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Annual Audit Report Of the Chief Auditor

for the year ended March 2009

New Delhi Municipal Council

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PREFACE

This Annual Audit Report for the year ended 31 March 2009 has been prepared for submission to the Council in terms of sub-section 17 of Section 59 of the NDMC Act, 1994 which envisages that the Chief Auditor shall deliver to the Council a report of the entire accounts of the Council for the previous year.

The Report contains comments on the Annual Accounts and the transactions/cases for the year 2008-09. The transactions/cases mentioned in the Report are among those which came to notice in the course of test audit of accounts and transactions during the year 2008-09 as well as those which had come to notice in earlier years but could not be dealt with in previous reports; matters relating to the period subsequent to 2008-09 have also been included wherever necessary.

OVERVIEW

This Report includes one chapter on the state of finances of the New Delhi Municipal Council for the year 2008-09, three chapters containing reviews and other eight chapters containing 18 paragraphs dealing with results of audit of transactions of various Departments of the Council.

Financial Results

The financial position of the Council is reflected largely through the New Delhi Municipal Fund, maintained by the Council under Section 44 of the NDMC Act 1994. All receipts and expenditure are booked under this Fund. During the year 2008-09, there was a deficit of ₹ 4.14 crore, leading to a closing balance of ₹ 87.60 crore as on 31 March 2009.

Revenue receipts increased from ₹ 1359.17 crore in 2007-08 to ₹ 1412.98 crore in 2008-09 constituting an increase of 3.96 per cent over the previous year. The share of tax revenue in total revenue receipts was ₹ 263.46 crore, which constituted 18.65 per cent of total revenues. House tax continued to be the major source of tax revenue, amounting to ₹ 210.79 crore i.e. 80.00 per cent of total tax revenue. Share of non-tax revenue was ₹ 995.51 crore, which constituted 70.45 per cent of total revenue receipts during 2008-09. The non-tax revenue decreased from ₹ 1055.52 crore in 2007-08 to ₹ 995.51 crore in 2008-09 to register 5.69 per cent decrease in 2008-09 as compared to 2007-08. Major component of non-tax revenue was sale of energy, accounting for ₹ 569.28 crore, which constituted 57.19 per cent of total non-tax revenue.

Expenditure of the Council decreased by 25.87 per cent from ₹ 1359.46 crore in 2007-08 to ₹ 1007.80 crore in 2008-09. The reason for decrease in expenditure was booking of sales proceeds of electricity amounting to ₹ 721 crore as minus expenditure under the head Electricity Supply. The revenue expenditure decreased from ₹ 1195.11 crore in 2007-08 to ₹ 778.97 crore in 2008-09. The capital expenditure in respect of works relating to NDMC increased from ₹ 155.25 crore in 2007-08 to ₹ 214.55 crore in 2008-09 excluding deposit works and it increased by 38.20 per cent in comparison to previous year. The revenue expenditure decreased by 34.82 per cent over the previous year. The expenditure increased during 2008-09 on General Services by 9.07 per cent, Social and

Development Services by 23.13 per cent and decreased on Economic Services by 48.67 per cent in comparison to the expenditure incurred during previous year 2007-08.

During 2008-09 as against budget estimates of ₹ 1193.07 crore for revenue receipts the actual receipts were ₹ 1412.98 crore. While at aggregate level the variation between actual receipts and revised estimates was only ₹ 6.46 crore, in three cases, against revised estimates of ₹ 1.45 lakh, the receipts were nil. In another 47 cases, shortfall in receipts against revised estimates ranged from 0.03 per cent to 94.04 per cent. On the other hand in 35 cases, receipts collected were in excess of revised estimates with variation ranging from 0.58 per cent to 1534.55 per cent.

The actual expenditure during the year 2008-09 was 28.29 per cent less than the revised estimates. Expenditure under 194 heads of account was incurred in excess of revised estimates. The excess expenditure ranged between 0.13 per cent and 29460.00 per cent of revised estimates. Expenditure under 42 heads of account was incurred without any revised budget provision. In 146 cases, the revised estimates were not utilized at all. Under 218 heads of account, the savings ranged between 50.00 per cent and 99.90 per cent of revised estimates.

