

PLACED IN THE COUNCIL
ON 18 FEBRUARY 2009



**Annual Audit Report
of the
Chief Auditor**

for the year ended March 2008

**New Delhi Municipal Council
(Reviews)**

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PREFACE

This Annual Audit Report for the year ending 31 March 2008 (Reviews) has been prepared for submission to the Council in terms of sub-section 17 of Section 59 of the NDMC Act, 1994.

The comments on the Annual Accounts for the year 2007-08 and the transactions/cases pertaining to the same period which came to notice during the course of audit of different Departments would be included in the subsequent volume.

The present Report contains four reviews based on the examination of performance of the following four schemes/activities of NDMC:

1. New Medical Health Scheme of NDMC-Payment Procedures
2. Installation of Antennas in NDMC area
3. Computer Education in NDMC Schools
4. Management of Parking Lots in NDMC area

OVERVIEW

This Report contains four reviews based on the examination of performance of four schemes/activities of NDMC. The important audit findings are given below:

Department of Accounts

New Medical Health Scheme of NDMC-Payment Procedures

New Medical Health Scheme for NDMC employees and pensioners was launched on 15 August 2006. Welfare Department of NDMC is responsible for the empanelment of hospitals alongwith the execution of agreement with these hospitals while Accounts and Cash branch are responsible for making payment to empanelled hospitals. Audit test checked the records relating to the policy and payment made to the empanelled hospitals and noticed that no specific norms/procedures had been framed for making the payment to the empanelled hospitals. There were significant delays ranging from 16 to 111 days in renewal of agreements of the empanelled hospitals. The agreements were also silent for making payments in respect of items which were not included in the CGHS rate list, with the result that the hospitals were charging their own rates. Even for other items, the empanelled hospitals had charged in excess of the rates prescribed by CGHS/AIIMS and NDMC had made payments there against without proper checks. In 86 cases the empanelled hospitals had charged in excess of package rates for providing facilities which were included in the package resulting in excess payment of Rs. 27.59 lakh.

It was observed that in 21 cases, there was a difference of Rs. 129.90 lakh between the total of bills against which payments were made to the hospitals and the sub-vouchers attached there with. From November 2007 to February 2008, MAX Group of Hospitals had been paid 80 per cent of the billed amount and the remaining 20 per cent was released in March 2008. However, the total of 80 per cent and 20 per cent exceeded the billed amount by Rs. 18.47 lakh.

The Ministry of Health and Family Welfare had fixed the maximum ceiling rates for various implants. It was noticed that NDMC had not

adhered to these ceiling limits while making payment to the hospitals in respect of pace makers, stents and intra ocular lens resulting in excess payment of Rs. 9.10 lakh.

The present system adopted by the Accounts Branch for the payment to the designated hospitals, thus, seems to be inadequate. There is an urgent need to put a proper system of internal control, scrutiny and checks to be made at the time of processing of bills in place.

(Paragraph 1)

Department of Architecture & Environs

Installation of Antennas in NDMC area

NDMC has been granting permission for installation of cellular towers/antennas on the buildings within NDMC area on payment of a specified amount as permission charges and production of structural safety certificate. Test check of records of Architecture & Environs, Estate and Property Tax Departments for the period 2003-08 revealed that against the valid permission for 128 antennas, 136 antennas were installed on NDMC and private buildings. It was further noticed that in five cases, antennas were installed by the companies without obtaining prior approval from the Department, whereas in six cases, the companies had not applied for the renewal of the permission for installation of antennas. The antennas at these locations were thus, operating unauthorizedly. Scrutiny of 85 cases revealed that an amount of Rs. 1.40 crore was outstanding on account of permission charges against six companies in respect of 70 sites, rendering the installation/operation of cellular towers/antennas unauthorized. In violation of the norms fixed by the Council in August 2002, the Department had accorded permission to install antennas on the roof top/terrace of eight NDMC schools and Vidyut Bhawan.

Audit scrutiny revealed that there was no coordination between the Departments of Architecture & Environs, Estate and Property Tax. Resultantly, records in Estate as well as Property Tax Department were not updated. This was evident from the fact that as per the records of Estate Department, licence fee was being collected in respect of 21 sites whereas, as per the records of Architecture & Environs Departments, 27 antennas had been installed on NDMC buildings. Out of 21 sites, against which licence fee was being collected by Estate Department, an amount of Rs. 49.33 lakh was outstanding against cellular operators in 14 cases. In respect of remaining six cases, the Department failed to

recover Rs. 67.50 lakh on account of licence fees in four cases, while in two cases, the information on date of installation of antennas was not furnished to Audit.

The Department needs to revisit the system of granting permission to cellular operators for installation of antennas and collection of requisite fee thereof. Monitoring mechanism and inter departmental coordination also needs to be strengthened

(Paragraph 2)

Department of Education

Computer Education in NDMC schools

NDMC decided in August 1998 to provide computer education to students of NDMC and Navyug schools. Out of 88 schools, 29 schools were to be covered in three phases by 2001-02. The remaining 59 schools were proposed to be covered in subsequent phases. A review on computer education in NDMC schools for the period 2003-08 revealed that the scheme was implemented largely on adhoc basis as no detailed policy was framed even subsequently to cover the remaining schools.

The initial target of covering 29 schools in three phases has not been achieved as eight schools have not been covered so far due to delay in execution of civil and electric work. Even in 21 schools where infrastructure has been created, performance was far from satisfactory as in four schools computer labs remained closed for nearly three years due to non-availability of teachers.

Absence of computer teachers defeated the very purpose of scheme. NDMC did not develop any suitable mechanism to ensure availability of teachers departmentally. It largely depended on teachers appointed on contract basis for a period of three months which made the whole scheme unstable and resulted in shortage of teachers.

No periodical monitoring and evaluation of the scheme was being done by the Department in any structured manner. It did not even carry out any study to assess the impact of the scheme and level of computer awareness among students.

(Paragraph 3)

Department of Enforcement

Management of Parking Lots in NDMC Area

The allotment of parking lots within its jurisdiction is the discretionary function of NDMC. Audit test checked the records of allotment, management and control of parking sites in NDMC area for the period 2003-08 to ascertain whether the parking sites were properly managed for generating the expected revenue and whether the terms and conditions of contract were being properly complied with. As per parking policy of 2007, existing 112 parking lots were to be clubbed in 53 parking lots for increasing the revenue. Out of 53 reorganized parking lots, 35 parking lots remained vacant for a period up to eight months resulting in loss of Rs. 4.91 crore. Total receipts also declined from Rs. 12.07 crore in 2006-07 to Rs. 10.82 crore in 2007-08, thereby defeating the very purpose of clubbing the parking lots.

Audit noticed that due to non-finalization of contracts in time, parking lots ranging from 17 to 70 remained vacant for a period up to 12 months during the years 2003-04 to 2007-08 resulting in loss of Rs. 9.17 crore.

It was observed that in absence of appropriate monitoring mechanism and maintenance of records, violation of terms and conditions by the contractors was not monitored by the Department. Test check by Audit revealed violation of some important terms and conditions like non-execution of licence deed by the contractor, non-submission of the particulars of attendants and copies of their police verification to the Department. Further, in absence of deterrent action of the Department, the parking contractors did not deposit the licence fee regularly resulting in accumulation of heavy arrears amounting to Rs. 2.34 crore. It was also observed that many important records such as Demand and Collection Register, Earnest money/Security Deposit Register and records relating to defaulters/outstanding dues against contractors were not being maintained properly by the Department.

The Department needs to improve the monitoring mechanism and maintenance of records to ensure that parking lots are managed efficiently.

(Paragraph 4)

**DEPARTMENT
OF
ACCOUNTS**

CHAPTER-I : DEPARTMENT OF ACCOUNTS

1. New Medical Health Scheme of NDMC – Payment Procedures

The New Medical Health Scheme for NDMC employees was launched on 15 August 2006. Audit reviewed the policy for empanelment of hospitals under the scheme and accounting procedure adopted for the payment made to the empanelled hospitals during the year 2007-08. It was observed that there were delays ranging from 16 days to 111 days in renewal of agreements with the empanelled hospitals. The agreements were silent for making payments in respect of items which were not included in the CGHS rate list, with the result that the hospitals had charged for these items at their own rates. There was no system of proper control, scrutiny and checks adopted by the Accounts branch at the time of processing the bills submitted by the designated hospitals. This was evident from the fact that payments were made to hospitals in excess of prescribed rates for pathology, package rates, entitlement for room rent, ceiling rates for various implants like pace maker, stents, intra ocular lens etc. as noticed by Audit during the test check of records. Thus, appropriate action is required to be taken by NDMC to improve the internal control system to ensure that proper checks are exercised before making payments to the designated hospitals.

Highlights

- There were significant delays ranging from 16 days to 111 days in renewal of agreements with the empanelled hospitals.
- In 21 cases, there was a difference of Rs. 129.90 lakh between the total of bills against which payments were made to the hospitals and the sub-vouchers attached there with. The criteria for the segregation of the bills on the basis of CGHS rate items and hospital rate items was also not clear from the records.
- Against the total bills for Rs. 786.72 lakh submitted by MAX Group of Hospitals, NDMC had made 80 per cent payment amounting to Rs. 629.38 lakh from November 2007 to February 2008. However, while releasing the balance 20 per cent payment in March 2008, NDMC had made payment of Rs. 175.81 lakh to the hospital instead of Rs. 157.34 lakh resulting in excess payment of Rs. 18.47 lakh.

- In various cases, the empanelled hospitals had charged in excess of the rates for tests/procedures prescribed by CGHS/AIIMS and NDMC had made payments there against without proper scrutiny/checks.
- In 86 cases the empanelled hospitals had charged in excess of package rates for providing facilities which were included in the package resulting in excess payment of Rs. 27.59 lakh.
- The Ministry of Health and Family Welfare had fixed the maximum ceiling rates for various implants. It was noticed that NDMC had not adhered to these ceiling limits while making payment to the hospitals in respect of pace makers, stents and intra ocular lens resulting in excess payment of Rs. 9.10 lakh.
- At the time of making payment to the designated hospitals, the vouchers and the sub-vouchers were not found stamped as 'paid and cancelled' to avoid the possibility of double payment. The contingent bills indicated only the total amount and did not contain any detailed abstract to justify the total amount of the bill.

1.1 Introduction

New Medical Health Scheme for NDMC employees and pensioners was formally launched by the Chairperson, NDMC on 15 August 2006. As per the instructions contained in circular letter No. 76/LWD dated 27 November 2006, regular employees and retired employees of NDMC including their dependents can avail of medical facilities (here-after called Health Service Scheme) from designated private hospitals on the pattern of Central Government Health Scheme (CGHS) under the Health Service Scheme. Under this cash less scheme, beneficiary employees can avail both IPD as well as OPD facility directly on the basis of health card issued by NDMC without any upfront payment to the hospital. The payment towards expenditure on their treatment at the designated hospitals will be made by the Council to the hospitals directly. The facility in the first phase was available in two private hospitals, namely, hospitals affiliated with Max Hospitals and hospitals affiliated with Batra Hospital. Later on, the facility was extended to various other private hospitals.

1.1.1 Salient Features

The salient features of NDMC Health Service Scheme in comparison with the CGHS and Delhi Government Health Scheme (DGHS) are as under:

Table: 1.1

Sl. No.	Name of Articles/Component	NDMC Health Scheme	CGHS	DGHS
1	Applicability	NDMC employees & pensioners including their dependent family members	Central Govt. employees & pensioners including their dependent family members	Delhi Govt. employees & pensioners including their dependent family members
2	Contribution Upto Rs. 3000 Rs. 3001 to 6000 Rs. 6001 to 10000 Rs. 10000 to 15000 Rs. 15001 and above	Rs. 50 Rs. 50 Rs. 100 Rs. 150 Rs. 200	Rs. 15 Rs. 40 Rs. 70 Rs. 100 Rs. 150	Rs. 15 Rs. 30 Rs. 50 Rs. 75 Rs. 100
3.	Health Card	On production of Health Card IPD/OPD treatment can be availed in designated Hospitals	On production of Health Card treatment in dispensaries and referral/recognized Hospitals	On production of Health Card treatment in dispensaries and referral/recognized Hospitals
4	Facilities 1) IPD 2) OPD 3) Cashless Facility	Designated Hospitals Max Group, Metro Group, Kalra, , RG Stone, Venu Eye, Delhi Heart and Lung Institute, Jeewan Nursing Home, etc. -do- Cashless facility for IPD/OPD and for test and procedures for regular employees and pensioners including their family members.	CGHS Dispensaries, Hospitals and referred/recognized Hospitals for specific disease -do- Except in emergency cases, cashless facility not available. Only reimbursement of bills is allowed.	DGHS Dispensaries, Hospitals and referred/recognized Hospitals -do- Except in emergency cases and pensioners during non-emergent conditions with authorization/refer from Competent Authority, cashless facility not available only reimbursement of bills is allowed.
5.	Reimbursement Procedures Essentiality Certificate Cash Memos verified by Doctor Prior permission for referral Hospital Copy of I card/Health Card	Not required Not required Not required Required	Required Required Required Required	Required Required Required Required

1.2 Scope of Audit

The review has been conducted to examine the policy for empanelment of hospitals under the Health Service Scheme of NDMC and examination of accounting procedure adopted for the payment made to the empanelled hospitals by the NDMC during the period 2007-08.

1.3 Audit Methodology

Welfare Department of NDMC took initiative to frame the policy for launching/implementation of the New Medical Health Scheme of NDMC and is responsible for the empanelment of hospitals along with the execution of agreement with these hospitals. However, Accounts Branch and Cash Branch of NDMC are responsible for making payment to empanelled hospitals. Test audit was conducted to examine the records related to the policy and payment made to the empanelled hospitals with specific emphasis on:

- i. Examination of the policy framed for the New Medical Health Scheme of NDMC.
- ii. Examination of agreements executed between the NDMC & empanelled hospitals.
- iii. Examination of vouchers/bills submitted by the empanelled hospitals.
- iv. Budgetary provisions along with the analysis of expenditure incurred.
- v. Norms laid down and followed by the Accounts Branch in making payment to the empanelled hospitals.
- vi. Accounting procedures followed by the Accounts Branch and Cash Branch for making payment to the empanelled hospitals.

1.4 Empanelment of hospitals and execution of agreements thereon

In January 2005, Welfare Department of NDMC proposed the introduction of Mediclaim Insurance Policy for the NDMC employees, but this proposal could not be acceded to. On the advice of the Finance Department of NDMC, a proposal for the empanelment of major hospitals of Delhi, on the condition that the empanelled hospitals would provide the treatment to the NDMC employees as well as pensioners on CGHS rates and without any upfront payment, was initiated in the initial stage.

In the meeting taken by the Chairperson on 6 January 2006, it was decided to execute the agreement with the hospitals, which have given their consent for treatment (OPD as well as IPD) at CGHS rates without any upfront payment. The reimbursement would be made to the hospital

directly by NDMC. The employees would have no interface with the Accounts and Medical Department for the re-imburement to the hospital.

Four hospitals viz., Apollo, Batra, Ganga Ram & MAX Group of Hospitals gave their consent to provide the OPD as well as IPD treatment to the NDMC employees & pensioners on CGHS rates and without any upfront payment by the employees & pensioners. But the agreement could be executed only with the MAX Hospital in the early stages. Later on, several other hospitals had agreed to extend their services to the NDMC employees & pensioners on the CGHS rates without any upfront payment.

As on 31 March 2008, following hospitals were empanelled by the NDMC and agreements were signed between the hospitals and NDMC:-

Table: 1.2

Sr. No.	Name of the Hospital	Date of Signing initial Agreement	Date of Renewal
01.	Kalra Hospital SRCNC	02.01.2007	02.01.2008
02.	Batra Hospital	02.01.2007	Did not apply for renewal
03.	Max Balaji Hospital	05.10.2006#	04.02.2008
04.	Max Devki Devi Heart & Vascular Institute	16.10.2006#	04.02.2008
05.	Max Health Care Institute	16.10.2006#	04.02.2008
06.	Delhi Heart & Lung Institute	01.12.2006	17.12.2007
07.	Jeewan Mala Hospital	01.12.2006	01.12.2007
08.	R.G. Stone & Urology Research Institute	13.02.2007	14.02.2008
09.	Venu Eye Institute & Research Centre	26.04.2007	---
10.	Jeewan Nursing Home & Hospital	02.01.2007	02.01.2008
11.	Metro Hospital & Heart Institute (Metro Group of Hospitals)	26.04.2006	---
12.	Sunil Hospital	27.03.2008	---
13.	Park Hospital	27.03.2008	---
14.	Sharp Sight Centre (East)	27.03.2008	---
15.	Yashoda Hospital & Research Centre	25.03.2008	---
16.	Bansal Hospital	27.03.2008	---
17.	Dr. M.L. Aggarwal X-Ray & Ultra Sound Clinic	04.04.2008	---
18.	Kukreja Hospital & Heart Centre	04.04.2008	---
19.	Mohan Eye Institute	04.04.2008	---
20.	Lal Path Lab	27.03.2008	---

Agreements were effective from 1 April 2006 vide supplementary agreement signed between the hospital authorities and NDMC authorities.

1.5 Financial Outlays

Prior to the implementation of this scheme, Charak Palika Hospital was reimbursing the expenditure incurred by the employees as well as

pensioners on account of medicines procured by the patients on the prescription by the doctor, if not available in the NDMC Hospitals. This reimbursement was made under the head D.2.1.4 Other Charges. Besides this, expenditure on account of medicines for Charak Palika Hospital was booked under head D.2.2.4 Medicines.

On the introduction and implementation of this scheme, the head of account D.2.1.4 Other Charges had been further bifurcated into three sub-heads viz., Director (MS), Director (PH) and Accounts Department (New Medical Health Scheme). The expenditure incurred on the reimbursement made by Charak Palika Hospitals being charged to the sub-head Director (MS). The reimbursement of medicines purchased by the employees and pensioners on the prescription of empanelled hospitals and claims submitted by the empanelled hospitals on account of IPD & OPD treatment provided to the beneficiaries is booked under the sub-head Accounts Department (New Medical Health Scheme).

The details of the expenditure incurred under these heads of account in the last three years are as under:-

Table: 1.3

(Rs. in lakhs)

Head of Account	2004-2005			2005-2006			2006-2007			2007-2008		
	Budget Estimate	Revised Estimate	Expenditure	Budget Estimate	Revised Estimate	Expenditure	Budget Estimate	Revised Estimate	Expenditure	Budget Estimate	Revised Estimate	Expenditure
D.2.1.4 Other Charges	250.00	300.00	297.20	300.00	320.00	N.A.	370.00	N.A.	N.A.	N.A.		
Director (MS)	N.A.	N.A.	N.A.	N.A.	N.A.	199.62	N.A.	350.00	286.07	350.00	200.00	@
Director(PH)	N.A.	N.A.	N.A.	N.A.	N.A.	58.28	N.A.	18.00	13.52	20.00	12.00	@
Accounts Deptt. (New MHS)	N.A.	N.A.	N.A.	N.A.	N.A.	Nil	N.A.	225.00	248.53	300.00	2200.00	2063.80* 125.09#
Total of D.2.1.4 Other Charges	250.00	300.00	297.20	300.00	320.00	257.90	370.00	593.00	548.12	670.00	2412.00	2188.89
D.2.2.4 Charak Palika Hospital Medicines	80.00	205.00	193.47	205.00	205.00	204.20	205.00	205.00	204.45	225.00	225.00	@

* Expenditure incurred on the payment to the empanelled hospitals under the New Medical Health Scheme of NDMC, as per payment register.

