for concluding further contract for supply of water through tanker for Road Sweeping Machines, recorded to examine the possibility of installing tube well as other alternative. However, there is no record for further development.

Audit further observed that there is 15 KL to 20 KL effluent treated water being generated daily in ETP installed in Palika Maternity Hospital, Lodhi Colony. As per test report, its pH value is 6.7 along with permissible value of Biochemical Oxygen demand/100% survival of fish. It can be used for watering the plants. The M.S, Palika Maternity Hospital clarified that effluent treated water is hygienic one and smell can be removed by giving a small treatment. However RIP Division is purchasing ten thousands litre of fresh water from the same contractor M/s Jag Jeet Singh just for cleaning and sweeping of the roads whereas thousands of effluent treated water available in the hospitals of NDMC (Moti Bagh & Palika Maternity Hospital) is going waste for cleaning of flush etc.

The RIP Division vide their letter dated 01/08/2016 replied that matter has been discussed at higher level number of times and agreed upon effluent water is not suitable for use in the machines as it comes in the contact of the human being and workers operating and maintaining the machine and also considering the depreciation and operational cost of tanker/staff is not viable.

The reply is not acceptable as plea of RIP Division that effluent treated water is not hygienic for washing of container manually is not supported with facts/opinion from the Medical Authorities. The Division may re-think for procuring water through tanker instead of using effluent treated water or possible alternative through a tube well to reduce the cost of operation.

8.3 Removal of malba/filth from INA Workshop collected during the operation of Mechanical Road Sweepers

Huge quantity of malba/filth has been collected at INA Auto workshop on daily basis during last one year 2012-13. Despite of removal of filth from INA workshop and dumped at Ghazipur by NDMC roads service centre vehicles several times, the filth is stacked at workshop and no NDMC vehicle is available for removal of the same.

As per Chairman approval dated 12.07.2011 accorded for providing two trucks/dumpers for daily loading the filth from collection pit to dumping ground to INA workshop daily basis but the orders were not complied with as no truck dumper provided to dispose of filth from INA.

The Division has awarded following contracts for removal of malba/filth collected during the operation of Mechanical Road Sweepers and final bills have been paid.

Agreement No. & date	Name of the firm	Period	Amount	Remarks
02/EE/RIP/2013-14, 23.04.13	M/s Azad Construction Co.	12.03.13 to 22.03.14	3,24,942/-	@53.89 per cubic mtr.
07/EE/RIP/2015-16,	M/s Chahar Construction	12.06.15 to 11.07.15	2,05,773/-	@63.12 per cubic mtr

During the audit of Auto Workshop, INA, NDMC, it was noticed that there were 38 tipper trucks and out of which 23 trucks were auctioned during November-2014 and 15 TATA trucks of Health Department were transferred to other departments in compliance of office order No.D-875/EE(A)/LBN dated 24-02-2015 as per details given below:

Department	No. of trucks
CE(CII) Building	06
CE(C-I) Road	08
Auto Workshop	01

The Division did not explore the possibility to engage departmental tipper trucks to dispose of the filth gathered at INA Workshop.

The RIP Division vide their letter dated 01/08/16 replied that departmental trucks were transferred to Road Maintenance Division for day to day work of collecting and disposal of C&D waste and shifting of materials from one place to other place as required and these trucks were not available for removal of malba/filth from the workshop. Moreover, Civil labour are reluctant to work for disposal of filth having pungent smell. These trucks of Health Dept are more than 10-12 years old and as per NGT orders cannot be deployed for work on road.

The reply is not tenable as disposal of filth was being done during two years 2011 to 2013 through these departmental trucks and contracts have been concluded thereafter. Further, plea that trucks of Health Dept of more than 10-12 years old can not be deployed on roads than how these are being used for disposal of C&D waste and shifting of materials from one place to other place as required. Other-wise these trucks should be disposed off. As regards, civil labour is reluctant to dispose of the filth, work can be arranged by deploying labour on contract for short period.

CHAPTER-9

PALIKA SERVICES OFFICERS' INSTITUTE (PSOI)

“Award of catering contract” and other issues relating to Palika Services Officers’ Institute (PSOI) for the year 2014-15

9.1 Award of catering contract to M/s Svagat at rates much higher than offered by it as L2 in the previous bidding process that was annulled

Catering services at PSOI was awarded to ‘M/s Services N’ (Style), a caterer, initially for a period of one year ended 30.06.2009. Sum of rates for all the items quoted by the party at that time was Rs.8,023 plus taxes with a 15 per cent share of PSOI. The terms of the contract with M/s Style was extended from time to time and the last extension given was upto 30.06.2014. In the meantime, revision of item rates was allowed with effect from 01.01.2010 as under:

- | | | |
|-----|----------------|-------------|
| (a) | Veg. dishes | 15 per cent |
| (b) | Non-veg dishes | 20 per cent |
| (c) | Party rates | 20 per cent |

During the period of the contract, the firm changed its name to M/s Avone Logistics Services Limited (Avone). As the catering contract with M/s Avone was expiring on 30.06.2014, PSOI started the bidding process in January-2014. Tenders for prospective parties were uploaded by PSOI on the website of NDMC as well as published in the leading newspapers.

Tenders were opened on 16.05.2014 and it was found that the following four firms had responded:

- (a) M/s Avone Logistics Services Limited;
- (b) M/s The Palace Restaurant;
- (c) M/s Svagat caterers ; and
- (d) M/s Ruchee Ruchee Caterers.

All the bids were found technically qualified and, hence, financial bids of all the four parties were opened on 21.5.2014. Based on the financial bids, ranking of the bidders was decided by PSOI as under:

Sl. No.	Name of the firm M/s	Rates offered for all items in (exclusive of taxes) with 15 per cent commission to PSOI on turnover	Rank	Remarks
1	Avone Logistics Services Limited (Avone)	7,609	L1	42 per cent below the estimates
2	Svagat Caterers (Svagat)	10,746	L2	18 per cent below the estimates
3	Ruchee Ruchee Caterers (Ruchee)	10,907	L3	17 per cent below the estimates
4	The Palace Restaurant (Palace)	13,017	L4	0.4 per cent below the estimates

For Estimates to be more realistic for evaluation of bids in right perspective, it was appropriate if the market rates for similar services were taken into account. However, PSOI worked out the estimates at ₹13,147/- based on the price of previous contract (₹8,023), increased it by an average of 20 per cent allowed average increase with effect from 01.10.2010 arriving at ₹9,628, and escalated it further by 36.5 per cent due to inflation. The practice of adopting previous bidding price as the basis for preparation of estimates has been observed by the CVC as a defective practice.

Approval to the estimates was not obtained while obtaining administrative approval for issuing NIT for the award of contract. Though the estimates were to be used for internal purpose for taking a decision on the reasonability of the bids to be received, PSOI intimated its rates to the prospective bidders to quote their price accordingly.

M/s Avone offered bid at rates even lower than what it had offered initially under the previous contract of 2008. Concentrating, mainly, on the bid offered by M/s Avone (the L1), PSOI felt that either the L1 bidder was not serious in bidding and has placed a loss making bid to spoil the tender or the rates allowed to the bidder under the old contract were already inflated. PSOI also observed that a bid lower by 42 per cent than the bid given in 2008 is not justified and not conceivable. Sensing something wrong in the bid of L1, the tenders opened on 16.05.2014 were cancelled on 09.07.2014.

Owing to cancellation of contract, catering services at PSOI were closed with effect from 01.08.2014. On 04.08.2014 PSOI requested Delhi Tourism and Transportation Development Corporation Limited (DTTDC) to (i) take-over catering services at PSOI at the existing rates plus 10 per cent increment upto 31.03.2015 and (ii) select a catering agency on urgent basis for PSOI.

DTTDC invited limited tenders for the above purpose from the following five caterers that were empanelled with it:

- B.2.11.1 M/s Kadimi Caterers
- B.2.11.2 M/s Palace Restaurant
- B.2.11.3 M/s Svagat Caterers
- B.2.11.4 M/s Laurent Beron
- B.2.11.5 M/s Royal Eastern Hospitality Pvt. Limited.

Only three caterers (Sl. No. B.2.11.1 to B.2.11.3) had responded. Caterers mentioned at Sl.No. B.2.11.2 and B.2.11.3 were also among the four bidders as L2 and L4 whose bids were opened on 14.05.2014, rest of the three were new ones. However, L1 - M/s Avon, and L2 M/s Ruchee Ruchee of the previous bidding process could not participate as they were not registered with DTTDC and that DTTDC resorted to limited tender option.

As no established kitchen, except heating arrangement, was offered to the bidders to operate at PSOI and the bids called by DTTDC sought payment of licence fee¹⁵ of ` 2 lakh per month from the selected bidder. M/s Kadimi (Sl. No. B.2.11.1) and M/s Palace Restaurant caterers (B.2.11.2) refused to submit financial bid on the condition of paying fixed licence fee of ` 2 lakh per month. Thus, the only bidder left was M/s Svagat.

On 08.09.2014, DTTDC sought approval of PSOI whether the former should proceed towards opening of financial bid of the resultant single party to take a decision in the bid process. On 10.09.2014, PSOI intimated DTTDC that *“since due diligence in the matter of selecting a catering agency for Palika Services Officers’ Institute (PSOI) has been done by DTTDC resulting in a consequential single bid, there is no objection from NDMC towards the completion of the selection process, which includes opening of the financial bid and other concomitant formalities.”*

DTTDC accepted the bid (11.09.2014) of M/s Svagat and intimated the latter accordingly for providing catering services at PSOI. DTTDC entered (31.12.2014) into a license agreement with the party for a period of 18 month from 28.09.2014 to 27.03.2016. The term was extendable on mutually agreed terms. M/s Svagat agreed, *inter-alia*, under the license agreement to pay license fee ` 2.02 lakh plus taxes per month to DTTDC and to furnish a performance security of ` 2.50 lakh. DTTDC and PSOI signed (January-2015) an MOU for sharing of revenue at 50:50 basis between the two parties

Audit observed that the condition of paying licence fee of ` 2 lakh per month by the successful bidder, as per bids invited by DTTDC, restricted the competition. However, DTTDC was not advised by PSOI to relax this condition for all the bidders and to seek a fixed percentage of catering related turnover, as per previous practice prevailing in PSOI, so that more and more parties could have participated and best competitive rates in line with the spirit of GFR 147 could have been obtained. This was not done. Thus, bid of M/s Svagat was accepted in an environment of inadequate competition.

The rates ultimately agreed to by M/s DTTDC with M/s Svagat for all minu items (excluding taxes) were ` 16872 i.e. 57 per cent (16872-10746) higher than the rates quoted by the same party in response to the previous tender. The rates were even higher than any other party that participated in the previous bidding process.

Audit observed that by assuming average catering turnover of ` 1.75 crore¹⁶ for 18 months ended March-2016 of M/s Svagat’s tenure, PSOI could have earned a commission of ` 26.25 lakh during the 18 months as against ` 18 lakh appx. earned on sharing basis through DTTDC. Besides, DTTDC did not pay the share amount on monthly basis and paid the same belatedly in the next financial year. An amount of ` 6.48 lakh due for the period September-2014 to March-2015 was paid by DTTDC in October-2015 and an amount of more

¹⁵To be shared on 50:50 basis between PSOI and DTTDC.

¹⁶Based on turnover for 2011-12 and 2012-13 relating to M/s Avone’s tenure.

than ₹ 12 lakh due for 2015-16 was outstanding (March-2016). Reckoning interest rate of 8.5 per cent, the delayed payment by DTTDC caused loss of interest of ₹ 76,000 to PSOI.

The matter was communicated to the Manager, PSOI on 9.3.2016 but no reply was received.

9.2 Extension of credit facility and outstanding debtors

Sales/Services on Credit basis: Though rules of PSOI do not provide for extending any credit facility to anybody for any event intended to be organised by him/her. It was observed that ₹ 12,32,955 was due against various organizations as at 31.03.2015 as per schedule annexed to financial statements as a result of extending them credit for holding functions at PSOI during 2014-15.

Service charges remaining unrealised from Multipurpose Hall, Kaka Nagar: PSOI was extending management services to Multipurpose Hall, Kaka Nagar. That club was to pay service charges to PSOI. However, PSOI failed to realise the service charges and continued to extend service. Dues of ₹ 2,02,008 on this account as on 31.03.2014 rose to ₹ 4,22,322 as on 31.03.2015 and had not been realised even by now (March-2016).

The matter was communicated to the Manager, PSOI on 09.03.2016 but no reply was received till 11.4.2016

9.3 Short accounting of Sale of liquor indicating probable misappropriation of liquor stock valuing ₹ 1,02,400 during 2014-15

Based on the sale invoices issued, income from sale of liquor at Bar at Palika Services Officers' Institute (PSOI) during 2014-15, financial statements of PSOI depict sale of liquor at ₹ 33,28,523 in Schedule G. In order to cross-check the correctness of the amount of sales recorded in the financial statements, audit obtained the following information from the Manager, PSOI indicating quantity of liquor with PSOI:

Particulars	Beers (Bottles)	Wines (Bottles)	Whiskies (ml)
1. Opening Balance as on 1.4.2014	362	50	2,82,454
2. Purchases during 2014-15	5,820	564	13,77,450
3. Closing Balance as on 31.3.2015	387	58	2,71,316
4 Quantity of liquor sold (1 plus 2 minus 3)	5,795	556	13,88,588

Based on brand-wise sale rate provided by the Manager PSOI, the above quantity should have been sold for the following amount:

Beers (₹)	Wines (₹)	Whiskies (₹)
5,64,080	2,23,600	264,3,573
34,31,253		

However, sales of liquor had been recorded in the Income and Expenditure Statement of PSOI for 2014-15 at ₹ 33,28,853 which indicated short accounting of sales in the financial statements by ₹ 1,02,400 for which no reasons were explained to Audit.

CHAPTER-10

ARCHITECT ENVIRONMENT DEPARTMENT

10.1 Non recovery of penalties amounting to ₹ 30.68 lakh in respect of property numbers 10 Aradhna Colony, R. K. Puram, New Delhi - undue favour to the property owners against the financial interest of NDMC

Delhi Development Authority had notified a Master Plan for Delhi-2021 (MPD) on 7th February 2007. Subject to the general conditions, para 15.7 envisages that residential plots can be used for other activities such as clinic, dispensaries, pathological labs and banks etc. The owners/allottees/residents of the plots shall be required to declare such mixed use by filling up a form and deposit with the local body concerned any pay onetime or annual registration at rates notified with the approval of the Central Government. The premises under mixed use shall also be liable for payment of mixed used charges every year to the local body concerned at the rates approved by the Central Government, for the period during which the property is mix used. NDMC issued public notice specifying conditions for registering the premises and for paying conversion and parking charges on or before 30.06.2007. Notice further specified payment as under:-

- (a) Para 8E(c) specified rate of ₹ 6128 per sqr. Mtr as one time payment of mixed used charges.
- (b) Para8(E) read with para 15.9(V) of MPD 2021, imposed Penalty amounting to ten times of the annual conversion charges not registering before 30.06.2007.

Inspection of the Aradhana Colony, Sector-13, R. K. Puram was carried out by the Monitoring Committee of the Hon'ble Supreme Court on 27.08.2009 for identifying misuse of properties by the owners.

Basement, Ground floor, First floor and Second floor of the property no 10, Aradhna Colony were under misuse for running a clinic, a laser surgery operation theatre alongwith pharmacy and lab on various floors. Monitoring Committee of the Supreme Court observed that the ground floor of Property No.10 is being used as clinic which is other activity and not professional activity.

Accordingly NDMC issued a notice to the property owner on 08.09.2009 for payment of registration charges under public and semipublic activity(other activity) alongwith conversion charges, parking charges and penalty equal to ten times of conversion charges. The owner of the Property No.10 had deposited partial payment comprising ₹ 500 as registration charges, ₹ 4,21,000 for 2 Equivalent Car Space (ECS) and ₹ 24,54,877 (400.60 sqm*6128) as onetime payment scheme of mixed use charges for 400.60 sqm without penalty.

Thus, non-collection of penalty (10 times of the annual conversion charges) was in deviation of the notice and of observations of the monitoring committee of the Supreme Court and resulted in undue favour to the owner as well as loss of revenue to the tune of ` **30.68 lakh** to NDMC.

Department replied (December-2016) that Honorable Monitoring Committee (MC) has not insisted the payment of penalty. Reply of the Department is not tenable as MC has pointed out misuse of property, the onus of levy of penalty under MPD 2021 and subsequently issue of notification lies with NDMC (Architect Department).

CHAPTER-11

BUILDING MAINTENANCE-I & II (CIVIL ENGINEERING DEPARTMENT)

11.1 Irregular expenditure of ₹ 2.05 crore (₹ 1.18 crore by BM-I + ₹ 0.87 crore by BM-II) incurred through Regular Muster Rolls (RMR) without sanction of estimates by competent authority

As per Para 2.2 of CPWD Maintenance Manual, 2012 relating to Annual Action Plan, Annual Work Program indicating the activities of all disciplines is to be approved by the Superintending Engineer. Engineer-in-charge Chief/Secretary is vested with the Full power subject to budget provision for Sanction of estimate for annual repairs, maintenance of buildings & roads except special repairs to buildings vide Office Order no.91/Fin/12 dated 11/13 April 2012 (Sl. No. 2 of Annexure-A), delegation of financial power. Para 1.4.3.1(1) of CPWD Maintenance Manual specify that prescribed yardsticks indicate the staff that is required for the entire day-to-day repairs in the maintenance locality/Division and yardsticks are applicable throughout India.

During audit of the day to day maintenance work carried out by the BM-I & BM-II for the year 2015-2016, as detailed in “Annexure-LXII” & “Annexure-LXIII” respectively got done in various buildings, following irregularities were noticed.

- The maintenance works were got done through Regular Muster Rolls (Beldars) without obtaining sanction of estimates from the Competent Authority (Engineer-in-Chief).
- No records relating to sanctioned posts of “Beldars” in BM-I and BM-II division was made available to audit. However, the certificates to the effect that RMR Beldars have been engaged to RMR approved by the Chairman of NDMC” found recorded in Measurement Books without any supporting record in the respective files. Only posting/transfer order released by the NDMC.
- All the works performed by RMR which were on going for the whole year and not for a temporary period were treated “not susceptible to measurements. CPWD manual does not have any category of “Non- Measurable” maintenance works as being relived in NDMC. No internal norms have been devised for measuring/assessing these works

Thus the expenditure of ₹ 2.05 crore (₹ 1.18 crore by BM-I + ₹ 0.87 crore by BM-II) incurred on the works done by RMRs, without any measurements and without approval of the competent authority i.e. Engineer-in-Chief, was irregular.

The Department stated that engagement of muster roll workers, who were awarded the status of RMR workers as per policy adopted by NDMC, was based on the requirement of the Division with the prior approval of Chairman, NDMC but neither records relating to sanctioned posts of Beldars/RMRs nor prior approval of Chairman, NDMC for engagement of muster roll workers, was made available. Replies in respect of works treated as “not susceptible to measurement” and non fixation of norms for such work have also not been furnished.

CHAPTER-12

ENFORCEMENT DEPARTMENT

12.1 Allotment of parking lot to British Public School, Chanakya Puri on abnormally reduced license fee led to loss of revenue of ₹ 1.29 crore during 2008 to 2016

A parking lot measuring 2684 sqm. was allotted to British School at a license fee of ₹ 3481/- per annum for a period of three years w.e.f. 12.05.2005 to 11.05.2008 for which a MOU was entered into between NDMC and the British School on 12.05.2005.

After expiry of the agreement a draft modified MOU was sent to the School on 26.05.2008 stating that license fee was to be deposited in advance for a year at the rates being charged from the American Embassy School located in the same area. On the basis of representation of the British School that it was not a profit earning organization and did not receive any grant or aid or any kind of funding from any government or non-government agency, the decision to allot the parking lot at 50% of the license fee charged in respect of American Embassy School parking lot was taken in September 2008. The total license fee for one year from 12.05.2008 worked out to ₹ 11,57,573 including TCS was to be deposited in advance. On similar terms and conditions the lease was extended yearly up to 11.05.2014 and lease deed was executed. Thereafter the term of lease was found extended up to 11.05.2016 @ ₹ 183,819 plus TCS and Service tax as applicable despite of no lease agreement as per records.

Audit Comments:

- As both the schools were located in the same area, the reduction of the rate of license fee to half as compared to the license fee charged in respect of American Embassy was not justified and pointing the finger towards undue favour to the British School resulting in financial loss amounting to ₹ 11.32 lakh for one year (2008-09) to NDMC which would be of ₹ 129.45 lakh { ₹ 11.32 lakh (2008-09), ₹ 12.45 lakh (2009-10), ₹ 13.70 lakh (2010-11), ₹ 15.07 lakh (2011-12), ₹ 16.57 lakh (2012-13), ₹ 18.23 lakh (2013-14), ₹ 20.05 lakh (2014-15), ₹ 22.06 lakh (2015-16)} by adding subsequent increases @10%.
- The license fee was deposited in advance till the year 2013-14 as stipulated in the lease deed as well as demand letters issued from time to time but thereafter the payment was remitted mostly in monthly installments instead of in advance. Such violation of the agreed terms and conditions also resulted in undue favour to the British School and further loss of revenue to NDMC by way of interest income to be deprived on the amount if received in advance.
- In the absence of non execution of lease agreement after 2013-14 enforcing outstanding dues in the event of defaults from the School may lead to legal complications to NDMC in recovering the same.
- Parking lot is being utilized by the British School without valid authorization from the competent authority of the NDMC since 12.05.2016.

CHAPTER-13

MUNICIPAL HOUSING DEPARTMENT

13.1 Outstanding dues/arrears of License fee from the ex-allotees of the Municipal Quarters

Rule 72 of CCS (Pension) Rules envisage that Director of Estate on receiving the request under sub-rule (1) of Rule 57 from Head of the Office requesting to issue of NOC in respect of employees who are due for retirement within 8 months and are occupying Government accommodation shall furnish the detail(s) of the employee(s) regarding recovery of license fee.

The Department where the employee(s) is/are working under NDMC shall intimates the Municipal Housing about the status of retirement/date of death as per the pension rules. Thereafter, Municipal Housing intimates to CBS about the amount of total recovery on account of license fee and other dues to be made from the retiring/deceased employee. If there is delay and employee has retired or in case of death, the Housing Department intimates the department where the employee was working for recovery of the outstanding amount from the funds withheld of the ex-employee. In term, CBS and the Department intimate the Housing Department, the amount recovered from the withheld amount/final claims of the ex-employee. Thereafter, if any some amount remains un-recovered; Municipal Housing moves the case for recovery to the court of Estate Officer, NDMC.

Scrutiny of the register of Final Dues Certificate (FDC)/Provision of Dues Certificate (PDC) maintained by Municipal Housing Branch and as per list provided by the department revealed that demand of license fee amounting to ` 55,91,578/- raised against ex-employees during the year 2014-15 was outstanding as per details given in **Annexure-LXIV**. Further, the register of Final Dues Certificate/Provision of Dues Certificate was not maintained properly. There is no record available regarding recovery of license fee from the ex-employee or from legal heir of deceased employee, date of intimation received from the department, date of reminder to concerned Department/CBS/Pension Cell in case of outstanding amount etc.

CHAPTER-14

MAIN ESTABLISHMENT DEPARTMENT

14.1 Irregular benefits to Programmers engaged on contract basis

The mode of recruitment to the post of Programmer is 75% by Promotion & 25% by direct recruitment failing which by deputation in both the cases as stipulated in the Recruitment Rules (RR). UPSC vide its letter dated 23-6-2015 clarified that any ad-hoc employee/official who has been recruited through contractual method is also required to go through the same procedure of scrutiny as required for an applicant recruited under direct recruitment. The sanctioned/Men-in-position of programmer/Asstt. Programmer in NDMC for last three years is given below:

year	Sanctioned Strength	Men in position		Remarks
		Regular	Contract	
Programmer				
2013-14	#8	0	8	# as per existing RRs approved vide resolution No.20(H-50) dt.18.07.2007 sanctioned post was Six
2014-15	*12	0	8	*Approval for 4 posts was given 12-01-15.
2015-16	12	0	8	
Programmer Asstt.				
2013-14	*8	0	0	As per Council Resolution No.20(H-5) dt.18-07-2007, there are 06 sanctioned posts of Asstt. Programmer. Two post were approved on 12.01.2015
2014-15	*8	0	2	
2015-16	8	0	2	

All post of programmers are filled up by contractual employee since April-2010 i.e.3 programmer & 1 Assistant Programmer were recruited w.e.f.27.04.2010, 1 Programmer was recruited w.e.f.21-03-2011, 3 programmer were recruited from January/February/March-2012 and 2 Assistant Programmer were recruited from June/July-2014. In all these cases appointment was made on contract basis for one year mentioning that the vacant posts may be filled through contract basis till posts are filled on regular basis through DSSSB.

Wide publicity through News papers/advertisements was not given while engaging these contractual employees. The qualifications required to be followed as per RRs by Main Establishment Branch. In case of engagement/up gradation/promotion of Programmers/programming Assistant to Programmer were also not followed.

However as per O.O. No.105/Dir(Proj)/2014 Special Cell dt.22.12.2014 in pursuance of Council Resolution No.14/H (10) dated 27.08.2014, Programmers and Assistant Programmers who were engaged on contract basis were given all benefits of minimum of the pay scale attached to the post. Further the term of contract of the programmers who were engaged through proper channel/walk-in-interview/due procedure, was extended for five year or till their regularization whichever is earlier” vide Office Order dt.22-12-2014.

Audit Comments

1. **The department has not forwarded any requisition for regular appointment to UPSC /DSSSB since 2010.**
2. Order dated 22.12.2014 stipulates that “if at any stage any regular appointment is made, this engagement will stand terminated”. In contravention of the directions of the council, a proposal of Director (Project) that **the department will not bother UPSC for next 05 years as the Council decision to engage the contract employees for 05 years is implemented.**
3. Three Programming Asstt. on contractual basis with less than 08 year experience (Sl. No. 5,6,7 of Annex.) were re-designated/upgraded to Programmer on 05.05.2014 by the department with the approval of Competent Authority against 01 vacant posts of Programmer. **Thus two extra posts of programmers have been made functional.**
4. **Posts of 02 Programmers have been revived; however, no records sanctioning the posts are available in the file in this regard.**

14.2 Irregular creation of supernumerary posts of DEO Grade-A

The detail of sanction post/strength in position of DEO Grade-A in the NDMC for the last three years furnished by the Department is as under:

year	Sanctioned Strength (as per Roster)	Men in Position Regular contract		Remarks
2013-14	47	45	189	
2014-15	47	45	240	
2015-16	47	*45	*241	*it is 49/251 as per noting dated 22-12-2014
		as per department's letter dated 06-12-2016)		

As per note dt.22.12.2014, 251 surplus DEOs were working on contract basis appointed either through open advertisement or regular test/no any test. The procedure adopted for contractual engagement of DEOs as well as the eligibility criteria/regular test taken by the department to ascertain compatibility of their level at par to regular employee as per UPSC letter dt.23.06.2015 is not available on record. Later on these surplus DEOs adjusted against the supernumerary posts created from December-2014 vide approval of Chairperson dt.22.12.2014 to extend the benefit of tenure to all the surplus 253 (251 on contract + 2 regular).

Provision under GOI decision (5) under rule 11(2) of Chapter-1, Creation of post- states that the supernumerary posts;

- Cannot be created in circumstances which at the time of the creation of the post or thereafter, would lead to an excess of working strength
- Can be created for accommodating a permanent officer till he is absorbed substantively in a regular permanent post. It should be created for a definite & fixed period sufficient for the purpose in view.
- Retrospective creation of posts should be done with the concurrence of Finance Ministry (NDMC it may be of Council/Govt. of NCT).
- There should not be extra financial commitment involved in the creation of such posts in the shape of increased pay and allowances, pensionary benefits etc.

Further the Resolution item No.14(H-10) dated 27.08.2014 states that the contractual staff should be engaged to overcome the shortage of regular staff for smooth working of the department. Hence the proposal given in the ibid Note "DSSSB will not be approached to fill up the posts till all the surplus staff is adjusted" was in contravention of the said resolution.

Similarly the benefit of pay and allowances on "equal Work equal pay" basis extended to these contractual staff is against the ibid Council resolution as the recommendations (12 b) approved by the Council clearly specifies that this benefit is extended subject to the condition that they have been appointed against sanctioned posts.

In the light of all above the creation of Supernumerary post (253) is irregular.

14.3 Acceptance of Irregular LTC Claims amounting about ` 3.41 lakh

For travelling on official tour/LTC OM dated 16.09.2010 specifies that the travel by Air India only as permissible for eligible officers. Further, as per guidelines available on the web site of M/s. Civil Aviation, a permission cell has been constituted for seeking relaxation to travel by airlines other than Air India. Hence, the Department has to refer the case to the M/s. Civil Aviation in this regard. The rule provisions on LTC by officers were not being adhered to resulting in irregular payment on account of Leave Encashment also apart from payment against the LTC bills. During the test check of LTC claims following irregularities were noticed.

1. Ms. Vidushi Chaturvedi ITS, who was on deputation in NDMC as Director availed LTC for the block year 2010-13 to visit Pondicherry, Chennai for 4 days during 27.05.2014 to 30.05.2014 and she travelled by private airline.

The journey by private airlines was got condoned by the Chairperson under the delegations of powers circulated vide NDMC O.O. No.SO(E)/7208/SA-III dated 25.10.2013 and the claim was passed for ` 1,10,862/- on 26.11.2014. However, it is seen that the powers have been delegated to secretary, NDMC only to condone late submission of LTC claim/purchase of tickets (Sl. No. 23) only and **not for allowing the travel by private Airlines.**

Thus the claim was passed wrongly. The acceptance of LTC claim & its reimbursement was not according to Rules. The payment of ` 34,607/- made on account of leave encashment was also not eligible and therefore amount of both the payments (` **1,45,469/-**) needs to be recovered

2. Rules regarding availing LTC Vide DOPT OM dt. 19th June 2014 & Ministry Of Finance O.M. dt.16th September 2010 does not permit the booking of tickets through the agency other than viz. M/s Ashok Travels, M/s Balmer Lawrie & Co. and IRCTC. In case of non availability of Authorized travel agency the option to book ticket directly from airlines through their website is permissible.

However it was observed that Ms. Geetika Sharma, DANICS, Director on deputation in NDMC availed LTC for the block year 2010-13 from 25th December 2013 to 1st January 2014 to visit Goa. LTC claim was approved for ` 1,10,560/- despite To/Fro air tickets for the journey being purchased from private agent "Sunrise Aviation".

As the council has adopted the Govt. of India's orders regarding facility of LTC, the rule/regulation laid down on the subject are also applicable for NDMC employees.

Hence acceptance of LTC claim for the tickets purchased from unauthorized agency/agent is not in order. Resultantly the payment made on account of LTC claim ` 1,10,560/- + ` 29,197 on account of leave encashment (**totaling ` 1, 39,757/-**) is **irregular** and needs to be recovered

The O.M dated 19.12.2014 of Ministry of Civil Aviation granted the permission to travel by air line other than Air India for the purpose of LTC Block year culminating on 31.12.2014 only and in case of non availability of seats on Air India for onward journey till 31.12.2014 subject to the condition that the fare charged by any private air lines which is over and above the LTC 80 fare for the sector shall be borne by the concern Government Official

3. Sh. V.K.Gupta, Jt. CAO availed LTC for the block year 2010-2013 to visit Dharamshala, Himachal Pradesh between 29.12.2014 to 04.01.2015 and to and fro journey was performed by private airline **Spice Jet** in view of relaxation vide aforesaid OM dt.19.12.2014.

As the permission to travel by private airlines vide OM dt.19.12.2014 was permissible only up to 31.12.2014 thus return journey on 04.01.2015 by private airlines was not admissible. Moreover the claim was accepted without obtaining the NOC from Air India as well as without restricting the claim to Air India fare under the above orders. Thus the **payment of ` 14,632/-** (` 416 excess of LTC fare for onward journey + ` 14,216 in r/o return journey) is irregular and needs to be recovered.

CHAPTER-15

SECURITY DEPARTMENT

15.1 Extra expenditure of ₹ 11.66 Lakh due to injudicious purchase of security equipments/gadgets

To cope up the increased threat perception in the area NDMC decided (January-2015) to purchase modern non lethal equipments/gadgets for use by the security personnel deployed at important locations in NDMC area to improve the effectiveness of security. Emergency handlers were to be deployed in Connaught Place area with these equipments. A total of 10 gadgets with 150 quantities each were purchased (March-2015) at a total cost of ₹ 17.49 lakh as mentioned below:

S. No.	Description of Items	Quantity	Rate per unit (Amount in ₹)	Total amount (₹ In Lakh)
1	Shock Baton	150	4394	6.59
2	Baton	150	1967	2.95
3	Torch Chargeable	150	1438	2.16
4	Belt Nylon with attachment	150	905	1.36
5	Emergency Nylon Strip	150	458	0.69
6	Chilly Spray	150	475	0.64
7	Florescent Jacket	150	386	0.58
8	Ploycarbonate Lathi Fibre	150	190	0.28
8	Short Lathi Baton	150	186	0.28
10	Whistle	150	12.50	0.02
Vat @12.5%				1.94
Total				17.49

Audit observed that at the time of moving the proposal the security equipments were stated to be required for 100 security personnel. As such, there was no justification to purchase 150 no. of each item for 100 security personnel since one security personnel could have been issued one set of gadgets at a time during raids etc. Further, 100 security personnel are not deployed for conducting raids at any point of time. During inspection of the store conducted on 16 December-2016 alongwith the Duty Officer incharge of these security items it was noticed that only 30-35 items were being occasionally issued for use by the security staff at the time of raids. However, Stores in charge did not maintain any records of issue of these items and subsequent return to the store after completion of the raids. The remaining 115-120 quantities of all 10 items were stored in packed conditions at NDCC-II building store and had not been issued for use even once.

It is evident from above that security equipments were purchased in excess of the immediate requirement. Since only 30-35 items were in use and even if we add a further reserve of 15-20 nos. each for use in special conditions, purchase of 100 nos. of all the 10 items (₹ 11.66 lakh) was injudicious and not warranted. Thus, expenditure of ₹ 11.66 Lakh on purchase of security equipments in excess of immediate requirement was avoidable.

CHAPTER-16

RECOVERIES AT THE INSTANCE OF AUDIT

On being pointed out and regular follow-up by Audit, the following recoveries were made by the various departments (March 2017).

Sl. No.	Department	Brief Particulars of recoveries	Amount Recovered (₹ in crore)
1.	Property Tax	Recovery of arrears of service charges in respect of Govt. Properties (Para 2.3.8 of 2015)	48.00
		Recoveries of outstanding dues due to dishonored cheques (Para 11.1 of 2014)	4.67
2.	Estate	Recovery of licence fee (Para 6.1 of 2012)	52.69
3.	Commercial	Recoveries on account of sale of surplus power (Para 3.1.10 of 2015)	10.54
4.	Civil	Recoveries on account of labour escalation (Para 5(ii) of 2014)	0.08
5.	Architect & Environment	Recovery on account of licence fee in r/o towers/antenna installed (Para 6.1 of 2015)	0.08
6.	Finance & Accounts	Recovery on account of excess payment to pensioners (Para 3.2 of 2011)	0.01
7.	Electricity	Recovery on account of expenditure incurred on deposit works (Para 8.2 of 2014)	0.001
		Total	116.07

Say ₹ 116 Crore

(Varsha Tiwary)

Chief Auditor

New Delhi

Dated

Annexure-I

Liabilities Heads of Account showing adverse balances as on 31 March 2016
(Chapter-1) [Part-II(9)]

Sl. No.	Head of A/C	Description	in crore
1.	3501001	Suppliers Due	13.55
2.	3502002	GPF	7.49
3.	3117002	New Pension Scheme 2004	3.15
4.	3501138	Income Tax (TDS) At source NDMC	1.73
5.	3501107	Welfare Expenses Payable	0.82
6.	3501102	Wages Payable	0.28
7.	3502016	EPF Employee Contribution	0.22
8.	3502018	EPS NDMC Contribution	0.21

Annexure-II

Assets - Heads of Account showing adverse balances as on 31 March 2016
(Chapter-1) [Part-II(9)]

Sl. No.	Head of A/C	Description	in crore
1.	4311036	Private Properties: Receivable - For more than 5 years	534.09
2.	4313045	LIC Fees from markets/shopping complex/shops receivable	487.67
3.	4313046	Damages/ Misuse charges receivables	166.51
4.	4311033	Private Properties: Receivable - For more than 2 Years not exceeding 3 years	155.51
5.	4606001	Electricity	47.00
6.	4318004	Receivable control account (water supply)	29.46
7.	4313141	Peak Hour Surcharge	16.21
8.	4318003	Receivable control account (Electricity)	14.21
9.	4605007	Advance to Govt. Agencies	12.75
10.	4313111	Electric surcharge on arrears	1.99
11.	4313146	Surcharge on temporary connections	1.84
12.	4313130	Electric LT surcharge	1.69
13.	4601001	Interest Bearing – House Building Advance	1.04
14.	4313211	Late Payment Surcharge (Water)	0.93
15.	4604006	Fixed Assets	0.67
16.	4601002	Interest Bearing – Conveyance Advance	0.40
17.	4318005	Receivable control account (Licence fees)	0.26
18.	4313304	Licence fees from tharas	0.23
19.	4313410	Tehbazari Licence receivable others	0.23

Annexure-III

Statement showing extra cost on purchases of Allopathic medicines locally during the year 2016-17 instead L1 rate given in Rate Contract (2014-15) (Ref: Obs no. 6 date 7-12-16 issued to CPH)

(Chapter-2) [Para 2.2.10]

Local purchases of medicines					Rate contract for 2014-15 (NIT) still continued				Diff in rate	Extra cost (₹)
Local Purchase order no. & date	Name of medicine & company / Supplier	Qty	Rate	cost	Code No.	Generic name	Name of Company	Rate		
(1) 615 date 3-10-16	Tab Folic Acid 5 mg Kendriya Bhandar	49980	0.67	33320	2005	Tab Folic Acid 5 mg	Cadila	0.20	0.47	23490
(2) 30/PMH date 8-6-16	Tab Ceftum 500 mg (Kendriya Bhandar)	200	81.94	16387	18031	Tab Cefuroximime/ Ceftum 500 mg	Alembic	7.00	74.94	14988
(3) 30/PMH date 8-6-16	Inj Syntocinon (Kendriya Bhandar)	1500	17.81	26715	19009	Inj Oxytocin	Novartis	14.83	2.98	44700
(4) 30/PMH date 8-6-16	Tab Misop 200mg (Kendriya Bhandar)	1250	18.05	22562	19007	Tab Misoprostol	CIPLA	3.44	14.61	18262
(5) 225/PMH date 15-11-16	Inj Methergin Novartis	1050	13.00	13650	19017	Inj Methyl Ergomaterine Maleate 1 ML	INTAS	3.98	9.02	9471
(6) 30/PMH date 8-6-16	Inj Phenergan (Kendriya Bhandar)	300	6.57	1971	21005	Inj Promethazine	INTAS	4.46	2.11	6330
(7) 1682/CPH Ganesh Enterprises	Ipravent Solution	270	35.80	9666	25023	Ipratropium Bromide Respiratory solution	Lupin	16.00	19.00	5346
(8) 1699/CPH date 15-11-16	Inj Clavum 1.2 mg	400	55.00	22000	18029	Inj Amoxycillin + clavulanic Acid 1000 mg + 200 mg	Biochem	42.80	12.20	4880
(9) 1699/CPH date 15-11-16	Inj Rentec	7500	2.00	15000	17028	Inj Ranitidine 25 mg	INTAS	1.76	0.24	1800
1670 /CPH Date 1-4--16	Inj Effcorlin (Kendriya Bhandar)	800	28.00	22400	14003	(Hydrocortisone Sod. Succ. 100 Mg Vial	Neon	23.49	4.51	3608
(10) 1693/CPH Date 2-9-16	Inj Effcorlin (Kendriya Bhandar)	400	28.00	11200	14003	(Hydrocortisone Sod. Succ. 100 Mg Vial	Neon	23.49	4.51	1804

(11) 1696/CPH date 7-11-16	Syp Clavum	55	37.80	2079.00	18028	Syp Amoxycillin + clavulanic Acid 200 mg + 67 mg	INTAS	24.63	13.77	724
(12) 1696/CPH date 7-11-16	Syp Lariago	100	15.40	1540	1002	Syp Chloquin Phosphate 160 mg/5 ml	Merck Ltd	10.96	4.44	444
(13) 1696/CPH date 7-11-16	Inj Effcorlin Hydrocortisone M/s GD Sharm	1000	24.00	24000	14003	(Hydrocortisone Sod. Succ. 100 Mg Vial	Neon	23.49	0.51	510
(14) 1696/CPH date 7-11-16	Inj PCM 2 ML	500	4.20	2100	7016	Inj Paracetamol mg/5 ml	Alembic	2.75	1.45	725
(15) 1683/CPH date 8-6-16	Syp PCM 60 ML	100	11.90	1190	7013	Syp Paracetamol 125 mg/5 ml/ 60ml	Galpha	9.80	2.10	210
(16) 1695/CPH Date 7-10-16	Inj Methergin (Kendriya Bhandar	10	14.69	146.90	19017	Inj Methyl Ergomaterine Maleate 1 ML	INTAS	3.98	10.71	107
									Total	137399