Under plan expenditure in 23 cases, the revised estimates of ₹ 126.50 lakh remained wholly unutilized. In 39 heads of accounts, there were substantial savings ranging from 0.38 per cent to 99.73 per cent.

The outstanding balance under the head Miscellaneous Advances in the beginning of the financial year 2008-09 was ₹ 59.49 crore. During the year, additional advances of ₹ 25.79 crore were sanctioned leaving an outstanding balance of ₹ 85.28 crore at the end of year.

(Paragraph 1)

Civil Engineering Department

Review of Road Maintenance (Annual Repair and Maintenance of Roads) of NDMC

The Road Maintenance Divisions of NDMC are responsible for maintenance of roads, lanes and sub-lanes under the jurisdiction of NDMC area. These Divisions maintain these roads, lanes and sub-lanes and provide maintenance services on emergent basis, as per requirement and circumstances. Audit test checked agreements/work orders/supply orders

entered into by the Road Divisions during the years 2004-05 to 2008-09 and noticed lack of proper financial, accounting and internal control system. Failure of the Department to obtain clarification in time on the issues relating to VAT led to re-tendering of the work relating to 'strengthening and resurfacing of roads in NDMC area by using Micro Surfacing Technology' under Riding Quality Improvement Programme (RIP) which resulted in avoidable expenditure of ₹ 77.02 lakh. As per Council resolution, 29 roads were to be re-surfaced under Phase-I of RIP by using Hot Mix Technology, against which the department had re-surfaced 41 roads. In three cases, due to various lapses such as not considering the revised enlistment policy of contractors, not incorporating the approved conditions in the tenders and delay in processing of tenders due to which validity of tender was expired, the Department had to re-tender the projects which resulted in avoidable expenditure of ₹ 33.67 lakh.

Cases of non-observance of codal provisions as stipulated in CPWD manual, delegation of financial powers, provisions of approved NIT were also noticed. Road Divisions had made payment of additional work amounting to ₹ 23.30 lakh, without prior sanction of the competent authority. There were considerable delays ranging from 30 days to 363 days in approval of Annual Estimates, with the result that expenditure was incurred without any estimation and in anticipation of approval. Test check further revealed that in six cases, agreements were executed with the contractors for an amount of ₹ 389.81 lakh while the estimated cost of these works were ₹ 197.85 lakh. Thus, the tenders were awarded at the rates much higher than the estimated cost indicating that the estimated cost was not being prepared realistically.

There were 19 final bills of the contractors pending due to non-settlement of observations of Quality Control, misplacement of files etc. Important records such as Budget/Expenditure Control Registers, Road History Registers, reports on periodical inspection of roads, Work Register, Complaint Register and Contractor Ledger were either not maintained or were not maintained properly indicating deficient internal control system.

The Department needs to improve internal control system to ensure proper documentation and adherence to the codal provisions/laid down norms.

(Paragraph 2)

Electricity Department

Review on Inventory Management (Electrical)

Electrical Engineering Department of NDMC is responsible for distribution of Electricity in NDMC area and maintenance and installation of electrical wiring etc. in municipal buildings. The procurement system in Electricity Department of NDMC is centralized with Store-I and Store-II Divisions. These divisions are responsible for procurement and issue of materials indented by the Electrical Divisions of NDMC. Audit test checked the records of the indenting divisions/sub-divisions of Electrical Engineering Department and its Store Divisions for the years 2004-05 to 2008-09 and observed that the indenting divisions/sub-divisions failed to assess their requirement and procured material from the store in excess of actual requirement.