Expenditure incurred on the reimbursement of medical bills submitted by the employees/pensioners on account of purchase of medicines from open market, as per record provided by the Accounts Branch.

@ At this stage the consolidated figure of expenditure is not available, since the compilation of accounts for the year 2007-08 is under process.

It is evident from the above table that after introduction of new scheme in the year 2006-07, there was an expenditure of Rs. 2.49 crore on payment to the empanelled hospitals alone. During the year 2007-08, an amount of Rs. 20.64 crore was paid to the various empanelled hospitals as per details given in Annexure-I. Further, a sum of Rs. 1.25 crore had also been paid on account of medical reimbursement claim submitted by the employees against the OPD treatment in empanelled hospitals for the same period. At the same time, the expenditure being incurred by Director (MS)/Charak Palika Hospital on reimbursement of medical claim and purchase of medicines had not come down.

1.6 Payment Procedure

Each empanelled hospital had to submit its OPD as well as IPD bills to the Accounts Section along with a summary containing number of patients, date of treatment, OPD/IPD number, amount claimed against the treatment of each and every patient and the total of all the sub-bills attached with the summary. Accounts Section segregates these bills into two parts i.e. CGHS rate items and hospital rate items. In respect of MAX Group of Hospitals, payments against hospital rate items were being made after deduction @ 35 per cent (excluding medicines, transplantation of parts in body and consumable articles) on the billed amount as per agreement. After assigning the voucher numbers, passed contingent bills were sent to the Cash Branch for payment to the empanelled hospitals.

1.7 Audit Observations

1.7.1 Policy

1.7.1.1 Procedure of payment for hospital rate items

Scrutiny of the agreements executed between the NDMC & the empanelled hospitals revealed that the agreements were silent in respect of the procedure for making payments against the hospital rate items which were not enlisted in the CGHS rate list. Further, vide Council's Resolution No. K-1 & K-6 dated 31 May 2007 & dated 19 December 2007 respectively, it was decided that the MAX Group of hospitals would be paid the amount claimed against hospital rate items after the deduction @ 35 per cent, excluding medicine, transplantation of parts in body and consumable articles of the billed amount for the hospital rate items. However, in case of other empanelled hospitals, no such decisions were taken.

1.7.1.2 Significant delay in renewal of agreements

Scrutiny of the agreements with the empanelled hospitals revealed that there were significant delays ranging from 16 days to 111 days in renewal of agreements of the empanelled hospitals, as detailed below:

Table : 1.4

Sr. No.	Name of the Hospital	Date of Signing initial Agreement	Due Date for Renewal	Date of Renewal	Delay in Days
01.	Delhi Heart & Lung Institute	01.12.2006	01.12.2007	17.12.2007	16
02.	Max Balaji Hospital	16.10.2006*	16.10.2007	04.02.2008	111
03.	Max Devki Devi Hospital	16.10.2006*	16.10.2007	04.02.2008	111
04.	Max Health Care	16.10.2006*	16.10.2007	04.02.2008	111

- Agreements were effective from 1 April 2006 vide supplementary agreement signed between the Hospital Authorities and NDMC Authorities.

Reasons for delay were not available on record.

1.7.1.3 No Specific norms/procedure framed for making payment to the empanelled hospitals under the scheme

At the time of making the policy for the implementation of New Medical Health Scheme for the NDMC employees/pensioners, no specific norms/procedures were framed for making the payment to the empanelled hospitals.

1.7.1.4 Non-adjustment of payment made to the empanelled hospitals in anticipation of funds.

Scrutiny of payment register revealed that against the revised estimate of Rs. 2140 lakh (excluding of Rs. 60 lakh for reimbursement of medical claims) an expenditure of Rs. 1322.18 lakh was shown under the sub-head D.2.1.4-Accounts Department (New MHS) leaving a balance of Rs. 817.82 lakh.

The adjustment of advance payment of Rs.741.62 lakh in anticipation of the revised estimate to the empanelled hospitals and Rs. 65.09 lakh for expenditure incurred on medical claims was not shown in payment register. Thus, the actual balance should have been Rs. 11.11 lakh instead of Rs. 817.82 lakh as shown in the expenditure register.

1.7.2 Discrepancy in amount of vouchers and sub-vouchers

Test check of 21 vouchers along with sub-vouchers of bills submitted by hospitals revealed that the total of bills worked out to Rs. 295.08 lakh whereas total of sub-vouchers attached was Rs. 424.98

lakh. Thus, there was a difference of Rs. 129.90 lakh as per details given below:-

Table: 1.5

Sr. No.	Voucher Number & Date	Name of the Hospital	Amount of the Sub-Vouchers Test checked	Amount paid against the Vouchers as per Expenditure Register	Difference (Col. No. d - Col. No. e)	Remarks
(a)	(b)	(c)	(d)	(e)	(f)	(g)
1.	653/C dtd: 24.04.07	Jeewan Nursing Home	117422	65924	51498	
2.	210/C dtd: 26.02.08		674753	1229509	-554756	Total Vouchers have not been found
3.	654/C dtd: 24.04.07	Jeewanmala Hospital	145310	145310	0	
4.	735 dtd: 26.02.08		411185	2003638	-1592453	Total Vouchers have not been found
5.	733 dtd: 26.02.08	Kalra Hospital	245298	806191	-560893	Total Vouchers have not been found
6.	657/C dtd: 24.04.07	Delhi Heart & Lung Institute	3045237	3045237	0	
7.	473/C dtd: 12.10.07		621101	2193866	-1572765	Total Vouchers have not been found
8.	533/C dtd: 26.12.07		3043910	4099990	-1056080	Total Vouchers have not been found
9.	732 dtd: 26.02.08	R.G. Stone & Urological	574405	574405	0	
10.	665/C dtd: 13.07.07	MAX Balaji	14570311	3274103	11296208	Payment has been made only for the Hospital Rate Items against this Voucher
11.	666/C dtd: 13.07.07	MAX Health Care	4357263	3380745	976518	Payment has been made only for the Hospital Rate Items against this Voucher
12.	667/C dtd: 13.07.07	MAX Devki Devi	8350496	492918	7857578	Payment has been made only for the Hospital Rate Items against this Voucher
13.	1010/C dtd: 23.07.07		1059799	3011525	-1951726	Total Vouchers have not been found
14.	471/C dtd: 12.10.07	Metro Cancer Hospital	166274	536349	-370075	Total Vouchers have not been found
15.	346/C dtd: 15.01.08		910952	452407	458545	It seems that Voucher number 345 & 346 have been interchanged at the time of marking the vouchers
16.	345/C dtd: 15.01.08	RLKC Metro Hospital	2847944	2871765	-23821	Total Vouchers have not been found
17.	343/C dtd: 15.01.08	Metro Heart, Faridabad	28935	17635	11300	
18.	344/C dtd: 15.01.08	Metro Heart Hospital	106807	106807	0	
19.	470/C dtd: 12.10.07		769592	725226	44366	
20.	342/C dtd: 15.01.08	Metro Heart, Noida	149196	172529	-23333	Total Vouchers have not been found
21.	467/C dtd: 12.10.07	Venu Eye Hospital	301978	301978	0	
Total			42498168	29508057	12990111	21 Vouchers have been checked out of a total of 64 Vouchers

It could be seen from the table that in five cases (S.No.3,6,9,18 and 21) the payment made to the hospitals and the amount of the bills submitted by the empanelled hospitals were same. In nine cases

(Sl.No.2,4,5,7,8,13,14,16 and 20) the amount of the sub-vouchers was less as compared to amount paid against the vouchers as per expenditure register. The difference might be due to the reason that complete set of sub-vouchers attached to the main vouchers were not provided to audit.

In seven cases (Sl.No.1,10,11,12,15,17 and 19) the amount of sub-vouchers attached with the bill was in excess of actual amount paid to the empanelled hospitals. Reasons for the difference were not furnished to audit.

1.7.2.1 Absence of criteria for bifurcation of CGHS & hospital rate items

Scrutiny of the records revealed that the empanelled hospitals as well as the Accounts Branch of NDMC did not segregate the bills on the basis of claims made against the CGHS rate items and hospital rate items. Further, the criteria adopted by the Accounts Branch of NDMC for the segregation of the bills on the basis of CGHS rate items and hospital rate items was not clear from the records.

As per records, details of total bills received from MAX Group of Hospitals in respect of voucher no: 665/C, 666/C & 667/C are as under:-

Table: 1.6

Name of Hospital	Total Billed Amount (in Rs.)	CGHS rate items (in Rs.)	(in Rs.)
			Hospital rate items (in Rs.)
Max Balaji	26713895	21676814	5037081
Max Health Care	17526272	12325127	5201145
Max Devki Devi	13766738	13008403	758335
Total	58006905	47010344	10996561

As detailed above, an amount of Rs. 470.10 lakh was paid to the MAX Group of Hospitals on account of CGHS rate items. However, the information about voucher no., cheque no. and date of payment was not available in this regard. As in most cases, bills contained both CGHS rate item as well as hospital rate item. It was not clear from the records, on what criteria, the Accounts Branch had bifurcated the amount of bill as CGHS Rate item and hospital rate item. Further, the supporting vouchers/bills were also not provided. Hence, the correctness of payment of Rs. 470.10 lakh at CGHS rate items could not be ascertained in audit.

In addition to above, the Department had also paid a sum of Rs. 71.48 lakh after deducting 35 per cent discount against the total bill amounting to Rs. 109.96 lakh at hospital rate. The details are as under:-

Table: 1.7

(in Rs.)

Name of Hospital	Billed amount at Hospital rate	Amount at 35 per cent discount	Balance	Voucher no. and date
Max Balaji	5037081	1762978	3274103	665/C 13.7.07
Max Healthcare	5201145	1820400	3380745	666/C 13.7.07
Max Devki Devi	758335	265417	492918	667/C 13.7.07
Total	10996561	3848795	7147766	

Complete sub-vouchers of the above-mentioned vouchers had not been provided. Hence, Audit could not ascertain the actual payment made to the empanelled hospitals.

1.7.3 Excess Payment of Rs. 18.47 lakh made to the MAX Group of Hospitals

Scrutiny of the records revealed that the MAX group of Hospitals, empanelled under the New Medical Health Scheme of the NDMC, had been paid 80 per cent of the billed amount during November 2007 to February 2008 and the remaining 20 per cent of the billed amount was released to the hospital in March 2008. The details of the payment (as per payment register) made to the MAX group of Hospitals are as under:-

Table: 1.8

Name of the Hospital	Month & Year	Billed Amount (Rs.)	80 per cent Payment made (Rs.)	Balance 20 per cent (Rs.)	Payment against balance 20 per cent (Rs.)	Excess Payment made (Rs.)
			Voucher no. & date		Voucher no. & date	
Max Balaji Hospital	November 2007	20228274	16182619	4045655	-	-
			858 dated 20.11.07		-	
-do-	December 2007	4284998	3427998	857000	-	-
			97 dated 06.12.07		-	
-do-	January 2008	14464750	11571800	2892950	-	-
			455 dated 16.01.08		-	
-do-	February 2008	10480600	8384480	2096120	-	-
			731 dated 26.02.08		-	
-do-	March 2008	-	-	-	10598309	-
			-		619 dated 20.03.08	
	Total	49458622	39566897	9891725	10598309	706584
Max Health Care	November 2007	7977256	6381805	1595451	-	-
			857 dated 20.11.07		-	
-do-	December 2007	2022183	1617746	404437	-	-

			101 dated 06.12.07		-	
-do-	January 2008	3571155	2856924	714231	-	-
			454 dated 16.01.08		-	
-do-	February 2008	3330993	2664794	666199	-	-
			730 dated 26.02.08		-	
Max Health Care	March 2008	0	-	-	4272669	-
			-		617 dated 20.03.08	
	Total	16901587	13521269	3380318	4272669	892351
Max Devki Devi	November 2007	4706078	3764862	941216	-	--
			856 dated 20.11.07		-	
-do-	December 2007	923218	738574	184644	-	-
			100 dated 06.12.07		-	
-do-	January 2008	4775141	3820113	955028	-	-
			453 dated 16.01.08		-	
-do-	February 2008	1907320	1525856	381464	-	-
			736 dated 26.02.08		-	
-do-	March 2008	-	-	-	2710360	-
			-		620 dated 20.03.08	
	Total	12311757	9849405	2462352	2710360	248008
	Grand Total	78671966	62937571	15734395	17581338	1846943

It is evident from the above table that Rs. 18.47 lakh (Rs. 7.07 lakh to MAX Balaji Hospital, Rs. 8.92 lakh to MAX Health Care and Rs. 2.48 lakh to MAX Devki Devi) had been paid in excess with reference to the bills submitted by the MAX group of hospitals. Further, it was also not clear from the records/vouchers, whether the above payment had been made after making deduction of 35 per cent on the hospital rate items claimed by the hospitals or not.

1.7.4 Persistent Irregularities

1.7.4.1 Rates for Pathology not charged as per CGHS/AIIMS

As per the instructions issued by the Ministry of Health & Family Welfare vide O.M.F.No.Rec.1-004/ JD(GR)/CGHS/Delhi/ CGHS(P) dated 7 December 2006, hospital/diagnostic centers empanelled under CGHS shall not charge more than the prescribed rates. In case, there are no CGHS prescribed rates for any test/procedure, then AIIMS rates are applicable. Scrutiny of records revealed that the empanelled hospitals as well as Accounts Branch of NDMC had not adhered to these instructions. In several tests/procedures, empanelled hospitals had charged in excess of prescribed rates of CGHS/AIIMS and Accounts Branch had made the payment as charged by the hospitals. Details of such tests/procedures and rates charged thereof are shown in Annexure 'II'.

Total excess amount charged by the empanelled hospitals on this account could not be ascertained in audit. Instructions relating to the payment of various pathology tests may please be adhered to strictly.

1.7.4.2 Batch number of Stents not quoted

As per para 4 of letter No. 9005/2003/R&H/CGHS/CGHS(P) dated 1 August 2005 issued by the Ministry of Health & Family Welfare, it was essential for the private hospitals to quote the batch number when a Coronary Stent of any type was implanted. In addition to this, the outer pouch of the Stent Packet along with sticker on it on which the details of the stent are printed shall also be enclosed with the medical bills. It was, however, observed from voucher No: 657/C, 473/C & 533/C dated 24 April 2007, 12 October 2007 & 26 December 2007 respectively that the Delhi Heart & Lung Institute and Accounts Branch of NDMC had not followed these instructions.

1.7.4.3 Excess payment of Rs. 12863 due to charging of full rates for the minor procedures forming part of a major treatment

As per para 14 of O.M.F.No.Rec.1-2004/JD(GR)/CGHS/ Delhi/CGHS(P) dated 7 December 2006 issued by the Ministry of Health & Family Welfare, if one or more minor procedures formed part of a major treatment procedure, then package charges would be permissible for major procedure and only 50 per cent of charges for minor procedure. Test check of the records revealed that in the following cases, the empanelled hospitals as well as Accounts Branch of NDMC did not adhere to the guidelines as full payment of package rate of minor procedure along with package rate of major procedure had been charged by the hospitals and paid by the Accounts Branch resulting in excess payment of Rs. 12863.

Table : 1.9

Sr. No.	Name of the Hospital Voucher No. & date	Bill No.	Major Procedure	Package Rate (in Rs.)	Admissibility as per category of the employee (in Rs.)	Rate charged by the Hospital (in Rs.)	Minor Procedure	Package Rate 50% of Package Rate (in Rs.)	Admissibility as per category of employee (in Rs.)	Rate charged by the Hospital (in Rs.)	Excess amount Charged (in Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12) (11-10)
01.	R.G. Store & Urological Hospital 732/C dated 26.02.2008	002549	815-TURP & TUR Bladder Tumour	16160	18584	18584	735- Bipsy of Bladder	4550 2275	2616	4550	1934
02.	Max Balaji Hospital 665 dated 13.07.2007	140537	702 Fissurectomy	10000	9000	9000	701 Dilatation of Fissure	4550 2275	2048	4095	2047
03.	Max Balaji Hospital 665 dated 13.07.2007	197995	82 Septoplasty	6800	6800	6800	187 Shoulder Spica	1600 800	800	1600	800
04.	Max Balaji Hospital 665 dated 13.07.2007	134798	90 Endoscopic Surgery	10000	9000	9000	82 Septoplasty 87 Intranasal	6800 3400 1760 880	3060 792	6120 1584	3060 792

							Diathermy				
							88 Turbinectomy	4400 2200	1980	3960	1980
05.	Max Balaji Hospital 665 dated 13.07.07	143221	1139 Laproscopic Cholecystectomy	16400	14760	14760	704 Lords Procedure	5000 2500	2250	4500	2250
Total											12863

1.7.4.4 Charging of rates higher than the entitled category

As per the instructions issued by the Ministry of Health & Family Welfare, vide O.M.No.Rec.1-2004/JD(GR)/CGHS/ Delhi/ CGHS(P) dated 7 December 2006, CGHS beneficiaries are entitled to facilities of private, semi-private or general ward as per their entitlements given below:-

Table : 1.10

Sl. No.	Basic pay + D.P./ Basic Pension+ D.P.	Entitlement	Room Rent
1.	Upto Rs. 11250	General Ward	Rs. 500 per day
2.	Rs. 11251-15750	Semi Private ward	Rs. 1000 per day
3.	Rs. 15751 and above	Private Ward	Rs. 1500 per day

Test check of records revealed that in the following cases, the empanelled hospitals had charged room rent in excess of entitlement of the employee concerned and the Accounts Department of NDMC had also not restricted the room rent as per entitlement of the employee.

Table: 1.11

Name of the Hospital	Bill No.	Days	Rate charged per day	Total Amount charged	Rate admissible per day (category)	Total amount admissible	Difference
	Voucher No. and date						
Delhi Heart and Lung Institute	0708CR/980 Dated 1.10.07 533/C dated 26.12.07	6	1500	9000	1000 (Semi-private)	6000	3000
R.G. Stone and Urological Hospital	071824 732/C dated: 26.02.08	2	1500	3000	1000 (Semi-private)	2000	1000
Metro Cancer Hospital, Delhi	4167 IP 470/C (397) dated: 12.10.07 (11.10.07)	5	1000	5000	500 (General Category)	2500	2500
Total							6500

1.7.4.5 Excess payment of Rs. 27.59 lakh in respect of package rates

As per the instructions issued by the Ministry of Health & Family Welfare vide O.M.F.No.Rec.1-2004/JD (GR)/CGHS/Delhi/ CGHS (P) dated 7 December 2006, package rate shall mean and include the lump sum cost of inpatient treatment/day care/diagnostic procedure for which a CGHS beneficiary had been permitted by the competent authority or for treatment under emergency from the time of admission to the time of discharge including (but not limited to)- (i) Registration Charges, (ii) Admission Charges, (iii) Accommodation Charges including Patient's diet, (iv) Operation Charges, (v) Injection Charges, (vi) Dressing Charges, (vii) Doctor/Consultant Visit Charges, (viii) ICU/ICCU Charges, (ix) Monitoring Charges, (x) Transfusion Charges, (xi) Anesthesia Charges, (xii) Operation Theatre Charges, (xiii) Procedural Charges/Surgeon's fee, (xiv) Cost of Surgical disposables and all sundries used during Hospitalization, (xv) Cost of Medicines, (xvi) Related routine and essential investigations, (xvii) Physiotherapy Charges etc., (xviii) Nursing care and charges for its services. These package rates were applicable for semi private ward. If the beneficiary was entitled for general ward, the package rates would be decreased by 10 per cent and for private ward entitlements, there would be an increase of 15 per cent.