(Chapter-2) [Para 2.2.11]

List of medicines which were not purchased regularly despite stock position either nil or below the consumption level of previous year

2013-14							
Sl. No.	Code No.	Medicine	Company	Rate per unit	opening Stock	Qty. Purchased	Consumption
1.	7029	Tab Etocox 120mg	M/s Aristo Pharmaceuticals	2.91	1900	31000	18000
2.	7030	Tab Flexon	M/s Aristo Pharmaceuticals	0.76	66585	439995	441200
3.	13007	Inj. Thiosol Sodium	M/s Neon Laboratories	31.1	100	170	270
4.	13010	Inj. Pyrolate 0.2mg	M/s Neon Laboratories	11	0	800	710
5.	13011	Inj. Vasocon	M/s Neon Laboratories	12.4	0	195	171
6.	13014	Inj. Atropine Sulphate	M/s IDPL	1.74	0	200	122
7.	13016	Inj. Domin	M/s Neon Laboratories	15.4	68	265	299
8.	13018	Inj. Atracil 2.5m1 amp	M/s Neon Laboratories	87	100	10	110
9.	13019	Inj. Neorof 10m1/vial	M/s Neon Laboratories	62.2	92	250	342
10.	13020	Inj. Mezolam 10m1 vial	M/s Neon Laboratories	40.1		26	26
11.	13021	Inj. Anawin Heavy	M/s Neon Laboratories	20.6	150	500	530
12.	13026	Inj. Neovec 10mg	M/s Neon Laboratories	88.1	140	160	200
13.	14012	Tab Aloric 100	M/s Intas Pharmaceuticals	0.61	21000	110,000	100800
14.	16010	Tab Delta 60	Biochem	1.9	1000	45000	32700
15.	16049	Tab Acitrom 2mg	Abbot	6.67	9000	24000	25200
16.	16053	Inj. Sodac 25m1 amp	M/s Neon Laboratory	31.1	17	100	117
17.	16054	Tab GTN Sorbitrate 2.6mg	Abbot	2.28	39120	78000	109890
18.	16063	Inj. LMWX 20mg	Abbot	168	652	800	1442
19.	16064	Inj. Enoxacare 40mg/0.4m1	IPCA	135	0	100	100
20.	16065	ICIKINASE 1.5 MU	Abbot	790	5	10	10
21.	16068	Tab S Amllosafe 5mg	M/s Aristo Pharmaceuticals	0.99	0	50,000	22000
22.	17042	Inj. Vomigo	M/s Indoco Remedies	2.15	0	3000	2865
23.	17045	Tab Domperi 5 DT	IPCA	0.65	0	40,000	40000
24.	18010	Inj. Ampilox	Biochem	8.8	700	1400	2100
25.	18021	Tab Norflox 400	M/s Cipla Ltd.	3.54	7900	10,000	13900
26.	18034	Tab Cet Vegan 500	M/s Indoco Remedies	10.9	7440	6000	11340
27.	18035	Inj. Cefoxim 750mg	Biochem	32.5	0	100	0
28.	19012	Tab Clozol V6	Biochem	2.3	0	6000	4410
29.	19022	Inj Hemysyl	M/s Indoco Remedies	7.58	1500	5500	4650
30.	25029	Cap Ambrodil XP	M/s Aristo Pharmaceuticals	2	0	5000	2500
31.	26002	Tab Eptoin 50mcg	M/s Abbott India	0.55	0	500	500
32.	26004	Inj. Epsolin 2m1	M/s Cadila Healthcare	6	500	2000	1692
33.	26014	Tab Endax 0.25	Biochem	0.18	22150	180,000	171450
34.	26016	Inj. Lori	M/s Neon Laboratory	8.27	0	300	300

2014-15									
Sl. No.	Code No.	Medicine	Company	Rate per unit	opening Stock	Qty Purchased	Consumption	Amount purchased	of
1.	4012	Inj Dextrose 25%	M/s Ranbaxy Lab. Ltd.	14.9	nil	105	105	1559.3	
2.	4013	Inj Sterile Water 5m1	M/s Ranbaxy Lab. Ltd.	3.05	nil	2000	490	6100	
3.	4015	Inj Sodium Chloride (NS)	M/s Ranbaxy Lab. Ltd.	10.9	nil	1000	100	10900	
4.	7029	Tab Intacoxia 120mg	M/s Intas Pharmaceuticals	3.28	14900	25000	39900	82000	
5.	7030	Tab Ibugesic Plus	M/s Cipla Ltd.	0.64	65380	340000	405380	217600	
6.	13004	Inj Thiosol Sodium	M/s Neon Lab Ltd.	34.4	nil	120	105	4125.6	
7.	13007	Inj Pyrolate	M/s Neon Lab Ltd.	9.72	90	810	750	7873.2	
8.	13008	Inj Vasocon	M/s Neon Lab Ltd.	12.3	24	865	816	10665	
9.	13010	Inj Norad	M/s Neon Lab Ltd.	34.7	30	40	50	1386	
10.	13011	Inj Atrotas 1m1	M/s Intas Pharmaceuticals Ltd.	3.11	78	410	488	1275.1	
11.	13013	Inj Domin	M/s Neon Lab Ltd.	10.8	34	230	264	2484	
12.	13014								
13.	13015	Inj Tracrium 10mg/m1	M/s Glaxo Smith Kline	104	nil	10	10	1043.3	
14.	13016	Neorof Inj	M/s Neon Lab Ltd.	79.9	nil	550	390	43956	
15.	13017	Inj Memzolam	M/s Neon Lab Ltd.	15.5	nil	160	120	2476.8	
16.	13018	Inj Anawin Heavie Sterile	M/s Neon Lab Ltd.	22.1	120	750	420	16605	
17.	13023	Inj Neovec	M/s Neon Lab Ltd.	41.7	100	190	250	7917.3	
18.	13024	Lox 10% Spray	M/s Neon Lab Ltd.	350	nil	5	0	1747.8	
19.	13025	Inj Dotamin	M/s Neon Lab Ltd.	41.1	nil	15	0	616.95	
20.	13026	Inj Termin	M/s Neon Lab Ltd.	97	nil	10	5	970.2	
21.	13027								
22.	13028	Inj Lablul	M/s Neon Lab Ltd.	138	nil	50	20	6921	
23.	13031	PCM Inj	M/s Intas Pharmaceuticals Ltd.	54.3	nil	450	400	24449	
24.	13032	Inj Cloneon	M/s Neon Lab Ltd.	34.7	nil	210	150	7276.5	
25.	13033	Inj. Buprignec	M/s Neon Lab Ltd.	15.5	nil	5	0	77.4	
26.	14002	Tab Steno 4	M/s Lupin Limited	3.2	nil	1000	750	3200	
27.	14012	Tab Aloric	M/s Intas Pharmaceuticals Ltd.	1.61	30200	60000	90200	96600	
28.	16010	Tab Dilzem 60mg	M/s Torrent	1.98	13300	80000	93300	158400	
29.	16046	Tab Acitrom 2mg	Abbot Pvt. Ltd.	6.6	7800	48000	33600	316800	
30.	16049	Inj Potcl	M/s Neon Lab Ltd.	14	nil	60	60	837	
31.	16050	Inj Sodac	M/s Neon Lab Ltd.	27.7	nil	60	47	1663.2	
32.	16051	Tab GTN Sorbitrate 2.6mg	Abbot Pvt. Ltd.	1.93	7230	84000	90750	162120	
33.	16060	Inj LMWX 20 mg	Abbot Pvt. Ltd.	166	10	400	410	66400	
34.	16061	Inj Lomoh 40mg	M/s Emcure Pharmaceuticls Ltd.	139	nil	520	420	72280	

35.	16062	Inj Ickinase 1.5 MIU	Abbot Pvt. Ltd.	790	5	5	10	3950
36.	16063	Tab Lanoxin 0.25mg	M/s Glaxo Smith Kline	1.12	10600	1000	11600	1120
37.	16065	Tab S Amlorase 5mg	M/s Aristo Pharmaceuticals Ltd.	0.9	28000	80000	88200	72000
38.	16067	Inj Metolar 100	M/s Cipla Ltd.	7.81	nil	40	40	312.4
39.	17041	Inj Ondet 2 (2 mg/ml)	M/s Intas Pharmaceuticals Ltd.	2.8	nil	4000	4000	11200
40.	17044	Tab Domestal DT 5mg		0.73	nil	40000	38300	29200
41.	18008	Inj Megalox	M/s Cadila Healthcare Ltd.	8.43	nil	2000	1200	16860
42.	18018	Tab Norfloxacin 400mg	KAPL	1.75	4000	40000	44000	70000
43.	18023	Inj Cefotim 250	M/s Cadila Healthcare Ltd.	10.1	nil	200	200	2022
44.	18031	Tab Furobid 500mg	M/s Alembic Ltd.	7	2100	20000	20000	140000
45.	18032	Inj Bactilen 750mg	M/s Emcure Pharmaceuticals Ltd.	39	100	200	300	7800
46.	19009	Inj Indox	M/s Ind Swift	2.92	nil	7000	7000	20440
47.	19012	Tab Clozol V6	Biochem	2.03	1590	18000	8360	36540
48.	19022	Inj Emsyl 250mg	M/s Intas Pharmaceuticals Ltd.	6.52	2350	7000	8432	45640
49.	23004	Inj Ranbiotic 10m1	M/s Ranbaxy	24.3	nil	400	106	9720
50.	23006	Inj Liverjet	M/s Cadila	24.1	nil	250	250	6020
51.	23009	Dexasone Vet	M/s Cadila	70.6	nil	30	30	2118
52.	23015	Inj Axone 3gm (Vet)	Cadila Ltd.	134	nil	50	50	6697.5
53.	23016	Inj cadiphos	Cadila Ltd.	120	nil	50	50	6000
54.	23017	Canifur AZ	M/s Cadila	100	nil	300	300	30030
55.	23018	Canifur Liq 120 gm	Cadila Ltd.	83.5	nil	200	200	16700
56.	23019	0	0	0	0	0	0	0
57.	23020	Loneem Cream	Cadila Ltd.	59.8	nil	200	200	11950
58.	23021	Inj Magical	Cadila Ltd.	88.8	nil	25	25	2218.8
59.	23022	Inj Repronol (Vet)	Cadila Ltd.	82.3	nil	100	100	8232
60.	23023	Zomar 3000mg Bolus	Cadila Ltd.	25.5	nil	100	100	2545
61.	23024	Cal D Plus DS	Cadila Ltd.	53.2	nil	500	500	26590
62.	23025	Onfeed Bolus	Cadila Ltd.	30.4	nil	200	200	6070
63.	25029	Cap Ambrodil XP	M/s Aristo Pharmaceuticals Ltd.	1.8	2500	2000	4500	3600
64.	26002	Tab Eptoin 50mg	M/s Abbott India Ltd.	0.49	nil	2000	1700	980
65.	26004	Inj Epsolin	M/s Cadila Healthcare Ltd.	6	808	300	661	1800
66.	26014	Endax 0.25	Biochem	0.28	30700	195000	203300	54600
67.	26015	Tab Valium 5mg	Abbot Pvt. Ltd.	1.21	700	300	550	363
68.	26016	In] Lori	M/s Neon Lab Ltd.	8.28	nil	160	160	1324.8

2015-2016						2016-17			
Sl. No.	Medicine	opening Stock	Qty Purchased	Consumption	Amount of purchased	Qty Purchased	Stock as on April 2016		
1.	InJ Dextrose 25%	0	0	0	0	0	0		
2.	Inj Sterile Water 5m1	1510	0	0	0	0	0		
3.	inj sodium chloride (NS)	900	600	1500	6540	0	0		
4.	tab intacoxia 120mg	nil	45000	34000	147600	0	11000		
5.	tab ibugesic plus	nil	424980	264640	271987	0	160340		
6.	inj thiosol sodium	15	40	55	1375.2	0	0		
7.	inj pyrolate	150	1500	1200	14580	0	450		
8.	inj vasocon	73	480	487	5918.4	0	66		
9.	inj norad	20	15	25	519.75	0	10		
10.	inj atrotas 1ml	nil	800	520	2488	0	280		
11.	inj domin	nil	145	128	1566	0	17		
12.	inj myo pyrolate	nil	505	145	21771	0	360		
13.	inj tracrrium 10mg/ml	nil	20	0	2086.6	0	20		
14.	neorof inj	160	850	850	67932	0	160		
15.	inj memzolam	40	225	191	3483	0	74		
16.	inj anawin heavie sterile	450	270	720	5977.8	0	0		
17.	inj neovec	40	1130	690	47087	0	480		
18.	lox 10% spray	5	5	5	1747.8	0	5		
19.	inj termin	5	50	45	4851	0	10		
20.	inj neotach	nil	10	10	1109.7	0	0		
21.	inj lablol	30	28	56	3875.8	0	2		
22.	PCM inj IV	50	1550	1600	84212	0	0		
23.	inj cloneon	60	60	65	2079	0	55		
24.	inj buprigenic	5	5	10	77.4	0	0		
25.	tab sterio 4	250	1500	770	4800	0	980		
26.	tab aloric	nil	80000	77500	128800	0	2500		
27.	Tab acitrom 2mg	22200	30000	33450	198000	0	18750		
28.	inj potcl	nil	170	120	2371.5	0	50		
29.	inj sodac	13	65	78	1801.8	0	0		
30.	Tab GTN Sorbitrate 2.6mg	480	141000	97110	272130	0	44370		
31.	Inj LMWX 20mg	nil	400	200	66400	0	200		
32.	inj lomoh 40mg	100	340	390	47260	0	50		
33.	Inj icikinas 1.5 MIU	nil	15	10	11850	0	5		
34.	tab lanoxin 0.25mg	nil	4250	4200	4760	0	50		
35.	Tab S amlosafe 5mg	19800	100000	88600	90000	0	31200		
36.	inj metolar 100	nil	50	15	390.5	0	35		

37.	inj ondet 2 (2mg/ml)	nil	2000	2000	5600	0	0
38.	inj megalox	800	900	1700	7587	0	0
39.	tab norfloxacin 400mg	nil	20000	5500	35000	0	14500
40.	inj indox	nil	5800	5800	16936	0	0
41.	inj emsyl 250mg	918	5700	6356	37164	0	262
42.	dexasone vet	nil	30	30	2118	0	0
43.	inj axone 3gm	nil	550	450	73673	0	100
44.	inj cadiphos	nil	100	100	12000	0	0
45.	canifur AZ	nil	1000	500	100100	0	500
46.	canifur liq 120gm	nil	550	200	45925	0	350
47.	Sol Exinot 15% oral	nil	500	-914	42610	0	1414
48.	loneem cream	nil	298	200	17806	0	98
49.	zomar 3000mg bolus	nil	200	100	5090	0	100
50.	cal D plus DS	nil	977	500	51957	0	477
51.	onfeed bolus	nil	800	400	24280	0	400
52.	Cap Ambrodil Xp	nil	7000	4100	12600	0	2900
53.	Tab eption 50mg	300	1400	1500	686	0	200
54.	inj epsolin	447	800	893	4800	0	354
55.	endax 0.25	26400	200000	133600	56000	0	92800
56.	Tab valium 5mg	450	800	950	968	0	300

Annexure-V

Non- procurement of medicines during 2016-17 (till November 16) despite nil stock after consumption

(Chapter-2) [Para 2.2.11]

S.NO.	CODE NO.	Medicine Name	Rate per unit/tab/vial	Stock balance as on 1.04.2015	Qty purchased 2015-2016	Amount of purchase	Stock balance 31.3.16	Consumption	Group of medicines
1	4015	inj sodium chloride (NS)	10.9	900	600	6540	nil	1500	IV Fluids
2	11002	tab daroid 5mg	0.18	5150	6000	1080	nil	11150	Anti Diabetic
3	11014	inj lantus 10ml vial	1972	35	100	197224	nil	135	
4	13006	inj neocuron	21.5	125	0	0	nil	125	Anesthesia
5	13018	inj anawin heavie sterile	22.1	450	270	5977.8	nil	720	
6	13031	PCM inj IV	54.3	50	1550	84211.5	nil	1600	
7	14003	inj unicot	23.5	140	3400	79866	nil	3540	Steroid
8	14020	eldofen super spray	81.1	1495	0	0	nil	1495	
9	16021	tab lasix 40mg	0.39	1100	7500	2925	nil	8600	CVS Gp
10	17033	tab pazom D	1.15	1650	50000	57500	nil	51650	GIT Gp
11	17041	inj ondet 2 (2mg/ml)	2.8	nil	2000	5600	nil	2000	
12	17044	tab domestol DT 5mg	0.73	1700	0	0	nil	1700	
13	17055	Tab Aristogyl F	0.95	1400	60000	57000	nil	61400	
14	17056	Duphalac fibre 2.5gm-100ml	109	80	500	54500	nil	580	
15	18003	Damoxy 125 DT	0.89	4600	50000	44500	nil	54600	Anti Biotic
16	18008	inj megalox	8.43	800	900	7587	nil	1700	
17	18031	Tab furobid 500mg	10.9	2100	0	0	nil	2100	
18	18050	tab norflox 100 DT	1.36	200	0	0	nil	200	
19	18057	tab clariwin 250	6.5	2280	0	0	nil	2280	
20	19009	inj indox	2.92	nil	5800	16936	nil	5800	Gyanecology
21	19017	inj methygin 1ml	3.98	1275	1000	3980	nil	2275	
22	21005	inj phenamin	4.46	448	0	0	nil	448	Anti Allergic/Analgesic
23	22004	soframycin 100gm tube	68.8	97	200	13752	nil	297	Dermatology
24	22006	gel intadine 250gm	83.3	56	100	8330	nil	156	
25	22020	mu ointment	40.4	1515	1500	60615	nil	3015	

26	22022	Tab alfucoz 150	4.1	8495	0	0	nil	8495	
27	22023	clcip B cream	11.4	950	500	5720	nil	1450	
28	22024	clobetamil G cream	10.3	nil	500	5135	nil	500	
29	23004	inj ranbiotic 10ml	24.3	294	0	0	nil	294	Veternary
30	23016	inj cadiphos	120	nil	100	12000	nil	100	
31	25008	syp decoff A	24.4	nil	3500	85400	nil	3500	Respiratory
32	25016	rextas syp	32.3	nil	500	16165	nil	500	
33	25019	Codylex linctus(sugar free)	49	nil	15600	764400	nil	15600	
34	25032	ipravent resp	8.5	nil	100	850	nil	100	
						1597794			

Excess Purchases of allopathic medicines by CPH during June 2016 & August 2016 ignoring demands and consumption of medicine sent by CMS

(Chapter-2) [Para 2.2.11]

con	Code No.	Balance shown by CMS as on May 2016.	demand sent by CMS	Name of Company	Medicine Name	Rate per unit /Tab/vial	total Quantity purchased	consumption	Excess quantity purchased with reference to CMS demand.	Amount of excess quantity purchased (`) .
1	2009	0	500	Panacea Biotech Ltd.	Inj Overcom	84.47	1000	159	500	42235.00
2	3023	4000	2000	AFDIL	Tab Afdcal + D3	0.27	420000	13500	416000	112320.00
3	7001	25760	35000	USV Ltd.	Tab Ecosprin 75mg	0.24	98000	0	63000	15120.00
4	7026	186900	100000	Cipla Ltd.	Tab Cipzen D plus	2.92	200000	127100	100000	292000.00
5	7037	200	100	Cipla Ltd.	Tab Migarid 5	0.98	3000	500	2900	2842.00
6	11006	600	2500	Aristo Pharmaceuticals	Piosafe Tab 15mg	0.57	70000	57800	45000	25650.00
7	11007	0	100000	KAPL	Glimepride 1 mg	0.2	600000	186000	500000	100000.00
8	11008	400	15000	Micro Labs Ltd	Tb Diapride 4	1.48	40000	27850	39600	58608.00
9	14009	0	1500	Cadilla Pharma Ltd	Inj Dexasone	7.61	6000	3040	4500	34245.00
10	16012	650	8000	Cipla Ltd.	Tab Trivedon 20	1.19	20000	154	12000	14280.00
11	16042	500	10000	Cadilla Healthcare Ltd.	Tab Cadpril 2.5mg	0.58	145000	35950	135000	78300.00
12	16053	5600	70000	KAPL	Tab Atorvastatin 10 mg	0.45	4000000	114500	330000	148500.00
13	16054	0	4000	Micro Labs Ltd	Tab Astin 40	2.2	25000	12000	21000	46200.00
14	16059	7900	15000	Micro Labs Ltd	Tab Plagerine 75mg	1.13	30000	158	15000	16950.00
15	17002	59250	10000	Cadilla Healthcare Ltd.	Tab Somago	0.45	50000	32650	40000	18000.00

16	17027	286800	0	KAPL	tab Ranitidine HCL IP	0.49	400000	323600	400000	196000.00
17	17034	100	30000	Bal Pharma Ltd	Cap Rabifix 20	0.72	225000	74500	195000	140400.00
18	18021	600	1500	J.B Chemicals & Pharma Ltd	Ciprofloxacin IV	11.25	3000	157	1500	16875.00
19	18054	150	0	Cipla Ltd.	Inj Tiocin 400	510	800	450	800	408000.00
20	18055	0	1000	KAPL	Tab levofloxacin IP 500mg	2.79	2000	153	1000	2790.00
21	19005	0	2000	Cipla Ltd.	Cap Endogest 100	4.09	15000	5000	13000	53170.00
22	19006	0	2000	Cipla Ltd.	Cap Endogest 200	7.79	15000	10000	13000	101270.00
23	19007	0	500	Cipla Ltd.	Tab Misoprost 200	3.44	3000	0	2500	8600.00
24	21016	60100	10000	KAPL	Tab levocitrizine 5mg	0.24	60000	46400	50000	12000.00
25	24010	70	360	Glenmark Pharma Ltd.	Airtec -SF 250 DPI	2.46	4500	1260	4140	10185.00
26	25007	0	500	Franco Indian Pharma Pvt Ltd	Tab Grinlinctus BM	1.4	21000	3000	20500	28700.00
										1983240.00

Annexure-VII

List of cases supply orders placed on one firm ignoring other L1 firm

(Chapter-2) [Para 2.2.12]

Sl. No.	2014-15					2015-2016					2016-17				
	Code No.	Medicine	Company	Rate per unit	Qty Purchased	Amount of purchased	Medicine	Company	Qty Purchased	Amount of purchased	Company	Medicine Name	Qty purchased	Amount of purchased	Name of L1 firm who were ignored
1	7009	Tab Diclofen	Biochem	0.24	240000	57600	Tab diclofen	Biochem	65000	15600	Biochem	Tab Diclofen	50000	12000	INTAS
2	7013	Galpha Labs Ltd.	Syp. Galpara	9.8	0	0	Galpha Labs Ltd.	Syp. Galpara	0	0	Galpha Labs Ltd.	Syp. Galpara	2500	24500	INTAS
3	7022	Biotram Plus	Biochem	0.89	20000	17800	Tab Biotram plus	Biochem	50000	44500	Biochem	Biotram Plus	10000	8900	Emcure
4	14011	Biodebol 50	Biochem	24.84	900	22356	Biodebol 50	Biochem	1500	37260	Biochem	Biodebol 50	100	2484	INTAS
5	16057	Tab Z Stat 10mg	M/s Aristo Pharmaceu ticals Ltd.	2.1	35000	73500	Tab Z stat 10mg	M/s Aristo Pharmaceu ticals Ltd.	95000	199500	Emcure Pharma Ltd.	Tab Consivas 10	10000	21000	Wallace
6	17002	Tab Somago	M/s Cadila Healthcare Ltd.	0.45	140000	63000	tab somago	M/s Cadila Healthcare Ltd.	99900	44955	Cadilla Healthcare Ltd.	Tab Somago	50000	22500	INTAS
7	17013	Liq Cadacid MPS	M/s Cadila Healthcare Ltd.	19	7500	142500	liq cadacid MPS	M/s Cadila Healthcare Ltd.	11000	209000	Cadila Healthcare Ltd.	Liq Cadacid MPS	1000	19000	INTAS
8	17020	Abbott Healthcare Pvt Ltd	Tab Flagyl 400mg	0	0	0	Abbott Healthcare Pvt Ltd	Tab Flagyl 400mg	0	0	Abbott Healthcare Pvt Ltd	Tab Flagyl 400mg	90000	58500	Balpharma & JB
9	17047	Metronidazole 20 IV	Albert	10.35	6500	67275	mMetronidazole 20 IV	Albert	14000	144900	Albert David Ltd	Metronidazole 20 gm	6000	62100	Balpharma & JB
10	22013	Lot. Calagy	Biochem	24.85	1000	24850	lot. calagy	Biochem	2800	69580	Biochem	Lot. Calagy	1000	24850	INTAS

List of 25 medicines on which about Fifty percent of total budget consumed on procurement

(Chapter-2) [Para 2.2.14]

(Figures in Lakh)

S.No./ Group of medicine	Code No./ Generic name	Medicine	2013-14				2014-15				2015-16				2016-17 (till October 2016)				Remarks
			Qty	Cost	Consumption	Qty	Cost	Consumption	Qty	Cost	Consumption	Qty	Cost	Consumption	Qty	Cost	Consumption		
1 Vitamine	3009 Tab Cal Cit + Vit D3	Bonium	10.00	27.00	9.90	14.0	40.03	16.42	22.01	62.95	16.92	0	0	0	0	5.55	Excessive consumption in 14 & 15		
2 Anti diabetic	11012 Tab Vildaglipten 50 mg	Galvus met 50 mg	3.96	63.16	3.23	3.78	61.46	0.83	3.78	61.46	3.31	0.21	3.41	4.69	-	-	-		
3 –do-	-do-	Zomelies 50 mg	0	0	0	0	0	0	0	0	0	0.11	1.71	0.64	56910 stock on 4/16	56910 stock on 4/16	-		
4 –do-	-do-	Jalra 50 mg	0	0	0	0	0	0	0	0	0	0.25	4.10	0.82	56910 stock on 4/16	56910 stock on 4/16	-		
5 –do-	11017 /11018 Tab Vildaglipten + Metformin 500 mg	Galvus 500mg	0.40	6.55	0.26	1.00	16.76	1.14	1.35	22.63	0.96	0.30	5.03	0.68	-	-	-		
6 –do-	-do-	Zomelies 500 mg	0	0	0	0	0	0	0	0	0	0.20	3.35	0.32	14420 stock on 4/16	14420 stock on 4/16	-		
7 –do-	-do-	Jalra 500 mg	0	0	0	0	0	0	0	0	0	0.30	5.03	0.26	-	-	-		
8 –do-	11021 Tab Vildaglipten+ Metformin + 1000mg	Galvus 1000mg	0	0	0	0.30	5.03	0.18	0.60	10.06	0.70	0.15	2.51	0.18	-	-	-		
9 –do-	-do-	Zomelies 1000 mg	0	0	0	0	0	0	0	0	0	0.15	2.51	0.12	-	-	-		
10 –do-	-do-	Jalra 1000 mg	0	0	0	0	0	0	0	0	0	0.20	3.35	0.10	-	-	-		

11	Anti Biotic	18057 /18054 Inj Teicoplanin 400 mg	Inj Tioicin 400	0.02	15.20	0.017	0.05	2.55	0.09	0.09	0.09	4.59	0.075	0.08	4.08	-	
12	Anti Biotic	18030 /18027 Tab Amoxycillin Clavulanic 625 mg	Maxilum CV 625 mg /N-able	2.15	15.05	2.05	1.30	6.43	1.69	2.28	11.28	2.17	1.20	5.94	-		
13	Anti Biotic	18032 /18029 Inj Amoxycillin Clavulanic 1000 mg	Maxilum CV 1.2 gm	0.32	14.72	0.31	0.15	6.42	0.21	0.20	8.56	0.17	0.05	2.84	-		
14	Anaesthetic /Antipyretic/Anti-inflammatory	7026 Tab Serratiopeptidase +Paracetamol	Cipzen D Plus	5.00	14.55	4.75	9.00	26.28	9.60	14.0	40.88	12.07	3.00	8.76	-		
15	Vitamin	3027 Cap Methylcobalamin 1.5 Lipoic Acid	Micabal Plus	3.30	12.97	2.61	3.10	8.37	3.88	4.00	10.80	3.49	0.60	1.62	-		
16	Thalassemia	2103 Tab Deferasirox 250 mg	Desirox 250	0.38	9.58	0.52	0.44	9.45	0.38	0.50	10.83	0.52	0.21	4.51	-		
17	Anti Biotic	18006 Cap Ampicillin+ Diclox 250 mg	Hipenp 250 / Megapen XP 500	0.37	3.85	4.51	1.25	4.35	1.46	2.70	9.40	2.70	1.50	5.22	-		
18	Haematinic	2004 Cap Ferrirous Sulfate + Zinc	Dexoran ge	1.50	2.48	1.41	4.50	8.86	4.76	4.50	8.87	4.57	0.75	1.48	-		

19	Anti Biotic	18007 /18009 Cap	Renmox Plus /Pulmoclox 500	3.50	9.24	3.33	3.20	8.64	2.96	1.88	5.09	1.46	0.60	1.62	-	
		Amoxicillin + Dicloxa 250+250mg														
20	Vitamin	3028 Tab Anti oxidant	Lycovox	2.50	8.30	2.56	3.50	8.47	2.71	3.00	7.26	3.43	0	0	-	107850 stock 4/16
21	Respiratory	25019 Syp Codeine Phosphate+ Chloro	Codylex Linctus	0.16	7.84	0.16	0.13	6.37	0.16	0.16	7.64	0.16	0	0	-	
22	Haematinic	24007 Salmeterol+F lutasone 250 mg	Seroflo 250 CFC Free / Airtec SF	0.04	6.95	0.05	0.05	10.70	0.04	0.03	5.35	0.03	0.14	2.45	-	
23	CVS	16047 /16044 Tab Ramipril 5mg+Hydrochloro 12.5 mg	Hopecard H5	3.30	6.93	2.88	2.20	3.85	2.58	2.40	4.20	2.63	0.14	2.45		
24	Anaesthetic/Antipyretic/Anti inflammatory	7038 Inj Hylan GF 20	Synvice One	0.0005	6.83		0.025	34.17	0.025	0.036	49.2	250	0.004	5.47		
25	GIT	17032 Inj Pantoprazole Sodium 40 mg	Pepticler 40	8.00	6.40	6.96	0.010	1.46	0.083	0.11	1.60	0.11	0.050	0.73		
Total Expenditure					237.6			269.6			342.6			78.2		
% of total budget					50.02			44.99			51.15					

Annexure-IX

Statement showing the year-wise details of expenditure incurred for medicines purchased and supplied during the year 2013-14 to 2016-17 for the treatment of chronic disease like cancer etc.

(Chapter-2) [Para 2.2.20]

Sl. No.	Years	Voucher No. & Date of payment	Amount of Medicine purchased
1	2013-14	114 / 16.09.13	93952
2	2013-14	115 / 16.09.13	169706
3	2013-14	140 / 18.09.13	158655
4	2013-14	139 / 18.09.13	46976
5	2013-14	17.10.13	253568
6	2013-14	33 / 08.11.13	37825
7	2013-14	34 / 08.11.13	175249
8	2013-14	98 / 26.11.13	251083
9	2013-14	121 / 18.12.13	12758
10	2013-14	148 / 24.12.13	429024
11	2013-14	11 / 03.01.14	51976
12	2013-14	119 / 20.01.14	258841
13	2013-14	37 / 11.02.14	37825
14	2013-14	62 / 12.02.14	502793
15	2013-14	34 / 04.03.14	37825
16	2013-14	106 / 13.03.14	271515
17	2013-14	199 / 21.03.14	346354
18	2013-14	286 / 28.03.14	270018
Total			3405943
19	2014-15	58 / 21.04.14	440511
20	2014-15	108 / 23.04.14	44059
21	2014-15	93 / 12.05.14	439704
22	2014-15	127 / 20.05.14	423368
23	2014-15	226 / 26.05.14	187904
24	2014-15	44 / 12.06.14	132911
25	2014-15	45 / 12.06.14	242534
26	2014-15	186 / 30.06.14	461910
27	2014-15	100 / 11.07.14	263124
28	2014-15	214 / 25.07.14	334595
29	2014-15	55 / 12.08.14	427927
30	2014-15	180 / 29.08.14	469627
31	2014-15	150 / 18.09.14	240023
32	2014-15	201 / 24.09.14	437270
33	2014-15	147 / 27.10.14	873839
34	2014-15	23 / 07.11.14	544045
35	2014-15	99 / 15.12.14	499309
36	2014-15	233 / 30.12.14	767607
37	2014-15	57 / 19.01.15	516347
38	2014-15	19 / 05.02.15	153454
39	2014-15	95 / 17.02.15	372775
40	2014-15	25 / 03.03.15	346762
Total			8619605
41	2015-16	18 / 06.04.15	333628
42	2015-16	17 / 06.04.15	434927
43	2015-16	16 / 06.04.15	300998
44	2015-16	35 / 07.05.15	866052
45	2015-16	33 / 03.06.15	627336

46	2015-16	165 / 19.06.15	268149
47	2015-16	217 / 29.06.15	582771
48	2015-16	147 / 14.07.15	267704
49	2015-16	236 / 17.07.15	281638
50	2015-16	306 / 30.07.15	478021
51	2015-16	201 / 25.08.15	363429
52	2015-16	92 / 09.09.15	470428
53	2015-16	177 / 18.09.15	386461
54	2015-16	48 / 09.10.15	611507
55	2015-16	80 / 16.10.15	317049
56	2015-16	122 / 30.10.15	148221
57	2015-16	43 / 10.11.15	471702
58	2015-16	45 / 14.12.15	496001
59	2015-16	101 / 21.12.15	471702
60	2015-16	154 / 30.12.15	156156
61	2015-16	45 / 18.01.16	713138
62	2015-16	56 / 28.01.16	166809
63	2015-16	101 / 10.02.16	233491
64	2015-16	256 / 24.02.16	538004
65	2015-16	322 / 29.02.16	663030
66	2015-16	175 / 31.03.16	477683
Total			11126035
67	2016-17	60 / 22.04.16	506786
68	2016-17	12 / 02.06.16	430916
69	2016-17	87 / 13.06.16	646892
70	2016-17	22 / 04.08.16	656165
71	2016-17	134 / 17.08.16	746196
72	2016-17	135 / 17.08.16	521776
73	2016-17	40 / 14.09.16	469676
74	2016-17	83 / 20.10.16	771381
Total			4749788
Grant Total			27901371

Annexure-X

Statement showing the year-wise details of expenditure incurred for medicines purchased and supplied during the year 2015-16 for the treatment of chronic disease like cancer etc.

(Chapter-2) [Para 2.2.20]

Sl. No.	Years	Voucher No. & Date of payment	Amount of Medicine purchased
1	2015-16	18 / 06.04.15	333628
2	2015-16	17 / 06.04.15	434927
3	2015-16	16 / 06.04.15	300998
4	2015-16	35 / 07.05.15	866052
5	2015-16	33 / 03.06.15	627336
6	2015-16	165 / 19.06.15	268149
7	2015-16	217 / 29.06.15	582771
8	2015-16	147 / 14.07.15	267704
9	2015-16	236 / 17.07.15	281638
10	2015-16	306 / 30.07.15	478021
11	2015-16	201 / 25.08.15	363429
12	2015-16	92 / 09.09.15	470428
13	2015-16	177 / 18.09.15	386461
14	2015-16	48 / 09.10.15	611507
15	2015-16	80 / 16.10.15	317049
16	2015-16	122 / 30.10.15	148221
17	2015-16	43 / 10.11.15	471702
18	2015-16	45 / 14.12.15	496001
19	2015-16	101 / 21.12.15	471702
20	2015-16	154 / 30.12.15	156156
21	2015-16	45 / 18.01.16	713138
22	2015-16	56 / 28.01.16	166809
23	2015-16	101 / 10.02.16	233491
24	2015-16	256 / 24.02.16	538004
25	2015-16	322 / 29.02.16	663030
26	2015-16	175 / 31.03.16	477683
Total			11126035

List of indents which were certified by the Doctors without prescription slips

(Chapter-2) [Para 2.2.20]

Sl. No.	ISSUANCE OF CAPNET MEDICINES						Name of Doctor/Hospital/Dispensary who certified indent without prescription Slip
	Dated	Indent No.	Name	No. of tablets	Rate	Total	
1	02-11-2015	7770	Chitra Kumari	60	171	10260	Dr.Madan Narain, MO(SAG)NDMC
2	02-12-2015	1247	Chitra Kumari	60	171	10260	(Mrs.) Shobha Sharma,MO,PKD
3	06-01-2016	692	Chitra Kumari	30	171	5130	Dr. Madan Narain, MO(SAG)NDMC
4	09-07-2015	12354	Dashrath Devi	30	171	5130	Mrs. Shobha Sharma,MO,PKD
5	29-01-2016	3584	Dr. V.K. Dabas	30	171	5130	Mrs. Shobha Sharma,MO,PKD
6	14-01-2016	3537	Ganga Ram	60	171	10260	Dr Virat Kuntalam, MO/PKD
7	16-10-2015	6271	Kavita Narain	30	171	5130	Dr. Madan Narain, MO(SAG)NDMC
8	31-12-2015	1270	Mamta Sikka	30	171	5130	Dr. Madan Narain, MO(SAG)NDMC
9	05-11-2015	10833	Megha	45	171	7695	Dr Rachna Pahuja MO/CPH
10	01-12-2015	10857	Megha	60	171	10260	Dr Rachna Pahuja MO/CPH
11	11-02-2016	435	Megha Dhawan	30	171	5130	Dr Rachna Pahuja MO/CPH
12	13-01-2016	3529	O.P. Gupta	30	171	5130	Dr Virat Kuntalam, MO/PKD
13	10-02-2016	2430	O.P. Gupta	30	171	5130	Dr. Madan Narain, MO(SAG)NDMC
14	12-10-2015	6260	Poonam Malhotra	30	171	5130	Dr Virat Kuntalam, MO/PKD
15	01-01-2016	650	Priya Sharma	60	171	10260	Mrs.) Shobha Sharma,MO,PKD
16	09-10-2015	217	Pushpa Sharma	60	171	10260	Dr R K Sharma, MO CPH
17	18-11-2015	1234	Pushpa Sharma	60	171	10260	Mrs. Shobha Sharma,MO,PKD
18	03-11-2015	7779	Raj Mala	60	171	10260	Dr Virat Kuntalam, MO/PKD
19	03-12-2015	1276	Raj Mala	60	171	10260	Mrs. Shobha Sharma,MO,PKD
20	04-01-2016	678	Raj Mala	60	171	10260	Mrs. Shobha Sharma,MO,PKD
21	03-02-2016	3593	Raj Mala	60	171	10260	Mrs. Shobha Sharma,MO,PKD
TOTAL						166725	

Statement showing the details of some patient for whom medicines purchased and supplied during the year 2015-2016 for the treatment of chronic disease like cancer etc.
(Chapter-2) [Para 2.2.20]

Sl. No.	Details of Diagnoses	Name of Patient / employee	Indent No. / Date	Name of doctor / hospital by whom indent certified	Name of specialist prescribing drugs	Name of medicine purchased and supplied	Qty of Medicine	Amount of purchased	Name of supplier	Bill No. / Date	Voucher No. / Date
1.	CML	Mrs. Jessie Philip	13786 / 27.02.15	CMO Golf Link Dis.	Dr. Rahul Naithani (Max Caner Centre	TASIGNA (Cap. 150 mg.)	28	187904	Kendriya Bhandar	01058 / 02.03.15	18 / 07.04.15
1 (A)	CML	Mrs. Jessie Philip	13789 / 25.03.15	Golf Link Dis.	Dr. Rahul Naithani	TASIGNA (Cap. 150 mg.)	28	187904	Kendriya Bhandar	01163 / 26.03.15	16 / 07.04.15
1(B)	CML	Mrs. Jessie Philip	13793 / 28.04.15	Golf Link Dis.	Dr. Rahul Naithani	TASIGMA (Cap. 300 mg)	60	187904	Kendriya Bhandar	00051 / 29.04.15	-
1 (C)	CML	Mrs. Jessie Philip	13798 / 08.06.15	Golf Link Dis.	Dr. Rahul Naithani	TASIGMA (Cap. 300 mg)	60	187904	Kendriya Bhandar	00185 / 09.06.15	217 / 29.06.15
1 (D)	CML	Mrs. Jessie Philip	4201 / 03.07.15	Golf Link Dis.	Dr. Rahul Naithani	TASIGMA (Cap. 300 mg)	60	187904	Kendriya Bhandar	00253 / 06.07.15	147 / 14.07.15
1 (E)	CML	Mrs. Jessie Philip	4207 / 30.07.15	Golf Link Dis.	Dr. Rahul Naithani	TASIGMA (Cap. 300 mg)	60	187904	Kendriya Bhandar	00319 / 31.07.15	201 / 25.08.15
1 (F)	CML	Mrs. Jessie Philip	4208 / 25.08.15	Golf Link Dis.	Dr. Rahul Naithani	TASIGMA (Cap. 300 mg)	60	187904	Kendriya Bhandar	00410 / 26.08.15	177 / 18.09.15
Total								1315337			
2.	CML	Sh. Chand Bahadur Sexena	14761 / 02.03.15	PKD	Dr. Amit Upadhyay	TASIGNA (Cap. 150 mg.)	56	93952	Kendriya Bhandar	01061 / 03.03.15	18 / 07.04.15
2 (A)	CML	Sh. Chand Bahadur Sexena	13564 / 01.04.15	PKD	Dr. Amit Upadhyay	TASIGNA (Cap. 150 mg.)	56	93952	Kendriya Bhandar	00005 / 01.04.15	35 / 07.05.15
2 (B)	CML	Sh. Chand Bahadur Saxena	12956 / 29.04.15	PKD	Dr. Amit Upadhyay	TASIGNA (Cap. 150 mg)	56	93952	Kendriya Bhandar	00052 / 30.04.15	-
2 (C)	CML	Sh. Chand Bahadur Saxena	1096 / 01.06.15	PKD	Dr. Amit Upadhyay	TASIGNA (Cap. 150 mg)	120	187904	Kendriya Bhandar	00134 / 02.06.15	165 / 19.06.15
2 (D)	CML	Sh. Chand Bahadur Saxena	7914 / 01.07.15	PKD	Dr. Amit Upadhyay	TASIGNA (Cap. 150 mg)	120	187904	Kendriya Bhandar	00246 / 02.07.15	236 / 17.07.15
Total								657664			