Audit noticed that procurement of 3 km HT XLPE cable was made for ₹ 36.63 lakh in excess of requirement resulting in the item remaining unutilized for 8 months reflecting unrealistic assessments. Similarly, 11 KV vaccum Switch Board purchased in January 2007 at a cost of ₹ 43.18 lakh could not be utilized due to poor planning and lack of coordination between indenting Division and Stores Division. Delay in finalization of tendering process for procurement of LT XLPE 300 mm² × 3.5 core cable resulted in an avoidable expenditure of ₹ 2.29 lakh. Stores worth ₹ 31.68 lakh procured by Store I Division and ₹ 61.23 lakh by Store II Division had not been issued and were lying idle for a period ranging from six months to 22 years resulting in blockage of funds. It was observed that material amounting to ₹ 173.56 lakh procured by Store-I and Store-II divisions were issued to the divisions other than the indenting divisions or in excess of requirement to the same divisions indicating improper assessment of requirements.

Delay of more than 7 years in procurement of stores worth ₹ 62.48 lakh was observed. These remained unutilized for another one and a half year from their procurement due to non-lifting of the material by the indenting Division. It was further observed that Transformer worth ₹ 73.46 lakh meant for providing electric connection to New Delhi City Centre Phase-II was not used for the intended purpose and was installed at Trauma Centre. A large number of Transfer Entries had not been classified properly and were pending against the indenting divisions due to non-reconciliation. Unserviceable stores items amounting to ₹ 275.17 lakh were lying with the Store Division for disposal.

The Department is required to look into these aspects and streamline the functioning of Store Divisions.

(Paragraph 3)

Horticulture Department

Functioning of Horticulture Department

Horticulture Department of NDMC is responsible for the laying out and the maintenance of public parks, gardens etc. Audit test checked the records of the Department and its Divisions for the period 2004-05 to 2008-09. It was noticed that there were savings ranging from 1.18 per cent to 100 per cent under various heads of accounts. Similarly there was excess expenditure ranging from 1.7 per cent to 100 per cent. The annual requirement of funds for maintenance of CPWD parks was estimated to ₹ 486.16 lakh for 2007-08 and ₹ 387.52 lakh for 2008-09. The details of expenditure incurred and efforts made for obtaining reimbursement from CPWD for expenditure incurred on this account were not made available to audit. The overall production of plants in the nurseries increased from 66037 plants in 2007-08 to 151736 plants in 2008-09. The number of plants purchased from market had decreased from 67692 plants in 2007-08 to 20308 plants in 2008-09. Although the plantations done by the Department increased from 31973 plants in 2004-05 to 79961 plants in 2008-09, the number of plantations done by the divisions during these years was less than the number of plants produced by the Departmental nurseries during the same period. Audit noticed that the Department made payment for unfiltered water as per the bills raised by CPWD without proper verification resulting in excess payment of ₹ 20.96 lakh. Non payment in respect of some of the water connections for the years 2005-06 onwards resulted in accumulation of the liabilities amounting to ₹ 1.76 crore. Audit further observed that codal formalities were not followed in purchase of plants and machinery/equipment. The Department auctioned the trees for ₹ 15.46 lakh by inviting the bids telephonically without prior approval of competent authority for selecting the bidders.

The sanctioned strength and working strength of malies was in excess of the requirement as per the norms. Out of 165 new malies appointed during 2007-08, 132 malies were posted to other Departments in diverted capacity indicating that the appointment of malies was made without any requirement. There was no transparent process followed in engagement of casual labour and no records indicating the applications received, criteria followed for engagement etc. were maintained. There were delays ranging from 79 days to 229 days in approval of Annual Estimates, with the result

that expenditure was incurred without any estimation and in anticipation of approval.

The Department needs to review these areas and ensure adherence to codal provisions.

(Paragraph 4)

ACCOUNTS DEPARTMENT

Non-reconciliation of balances of cess charges

The Building and Other Construction Workers Welfare Cess Act, 1996 provides for the levy and collection of Cess on the cost of construction incurred by employers with a view to augmenting the resources of the building and other construction workers' welfare boards. The record relating to collection of cess and its deposit is maintained by the respective Divisions as well as Accounts Department of NDMC. Test check of records revealed that there were differences in the figures shown in the accounts and as per the records of the concerned Divisions, which need to be reconciled to ensure that correct figures are incorporated in the Accounts.