(a) Test check of records revealed that in the 79 cases, the empanelled Hospitals as well as Accounts Branch of NDMC had not adhered to the guidelines and empanelled hospitals had charged beyond package rates for providing facilities which were included in the package resulting in over payment of Rs. 27.49 lakh as indicated in Annexure 'III'. The Hospital wise abstract is as under:

Table: 1.12

S.No.	Name of Hospital	Rate charged (in Rs.)	Rate admissible (in Rs.)	Difference (in Rs.)
1.	Delhi Hearts & Lungs Institute	3935661	3150750	784911
2.	MAX Balaji Hospital	345574	107000	238574
3.	MAX Heart (Devki Devi) Hospital	4852884	3594344	1258540
4.	Metro Heart Hospitals Noida	129380	126000	3380
5.	Metro Heart Hospital, Faridabad	17515	10000	7515
6.	Metro Cancer Hospital, Delhi	944026	544295	399731
7.	Kalra Hospital	159968	135500	24468
8.	Venu Eye Hospital	7888	7500	388
9.	R.G. Stone & Urological Hospital	170603	139300	31303
Total		10563499	7814689	2748810

(b) Test check of the records further revealed that in the cases shown below, the package rates were not reduced by 10 per cent for the beneficiaries entitled for the general ward resulting in excess payment of Rs. 0.10 lakh.

Table : 1.13
MAX Group of Hospitals

Sr. No.	Name of the Hospital	Bill No. ----- Voucher No. & date	Rate charged (in Rs.)	CGHS Rate for semi Private category (in Rs.)	Rate admissible for General category (in Rs.)	Difference (in Rs.)
01.	Max Group of Hospital Max Balaji Hospital	<u>140120</u> 665/C dated 13.07.2007	10000	10000	9000	1000
02.	-do-	<u>137995</u> 665/C dated 13.07.2007	8560	8560	7704	856
03.	Max Heart (Devki Devi)	SKIC <u>10159</u> 667/C dated 13.07.2007	10000	10000	9000	1000
04.	- do -	SKIC <u>10039</u> 667/C dated 13.07.2007	10000	10000	9000	1000
Total			38560		34704	3856
01.	RLKC Metro Hospital	<u>3845</u> 345/C dated 15.01.2005	20100	20100	18090	2010
02.	- do -	<u>3922</u> 345/C dated 15.01.2008	15750	15750	14175	1575
Total			35850		32265	3585
01.	RG Stone & Urological Hospital	<u>002714</u> 732/C dated 26.02.2008	21500	21500	19350	2150
Total			21500		19350	2150
Grand Total			95910		86319	9591

Instructions relating to the payment of various package rates may please be adhered to strictly.

1.7.4.6 Cost of Pace Maker charged in excess of the ceiling rate

The Ministry of Health & Family Welfare vide their O.M.No S-11011/7/95-CGHS(P) dated 12 June 1996 had fixed the maximum ceiling rate for Pace Maker (Single Chamber) as Rs. 65000 or the actual cost whichever was less and for the Pace Maker (Dual Chamber), Rs. 115500 or the actual cost whichever was less. In the following cases, the MAX Heart (Devki Devi) Hospital (Voucher no: 667/C dated 13 July 2007) had charged higher rates and the Accounts Branch of NDMC had not restricted the claim as per prescribed rates.

Table: 1.14

Sr. No.	Bill No.	Rate charged (in Rs.)	Maximum Ceiling by the CGHS (in Rs.)	Difference (in Rs.)
1.	4870	156000	115500	40500
2.	SKIC10808	182000	115500	66500
	Total	338000	231000	107000

1.7.4.7 Cost of Stents charged in excess of the ceiling rate

Ministry of Health & Family Welfare vide their letter No. 9005/2003/R&H/CGHS/CGHS(P) dated 1 August 2005 had fixed the ceiling rate per Stent as under:

Table: 1.15

Sr. No.	Name of the Stent	Ceiling Rate per Stent
01.	Cypher Stent	Rs. 120000
02.	Taxus Stent	Rs. 80000
03.	Bare Metal Stent	Rs. 50000

During test check of the records, it was noticed that in the following cases, the empanelled hospitals had charged higher rate and the Accounts Branch of NDMC did not restrict the claim as per prescribed rates.

Table : 1.16**MAX Heart (Devki Devi) Hospital**

Sr. No.	Bill No.	Rate charged (in Rs.)	Maximum Ceiling by the CGHS (in Rs.)	Difference (in Rs.)
Voucher no: 667/C dated: 13.07.07				
1.	SKIC9440	206036	100000	106036
2.	SKIC11143	59047	50000	9047
3.	SKIC11485	206036	100000	106036
4.	4588	319733	300000	19733
5.	4886	84157	50000	34157
6.	SKIC10303	153174	100000	53174
7.	4754	223018	170000	53018
8.	SKIC11000	53708	50000	3708
9.	SKIC10679)	119350	50000	69350
10.	SKIC10675	103018	50000	53018

Voucher no: 1010/C dated: 23.07.07				
11.	SKIC12585	341719	150000	191719
	Total	1868996	1170000	698996
Delhi Heart & Lung Institute				
Voucher no: 657/C dated: 24.04.07				
1.	0607CR/2276	124800	120000	4800
2.	0607CR/2289	52000	50000	2000
3.	0607CR/2277	104000	100000	4000
4.	0607CR/2233	124800	120000	4800
5.	0607CR/2041	124800	120000	4800
Voucher no: 473/C (400) dated: 12.10.07 (11.10.07)				
6.	0708CR/864	52000	50000	2000
7.	0708CR/467	52000	50000	2000
Voucher no: 533/C dated: 26.12.07				
8.	0708CR/919	124800	120000	4800
9.	0708CR/922	176800	170000	6800
10.	0708CR/1152	104000	100000	4000
11.	0708CR/1160	98800	50000	48800
12.	0708CR/1293	52000	50000	2000
13.	0708CR/1099	176800	170000	6800
	Total	1367600	1270000	97600
	Grand Total	3236596	2440000	796596

1.7.4.8 Cost of IOL charged in excess of the ceiling rate

As per instructions issued by Ministry of Health & Family Welfare vide letter No. S-11011/36/2001-CGHS-Desk-II/CGHS(P) dated 21 December 2004, ceiling rates applicable for all the CGHS covered cities in respect of non-foldable Intra Ocular Lens (IOL) would be Rs. 125 and the ceiling rates for foldable IOL would be Rs. 900 or actual expenditure, whichever was less. During test check of records, it was observed that in case of Regd. No. 138102, the MAX Balaji Hospital (Voucher no. 665/C dated 13 July 2007) had charged Rs. 7110 for lens, instead of the prescribed ceiling of Rs. 900. Thus, the empanelled Hospital had charged Rs. 6210 in excess of the prescribed rate of CGHS. The Accounts Branch of NDMC had not restricted the claim as per prescribed ceiling.

1.7.4.9 Bed Charges charged in excess to the days of Hospitalization

In case of bill no. 21774, it was noticed that the patient remained hospitalized for three days from 29 January 2007 to 31 January 2007. However, MAX Health Care Hospital (Voucher no 666/C dated 13 July 2007) had charged Rs. 3500 as bed charges at the rate of Rs. 500 per day for seven days instead of Rs. 1500 for three days resulting in excess payment of Rs. 2000 to the hospital.

1.7.4.10 Absence of procedure for the payment against the hospital rate items

Scrutiny of records maintained by Accounts Branch revealed that there was no uniform criteria/procedure adopted for payment of bills submitted by the empanelled Hospitals. As per the Council's resolution no. K-1 & K-6 dated 31 May 2007 & 19 December 2007 respectively, it had been decided that payments would be made to MAX Group of Hospitals after the deduction @ 35 per cent (excluding medicines, transplantation of parts in body and consumables articles) against the hospital rate items. However, no such decision was taken in respect of other empanelled hospitals.

1.7.5 Non-Adherence to the Accounting System

Test check of the vouchers revealed that no voucher had been stamped as "paid and cancelled" either by the Accounts Branch or by the Cash Branch, so that the paid vouchers could be distinguished and did not get mixed up with other unpaid bills. The cheque numbers through which the payments were made had also not been mentioned on the face of the vouchers. Moreover, all the vouchers contained a number of sub-vouchers but those sub-vouchers had not been given any specific numbers through which it could be ascertained as to how many sub-vouchers pertained to a particular voucher. The Contingent bill ('C' Bill) indicated only the total amount and did not contain any detailed abstract to justify the amount mentioned in a particular 'C' bill. In absence of full proof system, the possibility of making double payment against same bills/vouchers could not be ruled out.

1.7.6 Payment of Bills without any pre-check

It was observed that OPD and IPD bills of empanelled hospitals were being received in Accounts Branch for payment. In case of MAX Group of Hospitals, bills were segregated as per MAX rates and CGHS rates and a discount of 35 per cent was deducted on MAX rates, before payment. Basis of segregation between MAX rates and CGHS rates was not on records. Moreover, in case of empanelled hospitals, other than MAX Group of Hospitals, it was not clear, in what manner, the payment against the hospital rate items was made. It was further noticed that cases were processed for payment without any pre-check and scrutiny.

As per approval, the vouchers/ sub-vouchers were sent to the Cash Branch for payment along with the 'C' bills. But, neither 'C' bills were found attached along with the sub-vouchers nor any detail of the sub-voucher attached to the particular 'C' bill was found recorded to verify the

correctness of the amount paid. Further, it was also noticed that register maintained by the Accounts Branch indicated only the payment made to the hospitals, which contained only the amount passed for payment. However, the details regarding amount of bill raised, segregated amount as per CGHS and hospital rates, amount admitted for payment, discount deducted etc. were not indicated. Thus, Accounts Branch had not maintained any detailed/comprehensive record in respect of the payment made to the hospitals.

1.8 Conclusion

Test check revealed that at the time of framing the policy, the Department had not framed the guidelines regarding the procedure for settlement of claims submitted by the empanelled hospitals. It was also not clear from the policy/agreement that what guidelines would be adopted by the Department at the time of settlement of claims submitted against the hospital rate items.

It was observed that there were considerable delays in renewing the agreements with the empanelled Hospitals mentioned at Table 1.4. There was also avoidable delay of about four months in release of funds for the payment to be made to the empanelled hospitals against their claims during the period 9 July 2007 to 31 October 2007.

CGHS Rules prescribed that in case any item which was not enlisted in the CGHS rate list then AIIMS rate list should be applied to charge that item. Test check of the vouchers revealed that the empanelled hospitals did not follow the CGHS rules. In some cases, as mentioned in Annexure 'II', the empanelled hospitals had charged those items at their own rates. Rates for Stents, Pacemakers & IOL had been charged in excess of the ceiling fixed by CGHS in some cases.

It was noticed that some empanelled hospitals had charged in excess of the Package Rates fixed by the CGHS. Similarly, in some cases hospitals had charged room rent in excess of entitlement of the patient.

From November 2007 to February 2008, MAX Group of Hospitals had been paid @ 80 per cent of the billed amount and in March 2008 the remaining 20 per cent was also released. As per record, the total payment exceeded the billed amount for that period.

Accounts Department of NDMC had not followed a 'full-proof' accounting system in connection with the payment made to the designated hospitals under New Health Scheme of NDMC.

The present system adopted by the Accounts Branch for the payment to the designated hospitals seems to be inadequate in absence of

system of internal control, scrutiny and checks to be made at the time of processing of bills. At the time of payment to the designated hospital, the vouchers along with sub-vouchers were not found stamped as "paid and cancelled", to avoid the possibility of double payment. Therefore, appropriate action is required to be taken to improve the system of payments to the designated hospitals.

The matter was referred to the Department in August 2008; their reply was awaited as of December 2008.

**DEPARTMENT
OF
ARCHITECTURE
&
ENVIRONS**

CHAPTER-II : DEPARTMENT OF ARCHITECTURE & ENVIRONS

2. Installation of Antennas in NDMC area

Architecture and Environs Department of NDMC is responsible for granting permission for installation of antennas on payment of permission charges and production of structural safety certificate. Audit examined the records of the Departments of Architecture & Environs, Estate and Property Tax for the period 2003-04 to 2007-08 relating to installation of antennas and found that there was no coordination between these three Departments of NDMC. In absence of proper follow-up action, the antennas at six locations were continuing unauthorizedly, while at five locations antennas were installed without obtaining prior permission of the Department. In 70 cases, an amount of Rs. 1.40 crore for the renewal of permission was not deposited by the companies. Against 27 antennas installed on NDMC buildings, licence fee was being collected in respect of 21 sites only, out of which licence fees and interest amounting to Rs. 49.33 lakh was outstanding in 14 cases. Out of the remaining six cases, NDMC had suffered a loss of Rs. 67.50 lakh due to non-recovery of licence fees in four cases, while in two cases, the information on date of installation was not furnished to Audit.

Highlights

- Against the valid permission for installation of 128 antennas, 136 antennas were installed on NDMC and private buildings.
- In five cases, antennas were installed by the companies without obtaining prior approval from the Department, whereas in six cases, the companies had not applied for the renewal of the permission for installation of antennas. The antennas at these locations were thus, operating unauthorizedly.
- In 70 cases, the permission charges of Rs. 2.00 lakh were not deposited by the companies resulting in short recovery of Rs. 1.40 crore.

- In violation of the norms fixed by the Council, the Department had accorded permission to install antennas on the roof top/terrace of eight NDMC schools and Vidyut Bhawan.
- Against the permission granted by Architecture & Environs Department for installation of 27 antennas on NDMC buildings, the Estate Department was collecting licence fee in respect of 21 sites only indicating lack of coordination between these Departments.
- Out of 21 sites, against which licence fee was being collected by Estate Department, an amount of Rs. 49.33 lakh was outstanding against 14 cases. In respect of remaining six cases, the Department failed to recover Rs. 67.50 lakh on account of licence fees in four cases, while in two cases, the information on date of installation of antennas was not furnished to Audit.
- Security Deposit, equivalent to three months licence fee, was not being collected by the Department from the allottees, in case of NDMC buildings, in violation of guidelines for installation of antennas.

2.1 Introduction

NDMC has been granting permission for installation of cellular towers/antennas on the buildings within NDMC area since October 1999 on payment of a specified amount as permission charges and production of structural safety certificate. Architecture and Environs Department of NDMC is responsible for granting permission for installation of antennas at the roof top of buildings in NDMC area. Policy guidelines on the subject were issued by Delhi Urban Art Commission (DUAC) in November 1995, DDA in September 1996 and Lt. Governor of Delhi in July 2002 emphasizing the need for structural safety and stability of the buildings over which antennas were to be installed.

Subsequently, Council vide resolution No. 3(xxviii) dated 8 August 2002 had approved guidelines to grant the permission to the respective licencees for installation of dish antennas/communication towers on roof top/terrace on NDMC buildings. The guidelines were partially modified in 2004.

2.1.1 Salient features of guidelines

2.1.1.1 Salient features of guidelines issued in 2002

Detailed guidelines for grant of permission for installation of antennas in NDMC area were approved by the Council for the first time in August 2002. The salient features of guidelines are given below:

1. Only those companies that have been issued licence by Department of Telecommunication (DOT) shall be considered by NDMC for grant of permission to install their dish antenna on identified NDMC buildings.
2. Application shall be made to the Chief Architect, NDMC who will obtain the structural Safety and Stability Certificate from the Civil Engineering Department of NDMC.
3. It will be ensured that grant of permission does not violate the norms related to Lutyens Bungalow Zone(LBZ).
4. Installation of commercial towers/dish antennas should normally not be allowed on the terrace of Palika Kendra, Vidyut Bhawan, Electric Sub Stations, terrace of Schools, Women's Hostel or any other building considered sensitive.
5. One time permission charges of Rs. 1 lakh per site will be levied and recovered before issue of permission letter (in respect of all buildings). A monthly licence fee of Rs. 25 per sq. ft. subject to minimum of Rs. 25000 per site per month shall be payable by the allottee from the date of grant of permission. In respect of all the NDMC owned buildings, the licence fee shall be paid by the licensee on or before 10th of each month to the Estate Department by DD/cash in favour of Secretary, NDMC. The permission shall be valid initially for a period of three years or the period of licence granted by DOT whichever is earlier. The allottee will have to pay refundable non-interest bearing security deposit equivalent to three months rental refundable at the time of termination of the licence/ agreement.

2.1.1.2 Salient features of guidelines issued in 2004

The guidelines approved by the Council in August 2002 were partially modified in October 2004 with the approval of the Chairperson, NDMC. Salient features of these guidelines are enumerated below:

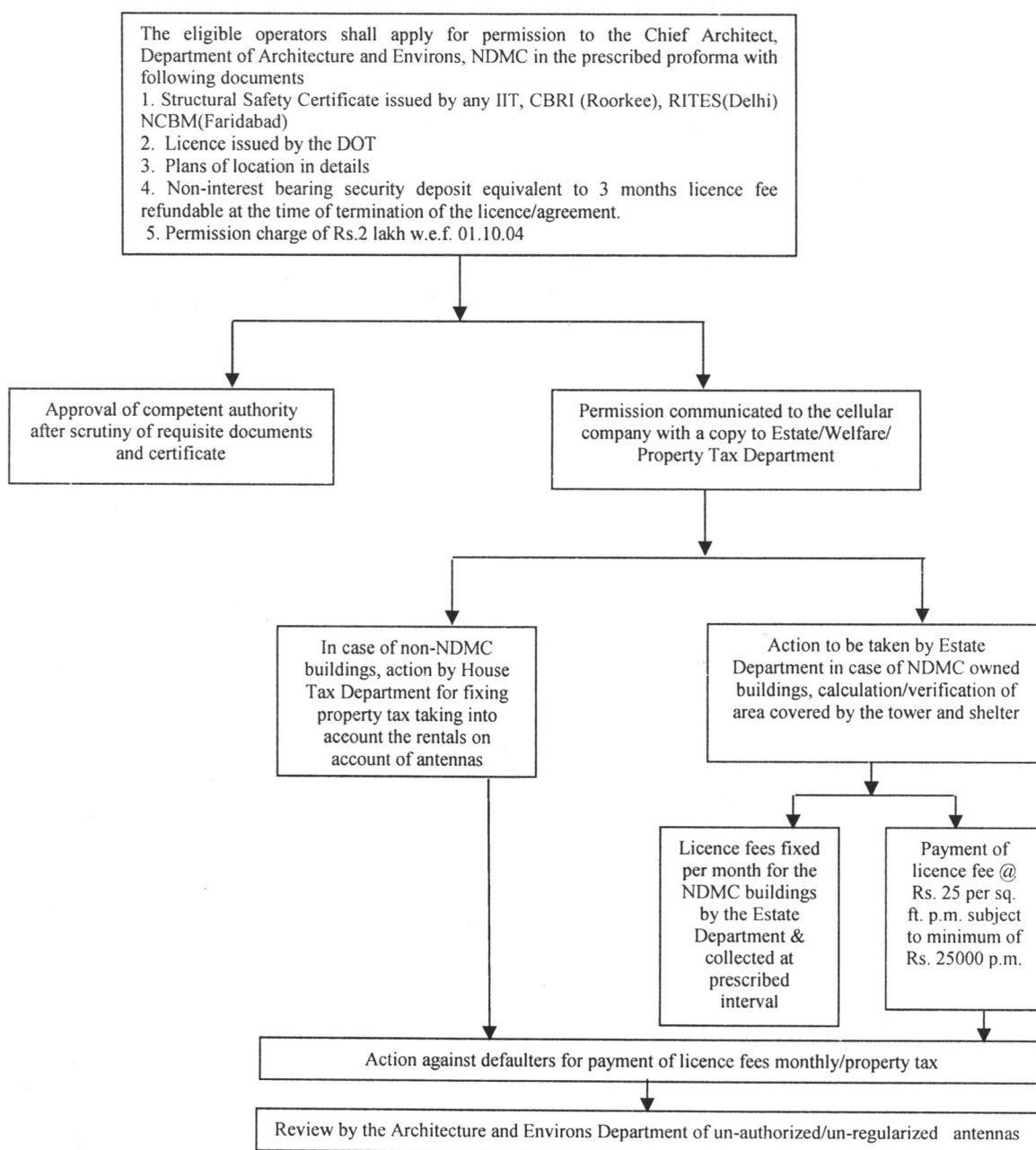
1. Permission charges of Rs. 1.00 lakh for a period of three years which was introduced earlier were raised to Rs. 2.00 lakh for 10 years or period of licence granted by competent authority or DOT whichever is earlier.
2. The licence fee for NDMC buildings were to be charged as per guidelines issued in 2002.
3. The installation of towers/antenna shall not be permitted on the campus of NDMC schools including Navyug Schools, on

buildings of hospital and dispensaries. However, in case there is technological requirement for installation of antennas on these buildings, the matter shall be referred to Chairperson, NDMC for seeking exemption on case to case basis.