3.	Metastatis Renal Cell Carcinoma (RCC)	Sh. Santosh (Bal Raj)	13566 / 31.03.15	Dr. Achla Khanna PKD	B R Ambedkar IRCH	SUNITINIR (Tab. 50 mg)	28	233668	Kendriya Bhandar	00004 / 01.04.15	35 / 07.05.15
3 (A)	Metastatis Renal Cell Carcinoma (RCC)	Sh. Santosh (Bal Raj)	1041 / 20.05.15	PKD	B R Ambedkar IRCH	SUNITINIR (Tab. 50 mg) (SUNITIB)	28	233668	Kendriya Bhandar	00103 / 21.05.15	33 / 03.06.15
3 (B)	Metastatis Renal Cell Carcinoma (RCC)	Sh. Santosh (Bal Raj)	2059 / 10.08.15	PKD	B R Ambedkar IRCH	SUNITINIR (Tab. 50 mg) (SUNITIB)	28	233668	Kendriya Bhandar	00385 / 11.08.15	92 / 09.09.15
Total								701004			
4.	CML	Smt. Sarvista (Ravinder Kumar)	14800 / 13.03.15	PKD	Dr. Amit Upadhyay	SPRYCEL (Tab. 50 mg)	60	158655	Kendriya Bhandar	01134 / 17.03.15	17 / 07.04.15
4 (B)	CML	Smt. Sarvista (Ravinder Kumar)	12903 / 15.04.15	PKD	Dr. Amit Upadhyay	SPRYCEL (Tab. 50 mg)	60	158655	Kendriya Bhandar	00015 / 16.04.15	35 / 07.05.15
4 (C)	CML	Smt. Sarvista (Ravinder Kumar)	1031 / 19.05.15	PKD	Dr. Amit Upadhyay	SPRYCEL (Tab. 50 mg)	60	158655	Kendriya Bhandar	00098 / 20.05.15	33 / 03.06.15
4 (D)	CML	Smt. Sarvista (Ravinder Kumar)	12877 / 23.06.15	PKD	Dr. Amit Upadhyay	SPRYCEL (Tab. 50 mg)	60	158655	Kendriya Bhandar	00229 / 24.06.15	217 / 29.06.15
4 (E)	CML	Smt. Sarvista (Ravinder Kumar)	7988 / 22.07.15	PKD	Dr. Amit Upadhyay	SPRYCEL (Tab. 50 mg)	60	158655	Kendriya Bhandar	00303 / 24.07.15	306 / 30.07.15
Total								793275			
5.	CML	Sh. Gaurav Mathur	13514 / 18.03.15	Dr. Virat Kuntaiam PKD	Dr. Amit Upadhyay	SPRYCEL (Tab. 70 mg)	60	169706	Kendriya Bhandar	01145 / 20.03.15	17 / 07.04.15
Total								169706			

6.	Multiple / Sclerosis	Miss. Sangeeta Rani	14783 / 09.03.15	PKD	AIIMS	AVONEX PAN (Inj. 30 Mcg)	04	38959	Kendriya Bhandar	01103 / 10.03.15	18 / 06.04.15
6 (A)	Multiple / Sclerosis	Miss. Sangeeta Rani	13582 / 08.04.15	PKD	AIIMS	AVONEX PAN (Inj. 30 Mcg)	04	38959	Kendriya Bhandar	00008 / 09.04.15	35 / 07.05.15
6 (B)	Multiple / Sclerosis	Miss. Sangeeta Rani	12969 / 05.05.15	PKD	AIIMS	AVONEX PAN (Inj. 30 Mcg)	04	38959	Kendriya Bhandar	00060 / 06.05.15	-
6 (C)	Multiple / Sclerosis	Miss. Sangeeta Rani	12803 / 02.06.15	PKD	AIIMS	AVONEX PAN (Inj. 30 Mcg)	04	38959	Kendriya Bhandar	00136 / 03.06.15	165 / 19.06.15
6 (D)	Multiple / Sclerosis	Miss. Sangeeta Rani	7904 / 29.06.15	PKD	AIIMS	AVONEX PAN (Inj. 30 Mcg)	04	38959	Kendriya Bhandar	00232 / 30.06.15	147 / 14.07.15
6 (E)	Multiple / Sclerosis	Miss. Sangeeta Rani	7999 / 27.07.15	PKD	AIIMS	AVONEX PAN (Inj. 30 Mcg)	04	38959	Kendriya Bhandar	00315 / 30.07.15	201 / 25.08.15
6 (F)	Multiple / Sclerosis	Miss. Sangeeta Rani	2100 / 24.08.15	PKD	AIIMS	AVONEX PAN (Inj. 30 Mcg)	04	38959	Kendriya Bhandar	00404 / 25.08.15	177 / 18.09.15
Total								272713			
7.	ALK Positive MA in Lung	Sh. Roshan Lal	14794 / 11.03.15	PKD	Dr. Anupama Hooda Nehra Max Health Care Super	CRIZOTINIB (Tab. 250 mg)	60	93734	Kendriya Bhandar	01129 / 12.08.15	17 / 07.04.15
7 (B)	ALK Positive MA in Lung	Sh. Roshan Lal	13589 / 10.04.15	PKD	Dr. Anupama Hooda Nehra Max Health Care Super	CRIZOTINIB (Tab. 250 mg)	60	93734	Kendriya Bhandar	00013 / 13.04.15	35 / 07.05.15
7 (C)	ALK Positive MA in Lung	Sh. Roshan Lal	12994 / 11.05.15	PKD	Dr. Anupam Hooda	CRIZOTINIB (Tab. 250 mg)	60	93734	Kendriya Bhandar	00094 / 12.05.15	33 / 03.06.15
7 (D)	ALK Positive MA in Lung	Sh. Roshan Lal	12832 / 09.06.15	PKD	Dr. Anupam Hooda	CRIZOTINIB (Tab. 250 mg)	60	93734	Kendriya Bhandar	00186 / 09.06.15	217 / 29.06.15
7 (E)	ALK Positive MA in Lung	Sh. Roshan Lal	7929 / 06.07.15	PKD	Dr. Anupam Hooda	CRIZOTINIB (Tab. 250 mg)	60	93734	Kendriya Bhandar	00255 / 07.07.15	236 / 17.07.15

7 (F)	ALK Positive MA in Lung	Sh. Roshan Lal	2049 / 05.08.15	PKD	Dr. Anupam Hooda	CRIZOTINIB (Tab. 250 mg)	60	93734	Kendriya Bhandar	00333 / 06.08.15	201 / 25.08.15
						Total		562404			
8.	RCC	Smt. Kala Devi (Padam Singh Rawat)	13576 / 06.04.15	PKD	Dr. Malay Nandy Pushpanjali Crosslay Hospital	SUTENT (Cap. 50 mg)	28	233668	Kendriya Bhandar	00007 / 07.04.15	35 / 07.05.15
8 (A)	RCC	Smt. Kala Devi (Padam Singh Rawat)	12952 / 28.04.15	PKD	Dr. Malay Nandy (ONCO)	G-CYTE (Inj. 300 mg) / REVLADE (Tab. 50 mg)	06 / 07	12819 12853	Kendriya Bhandar	00058 / 29.04.15	-
8 (B)	RCC	Smt. Kala Devi (Padam Singh Rawat)	2084 / 18.08.15	PKD	Dr. Malay Nandy (ONCO)	SUTENT (Cap. 50 Mg)	28	233668	Kendriya Bhandar	00387 / 19.08.15	92 / 09.09.15
						Total		493008			
9.	CM Cet	Sh. Dhani Ram	12935 / 21.04.15	PKD	Dr. Nitesh Rohatgi	ABIRATERONE (Tab. 250 mg)	120	106294	Kendriya Bhandar	00021 / 22.04.15	NA
9 (A)	CM Cet	Sh. Dhani Ram	1049 / 21.05.15	PKD	Dr. Nitesh Rohatgi	ABIRATERONE (Tab. 250 mg)	120	106294	Kendriya Bhandar	00124 / 22.05.15	33 / 03.06.15
9 (B)	CM Cet	Sh. Dhani Ram	12876 / 23.06.15	PKD	Dr. Nitesh Rohatgi	ABIRATERONE (Tab. 1000 mg)	30	114912	Kendriya Bhandar	00228 / 24.06.15	217 / 29.06.15
9 (C)	CM Cet	Sh. Dhani Ram	7993 / 23.07.15	PKD	Dr. Nitesh Rohatgi	ABIRATERONE (Tab. 1000 mg)	30	114912	Kendriya Bhandar	00302 / 24.07.15	306 / 30.07.15
9 (D)	CM Cet	Sh. Dhani Ram	2601 / 24.08.15	PKD	Dr. Nitesh Rohatgi	ABIRATERONE (Tab. 1000 mg)	30	114912	Kendriya Bhandar	00402 / 25.08.15	177 / 18.09.15
						Total		557324			
10.	CNS Tumor	Sh. Dashrath	12801 / 01.06.15	PKD	Max Cancer Centre	TEMOZOLOMIDE (Tab. 350 mg)	05	26813	Kendriya Bhandar	00133 / 02.06.15	165 / 19.06.15
10 (A)	CNS Tumor	Sh. Dashrath	7922 / 02.07.15	PKD	Max Cancer Centre	TEMOZOLOMIDE (Tab. 350 mg)	05	26813	Kendriya Bhandar	00252 / 03.07.15	147 / 14.07.15
10 (B)	CNS Tumor	Sh. Dashrath	2030 / 31.07.15	PKD	Max Cancer Centre	TEMOZOLOMIDE (Tab. 350 mg)	05	26813	Kendriya Bhandar	00331 / 03.08.15	201 / 25.08.15
						Total		80439			

11.		Smt. Jaya (Sh. Guru Nandan)	12863 / 22.06.15	PKD	Dr. Amit Bhargava 'Batra Hospital / Medical Research	XGEVA (Inj. 120 Mg)	01	27566	Kendriya Bhandar	00227 / 23.06.15	217 / 29.06.15
11 (A)		Smt. Jaya (Sh. Guru Nandan)	7986 / 22.07.15	PKD	Dr. Amit Bhargava	XGEVA (Inj. 120 Mg)	01	27566	Kendriya Bhandar	00300 / 23.07.15	306 / 23.07.15
11 (B)		Smt. Jaya (Sh. Guru Nandan)	2097 / 21.08.15	PKD	Dr. Amit Bhargava	XGEVA (Inj. 120 Mg)	01	27566	Kendriya Bhandar	00401 / 24.08.15	177 / 18.09.15
Total								82698			
12.	CML	Sh. Gourav Mathur	7969 / 15.07.15	PKD	Dr. Amit Upadhyay	SPRYCELL (Tab. 70 Mg)	60	169706	Kendriya Bhandar	00297 / 21.07.15	306 / 30.07.15
Total								169706			
Grant Total								5855278			

Annexure-XIII

Comparative chart of rates Anti- Cancer medicines relating to kendriya bhandar & CGHS.

(Chapter-2) [Para 2.2.20]

S. No.	Name medicine	Details of Anti- Cancer medicine purchased from Kendriya handar			Rate of CGHS	Difference of rate	Difference in cost
		Qty.	Rate	(Cost)			
1	Tasigna (tab/cap 150mg)	1176	1677.714	1973000	1500	177.714	208992
2	Sunitinib(Sutent tab 50 mg)	84	8345.286	701004	6972	1373.286	115356
	Sutent (tab 50 mg)	56	8345.286	467336	6972	1373.286	76904
3	Sprycel (tab 50 mg)	300	2644.25	793275	2433.25	211	63300
		120	2828.43	339412	2602.73	225.70	27084
4	Avonex (inj. 30 miu)	28	9739.75	272713	7900.20	1839.55	51507
	Total						543143
5	Crizotinib	300	1874.68	562404	NA		
6	G-cyte	13	1974	25672	NA		
7	Abirateron (tab. 250 mg)	240	885.78	212588	NA		
	Abirateron (tab. 1000 mg)	90	3830.40	344736			
8	Temozolom (tab 350 mg)	15	5362.60	80439	NA		
9	Xgeva (inj. 120 mg)	3	27566	82698	NA		

Statement showing excess payment made to M/s. Saathi Drycleaners during the period May 2012 to March 2015
(Chapter-2) [Para 2.2.22(i)]

(a) May 12 to February 2014

Month	Drawn	Due	Difference
May,12	15318		
June, 12	0		0
July,12	0	554	-554
August,12	0	318	-318
September,12	0	416	-416
October,12	0	390	-390
November,12	0	348	-348
December,12	5250	479	4771
January,13	12457	934	11523
February,13			0
01.02.2013 to 28.02.2013	11884	423	11461
23.02.2013 to 28.02.2013	3035		3035
March,13	12974	366	12608
April,13	12828	563	12265
May,13	13468	257	13211
June,13	13734	253	13481
July,13	14144	245	13899
August,13	12180	189	11991
September,13	14314	474	13840
October,13	15052	403	14649
November,13	19750		19750
			0
01.12.2013 to 14.12.2013	8100	192	7908
16.12.2013 to 31.12.2013	12217		12217
January,14	37404	264	37140
February,14	18828		18828
01.02.2014 to 15.02.2014			0
	252937	7068	230551

(b) April 2014 to March 2014

Month	Drawn	Due	Difference
April-14	66700	1241	65459
May-14	34717	6156	28561
June-14	30460	3971	26489
July-14	33587	14755	18832
August-14	36577	20375	16202
September-14	35861	23680	12181
October-14	39479	20642	18837
November-14	39328	22092	17239
December-14	39387	21005	18382
January-15	39410	23002	16408
February-15	39550	23177	16373
March-15	39743	21348	18395
	474799	201444	273355

Statement showing BMW (yellow + Red bags) sent from Palika Maternity Hospital during 2014-15 and actual/excess payment made to the firm

(Chapter-2) [Para 2.2.22(II)]

Month	Ward	Nursery	OPD	L/ Room	Laboratory	M.O.T.	Total	Rate (in Rupees)Per.Kg.	Amount due to be paid	actual amount paid	Excess amount paid
April, 14	28.7	19.1	73.4	68.8	4.23		194.23	39	7574.97	24141	16566.03
May, 14	15.5	46.894	103.15	127.4	4.91		297.854	39	11616.306	23907	12290.694
June, 14	15	23.248	113.25	96.67	4.02	1.18	253.368	39	9881.352	23751	13869.648
July, 14	31.5	22.25	66	206.11	6.19	29.937	361.987	39	14117.493	23907	9789.507
August,14	42.75	22.61	66	201.292	10.88	69.875	413.407	39	16122.873	24375	8252.127
September, 14	36.05	24.525	68	253.551	14.21	177.521	573.857	39	22380.423	23790	1409.577
October, 14	30.546	26.216	71	266	15.23	136.75	545.742	39	21283.938	30654	9370.062
November, 14	22.85	12.67	68	255	22.763	168.845	550.128	39	21454.992	36816	15361.008
December, 14	19.05	11.86	81	270	31.43	165.91	579.25	39	22590.75	30264	7673.25
Jan.2015	153.9	13.8	84.5	266.38	37.7	109.6	665.88	39	25969.32	51012	25042.68
Feb.2015	169.5	9.75	59.5	239.5	29.4	121.25	628.9	39	24527.1	51246	26718.9
Mar.2015	167.6	11.6	110.8	144.16	36.5	124.7	595.36	39	23219.04	52572	29352.96
	732.946	244.523	964.6	2394.863	217.463	1105.568	5659.963		220649.208	396435	175696.443

Non availability of essential Medicines / Tab. CMS para 15

(Chapter-2) [Para 2.3.2]

Sl. No.	Name of Medicines / injection	Period of out of stock
1	ATORVAS 10 mg	12.01.15 to 26.10.15
2	CETRIZINE 10 mg	06.02.15 to 18.03.15
3	FOLIC ACID	03.04.14 to 23.06.14 & 07.11.14 to 21.01.15
4	PCM 500 mg	04.09.14 to 20.01.15
5	RANITIDINE 150	21.11.14 to 27.01.15
6	CLAVAM 625 mg / MOXILLIUM 625	03.01.15 to 02.03.15
7	ALBENDAZOLE 400 mg	02.02.15 to 18.03.15
8	AMLODEPINE 5mg	12.11.14 to 15.01.15
9	AMOXICILLIN 500	08.05.14 to 03.03.15
10	CIPROFLOXACIN 500 mg	26.08.14 to 07.10.14
11	CHYMORAL FORTE	17.07.14 to 23.02.15
12	AMOXYCIUM 250 mg	10.12.14 to 03.03.15
13	CIPROFLOXACIN 500 mg	26.08.14 to 07.10.14
14	CHYMORAL FORTE	17.07.14 to 23.02.15
15	DICLONAC 50 mg	08.05.14 to 19.01.15
16	DIGOXINE 0.25	21.07.14 to 09.03.15
17	DILITIAZEM 30 mg	12.08.14 to 24.02.15
18	ENALPRIL MALEATE	11.12.14 to 23.02.15
19	FOLIC ACID	03.04.14 to 23.06.14 & 07.11.14 to 21.01.15

Injections

Sl. No.	Name of Medicines / injection	Period of out of stock
1	AMIKACIN 500 mg	25.03.15 to 15.07.15
2	CLAVUM 1.2. mg	01.04.15 to 04.06.15
3	CEF TRIAXONE 1 mg	17.07.15 to 17.10.15
4	CALCIUM GLUCONATE	10.06.15 to 19.09.15 & 06.10.15 to 19.12.15
5	CEFOIAXIM 1 mg/OMNATAX	15.04.15 to 17.10.15
6	DICLOPHENAC SODIUM (VOVERAN)	18.04.15 to 10.11.15
7	DOPAMINE/DOMIN	16.06.15 to 19.09.15
8	BIOEONEX/ENOXION/LMWX 20 mg	13.03.15 to 02.09.15
9	GENTAMYCIN	15.04.15 to 26.10.15
10	LIGNOCAINE 20 mg (ADRENALINE	11.06.15 to 18.09.15
11	MEPHENTERMINE	17.07.15 to 19.09.15
12	PARACETAMOL/PYRIMOL	12.11.15 to 18.01.16
13	PTASSIUMCHLORIDE	03.06.15 to 19.09.15
14	SODA-BI-CARB	13.07.15 to 19.09.15 & 06.10.15 to 23.01.16
15	VECURONIUM BROMIDE (NEOVAC- 10mg)	01.04.15 to 01.06.15 & 23.06.15 to 03.08.15

Annexure-XVII

Position of Dues Outstanding as on 31 March 2016 in respect of Properties handled by Estate-I Department, showing segregation in Properties under Litigation and Litigation-free properties

(Chapter-3) [Para 3.1.4(b)]

Sl. No.	Range	Properties under Litigation					Litigation-free Properties										Total Properties						
		Shops (Nos)	Hotel (Nos)	Govt office (Nos)	Total Litigation Properties (Nos)	Amount outstanding in respect of properties under litigation (₹ in lakh)	Shops (Nos)	Hotel (Nos)	Govt Office (Nos.)	Thara/Kiosk (Nos.)	Others (Nos.)	Staff Quarters(Nos)	Total No. of litigation free properties	Amount for Non litigation properties ` Lakh	Per cent of amount to total non litigation properties	Shop(Nos)	Hotel(Nos)	Govt Office (Nos)	Thara/Kiosk (Nos)	Others(Nos)	Staff Quarter(Nos)	Total Properties (Nos)	Amount outstanding ` Lakh
1	` 1 crore and above	1	4	1	6	91186.92								31289.66	88	3	6	23	0	0	0	32	122476.58
2	` 50 lakh and above but less than ` 1 crore	4	0	0	4	276.31								998.76	3	7	0	9	3	0	0	19	1275.07
3	` 10 lakh and above but less than ` 50 lakh	0	0	0	0	0								2592.43	7	55	0	10	11	24	0	100	2592.43
4	` 5 lakh and above but less than ` 10 lakh	0	0	0	0	0								272.17	1	20	0	1	14	3	0	38	272.17
5	` 1 lakh and above but less than ` 5 lakh	0	0	0	0	0								279.37	1	51	0	5	45	11	0	112	279.37
6	Equal to ` 1	0	0	0	0	0								76.80	0	228	0	8	300	19	21	576	76.8
Total		5	4	1	10	91463.23	359	2	55	372	57	21	867	35509.19	100	364	6	56	373	57	21	877	126972.42

Annexure-XVIII

Files requisitioned by Audit
(Chapter-3) [Para 3.2.2]

S No	HOA	Requisition No. and Date	EP ID	Category	Allottee Name	Premise Particular	Market	Lic. Fee()
1	1301001	4 Dt 13.4.16	4152	LICENCE	RIVEREA COMMERCIAL DEVELOPERS LTD	CHANAKYA CINEMA COMPLEX, CHANAKYAPURI, NEW DELHI	CHANAKYAPURI	10764000
2	1301001	4 dated 3.4.16	4	DAMAGE	SH. AJAY KAPOOR	SHOP NO - 4, PALIKA BAZAR, NEW DELHI	PALIKA BAZAR	44583
3	1301001	4 dated 3.4.16	5	DAMAGE	SMT. VASUNDHRA JAIN	SHOP NO - 5, PALIKA BAZAR, NEW DELHI 110001	PALIKA BAZAR	20890
4	1301001	4 dated 3.4.16	14	DAMAGE	SH.GULAM JEELANI KHAN	SHOP NO - 14, PALIKA BAZAR, NEW DELHI 110001	PALIKA BAZAR	41494
5	1301001	4 dated 3.4.16	49	DAMAGE	SMT. PRIYA CHAURASIA	SHOP NO - 49, PALIKA BAZAR, NEW DELHI 110001	PALIKA BAZAR	23035
6	1301001	4 dated 3.4.16	60	DAMAGE	SH. DES RAJ	SHOP NO - 60, PALIKA BAZAR, NEW DELHI 110001	PALIKA BAZAR	21916
7	1301001	4 dated 3.4.16	87	DAMAGE	M/S TOP SHOP	SHOP NO - 87, PALIKA BAZAR, NEW DELHI 110001	PALIKA BAZAR	18751
8	1301001	4 dated 3.4.16	108	DAMAGE	SMT VINITA SETH	SHOP NO - 108, PALIKA BAZAR, NEW DELHI 110001	PALIKA BAZAR	18288
9	1301001	4 dated 3.4.16	139	DAMAGE	SH. HABIBUL REHMAN	SHOP NO - 136, PALIKA BAZAR, NEW DELHI 110001	PALIKA BAZAR	27276
10	1301001	4 dated 3.4.16	164	DAMAGE	M/S MOD. COTTAGE	SHOP NO -157-C, PALIKA BAZAR, NEW DELHI 110001	PALIKA BAZAR	62704
11	1301001	4 dated 3.4.16	214	DAMAGE	SH.RAMESH GAUR, NARESH GAUR	SHOP NO -206, PALIKA BAZAR, NEW DELHI 110001	PALIKA BAZAR	23804
12	1301001	4 dated 3.4.16	327	DAMAGE	SMT.KAILASH DEVI	SHOP NO - 6, ALL INDIA INSTITUTE OF MEDICAL, NEW DELHI 110029	ALL INDIA INSTITUTE OF MEDICAL	53407
13	1301001	4 dated 3.4.16	508	DAMAGE	SH INDRAJIT SINGH, SH ARVINDER JIT SINGH	SHOP NO -44, LOK NAYAK BHAWAN, NEW DELHI 110003	LOK NAYAK BHAWAN	46071
14	1301001	4 dated 3.4.16	625	DAMAGE	SH ARUN BAKSHI	SHOP NO - 3, BRIGADIER HOSHIYAR SINGH MARG, NEW DELHI 110023	BRIGADIER HOSHIYAR SINGH MARG	12644
15	1301001	4 dated 3.4.16	1317	DAMAGE	M/S CHAUDHARY MOTORS AGENCY	SHOP NO - 61, GOLE MARKET, NEW DELHI 110001	GOLE MARKET	23880
16	1301001	4 dated 3.4.16	1344	DAMAGE	SH. ANIL CHAWLA	M-8, BHAGAT SINGH MARKET, NEW DELHI 110001	BHAGAT SINGH MARKET	12499
17	1301001	4 dated 3.4.16	1348	DAMAGE	ANIL GUPTA,VIPIN GUPTA,BHUSAN GUPTA	CAFE SPACE, BHAGAT SINGH MARKET, NEW DELHI 110001	BHAGAT SINGH MARKET	197491
18	1301001	4 dated 3.4.16	1595	DAMAGE	SMT ANIS JAMIL	SHOP NO 127, N C S, YASHWANT PLACE, NEW DELHI 110001	YASHWANT PLACE	45784

19	1301001	4 dated 3.4.16	1596	DAMAGE	SMT SAROJ JOSHI	SHOP NO 126 A, YASHWANT PLACE, NEW DELHI 110001	YASHWANT PLACE	47735
20	1301001	4 dated 3.4.16	1703	DAMAGE	M/S GULATI RESTAURANT(P) LTD	SHOP NO - 3, PANDARA ROAD MARKET, NEW DELHI 110003	PANDARA ROAD MARKET	64412
21	1301001	4 dated 3.4.16	2794	DAMAGE	SMT. USHA RANI SETHI	SHOP/FLAT NO -3, LODHI ROAD, MAIN MARKET, NEW DELHI 110003	LODHI ROAD, MAIN MARKET	17129
22	1301001	4 dated 3.4.16	3551	DAMAGE	SH NARESH CHAND	SHOP NO - 18, GOLE MARKET, NEW DELHI 110001	GOLE MARKET	25318
23	1301001	4 dated 3.4.16	3612	LICENCE	SH DINESH KUMAR	SHOP NO.11 UDYAN MARG, ADJOINING AREA OF MANDIR MARG, NEW DELHI 110001	ADJOINING AREA OF MANDIR MARG	3921
24	1301001	4 dt 13.4.16	2263	LICENCE	SH UMESH AGGARWAL	SHOP NO G-15 AT GROUND FLOOR, PALIKA BHAWAN, NEW DELHI 110022	PALIKA BHAWAN	70158
25	1301001	4 Dt 13.4.16	2291	DAMAGE	SH D.S. RANA	SHOP NO G-43 AT GROUND FLOOR, PALIKA BHAWAN, NEW DELHI 110022	PALIKA BHAWAN	29788
26	1301001	4 Dt 13.4.16	2292	DAMAGE	SH RAKAM SINGH	SHOP NO G-44 AT GROUND FLOOR, PALIKA BHAWAN, NEW DELHI 110022	PALIKA BHAWAN	26739
27	1301001	4 Dt 13.4.16	2336	DAMAGE	SMT GYAN KAUR	SHOP NO M -18 AT MEZENINE FLOO, PALIKA BHAWAN, NEW DELHI 110022	PALIKA BHAWAN	43388
28	1301001	4 Dt 13.4.16	2747	DAMAGE	SMT. USHA RANI	SHOP NO - 8, PALIKA PARKING, NEW DELHI 110001	PALIKA PARKING	32300
29	1301001	4 Dt 13.4.16	2753	DAMAGE	SH OM PARKASH GULATI	SHOP NO - 14, PALIKA PARKING, NEW DELHI 110001	PALIKA PARKING	55168
30	1301001	4 Dt 13.4.16	3598	LICENCE	DTTDC	COFFEE HOME + ATM, BABA KHARAK SINGH MARG, CONNAUGHT PLACE, NEW DELHI 110001	R.K. PURAM	371352
31	1301001	4 Dt 13.4.16	248	LICENCE (PROV)	SMT. SHAKUNTALA SHARMA	SHOP NO -239, PALIKA BAZAR, NEW DELHI 110001	PALIKA BAZAR	27378
32	1301001	4 Dt 13.4.16	255	LICENCE (PROV)	SMT KAILASH RANI MADHOK	SHOP NO -246, PALIKA BAZAR, NEW DELHI 110001	PALIKA BAZAR	18269
33	1301001	4 Dt 13.4.16	471	LICENCE (PROV)	SH RAJIV KUMAR JAIN	SHOP NO -2, LOK NAYAK BHAWAN, NEW DELHI 110003	LOK NAYAK BHAWAN	15908
34	1301001	4 Dt 13.4.16	473	LICENCE (PROV)	SMT VEENA KHANNA	SHOP NO -4, LOK NAYAK BHAWAN, NEW DELHI 110003	LOK NAYAK BHAWAN	16886
35	1301001	4 Dt 13.4.16	479	LICENCE (PROV)	SMT KHURSHIDA & SMT HINA	SHOP NO -11, LOK NAYAK BHAWAN, NEW DELHI 110003	LOK NAYAK BHAWAN	25474
36	1301001	4 Dt 13.4.16	480	LICENCE (PROV)	S/SH SURENDER KR GUPTA & RAVINDER KUMAR	SHOP NO -13, LOK NAYAK BHAWAN, NEW DELHI 110003	LOK NAYAK BHAWAN	15543
37	1301001	4 Dt 13.4.16	487	LICENCE (PROV)	SH SANDEEP ROHRA	SHOP NO -20, LOK NAYAK BHAWAN, NEW DELHI 110003	LOK NAYAK BHAWAN	24377

38	1301001	4 Dt 13.4.16	488	LICENCE (PROV)	Sh. DIVAKAR KRISHAN SHASTRI	SHOP NO -21, LOK NAYAK BHAWAN, NEW DELHI 110003	LOK NAYAK BHAWAN	9925
39	1301001	4 Dt 13.4.16	506	LICENCE (PROV)	SH MANMEET SINGH	SHOP NO -42, LOK NAYAK BHAWAN, NEW DELHI 110003	LOK NAYAK BHAWAN	20937
40	1301001	4 Dt 13.4.16	507	LICENCE (PROV)	SH CHARAN SINGH	SHOP NO -43, LOK NAYAK BHAWAN, NEW DELHI 110003	LOK NAYAK BHAWAN	16748
41	1301001	4 Dt 13.4.16	510	LICENCE (PROV)	MRS. RANJANA KHULLAR	SHOP NO -46, LOK NAYAK BHAWAN, NEW DELHI 110003	LOK NAYAK BHAWAN	69187
42	1301001	4 Dt 13.4.16	2740	LICENCE (PROV)	SH GULSHAN KUMAR NARANG	SHOP NO - 1, PALIKA PARKING, NEW DELHI 110001	PALIKA PARKING	43383
43	1301001	4 Dt 13.4.16	2742	LICENCE (PROV)	SH PRATEEK GANDOTRA	SHOP NO - 3, PALIKA PARKING, NEW DELHI 110001	PALIKA PARKING	46621
44	1301001	4 Dt 13.4.16	2746	LICENCE (PROV)	SH GAURAV NARANG	SHOP NO - 7, PALIKA PARKING, NEW DELHI 110001	PALIKA PARKING	44031
45	1301001	4 Dt 13.4.16	2750	LICENCE (PROV)	SH MANOJ KUMAR	SHOP NO - 11, PALIKA PARKING, NEW DELHI 110001	PALIKA PARKING	45327
46	1301001	4 Dt 13.4.16	2752	LICENCE (PROV)	SH ANIL KUMAR OHRI	SHOP NO - 13, PALIKA PARKING, NEW DELHI 110001	PALIKA PARKING	47269
47	1301001	4 Dt 13.4.16	2754	LICENCE (PROV)	SH HEMANT CHATURVEDI	SHOP NO - 15, PALIKA PARKING, NEW DELHI 110001	PALIKA PARKING	47916
48	1301001	4 Dt 13.4.16	2758	LICENCE (PROV)	SH. NASIR IQBAL	SHOP NO - 19, PALIKA PARKING, NEW DELHI 110001	PALIKA PARKING	52578
49	1301001	4 Dt 13.4.16	3553	DAMAGE	M/S BINDAL APPARELS PVT. LTD.	ADDRESS_1 IS NULL, PALIKA PARKING, NEW DELHI 110001	PALIKA PARKING	789271
50	1301001	9 Dt 11.5.16	8	Damage	S/SH. ABDUL MAJID GULAM,SAVEDIN MOHD. HUSSAIN & AB	SHOP NO - 8, PALIKA BAZAR, NEW DELHI 110001	PALIKA BAZAR	27059
51	1301001	9 Dt 11.5.16	10	DAMAGE	RAJIV MALHOTRA AND KISHORE KR. RASTOGI	SHOP NO - 10, PALIKA BAZAR, NEW DELHI 110001	PALIKA BAZAR	29897
52	1301001	9 Dt 11.5.16	18	DAMAGE	SH.GURINDER SINGH	SHOP NO - 18, PALIKA BAZAR, NEW DELHI 110001	PALIKA BAZAR	23681
53	1301001	9 Dt 11.5.16	20	DAMAGE	M/S TANDON CHIKAN	SHOP NO - 20, PALIKA BAZAR, NEW DELHI 110001	PALIKA BAZAR	24076
54	1301001	9 Dt 11.5.16	22	DAMAGE	SH.KUSHAL CHAND	SHOP NO - 22, PALIKA BAZAR, NEW DELHI 110001	PALIKA BAZAR	6468
55	1301001	9 Dt 11.5.16	59	DAMAGE	SH.ASHOK KUMAR	SHOP NO - 59, PALIKA BAZAR, NEW DELHI 110001	PALIKA BAZAR	19666
56	1301001	9 Dt 11.5.16	92	DAMAGE	S/SH RAMESH BATRA & SMT. LATIKA BATRA	SHOP NO - 92, PALIKA BAZAR, NEW DELHI 110001	PALIKA BAZAR	27684
57	1301001	9 Dt 11.5.16	104	DAMAGE	SH. J.C. NAGPAL	SHOP NO - 104, PALIKA BAZAR, NEW DELHI 110001	PALIKA BAZAR	18053
58	1301001	9 Dt 11.5.16	105	LICENCE	SH.GURBIR SINGH KOHLI	SHOP NO - 105, PALIKA BAZAR, NEW DELHI 110001	PALIKA BAZAR	21131

59	1301001	9 Dt 11.5.16	140	DAMAGE	S/SH MOTI LAL, BALDEV DASS	SHOP NO - 137, PALIKA BAZAR, NEW DELHI 110001	PALIKA BAZAR	5165
60	1301001	9 Dt 11.5.16	146	DAMAGE	SH.MOHD. ISMAILE	SHOP NO - 142, PALIKA BAZAR, NEW DELHI 110001	PALIKA BAZAR	13839
61	1301001	9 Dt 11.5.16	150	DAMAGE	SH.MOTI SINGH ARORA	SHOP NO - 146, PALIKA BAZAR, NEW DELHI 110001	PALIKA BAZAR	3869
62	1301001	9 Dt 11.5.16	202	DAMAGE	SMT. JASWANTI CHAUDHARY	SHOP NO -194, PALIKA BAZAR, NEW DELHI 110001	PALIKA BAZAR	32392
63	1301001	9 Dt 11.5.16	215	DAMAGE	SH.HARISH KR. BATRA	SHOP NO -207, PALIKA BAZAR, NEW DELHI 110001	PALIKA BAZAR	12844
64	1301001	9 Dt 11.5.16	220	DAMAGE	SH.BALDEV SARUP	SHOP NO -212, PALIKA BAZAR, NEW DELHI 110001	PALIKA BAZAR	9761
65	1301001	9 Dt 11.5.16	223	DAMAGE	SH. LALIT KR.SHARMA	SHOP NO -215, PALIKA BAZAR, NEW DELHI 110001	PALIKA BAZAR	25691
66	1301001	9 Dt 11.5.16	235	DAMAGE	SH.ANOOP KUMAR	SHOP NO -226, PALIKA BAZAR, NEW DELHI 110001	PALIKA BAZAR	9785
67	1301001	9 Dt 11.5.16	280	LICENCE	SMT SHARDA MIGLANI	SHOP NO -271, PALIKA BAZAR, NEW DELHI 110001	PALIKA BAZAR	12971
68	1301001	9 Dt 11.5.16	284	DAMAGE	S/SH.MADAN CHAWLA & DEEPAK CHAWLA	SHOP NO -275, PALIKA BAZAR, NEW DELHI 110001	PALIKA BAZAR	14086
69	1301001	9 Dt 11.5.16	299	DAMAGE	M/S MEDIA VIDEO LTD.	M-3, PALIKA BAZAR, NEW DELHI 110001	PALIKA BAZAR	28263
70	1301001	9 Dt 11.5.16	301	DAMAGE	S/SH.CHARANJEET SINGH GULATI, SATISH SHARMA & SMT	M-5, PALIKA BAZAR, NEW DELHI 110001	PALIKA BAZAR	24937
71	1301001	9 Dt 11.5.16	620	LICENCE	SH. PRISHAMBAR DAYAL	SHOP NO - 3, HASTING LANE, NEW DELHI 110001	HASTING LANE	807
72	1301001	9 Dt 11.5.16	642	DAMAGE	SH ROOP NARANI KHAN CHAND, SH PURSHOTAM DASS	SHOP NO - 11 (T), PRITHVI RAJ LANE, NEW DELHI 110001	PRITHVI RAJ LANE	81
73	1301001	9 Dt 11.5.16	857	DAMAGE	SH ATTAM SINGH	SHOP NO -37, BEGUM ZAIDI MARKET, NEW DELHI 110021	BEGUM ZAIDI MARKET	790
74	1301001	9 Dt 11.5.16	934	DAMAGE	SH AMAR LAL BHATIA	SHOP NO -39, LAXMI BAI MARKET, NEW DELHI 110023	LAXMI BAI MARKET	440
75	1301001	9 Dt 11.5.16	1313	LICENCE (PROV)	SMT AMINI ANNA	SHOP NO - 57, GOLE MARKET, NEW DELHI 110001	GOLE MARKET	2470
76	1301001	9 Dt 11.5.16	1723	DAMAGE	SH SIYA RAM	2, KIDWAI NAGAR, NEW DELHI 110023	KIDWAI NAGAR	776
77	1301001	9 Dt 11.5.16	2612	DAMAGE	SH. G.S. MATHUR	SHOP NO - 51 AT GROUND FLOOR, PALIKA PLACE, NEW DELHI 110001	PALIKA PLACE	1636
78	1301001	9 Dt 11.5.16	2613	DAMAGE	SH. RAM SARAN	SHOP NO - 52 AT GROUND FLOOR, PALIKA PLACE, NEW DELHI 110001	PALIKA PLACE	3919