(Paragraph 5.1)

Overpayment of ₹ 5.19 lakh due to payment of family pension at enhanced rates after expiry of admissible period

Test check of records of the Pension Section revealed that in case of four pensioners, the rate of family pension was not reduced to the normal rate after the expiry of the admissible period up to which enhanced rate of pension was payable which resulted in overpayment of ₹ 5.19 lakh up to 31 March 2009.

(Paragraph 5.2)

ARCHITECTURE & ENVIRONS DEPARTMENT

Short recovery of ₹ 11.49 lakh on account of parking development charges

In terms of Delhi Building Bye-Laws and Development Regulations, non-residential activities in the nature of 'Public & Semi-Public' activities such

as nursing home, clinic, dispensary, pathology labs and diagnostic centre etc. shall be permissible in the residential premises. Terms and conditions governing such mixed use provided that cost of development of parking shall be payable by the owner on the built up area of the plots. However, the Department recovered the parking development charges from the owner of premises No. 54, Hanuman Road on the basis of plot area instead of built up area resulting in short recovery of ₹ 11.49 lakh.

(Paragraph 6.1)

Short recovery of ₹ 17.95 lakh on account of parking development charges

Terms and conditions for granting permission to carry out non-residential activities in the residential premises provided that cost of development of parking shall be payable by the owner on the built up area of the plots. However, the Department recovered the parking development charges from the owner of premises No. 13 Aradhana Enclave, Sec-13, R.K. Puram on the basis of plot area instead of built up area resulting in short recovery of ₹ 17.95 lakh.

(Paragraph 6.2)

CIVIL ENGINEERING DEPARTMENT

Avoidable expenditure of ₹ 102.74 lakh on escalation charges due to delay in execution of project

NDMC entered into an agreement with a contractor in April 2006 for rectification, finishing, plumbing/sanitary and fire suppression works of New Delhi City Centre Phase-II with stipulated date of completion as July 2007. As per terms and conditions of agreement, if the prices of materials and/or wages of labour required for execution of the work increases, the contractor shall be compensated for such increase. The work could not be completed in time due to delay in completion of other inter connected services. Resultantly, NDMC had to pay escalation charges amounting to ₹ 102.74 lakh to the contractor for the enhanced cost of material, labour and fuel.

(Paragraph 7.1)

Splitting up of work orders

According to Rule 148 of General Financial Rules, a demand for goods should not be divided into small quantities to make piece meal purchases

to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand. Test check of the records relating to work orders issued by the Executive Engineer (Water Supply) revealed that similar type/nature of works were awarded on the same day or at short intervals to the same firm. Thus, by splitting the work, the Division avoided the sanction of the higher competent authority.

(Paragraph 7.2)

EDUCATION DEPARTMENT

Functioning of Balbaries

There are 15 Balbaries under the Social Education Department of NDMC which were taken over from Grah Kalyan Kendra, Delhi Government in 1976. Social Education Department has been running the Balbaries by providing toys and mid-day meals etc. to the admitted kids. Social Education Department could not furnish to audit copy of the guidelines issued, if any, in terms of basic amenities and infrastructure to be provided in the Balbaries. Test check of records relating to the functioning of these 15 Balbaries for the period 2005-06 to 2008-09 revealed that even the basic infrastructure was not provided to the Children. There was declining trend of children in 9 out of 15 balbaries during 2005-09. During test check of records relating to mid day meal scheme it was observed that inspection was not being carried out in Balbaries to ascertain the quality and quantity of food supplied by the supplier. Mid day meal was provided for less than 200 working days against the norms of at least 200 days during the year. There was shortage of teaching staff in four balbaries. There was no apparent effective supervision/check on the staff posted at the centres as no supervisory report was found on record.

(Paragraph 8.1)

ENFORCEMENT DEPARTMENT

Non-recovery of arrears of licence fee from the allottees of various licensees of commercial units.

The Enforcement Department is a Revenue earning department of the Council. Test check of records of the Enforcement Department revealed that arrears of licence fee amounting to ₹ 77.83 lakh was outstanding as on 31 March 2009 against the licensees of commercial units indicating that their recoveries were not monitored effectively and action as per rules was not taken against the defaulting licensees.