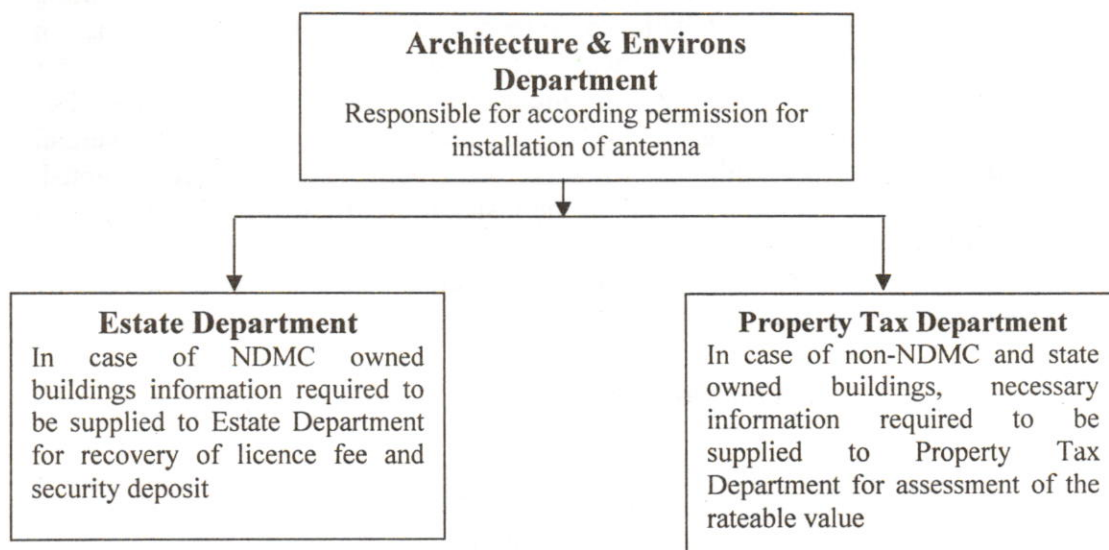
2.2 Organizational Structure

The Architecture Department is headed by the Chief Architect who functions under the overall administrative control of the Chairperson, NDMC. He is assisted by Dy. Chief Architect (Design), Dy. Chief Architect (B.P. & STC) and Architect (Misuse/Design).

2.2.1 Flow Chart of granting permission for installation of antennas



2.2.2 Linkages of Architecture & Environs Department with other Departments of NDMC



2.3 Scope of Audit

Review of installation of antennas in NDMC area for the period 2003-04 to 2007-08 was conducted with reference to the records of Architecture and Environs Department (Misuse Cell), Estate Department and Property Tax Department.

2.4 Objectives of Audit

The objectives of audit were to assess:

1. Whether the Antennas were installed after obtaining prior permission from Architecture and Environs Department.
2. Whether the installations were made in accordance with the approved policy/guidelines of NDMC
3. Whether there was an effective system for recovery of permission charges from cellular companies
4. Whether the monthly charges on account of licence fees on NDMC buildings were recovered by Estate Department.
5. Whether a proper monitoring and control system exist between Architecture and Environs and Estate Departments for installation of antennas and collection of monthly licence fee thereof.
6. Whether there was co-ordination between Architecture and Environs and Property Tax Department for calculation of Property Tax by the Property Tax Department in such cases.

2.5 Audit Methodology

Architecture and Environs Department is responsible for granting of permission for installation of antennas on the roof top of buildings in NDMC area. Estate Department is required to collect the licence fees for installation of antennas on municipal buildings and House Tax Department is responsible for levying and collecting tax at commercial rates on private buildings wherever such permission has been granted. Accordingly, records relating to the installation of antennas for the period 2003-04 to 2007-08 in respect of Architecture and Environs Departments (Misuse Cell) and relevant connected records maintained by Estate Department and House Tax Department were test checked.

2.6 Acknowledgement

The executing officers of Architecture and Environs Departments, Estate Department and Property Tax Department provided information and documents and facilitated conducting of audit.

2.7 Audit Findings

2.7.1 Installation of Antennas

2.7.1.1 Details of cellular companies operating

Scrutiny of records revealed that six cellular companies have installed antennas on the roof-tops of NDMC and non-NDMC buildings after obtaining the licence from Department of Telecommunication (DOT), Government of India within NDMC area. Details are given below:

Table 2.1

S. No.	Name of Cellular Company	Date of grant of licence from DOT	Validity of Licence
1	Airtel (Bharti)	29.11.1994 revalidated w.e.f. 16.03.2005	10 years 20 years
2	Hutch	30.11.1994	10 years
3	MTNL	10.10.1997	20 years
4	Reliance	20.07.2001	20 years
5	Tata	31.08.2001	20 years
6	Idea	05.10.2001	20 years

Scrutiny of records further revealed that the total number of antennas installed on NDMC buildings and on private buildings were 136 as per details given below:-

Table 2.2

S. No.	Company	On NDMC Buildings	On Private Buildings	Total
1	Airtel	01	32	33
2	Idea	02	18	20
3	Hutch	03	28	31
4	Reliance	12	09	21
5	Tata	08	06	14
6	MTNL	02	15	17
	Total	28	108	136

As per records of Architect and Environs Department permission had been granted for installation of total 128 antennas. Thus, against the valid permission of 128, there were 136 antennas installed on NDMC buildings and on private buildings.

The Department may please reconcile the difference in the number of antennas installed under intimation to audit.

2.7.1.2 Unauthorized Antennas

a) Continuance of antennas without renewal

As per the Council Resolution dated 8 August 2002, the permission shall be valid initially for a period of three years or the period of licence granted by the Department of Telecom whichever is earlier. The permission can be considered for renewal, thereafter as per Council's policy. One time permission charges of Rs. 1.00 lakh per site shall be levied and recovered before issue of permission letter by the Department of Architect and Environs. As per guidelines issued in the year 2004, one time permission charges of Rs. 2.00 lakh only shall be levied for each installation before issue of permission letter by the Department of Architecture and Environs.

Test check of records revealed that in the following six cases, a note was submitted to the Chief Architect by Misuse Cell on 18 December 2005 stating that no due certificate (NOC)/Permission was granted vide letter No. D-35/CA/UC dated 31 January 2001. These six cases required renewal as the permission was granted only for a period of three years w.e.f. the date of NOC or antennas installed, whichever was earlier. The Chief Architect in turn had submitted a note to the Chairperson on 21 December 2005 with the proposal that the parties may be asked to apply for fresh NOC as per latest guidelines within 15 days from the date of issue of letter from the Department, otherwise all the installations would be declared as unauthorized and action would be taken as per law. The proposal was approved by the Chairperson on 22

December 2005. However, no further action was taken by the Department and notices were not issued to parties in respect of locations listed below:

1. Dhawan Deep Buidling, 6, Jantar Mantar Road
2. Maurya Sheraton Hotel, Diplomatic Enclave
3. Janpath Guest House
4. The Blind Relief Association near Oberoi Hotel
5. Shop No. 186, Sarojini Nagar
6. K-2, Chaudhary Building, opposite Plaza Cinema

In absence of appropriate follow up action, the antennas at above mentioned six locations continued unauthorizedly.

It was further observed that out of 136 cases of installation of antennas, the information in respect of 51 antennas was not made available to audit. Scrutiny of balance 85 cases revealed that all these installations required renewal of permission in view of guidelines issued in 2004. However, the one time fee amounting to Rs. 2 lakh was found to be paid only in 15 cases. In absence of formal request for renewal and permission for continuance, 70 antennas appeared to be functioning unauthorizedly as per details given in Annexure 'IV'.

b) Installation of antennas without prior permission

Test check of records revealed that in the following cases antennas were installed by cellular companies without obtaining prior permission from Architecture and Environs Department.

Table 2.3

S. No.	Address of Site	Cellular Company	Antennas Installed on	Date of application for permission
1	Haryana Bhawan, Copernicus Marg	Firm 'A'	12.07.05	10.01.06
2	Antriksh Bhawan, K.G. Marg	Firm 'A'	02.04.04	10.02.06
3	Ashoka Hotel, Chankaya Puri	Firm 'A'	25.08.02	06.04.05
4	Hlmanchal Bhawan, 27, Sikander Road	Firm 'A'	15.06.04	10.02.06
5	Hotel Taj Place	Firm 'E'	Nov. 2002	31.10.03

In the above cases the companies had subsequently applied for regularization alongwith necessary documents. Out of these five cases, in four cases, cheques amounting to Rs. 2.00 lakh and Rs. 0.20 lakh each were submitted as permission charges and penalty charges respectively. The cheques were not deposited by the Department during the validity

period. These installations had not been regularized till date by the Architecture and Environs Department. The antennas were operational since the date of their installations. Thus inaction on part of the Department had resulted not only in continuation of antennas without any authorization but also loss of Rs. 8.80 lakh to NDMC on account of permission charges and penalty charges in four cases.

2.7.1.3 Non-recovery of permission charges

Test check revealed that in case of 85 antennas, the revised amount of Rs. 2.00 lakh each was required to be deposited for renewal of permission as per guidelines issued in 2004. Audit scrutiny revealed that only in 15 cases the amount of renewal fee was found deposited. In the remaining 70 cases, the permission charges of Rs. 2.00 lakh each were not deposited. Thus an amount of Rs. 1.40 crore was recoverable from the following six companies in respect of 70 sites.

Table 2.4

S. No.	Name of Cellular Company	No. of Sites
1	Firm 'D'	15
2	Firm 'A'	17
3	Firm 'B'	15
4	Firm 'F'	10
5	Firm 'C'	08
6	Firm 'E'	05
	Total	70

There was nothing on record to indicate that matter was being perused by the Department actively.

2.7.2 Violation of Norms

2.7.2.1 Installation of antennas on NDMC schools/private schools

As per Council Resolution No. 3(xxviii) dated 8 August 2002, communication towers/dish antennas should not be installed on the terrace of Palika Kendra, Vidyut Bhawan, Electric Sub Station or any other building considered sensitive including schools.

Test check of records revealed that permission to install antennas to cellular companies on the roof top/terrace of NDMC schools/private schools in NDMC area and Vidyut Bhawan was accorded in nine cases (8 schools+1 on Vidyut Bhawan). Interestingly, in four cases permission was accorded after 8 August 2002 in violation of Council Resolution. . The details of these cases are given in Annexure 'V'.

2.7.3 Recovery of licence fees and security deposit by Estate Department

2.7.3.1 Variation in the number of installations on NDMC buildings as per records of Architecture and Environs and Estate Department

The Architecture and Environs Department grants permissions for installation of antennas by the cellular operators on NDMC buildings also. As per records made available by Estate Department, licence fee was being collected in respect of 21 sites (Annexure 'VI') on monthly basis whereas, as per records of Architecture and Environs Department, around 27 antennas had been installed on NDMC buildings (Annexure 'VII'). This clearly indicates lack of coordination between the Estate Department and Architecture and Environs Department of the NDMC. The required information of actual installation permitted did not flow from Architecture and Environs to Estate Department, as there was no regular system of sending copies of permission letters of such installations to Estate Department for further action.

There is an urgent need to streamline the system to ensure appropriate flow of information to the concerned Departments.

2.7.3.2 Arrears of Licence Fee

a) Accumulation of arrears of licence fee due to non-payment of licence fee on due date

Licence fee is levied on a fixed rate on the basis of area covered/occupied by the Antenna/tower, DG sets, grounds, shelter etc. As per the guidelines, the rate of licence fee is fixed @ Rs. 25 per sq. ft. per month subject to a minimum of Rs. 25000 for each installation payable by the allottee from date of grant of permission.

Out of the 21 cases in respect of whom the information was supplied by the Estate Department, the licence fees and interest amounting to Rs. 49.33 lakh was outstanding against 14 cases as on 30 April 2008 as per details given below:

Table 2.5

S. No.	Location of the Antennas	Cellular Company	Licence fees fixed per month (Rs.)	Arrears including interest as on 30.04.08 (Rs.)
1	Barat Ghar, Laxmi Bai Nagar	Firm 'D'	38267	452407
2	Pragati Bhawan, Jai Singh Road	Firm 'D'	41619	704483
3	Senior Citizen Library, Bangali Market	Firm 'D'	26075	80547
4	Palika Bhawan, IRCON, Bhikaji Cama Place, R.K. Puram	Firm 'D'	27050	374206
5	NIDC, Chanakya Puri	Firm 'D'	41975	1761036
6	Vidyut Bhawan, Aurengzeb Road	Firm 'D'	30700	94556
7	Barat Ghar, Laxmi Bai Nagar	Firm 'E'	25000	77000
8	Navyug School, Pataudi House	Firm 'E'	27725	85393
9	Primary School, Kitchnar Road	Firm 'E'	28175	86780
10	Palika Bhawan, IRCON, Bhikaji Cama Place, R.K. Puram	Firm 'B'	33800	62056
11	NDMC School, Bengali Market	Firm 'B'	36823	499169
12	Chanakya Bhawan, Chanakya Puri	Firm 'A'	25000	64863
13	Chanakya Bhawan, Chanakya Puri	Firm 'C'	25000	115000
14	Barat Ghar Lodhi Road	Firm 'F'	25000	475750
		Total		4933246

There was no effective check on non-payment/late payment of licence fees by cellular companies. For such delay/non payment, neither reminders nor notices had been sent to the companies by the Estate Department.

b) Non-recovery of licence fee in respect of six cases

As per para 2.7.3.1 of this report, there were six cases where no monthly licence fee was being recovered by the Estate Department. In two cases, the date of installation and monthly licence fee was not made available to audit. In the remaining four cases, the actual licence fee fixed was not on record. Therefore, fee has been calculated at minimum of Rs. 25000 per month from the date of installation to 31 March 2008. In these four cases alone, the Department has failed to recover Rs. 67.50 lakh on account of licence fee as per details given below:

Table 2.6

S. No.	Location	Cellular Company	Date of allotment	Dues outstanding since date of permission (in Rs.)
1	Vidyut Bhawan, Aurangzed Road	Firm 'B'	06.09.02	1675000
2	Navyug School, Pataudi House	Firm 'B'	06.09.02	1675000
3	Loknayak Bhawan, Khan Market	Firm 'F'	09.01.01	2175000
4	Talkatora Swimming Pool	Firm 'F'	26.03.04	1225000
5.	Talkatora Stadium	Firm 'C'	-	Records not made available to audit.
6.	Chanderlok Building, Janpath	Firm 'C'	-	Records not made available to audit.
		Total		6750000

2.7.3.3 No watch on recovery of security deposit- non-maintenance of records relating thereto

As per Sl. No. 16 of the guidelines, each allottee (in case of NDMC buildings) shall have to pay a non-interest bearing security deposit equivalent to three months licence fee refundable at the time of termination of the licence/agreement. However, the record of security deposit was not made available during the course of audit.

Estate Department in their reply intimated that the security deposit might have been collected by Architecture and Environs Department. Test check of records in Architecture and Environs Department, however, revealed that security deposits/recovery records were also not maintained by the Architecture and Environs Department. Thus, due to lack of coordination between two departments, it appeared that security deposits were not being collected, in violation of guidelines for installation of antennas.

2.7.4 System of recovery of Property Tax in case of private properties

As per Sl. No.7 of the guidelines, a copy of the agreement concluded between the cellular or telecom operator and the owner of the buildings/structure shall be forwarded to Property Tax Department, NDMC in case of areas under NDMC to take into account the rentals received in this behalf by property owners when they are assessed for Property Tax. The owner of the properties was liable to pay house-tax

after taking into account the rental value received on account of installation of antennas etc. at their premises. Test check of records revealed that while granting permission to install antennas on the roof top/terrace of private building (where the ownership is not with NDMC), the Architecture and Environs Department did not communicate such permissions to House Tax Department of NDMC which was responsible for assessing the property for the Property Tax.

Enquiries from Property Tax Department revealed that no information was received by that Department from Architecture and Environs or Estate Department regarding installation of Antennas on private buildings as a result of which the Department of Property Tax was unable to crosscheck the returns filed in that Department so as to ensure that rent received by such property owner from the antenna operators was incorporated in their returns. A proper system in this regard as provided in guidelines needs to be evolved.

2.8 Conclusions

The review of installation of antennas on buildings in NDMC area for the period 2003-08 revealed critical shortcomings. In absence of proper monitoring mechanism, the antennas continued to be installed unauthorizedly in violation of guidelines laid down. This further resulted in non-recovery of one time permission charges amounting to Rs. 1.40 crore and installation of antennas on eight school buildings. There was poor coordination between main Departments of NDMC such as Architecture and Environs, Estate and Property Tax Department.

Lack of coordination among the three Departments viz., Architecture and Environs, Estate and Property Tax has resulted in non-updation of records in Estate as well as Property Tax Department. This has further impaired efficient watch on the recovery of dues/licence fee by these Departments. Effective overall internal control mechanism within the concerned Department needs to be evolved.

The matter was referred to the Department in August 2008; their reply was awaited as of December 2008.

**DEPARTMENT
OF
EDUCATION**

CHAPTER-III : DEPARTMENT OF EDUCATION

3. Computer Education in NDMC Schools

NDMC decided in August 1998 to provide computer education in all NDMC schools. Out of 88 NDMC and Navyug schools, 29 schools were to be covered in three phases viz., 1999-2000, 2000-01 and 2001-02. Audit test checked the records of the Information Technology Department, Education Department and various schools of NDMC having computer labs. It was noticed that in absence of appropriate policy framework, only piecemeal actions were taken. Out of the initial target of covering 29 schools by 2001-02, only 21 schools have been provided with a computer lab as of March 2008. There was delay in implementation of the scheme due to delay in procurement, installation and commissioning of computers. Even in 21 schools where computer lab has been provided, performance was far from satisfactory as there was a shortfall in utilization of labs ranging from 16.19 per cent to 45.71 per cent during the years 2003-08 due to non-availability of computer teachers. In four schools computer labs remained closed for nearly three years due to non-availability of teachers while three to nine schools did not have computer teachers during 2003-08. The system of appointment of teachers on contract basis further contributed to adhocism and impacted the continuity. The Department also did not carry out any assessment regarding impact of the scheme on creation of computer awareness among students.