79	1301001	9 Dt 11.5.16	2615	DAMAGE	SH. MOHAN LAL	SHOP NO - 54 AT GROUND FLOOR, PALIKA PLACE, NEW DELHI 110001	PALIKA PLACE	15352
80	1301001	9 Dt 11.5.16	2616	DAMAGE	SH. BODH RAJ	SHOP NO - 55 AT GROUND FLOOR, PALIKA PLACE, NEW DELHI 110001	PALIKA PLACE	5379
81	1301001	9 Dt 11.5.16	2617	DAMAGE	SH. YOGESH KUMAR BHARDWAJ	SHOP NO - 56 AT GROUND FLOOR, PALIKA PLACE, NEW DELHI 110001	PALIKA PLACE	4310
82	1301001	9 Dt 11.5.16	2618	DAMAGE	SMT. SHAFIQUE KHATOON	SHOP NO - 57 AT GROUND FLOOR, PALIKA PLACE, NEW DELHI 110001	PALIKA PLACE	3802
83	1301001	9 Dt 11.5.16	2619	DAMAGE	SH. MIRZA YASEEEN BEG	SHOP NO - 58 AT GROUND FLOOR, PALIKA PLACE, NEW DELHI 110001	PALIKA PLACE	1639
84	1301001	9 Dt 11.5.16	2620	LICENCE	SH. NAND KISHORE	SHOP NO - 59 AT GROUND FLOOR, PALIKA PLACE, NEW DELHI 110001	PALIKA PLACE	2057
85	1301001	9 Dt 11.5.16	2621	DAMAGE	SH. RAJ KUMAR	SHOP NO - 60 AT GROUND FLOOR, PALIKA PLACE, NEW DELHI 110001	PALIKA PLACE	3145
86	1301001	9 Dt 11.5.16	2686	LICENCE	SH. RAKESH GUPTA	SHOP NO A-1, PALIKA PLACE ANNEXE, NEW DELHI 110001	PALIKA PLACE ANNEXE	4211
87	1301001	9 Dt 11.5.16	2744	LICENCE	SH. RAJEEV SABHARWAL	SHOP NO.5, PALIKA PARKING, NEW DELHI NEW DELHI 110001		45325
88	1301001	10 Dt 12.5.16	30	DAMAGE	SH. RAMESH CHAND	SHOP NO - 30, PALIKA BAZAR, NEW DELHI 110001	PALIKA BAZAR	6752
89	1301001	10 Dt 12.5.16	34	DAMAGE	SH.Y.R. PURI	SHOP NO - 34, PALIKA BAZAR, NEW DELHI 110001	PALIKA BAZAR	6611
90	1301001	10 Dt 12.5.16	120	DAMAGE	SH. RAJA SINGH	SHOP NO - 117, PALIKA BAZAR, NEW DELHI 110001	PALIKA BAZAR	11106
91	1301001	10 Dt 12.5.16	128	DAMAGE	SH PEAREY KISHAN	SHOP NO - 125, PALIKA BAZAR, NEW DELHI 110001	PALIKA BAZAR	5082
92	1301001	10 Dt 12.5.16	141	DAMAGE	SH. SHYAM SUNDER	SHOP NO - 138, PALIKA BAZAR, NEW DELHI 110001	PALIKA BAZAR	3948
93	1301001	10 Dt 12.5.16	200	DAMAGE	SH. O.P.BHAGAT	SHOP NO -192, PALIKA BAZAR, NEW DELHI 110001	PALIKA BAZAR	7768
94	1301001	10 Dt 12.5.16	799	LICENCE	SH CHAMAN LAL	SHOP NO -25, BASRURKAR MARKET, NEW DELHI 110021	BASRURKAR MARKET	463
95	1301001	10 Dt 12.5.16	859	DAMAGE	SH GORAKH NATH	SHOP NO -39, BEGUM ZAIDI MARKET, NEW DELHI 110021	BEGUM ZAIDI MARKET	854
96	1301001	10 Dt 12.5.16	1225	LICENCE	SH MAQBOOL AHMAD	SHOP NO - 105, MOHAN SINGH PLACE, NEW DELHI 110001	MOHAN SINGH PLACE	1487
97	1301001	10 Dt 12.5.16	1319	DAMAGE	SH MATHURA DASS	SHOP NO - 1 (T), GOLE MARKET, NEW DELHI 110001	GOLE MARKET	661
98	1301001	10 Dt 12.5.16	1706	DAMAGE	SMT KAMLA GULATI	SHOP NO - 6, PANDARA ROAD MARKET, NEW DELHI 110003	PANDARA ROAD MARKET	10577

99	1301001	10 Dt 12.5.16	1715	DAMAGE	SH SATISH KUMAR	SHOP NO - 15, PANDARA ROAD MARKET, NEW DELHI 110003	PANDARA ROAD MARKET	11268
100	1301001	10 Dt 12.5.16	2529	DAMAGE	SH. RADHEY SHYAM	SHOP NO - 27 AT LOWER GROUND F, PALIKA PLACE, NEW DELHI 110001	PALIKA PLACE	3049
101	1301001	10 Dt 12.5.16	2539	DAMAGE	SH. RAM LUBHAYA	SHOP NO - 37 AT LOWER GROUND F, PALIKA PLACE, NEW DELHI 110001	PALIKA PLACE	3049
102	1301001	10 Dt 12.5.16	2547	DAMAGE	SMT. SUSHILA DEVI	SHOP NO - 45 AT LOWER GROUND F, PALIKA PLACE, NEW DELHI 110001	PALIKA PLACE	3810
103	1301001	10 Dt 12.5.16	2549	DAMAGE	SH. KANHAIYA LAL	SHOP NO - 47 AT LOWER GROUND F, PALIKA PLACE, NEW DELHI 110001	PALIKA PLACE	3049
104	1301001	10 Dt 12.5.16	2551	DAMAGE	SH. PARBHATI LAL	SHOP NO - 49 AT LOWER GROUND F, PALIKA PLACE, NEW DELHI 110001	PALIKA PLACE	4365
105	1301001	10 Dt 12.5.16	2552	DAMAGE	SMT. KESRI DEVI	SHOP NO - 50 AT LOWER GROUND F, PALIKA PLACE, NEW DELHI 110001	PALIKA PLACE	3324
106	1301001	10 Dt 12.5.16	2558	DAMAGE	SH. LABH SINGH AGYAWATI	SHOP NO - 56 AT LOWER GROUND F, PALIKA PLACE, NEW DELHI 110001	PALIKA PLACE	2914
107	1301001	10 Dt 12.5.16	2576	DAMAGE	SH. PARKASH CHAND	SHOP NO - 15 AT GROUND FLOOR, PALIKA PLACE, NEW DELHI 110001	PALIKA PLACE	4182
108	1301001	10 Dt 12.5.16	2592	DAMAGE	SH. VIJAY KUMAR ARORA	SHOP NO - 31 AT GROUND FLOOR, PALIKA PLACE, NEW DELHI 110001	PALIKA PLACE	4457

Annexure-XIX

Sample of Shops selected (Sl.No.1 to 15) by Audit where short billing has been noticed

(Chapter-3) [Para 3.2.2]

Sl. No.	EPID	Market	Category of Mkt.	Rate of increase in license fee	Type of property	Name of Licensee/Occupant	Address of Property	Licence fee as fixed by NDMC per deed			Licence fee billed by Account Section	Difference in License fee	No. of Months	Amount of license fee short billed	Gross Amount of license fee short billed (`)
								From	To	Rate					
1	471	Lok Nayak Bhawan	A	10% biennially	Shop	Sh. Rajiv Kumar Jain	Shop No. 2, Lok Nayak Bhawan	1.4.10	31.3.12	13804	13147	657	24	15768	52152
								01.04.12	31.03.14	15184	14462	722	24	17328	
								01.04.14	31.03.16	16702	15908	794	24	19056	
2	507	Lok Nayak Bhawan	A	10% biennially	Shop	Sh. Charan Singh	Shop No. 43, Lok Nayak Bhawan	1.4.10	31.3.12	14533	13841	692	24	16608	54960
								01.04.12	31.03.14	15986	15225	761	24	18264	
								01.04.14	31.03.16	17585	16748	837	24	20088	
3	510	Lok Nayak Bhawan	A	10% biennially	Shop	Miss. Ranjana Khullar	Shop No. 46, Lok Nayak Bhawan	1.4.10	31.3.12	60038	58590	1448	24	34752	177523
								01.09.12	31.03.14	66042	62897	3145	19	59755	
								01.04.14	31.03.16	72646	69187	3459	24	83016	
4	488	Lok Nayak Bhawan	A	10% biennially	Shop	Sh. Deewakar Krishan Shastri	Shop No. 21, Lok Nayak Bhawan	01.06.10	31.03.12	8613	8203	410	22	9020	31748
								01.04.12	31.03.14	9474	9023	451	24	10824	
								01.04.14	31.03.16	10421	9925	496	24	11904	
5	506	Lok Nayak Bhawan	A	10% biennially	Shop	Sh. Man meet Singh	Shop No. 42, Lok Nayak Bhawan	1.4.10	31.3.12	18169	17304	865	24	20760	68760
								01.04.12	31.03.14	19986	19034	952	24	22848	
								01.04.14	31.03.16	21985	20937	1048	24	25152	
6	481	Lok Nayak Bhawan	A	10% biennially	Shop	Sh. Arun Gupta	Shop No. 14, Lok Nayak Bhawan	1.4.10	31.3.12	10699	10190	509	24	12216	39880
								01.05.12	31.03.14	11769	11209	560	23	12880	
								01.04.14	31.03.16	12946	12330	616	24	14784	
7	487	Lok Nayak Bhawan	A	10% biennially	Shop	Sh. Sandeep Rohra	Shop No. 20, Lok Nayak Bhawan	1.4.10	31.3.12	21153	20146	1007	24	24168	79968
								01.04.12	31.03.14	23268	22161	1107	24	26568	
								01.04.14	31.03.16	25595	24377	1218	24	29232	
8	479	Lok Nayak Bhawan	A	10% biennially	Shop	Smt. Hina & Smt Khursidha	Shop No. 11, Lok Nayak Bhawan	1.4.10	31.3.12	22105	22084	21	24	504	54240
								01.08.12	31.03.14	24316	23158	1158	20	23160	
								01.04.14	31.03.16	26748	25474	1274	24	30576	

9	480	Lok Nayak Bhawan	A	10% biennially	Shop	Sh. Surender Kumar Gupta and Sh. Ravinder Kumar Gupta	Shop No. 13, Lok Nayak Bhawan	1.4.10 01.04.12 01.04.14	31.3.12 31.03.14 31.03.16	13487 14836 16320	12845 14130 15543	642 706 777	24 24 24	15408 16944 18648	51000
10	4	Palika Bazar	A	10% biennially	Shop	Sh. Ajay Kapoor	Shop No. 4 Palika Bazar	1.4.10 01.04.12 01.04.14	31.3.12 31.03.14 31.03.16	38687 42556 46812	36207 40530 44583	2480 702 2229	24 24 24	59520 16848 53496	129864
11	5	Palika Bazar	A	10% biennially	Shop	Smt. Vasundhara Jain	Shop No. 5 Palika Bazar	1.4.10 01.04.12 01.04.14	31.3.12 31.03.14 31.03.16	18128 19941 21935	17264 18990 20890	864 951 1045	24 24 24	20736 22824 25080	68640
12	14	Palika Bazar	A	10% biennially	Shop	Sh. Gulam Jilani	Shop No. 14 Palika Bazar	1.4.10 01.04.12 01.04.14	31.3.12 31.03.14 31.03.16	36007 39608 43569	26379 29017 41494	9628 10591 2075	24 24 24	231072 254184 49800	535056
13	49	Palika Bazar	A	10% biennially	Shop	Smt. Priya Chaurasia	Shop No. 49 Palika Bazar	1.4.10 01.04.12 01.04.14	31.3.12 31.03.14 31.03.16	19081 20989 23088	19037 20941 23035	44 48 53	24 24 24	1056 1152 1272	3480
14	108	Palika Bazar	A	10% biennially	Shop	Smt. Vineeta Seth	Shop No. 108 Palika Bazar	23.09.10 01.04.12 01.04.14	31.3.12 31.03.14 31.03.16	15869 17456 19202	11626 16625 18288	4243 831 914	18 24 24	76374 19944 21936	118254
15	139	Palika Bazar	A	10% biennially	Shop	Md. Habibul Rehman	Shop No. 136 Palika Bazar	1.4.10 01.04.12 01.04.14	31.3.12 31.03.14 31.03.16	23669 26036 28640	22542 24796 27276	1127 1240 1364	24 24 24	27048 29760 32736	89544
Total															
16	4	Lok Nayak Bhawan	A	10% biennially	Shop	Ms Veena Knanna	Shop NO.4, Lok Naya Bhawan								1555069
17	60	Palika Bazar	A	10% biennially	Shop	Sh. Ashok Kumar/Desh Raj	Shop No.60, Palika Bazar								
18	206	Palika Bazar	A	10% biennially	Shop	Ms Ramesh Gaur, Naresh Gaur	Shop No.206, Palika Bazar								

Short collection of revenue due to non-revision of licence fee of staff quarters
(Chapter-3) [Para 3.2.7]

S No	EP ID	Alottee Name	Premise Particular	Market	Monthly Lic. Fee()	Yearly licence fee	Yearly licence fee 1.4.08 to 31.03.10 with 8% increase	Yearly licence fee 1.4.10 to 31.03.12 with 8% increase	Yearly licence fee as on 1.4.12 to 31.03.14 with 8% increase	Yearly licence fee as on 1.4.14 to 31.03.16 with 8% increase	Yearly licence fee as on 1.4.16 to 31.08.16 with 8% increase.	Total amount raised by NDMC 1.4.08 to 31.8.16	Revenue from 1.4.08 to 31.8.16 if licence fee been revised	Short collection due to non-revision of licence of fee
1	1390	SH. PUSU RAM	QUARTER NUMBER - 7, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	182	2184	2359	2547	2751	2971	1337	18382	22594	4212
2	1395	SH. KALU RAM	QUARTER NUMBER - 12, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	182	2184	2359	2547	2751	2971	1337	18382	22594	4212
3	1388	SH. RAKESH KUMAR	QUARTER NUMBER - 5, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903
4	1389	SH. GANGA PRASHAD	QUARTER NUMBER - 6, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903
5	1391	SH. SARDAR	QUARTER NUMBER - 8, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903

6	1393	SH. RAGHU NATH	QUARTER NUMBER - 10, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903
7	1394	SMT. RAI RANI	QUARTER NUMBER - 11, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903
8	1396	SH. GAI RAJ	QUARTER NUMBER - 13, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903
9	1397	SH. CHEDDI LAL	QUARTER NUMBER - 14, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903
10	1398	SH. PRAMOD KUMAR	QUARTER NUMBER - 15, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903
11	1399	SH. MURARI LAL	QUARTER NUMBER - 16, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903
12	1400	SH. DEVI GULAM	QUARTER NUMBER - 17, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903

13	1401	SH DEEN DAYAL	QUARTER NUMBER - 18, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903
14	1402	SH RAJA RAM	QUARTER NUMBER - 19, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903
15	1403	SH POOTI LAL	QUARTER NUMBER - 20, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903
16	1404	SMT. PHOOLMATI	QUARTER NUMBER - 21, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903
17	1405	SH RAM KHILAWAN	QUARTER NUMBER - 22, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903
18	1406	SH. SURAJ BALI	QUARTER NUMBER - 23, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903
19	1407	SH. CHOTTEY LAL	QUARTER NUMBER - 24, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903

20	1408	SH. SHIV PAL GOPAL	QUARTER NUMBER - 25, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903
21	1409	SMT.LEELAWATI	QUARTER NUMBER - 26, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903
22	1412	SMT. RAM DULARI	QUARTER NUMBER - 29, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903
23	1413	SMT. SHANTI DEVI	QUARTER NUMBER - 30, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903
24	1414	SH. CHANDER PAL	QUARTER NUMBER - 31, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903
25	1415	SH. ANGU	QUARTER NUMBER - 32, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903
26	1417	SH. NARESH KUMAR	QUARTER NUMBER - 34, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903

27	1418	SH. GAUJA	QUARTER NUMBER - 35, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903
28	1419	SH. BAL KISHAN	QUARTER NUMBER - 36, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903
29	1420	SH. GANGA PRASHAD	QUARTER NUMBER - 37, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903
30	1421	SMT. SHANTI DEVI	QUARTER NUMBER - 38, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903
31	1422	SMT. NIRMILA	QUARTER NUMBER - 39, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	182	2184	2359	2547	2751	2971	1337	18382	22594	4212
32	1423	SMT. MAKHANA DEVI	QUARTER NUMBER - 40, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903
33	1424	SH. CHOTTEY LAL	QUARTER NUMBER - 41, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903

34	1425	SH. MUNNA LAL	QUARTER NUMBER - 42, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903
35	1426	SH. GIRDHARI	QUARTER NUMBER - 43, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903
36	1427	SH. DES RAJ	QUARTER NUMBER - 44, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903
37	1428	SH. KANHIA	QUARTER NUMBER - 45, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903
38	1429	S/SH. SURESH KUMAR, SURENDER KUMAR	QUARTER NUMBER - 46, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903
39	1430	SH. PANCHAM	QUARTER NUMBER - 47, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903
40	1432	SH. GANGA RAM, SMT. MANU DEVI	QUARTER NUMBER - 49, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903

41	1433	SH. SHAM KUMAR	QUARTER NUMBER - 50, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903
42	1434	SH. BAJI NATH	QUARTER NUMBER - 51, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903
43	1435	SMT. RAJ KUMARI	QUARTER NUMBER - 52, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903
44	1436	SMT. SHANTI DEVI	QUARTER NUMBER - 53, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903
45	1437	SH. RAM CHANDER	QUARTER NUMBER - 54, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903
46	1438	SH. SUKH RAM	QUARTER NUMBER - 55, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903
47	1439	SH. JAWAHAR LAL	QUARTER NUMBER - 56, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903

48	1441	SH OM PRAKASH	QUARTER NUMBER - 58, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903
49	1442	SH. AYODHYA PRASHAD	QUARTER NUMBER - 59, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903
50	1443	SH. SOHAN LAL	QUARTER NUMBER - 60, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	39	468	505	546	590	637	287	3939	4842	903
51	1444	SH. PREM CHAND	QUARTER NUMBER - 61, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	41	492	531	574	620	669	301	4141	5090	949
52	1446	SMT. KAMLA	QUARTER NUMBER - 63, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	41	492	531	574	620	669	301	4141	5090	949
53	1447	SMT. DOORI LAL	QUARTER NUMBER - 64, DEVI PRASAD SADAN, NEW DELHI 110001	DEVI PRASAD SADAN	41	492	531	574	620	669	301	4141	5090	949
54	1896	SH. NAND LAL S/O SH. GANGA	QUARTER NUMBER - 1, BABU DHAM QUARTER, NEW DELHI 21	BABU DHAM QUARTER	195	2340	2527	2729	2948	3184	1433	19695	24208	4513

55	1897	SH. MAHABIR S/O GIRDHARI	QUARTER - 2, BABU DHAM QUARTER, NEW DELHI 21	BABU DHAM QUARTER	195	2340	2527	2729	2948	3184	1433	19695	24208	4513
56	1898	SH. VISHAMBER DAYAL S/O SH. RAMESHWAR	QUARTER - 3, BABU DHAM QUARTER, NEW DELHI 21	BABU DHAM QUARTER	195	2340	2527	2729	2948	3184	1433	19695	24208	4513
57	1899	SH. SHIV KUMAR S/O SH. GOKUL CHAND	QUARTER - 4, BABU DHAM QUARTER, NEW DELHI 110021	BABU DHAM QUARTER	195	2340	2527	2729	2948	3184	1433	19695	24208	4513
58	1900	SH. BAL RAM S/O SH. MOOL CHAND	QUARTER - 5, BABU DHAM QUARTER, NEW DELHI 110021	BABU DHAM QUARTER	195	2340	2527	2729	2948	3184	1433	19695	24208	4513
59	1901	SH. RAM CHANDER S/O SH. DAL CHAND	QUARTER - 6, BABU DHAM QUARTER, NEW DELHI 110021	BABU DHAM QUARTER	195	2340	2527	2729	2948	3184	1433	19695	24208	4513
60	1902	SH. HARI PRASHAD S/O SH. GANGA PRASHAD	QUARTER - 7, BABU DHAM QUARTER, NEW DELHI 110021	BABU DHAM QUARTER	195	2340	2527	2729	2948	3184	1433	19695	24208	4513
61	1903	SH. JODHU NATH S/O LOKPAT RAM	QUARTER - 8, BABU DHAM QUARTER, NEW DELHI 110021	BABU DHAM QUARTER	195	2340	2527	2729	2948	3184	1433	19695	24208	4513

62	1904	SH. HARI KUMAR S/O SH. LEKPA RAM	QUARTER - 9, BABU DHAM QUARTER, NEW DELHI 110021	BABU DHAM QUARTER	195	2340	2527	2729	2948	3184	1433	19695	24208	4513
63	1905	SMT ROOP RANI W/O DORA LAL	QUARTER NUMBER - 10, BABU DHAM QUARTER, NEW DELHI 110021	BABU DHAM QUARTER	195	2340	2527	2729	2948	3184	1433	19695	24208	4513
64	1906	SH. LALITA PARSHAD S/O JHANKOO	QUARTER NUMBER - 11, BABU DHAM QUARTER, NEW DELHI 110021	BABU DHAM QUARTER	195	2340	2527	2729	2948	3184	1433	19695	24208	4513
65	1907	SH. BALAK RAM S/O MEHRA RAM	QUARTER NUMBER - 12, BABU DHAM QUARTER, NEW DELHI 110021	BABU DHAM QUARTER	195	2340	2527	2729	2948	3184	1433	19695	24208	4513
66	1908	SH. JHAM LAL	QUARTER NUMBER - 13, BABU DHAM QUARTER, NEW DELHI 110021	BABU DHAM QUARTER	195	2340	2527	2729	2948	3184	1433	19695	24208	4513
67	1909	SH BALAK RAM	QUARTER NUMBER - 14, BABU DHAM QUARTER, NEW DELHI 110021	BABU DHAM QUARTER	195	2340	2527	2729	2948	3184	1433	19695	24208	4513
68	1910	SH. GANGA RAM S/O SH. JHERY	QUARTER NUMBER - 15, BABU DHAM QUARTER, NEW DELHI 110021	BABU DHAM QUARTER	195	2340	2527	2729	2948	3184	1433	19695	24208	4513

69	1911	SH. JHAMAN LAL S/O SH. NANAK LAL	QUARTER NUMBER - 16, BABU DHAM QUARTER, NEW DELHI 110021	BABU DHAM QUARTER	195	2340	2527	2729	2948	3184	1433	19695	24208	4513
70	1912	SH. NARESH	QUARTER NUMBER - 17, BABU DHAM QUARTER, NEW DELHI 110021	BABU DHAM QUARTER	195	2340	2527	2729	2948	3184	1433	19695	24208	4513
71	1913	SMT CHAMPA DEVI	QUARTER NUMBER - 18, BABU DHAM QUARTER, NEW DELHI 110021	BABU DHAM QUARTER	195	2340	2527	2729	2948	3184	1433	19695	24208	4513
72	1914	SH. SURENDER LAL S/O SH. PITA LAL	QUARTER NUMBER - 19, BABU DHAM QUARTER, NEW DELHI 110021	BABU DHAM QUARTER	195	2340	2527	2729	2948	3184	1433	19695	24208	4513
73	1915	SMT. SIA RANI	QUARTER NUMBER - 20, BABU DHAM QUARTER, NEW DELHI 110021	BABU DHAM QUARTER	195	2340	2527	2729	2948	3184	1433	19695	24208	4513
74	1916	SH. RAM KUMAR	QUARTER NUMBER - 21, BABU DHAM QUARTER, NEW DELHI 110021	BABU DHAM QUARTER	195	2340	2527	2729	2948	3184	1433	19695	24208	4513
75	1917	SH MITHU LAL S/O SH GANGA RAM	QUARTER NUMBER - 22, BABU DHAM QUARTER, NEW DELHI 110021	BABU DHAM QUARTER	195	2340	2527	2729	2948	3184	1433	19695	24208	4513

Details of files requisitioned by Audit and furnished by Estate-I Department
(Chapter-3) [Para 3.2.9]

Sl. No.	Requisition No./Date	Detail of files requisitioned	Total No. Of files requisitioned	Files provided by the Estate-I Department
1	04/13.04.16	Properties on which damages have been levied	70	18
		Properties where licence fee have been raised on provisional basis	33	20
		Properties where licence fee is ` 5 lakh or more	39	3
		Properties where outstanding amount of licence fee is more than ` 50 lakh	47	2 (Joint Director informed on 9.6.2016 that files of Hotels cannot be supplied to Audit as these are subjudice).
2	09/11.05.16	Properties where change of licensee as per legal heir were pending	09	-
		Files where change of licenses as per partnership deed were pending	14	-
		Properties where renewal of licences were pending	59	-
3	10/12.05.16	Files where transfer of property on legal heir basis is pending disposal	42	-
4	12/17.05.16	Properties of staff quarters	30	(Execution Section stated that they have no files. Clarification sought vide Requisition No. 13 dated 6.6.2016)
		Total	343	43

List of Properties where mandatory inspection had not been carried out

(Chapter-4) [Para 4.2.2]

Sl. No.	Name of Market	Property Address	Remarks
1	Aliganj Market	Shop No. 15 Aliganj Market	
2	Aliganj Market	Shop No. 17 Aliganj Market	
3	Aliganj Market	Shop No. 12 Aliganj	
4	Aliganj Market	Shop No. 14 Aliganj	
5	Aliganj Market	Shop No. 10 Aliganj	
6	Aliganj Market	Shop No. 9 Aliganj	
7	Aliganj Market	Shop No. 1 Aliganj	
8	Aliganj Market	Shop No. 4 Aliganj	
9	Babu Market	Shop No. 85, Babu Market	
10	Bengali Market	Plot No. 6 Block No. 205C Bengali Market	
11	Bhagat Singh Market	Shop No. 154, Bhagat Singh Market	
12	Bhagat Singh Market	Shop No. 111, Bhagat Singh Market	
13	Bhagat Singh Market	Shop No. 149, Bhagat Singh Market	
14	Bhagat Singh Market	Flat No. 72, Bhagat Singh Market	
15	Khan Market	Shop No. 28-A, Khan Market	
16	Khan Market	Shop No. 70-B, Khan Market	
17	Khan Market	Shop No. 38-B, Khan Market	
18	Khan Market	Shop No. 11-B, Khan Market	
19	Khanna Market	Shop No. 11, Khanna Market	
20	Khanna Market	Shop No. 28, Khanna Market	
21	Khanna Market	Shop No. 29, Khanna Market	
22	Khanna Market	Shop No. 63, Khanna Market	
23	Khanna Market	Shop No. 115, Khanna Market	
24	Khanna Market	Shop No. 138 Khanna Market	After receipt of file from L&DO no inspection was carried out
25	Khanna Market	Shop No. 129 Khanna Market	After receipt of file from L&DO no inspection was carried out
26	Khanna Market	Shop No. 118 Khanna Market	After receipt of file from L&DO no inspection was carried out
27	Khanna Market	Shop No. 121 Khanna Market	After receipt of file from L&DO no inspection was carried out
28	New Central Market	95 New Central Market	After receipt of file from L&DO no inspection was carried out
29	New Central Market	77 New Central Market	After receipt of file from L&DO no inspection was carried out
30	New Central Market	Stall No. 12 New Central Market	After receipt of file from L&DO no inspection was carried out
31	New Central Market	Shop No. 13 NC Market	After receipt of file from L&DO no inspection was carried out
32	New Central Market	Shop No. 22 NC Market	After receipt of file from L&DO no inspection was carried out
33	New Central Market	Shop No. 21 NC Market	After receipt of file from L&DO no inspection was carried out
34	New Central Market	Shop No. 19 NC Market	After receipt of file from L&DO no inspection was carried out
35	New Central Market	Shop No. 48 NC Market	After receipt of file from L&DO no inspection was carried out
36	New Central Market	Shop No. 49 NC Market	After receipt of file from L&DO no inspection was carried out

37	New Central Market	Shop No. 50 NC Market	After receipt of file from L&DO no inspection was carried out
38	New Central Market	Shop No. 26 NC Market	After receipt of file from L&DO no inspection was carried out
39	Sarojini Nagar Market	Shop No. 47, Sarojini Nagar Market	
40	Sarojini Nagar Market	Flat No. 186, Sarojini Nagar Market	
41	Sarojini Nagar Market	Flat No. 41, Sarojini Nagar Market	
42	Sarojini Nagar Market	Flat No. 32, Sarojini Nagar Market	
43	Sarojini Nagar Market	Flat No. 160, Sarojini Nagar Market	
44	Sarojini Nagar Market	Flat No. 126, Sarojini Nagar Market	
45	Sarojini Nagar Market	Shop No. 93, Sarojin Nagar Market	
46	Sarojini Nagar Market	Flat No. 139, Sarojini Nagar Market	
47	Sarojini Nagar Market	Flat No. 93, Sarojini Nagar Market	
48	Sarojini Nagar Market	Flat No. 11, Sarojini Nagar Market	
49	Sarojini Nagar Market	Flat No. 192, Sarojini Nagar Market	
50	Sarojini Nagar Market	Flat No. 120, Sarojini Nagar Market	
51	Sarojini Nagar Market	Flat No.121, Sarojini Nagar Market	
52	Sarojini Nagar Market	Shop No. 198, Sarojini Nagar Market	
53	Sarojini Nagar Market	Flat No. 5, Sarojini Nagar Market	
54	Sarojini Nagar Market	Flat No. 2, Sarojini Nagar Market	
55	Sarojini Nagar Market	Flat No. 81, Sarojini Nagar Market	
56	Sarojini Nagar Market	Shop No. 76, Sarojini Nagar Market	
57	Sarojini Nagar Market	Falt No. 180, Sarojini Nagar Market	
58	Sarojini Nagar Market	Flat No. 35, Sarojini Nagar Market	
59	Sarojini Nagar Market	Flat No. 4, S N Market	
60	Sarojini Nagar Market	Flat no. 63, S N Market	After receipt of file from L&DO no inspection was carried out
61	Sarojini Nagar Market	Shop No. 4 Sarojini Nagar Market	
62	Sarojini Nagar Market	Flat No. 52 Sarojini Nagar Market	After receipt of file from L&DO no inspection was carried out
63	Sarojini Nagar Market	Shop No. 51 Sarojini Nagar	After receipt of file from L&DO no inspection was carried out

List of properties where demand notice for damage/misuse charge had not been issued
(Chapter-4) [Para 4.2.3]

Sl. No.	Property No. and Address	Leasehold or Freehold	Residential or Commercial	General Inspection Date	Special Inspection by Monitoring Committee	Inspection carried over by the NDMC/L&DO	Nature of violations noticed in Inspection	Breach Notice Date	Endorsement of Breach Notice to
1	Flat No. 4, S N Market	Leasehold	Residential	11.3.08	Nil	NDMC	UnACon	29.4.08	EBR
2	Flat no. 63, S N Market	Leasehold	Residential	Nil	Feb-09	NDMC	Misuse	9.2.09	—
3	Shop No. 17 Aliganj Market	Leasehold	Commercial	29.02.16	Nil	NDMC	Misuse and Encroachment	28.03.16	Chief Architect and Dir (Enf.)
4	Shop No. 12 Aliganj Market	Leasehold	Commercial	29.02.16	Nil	NDMC	Misuse and Encroachment	28.03.16	Chief Architect and Dir (Enf.)
5	Shop No. 14 Aliganj Market	Leasehold	Commercial	19.02.16	Nil	NDMC	Misuse and Encroachment	14.03.16	Chief Architect and Dir (Enf.)
6	Shop No. 21 NC Market	Leasehold	Commercial	20.6.12	Nil	NDMC	Unauthorized construction and Misuse	4.7.12	Chief Architect and Dir (Enf.), Dir. (EBR)
7	Shop No. 10 Aliganj Market	Leasehold	Commercial	14.9.11 & 29.02.16	Nil	NDMC	Misuse and Encroachment	28.9.11 & 28.3.16	Chief Architect and Dir (Enf.)
8	Shop No. 1 Aliganj	Leasehold	Commercial	13.7.11 & 11.2.16	Nil	NDMC	Unauthorized construction, Misuse and Encroachment	9.8.11 & 24.2.16	Chief Architect and Dir (Enf.), Dir. (EBR)
9	Shop No. 4 Aliganj Market	Leasehold	Commercial	16.3.01, 9.9.11 & 11.2.16	Nil	L & DO and NDMC	Misuse and Encroachment	22.9.11, 24.2.16	Chief Architect and Dir (Enf.)
10	Property No. 3/172 JorBagh Market	Leasehold	Commr./Resi	19.9.14	Nil	NDMC	Unauthorized construction, Misuse and Encroachment	29.9.14	Director (Enf.)

(Chapter-4) [Para 4.2.5]

248

		256.412	2553	4140	28980	85000	0.139	1.4.02	31.3.03	37347	37711	365	627939		
		256.412	2553	4140	28980	85000	0.139	1.4.03	31.3.04	37712	38077	366	629659		
		256.412	2553	4140	36000	85000	0.139	1.4.04	8.9.04	38078	38238	161	344852		
		256.412	1559	4140	36000	85000	0.139	9.9.04	31.3.05	38239	38442	204	266829		
		256.412	1559	4140	36000	85000	0.139	1.4.05	14.7.05	38443	38547	105	137338		
		256.412	1559	4140	36000	85000	0.139	15.7.05	31.3.06	38548	38807	260	340076		
		256.412	1559	4140	43200	85000	0.139	1.4.06	31.3.07	38808	39172	365	573785		
		256.412	1559	4140	47520	85000	0.139	1.4.07	31.3.08	39173	39538	366	633337		
		256.412	1559	4140	52272	85000	0.139	1.4.08	31.3.09	39539	39903	365	695211		
		256.412	1559	4140	57449	85000	0.139	1.4.09	31.3.10	39904	40268	365	764504		
		256.412	1559	4140	63249	85000	0.139	1.4.10	31.3.11	40269	40633	365	842136		
		256.412	1559	4140	69574	85000	0.139	1.4.11	31.3.12	40634	40999	366	929334		
		256.412	1559	4140	76531	85000	0.139	1.4.12	31.3.13	41000	41364	365	1019912		
		256.412	1559	4140	84184	85000	0.139	1.4.13	10.12.13	41365	41618	254	781030		
2(ii)		Adl Demand from 1.8.1990 to 31.3.1991												28850	
		Adl Demand from 1.4.1991 to 14.7.94												171419	
Property No. 3/48,(Ground Floor), Dipomatic Endave		Adl Demand from 15.7.94 to 31.3.98												1249355	
		256.412	1748	4140	28980	85000	0.139	1.4.98	31.3.99	35886	36250	365	429940		
		256.412	1748	4140	28980	85000	0.139	1.4.99	31.3.00	36251	36616	366	431118		
		256.412	1748	4140	28980	85000	0.139	1.4.00	31.3.01	36617	36981	365	431118		
		256.412	1748	4140	28980	85000	0.139	1.4.01	31.3.02	36982	37346	365	431118		
		256.412	1748	4140	28980	85000	0.139	1.4.02	31.3.03	37347	37711	365	431118		
		256.412	1748	4140	28980	85000	0.139	1.4.03	31.3.04	37712	38077	366	432299		
		256.412	1748	4140	36000	85000	0.139	1.4.04	8.9.04	38078	38238	161	236115		
		256.412	705.06	4140	36000	85000	0.139	9.9.04	14.7.05	38239	38547	309	183286		
		256.412	1559	4140	36000	85000	0.139	15.7.05	31.3.06	38548	38807	260	341008		14547291
		256.412	1559	4140	43200	85000	0.139	1.4.06	31.3.07	38808	39172	365	575357		
		256.412	1559	4140	47520	85000	0.139	1.4.07	31.3.08	39173	39538	366	635073		
		256.412	1559	4140	52272	85000	0.139	1.4.08	31.3.09	39539	39903	365	697116		
		256.412	1559	4140	57449	85000	0.139	1.4.09	31.3.10	39904	40268	365	766599		
		256.412	1559	4140	63249	85000	0.139	1.4.10	31.3.11	40269	40633	365	844443		
		256.412	1559	4140	69574	85000	0.139	1.4.11	31.3.12	40634	40999	366	931880		
		256.412	1559	4140	76531	85000	0.139	1.4.12	31.3.13	41000	41364	365	1022707		
		256.412	1559	4140	84184	85000	0.139	1.4.13	10.12.13	41365	41618	254	783170		
		256.412	1748	4140	84184	85000	0.139	11.12.13	31.3.14	41619	41729	111	383743		
		256.412	1748	4140	92602	85000	0.139	1.4.14	31.3.15	41730	42094	365	1388536		
		256.412	1748	4140	92602	85000	0.139	1.4.15	14.7.15	42095	42199	105	399442		
		256.412	1748	4140	92602	85000	0.139	15.7.15	14.7.16	42200	42565	366	1392340	1392340	1531574

2(iii)	Property No. 3/48,(First Floor), Diplomatic Enclave	Adl Demand from 1.8.1990 to 31.3.1991													40073	5934527	593453	6527980			
		Adl Demand from 1.4.1991 to 14.7.94													238133						
		Adl Demand from 15.7.94 to 31.3.98													1735373						
		256.412	2428	4140	28980	85000	0.139	1.4.98	31.3.99	35886	36250	365	598830								
		256.412	2428	4140	28980	85000	0.139	1.4.99	31.3.00	36251	36616	366	598830								
		256.412	2428	4140	28980	85000	0.139	1.4.00	31.3.01	36617	36981	365	598830								
		256.412	2428	4140	28980	85000	0.139	1.4.01	31.3.02	36982	37346	365	598830								
		256.412	2428	4140	28980	85000	0.139	1.4.02	31.3.03	37347	37711	365	598830								
		256.412	2428	4140	28980	85000	0.139	1.4.03	31.3.04	37712	38077	366	598830								
		256.412	2428	4140	36000	85000	0.139	1.4.04	8.9.04	38078	38238	161	327968								
	Property No. 3/48,(Mezzanine Floor), Diplomatic Enclave	Adl Demand from 6.6.97 to 31.3.98													395237	6939984	693998	7633982			
		256.412	2506	4140	28980	85000	0.139	1.4.98	31.3.99	35886	36250	365	618067								
		256.412	2506	4140	28980	85000	0.139	1.4.99	31.3.00	36251	36616	366	618067								
		256.412	2506	4140	28980	85000	0.139	1.4.00	31.3.01	36617	36981	365	618067								
		256.412	2506	4140	28980	85000	0.139	1.4.01	31.3.02	36982	37346	365	618067								
		256.412	2506	4140	28980	85000	0.139	1.4.02	31.3.03	37347	37711	365	618067								
		256.412	2506	4140	28980	85000	0.139	1.4.03	31.3.04	37712	38077	366	618067								
		256.412	2506	4140	36000	85000	0.139	1.4.04	8.9.04	38078	38238	161	338504								
		256.412	2016	4140	84184	85000	0.139	11.12.13	31.3.14	41619	41729	111	441368								
		256.412	2016	4140	92602	85000	0.139	1.4.14	31.3.15	41730	42094	365	1597048								
		256.412	2016	4140	92602	85000	0.139	1.4.15	14.7.15	42095	42199	105	459425								
		256.412	2016	4140	92602	85000	0.139	15.7.15	14.7.16	42200	42565	366	1601424								
Total																1601424	45960285	160142	4596029	1761566	50556314

Formula=(Misuse Area/Permissible covered Area)* (Size of the Plot*Present Commercial Rate of the land for which the property is misused Minus Lease Time Value at the date of last transaction for which land was misused)*Interest Rate* Days/365 viz. {(Col.3/Col.4)* (Col.2. *Col.5-Col.6)*Col.7*Col.10/365

Conversion Factor
1 sq metre = 10.7639 sq ft

Failure to raise demand for Damage Charges despite Court Order

(Chapter-4) [Para 4.2.5]

Sl. No.	Address of Property	Unauthorised construction area (sq mtr)	Floor Area Ratio (FAR)	Period			Applicable Land rate (₹ /sq mtr)	Annual rate of Damage per sq. m per annum	Damage Charges period-wise (₹)	Total damage charges recoverable	Penalty @ 10% of Damage Charges	Total Charges
				From	To	Days						
1	Property No. 4/48, Diplomatic Enclave	22.32	100	15.7.05	31.3.06	260	36000	80352	57237	1290391	129039	1419430
		22.32	100	1.4.06	31.3.07	365	43200	96422	96422			
		22.32	100	1.4.07	31.3.08	366	47520	106065	106065			
		22.32	100	1.4.08	31.3.09	365	52272	116671	116671			
		22.32	100	1.4.09	31.3.10	365	57499	128338	128338			
		22.32	100	1.4.10	31.3.11	365	63249	141172	141172			
		22.32	100	1.4.11	31.3.12	366	69574	155289	155289			
		22.32	100	1.4.12	11.11.13	590	76531	170817	276115			
		22.32	100	6.6.14	31.3.15	299	92602	206688	169314			
		16.43	100	1.4.15	14.7.15	105	92602	152145	43768			
		16.43	100	15.7.15	14.7.16	366	92602	152145	152562	152562	15256	167818
		Adl demand		1.8.90	31.3.91	243		6261	4168	791923	79192	871115
2(i)	Property No. 3/48, (First Floor) Diplomatic Enclave	Adl demand		1.4.91	14.7.94	1201		7513	24721			
		Adl demand		15.7.94	31.3.98	1356		18781	69773			
		Adl demand		1.4.98	8.9.04	2353		20660	133186			
		32.58	140	15.7.05	31.3.06	260	13860	20660	14717			
		32.58	140	1.4.06	31.3.12	2192	20790	48381	290551			
		32.58	140	1.4.12	31.3.13	365	31185	72572	72572			
		32.58	140	1.4.13	10.12.13	254	34304	79830	55553			
		32.48	140	11.12.13	31.3.14	111	34304	79585	24203			
		32.48	140	1.4.14	31.3.15	365	34304	79585	79585			
		32.48	140	1.4.15	14.7.15	105	34304	79585	22894			
		32.48	140	15.7.15	14.7.16	366	34304	79585	79803	79803	7980	87783