(Paragraph 9.1)

Procedural lapses in tendering process for hiring of Raid Vans and Cranes

The administrative approval & expenditure sanction amounting to ₹ 15 lakh each was taken from competent authority for hiring of raid vans (4 Nos.) and cranes (5 Nos.) against which the expenditure of ₹ 37.22 lakh was incurred. However, the Department did not obtain the revised administrative approval and expenditure sanction for the excess expenditure of ₹ 7.22 lakh.

(Paragraph 9.2)

Improper maintenance of records

As per rules Security Deposit which is not claimed by the contractors for more than 3 years should be credited to Government as lapsed deposit and should be accounted as revenue to the department. It was, however observed that Security Deposit amounting to ₹ 0.61 crore, unclaimed for a period of over three years had not been transferred to the lapsed deposit. The Demand and Collection Register, which is an important document to monitor the receipt of licence fee was also not found maintained properly.

(Paragraph 9.3)

ESTATE DEPARTMENT

Non-recovery of arrears of licence fee from the licensees of commercial units

Department's failure to take adequate action for recovery of arrears of licence fee from the defaulting licensees resulted in non-recovery of arrear of licence fee and interest amounting to ₹ 550.29 crore in respect of 908 licensees as on 31 March 2009.

(Paragraph 10.1)

Non-recovery of arrears of ground rent from the lessee

Estate II Department had not been following the prescribed procedure for maintaining records and issue of courtesy demand notices for timely recovery of ground rent. Test check of records revealed that in 11 cases ground rent amounting to ₹ 1.43 lakh was pending for a period varying from one to six years.

(Paragraph 10.2)

Substitution of property without realizing Government dues and non-recovery of interest thereon

Substitution of property is the process of mutation of the names of legal heirs on the death of lessee/allottee. As per the guidelines, if any dues are to be recovered, or some unauthorized construction/misuse exist in the premises, the charges shall be calculated and the demand letter will be issued simultaneously with the substitution letter. A reference in this regard shall be made in the substitution letter. Test check of records revealed that Estate II Department issued the mutation letter of substitution of property in September 2007 without issuing the demand letter for recovering the damage and misuse charges. The damage and misuse charges were subsequently deposited by the applicant in November 2009. However, the interest on the above charges amounting to ₹ 2.08 lakh was not recovered from the applicant.

(Paragraph 10.3)

Non-recovery of Misuse and Damage charges

The Department issued demand for ₹ 5.67 lakh on 05.05.2008 against a shop towards misuse, damage charges for unauthorized construction, ground rent and conversion charges from leasehold to freehold to be deposited within seven days. No further action for the recovery of charges was available in records. It was also not clear whether unauthorized constructions have since been removed from the shop.

(Paragraph 10.4)

ELECTRICITY DEPARTMENT

Non-recovery of excess expenditure incurred on deposit works

As per provisions of CPWD Works Manual, whenever a deposit work is to be undertaken, the deposit should be realized before any liability is incurred on the work. The Manual also stipulates that it is necessary to settle the accounts against the deposit works expeditiously so that the amount does not remain unsettled for long. C-IV Electrical Division of NDMC had completed 17 Deposit works during the period 2002-03 to June 2009. However, the accounts have not been reconciled with the client department in any of these works. Excess expenditure of ₹ 26.89 lakh had also not been realized by the Division.

(Paragraph 11.1)

Delay in disposal of condemned transformers

As per the provisions of General Financial Rules, an item may be declared surplus or obsolete or unserviceable if the same is of no use. 33 KV Maintenance Division of NDMC had four condemned transformers lying with it. These transformers with the reserve price of ₹ 103.72 lakh had not been disposed off even after 9 to 17 months of fixing the reserve price.

(Paragraph 11.2)

MUNICIPAL HOUSING DEPARTMENT

Non-recovery of arrears of rent from the ex-allottees of Municipal quarters

Non-observance of prescribed rules and inadequate monitoring of recoveries of rent from the allottees of municipal quarters despite being pointed out in earlier Annual Audit Report, resulted in non-recovery of rent amounting to ₹ 15.93 lakh from the ex-allottees of municipal quarters.