Highlights

- Out of 88 NDMC and Navyug schools, 29 schools were to be provided computer labs in three phases by 2001-02. As of March 2008, the programme of computer education had been implemented in 21 schools.
- NDMC did not develop any suitable mechanism to ensure availability of teachers departmentally. It largely depended on teachers appointed on contract basis for a period of three months which made the whole scheme unstable and resulted in shortage of teachers.
- The number of schools in which teachers were not available for periods ranging from 9-10 months increased from two schools in 2003-04 to 12 schools in 2007-08, with the result there was a

shortfall in utilization of labs ranging from 16.19 per cent to 45.71 per cent.

- In four schools computer labs remained closed for nearly three years due to non-availability of teachers while three to nine schools did not have computer teachers during 2003-08.
- There was a huge shortfall ranging from 11.27 per cent to 56.61 per cent in respect of classes required to be taken and actually taken during the years 2003-08.
- The computer labs in 21 schools were equipped with 310 computer system, 43 printers and 96 UPS. It was noticed that these systems did not function properly during the period 2003-08 despite the fact that these were covered by Annual Maintenance Contracts.
- NDMC had not framed any detailed policy to cover the remaining 59 schools. The entire focus of the scheme was on covering a specified number of schools with a predetermined infrastructure. The Department did not carry out any study to assess the impact of the scheme and level of computer awareness among students.

3.1 Introduction

Primary education is an obligatory function of New Delhi Municipal Council. Computer literacy is an essential component of the nation's efforts in providing elementary education. Accordingly, computer education was introduced in NDMC schools with effect from the academic session beginning from April 1999.

3.2 Organizational Structure

Director (Education) is overall incharge of Computer Education in NDMC schools. She is assisted by Coordinator (Computers) at Headquarters and Principals of schools in field for implementation of the scheme of computer education.

3.3 Scope of Audit

Review was conducted to assess implementation of Computer Education for the period 2003-2008 with reference to the records of the Information Technology Department, Education Department and the various schools of NDMC having computer labs.

3.4 Audit Objectives

The objectives of audit were to assess whether:

- i) Execution of various works under the scheme were undertaken after adequate planning both at the macro and micro level;
- ii) A system of effective monitoring and control existed;
- iii) The primary objective of the scheme viz., creation of awareness among students was achieved;
- iv) The scheme was implemented in a manner keeping in view the imperatives of economy, efficiency and effectiveness.

3.5 Audit Methodology

Audit checked relevant records of Information Technology Department, Education Department and schools with regard to availability of hardware/software, trained teachers and achievements in computer literacy at middle and secondary level and computer education at Senior Secondary level. Audit methodology included:

- 1. Test check of records of Education Department
- 2. Test check of procurement records of IT Department
- 3. Examination of records of 21 schools equipped with computer lab.

3.6 Acknowledgement

The Executive Officers provided information and documents and facilitated conduct of audit.

3.7 Policy

It was decided in a meeting held on 4 August 1998 to provide computer education in all NDMC schools. Out of total 88 schools (77 NDMC +11 Navyug Schools), 29 (NDMC+ Navyug) schools were to be covered in three phases viz., 1999-2000, 2000-2001 and 2001-2002. Phase wise Action Plan is given below:

Table 3.1

Action Plan for Computer Education

Type of School	No. of schools existed in 1998	No. of schools selected under Action Plan 1999-2000	No. of schools added under Action Plan 2000-01	No. of schools added under Action Plan 2001-02	Total No of schools to be covered up to 2001-02
NDMC Schools		Phase I	Phase II	Phase III	
Senior Sec. Schools	05	05	-	-	05
Secondary Schools	10	06	02	-	08
Middle Schools	10	-	03	7	10
Primary Schools	52	-	-	-	-
Navyug Schools					
Senior Sec. Schools	03	02	-	01	03
Secondary Schools	03	03	-	-	03
Primary Schools	05	-	-	-	-
Total	88	16	05	08	29

The remaining 59 NDMC/Navyug schools were proposed to be covered in subsequent phases. Audit scrutiny revealed that no policy was framed subsequently to cover remaining 59 schools. Criteria for selection of 29 schools and reasons for not covering 59 schools were not on record. There was no clear cut policy regarding computer education in schools. In absence of well laid down policy only adhoc initiatives were taken.

3.8 Audit Findings

3.8.1 Implementation of computer education.

Status of targets and achievements in terms of schools covered under Computer Education in three phases is given below:

Table 3.2
Targets and Achievements

Phase	Target		Achievement		Remarks
	No. of Schools	Date of completion	No. of Schools	Date of completion	
Phase I	16	April 1999	14 02	April 2000 Nov 2001	Delay ranged from 12 months to 31 months
Phase II	7 (expansion of existing labs) 5	April 2000	7 (expansion of existing labs) 5	Nov 2001 Nov 2001	Delay of 19 months
Phase III	8	April 2001	-	Not yet functional	

Thus, by March 2008 out of total of 88 schools, only 21 schools have been provided with a computer lab i.e. only 24 per cent schools have been covered. Reasons for not implementing the programme in eight schools as envisaged in phase-III and delayed implementation of the programme in 21 schools in phase I and II are discussed below:

3.8.2 Reasons for Delay

3.8.2.1 Delay in procurement, installation and commissioning of computers

Scrutiny of records revealed that the Council approved the proposal for procurement, installation and commissioning of 200 computers in 16 schools alongwith expenditure sanction of Rs. 1.86 crore vide item No. 5 dated 10 February 1999 for first phase. Tenders for procurement of 200 computers for first phase were issued on 9 April 1999 with the date of opening of tender on 26 April 1999. The supply order was placed on the firm for procurement of 200 computers, networking components and other peripherals at a cost of Rs. 1.24 crore vide supply order No. 2147/PS/FA/D/99 dated 18 June 1999.

Scrutiny of records further revealed that the purchases were made by means of limited tenders. No open tenders were invited for procurement. The firms which had been accepted as pre-qualified tenderers in the earlier purchases made during the year 1998 were only considered. Wide /adequate publicity was not given.

As per clause 4 of the supply order, the vendor was required to complete the job of delivery, installation and commissioning of network, PC's and other peripherals within 45 days of the receipt of supply order. The delivery of PC's was completed in time but the work relating to

laying of the UTP cabling for network installation and commissioning could not be done as the civil and electric work in schools was not complete.

Initially, the Chairman had accorded approval for extension of one month i.e. up to 31 August 1999 on 1 August 1999 to complete the work of installation and expressed his unhappiness for delay. The civil and electric work could not be completed up to 31 August 1999 and approval was obtained from time to time for extension to complete the work i.e. upto 30 April 2000. Labs in 14 schools became operational by April 2000 and remaining two by November 2001. Thus, there was delay ranging from 12 months to 31 months in installation of hardware in 16 schools covered under phase-I.

3.8.2.2 Delay in installation in five new computer labs and expansion of seven labs in phase II

Scrutiny of the records revealed that five new computer labs and seven expanded labs had to be made functional from academic session 2000-2001 i.e. April 2000. However, the same was delayed for about 19 months as work with regard to making labs functional was completed by 20 November 2001 only. Procedural delays in addition to lack of monitoring and coordination, had led to delay in implementation.

3.8.2.3 Abnormal delay of seven years in implementation of phase-III

‘Action Plan 2001-02’, for setting up of new computer labs in eight schools (seven NDMC Middle Schools and one Sr. Sec. Navyug School) was approved in principle on 1 March 2002 with a total budget of Rs. 25 lakh.

The Education Department had to identify the rooms for computer labs in all eight schools in which civil and electric work including installation of air conditioners, furniture and fixtures was to be completed by Civil/Electric Engineering Department. The work of procurement of computers hardware, software and its peripherals was entrusted to IT Department and appointment of teachers on contract basis to Education Department.

Scrutiny of records revealed the following:

- a. The work of identification of rooms in eight schools was to be completed before commencement of academic session 2001-02. However, it was noticed that the identification was completed on 5 November 2002 with a delay of nine months.

- b. The estimates for renovation and conversion of rooms into computer labs by Civil/Electric Department were approved in October 2003. Though the renovation was to be completed by 30 November 2005, the labs were yet to be formally handed over to schools/Education Department as on March 2008 resulting in considerable delay in implementation of phase III.
- c. To equip these eight computer labs, a proposal for procurement of 162 computers at an estimated expenditure of Rs. 72.00 lakh (approx) was placed before the Council in its meeting on 21 June 2006 for approval. The Council deferred the agenda and suggested that the Department shall examine the option of outsourcing the provision of hardware and manpower for school labs on the same line as adopted by Director of Education, GNCT of Delhi. Accordingly, the proposal for outsourcing and leasing of computer hardware, software and connected accessories and providing manpower for imparting of computer education in NDMC/Navyug Schools was approved by the Council vide item No. VII(M-6) dated 20 September 2006.

NIT for outsourcing for leasing of computer hardware and connected accessories and provision of outsourcing of computer education services in NDMC/Navyug Schools was then published on 19 November 2006. The date of opening of tender documents was also extended from 15 January 2007 to 29 January 2007. During pre-bid conference, after discussion with vendors, it was felt that the software packages if purchased will be cheaper. As such the proposal for purchase of MS Office and MS-Window, 130 licenses each for 130 PCs through IT Department was approved on 15 January 2007 by the Chairman. Some doubts were raised by Technical Sub- Committee. The case was referred to Finance, Law and CVO for their opinion. The tender was rejected and fresh tender was again published with the approval of Chairman on 25 June 07. However, the work was yet to be awarded as on 31 March 2008.

Thus the programme of computer education in eight schools had not been implemented up to March 2008 i.e. even after 10 years of initial decision regarding computer education.

3.8.3 Performance

3.8.3.1 Non-availability of trained computer teachers

Total 30 teachers (9 PGTs and 21 TGTs) were required to be appointed to implement computer education scheme in 21 computer labs in schools covered under phase-I and II. Recruitment Rules for the TGT

(computer Science) teachers were approved by the Council vide item 3 (viii) dated 7 April 2000. Accordingly, 25 per cent of posts were to be filled by direct recruitment and 75 per cent by departmental promotion in the pay scale of Rs. 5500-175-9000. In case, posts could not be filled by departmental promotion, these were to be filled by direct recruitment. The Recruitment Rules for the Post Graduate teachers were however, not finalized till February 2006. The appointment of Post Graduate teachers was essential as Computer science and Informatics practice was introduced as optional subject for the students of XIth and XIIth in eight senior secondary schools.

Arrangement and appointment of computer teacher was vital part of implementation of computer awareness programme and utilization of computer labs and its infrastructure in 21 computer labs. Scrutiny of records revealed that during last ten years, the Department largely depended on teachers appointed on contract basis for a period of three months. The practice of contractual appointments made the whole scheme unstable and also resulted in shortage of teachers as discussed in subsequent paragraphs. It was also noticed that system of appointment of teachers on short term contracts was not transparent. Scrutiny of records revealed that during last ten years the Department had drawn up panels for teachers only twice as per the details given below:

Table 3.3

Details of Panel for appointment of computer teachers

Sl No.	No. of candidates in panel	Date of approval of the panel	Periodicity
1	26 (for TGT)	17-09-1999	Six months i.e. upto 31.3.2000 with the validity of one year which was subsequently extended for a period of three to six months on various occasions
2	25 (for PGT and TGT)	27-08-2002	Three months which was also extended from time to time on various occasions for three to six months

Scrutiny also revealed that while Recruitment Rules provided that 75 per cent of posts were to be filled by departmental promotions but these posts were filled up on contractual basis. No suitable mechanism was

developed to ensure availability of teachers departmentally, thereby impairing the continuity, necessary for success of any scheme.

Scrutiny of records further revealed that for the period 2003-2008, in most of the schools, teachers were not available for periods ranging 1 to 10 months as can be seen from the details given in the table below:

Table 3.4

Year-wise status of non-availability of Computer Teachers in schools

Period in months	No. of schools in which Computer Teachers were not available				
	2003-04	2004-05	2005-06	2006-07	2007-08
1-2	6	5	5	4	2
3-4	1	1	2	2	1
5-6	0	3	2	-	-
7-8	1	3	2	3	1
9-10	2	4	8	8	12

It is evident from the table above that there was not a single year in which teachers were available in all the schools through out. The position also seems to be consistently deteriorating as number of schools in which teachers were not available for periods ranging from 9-10 months increased from two schools in 2003-04 to 12 schools in 2007-08.

Due to limited period of appointment of teachers from time to time, sufficient number of teachers could not be arranged for imparting computer education in any academic session. Non-availability of teachers affected the objectives of providing computer education to students. The computer labs and the infrastructure established after incurring huge Council funds could not, therefore, be utilized up to the optimum capacity.

Following table would indicate the overall shortfall in utilization of computer labs during the period 2003-2008 on a standard of having 10 working months in a year for 21 computer labs:-

Table 3.5

Year wise shortfall in availability of Computer Teachers in schools

year	Total No. of lab months required to be run (21 labs x 10 Months)	No. of lab months not taken by teachers	Percentage of shortfall
2003-04	210	34	16.19
2004-05	210	72	34.28
2005-06	210	88	41.90
2006-07	210	80	38.10
2007-08	210	96	45.71

As would be seen from above that the shortfall in utilization of labs ranged from 16.19 per cent to 45.71 per cent over the period 2003-04 to 2007-08.

3.8.3.2 No computer teacher

Scrutiny of records further revealed that due to non availability of teachers some schools were affected 100 per cent as not even a single computer class could be conducted. The details of such schools are as under:-

Table 3.6

Nil performance in the year 2003-2008

Year	No. of Schools having no teachers (out of total 21)	Percentage of Students affected
2003-04	3	100
2004-05	3	100
2005-06	3	100
2006-07	6	100
2007-08	9	100

3.8.3.3 Locked Computer Labs

It was noticed that several computer labs were found locked for long period due to non-availability of teachers. Details are given below.

Table 3.7

Locked computer labs

S.No.	Name of the School	Inventory Stock			Remarks
		Computers	Printers	UPS	
1	N.P. Secondary School, Laxmi Bai Nagar	12	02	04	Lab closed due to non-availability of teachers since 23.10.05
2	N.P. Secondary School, Lodhi Estate	12	02	-	lab closed due to non-availability of teachers since 24.12.2005
3	N.P. Secondary School Tilak Marg	12	02	03	Lab closed due to non-availability of teachers during the years 2003-06
4	N.P. Girls Middle School, Lodhi Road	13	02	03	Lab closed due to non-availability of teachers during the years 2005-06 and 2007-08

Closure of these computer labs on the one hand defeated the very objective of creation of awareness among students and on the other hand rendered the expenditure on infrastructure infructuous.

3.8.3.4 Shortfall in training of students

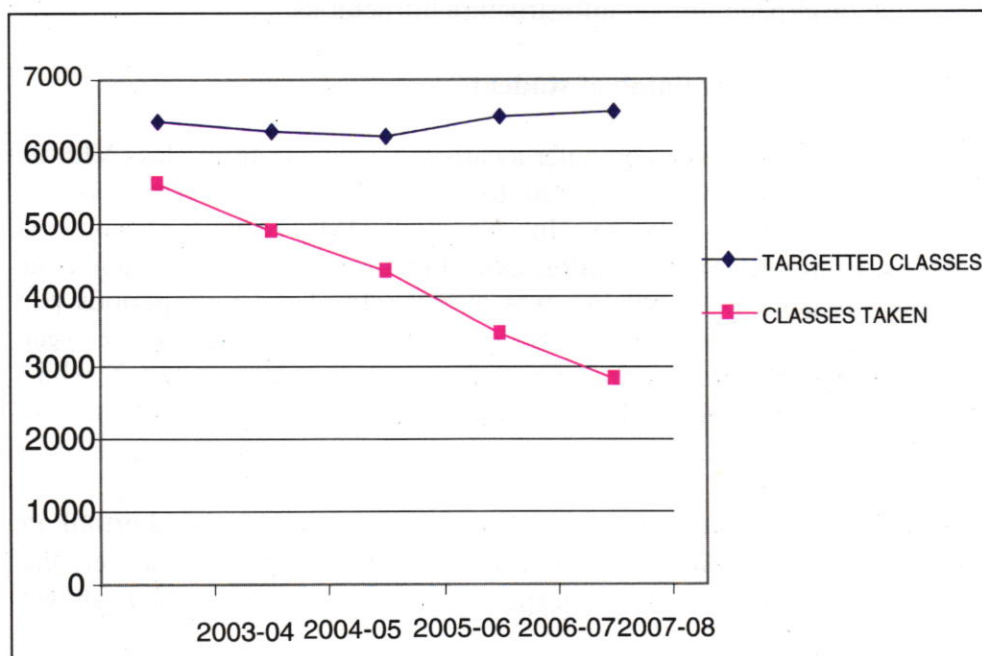
In order to create computer awareness, students from class VIth to Xth in all schools were required to attend two classes per week as computer awareness course. In Navyug/NDMC Senior Secondary Schools, Computer Science/ Informatics Practice as an elective subject at +2 level as per CBSE syllabus was also taught. Total nine periods per week were to be given as per CBSE guidelines. Thus, 72 classes per year for each section were required for students of class VI to class X while 324 classes per year for each section were required for students of class XI & XII.

Scrutiny of records revealed that there was a huge shortfall in respect of classes required to be taken and actually taken. Further, the performance of schools in this respect consistently deteriorated as shown in the table below:

Table 3.8
Shortfall in computer classes for class VI to X
(Number of classes per section of each school)

Year	Targeted classes	Classes Taken	Short fall	Percentage of shortfall of target
2003-04	6264	5558	706	11.27
2004-05	6264	4860	1404	22.41
2005-06	6264	4349	1915	30.57
2006-07	6552	3461	3091	47.18
2007-08	6552	2843	3709	56.61

Scrutiny of data collected from various schools further revealed that over the period 2003-04 to 2007-08 number of classes actually taken continuously fell from 5558 to 2843. The percentage of shortfall increased from 11.27 per cent in 2003-04 to 56.61 per cent in 2007-08 putting a question mark on efficacy of delivery system of the scheme. This can be seen from the graph 3.1.

GRAPH -3.1

The increasing trend of shortfall in achievement of targets is largely on account of non-availability of teachers.

3.8.3.5 Non- functioning of Computer Hardware and Software

Scrutiny of records relating to computer labs (16 NDMC and 5 Navyug Schools) for the period 2003-08 revealed that these labs were equipped with 310 computer system, 43 printers and 96 UPS. It was noticed that some of these systems did not function properly as would be seen from details given below:

Table 3.9

Non-functioning computer hardware/software

Year	Computer System (non-functioning)	Printer (non-functioning)	UPS (non-functioning)
2003-04	1 system= 15 days	2 printers=10 months	4 UPS= 10 months
2004-05	1 system = 15 days 7 system = 5 months 1 system = 10 months	3 printers= 10 months	5 UPS= 10 months
2005-06	6 system= 10 months	5 printers=10 months	9 UPS= 10 months
2006-07	13 system= 10 months	8 printers=10 months	25 UPS=10 months
2007-08	2 system= 2 months 28 system= 10 months	1 printer = 1 months 11 printer= 10 months	4 UPS= 4 months 1 UPS= 5 months 20 UPS= 10 month

It is clear from the details above that frequency of non-working of various peripherals increased over the years despite the fact that these were covered by Annual Maintenance Contracts. Software installed in these systems could also not be utilized.

3.8.4 Improper monitoring

3.8.4.1 Non-utilization of air conditioners

The computerization was implemented in 21 schools in phase I and II. Out of these 21 schools, 56 AC's are installed in 16 schools. The records further revealed that six AC's could not be made functional in these computer labs because sufficient number of ACs had already been installed. It was decided in July 2005 to shift these AC's to new computer labs to be covered in third phase. However, since third phase has not become functional so far, these ACs remained all along unutilized. It was, therefore, evident that proposal for purchase of AC's was not made keeping in view the actual requirement and resulted in blockade of municipal funds to that extent.