2(ii)	Property No. 3/48, (Mezzanine Floor) Dilomatic Enclave	Adl demand		15.7.94	31.3.98	1356		181205	673189	6567515	656752	7224267
		Adl demand		1.4.98	31.3.04	2192		208386	1251458			
		107.86	150	1.4.04	8.9.04	161	36000	258864	114184			
		112.22	150	9.9.04	14.7.05	309	36000	269328	228006			
		112.22	150	15.7.05	31.3.06	260	36000	269328	191850			
		112.22	150	1.4.06	31.3.07	365	43200	323194	323194			
		112.22	150	1.4.07	31.3.08	366	47520	355513	356487			
		112.22	150	1.4.08	31.3.09	365	52272	391064	391064			
		112.22	150	1.4.09	31.3.10	365	57499	430169	430169			
		112.22	150	1.4.10	31.3.11	365	63249	473187	473187			
		112.22	150	1.4.11	31.3.12	366	69574	520506	521932			
		112.22	150	1.4.12	31.3.13	365	76531	572554	572554			
		112.22	150	1.4.13	10.12.13	254	84184	629809	438278			
		62.34	150	11.12.13	31.3.14	111	84184	349869	106398			
		62.34	150	1.4.14	31.3.15	365	92602	384854	384854			
		62.34	150	1.4.15	14.7.15	105	92602	384854	110711			
		62.34	150	15.7.15	14.7.16	366	92602	384854	385908			
		Total										
										10194912		

**Ground Rent not raised despite court order
(Chapter-4) [Para 4.2.5]**

Sl. No.	Address of Property	Period			Ground Rent		Total (`)
					Rate per annum `	Compounded amount @10% per annum (`)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Property No.4/48, Diplomatic Enclave	15/7/05	14/7/15	10	1925	4993	15709
		1/4/06	14/7/15	9	1925	4539	
		1/4/07	14/7/15	8	1925	4126	
		1/4/08	14/7/15	7	1925	3751	
		1/4/09	14/7/15	6	1925	3410	
		1/4/10	14/7/15	5	1925	3100	
		1/4/11	14/7/15	4	1925	2818	
		1/4/12	14/7/15	3	1925	2562	
		1/4/13	14/7/15	2	1925	2329	
		1/4/14	14/7/15	1	1925	2118	
		1/4/15	14/7/15	0	1925	1925	
		Less Paid	9/5/12			-19962	
		15/7/15	14/7/16	1	1925	1925	1925
2	Property No.3/48, Diplomatic Enclave	15/1/95	14/7/15	20.5	2125	14994	140235
		1/4/96	14/7/15	19.3	2125	13373	
		1/4/97	14/7/15	18.3	2125	12158	
		1/4/98	14/7/15	17.3	2125	11052	
		1/4/99	14/7/15	16.3	2125	10048	
		1/4/00	14/7/15	15.3	2125	9134	
		1/4/01	14/7/15	14.3	2125	8304	
		1/4/02	14/7/15	13.3	2125	7549	
		1/4/03	14/7/15	12.3	2125	6863	
		1/4/04	14/7/15	11.3	2125	6239	
		1/4/05	14/7/15	10.3	2125	5672	
		1/4/06	14/7/15	9.3	2125	5156	
		1/4/07	14/7/15	8.3	2125	4687	
		1/4/08	14/7/15	7.3	2125	4261	
		1/4/09	14/7/15	6.3	2125	3874	
		1/4/10	14/7/15	5.3	2125	3522	
		1/4/11	14/7/15	4.3	2125	3201	
		1/4/12	14/7/15	3.3	2125	2910	
		1/4/13	14/7/15	2.3	2125	2646	
		1/4/14	14/7/15	1.3	2125	2405	
		1/4/15	14/7/15	0.3	2125	2187	
		Less Paid	9/5/12			-16389	
		15/7/15	14/7/16	1	2125	2125	
		Total					69850

Additional Ground Rent not raised despite court order

(Chapter-4) [Para 4.2.5]

Sl. No.	Address of Property	Period			Ground Rent		Total (`)	
		From	To	Years	Rate per annum `	Principal with Simple interest @10% per annum (`)		
(1)	(2)						(3)	(4)
1	Property No.4/48, Diplomatic Enclave	15/7/05	14/7/15	10	5293	10586	48849	
		1/4/06	14/7/15	9.29	5293	10210		
		1/4/07	14/7/15	8.29	5293	9681		
		1/4/08	14/7/15	7.29	5293	9152		
		1/4/09	14/7/15	6.29	5293	8622		
		1/4/10	14/7/15	5.29	5293	8093		
		1/4/11	14/7/15	4.29	5293	7564		
		1/4/12	14/7/15	3.28	5293	7029		
		1/4/13	14/7/15	2.28	5293	6500		
		1/4/14	14/7/15	1.28	5293	5971		
		1/4/15	14/7/15	0.28	5293	5441		
		Less Paid	9/5/12			-40000		
		15/7/15	14/7/16	0	5293	5293		5293
		2	Property No.3/48, Diplomatic Enclave	Interest on demand on Rs.43545 from 15.1.94 to 30.4.05				21674
1/4/95	14/7/15			20.3	9165	27770		
1/4/96	14/7/15			19.3	9165	26853		
1/4/97	14/7/15			18.3	9165	25937		
1/4/98	14/7/15			17.3	9165	25020		
1/4/99	14/7/15			16.3	9165	24104		
1/4/00	14/7/15			15.29	9165	23178		
1/4/01	14/7/15			14.29	9165	22262		
1/4/02	14/7/15			13.29	9165	21345		
1/4/03	14/7/15			12.29	9165	20429		
1/4/04	14/7/15			11.29	9165	19512		
1/4/05	14/7/15			10.29	9165	18596		
1/4/06	14/7/15			9.29	9165	17679		
1/4/07	14/7/15			8.29	9165	16763		
1/4/08	14/7/15			7.29	9165	15846		
1/4/09	14/7/15			6.29	9165	14930		
1/4/10	14/7/15			5.29	9165	14013		
1/4/11	14/7/15			4.29	9165	13097		
1/4/12	14/7/15			3.28	9165	12171		
1/4/13	14/7/15			2.28	9165	11255		
1/4/14	14/7/15			1.28	9165	10338		
1/4/15	14/7/15			0.28	9165	9422		
Less Paid	5/9/12					-4570		
15/7/15	14/7/16			0	9165	9165	9165	
Total				265146	470931	470931		

Conversion Charges not raised despite court order

(Chapter-4) [Para 4.2.5]

Sl. No.	Address of Property	Chargeable Area (sq. mtrs)	Final Land rate applicable as per circular dt 06.5.14 on the date of application /sq.mtrs.)	Amount Recoverable (`)	Rebate @40%	Conversion Charges net off rebate `	Less Paid on 9.5.12	Net Conversion Charges
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Property No.4/48, Diplomatic Enclave	189.5222	92602	1755013	702005	1053008	329538	723470
2	Property No.3/48, Diplomatic Enclave	256.412	92602	2374426	949770	1424656	445841	978815
Total						2477664	775379	1702285

Conversion Charges= (Chargeable Area X Land RateX10%) minus rebate @40%

Overdue Amount as per demand raised by L&DO and not paid by the Lessee till 14 July 2016**(Chapter-4) [Para 4.2.5]**

Sl.No.	Property No.	Demand Lr Date of L&DO	Amount (`)	Due on (Date)	Not paid till (Date)	Years	Amount (`) till 15.7.15 with simple interest @ 10% p.a.
1	4/48, Diplomatic Enclave	5.4.05	17664167	6-Apr-05	14-Jul-15	10.28	35822931
				15-Jul-15	14-Jul-16	1	1766417
2	3/48, Diplomatic Enclave	30.10.94	10644603	31-Oct-94	14-Jul-15	20.72	32700220
				15-Jul-15	14-Jul-16	1	1064460
Total							71354028

Misuse Charges not recovered subsequent to report of the Monitoring Committee

(Chapter-4) [Para 4.2.6]

Sl. No.	Address of the Property	Date of inspection by Monitoring Committee	Date of issue of demand notice by NDMC for conversion (Resi. to Coml.)	Date of application for substitution/conversion to freehold	Date of inspection by NDMC after freehold	Area of misuse (area of the flat)	Permissible covered area	Lease Area	Period for which misuse charges ought to have been recovered ()			Land Rate (/sq. mtr)	Lease time value (/sq mtr)	Amount of Misuse charges not recovered ()	Penalty @ 10% of Misuse ()	Total amount not charged to the lessee	Grant Total`	Remarks
									From	To	Days							
1	Flat No. 140 Sarojini Nagar	07/02/2009	07/02/2009	04/04/2014	08/07/2014	93.49	165.49	73.16	07/02/2009	31/03/2009	53	52272	0	43605	4361	47966	2423423	After inspection by Monitoring Committee, a demand notice was sent to the lessee for `35.54 lakh for change of use - residential to commercial - but the amount was not deposited by the owner. In June 2014, the owner requested for change of status of property from leasehold to freehold. Inspection carried out in July 2014 stated that there was no misuse and the premises was being used as residential building. After this inspection, Estate-II department raised demand of Rs. 405367 for conversion into freehold without misuse charge based on report of the Monitoring Committee. The property was approved as freehold in October 2014 without recovering the misuse charges and penalty thereon.
						93.49	165.49	73.16	01/04/2009	31/03/2010	365	57499	0	330326	33033	363359		
						93.49	165.49	73.16	01/04/2010	31/03/2011	365	63249	0	363359	36336	399695		
						93.49	165.49	73.16	01/04/2011	31/03/2012	366	69574	0	399695	39970	439665		
						93.49	165.49	73.16	01/04/2012	31/03/2013	365	76531	0	439662	43966	483628		
						93.49	165.49	73.16	01/04/2013	31/03/2014	365	84184	0	483628	48363	531991		
						93.49	165.49	73.16	01/04/2014	07/07/2014	98	92602	0	142835	14284	157119		
2	Flat No. 93 Sarojini Nagar	11/02/2009	11/02/2009	11/11/2008	02/09/2011	93.49	165.49	73.16	11/02/2009	31/03/2009	49	52272	0	40314	4031	44345	992901	After inspection by Monitoring Committee, a demand notice was sent to the lessee for `35.54 lakh for change of use - residential to commercial - but the amount was not deposited by the lessee. The property was re-inspected on 2.09.11 and 31.01.12 which revealed that there was no misuse as the use was shown as residential in the inspection report. The lessee requested for conversion of the property to freehold on 11.11.2008. A demand notice dated
						93.49	165.49	73.16	01/04/2009	31/03/2010	365	57499	0	330326	33033	363359		
						93.49	165.49	73.16	01/04/2010	31/03/2011	365	63249	0	363359	36336	399695		
						93.49	165.49	73.16	01/04/2011	01/09/2011	154	69574	0	168638	16864	185502		

Annual Audit Report of NDMC of 2016

[illegible]

Annual Audit Report of NDMC of 2016

5	Flat No.05 Sarojini Nagar	11/02/2009	11/02/2009	08/01/2013	93.49	165.49	73.16	07/02/2009	31/03/2009	53	52272	0	43605	4361	47966	1624337	After inspection by the Monitoring Committee, a demand notice was sent to the lessee for `35.54 lakh for change of use - residential to commercial - but the amount was not deposited by the lessee. The lessee requested for conversion of the property into freehold on 19.9.2008. The property was re-inspected on 8.1.13 which revealed that there was no misuse as the property was being used as residential. A demand notice was raised for `1883796/- for finalization of case of leasehold to freehold, but misuse charge were not raised by the department from the date of inspection of the monitoring committee till subsequent report finding no misuse. Freehold status was approved on 25.9.14 without recovering the misuse charges.
					93.49	165.49	73.16	01/04/2009	31/03/2010	365	57499	0	330326	33033	363359		
					93.49	165.49	73.16	01/04/2010	31/03/2011	365	63249	0	363359	36336	399695		
					93.49	165.49	73.16	01/04/2011	31/03/2012	365	69574	0	399695	39970	439665		
					93.49	165.49	73.16	01/04/2012	07/01/2013	282	76531	0	339684	33968	373652		
													Total			8598171	

Misuse Charges and Penalty Not Levied
(Chapter-4) [Para 4.2.7(a)]

Sl. No.	Property Address	Date of application for conversion to freehold	Date of last inspection	Date of conversion to freehold	Size of the Plot (Sq mtrs)	Misuse Area (sq ft)	Permissible Covered Area (sq.ft)	Present Commercial Rate (/sq. mtrs)	Land rate on the date of last transaction for which land was leased	Interest Rate (12.5%=25/200)	Period			Chargeable Amount			
											From	To	Days	Chargeable Amount of Misuse	Gross Misuse Charges for the whole period	Penalty @ 10% of Col.12	Gross Amount Chargeble
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)					
1	Shop 29B, Khan Market	2.12.03	3.8.04	6.6.14	28.74	81	431	43200	10800	0.139	15.1.07	31.3.07	76	5065	304443	30444	334887
					28.74	81	431	47520	10800	0.139	1.4.07	31.3.08	366	27568			
					28.74	81	431	52272	10800	0.139	1.4.08	31.3.09	365	31136			
					28.74	81	431	57499	10800	0.139	1.4.09	31.3.10	365	35060			
					28.74	81	431	63249	10800	0.139	1.4.10	31.3.11	365	39377			
					28.74	81	431	69574	10800	0.139	1.4.11	31.3.12	366	44126			
					28.74	81	431	76531	10800	0.139	1.4.12	31.3.13	365	49349			
					28.74	81	431	84184	10800	0.139	1.4.13	31.3.14	365	55095			
					28.74	81	431	92602	10800	0.139	1.4.14	14.7.14	105	17667			
2	Shop 28A, Khan Market	23.2.04	11.5.11	6.6.14	33.07	81	501	43200	1856.7	0.139	15.1.07	31.3.07	76	6398	351188	35119	386307
					33.07	81	501	47520	1856.7	0.139	1.4.07	31.3.08	366	33936			
					33.07	81	501	52272	1856.7	0.139	1.4.08	31.3.09	365	37468			
					33.07	81	501	57499	1856.7	0.139	1.4.09	31.3.10	365	41352			
					33.07	81	501	63249	1856.7	0.139	1.4.10	31.3.11	365	45626			
					33.07	81	501	69574	1856.7	0.139	1.4.11	31.3.12	366	50326			
					33.07	81	501	76531	1856.7	0.139	1.4.12	31.3.13	365	55497			
					33.07	81	501	84184	1856.7	0.139	1.4.13	31.3.14	365	61184			
					33.07	81	501	92602	1856.7	0.139	1.4.14	14.7.14	105	19401			

3	Shop No.7A, Khan Market	20.1.04	13.9.04	6.6.14	33.07	81	501	43200	10800	0.139	15.1.07	31.3.07	76	5014	301367	30137	331504
					33.07	81	501	47520	10800	0.139	1.4.07	31.3.08	366	27290			
					33.07	81	501	52272	10800	0.139	1.4.08	31.3.09	365	30821			
					33.07	81	501	57499	10800	0.139	1.4.09	31.3.10	365	34706			
					33.07	81	501	63249	10800	0.139	1.4.10	31.3.11	365	38979			
					33.07	81	501	69574	10800	0.139	1.4.11	31.3.12	366	43680			
					33.07	81	501	76531	10800	0.139	1.4.12	31.3.13	365	48850			
					33.07	81	501	84184	10800	0.139	1.4.13	31.3.14	365	54538			
					33.07	81	501	92602	10800	0.139	1.4.14	14.7.14	105	17489			
4	Shop No. 12A, Khan Market	11.11.03	16.7.04	6.6.14	33.07	81	501	43200	1856.7	0.139	15.1.07	31.3.07	76	6398	351188	35119	386307
					33.07	81	501	47520	1856.7	0.139	1.4.07	31.3.08	366	33936			
					33.07	81	501	52272	1856.7	0.139	1.4.08	31.3.09	365	37468			
					33.07	81	501	57499	1856.7	0.139	1.4.09	31.3.10	365	41352			
					33.07	81	501	63249	1856.7	0.139	1.4.10	31.3.11	365	45626			
					33.07	81	501	69574	1856.7	0.139	1.4.11	31.3.12	366	50326			
					33.07	81	501	76531	1856.7	0.139	1.4.12	31.3.13	365	55497			
					33.07	81	501	84184	1856.7	0.139	1.4.13	31.3.14	365	61184			
					33.07	81	501	92602	1856.7	0.139	1.4.14	14.7.14	105	19401			
5	Shop No.1A Khan Market	20.11.03	21.4.06	6.6.14	33.0724	81	501	43200	2057.4	0.139	15.1.07	31.3.07	76	6367	542452	54245	596697
					33.0724	81	501	47520	2057.4	0.139	1.4.07	31.3.08	366	33790			
					33.0724	81	501	52272	2057.4	0.139	1.4.08	31.3.09	365	37321			
					33.0724	81	501	57499	2057.4	0.139	1.4.09	31.3.10	365	41206			
					33.0724	81	501	63249	2057.4	0.139	1.4.10	31.3.11	365	45480			
					33.0724	81	501	69574	2057.4	0.139	1.4.11	31.3.12	366	50318			
					33.0724	81	501	76531	2057.4	0.139	1.4.12	31.3.13	365	55352			
					33.0724	81	501	57499	2057.4	0.139	1.4.09	31.3.10	365	41206			
					33.0724	81	501	63249	2057.4	0.139	1.4.10	31.3.11	365	45480			
6	Shop No. 47, Sarojini Nagar Market	23.9.10	16.9.14	20.10.14	33.0724	81	501	92602	2057.4	0.139	1.4.13	31.3.14	365	61040	282070	28207	310277
					54.017	95.16	630	69574	0	0.139	1.4.14	14.7.14	105	19359			
					54.017	95.16	630	76531	0	0.139	15.1.12	31.3.12	77	16646			
					54.017	95.16	630	84184	0	0.139	1.4.12	31.3.13	365	86795			
					54.017	95.16	630	92602	0	0.139	1.4.13	31.3.14	365	95475			
					54.017	95.16	630	92602	0	0.139	1.4.14	14.1.15	289	83154			

7	Shop No.76, Sarojini Nagar Market	28.05.07	02.09.11	09.09.14	55.38	108	630	52272	0	0.139	15.7.08	31.3.09	260	49136	609380	60938	609380
					55.38	108	630	57499	0	0.139	1.4.09	31.3.10	365	75877			
					55.38	108	630	63249	0	0.139	1.4.10	31.3.11	365	83465			
					55.38	108	630	69574	0	0.139	1.4.11	31.3.12	366	92063			
					55.38	108	630	76531	0	0.139	1.4.12	31.3.13	365	100992			
					55.38	108	630	84184	0	0.139	1.4.13	31.3.14	365	111091			
					55.38	108	630	92602	0	0.139	1.4.14	14.1.15	289	96756			
															2742088	274209	2955359
					Total												
					Total												
					^v Formula=Size of the Plot(Misuse Area/Permissible covered Area)* (Present Commercial Rate of the land for which the property is misused Minus Land Rate on the date of last transaction for which land was misused)*Interest Rate* Days/365 viz. {Col.1.(Col.2/Col.3)}*(Col.4-Col.5)*Col.6*Col.9/No. of days in the Year												

**Damage Charges Not Levied
(Chapter-4) [Para 4.2.7(a)]**

Sl. No.	Address of Property	Date of Last inspection	Date of Freehold	Unauthorised construction area (sq mtr)	Floor Area Ratio (FAR)	Period			Applicable Land rate (/sq mtr)	Chargeable amount ()	Gross amount not charged ()
						From	To	Days			
1	Shop 29B, Khan Market	3.8.04	6.6.14	1.03	150	15.1.07	31.3.07	76	43200	618	33426
				1.03	150	1.4.07	31.3.08	366	47520	3272	
				1.03	150	1.4.08	31.3.09	365	52272	3589	
				1.03	150	1.4.09	31.3.10	365	57499	3948	
				1.03	150	1.4.10	31.3.11	365	63249	4343	
				1.03	150	1.4.11	31.3.12	366	69574	4791	
				1.03	150	1.4.12	31.3.13	365	76531	5255	
2	Shop 28A, Khan Market	11.5.11	6.6.14	1.03	150	1.4.13	31.3.14	365	84184	5781	42553
				2.69	150	1.4.14	14.7.14	105	92602	1829	
				2.69	150	15.1.07	31.3.07	76	43200	1613	
				2.69	150	1.4.07	31.3.08	366	47520	8545	
				2.69	150	1.4.08	31.3.09	365	52272	9374	
				2.69	150	1.4.09	31.3.10	365	57499	10311	
				2.69	150	1.4.10	31.3.11	365	63249	11343	
3	Flat No. 41, Sarojini Nagar Market	27.7.11	24.7.14	2.69	150	1.4.11	10.5.11	40	69574	1367	1175914
				47.28	100	15.1.12	31.3.12	77	69574	69394	
				47.28	100	1.4.12	31.3.13	365	76531	361839	
				47.28	100	1.4.13	31.3.14	365	84184	398022	
4	Shop No. 47, Sarojini Nagar Market	16.9.14	20.10.14	47.28	100	1.4.14	14.1.15	289	92602	346659	344716
				13.86	100	15.1.12	31.3.12	77	69574	20343	
				13.86	100	1.4.12	31.3.13	365	76531	106072	
				13.86	100	1.4.13	31.3.14	365	84184	116679	
5	Shop No.1A, Khan Market	21.4.06	6.6.14	13.86	100	1.4.14	14.1.15	289	92602	101622	33604
				1.0355	150	15.1.07	31.3.07	76	43200	621	
				1.0355	150	1.4.07	31.3.08	366	47520	3289	
				1.0355	150	1.4.08	31.3.09	365	52272	3609	
				1.0355	150	1.4.09	31.3.10	365	57499	3969	
				1.0355	150	1.4.10	31.3.11	365	63249	4366	
				1.0355	150	1.4.11	31.3.12	366	69574	4816	
				1.0355	150	1.4.12	31.3.13	365	76531	5283	
				1.0355	150	1.4.13	31.3.14	365	84184	5812	
				1.0355	150	1.4.14	14.7.14	105	92602	1839	
				1.0355	150	1.4.14	14.7.14	105	92602	1839	

6	Flat No. 35, Sarojini Nagar Market	2.2.12	24.7.14	95.68	100	15.1.12	31.3.12	77	69574	140432	2379684
				95.68	100	1.4.12	31.3.13	365	76531	732249	
				95.68	100	1.4.13	31.3.14	365	84184	805473	
				95.68	100	1.4.14	14.1.15	289	92602	701530	
7	Shop No. 76, Sarojini Nagar Market	2.9.11	9.9.14	20.81	150	15.7.08	31.3.09	260	52272	51657	640646
				20.81	150	1.4.09	31.3.10	365	57499	79770	
				20.81	150	1.4.10	31.3.11	365	63249	87747	
				20.81	150	1.4.11	31.3.12	366	69574	96787	
				20.81	150	1.4.12	31.3.13	365	76531	106174	
				20.81	150	1.4.13	31.3.14	365	84184	116791	
				20.81	150	1.4.14	14.1.15	289	92602	101720	4650543
Total											

Details of properties where breaches existed but particulars were not intimated to Architect/EBR Departments at the time of conversion from leasehold to freehold

(Chapter-4) [Para 4.2.7(b)]

Sl. No.	Details of properties where breaches existed but particulars were not intimated to Architect/EBR Departments at the time of conversion from leasehold to freehold	Address of the property	Date of conversion into freehold	Date of last inspection	Status of misuse or unauthorized construction on the date of conversion into freehold	Dept. informed conversion into freehold	not after into
1.	Shop	38B, Khan Market	11.8.2014	15.10.2013	Misuse	Architect	
2.	Shop	1A, Khan Market	6.6.2014	10.6.2004	Unauthorised Construction	EBR	
3.	Shop	7A, Khan Market	6.6.2014	13.9.2004	Unauthorised Construction	EBR	
4.	Shop	28A, Khan Market	6.6.2014	15.7.2004	Unauthorised Construction	EBR	
5.	Shop	12A, Khan Market	6.6.2014	16.7.2004	Unauthorised Construction	EBR	
6.	Shop	29B, Khan Market	6.6.2014	3.8.2004	Misuse and Unauthorised Construction	Architect and EBR	
7.	Shop	140, Sarojini Nagar Market	17.10.2014	19.8.2014	Misuse	Architect	
8.	Shop	47, Sarojini Nagar Market	20.10.2014	27.1.2011	Misuse and Unauthorised Construction	Architect and EBR	
9.	Flat	41, Sarojini Nagar Market	24.7.2014	27.7.2011	Misuse and Unauthorised Construction	Architect and EBR	
10.	Flat	11, Sarojini Nagar Market	23.8.2014	7.4.2011	Unauthorised Construction	EBR	
11.	Flat	120, Sarojini Nagar Market	1.10.2014	2.9.2011	Unauthorised Construction	EBR	
12.	Flat	121, Sarojini Nagar Market	24.7.2014	20.6.2012	Misuse	Architect	
13.	Flat	192, Sarojini Nagar Market	6.6.2014	24.5.2011	Unauthorised Construction	EBR	
14.	Flat	38, Khan Market	11.7.2014	31.1.2014	NIL	Not Applicable	

Non-revision of Conversion Charges

(Chapter-4) [Para 4.2.8]

Sl. No.	Address of Property	Date of Application	Date of Freehold	Chargeable Area (sq. mtrs)	Final Land rate applicable as per circular dt 06.5.14 on the date of application (` /sq.mtrs.)	Rate applied by L&DO	Amount Short recovered after rebate of 40% (`)
1	Flat No. 22 Sarojini Nagar	29-Sep-04	27-Apr-06	17.75655	36000	24150	12625
2	Flat No. 135 Sarojini Nagar	Oct. 2004	9-May-05	17.75636	36000	24150	12625
3	Flat No. 155 Sarojini Nagar	6-Nov-03	17-Aug-04	17.75655	28980	24150	5146
4	Shop No. 124 Sarojini Nagar	4-Nov-03	11-Mar-05	17.75655	28980	24150	5146
5	Shop No. 135 Sarojini Nagar	28-Oct-04	5-Apr-05	55.37799	36000	24150	39374
6	Shop No. 146 Sarojini Nagar	29-Aug-03	30-Jan-04	55.37799	28980	24150	16049
7	Shop No. 178 Sarojini Nagar	11-Oct-03	17-Sep-04	55.40428	28980	24150	16056
Total							107021

Conversion Charges= (Chargeable Area X Land RateX10%) minus rebate @40%

Non revision of Misuse Charges and Penalty

(Chapter-4) [Para 4.2.8]

Sl.No.	Property Address	Date of Application	Date of Freehold	Size of the Plot (Sq mtrs)	Misuse Area (sq mtr)	Permissible Covered Area	Present Commercial Rate	Land rate on the date of last transaction for which land was leased	Interest Rate (12.5%=25/200)	Period			Chargeable Amount				Amount Charged by Estate- II Department		
										From	To	Days	Chargeable Amount of Misuse ^{^v}	Gross Misuse Charges for the whole period	Penalty @ 10% of Col.12	Gross Amount Chargeble	Land Rate applied by L&DO Dept	Total amount charged by the L&DO	Difference ()
1	Shop No.178 Sarojini Nagar	11-Oct-03	17-Sep-04	55.402	108.28	630	28980	0	0.139	18.3.04	31.3.04	14	1471						
				55.402	108.28	630	28980	0	0.139	1.4.04	14.1.05	289	30370	31841	3184	35025	24150	26248	8777
2	Shop No. 135 Sarojini Nagar	28-Oct-04	5-Apr-05	55.37	108.28	630	28980	0	0.139	1.4.00	31.3.04	1461		214765	21477	214765	24150	70135	144630
				55.37	108.28	630	36000	0	0.139	1.4.04	14.7.05	470	153445						
3	Shop No. 146 Sarojini Nagar	29-Aug-03	30-Jan-04	55.37	108.28	630	28980	0	0.139	21.11.03	14.1.04	55	5777						
														5195	520	5195	24150	4665	530
4	Shop No. 124 Sarojini Nagar	4-Nov-03	11-Mar-05	55.466	108.28	630	28980	0	0.139	1.4.00	31.3.04	1461	153711						
				55.466	108.28	630	28980	0	0.139	1.4.04	14.1.05	289	30406	184117	18412	202529	24150	137898	64631
																		Total	218568

Formula-Size of the Plot(Misuse Area/Permissible covered Area)* (Present Commercial Rate of the land for which the property is misused Minus Land Rate on the date of last transaction for which land was misused)*Interest Rate* Days/365 viz. {Col.4*(Col.5/Col.6)*(Col.7-Col.8)*Col.9*Col.12/365

**Non-revision of Damage Charges
(Chapter-4) [Para 4.2.8]**

Sl. No.	Address of Property	Date of application	Date of freehold	Unauthorised construction area (sq mtr)	Floor Area Ratio (FAR)	Period			Applicable Land rate (₹ /sq mtr)	Chargeable amount period-wise (₹)	Total damage charges recoverable	Land Rate applied (₹ /sq mtr)	Charged amount (₹)	Under-charged amount
						From	To	Days						
1	Shop No.178, Sarojini Nagar Market	11-Oct-03	17-Sep-04	5.89	300	18.3.04	31.3.04	14	28980	218	22402	24150		7207
				5.89	300	1.4.04	14.1.05	289	36000	5596		24150		
				8.424	150	18.3.04	31.3.04	14	28980	624		24150	15195	
				8.424	150	1.4.04	14.1.05	289	36000	15964		24150		
2	Flat No.22, Sarojini Nagar Market	29-Sep-04	27-Apr-06	10.776	360	1.4.00	10.3.04	1440	13860	16323	194363	11550		32079
				1.365	180	1.4.00	10.3.04	1440	13860	4135		11550		
				10.776	360	11.3.04	31.3.04	21	13860	238		11550		
				10.776	360	1.4.04	31.3.05	365	13860	4137		11550		
				10.776	360	1.4.05	14.7.05	105	13860	1190		11550		
				22.544	180	14.2.03	10.3.04	391	13860	18545		11550		
				22.544	180	11.3.04	31.3.04	21	13860	996		11550		
				22.544	180	1.4.04	31.3.05	365	13860	17311		11550		
				22.544	180	1.4.05	14.7.05	105	13860	4980		11550		
				24.34	360	14.2.03	31.3.04	412	13860	10549		11550		
				24.34	360	1.4.04	31.3.05	365	13860	9345		11550	162284	
				24.34	360	1.4.05	14.7.05	105	13860	2688		11550		
				46.38	180	14.2.03	31.3.04	412	13860	40201		11550		
				46.38	180	1.4.04	31.3.05	365	13860	35615		11550		
				46.38	180	1.4.05	14.7.05	105	13860	10245		11550		
				10.776	360	14.2.03	31.3.04	412	13860	4670		11550		
				10.776	360	1.4.04	31.3.05	365	13860	4137		11550		
				10.776	360	1.4.05	31.3.06	365	13860	4137		11550		
				10.776	360	1.4.06	14.7.06	105	13860	1190		11550		
				1.365	180	14.2.03	31.3.04	412	13860	1183		11550		
				1.365	180	1.4.04	31.3.05	365	13860	1048		11550		
				1.365	180	1.4.05	31.3.06	365	13860	1048		11550		
				1.365	180	1.4.06	14.7.06	105	20790	452		11550		

3	Flat No. 135 Sarojini Nagar	Oct. 2004	9-May-05	11.241	360	11.10.01	25.3.04	897	13860	10607	84397	11550	70524	13873
				18.116	180	11.10.01	25.3.04	897	13860	34187		11550		
				7.01	360	11.10.01	25.3.04	897	13860	6614		11550		
				11.241	360	26.3.04	14.7.05	476	13860	5628		11550		
				18.254	180	26.3.04	14.7.05	476	13860	18280		11550		
				18.137	360	26.3.04	14.7.05	476	13860	9081		11550		
4	Flat No. 155 Sarojini Nagar	6-Nov-03	17-Aug-04	1.47	180	1.4.00	9.3.04	1439	13860	4450	12678	11550	10599	2079
				4.95	180	10.3.04	31.3.04	22	13860	229		11550		
				4.95	180	1.4.04	14.7.04	105	13860	1093		11550		
				25.85	180	10.3.04	31.3.04	22	13860	1196		11550		
				25.85	180	1.4.04	14.7.04	105	13860	5710		11550		
5	Shop No.124, Sarojini Nagar Market	4-Nov-03	11-Mar-05	6.172	150	1.4.00	22.3.04	1452	28980	47306	47306	24150	39530	7776
6	Shop No. 135 Sarojini Nagar	28-Oct-04	5-Apr-05	5.853	360	1.4.00	31.3.04	1461	28980	18808	102369	24150	86519	15850
				5.853	360	2.4.04	14.7.05	469	36000	7500		24150		
				8.461	180	1.4.00	31.3.04	1461	28980	54377		24150		
				8.461	180	2.4.04	14.7.05	469	36000	21684		24150		
7	Shop No. 146 Sarojini Nagar	29-Aug-03	30-Jan-04	19.19	300	21.11.03	14.1.04	55	28980	2786	5524	24150	4616	908
				9.43	150	21.11.03	14.1.04	55	28980	2738		24150		
												Total		79772

Formula= Unauthorised Constuction Area/FAR*Land Rate*10%*Days/Days in the year

Short levy of Misuse Charges and Penalty
(Chapter-4) [Para 4.2.9]

Sl.No.	Property Address	Size of the Plot (Sq mtrs)	Misuse Area (sq mtr)	Permissible Covered Area	Present Commercial Rate	Land rate on the date of last transaction for which land was leased	Interest Rate (13.9%)	Period			Chargeable Amount				Amount Charged by Estt II Department				Amount Under-Charged (14-18)
								From	To	Days	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
1	Shop No. 29B, Khan Market	28.74	81	431	36000	10800	0.139	22.7.04	31.3.05	253	13114	51294	5129	56423	28980	30453	2432	32885	23538
		28.74	81	431	36000	10800	0.139	1.4.05	31.3.06	365	18920								
		28.74	81	431	43200	10800	0.139	1.4.06	14.1.07	289	19260								
		33.07	81	501	36000	1856.7	0.139	15.7.04	31.3.05	260	18075			74556	28980	42528	3866	46394	
2	Shop No. 28A, Khan Market	33.07	81	501	36000	1856.7	0.139	1.4.05	31.3.06	365	25375								28162
		33.07	81	501	43200	1856.7	0.139	1.4.06	14.1.07	289	24328								
		33.07	81	501	36000	10800	0.139	16.6.04	31.3.05	289	14829			57884	28980	31343	2527	33870	
		33.07	81	501	36000	10800	0.139	1.4.05	31.3.06	365	18728								
3	Shop No.7A, Khan Market	33.07	81	501	43200	10800	0.139	1.4.06	14.1.07	289	19065								24014
		33.07	81	501	36000	1856.7	0.139	16.7.04	31.3.05	259	18006			6771	28980	48275	3861	52136	
		33.07	81	501	36000	1856.7	0.139	1.4.05	31.3.06	365	25375								
		33.07	81	501	43200	1856.7	0.139	1.4.06	14.1.07	289	24328			74480	28980				
4	Shop No.12A, Khan Market	33.072	81	501	28980	2057.4	0.139	10.6.04	31.3.05	295	16172								27613
		33.072	81	501	36000	2057.4	0.139	1.4.05	31.3.06	365	25227								
		33.072	81	501	36000	2057.4	0.139	1.4.06	14.1.07	289	24212								
		33.072	81	501	43200	2057.4	0.139	1.4.06	14.1.07	289									
5	Shop No.1A Khan Market																		

6	Shop No.140, Sarojini Nagar	55.349	108.25	630	28980	0	0.139	1.4.00	31.3.01	365	38310	264953	26495	291448	24150	28710	0	17781 9	113629
		55.349	108.25	630	28980	0	0.139	1.4.01	31.3.02	365	38310				24150	28170	0		
		55.349	108.25	630	28980	0	0.139	1.4.02	31.3.03	365	38310				24150	28170	0		
		55.349	108.25	630	28980	0	0.139	1.4.03	31.3.04	366	38415				24150	28170	0		
		55.349	108.25	630	36000	0	0.139	1.4.04	31.3.05	365	47590				24150	28170	0		
		55.349	108.25	630	43200	0	0.139	1.4.05	31.3.06	365	47590				24150	28170	0		
		55.349	108.25	630			0.139	1.4.06	14.7.06	105	16428				24150	8259	0		
Total																			239300
^^ Formula=Size of the Plot(Misuse Area/Permissible covered Area)* (Present Commercial Rate of the land for which the property is misused Minus Land Rate on the date of last transaction for which land was misused)*Interest Rate* Days/365 viz. {Col.2.(Col.3/Col.4) *(Col.5-Col.6)*Col.7*Col.10/365										In case of Shops in Khan Market, the coverage of varandah has been considered as Misuse by NDMC. Accordingly the same approach has been adopted by Audit.									