3.8.4.2 Non-imposition of penalty against delay in repairs

Scrutiny of data collected from various NDMC & Navyug schools revealed that a few computer systems and peripherals remained non-functional for a long time. Under the work order for AMC of Computers and peripherals for NDMC's schools No. 46/Dir(IT)/w.o./2003 dated 14 March 2003 there was a provision of Rs. 100 per PC/peripherals/network per day beyond 24 hours downtime. The same was to be deducted from quarterly AMC payment.

There was nothing on record to indicate that penalty was imposed for delay in repairs

3.8.4.3 Improper Assignment of AMC for software

Software like MS Office etc were covered under AMC from September 2002 for a period of four years. Details of annual cost are mentioned below:-

Table 3.10
Details of software included in AMC

S.No.	Software	Qty.	Cost per pcs.	Amount (Rs)	Rate of AMC	AMC amount (Rs)
1	MS Office (full pack)	17	10900	185300	6%	11118
2	MS office MO(P)	191	8700	1661700	6%	99702
						110820

The reasons for covering software under the AMC were not available on record made available to Audit.

3.8.4.4 Non-Maintenance of Inspection Register

Further it was also noticed that records of inspection carried out by representatives of NDMC were not maintained in any NDMC/Navyug Schools. Absence of system of regular inspections also contributed to poor performance of the scheme.

In view of above, periodicity of inspection is required to be fixed and instructions to the above effect issued to all concerned to strengthen the computer systems/computer labs/ computer education in all schools.

3.8.5 Improper maintenance of records

3.8.5.1 Non-conducting of physical verification annually

As per GFR 192 (1), fixed assets like computer should be verified at least once a year and the outcome of the verification recorded in the relevant register. Discrepancies, if any shall be promptly investigated and brought to account. But no such record was maintained in the schools mentioned below:

- i) N.P. Boys Sr. Sec. School, Mandir Marg, New Delhi
- ii) Navyug Sr. Sec. School, North West, Moti Bagh, New Delhi
- iii) N.P. Girls Sec. School, Bapu Dham, New Delhi
- iv) N.P. Girls Sec. School, Havlock Square, New Delhi

Appropriate action, is therefore, required to be taken to ensure that physical verification is done annually as prescribed in GFR.

3.8.5.2 Non-maintenance/improper maintenance of complaint register

As per circular (i) D/398/Edu. dated 5 June 2001 (ii) D/694/Edu dated 4 March 2003 issued by Co-coordinator (Computers), a separate register for hardware complaint, indicating the date of complaint, nature of complaint, date on which it was attended to by the Engineer, delay if any, with remarks must be maintained by the school authorities. However, scrutiny of records revealed that the complaint register was not maintained by the following schools.

- (i) N.P. Girls Model Sec. School, Bapu Dham
- (ii) N.P. Boys Sr. Sec. School, Mandir Marg
- (iii) N.P. Co-Ed Sr. Sec. School, Moti Bagh

Non-maintenance of the register not only resulted in non-compliance of instructions issued but also defeated the very purpose of important internal control mechanism established to ensure timely repair of hardware.

3.8.6 Impact Assessment

Scheme for creation of computer awareness among school children of NDMC/Navyug schools initiated in 1998 remained largely an adhoc arrangement. No detailed policy was framed even subsequently to cover the remaining 59 schools. In absence of a policy framework no clear deliverables were identified. The entire focus of the scheme was covering a specified number of schools with a predetermined infrastructure. The scheme also indicated the number of periods per week required for each class. But there was no specific mention of method of assessment of final outcome i.e. the computer awareness among children.

The Department did not carry out any study to assess the impact of the scheme i.e. what was the level of computer awareness among students.

Audit scrutiny revealed as already discussed above, that in absence of teachers, the requisite classes could not be conducted. This obviously is an indicator of poor performance of scheme.

3.8.7 Monitoring and Evaluation

The Computer Education was implemented in 21 schools but there was no system of monitoring and evaluation of Computer Education in these 21 schools by the Department of Education. There was nothing on record to indicate that any periodical monitoring and evaluation of the scheme was being done in any structured manner. This is evident from the fact that trained computer teachers were not available for a period ranging from 9-10 months in 12 schools during 2007-08. Due to non-availability of teachers some schools were affected 100 per cent as not even a single computer class could be conducted. The computer labs were not utilized fully and there was a shortage in utilization of labs ranging from 16.19 per cent to 45.71 per cent over the period from 2003-04 to 2007-08. In four schools computer labs remained closed for a long period.

The system of proper monitoring and evaluation of Computer Education in schools may please be introduced to attain primary objective of scheme viz., creation of computer awareness among students.

3.9 Conclusion

It was decided in August 1998 to introduce Computer Education in schools in NDMC to create computer awareness among students. In absence of appropriate policy framework, only piecemeal actions were taken. The initial target of covering 29 schools out of a total 88 schools in three phases has not been achieved so far as the eight schools proposed to be covered in third phase by April 2001 are yet to be covered. Even in the 21 schools where infrastructure has been created, performance is far from satisfactory as in four schools computer labs remained closed for nearly three years due to non-availability of teachers. Over the period 2003-04 to 2007-08, number of schools not having computer teachers ranged from three to nine. Absence of computer teachers defeated the very purpose of scheme. The system of appointment of teachers on contract basis further contributed to adhocism and impacted the continuity. The obvious fall out was poor teaching arrangement for the students. The Department also did not carry out any assessment regarding impact of the scheme on creation of computer awareness among students

The matter was referred to the Department in November 2008; their reply was awaited as of December 2008.

**DEPARTMENT
OF
ENFORCEMENT**

CHAPTER-IV : DEPARTMENT OF ENFORCEMENT

4. Management of Parking Lots in NDMC area

Audit test checked the records of allotment, management and control of parking sites in NDMC area for the period 2003-08. It was observed that the objective of enhancing revenue potential by reorganizing/clubbing of 112 parking lots in 2007 was defeated due to the reasons like non merging of some parking lots, allotment at lower licence fees, non-fixation of minimum reserve price etc. Out of 53 reorganized parking lots, 35 parking lots remained vacant for a period up to eight months resulting in a loss of Rs. 4.91 crore. The receipts during 2007-08 came down to Rs. 10.82 crore as compared to Rs. 12.07 crore in 2006-07 defeating the purpose of reorganization. It was further observed that there was no mechanism to monitor the adherence to terms and conditions of agreement related to parking lots including police verification of parking attendants. Parking lots ranging from 17 to 70 remained vacant for a period up to 12 months during the years 2003-04 to 2007-08 resulting in a loss of Rs. 9.17 crore. The Department had not taken adequate action to recover the licence fee from the defaulting contractors with the result huge arrears amounting to Rs. 2.34 crore have accumulated.

Highlights

- NDMC clubbed 112 parking lots in 53 parking lots during 2007-08 with the objective of enhancing the revenue earning potential. Out of 53 reorganized parking lots, 35 parking lots remained vacant for a period up to eight months resulting in loss of Rs. 4.91 crore. Total receipts also declined from Rs. 12.07 crore in 2006-07 to Rs. 10.82 crore in 2007-08, thereby defeating the very purpose of clubbing the parking lots.
- There was no structured mechanism for monitoring the adherence to terms and conditions of agreements of parking lots. Resultantly the Department was not in a position to ascertain the number of violations and nature of violations of terms and conditions.
- In absence of deterrent action of the Department, the parking contractors did not deposit the licence fee regularly resulting in accumulation of heavy arrears amounting to Rs. 2.34 crore.

- Parking lots ranging from 17 to 70 remained vacant for a period up to 12 months during the years 2003-04 to 2007-08 resulting in loss of Rs. 9.17 crore.
- The Department allotted the parking lots under Bhagidari scheme to private parties/market associations at a lower licence fee resulting in short recovery of Rs. 33.96 lakh.
- Many important records such as Demand and Collection Register, Earnest money/Security Deposit Register and records relating to defaulters/outstanding dues against contractors were not being maintained properly by the Department.

4.1 Introduction

As per section 12 (W) of NDMC Act, 1994, the construction and maintenance of garages, sheds and stands for vehicle and cattle biers is discretionary function of the Council. Accordingly, the allotment of parking lots within its jurisdiction is carried out by the Council.

In NDMC area, prior to 1 December 2007, there were 124 parking lots including two covered parkings located at Mayur Bhawan, one two tier parking at Baba Kharak Singh Marg and 10 parking lots which were allotted to the institutions/business establishments. The parking lots were reorganized into 53 parking lots with effect from 1 December 2007.

4.2 Organizational Setup

The responsibility of allotment of parking lots in NDMC is entrusted to the Enforcement Department headed by a Director, who is assisted by Dy. Directors and supporting staff.

4.3 Scope of Audit

Test check of records of allotment, management and control of parking sites in NDMC area for the period 2003-2008 was conducted to ascertain whether the parking sites were properly managed as discretionary function of the Council with the objective of generating the expected revenue and whether the terms and conditions of contract were being properly complied with.

4.4 Audit Objectives

The primary objective of the audit was to ascertain whether the Enforcement Department has been discharging its function of the allotment of parking lots efficiently and effectively. This was further sub-defined to ascertain:-

- a) Arrears of licence fees
- b) Delays in allotment of parking lots
- c) Adherence to codal provisions and Council Resolutions/Parking Policy

4.5 Audit Methodology

The Enforcement Department deals with allotment of parking lots in the NDMC areas, which were identified by the Department for public parking. After inviting open tenders/bids, the parking lots were being allotted to private parties/contractors for specific period on licence fee basis. The Accounts wing of the Enforcement Department is responsible for keeping the record of revenue collection, including penalty imposed on the contractors by executive staff. Therefore, the audit methodology included:

- a) Examination of files relating to parking policy, allotment & tendering process
- b) Examination of unit files of parking lots.
- c) Examination of record of Demand and Collection.
- d) Examination of records of Security Deposit & Earnest money.

4.6 Financial Profile

Budget Estimates/Revised Estimates and actual receipts under the head of account H-XIV car parking for the year 2003-04 to 2007-08 are given below :-

Table : 4.1

Year	Budget Estimates	Revised Estimates	Actual Receipts	(Rs. in Lakh)
				Deficit (-) Excess (+)
2003-2004	700	800	749.12	(-)50.88
2004-2005	900	1100	1069.07	(-)30.93
2005-2006	1100	1100	1146.02	+46.02
2006-2007	1200	1200	1207.19	+7.19
2007-2008	1200	1200	1081.54	(-)118.46

As could be seen from the table above, there were wide variations between Budget Estimates/Revised Estimates and actual receipts. While in 2005-06 and 2006-07 actual receipts have exceeded the Revised Estimates, in 2003-2004, 2004-05 and 2007-08 actual receipts were below the Revised Estimates. While during 2004-05 shortfall was marginal i.e. approximately 3 per cent, in 2007-08 it was 9.87 per cent.

Significantly, there was a fall in total receipts in absolute terms also in 2007-08 as compared to previous two years.

4.7 Audit Findings

4.7.1 Improper clubbing of parking lots

As per parking policy of 2007, existing 112 parking lots were to be reorganized/clubbed in 53 parking lots with the objective of increasing the revenue earning capacity of the parking lots. Criteria for clubbing these parking lots were not available on record.

Audit scrutiny revealed that out of 112 parking lots, 23 parking lots were not merged /clubbed with their adjacent parking lots. Out of these 23 parking lots, 6 were allotted at lower licence fees as compared to the licence fee received in the previous year. By clubbing these parking lots, Department could have explored the possibility of enhancing the revenue potential. Details are given below:

Table : 4.2

S.No.	Name of the parking lot	Rates quoted per month from December 2007 to November 2008 (Rupees)	Rate per month for the year 2004-06 (Rupees)	Difference (Rupees)
1	Two tier parking at BKS Marg	165102	189500	(-)24398
2	DPS Library	17751	61500	(-)43749
3	In front of Eastern Court	36000	37000	(-)1000
4	Doordarshan & UCO Bank upto gate No. 6 of Akashvani Bhawan	83000	125700	(-)42700
5	Jeevan Vihar to Jeevan Tara Building	93000	127550	(-)34550
6	Sangeet Bharti & FICCI Auditorium at Tan Sen Marg	66176	74774	(-)8598

It was also observed that out of these 23 parking lots, in case of 3 parking lots no tenders were received since 2004-06. In the current tender for the period 1 December 2007 to 30 November 2008 too, no tender was received in respect of these parking lots. Later on, out of these

three lots, one was allotted at much lower licence fee than its adjacent parking lot. Details of these parking lots are given below:

Table : 4.3

S.No	Name of Parking Lot	Adjacent Parking Lot	Rate of adjacent parking lot (Rs)	Rate of the parking lot estimated by the Department (Rs)	Rates on which allotted
1	Behind Gaylord Restaurant	Behind Rivoli Cinema	51680	38000	10800
2	In front of St. Columbus School	VSNL Office	44221	219323	Nil
3	Kali Mandir Lane	VSNL Office	44221	91034	Nil

Reasons for not considering these parking lots for clubbing with other more remunerative ones were not on record.

4.7.2 Non-fixation of reserve price

The Advisor (Revenue) had observed that some reserve price could be fixed for the parking lots. Besides this, the office of the Director (Projects) has also recommended fixation of some reserve price for some parking lots. To achieve the maximum revenue, normally minimum reserve price should be fixed at initial stage.

However, it was observed by audit that no minimum reserve price was fixed for the parking lots before putting them for tender, in violation of rules and advise of legal advisor.

4.7.3 Tendering Process

Scrutiny of records revealed that tender for 53 parking lots were called on 13 October 2007 and tenders for 50 sites were received and opened on 7 November 2007. Tenders for five parking lots (including new sites identified later on) were called on 25 January 2008 and opened on 28 January 2008. Out of these 55 parking lots, in respect of 24 parking lots, only two or less than two bids were received. Eight tenders were accepted and awarded on the basis of rates quoted by one firm only, indicating poor response/lack of competition, in spite of reorganization of the parking lots as per new policy.

4.7.4 Non-achievement of target of Revenue

As per Parking Policy 2007, parking lots were clubbed to earn more revenue. Scrutiny of the revenue details of the clubbed parking lots revealed that out of 53 parking lots for which NIT was issued for allotment, 6 parking lots were allotted at licence fees lower than the previous year i.e. 2006-07 resulting in a loss of Rs. 0.85 lakh per month. (Annexure 'VIII'). Eleven parking lots were allotted at a lower licence fees as compared to 2004-06 rates of licence fees resulting in a loss of Rs. 4.12 lakh per month (Annexure 'IX').

In this context, reference to table 4.5 further reveals that during 2007-08, out of a total of 53 reorganized parking lots, 35 parking lots remained vacant for period ranging from one day to eight months resulting in a loss of Rs. 4.91 crore, highest ever over the period 2003-2008.

Further, as seen from table 4.1 above, the total receipts during 2007-08 came down to Rs. 1081.54 lakh as against Rs. 1207.19 lakh in 2006-07 thereby defeating the very purpose of clubbing the parking lots to improve the revenue potential and increase the revenue receipts.

4.7.5 Deficient monitoring of parking lots

Effective project policy implementation necessitated a detailed monitoring mechanism elaborating the nature of supervision, the authority responsible for supervision, the periodicity of such inspections and maintenance of proper records related to such inspection.

Scrutiny of the terms and conditions of agreement related to parking lots revealed that the following conditions had to be ensured by the firms:

- (a) The contractors have to install 'Point of Sale Machine' or "Hand Held Device" or any other machine/device as approved by NDMC to record the time of entry and the registration number of the vehicle at his own cost. Failure to provide and maintain such machine shall attract penalties as per provisions of the agreement.
- (b) The contractors shall operate parking within the designated area as per Schedule-I of the agreement. A yellow line shall be drawn earmarking the area. No portion of any parked vehicle will be allowed to hang out of yellow line. In case of violation, the vehicles can be towed away by the NDMC or by Traffic Police and the contractor will be liable for penalty.

- (c) Contractor shall confirm pattern for parking of cars/two wheelers, including in let and exit and the contractors shall be bound to park the vehicles according to the said pattern.
- (d) Contractor shall maintain the display board provided by NDMC showing the parking area, name of contractor, parking site and number of vehicles allowed.
- (e) Contractor shall not indulge in sub-letting of parking lots.
- (f) Contractor shall not indulge in over-charging.
- (g) Contractor shall employ uniformed parking attendants at parking sites only after their police verification is done and shall keep the Council informed about the particulars of attendants deployed.
- (h) Contractor shall keep a complaint book at parking site.
- (i) The parking sites should not be used for any other purpose.

Each of the above clauses required proper monitoring. However, examination of records revealed that there was no such structured mechanism for proper monitoring of the parking lots. No periodicity of inspections were mentioned in the terms of agreement or in the parking policy, nor any inspection record was maintained or produced before audit for the period 2003-08. No inspection register was found to have been maintained indicating the deficiencies pointed out in various parking lots.

As per clause 6(g) of agreement, a licence deed on non-judicial stamp paper of Rs. 100 be executed by the tenderer within seven days of the date of issue of allotment letter. Out of 45 cases test checked, in 44 cases, no such licence deed was found executed by the contractor as on 31 March 2008.

As per clause 15 of the agreement, contractor should employ the parking attendants only after the police verification and keep the Council informed of the particulars of the attendants deployed by him. Out of 45 cases test checked, not even in a single case, contractor had submitted the particulars of attendants and copies of police verification to the Department, thereby violating the terms and conditions of contract and defeating the very purpose of the clause.

Further, as per para 16 of the agreement of the parking lots, for the first violation of the terms & conditions, a penalty of Rs. 5000 would be imposed on the contractor and for the second violation a penalty of Rs. 10000 was to be imposed on the contractor and in case of any further repetition, the allotment shall be cancelled. However, in the absence of any monitoring mechanism and due to improper maintenance of records, the Department was not in a position to ascertain the number of violations and nature of violations of terms and conditions.

Thus, the monitoring mechanism needs to be improved to make it more effective.

4.7.6 Non-recovery of Licence fees amounting to Rs. 2.34 crore from the licencees of Parking Lots.

As per clause 6(e) of the terms and conditions of the agreement, the allottee shall pay the licence fee in advance by seventh of every month by demand draft, failing which the contractor shall be liable to pay simple interest at 24 per cent per annum (revised to 12 per cent per annum from 1 December 2007) for the period of delay. Further, as per clause 6(d) of the agreement, if the payment was not made by the contractor for a period of two months, the agreement shall automatically stand cancelled and security deposit shall be forfeited.

It was, however observed that in number of cases, though the licensees had defaulted in payment of monthly licence fee, the Department did not take effective action against the defaulters for recovery of licence fee and interest thereon. The licences of the defaulters were also not cancelled even after default for two consecutive months. In absence of effective deterrent action of the Department, the parking contractors did not care to deposit the licence fee regularly resulting in accumulation of heavy arrears against a number of contractors.

It was further observed that the Department had not maintained a consolidated record indicating year-wise outstanding dues from the licensees of each parking lot. In the absence of the proper record, it was not possible to monitor the recovery of arrear of licence fee.

Scrutiny of Demand and Collection registers revealed that a sum of Rs. 0.67 crore (Rs. 0.62 crore licence fee and interest of Rs. 0.05 crore) for the period 2003-08 was outstanding against the licensees of parking lots. Details of parking lots and arrears are shown in Annexure 'X'.

A mention was also made in para 5.1 of Annual Audit Report for the year ended March 2005, indicating that arrears of licence fee and interest thereon amounting to Rs. 1.67 crore pertaining to the period from 1997 to 2002 had also not been recovered from parties.