Annexure-XXXVIII

Short levy of Damage Charges
(Chapter-4) [Para 4.2.9]

Sl. No.	Address of Property	Unauthorised consturction area (sq mtr)	Floor Area Ratio (FAR)	Period			Applicable Land rate (₹ /sq mtr)	Chargeabe amount period-wise(₹)	Total damage charges recoverable	Land Rate applied (₹ /sq mtr)	Charged amount (₹)	Under-charged amount`
				From	To	Days						
1	Shop 29B, Khan Market	1.03	150	22.7.04	31.3.05	253	36000	1713	6534	28980	4937	1597
		1.03	150	1.4.05	31.3.06	365	36000	2472		28980		
		1.03	150	1.4.06	14.1.07	289	43200	2349		28980		
2	Shop 28A, Khan Market	2.69	150	15.7.04	31.3.05	260	36000	4599	17189	28980	12993	4196
		2.69	150	1.4.05	31.3.06	365	36000	6456		28980		
		2.69	150	1.4.06	14.1.07	289	43200	6134		28980		
3	Shop No.1A, Khan Market	3.1586	150	10.6.04	31.3.06	660	36000	13707	16403	28980	12993	3410
		3.1586	150	1.4.06	20.4.06	20	43200	498		28980		
		1.0355	150	21.4.06	14.1.07	269	43200	2198		28980		
4	Shop No.140, Sarojini Nagar	1.873	150	1.4.00	31.3.01	365	28980	3619	15264	24150	12600	2664
		1.873	150	1.4.01	31.3.02	365	28980	3619		24150		
		1.873	150	1.4.02	31.3.03	365	28980	3619		24150		
		1.873	150	1.4.03	31.3.04	366	28980	3619		24150		
		1.873	150	1.4.04	3.6.04	64	36000	788		24150		
		4.85	150	1.4.00	31.3.01	365	28980	9370		24150		
5	Shop No.63, Khanna Market	4.85	150	1.4.01	31.3.02	365	28980	9370	87315	24150	61081	26234
		4.85	150	1.4.02	31.3.03	365	28980	9370		24150		
		4.85	150	1.4.03	31.3.04	366	28980	9370		24150		
		4.85	150	1.4.04	31.3.05	365	36000	11640		24150		
		4.85	150	1.4.05	31.3.06	365	36000	11640		24150		
		4.85	150	1.4.06	31.3.07	365	43200	13968		24150		
		4.85	150	1.4.07	24.1.08	299	47520	12587		24150		
		Total										

Formula= Unauthorised Constuction Area/FAR*Land Rate*10%* Days/Days in the year

Incorrect application of interest rate for calculating Misuse Charges

(Chapter-4) [Para 4.2.10]

Sl.No.	Property Address	Date of demand notice	Size of the Plot (Sq mtrs)	Misuse Area (sq mtr)	Permissible Covered Area	Present Commercial Rate	Land rate on the date of last transaction for which land was leased	Interest Rate (12.5%=25/200)	Period			Chargeable Amount Rs.				Charged Amount Rs.				Total Difference
									From	To	Days	Chargeable Amount of Misuse	Gross Misuse Charges for the whole period	Penalty @ 10% of Col.12	Gross Amount Chargeable	Total amount charged by the NDMC	Penalty @ 10% of Col.12	Total amount raised by NDMC	Difference ()	
	(1)	(2)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(18)	(19)	(20)	(21)	(22)
1	Shop No.140, Sarojini Nagar	11.9.14	55.349	108.25	630	43200	0	0.139	15.7.06	31.3.07	260	40680	40680	4068	44748	36582	3658	40240	4508	74619
			55.349	108.25	630	47520	0	0.139	1.4.07	31.3.08	366	62991	62991	6299	69290	56492	5649	62141	7149	
			55.349	108.25	630	52272	0	0.139	1.4.08	31.3.09	365	69100	69100	6910	76010	62141	6214	68355	7655	
			55.349	108.25	630	57499	0	0.139	1.4.09	31.3.10	365	76010	76010	7601	83611	68355	6836	75191	8421	
			55.349	108.25	630	63249	0	0.139	1.4.10	31.3.11	365	83611	83611	8361	91972	75190	7519	82709	9263	
			55.349	108.25	630	69574	0	0.139	1.4.11	31.3.12	366	92225	92225	9223	101448	82709	8271	90980	10468	
			55.349	108.25	630	76531	0	0.139	1.4.12	31.3.13	365	101169	101169	10117	111286	90980	9098	100078	11208	
4	Flat No. 35 Sarojini Nagar	22.12.11	55.349	108.25	630	84184	0	0.139	1.4.13	31.3.14	365	111286	111286	11129	122415	100078	10008	110086	12329	
			55.349	108.25	630	92602	0	0.139	1.4.14	7.7.14	98	32867	32867	3287	36154	29577	2958	32535	3619	
			17.756	1433.37	787.5	21000	0	0.139	19.10.93	31.3.98	1625	419998	419998	42000	461998	377462	37746	415208	46790	131632
			17.756	1433.37	787.5	24150	0	0.139	1.4.98	9.8.04	2323	690464	690464	69046	759510	620387	62039	682426	77085	
			17.756	267.36	787.5	24150	0	0.139	10.8.04	24.1.08	1263	70022	70022	7002	77024	62970	6297	69267	7757	
																		Total		206251

Formula=Size of the Plot(Misuse Area/Permissible covered Area)* (Present Commercial Rate of the land for which the property is misused Minus Land Rate on the date of last transaction for which land was misused)*Interest Rate* Days/365 viz. {Col.4*(Col.5/Col.6)}*(Col.7-Col.8)*Col.9*Col.12/365

**Loss of revenue due to non-revision of license fee of 306 properties transferred from L&DO to NDMC
(Chapter-4) [Para 4.2.11]**

Ring Road Market									
S. No.	Platform/Shop/FI at/Stall No.	I.D.No.	Name of Licensee	Monthly License Fee (As per Ledger for the year 2006-07)	Monthly License Fee (As per Ledger for the year 2015-16)	Yearly License fee	Total dues w.e.f. 01.04.2008 to 31.07.2016 if license fee revised	Total dues raised by the Estate-II w.e.f. 01.04.2008 to 31.07.2016	Amount Short recovered w.e.f. 01.04.2008 to 31.07.2016
1	Platform No. 1	511343	Sh. Trilok Singh	146.00	146	1752	17911	14600	3311
2	Platform No. 2	511344	Sh. Kanwal Jeet Singh	438.00	438	5256	53732	43800	9932
3	Platform No. 3	511345	Smt. Ram Piari	219.00	219	2628	26866	21900	4966
4	Platform No. 4	511346	Sh. Kishan Lal	219.00	219	2628	26866	21900	4966
5	Platform No. 5	511347	Sh. Bikram Chand Panda	146.00	146	1752	17911	14600	3311
6	Platform No. 6	511348	Sh. R. K. Johar	900.00	900	10800	110408	90000	20408
			Smt. Seeta Rani (evicted)			0	0	0	
7	Platform No. 7	511349	Sh. Kedar Nath	146.00	146	1752	17911	14600	3311
8	Platform No. 8	511646	Smt. Mohan Devi	146.00	146	1752	17911	14600	3311
9	Platform No. 9	511350	Sh. Ravinder Nath Rishi	438.00	438	5256	53732	43800	9932
10	Platform No. 10	511351	Radha Rani	146.00	146	1752	17911	14600	3311
11	Platform No. 11	511352	Sh. Kanhaiya Lal	219.00	219	2628	26866	21900	4966
12	Platform No. 12	511353	Mohd. Hafiz	219.00	219	2628	26866	21900	4966
13	Platform No. 13	511354	Sh. Mukund Ram	219.00	219	2628	26866	21900	4966
14	Platform No. 14	511355	Smt. Rama Devi	219.00	219	2628	26866	21900	4966
15	Platform No. 15	511356	Sh. Narender Kumar	168.00	168	2016	20610	16800	3810
16	Platform No. 16	511357	Sh. Pyare Lal	146.00	146	1752	17911	14600	3311
17	Platform No. 17	511358	Smt. Agyawati	219.00	219	2628	26866	21900	4966
18	Platform No. 18	511359	Smt. Shanti Devi	146.00	146	1752	17911	14600	3311
19	Platform No. 19	511360	Sh. Jagdish Chander	146.00	146	1752	17911	14600	3311
20	Platform No. 20	511361	Sh. Arun Kumar Sharma	219.00	219	2628	26866	21900	4966
21	Platform No. 21	511362	Sh. Mohan Lal	219.00	219	2628	26866	21900	4966
22	Platform No. 22	511689	Sh. R. B. Gupta	438.00	438	5256	53732	43800	9932
23	Platform No. 23	511363	Sh. Desh Raj	219.00	219	2628	26866	21900	4966
24	Platform No. 24	511364	Sh. Premanand	146.00	146	1752	17911	14600	3311
25	Platform No. 25	511365	Smt. Shanti Devi	219.00	219	2628	26866	21900	4966
26	Platform No. 26	511366	Sh. Madan Lal	219.00	219	2628	26866	21900	4966
27	Platform No. 27	511367	Smt. Maya Devi	15.00	15	180	1840	1500	340
28	Platform No. 28	511368	Sh. Wilayat Ram	146.00	146	1752	17911	14600	3311
29	Platform No. 29	511369	Sh. Hira Lal	146.00	146	1752	17911	14600	3311

30	Platform No. 30	511370	Sh.Sagar lal	146.00	146	1752	17911	14600	3311
31	Platform No. 31	511371	Sh.Puran Chand	219.00	219	2628	26866	21900	4966
32	Platform No. 32	511372	Sh.Munna Ram	146.00	146	1752	17911	14600	3311
33	Platform No. 33	511373	Smt.Uma Shanker	168.00	168	2016	20610	16800	3810
34	Platform No. 34	511374	Sh.Balwant Rai	146.00	146	1752	17911	14600	3311
35	Platform No. 35	511375	Sh.Baiz Nath	219.00	219	2628	26866	21900	4966
36	Platform No. 36	511376	Sh.Babu Lal	146.00	146	1752	17911	14600	3311
37	Platform No. 37	511377	Sh.Hira Lal	146.00	146	1752	17911	14600	3311
38	Platform No. 38	511378	Sh.Babu Lal	146.00	146	1752	17911	14600	3311
39	Platform No. 39	511379	Sh.Deva Ram	146.00	146	1752	17911	14600	3311
40	Platform No. 40	511380	Smt. Nathi Devi	146.00	146	1752	17911	14600	3311
41	Platform No. 41	511381	Sh.Bhairu Ram	146.00	146	1752	17911	14600	3311
42	Platform No. 42	511382	Evicted				0	0	
43	Platform No. 43	511383	Smt.Kamsi Devi	165.00	165	1980	20241	16500	3741
44	Platform No. 44	511384	Smt.Nathi Devi	146.00	146	1752	17911	14600	3311
45	Platform No. 45	511385	Devi Din	146.00	146	1752	17911	14600	3311
46	Platform No. 46	511386	Sh.Ganga Sahai	146.00	146	1752	17911	14600	3311
47	Platform No. 47	511387	Sh.Bhim Sen	146.00	146	1752	17911	14600	3311
48	Platform No. 48	511388	Sh.Ganesh	146.00	146	1752	17911	14600	3311
49	Platform No. 49	511389	Smt.Dhani Bai	219.00	219	2628	26866	21900	4966
50	Platform No. 50	511390	Sh.Ram Chandra	146.00	146	1752	17911	14600	3311
51	Platform No. 51	511391	Sh.Suraj	219.00	219	2628	26866	21900	4966
52	Platform No. 52	511392	Sh.Bhagwan Ram	146.00	146	1752	17911	14600	3311
53	Platform No. 53	511393	Sh.Ram Chand	146.00	146	1752	17911	14600	3311
54	Platform No. 54	511394	Sh. Sardul Singh	146.00	146	1752	17911	14600	3311
55	Platform No. 55	511395	Sh.Krishan Lal	146.00	146	1752	17911	14600	3311
56	Platform No. 56	511396	Sh.Shyam Lal	146.00	146	1752	17911	14600	3311
57	Platform No. 57	511397	Smt.Uma Devi	146.00	146	1752	17911	14600	3311
58	Platform No. 58	511398	Sh.T.B.Kewal	252.00	252	3024	30914	25200	5714
59	Platform No. 59	511399	Sh.Desh Raj	146.00	146	1752	17911	14600	3311
60	Platform No. 60	511400	Sh.Het Ram	35.00	35	420	4294	3500	794
61	Platform No. 61	511401	Sh.Sanjay Agnihotri	4250.00	4250	51000	521372	425000	96372
			Smt.Suyesh Kewal Raman (evicted)				0	0	
62	Platform No. 62	511402	Sh.Bharage Lal	146.00	146	1752	17911	14600	3311
63	Platform No. 63	511403	Sh.Mange Lal	146.00	146	1752	17911	14600	3311
64	Platform No. 64	511404	Sh.Ram Prasad	File Required for Assesment of dues			0	0	
65	Platform No. 65	511405	Sh.Tek Chand	200.00	200	2400	24535	20000	4535
66	Platform No. 66	511406	Sh.Ramji Lal	148.00	148	1776	18156	14800	3356

67	Platform No. 67	511407	Sh. Baldev Raj	146.00	146	1752	17911	14600	3311
68	Platform No. 68	511408	Sh. Ramji Lal	146.00	146	1752	17911	14600	3311
69	Platform No. 69	511409	Sh. Birbal Singh	146.00	146	1752	17911	14600	3311
70	Platform No. 70	511410	Sh. Pyare Lal	146.00	146	1752	17911	14600	3311
71	Platform No. 71	511411	Sh. S.P. Pandey	146.00	146	1752	17911	14600	3311
72	Platform No. 72	511412	Sh. Gulzari Lal	146.00	146	1752	17911	14600	3311
73	Platform No. 73	511413	Sh. Manmohan Lal	146.00	146	1752	17911	14600	3311
74	Platform No. 74	511414	Sh. Rewati Prasad	146.00	146	1752	17911	14600	3311
75	Platform No. 75	511415	Sh. O.P. Arora	367.00	367	4404	45022	36700	8322
76	Platform No. 76	511416	Sh. Bansi Lal	146.00	146	1752	17911	14600	3311
77	Platform No. 77	511417	Sh. Girdhari Lal	219.00	219	2628	26866	21900	4966
78	Platform No. 78	511418	Sh. Sat Narain	146.00	146	1752	17911	14600	3311
79	Platform No. 79	511419	Sh. Ram Chander	146.00	146	1752	17911	14600	3311
80	Platform No. 80	511420	Smt. Ganwati Devi	146.00	146	1752	17911	14600	3311
81	Platform No. 81	511421	Sh. V.C. Sharma, Sh. Ram Kumar	146.00	146	1752	17911	14600	3311
82	Platform No. 82	511422	Smt. Suprita Devi	146.00	146	1752	17911	14600	3311
83	Platform No. 83	511423	Sh. Kundan Lal	146.00	146	1752	17911	14600	3311
84	Platform No. 84	511424	Sh. Rajinder Kumar Sharma	7673.00	7673	92076	941291	767300	173991
85	Platform No. 85	511425	Sh. J.K. Wadhwa	146.00	146	1752	17911	14600	3311
86	Platform No. 86	511426	Sh. Ram Avatar	146.00	146	1752	17911	14600	3311
87	Platform No. 87	511427	Sh. Raju Arora	146.00	146	1752	17911	14600	3311
88	Platform No. 88	511428	Sh. Ravi Arora	146.00	146	1752	17911	14600	3311
89	Platform No. 89	511647	Smt. Jai Devi	219.00	219	2628	26866	21900	4966
90	Platform No. 90	511429	Sh. Khem Chand	219.00	219	2628	26866	21900	4966
91	Platform No. 91	511430	Sh. Ashok Kumar	438.00	438	5256	53732	43800	9932
92	Platform No. 92	511431	Sh. Bal Krishan	146.00	146	1752	17911	14600	3311
93	Platform No. 93	511432	Sh. Inder Singh	146.00	146	1752	17911	14600	3311
94	Platform No. 94	511433	Smt. Ram Kali	146.00	146	1752	17911	14600	3311
95	Platform No. 95	511434	Smt. C.P. Grounce	165.00	165	1980	20241	16500	3741
96	Platform No. 96	511435	Sh. Lila Ram	146.00	146	1752	17911	14600	3311
97	Platform No. 97	511436	Sh. Gopal Krishan Nagpal	655.00	655	7860	80353	65500	14853
98	Platform No. 98	511437	Sh. Prakash Lal Nagpal	268.00	268	3216	32877	26800	6077
99	Platform No. 99	511648	Sh. Tarun Arora	219.00	219	2628	26866	21900	4966
100	Platform No. 100	511438	Sh. Harish Kumar	193.00	193	2316	23676	19300	4376
101	Platform No. 101	511439	Sh. P.R. Kakar	146.00	146	1752	17911	14600	3311
102	Platform No. 102	511440	Smt. Shakuntla Devi	146.00	146	1752	17911	14600	3311
103	Platform No. 103	511441	Sh. C.L. Joshi	146.00	146	1752	17911	14600	3311
104	Platform No. 104	511442	Sh. Kanwar Singh	579.00	579	6948	71029	57900	13129

105	Platform No. 105	511443	Sh.Girdhari Lal	438.00	438	5256	53732	43800	9932
106	Platform No. 106	511444	Sh.Guru Charan Dass	146.00	146	1752	17911	14600	3311
107	Platform No. 107	511445	Smt.Shanti Devi	146.00	146	1752	17911	14600	3311
108	Platform No. 108	511446	sh.Gajinder Pal Singh	146.00	146	1752	17911	14600	3311
109	Platform No. 109	511447	Sh.Krishan Lal	146.00	146	1752	17911	14600	3311
110	Platform No. 110	511448	Sh.Arjun Dass	146.00	146	1752	17911	14600	3311
111	Platform No. 111	511649	Sh.Krishan Kumar	219.00	219	2628	26866	21900	4966
112	Platform No. 112	511449	Smt.Aaya Kaur	146.00	146	1752	17911	14600	3311
113	Platform No. 113	511450	Brig.M.S.Negi	219.00	219	2628	26866	21900	4966
114	Platform No. 114	511451	Smt.Ram Ditti	0	0				
115	Platform No. 115	511452	Sh.Rajeev Sharma	146.00	146	1752	17911	14600	3311
116	Platform No. 116	511678	Sh.Manjeet Singh	219.00	219	2628	26866	21900	4966
117	Platform No. 117	511453	Smt. Lal Wati	146.00	146	1752	17911	14600	3311
118	Platform No. 118	511454	Sh.Gridhari Lal Aggarwal	146.00	146	1752	17911	14600	3311
119	Platform No. 119	511455	Smt.Samma Devi	146.00	146	1752	17911	14600	3311
120	Platform No. 120	511650	Sh.Devender Singh Shah	504.00	504	6048	61829	50400	11429
121	Platform No. 121	511651	Sh.Mahender Singh Shah	504.00	504	6048	61829	50400	11429
122	Platform No. 122	511652	Smt. Darshani Devi	504.00	504	6048	61829	50400	11429
123	Platform No. 123	511456	Sh.Raj Kumar	146.00	146	1752	17911	14600	3311
124	Platform No. 124	511457	Sh. Mansha Ram	146.00	146	1752	17911	14600	3311
125	Platform No. 125	511458	Sh.Lek Raj	213.00	213	2556	26130	21300	4830
126	Platform No. 126	511459	Sh.Chaman Lal Arora	146.00	146	1752	17911	14600	3311
127	Platform No. 127	511460	Smt.Nirmala Tondon	290.00	290	3480	35576	29000	6576
128	Platform No. 128	511461	Sh.Bijay Singh	146.00	146	1752	17911	14600	3311
129	Platform No. 129	511462	Smt.Lakshmi Devi	193.00	193	2316	23676	19300	4376
130	Platform No. 130	511690	Smt.Prakash Wati	219.00	219	2628	26866	21900	4966
131	Platform No. 131	511463	Smt.Sudershan Kumari	654.00	654	7848	80230	65400	14830
132	Platform No. 132	511464	Sh.Sanjay Arora	579.00	579	6948	71029	57900	13129
133	Platform No. 133	511465	Sh.Shyam Lal	146.00	146	1752	17911	14600	3311
134	Platform No. 134	511466	Sh.Gurumukh Singh	15.00	15	180	1840	1500	340
135	Platform No. 135	511467	Sh.Harbans Singh	219.00	219	2628	26866	21900	4966
136	Platform No. 136	511468	Sh.Kripal Singh	15.00	15	180	1840	1500	340
137	Platform No. 137	511469	Smt.Gurucharan Kaur	146.00	146	1752	17911	14600	3311
138	Platform No. 138	511470	Sh.Arjun Singh	146.00	146	1752	17911	14600	3311
139	Platform No. 139	511471	Sh.O.N.Prakash	146.00	146	1752	17911	14600	3311
140	Platform No. 140	511472	Smt.Parbati Devi	10.00	10	120	1227	1000	227
141	Platform No. 141	511473	Smt.Gian Dass	51.00	51	612	6256	5100	1156
142	Platform No. 142	511474	Sh.Ajit Singh	53.00	53	636	6502	5300	1202
143	Platform No. 143	511475	Sh.J.D.Matwant	376.00	376	4512	46126	37600	8526

144	Platform No. 144	511476	Sh.Lal Chand	193.00	193	2316	23676	19300	4376
145	Platform No. 145	511477	Sh.Krishan Lal	129.00	129	1548	15825	12900	2925
146	Platform No. 146	511478	Sh.Kishan Lal	579.00	579	6948	71029	57900	13129
147	Platform No. 147	511479	Sh.Wati Ram	51.00	51	612	6256	5100	1156
148	Platform No. 148	511480	Sh.Jeet Singh	29190.00	29190	350280	3580905	2919000	661905
			Saheed Singh (Evicted)				0	0	
149	Platform No. 149	511481	Sh.chancia Bhan	263.00	263	3156	32264	26300	5964
150	Platform No. 150	511482	Sh.Prem Chand	231.00	231	2772	28338	23100	5238
151	Platform No. 151	511483	Sh.Padam Prakash	110.00	110	1320	13494	11000	2494
152	Platform No. 152	511484	Sh.Naveen Kumar	7255.00	7255	87060	890012	725500	164512
			Sh.Hari Kishan Tiwari (cancelled)				0	0	
153	Platform No. 153	511485	Sh.Ramesh Chander	15.00	15	180	1840	1500	340
154	Platform No. 154	511486	Sh.Naveen Arora	129.00	129	1548	15825	12900	2925
155	Platform No. 155	511487	Sh.Ram Dhan	110.00	110	1320	13494	11000	2494
156	Platform No. 156	511488	Sh.Kimti Lal	146.00	146	1752	17911	14600	3311
157	Platform No. 157	511489	Smt.Budhwati Devi	146.00	146	1752	17911	14600	3311
158	Platform No. 158	511490	Smt.Sumitra Devi	146.00	146	1752	17911	14600	3311
159	Platform No. 159	511491	Smt.Savita Sharma	146.00	146	1752	17911	14600	3311
160	Platform No. 160	511492	Sh.Ram Singh	146.00	146	1752	17911	14600	3311
161	Platform No. 161	511493	Sh. Harjinder Singh	219.00	219	2628	26866	21900	4966
162	Platform No. 162	511494	Sh.Kulwant Singh	219.00	219	2628	26866	21900	4966
163	Platform No. 163	511495	Vidya Sagar	146.00	146	1752	17911	14600	3311
164	Platform No. 164	511496	Sh.Ganesh Dass	146.00	146	1752	17911	14600	3311
165	Platform No. 165	511497	Sh.Gurumukh Singh	292.00	292	3504	35821	29200	6621
166	Platform No. 166	511498					0	0	
167	Platform No. 167	511499	Sh.Hukum Chand	146.00	146	1752	17911	14600	3311
168	Platform No. 168	511500	Sanjay Puri	802.00	802	9624	98386	80200	18186
169	Platform No. 169	511501					0	0	
170	Platform No. 170	511502	Smt.Sweta Puri	330.00	330	3960	40483	33000	7483
171	Platform No. 171	511503	Sh.Manohar Lal	146.00	146	1752	17911	14600	3311
172	Platform No. 172	511504	Sh.Mahendra Kumar	504.00	504	6048	61829	50400	11429
173	Platform No. 173	511505	Smt.Moher Dass	15.00	15	180	1840	1500	340
174	Platform No. 174	511506	Sh.Baldev Raj	168.00	168	2016	20610	16800	3810
175	Platform No. 175	511507	Sh.Om Prakash	101.00	101	1212	12390	10100	2290
176	Platform No. 176	511508	Sh.Tota Ram	146.00	146	1752	17911	14600	3311
177	Platform No. 177	511509	Sh.Suresh Chand Awasti	146.00	146	1752	17911	14600	3311
178	Platform No. 178	511510	Smt.Rama Shanker	193.00	193	2316	23676	19300	4376
179	Platform No. 179	511511	Sh.Narain Dass	168.00	168	2016	20610	16800	3810

180	Platform No. 180	511512	Sh. Krishan Lal	146.00	146	1752	17911	14600	3311
181	Platform No. 181	511513	Sh. Vinod Kumar Manohari	146.00	146	1752	17911	14600	3311
182	Platform No. 182	511514	Sh. Dalis Singh	146.00	146	1752	17911	14600	3311
183	Platform No. 183	511515	Smt. Kulwant Kaur	146.00	146	1752	17911	14600	3311
184	Platform No. 184	511516	Sh. Jagjit Singh	146.00	146	1752	17911	14600	3311
185	Platform No. 185	511517	Sh. Trilok Singh	146.00	146	1752	17911	14600	3311
186	Platform No. 186	511518	Sh. Mata Singh	51.00	51	612	6256	5100	1156
187	Platform No. 187	511519	Sh. Kailash Chander	110.00	110	1320	13494	11000	2494
188	Platform No. 188	511520	Sh. Kirpal Singh	146.00	146	1752	17911	14600	3311
189	Platform No. 189	511521	Smt. Janam Devi	146.00	146	1752	17911	14600	3311
190	Platform No. 190	511522	Sh. Krishan Kumari	146.00	146	1752	17911	14600	3311
191	Platform No. 191	511523	Sh. Gurucharan Singh	146.00	146	1752	17911	14600	3311
192	Platform No. 192	511524	Sh. Kamal Narayan Singh	146.00	146	1752	17911	14600	3311
193	Platform No. 193	511525	Sh. Nathu Ram	219.00	219	2628	26866	21900	4966
194	Platform No. 194	511526	Sh. Viney Kumar	504.00	504	6048	61829	50400	11429
195	Platform No. 195	511527	Sh. Devi Dayal	146.00	146	1752	17911	14600	3311
196	Platform No. 196	511528	Sh. Ishwar Lal Prasad	146.00	146	1752	17911	14600	3311
197	Platform No. 197	511529	Smt. Genda	193.00	193	2316	23676	19300	4376
198	Platform No. 198	511530	Smt. Shanker Lal Aggarwal	146.00	146	1752	17911	14600	3311
199	Platform No. 199	511531	Smt. Bhagwan Devi	146.00	146	1752	17911	14600	3311
200	Platform No. 200	511532	Sh. Sant Ram Handa	110.00	110	1320	13494	11000	2494
201	Platform No. 201	511533	Sh. Rajinder Kumar Sharma	146.00	146	1752	17911	14600	3311
202	Platform No. 202	511534	Sh. Jagmohan Singh	193.00	193	2316	23676	19300	4376
203	Platform No. 203	511535	Smt. Naritha Devi	146.00	146	1752	17911	14600	3311
204	Platform No. 204	511536	Sh. Sabu Singh	146.00	146	1752	17911	14600	3311
205	Platform No. 205	511537	Sh. Bansi Lal	219.00	219	2628	26866	21900	4966
206	Platform No. 206	511538	Sh. Bharat Ram	219.00	219	2628	26866	21900	4966
207	Platform No. 207	511539	Sh. R. K. Gupta	101.00	101	1212	12390	10100	2290
208	Platform No. 208	511540	Smt. Vidya Devi	146.00	146	1752	17911	14600	3311
209	Platform No. 209	511541	Mohd. Sidiqi	146.00	146	1752	17911	14600	3311
210	Platform No. 210	511542	Lalit Kumar	579.00	579	6948	71029	57900	13129
211	Platform No. 211	511543	Smt. Devinder Kaur	146.00	146	1752	17911	14600	3311
212	Platform No. 212	511544	Sh. Bahadur Singh	146.00	146	1752	17911	14600	3311
213	Platform No. 213	511545	Sh. Surjit Singh Chawla	579.00	579	6948	71029	57900	13129
214	Platform No. 214	511546	Sh. Patti Ram	146.00	146	1752	17911	14600	3311
215	Platform No. 215	511547	Sh. Chander Mohan	146.00	146	1752	17911	14600	3311
216	Platform No. 216	511548	Prakash Kumar	146.00	146	1752	17911	14600	3311
217	Platform No. 217	511549	Sh. Nirmal Singh	146.00	146	1752	17911	14600	3311
Market wise Total									2020544

Hanuman Road Market (52)										
S. No.	Hanuman Road Market (52)	I.D.No.	Name of Licensee	Monthly License Fee (As per Ledger)	Monthly License Fee (As per Ledger for the year 2006-07	Yearly License fee	Total dues w.e.f. 01.04.2008 to 31.07.2016	Total dues raised by the Estate-II w.e.f. 01.04.2008 to 31.07.2016	Amount Short recovered w.e.f. 01.04.2008 to 31.07.2016	Market wise Total
1	Shop No.1	521653	Mussrat Rizwan	1316.00	1316	15792	161441	131600	29841	1822789
2	Shop No.2	521550	Sh.Navneet Arora	10580.00	10580	126960	1297909	1058000	239909	
3	Shop No.3	521654	Smt.Tulsi Beladevi (cancelled)				0	0	0	
			Sh.Kabhi Ghosh	12961.00	12961	155532	1590000	1296100	293900	
			Sh.Ashish Kumar (cancelled)				0	0	0	
4	Shop No.5	521551	Sh.Pramod Kumar	6325.00	6325	75900	775924	632500	143424	
5	Shop No.6	521552	Pushpa Devi (cancelled)				0	0	0	
			Sh.Dharam Pal	5959.00	5959	71508	731025	595900	135125	
6	Shop No.7	521553	Sh.Hukum Chand (Vacated)				0	0	0	
7	Shop No.8		Sh.Babu Lal	11084.00	11084	133008	1359738	1108400	251338	
8	Shop No.9		Smt.Sushila Singh (cancelled)				0	0	0	
		Smt.Kusum (cancelled)				0	0	0		
		Sh.Sandeep Gupta	6760.00	6760	81120	829288	676000	153288		
9	Shop No.10	521655	Sh.Miraj	12101.00	12101	145212	1484499	1210100	274399	
10	Shop No.11	521555	Sh.Nirangan Alok Nath (cancelled)				0	0	0	
			Sh.Narinder Pal Singh	7274.00	7274	87288	892343	727400	164943	
11	Shop No.12	521556	Smt.Kusum Sharma (cancelled)				0	0	0	
			Sh.Gurbachan Singh	6025.00	6025	72300	739121	602500	136621	

Janpath Market (53)										
S. No.	Janpath Market (53)	I.D.No.	Name of Licensee	Monthly License Fee (As per Ledger)	Monthly License Fee (As per Ledger for the year 2006-07	Yearly License fee	Total dues w.e.f. 01.04.2008 to 31.07.2016	Total dues raised by the Estate-II w.e.f. 01.04.2008 to 31.07.2016	Amount Short recovered w.e.f. 01.04.2008 to 31.07.2016	Market wise Total
1	Shop No. 1	531557	Sh.Harbans Lal	5494.00	5494	65928	673980	549400	124580	
2	Shop No. 2	531558	Sh.Bansi Lal	5494.00	5494	65928	673980	549400	124580	
3	Shop No. 3	531559	Sh.Balaki Ram	15009.00	15009	180108	1841240	1500900	340340	
4	Shop No. 4	531560	Smt.Tara Devi	8156.00	8156	97872	1000543	815600	184943	
5	Shop No. 5	531561	Sh.Tilak Raj	8156.00	8156	97872	1000543	815600	184943	
6	Shop No. 6	531562	Sh.Surinder Sethi	7797.00	7797	93564	956503	779700	176803	
7	Shop No. 7	531563	Sh.Sohan Lal	8477.00	8477	101724	1039922	847700	192222	

8	Shop No. 8	531564	Sh.Satya Prasad	8156.00	8156	97872	1000543	815600	184943	
9	Shop No. 9	531565	Sh.Kasturi lal	12404.00	12404	148848	1521670	1240400	281270	
10	Shop No. 10	531566	Sh.Chunni Lal	5513.00	5513	66156	676311	551300	125011	
11	Shop No. 11	531567	M/s Rupal Store	11479.00	11479	137748	1408195	1147900	260295	
12	Shop No. 12	531568	Sh.Balbir Singh	13726.00	13726	164712	1683847	1372600	311247	
13	Shop No. 13	531569	Sh.Tilak Raj	8156.00	8156	97872	1000543	815600	184943	
14	Shop No. 14	531570	Sh.Satya Pal	8534.00	8534	102408	1046915	853400	193515	
15	Shop No. 15	531571	Sh.Surinder	11669.00	11669	140028	1431503	1166900	264603	
16	Shop No. 16	531572	Sh.Sewa Ram	8156.00	8156	97872	1000543	815600	184943	
17	Shop No. 17	531573	Mohd.Yusuf	13962.00	13962	167544	1712799	1396200	316599	
18	Shop No. 18	531574	Sh.Prem Sagar	5909.00	5909	70908	724891	590900	133991	
19	Shop No. 19	531575	Sh.Jaswant Sood	4812.00	4812	57744	590316	481200	109116	
20	Shop No. 20	531576	Sh.Chaman Lal	8439.00	8439	101268	1035261	843900	191361	
21	Shop No. 21	531577	Smt.Phoolwati	8420.00	8420	101040	1032930	842000	190930	
22	Shop No. 22	531578	Sh.Gautam Kumar	8439.00	8439	101268	1035261	843900	191361	
23	Shop No. 23	531579	Sh.Kartar chand	8251.00	8251	99012	1012197	825100	187097	
24	Shop No. 24	531580	Sh.Hari Krishan Lal	5079.00	5079	60948	623070	507900	115170	
25	Shop No. 25	531581	Sh.Sanjeev Kumar	10856.00	10856	130272	1331768	1085600	246168	
26	Shop No. 26	531582	Sh.Naresh Bhalla	10308.00	10308	123696	1264541	1030800	233741	
27	Shop No. 27	531583	Sh.Ram	9044.00	9044	108528	1109479	904400	205079	
28	Shop No. 28	531584	Sh.Sandeep Kapoor	9044.00	9044	108528	1109479	904400	205079	
29	Shop No. 29	531585	Sh.Dharam Pal	9044.00	9044	108528	1109479	904400	205079	5849954

Sector-IV, DIZ Area, BKS Marg, ND (54)											
S. No.	Sector-IV, Area, BKS Marg, ND (54)	I.D.No.	Name of Licensee	Monthly License Fee (As per Ledger)	Monthly License Fee (As per Ledger for the year 2006-07	Yearly License fee	Total dues w.e.f. 01.04.2008 to 31.07.2016	Total dues raised by the Estate-II w.e.f. 01.04.2008 to 31.07.2016	Amount recovered w.e.f. 01.04.2008 to 31.07.2016	Short	Market wise Total
1	Shop No. 1	541587	Smt.Afrani	1443.00	1443	17316	177021	144300	32721		
2	Shop No. 2	541661	Sh.Mazhar Khan	2130.00	2130	25560	261299	213000	48299		
3	Shop No. 3	541588	Sh.Zameer Ahmad	1420.00	1420	17040	174200	142000	32200		
4	Shop No. 4	541662	Sh.Jaswant Singh Negi	2130.00	2130	25560	261299	213000	48299		
5	Shop No. 5	541663	Sh.Bal Govind Tiwari	2165.00	2165	25980	265593	216500	49093		
6	Shop No. 6	541664	Sayed Sandu	2165.00	2165	25980	265593	216500	49093		
7	Shop No. 7	541665	Sh.Shanker Yadav	2130.00	2130	25560	261299	213000	48299		
8	Shop No. 8	541666	Sh.V.K.Gridha	2130.00	2130	25560	261299	213000	48299		
9	Shop No. 9	541667	Sh.Ahmed Raza	2130.00	2130	25560	261299	213000	48299		
10	Shop No. 10	541589	Smt.Zubeda Begum	1443.00	1443	17316	177021	144300	32721		

11	Covered Stall No. 1	541668	Sh.Sanjay Kumar	19838.00	19838	238056	2433641	1983800	449841	
12	Covered Stall No. 2	541590	Sh.Mustafa Khan	395.00	395	4740	48457	39500	8957	
13	Covered Stall No. 3	541591	Smt. Mehru	395.00	395	4740	48457	39500	8957	
14	Covered Stall No. 4	541592	Sh. Khuheed Fatima	395.00	395	4740	48457	39500	8957	
15	Covered Stall No. 5	541593	Mohd. Abid	1185.00	1185	14220	145371	118500	26871	
16	Covered Stall No. 6	541594	Sh. Ved	1185.00	1185	14220	145371	118500	26871	
17	Covered Stall No. 7	541595	Sh. Nisar Ahmed	1185.00	1185	14220	145371	118500	26871	
18	Covered Stall No. 8	541596	Sh. Fakruddin	395.00	395	4740	48457	39500	8957	
19	Covered Stall No. 9	541597	Sh. Harish Kumar	6811.00	6811	81732	835544	681100	154444	
20	Open Stall No. 1	541669	Smt. Maheshi Dhaundiyal	9920.00	9920	119040	1216943	992000	224943	
21	Open Stall No. 2	541670	Sh. Shahnawaz Ahmed	7511	7511	90132	921417	751100	170317	
22	Open Stall No. 3	541671	Sh. Israel Ali	8559.00	8559	102708	1049982	855900	194082	
23	Open Stall No. 4	541672	Mohd. Zaffar	9165.00	9165	109980	1124323	916500	207823	
24	Open Stall No. 5	541598	Sh. Des Raj Bansal	4797.00	4797	57564	588476	479700	108776	
25	Open Stall No. 6	541656	Sh. Umesh Kumar Manjhi	6171.00	6171	74052	757032	617100	139932	
26	Open Stall No. 7	541673	Smt. Prem Lata	4959.00	4959	59508	608349	495900	112449	2283651

Asia House Market (55)										
S. No.	Asia House Market (55)	I.D.No.	Name of Licensee	Monthly License Fee (As per Ledger)	Monthly License (As per Ledger for the year 2006-07)	Yearly License fee	Total dues w.e.f. 01.04.2008 to 31.07.2016	Total dues raised by the Estate-II w.e.f. 01.04.2008 to 31.07.2016	Amount Short recovered w.e.f. 01.04.2008 to 31.07.2016	Market wise Total
1	Shop No. 1	551599	Sh. Amarjit Singh	946.00	946	11352	116051	94600	21451	
2	Shop No. 2	551600	Sh. Raj Kumar Goyal	2438.00	2438	29256	299083	243800	55283	
3	Shop No. 3	551601	Sh. Bhagat Ram	1060.00	1060	12720	130036	106000	24036	
4	Shop No. 4	551602	Sh. Sanjay Chaudhary	900.00	900	10800	110408	90000	20408	
5	Shop No. 5	551603	Sh. C. M. Lal	859.00	859	10308	105378	85900	19478	
6	Shop No. 6	551604	Sh. Rattan Lal Yadav	535.00	535	6420	65632	53500	12132	
7	Shop No. 7	551605	Sh. Subodh Kumar	391.00	391	4692	47966	39100	8866	
8	Shop No. 8	551606	Smt. Inder Mehta	19970.00	19970	239640	2449834	1997000	452834	
			Sheikh Mohd. Zulfiker (evicted)			0	0	0	0	
9	Shop No. 9	551607	Sh. Rahul Khanna	1196.14	1196	14354	146737	119614	27123	660162
10	Shop No. 11	551608	Sh. Hemant Gupta	818.00	818	9816	100349	81800	18549	

New Central Market (56)										
S. No.	New Central Market (56)	I.D.No.	Name of Licensee	Monthly License Fee (As per Ledger)	Monthly License Fee (As per Ledger for the year 2006-07)	Yearly License fee	Total dues w.e.f. 01.04.2008 to 31.07.2016	Total dues raised by the Estate-II w.e.f. 01.04.2008 to 31.07.2016	Amount Short recovered w.e.f. 01.04.2008 to 31.07.2016	Market wise Total
1	Shop No. 1	561675	Sh.Lokesh Prashar	125580.00	125580	1506960	15405619	12558000	2847619	2865561
2	Shop No. 34	561609	Smt. Suman Bedi	32.38	32	389	3972	3238	734	
3	Shop No. 71	561610	Nanak Chand	32.38	32	389	3972	3238	734	
4	Shop No. 73	561611	Sh.Mohinder Singh	150.00	150	1800	18401	15000	3401	
5	Flat No. 8 B	561613	Indian Institute of Architect	86.00	86	1032	10550	8600	1950	
6	Flat No. 13	561657	Smt.Nirmala Devi	324.00	324	3888	39747	32400	7347	
7	Flat No. 34	561615	M/s. Bhatiya Natya Singh	116.47	116	1398	14288	11647	2641	
8	Stall No. 10	561659	Sh.Kailash Choudhary				0	0	0	
9	Stall No. 23	561660	Sh.Sital Kumar	50.00	50	600	6134	5000	1134	

Babu Market (58)										
S. No.	Babu Market (58)	I.D.No.	Name of Licensee	Monthly License Fee (As per Ledger)	Monthly License Fee (As per Ledger for the year 2006-07)	Yearly License fee	Total dues w.e.f. 01.04.2008 to 31.07.2016	Total raised by the Estate-II w.e.f. 01.04.2008 to 31.07.2016	Amount Short recovered w.e.f. 01.04.2008 to 31.07.2016	Market wise Total
1	Shop No. 104	581627	Honey Sea and Coop Society	210	210	2520	25762	21000	4762	4762

SAROJINI NAGAR (59)										
S. No.	Sarojini Nagar (59)	I.D.No.	Name of Licensee	Monthly License Fee (As per Ledger)	Monthly License Fee (As per Ledger for the year 2006-07)	Yearly License fee	Total dues w.e.f. 01.04.2008 to 31.07.2016	Total raised by the Estate-II w.e.f. 01.04.2008 to 31.07.2016	Amount Short recovered w.e.f. 01.04.2008 to 31.07.2016	Market wise Total
1	Shop-cum-Flat No6	591677	Sh.Jai Kishan Ahuja	130.88	131	1571	16056	13088	2968	2968
Grand Total										15510390

Cases of delay in disposal of applications received for conversion of properties from leasehold to freehold, Change of use and substitution

(Chapter-4) [Para 4.2.12]

Sl. No.	Property Address and application type	Type of application	Date of application	Date of Inspection (*Foot note)	Date of disposal	Delay (in days) in disposal exceeding 90 days
1	Shop No. 47, Sarojini Nagar Market	Freehold	23/9/10	27/10/10	20/10/14	1398
2	Flat No. 186, Sarojini Nagar Market	Resi to Coml	25/2/08	26/6/08	Pending	
3	Flat No. 41, Sarojini Nagar Market	Freehold	20/1/04	18/3/04	24/07/14	3748
4	Flat No. 32, Sarojini Nagar Market	Freehold	21/10/14	21/4/15	Pending	
5	Flat No. 160, Sarojini Nagar Market	Freehold	20/1/04	11/3/04	Pending	
6	Flat No. 126, Sarojini Nagar Market	Freehold	4/9/14	-	Pending	
7	Shop No. 93, Sarojini Nagar Market	Substituion	28/11/08	11/12/08	23/07/14	1973
8	Shop No. 93, Sarojini Nagar Market	Freehold	17/2/15	21/4/15	Pending	
9	Flat No. 139, Sarojini Nagar Market	Freehold	11/1/07	26/6/07	Pending	
10	Flat No. 93, Sarojini Nagar Market	Substituion	28/11/08	11/12/08	Pending	
11	Flat No. 11, Sarojini Nagar Market	Freehold	19/8/11	17/4/11	23/08/14	1010
12	Flat No. 192, Sarojini Nagar Market	Freehold	17/9/04	23/3/04	06/06/14	3459
13	Flat No. 120, Sarojini Nagar Market	Freehold	13/7/12	2/9/11	01/10/14	720
14	Flat No.121, Sarojini Nagar Market	Freehold	27/7/10	19/2/10	24/07/14	1368
15	Shop No. 198, Sarojini Nagar Market	Freehold	6/9/11	11/5/11	Pending	
16	Flat No. 5, Sarojini Nagar Market	Substituion	13/9/12	8/1/13	19/06/14	554
17	Flat No. 2, Sarojini Nagar Market	Freehold	17/6/08	11/3/08	07/08/14	2152
18	Flat No. 81, Sarojini Nagar Market	Freehold	2/8/10	27/1/11	14/01/15	1536
19	Shop No. 76, Sarojini Nagar Market	Freehold	28/5/07	16/8/07	09/09/14	2571
20	Falt No. 180, Sarojini Nagar Market	Freehold	19/9/14	17/10/14	24/03/15	96
21	Flat No. 35, Sarojini Nagar Market	Freehold	5/4/04	16/3/04	24/07/14	3672
22	Shop No. 28-A, Khan Market	Freehold	23/2/04	15/7/04	06/06/14	3666
23	Shop No. 70-B, Khan Market	Freehold	28/5/14	-	Pending	
24	Shop No. 38-B, Khan Market	substituion	3/4/06	11/9/07	12/08/14	2963
25	Shop No. 38-B, Khan Market	Freehold	18/12/07	11/9/07	12/08/14	2339
26	Shop No. 11-B, Khan Market	Freehold	27/6/12	17/8/12	16/08/13	325
27	Shop No. 11, Khanna Market	Freehold	8/10/12	14/2/11	14/11/14	677
28	Shop No. 28, Khanna Market	Substituion	22/11/13	15/7/14	16/04/15	420
29	Shop No. 28, Khanna Market	Freehold	12/1/15	15/7/14	Pending	
30	Shop No. 29, Khanna Market	Freehold	8/1/04	23/11/04	22/07/14	3758
31	Shop No. 63, Khanna Market	Freehold	17/4/09	2/12/09	07/07/14	1817
32	Shop No. 115, Khanna Market	Freehold	21/5/15	10/12/14	Pending	

33	Shop No. 154, Bhagat Singh Market	Substitution	11/6/13	8/11/13	17/10/14	403
34	Shop No. 111, Bhagat Singh Market	Substitution	23/1/12	6/3/12	04/08/14	834
35	Shop No. 111, Bhagat Singh Market	Freehold	24/3/15	17/4/15	Pending	
36	Shop No. 149, Bhagat Singh Market	Freehold	1/10/12	8/1/13	Pending	
37	Flat No. 72, Bhagat Singh Market	Substitution	7/12/12	22/1/13	20/02/15	715
38	Flat No. 72, Bhagat Singh Market	Freehold	19/5/14	16/4/13	20/02/15	187
39	Shop No. 85, Babu Market	Freehold	28/9/12	14/6/11	15/01/15	749
40	Shop No. 1 A, Khan Market	Freehold	14/11/03	10/6/04	06/06/14	3767
41	Shop No. 29B, Khan Market	Freehold	2/12/03	3/8/04	06/06/14	3749
42	Shop No. 7 A, Khan Market	Freehold	20/1/04	13/9/04	06/06/14	3700
43	Shop No. 12 A, Khan Market	Freehold	7/11/03	16/7/04	06/06/14	3774
44	Flat No. 6, Khan Market	Commercial	7/6/07	16/7/07	04/02/15	2709
45	Flat No. 68, Khan Market	Commercial	6/8/14	8/9/14	16/12/14	42
46	Shop No. 38 A, Khan Market	Substitution	5/9/07	11/9/07	08/04/15	2682
47	Flat No. 67, Khan Market	Commercial	6/8/14	29/8/14	16/12/14	42
48	Shop No. 140, Sarojini Nagar Market	Freehold	4/6/14	8/7/14	17/10/14	45
	* Applicable in cases where inspection had not been carried out within one year prior to receipt of the application					

**Functions of various departments dealing with electricity
(Chapter-5) [Para 5.1.2]**

S.No.	Designation	Work Assigned
	Chief Engineer (E-I)	Management of works under SE(E-III), SE(E-V).
1.	SE(E-III)	The following divisions are under his control: <ul style="list-style-type: none"> • Building Maintenance-I • Road Lighting • Construction Division-III • Construction Division-IV
	Executive Engg. BM-I	<ul style="list-style-type: none"> • Maintenance of NDMC buildings in North of Rajpath area i.e Palika Kendra, Chandorlok Building, Palika Parking, Palika Bazar, Housing Complex in NDMC area and Rohini, Schools, Dispensarys, Policlinic, corridor & Central park light in cp, Escalators etc., Rooftop Solar Power Project
	Executive Engg. R/L	Maintenance of Road lighting system of entire NDMC area.
	Executive Engg. C-III	<u>Electrical part of project work</u> <ul style="list-style-type: none"> • Maintenance of Talkatora Stadium and Shivaji Stadium. • Construction of Electrical works. • Composite works related to Electrical Services.
	Executive Engg. C-IV	<u>New construction and Augmentation works</u> <ul style="list-style-type: none"> • Construction works related to Electricity Distribution. • Projects works like Stadium lights, Facad light etc.
2.	SE(E-V)	The following divisions are under his control : <ul style="list-style-type: none"> • Electric Store-I • Electric Store-II • Planning 11KV • Planning 33KV • Building Maintenance-II
	Executive Engg. Store-I	Procurement of major electrical goods i.e. transformers, cables, panels etc. through e-tendering system including auction of scrap material through MSTC etc.
	Executive Engg. Store-II	Procurement of major electrical goods of 66 KV, 33KV schemes and material required for day to day maintenance in road lighting and building maintenance through e-tendering system including auction of scrap material through MSTC etc.
	Executive Engg. P- 11KV	Preparation of schemes up to 11KV system, budget, approval of plan, issue of NOC, preparation estimate, examination of NIT, tender cases etc.
	Executive Engg. P-33KV	Preparation of schemes up to 66KV/33KV system, budget, approval of plan, issue of NOC, farming of estimates, examination of NIT, tender cases etc.
	Executive Engg. BM-II	Maintenance of NDMC buildings in South of Rajpath area i.e Lok Nayak Bhawan, Vidyut Bhawan, Yashwant Place, PSOI, Shopping Complex Palika Bhawan, Housing Complex in NDMC area Schools, Hospitals/Dispensary's etc.