The Department had not taken adequate action to recover huge arrears of licence fee amounting to Rs. 2.34 crore (Rs.0.67 crore + 1.67 crore) from the defaulting contractors.

4.7.7 Loss of Revenue of Rs. 9.17 crore due to non-allotment of Parking Lots.

The Council had earmarked parking lots at different places within its jurisdiction for the period 2003-08 as shown below:-

Table : 4.4

Year	Number of parking lots earmarked as per D&C Register
2003-2004	106
2004-2005	100
2005-2006	110
2006-2007	124
2007-2008	53

The parking lots were normally allotted for a period of one year. The parking lots were allotted for a period of two years during the period 1 September 2004 to 31 August 2006 at fixed monthly licence fee after inviting open tenders. Scrutiny of Demand & Collection Registers and records of parking lots for the period 2003-08 revealed that number of parking lots remained vacant for significant period due to non-finalization of fresh contract in time.

There was delay of up to seven months in award of fresh contracts. The currency of the existing contracts was also not extended till finalization of fresh contracts and the parking lots were reported to have remained unallotted. The delay in allotment of the parking lots resulted in revenue loss of Rs. 917.31 lakh, after adjusting revenue of Rs. 30.74 lakh collected by Chief Security Officer (CSO) from 22 parking lots from 4 October 2005 to 18 March 2007. Year-wise revenue loss due to delay in allotment, after adjusting the revenue collected by CSO, is shown below:

Table 4.5

Year	No. of parking lots vacant	Duration	Loss (Rs. in lakh)
2003-04	17	Ranging from two days to nine months	25.37
2004-05	47	Ranging from one day to seven months	82.31
2005-06	44	Ranging from one day to eleven months	113.60
2006-07	70	Ranging from two days to twelve months	235.45
2007-08	35	Ranging from one day to eight months	491.32
Grand Total			948.05
Less Revenue collected by CSO			30.74
Net Total			917.31

Reasons for the delay in allotment of parking lots were not available on record.

Further analysis of the revenue collected by CSO revealed that the amount realized by CSO from the parking lots handed over to them was far less as compared to the licence fees which were received by the Department from these parking lots before being handed over to CSO. The details of the test checked cases are given below:

Table : 4.6

S.No.	Name of Parking Lot	Duration for which run by CSO	Revenue earned by CSO (Rs.)	Licence fee prior to handing over the Parking lot to CSO per month (Rs.)	Revenue that could have been generated at that licence fees (Rs.)	Difference (Rs.)
1	E-Block RR	4.10.05 to 14.7.06	89870	30200	282516	192646
2	K-Block, Connaught Place	4.10.05 to 2.8.06	148400	102333	1020029	871629
3	Children Park, India Gate	9.12.05 to 31.12.05 13.1.06 to 16.1.06 1.2.06 to 4.4.06	158155	141000	423607	265452
4	G-Block, BKS Road	13.1.06 to 4.4.06	12960	25678	70518	57558
5	Tilak Marg	13.1.06 to 16.1.06 1.2.06 to 10.7.06	85400	28222	153855	68455
6	Sarojini Nagar	1.3.06 to 4.10.06	122805	61500	438435	315630
7	Hanuman Mandir	1.4.06 to 2.8.06	296375	189500	770226	473851
8	N-Block	8.4.06 to 14.7.06	236980	106000	341438	104458
9	F-Block	8.4.06 to 14.7.06	91540	65101	209513	117973
10	K-Block, Masjid Wali	22.4.06 to 2.8.06	109285	82888	278878	169593
11	High Court	5.5.06 to 2.8.06	56920	48000	140903	83983
12	Shankar Market	1.6.06 to 2.8.06	177530	129888	268156	90626
	Total		1586220		4398074	2811854

It is evident from the details given above that the Council earned less revenue amounting to Rs. 28.12 lakh in only 12 test checked cases, as compared to licence fee earned before the date of handing over parking lots to the CSO. The loss of revenue would be more if all parking lots run by CSO are taken into account.

The Department may investigate the reasons for short realization of revenue from the parking lots handed over to CSO and take effective action for increasing the revenue.

4.7.8 Loss of revenue of Rs. 33.96 lakh due to defective policy under Bhagidari scheme

To improve and facilitate management of parking lots, a new system had been developed under Bhagidari scheme. Parking lots were allotted to private parties/market associations on fixed licence fee with specified terms and conditions. Basis for selection of some parking lots to be operated and the rate of licence fee under Bhagidari scheme were not on record. The following parking lots were allotted under the scheme:-

4.7.8.1 Parking lot at INA Market

Parking lot at INA Market covering an area of 2977 Sq. Mtr. was allotted to INA Market Association. Before Bhagidari, this parking lot was allotted to a private contractor at the rate of Rs. 1.82 lakh per month, whereas the licence fee fixed under the Bhagidari scheme was much less as indicated in Table 4.7.

Table : 4.7

S. No.	Name of Allottee	Period	Monthly licence fee before Bhagidari (Rs)	Monthly licence fee under Bhagidari (Rs)	Short recovery due to allotment under Bhagidari Scheme (Rs)
1	I.N.A. Market Associations	18 April 2006 to 23 May 2006	182111	150000	37739
2	- do -	24 May 2006 to 17 April 2007	182111	140000	431977
3	- do -	18 April 2007 to 17 April 2008	182111	154000	321402
Total					791118

It is evident from the above table that allotment of parking lot to the market association at a lower licence fee has resulted in short recovery amounting to Rs. 7.91 lakh. Following short comings were also noticed :

- (a) As per one of the conditions of possession letter, the name and police verification of parking attendants was required to be submitted to

NDMC. However, no such names and police verification reports of parking attendants were submitted to NDMC by INA Market Association.

(b) Demand and Collection Register had not been maintained by the Department in respect of parking lot allotted to Market Association, in absence of which, the exact amount of licence fee paid/outstanding could not be ascertained. However, file and statement of accounts showed that licence fee at the rate of Rs. 15400 per month from 18 April 2007 to 31 March 2008 had not been paid by the INA Traders Association. Thus, licence fee amounting to Rs. 17.61 lakh remained outstanding as of 31 March 2008.

4.7.8.2 Parking Lot at Bengali Market

The licence fee fixed before Bhagidari scheme and under Bhagidari scheme for the parking lot at Bengali Market is indicated in Table 4.8:-

Table 4.8

S. No.	Name of Allottee	Period	Monthly licence fee before Bhagidari (Rs)	Monthly licence fee under Bhagidari (Rs)	Short recovery due to allotment under Bhagidari Scheme (Rs)
1	Bengali Market Association	2 November 2004 to 31 October 2005	117885	48000	836291
2	Bengali Market Association	1 November 2005 to 31 October 2006	117885	52800	781020
3	Bengali Market Association	1 November 2006 to 31 October 2007	117885	58080	717660
4	Bengali Market Association	1 November 2007 to 31 March 2008	117885	63888	269985
Total					2604956

Parking lot measuring 357.75 sq. mtr. area at Bengali Market was allotted under Bhagidari on 2 November 2004. Comparison of licence fee paid by the private contractors and paid by the market association revealed that there was a short recovery of Rs. 26.05 lakh during the period 2 November 2004 to 31 March 2008.

Other shortcomings are also discussed below:

(a) As per one of the conditions of possession letter, the name and police verification of parking attendants was required to be submitted to NDMC. However, no such names and police verification reports of

parking attendants were submitted to NDMC by Bengali Market Association.

(b) No agreement had been executed with the Council by Bengali Market Association specifying terms and conditions of allotment of parking lot.

(c) Demand and Collection Register had not been maintained by the Department in respect of Bengali Market Association, in absence of which, the exact amount of licence fee received/outstanding could not be ascertained.

4.7.9 Improper maintenance of records

4.7.9.1 Demand & Collection Register

(a) The Demand and Collection Register was not maintained/kept properly and found in worn and torn condition. In number of cases, name of the premises, locality, area, authority letter of allotment were not noted in the register.

(b) In number of cases the licence fee due and recovered, month for which the licence fee was adjusted through security deposit were not recorded in Demand & Collection Register.

(c) The register was not page numbered and the total page counting certificate on the first page of the register was not recorded by the competent authority.

(d) The receipt/posting and calculation of outstanding dues had not been attested by the competent authority.

(e) Cuttings in the Demand & Collection Register had not been attested by the competent authority.

(f) The opening balances and balance carried over in the register had not been attested by the incharge.

(g) Page-wise/month-wise/year-wise totals, horizontally and vertically, had not been done to show the actual receipt and outstanding dues against each parking lot and contractor.

(h) The yearly summary of closing balance of outstanding amount against each contractor was not prepared in the register. In absence of yearly closing balance, proper monitoring of dues outstanding could not be ascertained.

(i) Demand & Collection Register is required to be initialed and checked monthly by concerned Accountant. However, the same has not been verified by the concerned officers.

4.7.9.2 Discrepancies in Earnest Money/Security Deposit Register

Scrutiny of the Security Deposit Register for the year 2003-08 revealed the following discrepancies:-

(i) Security deposit amounting to Rs. 7.12 crore was lying against 248 parking lots as per entries made in Security Deposit Register 2004-08. The payment /refund details of each firm had not been indicated in the register. Earnest Money Register was not being maintained by the Department. In absence of proper Security Deposit Register, along with all necessary detailed particulars, a proper check could not be exercised and present status of security deposit and earnest money could not be ascertained.

(ii) As per Receipt and Payment Rules, Security Deposit Register/Earnest Money Register is required to be reviewed annually under the signature of competent authority. However, the same had not been maintained as per rules.

(iii) As per terms and conditions of agreement, four months licence fee was required to be deposited by the contractor as security deposit. However, in the cases indicated in Table 4.9, security deposit amount had not been deposited at the time of the initial allotment of parking lot by the contractors to the council:

Table : 4.9

S. No.	Name of Contractor	Monthly licence fee (Rs.)	Security Deposit (equivalent to four months licence fee (Rs.)
1	Firm 'A'	28036	112144
2	Firm 'B'	50000	200000
3	Firm 'C'	16500	66000
4	Firm 'D'	154000	616000

4.7.9.3 Non-maintenance of defaulters records

No separate record of defaulters/outstanding dues against contractors was kept by the Department. The Demand & Collection statement for each contractor was also not being prepared. Therefore, the

Department was not aware of the outstanding dues against a particular contractor at the end of the tender period.

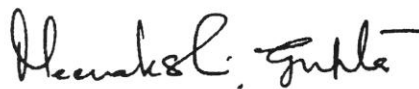
No inventory/register of the identified parking lots was maintained by the Department indicating date of identification of new parking lots and date of closure/delisting of a parking lot. It was not clear from the records maintained by the Department, as to when a parking lot was identified and when it was closed.

4.8 Conclusion

The review on "Management of parking lots in NDMC area" for the period 2003-2008 revealed critical shortcomings in maintenance of parking lots. The objective of reorganization of parking lots in the year 2007 of enhancing the revenue potential was not achieved as the revenue earned in 2007-2008 amounting to Rs. 10.82 crore was less than the revenue earned in 2006-2007 amounting to Rs. 12.08 crore. Criteria for clubbing the parking lots were not on record. Tendering process was impaired because of lack of competitiveness. In absence of appropriate monitoring mechanism, violation of terms and conditions was not monitored by the Department. Poor internal control mechanism resulted in non-recovery of licence fee amounting to Rs. 2.34 crore.

Delay in allotment of parking lots ranging up to 12 months resulted in a loss of Rs. 9.17 crore to the Council. The Enforcement Department thus needs to review the management of parking lots and also streamline and rationalize the procedure to ensure adherence to laid down norms.

The matter was referred to the Department in September 2008; their reply was awaited as of December 2008.



(MEENAKSHI GUPTA)
CHIEF AUDITOR

New Delhi
Dated: February 2009

ANNEXURES

Annexure - I
(Refer para 1.5)

Details of expenditure incurred on account of payment made to the empanelled hospitals during the period 2007-2008

(in Rs.)

Sr. No.	Name of Hospitals	April 07	May 07	June 07	July 07	Aug 07	Sept 07	Oct 07	Nov 07	Dec 07	Jan 08	Feb 08	Mar 08	Total
1	Jeewan Nursing Home	65924	-	-	1235279	-	-	-	-	1229509	-	-	-	2530712
2	Jeewan Mala Hospital	145310	-	-	-	-	-	675734	-	-	-	2003638	-	2824682
3	Batra Hospital	564283	-	-	-	-	-	-	-	-	-	-	-	564283
4	Kalra Hospital	63817	-	-	225374	-	-	636260	-	-	-	806191	-	1731642
5	Delhi Heart and Lung Institute	3045237	-	-	1869805	-	-	2193866	-	4099990	-	-	-	11208898
6	R.G. Stone Urological Institute	21459	-	-	-	-	-	287769	-	-	-	574405	-	883633
7	Max Devki Devi	-	3340618	-	7327192	2175070	-	5235715	3764862	738574	3820113	1525856	2710360	30638360
8	Max Health Care	-	2018903	-	10224980	2554126	-	8458222	6381805	1617746	2856924	2664794	4272669	41050169
9	Max Balaji	-	746240	-	17173193	6165808	-	19823351	16182619	3427998	11571800	8384480	10598309	94073798
10	Max Superspeciality	-	-	-	-	-	-	-	-	-	-	-	15167176	15167176
11	Metro Cancer Hospital	-	-	-	-	-	-	536349	-	-	452407	-	-	988756
12	RLKC Metro Heart Hospital	-	-	-	-	-	-	258225	-	-	2871765	-	-	3129990
13	Metro Hospital Faridabad	-	-	-	-	-	-	-	-	-	17635	-	-	17635
14	Metro Heart Institute	-	-	-	-	-	-	725226	-	-	106807	-	-	832033
15	Metro Hospital Noida	-	-	-	-	-	-	-	-	-	172529	-	-	172529
16	Venu Eye Hospital	-	-	-	-	-	-	301978	-	-	-	263320	-	565298
	Total	3906030	6105761	-	38055823	10895004	-	39132695	26329286	11113817	21869980	16222684	32748514	206379594

Annexure –II
(Refer para 1.7.4.1)

Details of charges for Tests/Procedures charged by the empanelled hospitals

S. No.	Name of the Hospital/voucher No.	Name of the test/ procedure	Rate charged by hospital (in Rs.)	CGHS Rate (in Rs.)	AIIMS Rate (in Rs.)	Difference (in Rs.)
1.	Delhi Heart & Lung Institute Voucher No: 657/C 24.04.07	L.F.T.	550	N.A.	220	330
		K.F.T.	550	N.A.	400	150
		Glycolated Hb	460	N.A.	25	435
		Blood Culture(370)	500	120	-	380
		Culture & Sensitivity (365)	300	96	-	204
		TLC,DLC,ESR & Hb (294-297)	180	97	-	83
	Voucher No: 473(470)/C 12.10.07	L.F.T.	550	N.A.	220	330
		K.F.T.	550	N.A.	400	150
		Blood Culture(370)	500	120	-	380
	Voucher No: 533/C 26.12.07	Blood Culture(370)	500	120	-	380
		Culture & Sensitivity (365)	300	96	-	204
		CTS Whole Abdomen (1176)	5580	3400	-	2180
		Total Iron Binding Capacity (329)	700	100	-	600
		Special Procedure & Aspiration (276)	1000	500	-	500
		L.F.T.	550	N.A.	220	330
		K.F.T.	550	N.A.	400	150
2.	Jeewan Nursing Home Voucher No: 653/C 24.04.07	TLC,DLC,ESR & Hb (294-297)	120	97	-	23
		Blood Sugar (fasting & PP) (330)	100	50	-	50
		Blood Sugar (322)	50	30	-	20
3.	Jeewan Mala Hospital Voucher No: 654/C 24.04.07					
		CT Scan Chest (1157)	2325	2140	-	185
4.	MAX Balaji Hospital Voucher No: 665/C 13.07.07	L.F.T.	400	N.A.	220	180
5.	MAX Devki Devi Hospital Voucher No: 1010/C 23.07.07	Glycolated Hb	440	N.A.	25	415
		L.F.T.	650	N.A.	220	430
		Ultrasound Whole Abdomen (275)	1265	350	-	915
		T.M.T. (45)	1200	810	-	390
		E.C.G. (43)	200	75	-	125
		S. Creatinine (324)	100	57	-	43
		S. Uric Acid (325)	110	55	-	55
		S. Calcium (331)	140	60	-	80
		Glucose (fasting & PP) (330)	160	50	-	110
		Complete Hemogram, Peripheral Smear exam, ESR (311, 303, 297)	350	116	-	234

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6.	R.G. Stone & Urological Voucher No: 732/C 26.02.08	HIV Test	400	N.A.	100	300
7.	Metro Group Hospitals Voucher No: 346/C 15.01.2008	L.F.T.	280	N.A.	220	60
	Voucher No: 470/C (397) 12.10.07	Holter Analysis (1249)	1200	800	-	400
8.	Kalra Hospital Voucher No: 733/C 26.02.08	L.F.T.	500	N.A.	220	280

Annexure – III
(Refer para 1.7.4.5)

Details of package rates charged by the empanelled hospitals and rate admissible.

Sr. No.	Bill No.	Rate charged (in Rs.)	CGHS Rate (in Rs.)	AIIMS Rate (in Rs.)	Rate admissible as per entitlement of the employee (in Rs.)	Difference (in Rs.)
Delhi Heart & Lung Institute						
Voucher No. 657/C dated 24.04.07						
1.	0607CR/1979	29600	10000	---	10000	19600
2.	0607CR/1986	12015	10000	---	9000	3015
3.	0607CR/1980	15967	10000	---	10000	5967
4.	0607CR/2041	271889	215000	---	205500	66389
5.	0607CR/2108	45657		---	*35000	10657
6.	0607CR/2207	18490	10000	---	9000	9490
7.	0607CR/2233	266484	205000	---	196500	69984
8.	0607CR/2259	222838	145000	---	145000	77838
9.	0607CR/2211	46465		---	*35000	11465
10.	0607CR/2277	256751	215000	---	185500	71251
11.	0607CR/2289	163145	145000	---	135500	27645
12.	0607CR/2276	242040	215000	---	205500	36540
Voucher No. 473(400) dated 12.10.07 (11.10.07)						
13.	0708CR/467	191159	145000	---	159250	31909
14.	0708CR/864	140500	145000	---	135500	5000
Voucher No. 533 dated 26.12.07						
15.	0708CR/919	222600	215000	---	205500	17100
16.	0708CR/922	335672	265000	---	265000	70672
17.	0708CR/962	152560	130000	---	149500	3060
18.	0708CR/1001	161240	140000	---	161000	240
19.	0708CR/1020	15538	10000	---	9000	6538
20.	0708CR/1021	10200	10000	---	9000	1200
21.	0708CR/1152	210937	195000	---	185500	25437
22.	0708CR/1160	195550	215000	---	180500	15050
23.	0708CR/1293	228992	163000	----	153500	75492
24.	0708CR/1099	329072	265000	---	255500	73572
25.	0708CR/1117	105300	95000	---	85500	19800
26.	0708CR/1144	45000	---	15000	15000	30000
	Total	3935661			3150750	784911

* **Hospital Rate Packages**

Sr. No.	Bill No./ Regd. No.	Rate charged (in Rs.)	CGHS Rate (in Rs.)	AIIMS Rate (in Rs.)	Rate admissible (in Rs.)	Difference (in Rs.)
MAX Group of Hospitals						
MAX Balaji Hospital						
Voucher No: 665/C dated: 13.07.07						
1.	136164	181817	19800	---	17070	164747
2.	137844	17871	10000	---	10000	7871
3.	165987	15785	16250	---	14625	1160
4.	138258	31768	10000	---	9000	22768
5.	143817	18860	7555	---	6805	12055
6.	144721	32423	10000	---	9000	23423
7.	145089	21640	23600	---	21240	400
8.	143221	25410	21400	---	19260	6150
Total		345574			107000	238574
MAX Heart (Devki Devi) Hospital						
Voucher No: 667/C dated: 13.07.07						
9.	SKIC 9086	195182	151660	---	141494	53688
10.	SKIC 9268	14721	14160	---	14160	561
11.	SKIC 9415	247494	201660	---	191494	56000
12.	SKIC 9440	297530	201660	----	191494	106036
13.	4588	449998	401660	----	391494	58504
14.	10559	179537	145000	---	135500	44037
15.	SKIC 11143	169766	135000	---	135000	34766
16.	SKIC 11485	314266	195000	---	185500	128766
17.	SKIC 10407	17040	10000	---	10000	7040
18.	SKIC 10303	303483	195000	---	209250	94233
19.	4754	314518	265000	---	255500	59018
20.	4565	458498	381660	---	396909	61589
21.	4870	188400	138500	5000	141200	47200
22.	4587	206070	147810	---	133029	73041
23.	SKIC 11000	139208	145000	---	135500	3708
24.	SKIC 10808	202700	138500	---	136200	66500
25.	SKIC 10679	227580	145000	---	135500	92080
26.	SKIC 10675	212268	145000	---	159250	53018
27.	SKIC 9518	85414	---	---	*80000	5414
Voucher No. 1010 dated 23.07.07						
28.	SKIC 13152	181367	179370	---	166370	14997
29.	SKIC 12585	427219	245000	---	235500	191719
30.	SKIC 12934	10225	10000	---	9000	1225
31.	5051	10400	---	5000	5000	5400
Total		4852884			3594344	1258540

* Hospital Rate Packages

Sr. No.	Bill No.	Rate charged (in Rs.)	CGHS Rate (in Rs.)	AIIMS Rate (in Rs.)	Rate admissible (in Rs.)	Difference (in Rs.)
Metro Group of Hospitals						
Metro Heart Hospital, Noida						
Voucher No: 342/C dated: 15.01.08						
1.	3270	11420	10000	---	9000	2420
2.	3442	117960	130000	---	117000	960
Total		129380			126000	3380
Metro Heart Hospital, Faridabad						
Voucher No: 343/C dated: 15.01.08						
3.	2588	17515	10000	---	10000	7515
Total		17515			10000	7515
Metro Cancer Hospital, Delhi						
Voucher No: 346/C dated: 15.01.08						
4.	1242	214088	195000		185500	28588
5.	953	122453	85000		97750	24703
6.	1252	27924	24600		22140	5784
7.	1324	6810	7500		6750	60
8.	1426	12913	7950		7155	5758
9.	1472	299575	20500		20500	279075
Metro Cancer Hospital, Delhi						
Voucher No: 470/C (397) dated: 12.10.07 (11.10.07)						
10.	2080	200304	195000	---	185500	14804
11.	2227	11575	10000	---	10000	1575
12.	4268	48384	10000	---	9000	39384
Total		944026			544295	399731
Kalra Hospital						
Voucher No: 733/C dated: 26.02.08						
1.	2501	159968	145000	---	135500	24468
Total		159968			135500	24468
Venu Eye Hospital						
Voucher No: 467 (401)/C dated: 12.10.07 (11.10.07)						
1.	6948	7888	7500	---	7500	388
Total		7888			7500	388
R.G. Stone & Urological Hospital						
Voucher No: 732/C dated: 26.02.08						
1.	071376	14910	16400	---	14760	150
2.	072120	14910	16400	---	14760	150
3.	071814	14910	16400	---	14760	150
4.	071806	14910	16400	---	14760	150
5.	071386	16010	16400	---	14760	1250
6.	002557	21140	18000	---	20200	940
7.	071714	25200	20300	---	20300	4900
8.	071478	48613	--	---	25000*	23613
Total		170603			139300	31303

* Hospital Rate Packages

Annexure – IV
(Refer para 2.7.1.2(a))

List of sites where permission for antennas not renewed after 3 years

(Rs.)

S. No.	Address	Date of granting of first permission	Amount to be recovered
1. RELIANCE			
1.	21, M.G. Marg	14.02.02	200000
2.	8, Bhai Veer Singh Marg	12.06.02	200000
3.	B-16/47 Middle Circle Connaught Place	13.01.03	200000
4.	M.P. Bhawan	03.01.03	200000
5.	Barat Ghar, L.B. Nagar	22.07.02	200000
6.	Pragati Bhawan, Jai Singh Road	22.07.02	200000
7.	Sr. Citizen Library, Bengali Market	22.07.02	200000
8.	Barat Ghar, Khan Market	22.07.02	200000
9.	Barat Ghar, Kaka Nagar	22.07.02	200000
10.	Barat Ghar, Aliganj	22.07.02	200000
11.	NIDC Chankaya Puri	22.10.02	200000
12.	Primary School, Aurangzeb Road	22.10.02	200000
13.	IRCON Palika Bhawan, R.K. Puram	22.10.02	200000
14.	Navyug School, Pataudi House	22.10.02	200000
15.	Community Centre, Rajdoot Marg	22.10.02	200000
2. Airtel			
1.	NSCI, Mathura Road	20.10.01	200000
2.	CBCI, Gole Dak Khana	20.10.01	200000
3.	CBCI, Ashoka Place	20.10.01	200000
4.	PTI Building, Parliament Street	20.10.01	200000
5.	K-2, Choudhary Buidling, C.P.	31.01.01	200000
6.	Mrignayani, Baba Kharak Singh Marg	20.10.01	200000
7.	M.P. Bhawam, Chanakya Puri	20.10.01	200000
8.	Chattisgagh Bhawan, S.P. Marg	20.10.01	200000
9.	Aradhna Apartment, R.K. Puram	20.10.01	200000
10.	Dhawan Deep Building, Jantar Mantar Road	02.01.01	200000
11.	Maurya Sheraton, Diplomatic Enclave	31.01.01	200000
12.	Blind Relief Association, Lal Bahadur Shastri Marg	31.01.01	200000
13.	Janpath Guest House, Toltstoy Marg	31.01.01	200000
14.	186, Sarojini Nagar Market	31.01.01	200000
15.	Silver Arch Apart, Firozshah Road	16.08.02	200000
16.	Ansal Bhawan, K.G. Marg	17.02.04	200000
17.	106, Baird Road, Gole Market	02.04.04	200000
3. Idea			
1.	15-17, Tolstoy House Marg	03.09.02	200000
2.	Arunachal Bhawam, 19, B.K. Road	03.09.02	200000
3.	Guru Harkrishan Public School, India Gate	12.11.02	200000
4.	48, Sarojini Nagar Market	12.11.02	200000
5.	10/48, Diplomatic Enclave, Chanakya Puri	12.11.02	200000

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6.	B-4, Orissa Emporium Baba Kharak Singh Marg	12.11.02	200000
7.	M.P. House, Chanakya Puri	12.11.02	200000
8.	CRIS, Safdarjung Railway Station	12.11.02	200000
9.	C-32 Connaught Place	12.11.02	200000
10.	16/1 Doctor Lane, Gole Market	13.03.03	200000
11.	Golf Apartment, Sujan Singh marg	13.03.03	200000
12.	2, Safdarjung Factory Road	13.03.03	200000
13.	Antriksh Bhawan	15.06.04	200000
14.	IRCON, Palika Bhawan, R.K. Puram	14.10.02	200000
15.	NDMC School, Bengali Market	05.08.02	200000
4. MTNL			
1.	Supreme Court of India	30.10.02	200000
2.	NIKKO Hotel	27.05.02	200000
3.	Ashoka Hotel	27.05.02	200000
4.	Taj Palace Hotel	27.05.02	200000
5.	G-36, Connaught Place	27.05.02	200000
6.	Himanchal Bhawan	26.04.01	200000
7.	Lion's Club Rajaji Marg	20.2.03	200000
8.	Ansai Bhawan	20.06.03	200000
9.	105, S.N. Market	12.02.04	200000
10.	UP Bhawan, S.P. Marg	07.01.02	200000
5. Hutchison Essar			
1.	Modern School, Hanuman Road	11.12.2000	200000
2.	CP-45/46 Connaught Place	21.10.99	200000
3.	Antriksh Bhawan, K.G. Marg, Connaught Place	21.10.99	200000
4.	NSCI Mathura Road	21.10.99	200000
5.	196, S.N. Market	21.10.99	200000
6.	CBCI, Ashoka Park	21.10.99	200000
7.	M.P. Bhawan Chanakya Puri	21.10.99	200000
8.	Diwan Shree Apartments, 30 Ferozshah Road	25.07.02	200000
6. Tata			
1	NDMC Barat Ghar, L.B. Nagar	21.06.02	200000
2	N.P. Middle School, Kichner Road	21.06.02	200000
3	Navyug School, Pataudi House	21.06.02	200000
4	Vidyut Bhawan, Aurangzeb Road	06.08.02	200000
5	Dhawan Deep Building, 6, Jantar Mantar Road	16.08.02	200000
Total			14000000

Annexure –V
(Refer para 2.7.2.1)

List of sites not permitted in Guidelines for installation of antennas

S. No.	Location	Name of Cellular Co.	Date of Permission	Permission Charges (In Rs.)
I. Schools				
1	N.P. Primary School, Pataudi House	Tata Teleservice Ltd.	21.06.02	100000
2	N.P. Primary School, Navyug School, Pataudi House	Reliance Industries	22.10.02	100000
3	N.P. Primary School, Kitchner Road	Tata Teleservice Ltd	21.06.02	100000
4	Guru Teg Bahadu Girls Public School, Aliganj, Lodhi Colony	Tata Teleservice Ltd	05.05.04	100000
5	Primary School, Aurangzeb Road	Reliance Industries	22.10.02	100000
6	Guru Harkrishan Public School, India Gate	Idea Cellular Ltd.	12.11.02	100000
7	NDMC School, Bengali Market	Idea Cellular Ltd.	04.08.02	100000
8	Modern School, Humanyun Road,	Hutch Mobile Service	11.12.00	100000
II. Vidyut Bhawan				
1	Aurangzeb Road	Tata Teleservice	06.08.02	100000

Annexure –VI
(Refer para 2.7.3.1)

Arrear list of Towers up to 30 April 2008

S. No.	Location	Licence Fee (Rs.)	Arrear (Rs.)	Interest (Rs.)	Total (Rs.)
M/S Reliance Info					
1	Barat Ghar, Laxmi Bai Nagar	38267	419434	32973	452407
2	Pragati Bhawan, Jai Singh Road	41619	651803	52680	704483
3	Senior Citizen Home, Bengali Market	26075	74253	6294	80547
4	Barat Ghar, Khan Market	25000	Nil	Nil	-
5	Barat Ghar, Kaka Nagar	25000	Nil	Nil	-
6	Barat Ghar, Aliganj	25000	Nil	Nil	-
7	Primary School, Aurangzeb Road	25000	Nil	Nil	-
8	Palika Bhawan, Bhikaji Cama Place	27050	241843	132363	374206
9	Patodia House	25000	Nil	Nil	-
10	Rajdoot Marg, Malcha Marg	25000	Nil	Nil	-
11	NIDC, Chankaya Puri	41975	1272313	488723	1761036
12	NDMC Service Centre, Tilak Lane	25000	Nil	Nil	-
M/s Tata Tele					
1	Vidyut Bhawan, Aurangzeb Road	30700	92100	2456	94556
2	Barat Bhar, Laxmi Bai Nagar	25000	75000	2000	77000
3	Navyug School, Patodia House	27725	83175	2218	85393
4	Primary School, Kitchner House	28175	84575	2255	86780
M/s IDEA					
1	Palika Bhawan, IRCON Building	33800	61170	886	62056
2	NDMC School Bengali Market	36823	426193	72976	499169
M/s Bharti Cellular					
1	Chankaya Bhawan	25000	53825	11038	64863
M/s Hutch					
1	Chankaya Bhawan	25000	100000	15000	115000
M/s MTNL					
1	Lodhi Road	25000	425000	50750	475750

Annexure -VII
(Refer para 2.7.3.1)

List of NDMC Buildings having antennas

S. No.	Site Address	Date of allotment of permission	Rent fixed per month as per area occupied (Rs.)
RELIANCE INFOCOMM LIMITED			
1.	Barat Ghar, Laxmi Bai Nagar	22.07.02	38267
2.	Pragati Bhawan, Jai Singh Road	22.07.02	41619
3.	Sr. Citizen Library, Bengali Market	22.07.02	26075
4.	NIDC, Chanakya Bhawan	22.07.02	41975
5.	Palika Bhawan, Bhikaji Cama Place	14.10.02	27050
6.	Primary School, Aurangzeb Road	14.10.02	25000
7.	Navyug School, Pataudi House	14.10.02	25000
8.	Barat Ghar, Khan Market	22.07.02	25000
9.	Barat Ghar, Kaka Nagar	22.07.02	25000
10.	NDMC Community Centre, Malcha Marg	22.10.02	25000
11.	Barat Ghar, Aliganj	22.07.02	25000
12.	NDMC, Service Centre , Tilak Lane	22.02.02	25000
IDEA CELLULAR LIMITED			
13.	IRCON Palika Bhawan, R.K. Puram	14.10.02	33800
14.	NDMC School, Bengali Market	05.08.02	36823
15.	Vidyut Bhawan, Aurangzed Road	06.09.02	Record not available
16.	Navyug School, Pataudi House	06.09.02	Record not available
MTNL			
17.	NDMC Barat Ghar, Lodhi Road	09.02.04	25000
18.	Lok Nayak Bhawan, Khan Market	09.01.01	Record not available
19.	Talkatora Swimming Pool	26.03.04	Record not available
HUTCH			
20.	NIDC, Chanakya Bhawan		25000
21.	Talkatora Stadium		Record not available
22.	Chanderlok Building , Janpath		Record not available
Airtel			
23.	NIDC Building, Chanakya Bhawan		25000
TATA			
24.	Vidyut Bhawan, Aurangzed Road	05.07.02	30700
25.	Barat Ghar, LBN	21.06.02	25000
26.	NDMC School, Pataudi House	21.06.02	27725
27.	N.P. Primary School, Kitchner Road	21.06.02	28175

Annexure –VIII
(Refer para 4.7.4)

Allotment of parking lots at lower rates as compared to 2006-07

S. No	Name of Parking Lot	Rates quoted per month (1-12-07 to 30-11-08) (Rs.)	Individual rates of the parking lots for the year (1-04-06 to 30-11-07) (Rs.)	Total Amount (Rs.)	Variation (Rs.)
1	2	3	4	5	6 (3-5)
1	I) L-Block Outer Circle II) L-Block RR No. 6 Nirula Hotel III) L-Block RR No.5	156666	143466 21455 -	164921	- 8255
2	I) DPS Library	17751	38703	38703	- 20952
3	I) In front of Eastern Court	36000	37000	37000	- 1000
4	I) Doordarshan & UCO Bank upto gate no.6 of Akashvani Bhawan	83000	117101	117101	- 34101
5	I) Around Delhi High Court II) Boundary wall of Patiala House III) Purana Qila Road near NSCI Club	111455	42582 41545 41051	125178	- 13723
6	i)D-Avenue,S.nagar ii)D-Avenue, Shop No. 96 to 196 iii) Behind Veg. Market	235778	132202 35407 74999	242608	-6830

Total loss : Rs. 84861 per month
Total Loss per annum Rs. 1018332

Annexure –IX
(Refer para 4.7.4)

Allotment of parking lots at lower rates as compared to 2004-06

S. No	Name of Parking Lot	Rates quoted per month (1-12-07 to 30-11-08) (Rs.)	Individual rate of parking lot for the year 2004-06 (Rs.)	Total amount Col. 4 (Rs.)	Variations of rates Col. 3-5 (Rs.)
1	2	3	4	5	6
1	A-Block Inner B-Block Inner C-Block Inner D-Block Inner E-Block Inner F-Block Inner	1128889	182030 172900 91786 132786 307000 322786	1209288	- 80399
2	I) A-Block Middle Circle II) A-Block RR PK Road	57000	69400 -	69400	-12400
3	I)D-Block Middle Circle II) D-Block RR No. 6 III) D-Block RR No. 5	70501	29166 49000 -	78166	- 7665
4	I) L-Block Outer Circle II) L-Block RR No. 6 Nirula Hotel III) L-Block RR No.5	156666	195555 56000 -	251555	- 94889
5	I) Two tier parking at BKS Marg	165102	189500	189500	- 24398
6	I) Yashwant place Shopping Complex II) Between Garage of park office complex Yashwant Place & Satya Marg	136977	167786 31368	199154	- 62177
7	I) DPS Library	17751	61500 (half portion)	61500	- 43749
8	I) In front of Eastern Court	36000	37000	37000	- 1000
9	I) Doordarshan & UCO Bank upto gate no.6 of Akashavani Bhawan	83000	125700	125700	- 42700

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10	I) Jeevan Vihar to Jeewan Tara Bldg.	93000	127550	127550	-34550
11	I) Sangeet Bharti & FICCI Auditorium at Tan Sen Marg	66176	74774	74774	- 8598

Total loss : Rs.412525 per month.

Total loss per annum = Rs.4950300

Annexure -X
(Refer para 4.7.6)

Details of outstanding licence fee of Rs. 0.67 crore in respect of parking lots pertaining to the period 2003-08

S.No.	Name of parking lot	Name of occupant	Rate of licence fee (in Rs.)	Licence fee due (in Rs.)	D&C Sr. No.	Interest. (in Rs.)	Total (in Rs.)
1	D-Block Inner Circle ,C.Place	A-1	132786	680922	2A	63423	744345
2	F-Block Inner Circle,C.Place	A-1	322786	1653089	4A	158297	1811386
3	M-Block Outer Circle, C.Place	A-1	175786	900939	6A	84895	985834
4	G.Block, R.Road, BKS Marg,C.Place	A-2	25678	125780	10A	17186	142966
5	K-Block, Marjidwali Parking,C.Place	A-3	117888	384289	22A	32332	416621
6	Outside INA Market	A-4	201000	300635	61A	6968	307603
7	Pandra Road Market	A-4	101000	151065	3B	3502	154567
8	Newly Developed Area, Boundry Wall of Bath Market	A-4	251000	375420	5B	8702	384122
9	N-Block opp. Stateman	A-5	77999	230877	27A	25962	256839
10	R.Road-5 opp. Odeon Cinema,C.Place	A-6	81281	325124	26A	14630	339754
11	National Art Gallary,Jaipur House	A-7	12786	42194	18B	2378	44572
12	Mayur Bhawan	A-8	153787	388936	30A	7779	396715
13	C-Block Inner Circle,C.Place	A-9	91786/74 996(8.11. 04 to 20.5.05)	56328	1A		56328
14	Newly Developed Area, Boundry Wall of Bath Market	A-10	96700	9178	84A/20 03-04	25194	34372
15	Delhi Haat	A-10	159200	20541	92A/20 07-08	32251	52792
16	C-Block Middle Circle C-Block RR-4 C-Block RR-5	A-11	261666	261666	4A/200 7-08	5234	266900
17	K-Block Outer Circle K-Block RR-4 K-Block Masjidwali Parking K-Block RR-4	A-12	316666	3167	10A/20 07-08		3167
18	Between P-K Road & Chemsford Road H-Block Entry Arch M-Block Entry Arch N-Block Entry Arch	A-13	281786	281786	15A/20 07-08	2818	284604
	Total			6191936		491551	6683487