Power Department: The primary responsibility of power department involves procurement of power from generating companies. It is also responsible for yearly tariff filing for Retail Power Supply & Wheeling with DERC, as required by the Electricity Act, 2003. The department is headed by Director (Power) and is further divided into the following divisions:

- Power Division - The Power Division deals with power procurement from Gencos and tariff filing with DERC.
- SLDC Division - The SLDC division is responsible for optimal scheduling and despatch of electricity in the NDMC area.
- **Electricity-I:** The primary functions of E-I include capex planning, construction of sub-stations, street lighting and installation & maintenance of electrical installation in NDMC buildings. The department functions under the supervision of CE (E-I) and is divided into the following divisions headed by respective EEs:
 - Electricity Building Maintenance-I (BM-I) Division – Electricity BM-I division looks after the maintenance of electrical works in NDMC buildings situated North of Rajpath.
 - Electricity Building Maintenance-II (BM-II) Division - BM-II undertakes maintenance of electrical works in NDMC buildings situated South of Rajpath.
 - Road Lighting Division - RL division deals with installation and maintenance activities of street lights in NDMC area, as required under Section 233 of the NDMC Act.
 - 33KV Planning Division - Planning activity in NDMC has been divided based on voltage levels. Budgeting and planning of capital expenditure schemes involving 33KV and above electrical works is undertaken by 33KV Planning Division. The capex schemes include both original and replacement works.
 - 11KV Planning Division – 11KV planning is responsible for budgeting and planning of capex schemes related to original and replacement activities of 11KV electrical works.
 - Electricity Construction-III Division - EC-III majority handles composite works related to civil buildings and internal wiring of all NDMC buildings. It also takes up few projects relating to construction of sub-stations (electrical works) and installation of street lights.
 - Electricity Construction-IV Division-EC-IV caters to construction activities relating to electricity distribution only. It undertakes construction activities in sub-stations including installation of transformers and other electrical works.
 - Electric Store-I (11KV) Division - Store-I deals with procurement of plant and machinery and other electrical equipment for works relating to 11KV, as per the requirements of various construction and maintenance divisions.
 - Electric Store-II (33KV) Division-Store-II takes care of procurement of electrical equipment and plant & machinery for works relating to 33kV and above.

Electricity-II:

E-II is primarily responsible for the construction, maintenance of various sub-stations and distribution of power to consumers in NDMC area. After completing the construction and installation, the assets are handed over to the Maintenance divisions by the Construction divisions for their regular up-keep. Hence, the ownership of the assets lies with the Maintenance divisions. In NDMC, the maintenance divisions have been segregated based on the voltage levels - 33KV and above, 400V-11KV and below 400V. Various divisions under E-II, each headed by an EE, are:

- Distribution North Division - DN Division caters to maintenance activities for general supply pillars, underground distribution cables and distribution boards at the consumers' end. The area covered by DN is North of Rajpath and includes works below 400V, i.e., the distribution network reaching the final consumers.
- Distribution South Division - DS division undertakes repair & maintenance of electrical works (below 400V) in South of Rajpath.

- 400V-11KV are covered by MN division. These include repair & maintenance of inter-connectors, 11KV cables, etc. located North of Rajpath.
- Maintenance North Division - The maintenance activities relating to electrical works of North Division
- Maintenance South Division - MS deals with maintenance works of 400V-11KV electrical works in South of Rajpath.
- 33KV Maintenance Division - This division is responsible for carrying out maintenance works in 33KV and above sub-stations in the NDMC area.
- Electricity Construction-I Division - EC-I division looks after construction and installation of 11kv works only.
- Electricity Construction-II Division - EC-II handles works related to electricity distribution only. These include installation of transformers, laying of new HT connections and cable laying for up gradation of HT-LT distribution system.
- Electricity Construction-V Division - This division carries out electrical works in large composite projects such as construction of stadiums, etc.
- Electricity Construction-VI Division - This division is solely responsible for installation activities for electrical works in 33KV and above sub-stations. It also lays down 33kv and 66kv feeder cables for procurement of power.
- Protection Division - deals with the protection of electrical power systems from faults through the isolation of faulted parts from the rest of the electrical network.
- R&D Division - The R&D department undertakes continuous research in the field of power to devise ways to conserve energy. This division is important in the wake of increasing
- Power demand in the area. The division is undertaking Demand Supply Management (DSM) measures in the NDMC area as a step towards energy conservation.
- 33KV and 66kv feeder cables. These cables, after being laid, are passed onto Maintenance Feeder division for regular up-keep.
- System Control Division SCADA Control Division - This division is responsible for controlling remote equipment for sub-station network.

Commercial Department:

The department deals with revenue realization on account of electricity/water supplied to consumers. Consumption of electricity/water is metered. Readings are taken and recorded by Meter Readers/Meter Inspectors every month. The consumption is computerized and bills are sent to consumers.

- E.E. (Commercial) - supervises the work of Reading Branch, Enforcement Section, and Connection & Disconnection Branch in addition to liasoning with DTL, Delhi Jal Board in relation to matters pertaining to water and electricity quantity.
- A.O. (Billing)/A.O. (Bulk)/A.O. (Commercial) – responsible for issue of electric/water bills to the consumers in NDMC area and realization of revenue.
- Joint Director (Statistics) - supervises bill generation.
- Liaison Officer (Parliament House Annexe) - supervises the work of Liaison Office (Parliament House Annexe), issues monthly/bi-monthly electric/water bills to the members of Lok Sabha, Rajya Sabha and recovers such dues. LO is also responsible for undertaking necessary correspondence with the MPs & Ministers & redressing their grievances.

**Statement indicating delays in disposal of complaints
(Chapter-5) [Para 5.2.2(d)]**

S. L	PGMS CASE	RECEIVED I.D NO.	Dated	TARGET DATE OF DISPOSAL	DATE OF DISPOSAL
1.	Sh. T N Dhir 40/19 Lal quarter, Kidwai Nagar (east) New Delhi	201519876	06.05.2015	13.05.2015	28.05.2015
2.	Sh. Prateek pandit Stall No-04 Udyan marg opp. Central School Gole Market New Delhi	201526510	27.05.2015	29.05.2015	04.06.2015
3.	Mrs. Bhanti, E-563 Inderpuri , J J Colony, New Delhi	201534308	24.06.2015	03.07.2015	06.07.2015
4.	Mrs. Rukmani Devi No-140 Kalawati saran Hospital Bangla Sahib New Delhi	201534308	24.06.2015	03.07.2015	08.07.2015
5.	Sh. Rakesh Gupta B-1281,shastri Nagar Delhi.	201546321	03.08.2015	07.08.2015	12.08.2015
6.	Sh. Deepak Kumar H. No 5/49, type-1 quarter DIZ area P K Road New Delhi	201548033	08.08.2015	12.08.2015	19.08.2015
7.	Sh. Raghubir Bhuli Bhatiyari Bagga Link bazaz Showroom new Delhi	201548955	12.08.2015	17.08.2015	21.08.2015
8.	Sh. Gazi Nukul Husain Dargah Khwaja syed Ibrahim Praid Ground madar Tera Road new Delhi	201538475	08.07.2015	07.09.2015	10.09.2015
9.	Sh. Jagdish Kumar Ghai, F-60 B-K Dutt Colony, Jor Bagh lane New Delhi	201555804	07.09.2015	08.09.2015	16.09.2015
10.	Sh. Khurshid alam kaka nagar Maszit kaka nagar New Delhi.	201556526	09.09.2015	15.09.2015	18.09.2015
11.	Sh. Naushad Khan M-1 first floor sujan singh park New Delhi	201559440	18.09.2015	23.09.2015	29.09.2015
12.	14-B Firozshah Road staff quarter 23 New Delhi	201572676	13.11.2015	16.11.2015	19.11.2015
13.	Sh. Bharat Bhushan 15 janpath Bhawan Mkt. Janpath New Delhi.	201575500	18.11.2015	20.11.2015	23.11.2015
14.	Sh. Dinesh kumar 5-H block Sarojini nagar Jhuggi No-02 new Delhi	201575438	18.11.2015	20.11.2015	23.11.2015
15.	Sh. Radhey shyam singh H-N0-11/4a sec-2 Gol Mkt. New delhi.	201563276	01.10.2015& 15.12.2015	14.10.2015	18.12.2015
16.	Sh. Vidhya Sagar Bhardwaj, F-8 FF P.S Tilak Marg New Delhi	201580852	10.12.2015	09.12.2015	18.12.2015
17.	Sh. Vijay BabaSamaj Sewak Piyau 2008 K Block near Aulia maszit new Delhi	201582060	12.12.2015	22.12.2015	31.12.2015
18.	Sh. Ravi Singh P-50 Pillanji Village Sarojini Nagar new Delhi.	201582000	22.12.2015	22.12.2015	05.01.2016
19.	Sh. Dharam Vir 59/4B Kalibari Road New Delhi	20163063	11.01.2016	20.01.2016	28.01.2016
20.	Sh. Raj kumar pradhan, South Avenue Lane 15 Dhobi Ghat new Delhi	201626821	15.02.2016	22.03.2016	13.04.2016
21.	Sh. Trilok Nath dhir sri Hindu Dharam pracharni Sabha D Block kid wai Nagar East new Delhi.	201632200	07.04.2016	19.04.2016	26.04.2016
22.	Mrs. Pratima Saxena 53 Old compound Bhagwan Dass Road mandi House New Delhi	201636829	21.04.2016	26.04.2016	04.05.2016
23.	Sh. T R Khanna R/o 9 Tropical building H Block Connaught circus, new Delhi.	201635636	16.04.2016	26.04.2016	11.05.2016
24.	Campus of Northern India union of Seventh Day Adventists, 11 hailey Road New Delhi	201640053	29.04.2016	10.05.2016	17.05.2016
25.	Mrs. Chandrima shah Jor bagh Association Community Centre Jor Bagh New Delhi.	201638225	25.04.2016	05.05.2016	11.05.2016

**Statement showing the capital expenditure works carried out during 2013-14 to 2015-16
(Chapter-6) [Para 6.1.2]**

Sl. No.	Nature of work	Expenditure (₹ in thousands)	Date of completion
1	Augmentation of water supply in North Avenue	1557	02.09.2013
2	Augmentation of municipal water mains running at Pt. Pant Marg and parliament Street to provide water to PHA extension Building	109	18.07.2014
3	Replacement of 80mm dia line with 150mm dia line at Sansad Marg	1499	17.01.2014
4	Replacement of old 9" dia line with DI pipe of 250mm from 16 block to 22 block Lodhi Colony	2976	22.9.2013
5	Replacement of three numbers 100HP and two numbers 50HP pumps sets at Tilak Marg WBS	4257	10.9.2013
6	Purchase of water tankers/trolleys	2000	06.05.2015
7	Installation of deep well hand pumps at BR camp in sub. Division III	319	20.01.2015
8	Installation of deep well hand pumps at DID camp in sub. Division III	282	15.01.2015
9	Providing and laying filtered water hydrant in Jhuggis near Railway Quarter at Safdarjung Airport Delhi, Flying club	258	27.01.2015
10	Development of tube well in NDMC area	1904	29.12.2014
11	Augmentation of municipal water mains running at Pt. Pant Marg and parliament Street to provide water to PHA extension Building	3821	18.07.2014
12	Improvement of Jor Bagh WBS	1422	08.11.2014
13	Renovation of Tughlak Crescent Water Boosting station(WBS)	1094	02.02.2015
14	Replacement of 80mm dia line with 150mm dia line at Sansad Marg	927	17.01.2014
15	Replacement of 150/200mm dia line behind Krish Bhawan, Shastri Bhawan, Rafi Marg and Janpat	1180	17.07.2014
16	Replacement and shifting the 100mm dia water line adjoining the sewer line at E- block Netaji Nagar	585	03.06.2014
17	Replacement of old pipe line in Bengali Market area	7987	30.06.2015
18	Replacement of old water line mains in back lanes of Purana Quila Road, Mathura Road, Patiala Court and adjoining area	10550	18.02.2015
19	Replacement of old 5" dia CI line with 150mm DI line at Safdarjung Lane	3866	29.05.2015
20	Replacement of 150mm Dia old pipe line and removal of dead end by 100mm dia line in G&H block Sarojini Nagar	1470	28.07.2014
21	Replacement of old 9" dia line with DI pipe of 250mm from 16 to 22 block Lodhi Colony	3598	22.09.2013
22	Replacement of 3 Nos. 100 HP pumps sets with new 100 HP pumps sets at Tilak Marg WBS	6139	10.09.2013
23	Purchase of Water Tanker/Trolleys	9228	22.04.2016
24	Replacement of old pipe line in Bengali Market area	4892	30.06.2015
25	Replacement of old water line mains in back lanes of Purana Quila Road, Mathura Road, Patiala Court and adjoining area	1180	18.02.2015
26	Replacement of old 5" dia CI line with 150mm DI line at Safdarjung Lane	3209	29.05.2015
27	Replacement of 2 Nos. 60 HP pumps sets, 2 Nos 100HP pumps sets alongwith electrical and mechanical fixture at K. Block Sarojini Nagar WBS	2002	24.07.2015
28	Replacement and fixture work at Sarojini Nagar, North Avenue and Jor Bagh WBS	3910	01.06.2016

(A) Detailed Statement of Revenue Expenditure of Water.
(Chapter-6) [Para 6.2]

(₹ in Crore)

Sr. No.	Description	2013-14	2014-15	2015-16 (R.E)
1.	Establishment Expenses			
	Salary, Wages & Bonus	17.72	21.96	23.78
	Benefits And Allowances	0.41	0.93	0.66
	Other Terminal & Retirement Benefits	0.74	0.82	0.26
	Others (NDMC contribution Towards EPF & EPS)	0.00	0.00	0.17
	Sub Total	18.87	23.71	24.87
2.	Administrative Expenses			
	Office Maintenance	6.78	6.66	7.69
	Communications Expenses	0.05	0.05	0.05
	Travelling & Conveyance	0.02	0.03	0.01
	Consultancy/ Work Study	0.20	0.00	0.20
	Other Administrative Expenses	0.08	0.00	0.11
	Sub Total	7.13	6.74	8.06
3.	Operations & Maintenance			
	Bulk Purchase of Water	54.00	66.62	60.00
	Hire Charges	0.16	0.00	0.15
	Repair & Maintenance	3.56	2.90	3.07
	Others operating & Maintenance	1.03	1.02	0.93
	Sub Total	58.75	70.54	64.15
4.	Prior Period Items (Salary Expenses)	0.00	04.43	0.00
5.	Transfer to Depreciation Reserve fund	25.00	25.00	25.00
Total Revenue Expenditure		109.75	130.42	122.08

(B) Detailed Statement of Revenue Expenditure of sewerage.

(₹ in Crore)

Sr. No.	Description	2013-14	2014-15	2015-16 (R.E)
1.	Establishment Expenses			
	Salary, Wages & Bonus	9.78	12.41	13.82
	Benefits And Allowances	0.19	0.58	0.48
	Other Terminal & Retirement Benefits	0.18	0.32	0.36
	Others (NDMC contribution Towards EPF & EPS)	0.00	0.00	0.03
	Sub Total	10.15	13.31	14.69
2.	Administrative Expenses			
	Office Maintenance	0.41	0.67	0.79
	Communications Expenses	0.03	0.04	0.05
	Travelling & Conveyance	0.00	0.00	0.00
	Consultancy/ Work Study	0.00	0.00	0.00
	Other Administrative Expenses	0.03	0.02	0.05
	Sub Total	0.47	0.73	0.89
3.	Operations & Maintenance			
	Payment for sewerage disposal	30.00	36.78	37.00
	Hire Charges	0.02	0.18	0.36
	Repair & Maintenance	1.32	1.83	3.00
	Others operating & Maintenance	0.13	0.15	0.16
	Sub Total	31.47	38.94	40.52
4.	Prior Period Items (Salary Expenses)	0.00	0.79	0.00
Total Revenue Expenditure		42.09	53.77	56.10

Source: Compiled from NDMC budget book 2015-16 & 2016-17

Annexure-XLVI

Statement showing extra payments made to DJB due to excess billing for water quantity supplied to NDMC
(Chapter-6) [Para 6.2.3]

Year	Excess Qty billed (MLD)	Annual excess billing (KL) (MLD*365*1000)	Water charges paid per KL (`)	Total extra water charges paid (Rs. in crore)	80 % Qty of water (KL)	Sewerage Charges paid per KL (`)	Total extra sewerage charges paid (Rs. in crore)	Total payments made to DJB for excess billing (` in crore)
2013-14	28.75	1,04,93,750	11.39	11.95	83,95,000	7.89	6.62	18.57
2014-15	29.44	1,07,45,600	12.26	13.17	85,96,480	8.72	7.50	20.67
2015-16	30.13	1,09,97,450	12.08	13.28	87,97,960	9.31	8.20	21.48
Total	88.32	3,22,36,800		38.40	2,57,89,440		22.32	60.72

(Compiled in Audit)

Annexure-XLVII

Details showing splitting of sanctions just to bring within the financial powers of lower Competent Authority.

Navyug School Laxmi Bai Nagar

(Chapter-7) [Para 7.2.1(iii)]

Sl. No.	Contingent Bill dt.	List of items procured	Invoice number and date	Amount (in `)
01	31-03-2014	6 No of Carpet 6' x 8'	9789 dated 30-03-2014	19,525.00
02	31-03-2014	3 No of Carpet 6' x 8'	9792 dated 31-03-2014	11,475.00
Total				31,000.00

Navyug School, Moti Bagh

Sl. No.	Contingent Bill dt.	List of items procured	Invoice number and date	Amount (in `)
01	15-05-2015	10 No. Duel desk	027 dated 13-05-2015	15,000.00
02	5-06-2015	10 No. Duel desk	047 dated 03-06-2015	19,800.00
Total				34,800.00

Navyug School Peshwa Road

Sl. No.	Contingent Bill dt.	List of items procured	Invoice number and date	Amount (in `)
01	16-11-2015	1- CP plus CCTV bullets 1 MP =03 PCS 2- HDMI Cable=1 PCS 3- Wire 10/Meters=810 Meter 4- Installation	148 dated 2-10-2015	17,500.00
02	26-10-2015	1- CP CCTV bullets 1 M P= 7 PCS 2- HDD for recording =1 PCS	147 dated 15-09-2015	19,300.00
03	23-10-2015	1- CP plus CCTV bullets 1 MP=2 PCS 2- CP plus standalone DVR 16 channels HD=1 PC 3- Power supply=2 PCS	145 dated 1 Sept 2015	19,900.00
Total				56,700.00

Navyug School Sarojini Nagar

Sl. No.	Contingent Bill dt.	List of items procured	Invoice number and date	Amount (in `)
01	05.10.2015	CCTV Lence	141 dated 15.09.2015	18884.00
02	14.10-2015	CCTV Lence	144 dated 28.09.2015	19925.00
Total				38809.00

Details showing splitting of sanctions just to bring within the financial powers of lower competent authority.

Navyug School, Peshawa Road

(Chapter-7) [Para 7.2.1(iii)]

Sl. No.	Contingent Bill dt.	List of items procured	Invoice number and date	Amount (in `)
01	23December 2015	Hiring of Buses	856 dated 23December 2015	44,153/-
Total				44,153/-

Navyug School, Pandara Park

Sl. No.	Contingent Bill dt.	List of items procured	Invoice number and date	Amount (in `)
01	06 May 2014	Hiring of Buses	676 dated 19/04/2014	9445
02	06 May 2014	---do---	678 dated 26/04/2014	18,891/-
03	06 May 2014	---do---	681 dated 29/04/2014	9445/-
04	06Ma 2014	---do---	683 dated 30/0/2014	3148/-
Total				40,929/-

The details of the receipt and utilization of the Sarva Siksha Abhiyan grants during the years 2014-2016 are as under:

(Chapter-7) [Para 7.2.1(iv)]

Name of the School	Financial Year	Amount of grant received (Amount in `)	Amount of grant Utilized (Amount in `)	Balance (Amount in `)
Navyug School Sarojini Nagar	2013-14	27,000	27,000	Nil
	2014-15	27,000	27,000	Nil
	2015-16	50,000	50,000	Nil
Navyug School, Pataudi House	2013-14	12,500	12,500	Nil
	2014-15	12,500	12,500	Nil
	2015-16	12,500	12,500	Nil
Navyug School, Vinay Marg	2013-14	27,000	27,000	Nil
	2014-15	28,500	28,500	Nil
	2015-16	21,500	21,500	Nil
Navyug School, Moti Bagh	2013-14	27,000	27,000	Nil
	2014-15	27,000	27,000	Nil
	2015-16	19,500	19,500	Nil
Navyug School, Laxmibai Nagar	2013-14	27,000	27,000	Nil
	2014-15	27,000	27,000	Nil
	2015-16	19,500	19,500	Nil

Navyug School Educational Society (NSES)

Details showing status of receipt and investment of General Provident funds during 2014-15 and 2015-16

(Chapter-7) [Para 7.2.1(vi)]

Sl. No.	Month and Year	Accumulated Balance held in Cash Book with the NSES as on	Amount invested	Date of investment	Delay in investment	Delay ranging from... to
01	03/04/2014	2,69,758.46	2,30,00,000.00	22/04/2014	20 days	0 days and 20 days
02	09/04/2014	16,13,523.46		22/04/2014	14 days	
03	11/04/2014	16,44,023.46		22/04/2014	12 days	
04	22/04/2014	2,33,61,498.46		22/04/2014	Nil	
05	07/05/2014	17,81,763.46	15,00,000.00	30/05/2014	23 days	23 days
06	30/05/2014	17,81,763.46				
07	09/06/2014	17,08,028.46	20,00,000.00	20/08/2014	59 days	0 days and 59 days
08	11/06/2014	14,27,062.46			57 days	
09	12/06/2014	12,82,062.46			56 days	
10	09/07/2014	9,42,062.46			29 days	
11	10/07/2014	23,66,327.46			28 days	
12	24/07/2014	17,76,327.46			14 days	
13	06/08/2014	17,55,085.46			02 days	
14	07/08/2014	32,15,850.46			Nil	
15	20/08/2014	12,15,850.46	2,30,00,000.00	27/10/2014	69 days	0 days to 69 days
16	01/09/2014	11,81,450.46`			57 days	
17	02/09/2014	3,43,276.46			56 days	
18	12/09/2014	18,21,041.46			45 days	
19	30/09/2014	14,22,041.46			27 days	
20	01/10/2014	6,93,498.46			26 days	
21	15/10/2014	21,70,204.46			12days	
22	27/10/2014	2,39,45,406.46			Nil	
23	28/10/2014	7,05,406.46	5,50,00,000.00	28/05/2015	212 days	0 days and 212 days
24	05/11/2014	22,13,771.46			204 days	
25	10/11/2014	11,00,215.46			199 days	
26	20/11/2014	9,00,215.46			189 days	
27	27/11/2014	4,00,215.46			182 days	
28	08/12/2014	17,19,080.46			171 days	
29	22/12/2014	16,17,080.46			157 days	
30	01/01/2015	13,11,197.46			148 days	
31	09/01/2015	28,03,562.46			139 days	
32	14/01/2015	27,85,662.46			134 days	
33	06/02/2015	43,01,527.46			111days	
34	16/02/2015	41,51,527.46			101 days	
35	25/02/2015	42,92,826.46			92 days	
36	02/03/2015	50,532.46			87 days	
37	03/03/2015	4,92,376.46			86 days	

38	09/03/2015	13,11,390.46			80 days	
39	12/03/2015	14,13,890.46			77 days	
40	13/03/2015	13,23,890.46			76 days	
41	16/03/2015	13,32,098.46			70 days	
42	30/03/2015	9,55,498.46			59 days	
43	31/03/2015	9,55,118.46			58 days	
44	10/04/2015	22,19,598.46			48 days	
45	15/04/2015	8,00,598.46			44 days	
46	16/04/2015	12,30,314.46			43 days	
47	21/04/2015	746,314.46			42 days	
48	08/05/2015	7,04,554.46			37 days	
49	15/05/2015	21,75,737.46			13 days	
50	28/05/2015	5,64,21,834.46			Nil	
51	29/05/2015	16,72,639.46	30,00,000.00	10/07/2015	42 days	0 days and 42 days
52	31/05/2015	12,35,914.46			41 days	
53	01/06/2015	8,77,778.46			40 days	
54	08/06/2015	22,62,598.46			32 days	
55	12/06/2015	17,62,598.46			28 days	
56	01/07/2015	16,84,329.46			10 days	
57	06/07/2015	33,30,231.46			4 days	
58	08/07/2015	44,23,651.46			2 days	
59	10/07/2015	44,23,651.46			Nil	
60	17/07/2015	18,53,151.46	16,00,000.00	02/09/2015	47 days	0 days and 47 days
61	30/07/2015	20,43,151.46			34 days	
62	03/08/2015	16,10,816.46			30 days	
63	10/08/2015	32,49,611.46			23 days	
64	12/08/2016	28,54,611.46			21 days	
65	13/08/2016	29,16,111.46			20 days	
66	01/09/2015	18,19,672.46			01 day	
67	02/09/2015	18,19,672.46			Nil	
68	09/09/2015	18,71,212.46	20,00,000.00	09/11/2015	61 days	0 days and 61 days
69	16/09/2015	17,49,612.46			54 days	
70	28/09/2015	18,10,187.46			49 days	
71	01/10/2015	11,02,728.46			40 days	
72	07/10/2015	25,64,028.46			33 days	
73	09/10/2015	28,36,390.46			31 days	
74	20/10/2015	25,05,390.46			20 days	
75	05/11/2015	25,23,730.46			4 days	
76	09/11/2015	25,23,730.46			Nil	
77	01/01/2016	81,719.46	20,00,000.00	28/01/2016	27 days	0 days and 27 days
78	08/01/2016	17,86,648.46			20 days	
79	21/01/2016	17,51,248.46			07 days	
80	28/01/2016	41,19,957.46			Nil	

81	01/02/2016	3,29,226.46	83,00,000.00	11/03/2016	39 days	0 days and 39 days
82	02/02/2016	76,226.46			38 days	
83	10/02/2016	17,68,880.46			30 days	
84	16/02/2016	10,11,880.46			24 days	
85	17/02/2016	9,85,980.46			23 days	
86	01/03/2016	2,89,187.46			11 days	
87	10/03/2016	5,20,394.46			01 day	
88	11/03/2016	90,94,324.46			Nil	
89	16/03/2016	8,20,824.46	2,75,00,000.00	03/05/2016	48 days	0 days and 48 days
90	17/03/2016	7,82,724.46			47 days	
91	22/03/2016	7,85,724.46			41 days	
92	28/03/2016	7,89,724.46			36 days	
93	31/03/2016	7,89,037.21			33 days	
94	01/04/2016	1,82,041.21			32 days	
95	06/04/2016	15,36,248.21			27 days	
96	12/04/2016	19,78,970.21			21 days	
97	02/05/2016	9,24,810.21			01 day	
98	03/05/2016	2,81,90,544.21			Nil	

Navyug School Educational Society (NSES)

**Details showing receipt and investment of New Pension Scheme funds during 2014-15 and 2015-16
(Chapter-7) [Para 7.2.1(vii)]**

Sl. No.	Month and Year	Accumulated Balance held in Cash Book with the NSES as on	Amount invested	Date of investment	Delay in investment	Delay ranging From...To
01	04/04/2014	5,02,443.00	6,50,000.00	22/04/2014	07 days	0 days and 07 days
02	09/04/2014	6,79,385.00			02 days	
03	11/04/2014	6,96,353.00			Nil	
04	07/05/2014	7,26,907.00	7,00,000.00	30/09/2014	23 days	0 days and 23 days
05	15/05/2014	7,26,499.00			15 days	
06	30/05/2014	7,26,499.00			Nil	
07	09/06/2014	7,08,778.00	7,00,000.00	18/06/2014	09 days	09 days
08	18/06/2014	7,08,778.74				
09	14/07/2014	7,73,996.00				
10	04/08/2014	7,73,996.00	7,50,000.00	04/08/2014	21 days	21 days
11	07/08/2014	7,05,786.00	21,00,000.00	20/08/2014	13 days	0 days and 13 days
12	20/08/2014	21,79,971.27			Nil	
13	05/09/2014	7,53,267.27				
14	18/09/2014	753,267.27	7,00,000.00	18/09/2014	13 days	13 days
15	15/10/2014	7,39,840.98	7,00,000.00	27/10/2014	12 days	12 days
16	27/10/2014	7,39,840.98				
17	05/11/2014	7,30,632.98				
18	17/11/2014	7,75,780.98	7,00,000.00	20/11/2014	15 days	0 days and 15 days
19	20/11/2014	7,75,780.98			03 days	
20	09/12/2014	9,15,528.98			Nil	
21	17/12/2014	9,15,528.98	9,00,000.00	17/12/2014	08 days	08 days
22	07/01/2015	7,42,358.98	7,00,000.00	28/01/2015	21 days	21 days
23	28/01/2015	7,42,358.98				
24	06/02/2015	8,95,162.98				
25	13/02/2015	14,13,222.98	15,00,000.00	05/03/2015	27 days	0 days and 27 days
26	25/02/2015	6,87,957.98			20 days	
27	03/03/2015	11,50,337.98			08 days	
28	05/03/2015	20,47,440.98			02 days	
29	09/03/2015	7,52,350.98			Nil	
30	12/03/2015	11,52,786.98	11,00,000.00	23/03/2015	14 days	11 days and 14 days
31	23/03/2015	11,52,786.98			11 days	
32	10/04/2015	9,67,122.98				
33	30/04/2015	9,67,122.98	9,00,000.00	30/04/2015	20 days	20 days
34	15/05/2015	11,67,050.98	11,00,000.00	28/05/2015	13 days	13 days
35	28/05/2015	11,67,050.98				
36	05/06/2015	22,72,776.98				
37	11/06/2015	27,49,626.98	40,00,000.00	23/06/2015	18 days	0 days and 18 days
38	23/06/2015	41,17,749.98			12 days	
					Nil	

39	14/07/2015	28,23,708.98	39,00,000.00	22/07/2015	08 days	02 days and 08 days
40	20/07/2015	42,29,076.98			02 days	
41	22/07/2015	42,29,076.98				
42	30/07/2015	8,14,606.98	36,90,0000.00	02/09/2015	34 days	20 days and 34 days
43	07/08/2015	28,06,786.98			26 days	
44	10/08/2015	36,61,022.98			23 days	
45	13/08/2015	36,99,948.98			20 days	
46	02/09/2015	36,99,948.98				
47	08/09/2015	12,52,232.98	25,70,000.00	09/11/2015	62 days	04 days and 62 days
48	11/09/2015	12,91,050.98			60 days	
49	16/09/2015	13,25,962.98			54 days	
50	28/09/2015	13,96,950.98			42 days	
51	06/10/2015	20,62,544.98			34 days	
52	07/10/2015	21,53,504.98			33 days	
53	08/10/2015	24,27,220.98			32 days	
54	09/10/2015	25,84,290.98			31 days	
55	05/11/2015	27,06,674.98			04 days	
56	09/11/2015	27,06,674.98				
57	09/12/2015	10,91,848.98	18,65,000.00	18/12/2015	09 days	0 days and 09 days
58	18/12/2015	18,67,926.98			Nil	
59	08/01/2016	11,18,456.98	26,20,000.00	20/01/2016	12 days	02 days and 12 days
60	15/01/2016	11,22,484.98			05 days	
61	18/01/2016	26,81,339.98			02 days	
62	20/01/2016	26,81,339.98				

Details of discrepancies in preparation of Bank Reconciliation Statements

Navyug School Moti Bagh

(Chapter-7) [Para 7.2.2(c)]

Sl. No.	Cheque Number and date of issue	Amount (`)	Expiry date of the cheques	Action taken to cancel the cheques already expired	Remarks
01	027096 dated 26/09/2013	1000/-	25/12/2013	No action taken till April 2014	Though the amount of ` 1000/- removed from the Bank reconciliation statement dated 30/04/2014, however, entry for cancellation of the outstanding cheque was not made in the Cash Book till 30/04/2014.
02	395600 dated 13/02/2015	53,157/-	12/05/2015	No action to cancel the cheque number 395600 dated 13/02/15.	Though fresh cheque number 013660 dated 23/07/2015 issued to ISKON, however entry for cancellation of cheque number 395600 dated 13/02/2015 was not made in cash book.

Navyug School Vinay Marg

Sl. No.	Cheque Number and date of issue	Amount (`)	Expiry date of the cheques	Action taken to cancel the cheques already expired	Remarks
01	001036 dated 15/07/2014	6000/-	14/10/2014	27/01/2015	Entry for cancellation of the cheque has been made in the Cash book after 03 months.
02	001495 dated 08/09/2015	1400/-	07/12/2015	31/03/2016	Though the amount of Rs. 1400/- removed from the outstanding cheque, however no entry to this effect has been made in the Cash Book during 07/12/2015 to 31/03/2016.

Undue delay in deposit of cash received by Schools

Navyug School, Pandara Park

(Chapter-7) [Para 7.2.2(e)]

Sl. No.	Date of receipt	Amount in (`)	Total amount (in `)	Date of Deposit	Delay in deposit	Delay ranging from...to
1	05.4.2014,	6344	43904	16.4.2014	11 days	0 1 day to 11 days
	07.4.2014	3564			09 days	
	09.4.2014	12210			07 days	
	11.4.2014	3812			05 days	
	15.4.2014	17974			01 day	
2.	03.06.2014	300	1080	30.06.2014	27 days	03 days and 27 days
	03.06.2014	20			27 days	
	17.06.2014	440			13 days	
	21.06.2014	20			09 days	
	27.06.2014	300			03days	
3	8.8.2014	2892	9392	20-08-2014	12 days	0 day and 12 days
	9.8.2014	3332			11 days	
	11.8.2014	1080			09 days	
	12.8.2014	1340			08 days	
	13.8.2014	1112			07 days	
	14.8.2014	500			06 day	
	19.8.2014	3470			01 day	
	20.8.2014	2970			Nil	
4.	11.03.2015	140	5024	31.03.2015	20 days	01 day and 20 days
	12.03.2015	200			19 days	
	13.03.2015	340			18 days	
	16.03.2015	240			15 days	
	17.03.2015	1452			14 days	
	17.03.2015	80			14 days	
	19.03.2015	60			12 days	
	20.03.2015	100			11 days	
	21.03.2015	80			10days	
	30.03.2015	2332			01 day	
5.	13.08.2015	80	10848	28.08.2015	15 days	03 days and 15 days
	14.08.2015	300			14 days	
	17.08.2015	1280			11 days	
	17.08.2015	40			11 days	
	18.08.2015	500			10 days	
	20.08.2015	2332			08 days	
	21.08.2015	3464			07 days	
	22.08.2015	220			06 days	
	24.08.2015	300			04 days	
	25.08.2015	2332			03days	

6.	9.9.2015	2644	11036	28.09.2015	19 days	06 days and 19 days
	10.9.2015	3940			18 days	
	14.9.2015	1008			14 days	
	17.9.2015	220			11 days	
	19.9.2015	220			09 days	
	22.9.2015	3004			06 days	
7.	05.02.2016	3500	4708	12.02.2016	08 days	02 days and 08 days
	09.02.2016	1208			03 days	
8.	17.03.2016	220	7900	28.3.2016	11 days	0 day and 11 days
	21.03.2016	4848			07 days	
	28.03.2016	2832			Nil	
Total Amount (A)			93,892		Maximum delay	0 to 27 days

Undue delay in deposit of cash received by School

Navyug School, Jor Bagh

Sl. No.	Date of receipt	Amount in (₹)	Total amount (in ₹)	Date of Deposit	Delay in deposit	Delay ranging from...to
01.	08-04-2016	1580	4680	22-04-2016	14 days	0 days and 14 days
	09-04-2016	1740			13 days	
	19-04-2016	800			04 days	
	22-04-2016	600			Nil	
02.	07-05-2016	220	1300	18-05-2016	11 days	06 days and 11 days
	09-05-2016	220			09 days	
	10-05-2015	320			08 days	
	12-05-2016	540			06 days	
03.	23-06-2016	220	220	30-06-2016	07 days	07 days
04.	16-07-2016	440	1620	21-07-2016	05 days	0 day and 05 days
	20-7-2016	960			01 day	
	21-07-2016	220			Nil	
05.	25-07-2016	400	1740	01-08-2016	07 days	0 day and 07 days
	26-07-2016	900			06 days	
	27-07-2016	220			05 days	
	01-08-2016	220			Nil	
06.	10-08-2016	220	1100	23-08-2016	13 days	01 day and 13 days
	12-08-2016	220			11 days	
	16-08-2016	440			07 days	
	22-08-2016	220			01 day	
Total Amount (B)			10,660	Maximum Delay		0 day to 14 days

Undue delay in deposit of cash received by School

Navyug School, Sarojini Nagar

Sl. No.	Date of receipt	Amount in (`)	Total amount (in `)	Date of Deposit	Delay in deposit	Delay ranging from...to
01	CR Nos. 30/41 to 49 dated 04/09/2013	9528	9528	28-09-2013	25 days	25 days
02	CR No. 23/11 dated 21/03/2015	2400	2400	08-04-2015	18 days	18 days
03	CR Nos. 41/76 to 88 dated 27/05/2015	4380	8360	05/06/2015	10 days	01 day and 10 days
	CR Nos. 41/89 to 100 dated 04/06/2015	3980			01 day	
04	CR Nos. 20/57 to 58 dated 26/08/2015	5795	10,435	04/09/2015	09 days	04 days and 09 days
	CR Nos. 47/01 to 18 dated 31/08/2015	4640			04 days	
05	CR Nos. 47/19 to 33 dated 04/09/2015	7050	17,170	15/09/2015	11 days	06 days and 11 days
	CR Nos. 47/34 to 67 dated 09/09/2015	10,120			06 days	
06	CR Nos. 47/62 to 95 dated 22/09/2015	12,190	31,960	05/10/2015	13 days	02 days and 13 days
	CR Nos. 47/96 to 100 dated 03/10/2015	19,770			02 days	
	CR Nos. 48/01 to 51 dated 03/10/2015					
07	CR Nos. 50/16 to 28 dated 04/01/2016	13,374	13,374	28/01/2016	25 days	25 days
08	CR Nos. 20/67 dated 16/03/2016	5000	11,816	30/03/2016	14 days	01 day and 14 days
	CR No. 52/67 dated 29/03/2016	6816			01 day	
Total Amount (C)			1,05,043	Maximum Delay		01 day and 25 days

Undue delay in deposit of cash received by School

Navyug School, Darbhanga House

Sl. No.	Date of receipt	Amount in (`)	Total amount (in `)	Date of Deposit	Delay in deposit	Delay ranging from...to
1.	966 to 977 dated 19-07-13 to 19-08-13	3290	3290	25/09/2013	68 days/37 days respectively	37 and 68 days
2.	1138 to 1142 dated from 25-04-14 to 01-05-14	1690	1690	01/09/2014	129 days/123 days respectively	123 and 129 days
3.	1148 to 1163 dated from 05-08-14 to 06-09-14	5280	5280	30/03/2015	237/213 days respectively	213 and 237 days
4	1319 to 1334 dated from 30-04-15 to 20-06-15	2760	2760	30/06/2015	61days/10 days respectively	10 and 61 days
5.	1354 to 1364 dated from 11-08-2015 to 10-02-2016	30000	3000	01/03-2016	201 days/19 days respectively	19 and 201 days
Total Amount			16,020	Maximum delay		237 days

Summary : (A)+ (B)+ (C)+ (D) : ` 93,892+ ` 10,660+ ` 1,05,043+ ` 16,020 = ` 2,25,615/-.

Details showing issue of cash receipts in token of receipt of cheques

Navyug School, Moti Bagh

(Chapter-7) [Para 7.2.2(f)]

Sl. No.	Cash Receipt number and date	Cheque Number and date against which the receipt issued	Amount of the Cheque in `
01	CR No. 35/01 dated 30/03/13	229883 dated 28/03/2013	22,34,000/-
02	CR No. 35/07 dated 05/05/13	229936 dated 01/05/2013	45,37,000/-
03	CR No. 35/29 dated 29/08/13	590605 dated 29/08/2013	16,33,000/-
04	CR No. 35/40 dated 28/01/14	797413 dated 23/01/2014	41,94,000/-
05	CR No. 35/43 dated 27/02/14	325309 dated 21/02/2014	25,40,000/-
06	CR No. 35/52 dated 29/05/14	325461 dated 23/05/2014	18,62,000/-
07	CR No. 35/58 dated 01/08/14	715166, 715167 dated 31/07/2014	65,97,000/-
08	CR No. 35/74 dated 31/01/15	708203, 708204 dated 30/01/2015	73,28,000/-
09	CR No. 35/83 dated 31/03/15	532739 dated 31/03/2015	24,34,000/-
10	CR No. 35/97 dated 26/06/15	532901 dated 25/06/2015	21,73,000/-
11	CR No. 99/23 dated 01/12/15	050490,491 & 492 dated 30/11/2015	1,10,01,000/-
12	CR No. 99/31 dated 08/03/16	050644 dated 01/03/2016	22,42,000/-

Navyug School, Laxmibai Nagar

Sl. No.	Cash Receipt number and date	Cheque Number and date against which the receipt issued	Amount of the Cheque in `
01	19/097 dated 18/04/2013	916962 dated 17/04/2013	15,000/-
02	29/084 dated 26/05/2014	980910 dated 24/05/2014	66,170/-

Navyug School, Sarojini Nagar

Sl. No.	Cash Receipt number and date	Cheque Number and date against which the receipt issued	Amount of the Cheque in `
01	CR No. 20/02 dated 07/05/2013	229932 dated 01/05/2013	30,61,000/-
02	CR No. 003 dated 27/05/2013	229957 dated 20/05/2013	30,00,000/-
03	CR No. 20/010 dated 18/09/2013	508623 dated 10/09/2013	1,38,180/-
04	CR No. 20/012 dated 18/09/2013	-----	1795/-
05	CR No. 20/021 dated 28/01/2014	797405 dated 23/01/2014	44,30,000/-
06	CR No. 20/027 dated 28/05/2014	325456 dated 23/05/2014	39,66,000/-
07	CR No. 20/031 dated 01/08/2014	715161 dated 31/07/2014	80,23,000/-
08	CR No. 20/043 dated 31/01/2015	708195 dated 30/01/2015	77,05,000/-
09	CR No. 20/051 dated 25/06/2015	532897 dated 25/06/2015	40,00,000/-
10	CR No. 20/061 dated 04/11/2015	050454 dated 04/11/2015	49,00,000/-
11	CR No. 20/068 dated 22/03/2016	050688 dated 22/03/2016	40,00,000/-

Navyug School Vinay Marg

Sl. No.	Cash Receipt number and date	Cheque Number and date against which the receipt issued	Amount of the Cheque in `
01	CR No. 641 dated 03/05/2013	229937 dated 01/05/2013	3156000/-
02	CR No. 925 dated 27/07/2013	230054 dated 26/07/2013	4750,000/-
03	CR No. 966 dated 26/10/2013	596791 dated 24/10/2013	2668,000/-
04	CR No. 983 dated 28/01/2014	297414 dated 23/01/2014	2016000/-
05	CR No. 1155 dated 28/03/2014	325345 dated 25/03/2014	1550000/-
06	CR No. 1560 dated 01/05/2014	325418 dated 30/04/2014	3527000/-
07	CR No. 1863 dated 01/08/2014	715168 and 715169 dated 31/07/2014	5213000/-
08	CR No. 2054 dated 30/10/2014	715293 dated 28/10/2014	3761000/-
09	CR No. 2210 dated 31/01/2015	708205 dated 30/01/2015	3220000/-
10	CR No. 2265 dated 31/03/2015	532740 dated 30/03/2015	1868000/-
11	CR No. 2832 dated 28/04/2015	232785 dated 27/04/2015	1868000/-
12	CR No. 3030 dated 26/06/2015	532902 dated 25/06/2015	1925000/-
13	CR No. 3318 dated 03/10/2015	533045 dated 01/10/2015	2100000/-
14	CR No. 3334 dated 01/12/2015	050493 dated 30/11/2015	4177000/-
15	CR No. 3807 dated 01/03/2016	050645 dated 01/03/2016	3214000/-

Annexure-LV

Details showing amount of caution money collected by the 10 Navyug Schools but not refunded to the students/government accounts

(Chapter-7) [Para 7.2.2(f)]

Sl. No.	Name of the Navyug School	Period	Total amount of caution money received	Refunds made to students
1.	Laxmibai Nagar	2005-06 to 2015-16	1,50,200/-	Nil
2.	Lodhi Road	2007-08 to 2016-17	97,300/-	Nil
3.	Jor Bagh	2005-06 to 2015-16	51,900/-	Nil
4.	Pataudi House	1994-95 to 2016-17	1,23,050/-	14000 /- during 2013-14 & 2014-15
5.	Darbhangra House	2005-06-2016-17	60,000/-	Nil
6.	Pandara Park	1998-99 to 2016-17	1,25,100 /-	Nil
7.	Sarojini Nagar	2005-06 to 2016-17	1,94,700 /-	Nil
8.	Moti Bagh	2004-05 to 2016-17	121600	Nil
9.	Peshwa Road	2013-14 to 2015-16	44700 /-	Nil
10.	Vinay Marg	2007-08 to 2016-17	90500 /-	Nil
TOTAL			1059050 /-	14000 /-

Annexure-LVI

Navyug School Laxmi Bai Nagar

Details of rebate on income Tax allowed without verification of status of Housing Loan sanctioned.

(Chapter-7) [Para 7.2.2(g)]

Name and designation	Financial year	Amount (in ₹) of interest claimed annually	Remarks
Sh. Pradeep Kumar Sharma, PGT	2014-15	1,39,352/-	Loan was sanctioned jointly with his spouse Ms. Sunita Sharma, but no undertaking taken from his spouse as to whether she is claiming tax rebate or otherwise.
Sh. Makkhan Lal, PGT	2014-15	2,30,319/-	Residential status of the individual not verified from service record before allowing tax rebate. Besides no local address is mentioned in the service book.
Sh. Mahesh Pal Singh	2014-15	3,24,367/-	Loan was sanctioned jointly in the name of his spouse Ms. Leena Rani but no undertaking has been taken from his spouse as to whether she is claiming tax rebate or otherwise.

Navyug School, Sarojini Nagar

. Name and designation	Financial year	Amount (in `) of interest claimed annually	Remarks
Ms. Sarika Bhatnagar, TGT	2015-16	2,64,000/-	Loan was sanctioned jointly with, Alok Bhatnagar, Sarika Bhatnagar (total 3 Person) but no undertaking taken from other two partners to verify as to whether they would be claiming tax rebate or otherwise.
Sh. Rishi Kumar, TGT	2015-16	68,924 /-	The loan was sanctioned jointly with Mrs. Vibha Sharma, but no undertaking has been taken from her as to whether she is claiming tax rebate or otherwise.
Ms. Indu Singh, TGT.	2015-16	85,048 (68791 + 16,257)/-	Loan was sanctioned jointly in the name of her spouse Mr. Ravinder Singh but no undertaking has been taken from her spouse as to whether she is claiming tax rebate or otherwise.

Navyug School, Moti Bagh

Name and designation	Financial year	Amount (in `) of interest claimed annually	Remarks
Ms. Meenakshi Kaushik, PGT	2015-16	42,254 /-	Loan was sanctioned jointly with his spouse Sh. Sanjeev Kaushik, but no undertaking taken from his spouse as to whether he is claiming tax rebate or otherwise.

Navyug School, Vinay Marg

Name and designation	Financial year	Amount (in `) of interest claimed annually	Remarks
Sh. Rajesh Kumar, Vice Principal,	2015-16	96,415	Loan was sanctioned jointly with Ms. Geetanjali but no undertaking appear to have been taken from his spouse as to whether she is claiming tax rebate or otherwise.
Ms. Chandna Chopra, Headmistress	2015-16	2,08,452	Loan was sanctioned jointly with Sh. Rajiv Chopra but no undertaking taken from him as to whether he is claiming tax rebate or otherwise

Details showing Non verification of PAN of the landlord while allowing rebate on HRA for computation of Income Tax.

(Chapter-7) [Para 7.2.2(h)]

Navyug School Pataudi House

Name & Designation	Financial year	Amount of Rent receipt per month in `
Ms. Anita Bhati, PRT	2014-15	9000
Ms. Meera Virmani, PRT	2014-15	9000
Ms. Anita Bhati, PRT	2015-16	11,000

Navyug School Darbhanga House

Name & Designation	Financial year	Amount of Rent receipt per month in `
Mrs. Vidula Dundy, H.M	2013-14	12,000/-
Mrs. Vidula Dundy, H.M	2014-15	14,000/-
Mrs. Vidula Dundy, H.M	2015-16	16,000/-
Mr.Hari Krishan Kukreti, Chowkidar	2013-14	15,000/-

Navyug School Sarojini Nagar

Name & Designation	Financial year	Amount of Rent receipt per month in `
Sh. Rakesh Kumar, Vice Principal,	2015-16	20,000 /-
Ms. Pushpa Bist PGT	2015-16	14,000 /-
Sh. Hari Om Goel. Lab. Assistant	2015-16	14,200 /-

Details showing irregular payment of transport allowance during leave.

(Chapter-7) [Para 7.2.2(i)]

Navyug School Laxmi Bai Nagar

S. No.	Name and designation	Period of leave	Amount of TPT in `	Amount of DA of T.A	Total recoverable Amount (`)
1	Ms. Varuna Srivastava, TGT	Feb. 2014	1600	1440	6240 /-
		June 2014	1600	1600	
2	Ms. Manju Malik, TGT	June 2014	1600	1600	3200 /-
/-3	Ms.Kavita Chaudhary, PRT	June 2014	1600	1600	3200 /-
4	Ms. Anita Rani, PRT	June 2014	1600	1040	2640 /-
5	Ms. Mehrunisa, PRT	June 2014	1600	1040	2640 /-
6	Ms.Chitra Chauhan, PRT	June 2014	1600	1040	2640 /-
7	Ms. Monika Kalia, PRT	June 2014	1600	1040	2640 /-
8	Sh. Sunil Kumar Chhillar, PRT	June 2014	1600	1040	2640 /-
9	Ms. Abha Srivastava, PGT	Feb. 2015	3200	3424	13248 /-
		March 2015	3200	3424	

Navyug School, Darbhanga House

Sl. No.	Name and designation	Period of leave	Amount of TPT in `	Amount of DA of T.A	Total recoverable Amount (`)
1	Raj Rani, K.G Attendant	01.02. 2014 to 30.04.2014	1600 x 3 = 4800 /-	1040x3=3120	7920/-

Navyug School, Jorbagh

Sl. No.	Name and designation	Period of leave	Amount of TPT in `	Amount of DA of T.A	Total recoverable Amount (`)
1	Harjeet Kaur, PRT	June 2014	2640	1040	3680 -

Navyug School, Sarojini Nagar

Sl. No.	Name and designation	Period of leave	Amount of TPT in `	Amount of DA of T.A	Total recoverable Amount (`)
1	Ms. Parul Chaudhary, PRT	Sept. 2015, Oct. 2015, Nov. 2015	1600+1600+1600= 4800/-	1808 + 1808+ 1808= 5424/-	10224/-
2	Ms. K.M. Lata Nair, TGT	Jan. 2015	1600	1712	3312 /-
3	Ms. Pushpa Bagga, TGT	March 2015	3200	3424	6624 /-
4	Mrs. Deevpali Aggarwal, PRT	March 2014	1600	1440	3040 /-
5	Ms. Indu Singh, PGT	March 2013	1600	1152	2752 /-
6	Ms. Alka Choupra, PGT	October 2013	3200	2880	6080 /-
7	Ms. Sunita Dewan, PGT	October 2013	3200	2880	6080 /-

Navyug School Moti Bagh

Sl. No.	Name and designation	Period of leave	Amount of TPT in `	Amount of DA of T.A	Total recoverable Amount (`)
1	Ms. Saroj Bala, PRT	July 2015	1600	1040	2640 /-
2	Ms. Ruchi Gulati , TGT	March 2016	3200	3808	7008 /-
3	Sh. Satish Chandra, TGT	June 2015	1600	1600	6400 /-
		July 2015	1600	1600	

Navyug School Peshwa Road

Sr. No.	Name of employee	Period of leave	Over payment of TA (Amount in `)	Payment of DA (Amount in `)	Total recoverable amount
1	Smt. Alka Chopra, TGT	16.2.15 to 6.4.15	3200/-	3616/-	6816/-
2.	Smt. Neena Negi, PGT	18.3.12 to 30.4.12	3200/-	2080/-	5280/-
3.	Smt. Pinki Gupta, H.M.	10.11.14 to 30.4.15	8000/- (@1600/- p.m.)	8944/-	16944/-

Navyug School Vinay Marg

Sr. No.	Name of employee	Period of leave	Over payment of TA (Amount in `)	Payment of DA (Amount in `)	Total recoverable amount
1	Ms. Nishi Tripathi ,TGT	May 2013	1600	1280	2880 /-
2	Ms.Sangeeta Parashar, TGT	April 2013	1600	1280	2880 /-
3	Ms. Bhagyashree, TGT	Jan. 2014 Feb. 2014 March 2014	1600 1600 1600	1440 1440 1440	9120 /-
4	Ms. Puja Gupta, TGT	Jan.2014 July 2014	1600 1600	1040 1440	5680 /-
5	Ms. Mamta TGT	March 2015	1600	1712	3312 /-
6	Ms. Ravijot Sandhu, TGT	Feb. 2016	3200	3808	7008 /-

Navyug School Pataudi House

Sr. No.	Name of employee	Period of leave	Over payment of TA (Amount in `)	Payment of DA (Amount in `)	Total recoverable amount
1	Ms. Meera Dabar, PRT	01.02.2015 to 28.02.2015	1600/-	1712/-	3312/-
2	Ms. Pratibha Anand, PRT	01.03.2015 to 31.03.2015	1600/-	1712/-	3312/-

Navyug School Lodhi Road

Sr. No.	Name of employee	Period of leave	Over payment of TA (Amount in `)	Payment of DA (Amount in `)	Total recoverable amount
1	Dr. Anjani Prasad, TGT	Sept. 2014	1600	1040	2640/-
2	Nageshwar Dayal, PRT	Sept. 2014	1600	1040	2640/-
3	Janki Joshi, TGT	Dec. 2014 Jan. 2015	1600 1600	1712 1808	6720/-

**Details of non-disposal of computer items and its accessories lying in Navyug School since long
(Chapter-7) [Para 7.2.3(I)]**

Navyug School, Laxmibai Nagar

Sl. No.	Item Type	Total Numbers
01	Desktop	21
02	Monitors	21
03	UPS	26
04	Scanner	01
05	Printers	04
06	Keyboards	21
07	Mouse	15
08	Modem	03
09	Battery	12
10	HUB	01
11	Speakers	24

Navyug School, Moti Bagh

Sl. No.	Name of the Items	Quantity
01	Personal Computers (Less than Pentium IV)	13
02	Printers	04
03	Scanner	01
04	UPS	03
05	Other items: Keyboard	13
06	Mouse	13
07	Modem	01
08	Speaker Set	11
09	Stabilizer	01
10	Adapter	11

Navyug School, Lodhi Road

Sl. No.	Name of the Items	Quantity
01	Personal Computers Compaq	01
02	Personal Computers IBM	12
03	Printers	03
04	Scanner	01
05	UPS	03

Navyug School, Sarojini Nagar

Sl. No.	Item Type	Total Numbers
01	CPU	20
02	MINITOR	20
03	KEYBOARD	20
04	UPS	06
05	PRINTER	05
06	SCANNER	01
07	MODEM	01
08	TELEPHONE	01
09	ADAPTOR	18
10	MOUSE	30
11	SPEAKER	14 ETS OF 2 EACH

Navyug School, Vinay Marg

Sl. No.	Description of the computer items	Total Numbers
01	HP Compaq Computers with Keyboards, HP 5502 color Monitors, 600 VA Microtek UPS, Mouse (05 Mouse)	05 Numbers each
02	HP Compaq computer with Keyboard, HPL 1710 Monitor and Mouse	01 number each

Annexure-LX

**Breakdowns of Mechanical Road Sweeping Machines during Comprehensive Annual Maintenance Period
(Chapter-8) [Para 8.1]**

Vehicle No. DL1M-6115				Vehicle No. DL1M-6123			
Period		No. of days	Reasons	Period		No. of days	Reasons
4.10.11	13.10.11	10	Workshop/Road Test	8-2-12	13-12-12	6	Reasons not mentioned
11.12.11	28.11.11	18	Reason not mentioned in log book	27.5.13	31.5.13	5	Under repair
17.2.12	21.2.12	5	-do-	24-11-12	24-11-12	1	Water not available
24.2.12	26.2.12	3	-do-	29-12-12	29-12-12	1	-do-
10.4.12	16.4.12	5	Rear engine not working	4-12-12	5-12-12	2	-do-
18.4.12	24.04.12	7	Road test	2-2-13	2-2-13	1	-do-
18.5.12	18.5.12	1	Rear engine not working	4-4-13	4-4-13	1	-do-
8.6.12	8.6.12	1	Road test	27-5-13	31-5-13	5	Hydraulic motor not working
8.8.12	8.8.12	1	Reason not mentioned	22-6-13	22-6-13	1	Water not available
				23-8-13	23-8-13	1	-do-
7.9.12	05.10.12	29	Starting defect	29.8.13	3.9.13	6	Hydraulic motor failure
8.11.12	10.11.12	3	Diesel tank clean/rear engine RPM not proper working/diesel pipe clean/secondary diesel filter change	17.10.13	21.10.13	5	Reasons not mentioned
11.12.12	21.12.12	11	Replacement of battery	31-10-13	7-11-13	8	-do-
2.2.13	2.2.13	1	Water not available	4.12.13	9.12.13	6	Rear engine belt broken
22.2.13	22.2.13	1	Change of LHS and RHS brushes	23.12.13	23.12.13	1	Brake pressure pipe leakage
13.3.13	18.3.13	6	No horn/no foot rest/water pipe leakage and problem in back light/water not available	13-2-14	13-2-14	1	Water not available
9.4.13	11.4.13	3	Under repair/full service	23.2.14	26.2.14	4	Fault of brake pressure & clutch pressure
18.4.13	20.4.13	3	Hydraulic pipe/oil leakage	15.4.14	17.4.14	3	Reasons not mentioned
27.4.13	27.4.13	1	Water not available	22.5.14	6.6.14	16	-do-
3-5-13	4-5-13	1	-do-	21-8-14	12-9-14	23	Diesel not available
27-5-13	27-5-13	1	-do-	2.1.15	5.1.15	4	Hydraulic motor failure
18.6.13	20.6.13	3	Reasons not mentioned	12.1.15	20.1.15	9	Clutch plate defect
24.6.13	28.6.13	5	Reasons not mentioed	22.1.15	22.1.15	1	under repair of PTU
6.6.13	6.6.13	1	Pipe pressure repair	21.2.15	24.2.15	4	LHS brush not revolving & tender lid not being opened
8.7.13	8.7.13	1	Rear engine RPM missing /Diesel tank clean	7-6-15	10-6-15	4	Water not available
23.8.13	26.8.13	4	Water not available				
7-9-13	7-09-13	1	-do-	19.6.15	13.7.15	25	Road Test
18.10.13	22.10.13	5	Reasons not mentioned	18.7.15	25.8.15	39	Hydrulic motor fault, RPM control box & A/C problem
21.10.13	22.10.13	2	-do-	11.10.15	14.10.15	4	Defect of hydraulic pipe
24.10.13	25.10.13	2	-do-	24.10.15	31.10.15	8	Hydrualic pipe, hopper setting & air pressure
28.10.13	28.10.13	1	-do-	10.11.15	23.11.15	12	Low RPM of rear engine, hydraulic oil leakage, brake not working

30.10.13	31.10.13	2	Defects in hydraulic motor	27.11.15	2.12.15	6	under repair of RPM and turbo motor
8.11.13	22.11.13	15	Reasons not mentioned	23.2.16	24.2.16	2	under repair
27-12-13	28-12-13	2	Water not available	17.3.16	17.3.16	1	under repair
6.01.14	7.01.14	2	Reasons not mentioned	29.3.16	29.3.16	1	under repair
11.1.14	16.1.14	6	-do-		Total	212	
31.1.14	3.2.14	4	-do-				
31.3.14	23.05.14	54	-do-				
17.6.14	17.6.14	1	-do-				
12.7.14	17.7.14	6	-do-				
20.7.14	21.7.14	2	-do-				
5.8.14	20.08.14	16	Tyre blast /tyre not available				
6-9-14	11-9-14	6	Diesel not available				
6.12.14	9.12.14	4	Reasons not mentioned				
6.1.15	18.1.15	13	RHS/LHS brush not working/hydraulic pipe & air pressure pipe leakage/starting trouble				
19-1-15	20-1-15	2	Brush not working/air pressure leakage				
24.1.15	26.1.15	2	-do-				
11.2.15	23.02.15	13	Brush not working/air pressure leakage/Hopper setting to be adjusted				
28-2-15	28-2-15	1	Tender lid not being closed				
5-3-15	5-3-15	1	Hydraulic oil pipe leakage/water shower not working				
8.3.15	17.07.15	132	Brush adjustment/hydraulic motor failure/hopper adjustment/radiator fan not working/suction unit LHS/RHS setting				
1.8.15	21.09.15	52	Hydraulic brushes not working properly				
26.9.15	11.10.15	16	Reasons not mentioned				
22.11.15	27.11.15	6	Container jack and brush not working				
9.12.15	13.12.15	5	Reasons not mentioned				
14.1.16	18.1.16	5	Defect of Hydraulic pipe of crane back door				
21.1.16	05.02.15	16	Defect in hydraulic motor pipe				
23.2.16	24.2.16	2	Show speed of brush				
31.3.16	31.3.16	1	Reasons not mentioned				
	Total days	537					

Annexure-LXI

Non-deduction of CMAC charges for non-working days of Mechanical Road Sweeping Vehicles

(Summary of RA Bills paid to M/s Brock for CMAC on account of Mechanical Road Sweeping Vehicles with effect from 1-9-2012 to 30-11-15 vide agreement no.02/EE(RIP)2010-11)

(Chapter-8) [Para 8.1]

Bill no. & Period of CMAC	No. of days CAMC paid	Amount of CMAC paid	Period of non-working of vehicles	No. of non-working days of vehicles	Deduction made as penalty @ 1%/0,25% for 7 or >7 non-working days	Non-deduction of CMAC for non-working days @9429.79 per day
Ist, 1.12.12 to 28-2-13	180	981290	0		0	0
IIInd, 1.3.13 to 31-5-13	184	1013209	0		0	0
IIIrd, 1-6-13 to 31-8-13	184	1008207	0		0	0
IVth, 1-9-12 to 30-11-12	182	979002	Not mentioned	30	18246.66	282893.00
Vth, 1-9-13 to 30-11-13	182	990195	DL1M 6115 18-10-13 to 31-10-13 8-11-13 to 22-11-13	29	7053.46	273463.91
VIth, 1-12-13 to 28-2-14	180	985828	22-2-14 to 28-2-14	7	462.00	66008.53
VIIth, 1-3-14 to 31-5-14	184	912769	DL1M 6123 22-2-14 to 25-3-14 DL1M 6115 27-3-14 to 23-5-14	29 58	95900.00	942979.00
VIIIth, 1-6-14 to 30-8-14	184	996854	DL1M 6123 22-5-14 to 15-6-14 1-7-14 to 17-7-14	32	20720.78	301753.28
IXth, 1-9-14 to 30-11-14	182	997249	0	0	0	0
Xth, 1-12-14 to 30-11-15	398	1598499	DL1M 6123 12-1-15 to 19-1-15=8 18-6-15 to 13-7-15=26 17-7-15 to 25-8-15=40 24-10-15 to 31-10-15=8 10-11-15 to 24-11-15=14 DL1M 6115 6-1-15 to 18-1-15=13 11-2-15 to 23-2-15=13 8-3-15 to 19-7-15=134 1-8-15 to 11-10-15=72	96 132	0	0 (already deducted in bill)
Out of 730 total days (365x2) CMAC was paid for 398 days less non-working days of two vehicles as given below: <u>DL1M 6123</u> 82 days 92 days 26 days <u>65 days</u> 265 days <u>DL1M 6115</u> 64 days 07 days 12.5 days <u>49.5 days</u> <u>133 days</u>						
Total	2040	10463102		260	142382.9	1867097.72

Annexure-LXII

Details of No. of labours deployed of RMR during 2015-2016

(Chapter-11) [Para 11.1]

Year	Month	Total No. labours deployed on RMR	No. of days of deployment (approx.)	Total amount paid
2015	April	117	30	1002385
2015	May	117	30	1040731
2015	June	119	30	948699
2015	July	119	30	980526
2015	August	121	30	944960
2015	September	120	30	933290
2015	October	128	30	1056344
2015	November	128	30	864692
2015	December	129	30	955739
2016	January	132	30	984394
2016	February	133	30	1056344
2016	March	133	30	1056344

Annexure-LXIII

Statement showing the details of day to day maintenance work performed through RMR during 2015-16

(Chapter-11) [Para 11.1]

Year	Month	Total No. labours deployed on RMR	No. of days of deployment (approx.)	Total amount paid
2015	April	119	30	895802
2015	May	119	30	935256
2015	June	Not available		
2015	July	107	30	833348
2015	August	107	30	791851
2015	September	107	30	613137
2015	October	108	30	819436
2015	November	107	30	742268
2015	December	92	30	743585
2016	January	106	30	744415
2016	February	104	30	757075
2016	March	104	30	701379
Total				8677552

Annexure-LXIV

Outstanding dues in respect of Municipal Accommodation Allotted to the Ex-Employees
(Chapter-13) [Para 13.1]

S.No.	Name & Designation	FDC No.& Emp. Code	Address	Date of Vacation	Amount
1.	SH. MANGALI EX. S/K	298 & 154998	Q. NO. 182 (I) BALMIKI SADAN NEW DELHI	21.01.2014	56284.00
2.	SH. MAHI PAL, EX. HELPER	269 & 175275	Q. NO. H-2 (II) R.K. PURAM, NEW DELHI	31.03.2014	51080.00
3.	SH. SHIV KUMAR EX. SUPERVISOR	271 & 198194	Q. NO. A-20 (II) R.K. ASHRAM, NEW DELHI	31.03.2014	108404.00
4.	SMT. RACHNA NEHRU EX. CREACH ATTENDENT	272 & 307769	Q. NO. 4 (II) GANDHI SADAN, NEW DELHI	15.03.2014	9192.00
5.	SH. SHYAM LAL EX. BELDAR	273 & 201723	Q. NO. M-142(II) PALIKA AWAS SAROJINI NAGAR, NEW DELHI	27.03.2014	96541.00
6.	SH. RAGHUVeer SINGH EX. RATE CATCHER	275 & 166109	Q. NO. 13 (II) PALIKA GRAM, SAROJINI NAGAR, NEW DELHI	11.04.2014	1296059.00
7.	SH. MANGAL SINGH EX. TEA MAKER	276 & 280579	Q. NO. 4 (II) ESS TILAK MARG, NEW DELHI	28.03.2014	4194.00
8.	SH. RAM RATAN SHARMA EX. JE	280 & 146135	Q. NO. L-2 (II) R.K. ASHRAM, NEW DELHI	07.04.2014	70618.00
9.	SH. BHAGWAN CHAND EX. S/W	286 & 171512	Q. NO. 75 (II) PALIKA GRAM, NEW DELHI	07.04.2014	99556.00
10.	LT. SH. SUKH RAM YADAV EX. DRIVER	287 & 305933	Q. NO. 125 (III) NDMC ROHINI NEW DELHI	30.04.2014	133382.00
11.	SH. CHANDER PAL EX. S/K	288 & 162701	Q. NO. 83 (II) PALIKA GRAM, NEW DELHI	19.04.2014	127761.00
12.	SH. RAM BHAROSE EX. BELDAR	289 & 135667	Q. NO. S-32 (I) T.S.P.R. LANE, NEW DELHI	17.12.2013	1543.00
13.	SH. SATYA PRAKASH EX.	291 & 225715	Q. NO. I-1 (II) R.K. PURAM, NEW DELHI	08.12.2012	170739.00
14.	SH. BALBIR SINGH EX. HMV DRIVER	293 & 219099	Q. NO. D-41 (II) R.K. ASHRAM, NEW DELHI	31.07.2014	4331.00
15.	SH. VINOD KUMAR SHARM EX. SR. ASSTT.	294 & 175572	Q. NO. 4 (III) BASRURKAR MARKET, NEW DELHI	02.05.2014	74841.00
16.	SH. JAI BEER SINGH EX. HELPER	298 & 175085	Q. NO. T-4 (II) KAKA NAGAR, NEW DELHI	24.04.2014	209878.00
17.	SH. AMAR JEET SINGH EX. ELECTRIC MECH.	300 & 111774	Q. NO. 16 (II) L.B. SADAN, NEW DELHI	28.04.2014	11446.00
18.	SH. SABAL SINGH EX. LINE MAN	301 & 112417	Q. NO. E-7 (II) PALIKA KUNJ, KARBALA . N.D.	30.11.2014	6900.00
19.	SH. H.S. VERMA EX. D. ACCOUNTS	307 & 189482	Q. NO. E.-28 (III) PALIKA MILAN, MALCHA MARG, N.D.	31.05.2014	17628.00
20.	SH. BILLEY KUMAR EX.S/K	308 & 159237	Q. NO. F-44 (I) BALMIKI SADAN.M.M. N.D.	22.05.2014	111.796.00
21.	SH. TEJ PAL EX. HEAD LINE MAN	309 & 102244	Q. NO. F-20 (II) PALIKA NIWAS LODHI COLONY, N.D.	05.06.2014	46619.00
22.	SH. PRATAP SINGH EX.	310 & N.S.E.S.	Q. NO. L-4(II) R.K. PURAM, N.D.	31.01.2015	24346.00
23.	SH. JAG MOHAN SINGH RANA EX.	316 & 173964	Q. NO. C-15 (III) PALIKA MILAN MALCHA MARG, N.D.	14.02.1997	3661.00
24.	SMT. VEENA EX.	318 & 144147	Q. NO. 6(IV) GOLF LINK SADAN, N.D.	30.06.2014	10757.00
25.	SMT. DARISVICTOR EX. BELDAR	333 & 137762	Q. NO. 52(I) D/S P.R. LANE NEW DELHI	31.08.2014	5065.00
26.	SH. BRAHAM SINGH EX. HMV DRIVER	338 & 306158	Q. NO. 1(II) P.R. MKT. N.D.	31.12.2014	6764.00
27.	SH. SURESH ANAND E.H.A.	341 & 182121	Q. NO. 2(IV) HEALAY LANE, N.D.	30.04.2014	25932.00
28.	SH. RAM MANARATH EX. CHOUKIDAR	343 & 215617	Q. NO. D-BLOCK N.P. CORD. SCHOOL NO.3 KIDWAI NAGAR, N.D.	06.06.2014	1875.00
29.	SH. GIR RAJ PRASHAD EX. JT. G-I	345 & 139495	Q. NO. B-18 (III) PALIKA NIWAS, LODHI COLONY, N.D.	11.07.2014	134019.00
30.	SH . SURINDER SINGH RANA EX. WIRE MAN	346 & 140004	Q. NO. 67 (II) LAL BHADUR SADAN, GOL MKT. N.D.	24.07.2014	6982.00
31.	SH. BABU EX.	352 & 241282	Q. NO. 142 (I) VAMIKI SADAN, N.D.	31.07.2014	43229.00

32.	LT. SH. SUNDER LAL EX. METER REPAIR	353 & 235630	Q.NO. A-8N(II) PALIKA NIKETAN, R.K. PURA M.N.D.	10.04.2013	118580.00
33.	SH. RAJINDER KUMAR CH. CHOUDHARY	354 & 131235	Q.NO. 20/40 (I) PANDARA PARK, N.D.	01.08.2014	2156.00
34.	SH. YOGENDER PAL SINGH EX.S.I	355 & 176968	Q.NO.B-32(II) PALIKA KUNJ, KARBALA, N.D.	30.06.2015	16248.00
35.	SH. SHIV SINGH EX.PEON	361 & NSES002	Q.NO..J-102(III) PALIKA AWAS SAROJINI NAGAR, N.D.	30.09.2014	55160.00
36.	SH. CHAMAN LAL EX.S/K	362 & 230938	Q.NO. F-3(I) T/S ALIGANJ, N.D.	01.09.2014	80916.00
37.	SMT. VEENA EX.P.S.	365 & 144147	Q.NO.6(IV) GOLF LINK SADAN, N.D.	09.10.2014	13120.00
38.	SH. ATTAR SINGH EX. DRIVER	369 & 136657	Q.NO.7(III) LAL BADADUR SADAN, N.D.	12.09.2014	57337.00
39.	LT. SH. DAYANAND EX.WIRE MAN	372 & 171687	Q.NO.S-13(I) T/S P.R. LANE, N.D.	30.09.2014	98932.00
40.	SH. VINAY PAL EX.S.I.	374 & 176926	Q.NO.13(III) LAL BAADUR SADAN, N.D.	17.10.2014	133067.00
41.	SH. GORI LAL EX.LPC	381 & 134015	Q.NO.65(II) NDMC HOUSING COMPLEX, ROHINI, DELHI	14.06.2008	33977.00
42.	LT. SMT. LEELA WATI EX.S/K	384 & 240482	Q.NO.34(I) T/S ALIGANJ, LODHI ROAD, N.D.	03.12.2014	136639.00
43.	SH. KISHAN CHANDER EX.S/K	385 & 152893	Q.NO. M-7(I) MOTI BAGH, N.D.	30.10.2014	11300.00
44.	SH. RAKESH BEHRARI EX.PUMP DRIVER	386 & 132803	Q.NO.9(I) TUGLAK ROAD, N.D.	28.10.2014	80597.00
45.	SH. BAL KISHAN EX. FITTER	387 & 289414	Q.NO.6(II) GANDHI SADAN, MANDIR MAGAR, N.D.	09.09.2016	53499.00
46.	SH. HIRA LAL EX. AMJ	388 & 170598	Q.NO.171(I) VALIMIKI SADAN, N.D.	21.10.2014	156988.00
47.	SH. RATTAN SINGH EX. DY. DIR	394 & 181917	Q.NO. 8(III) BASRUR KAR MKT. MOTI BAGH, N.D	18.11.2014	298800.00
48.	SH. VIDHOTMA SHARMA EX. CREACH INCHARGE	407 & 248733	Q.NO.105(II) NDMC HOUSING COMPLEX ROHINI, N.D.	13.12.2014	190678.00
49.	SH. BINNI EX.HMV DRIVER	408 & 167256	Q.NO.24(II) ADITYA SADAN N.D.	26.12.2014	66907.00
50.	SH. RAJINDER SINGH EX. ASI	409 & 153255	Q.NO.56(I) D/S P.R. LANE KHAN MKT. N.D.	17.01.2014	37956.00
51.	SH. MAHINDER EX. HMV DRIVER	410 & 109365	Q.NO.74(I) M/S ALIGANJ, N.D.	11.11.2014	84593.00
52.	SH. BHOOP SINGH EX. SWD BELDAR	412 & 230748	Q.NO.160(I) BAPU DHAM, N.D.	30.09.2009	33039.00
53.	SMT. ANORA EX. MALI	413 & 126822	Q.NO.E-12(II) PALIKA NIKETAN, R.K.PURAM, N.D.	19.12.2014	61992.00
54.	SH. KUNDAN SINGH EX. MATE	416 & 113374	Q.NO.55(II) PALIKA GRAM, SAROJINI NAGAR, N.D.	29.01.2015	55650.00
55.	SH. KHUSHAL SINGH EX. LINE MAN	423 & 235938	Q.NO.4/D/20(II) PESHWA ROAD, N.D.	16.02.2015	15473.00
56.	SH. HARI SINGH EX. BELDAR	424 & 135352	Q.NO.78(II) PALIKA GRAM, LAXMI BAI NAGAR, N.D.	11.02.2015	42071.00
57.	SH. HAR GOVIND EX. LINEMAN	428 & 139221	Q.NO.L-6(II) R.K. PURAM, N.D.	30.11.2015	21797.00
58.	SH. RADHEY SHYAM EX. S/K	429 & 165896	Q.NO.49(I) M.S. ALIGANJ, N.D.	13.03.2015	173938.00
59.	SH. KISHAN SINGH EX.S/K	430 7 165549	Q.NO.30(I) M/S ALIGANJ, N.D.	09.12.2014	180140.00
60.	SMT.MELA DEVI EX.S/K	431 & 216863	Q.NO.100(II) PALIKA GRAM, L.B.NAGAR, N.D.	19.02.2015	38018.00
61.	SH. JAI PRAKASH EX. DY.DIR.	433 & 182292	Q.NO.F-3(III) PALIKA NIKUNI, N.D.	11.07.2014	47097.00
62.	SH. OM PRAKASH EX.S/K	434 & 177966	Q.NO.G-6(I) VETY HOSPITAL, MOTI BAGH, N.D.	31.07.2015	6949.00
63.	SMT. BEERO EX-S/K	436 & 161886	Q.NO.L-129(II) PALIKA AWAS, SAROJINI NAGAR, N.D.	31.10.2015	18635.00
64.	SMT. DORIES VICTOR EX. BELDAR	437 & 137762	Q.NO.52(I) D/S P.R. LANE KHAN MARKET, N.D.	12.01.2015	29255.00
Total					5591578.00