(Paragraph 12.1)

Delay in allotment of staff quarters

Test check of the records relating to occupation and vacation of staff quarters provided by the Department revealed that number of quarters had remained vacant for the period ranging from 1 to 18 months. Delay in allotment of staff quarters resulted not only in loss of licence fee of ₹ 0.71 lakh but also avoidable expenditure of ₹ 7.46 lakh on account of payment of House Rent Allowance to the employees for the period of delayed allotment.

(Paragraph 12.2)

**FINANCE
&
ACCOUNTS**

CHAPTER- 1 : ACCOUNTS OF THE NDMC

1.1 Introduction

This chapter depicts the financial position of the New Delhi Municipal Council, based on the analysis of the information contained in the Accounts of the Council for the year 2008-09. The analysis is based on the trends in the receipts and expenditure and the financial management of the Council.

1.2 Financial position of the Council

The accounts of the Council are prepared as per Section 58 of the NDMC Act, 1994. The format for preparation of the Accounts is as prescribed in the Punjab Municipal Act, 1911. Accordingly, the Accounts prepared in form G-4 present head-wise details of revenue and expenditure corresponding to the budget/revised estimates. In the present form, the Accounts do not provide for a Statement of Assets and Liabilities. Consequently, the Statements showing the position of Assets and Liabilities as on 31 March 2009 were not furnished to audit along with the Annual Accounts in spite of the fact that audit has been pointing out the necessity of such Statements in its earlier reports also. However, as per the directions of Hon'ble Supreme Court, NDMC is on the line of preparation of Converted Accounts from this Single Entry System to Double Entry Accounting System. Converted Annual Accounts for the year up to 2007-08 have also been prepared separately.

The financial position of the Council is reflected largely through the New Delhi Municipal Fund, maintained by the Council under Section 44 of the NDMC Act, 1994. All receipts and expenditure are booked under this Fund. During the year 2008-09, there was a deficit of ₹ 4.14 crore, leading to a closing balance of ₹ 87.60 crore as on 31 March 2009.

1.3 Sources and applications of funds

The main sources of funds include the revenue receipts of the Council. These are applied largely on revenue and capital expenditure. The actual revenue receipts increased from ₹ 1359.17 crore in 2007-08 to ₹ 1412.98 crore in 2008-09 registering an increase of 3.96 per cent.

The revenue expenditure decreased from ₹ 1195.11 crore in 2007-08 to ₹ 778.97 crore in 2008-09. The capital expenditure in respect

of works relating to NDMC increased from ₹ 155.25 crore in 2007-08 to ₹ 214.55 crore in 2008-09 excluding deposit works.

1.4 New Delhi Municipal Fund

In terms of Section 44 of the Act, a Fund known as 'The New Delhi Municipal Fund' is being maintained by the Council. All the money received by the Council or on behalf of the Council from any source forms part of the New Delhi Municipal Fund. Expenditure on behalf of the Council is to be incurred out of this Fund as per provisions of the NDMC Act, 1994. The total receipts and expenditure under this Fund for the year 2008-09 were as under:

Table 1.1: New Delhi Municipal Fund

	(₹ in crore)	
	2008-09	2007-08
Opening Balance as on 1 April	91.74	31.61
Add Receipts during the year	2640.13	4385.57
Total	2731.87	4417.18
Less Expenditure during the year	2644.27	4325.44
Closing Balance as on 31 March	87.60	91.74

It would be seen from the table above that there were receipts of ₹ 2640.13 crore and expenditure of ₹ 2644.27 crore during 2008-09 resulting in deficit of ₹ 4.14 crore. The closing balance at the end of 2008-09 based on G-4 statement was ₹ 87.60 crore.

The receipts of ₹ 2640.13 crore included revenue receipts amounting to ₹ 1412.98 crore, Deposits of ₹ 16.83 crore, Reserve Fund/General Fund Investment of ₹ 1209.89 crore and repayment of loans and advances to employees amounting to ₹ 0.43 crore. The revenue receipts included receipts on account of interest on investment of ₹ 86.47 crore.

The expenditure of ₹ 2644.27 crore included total ordinary expenditure amounting to ₹ 1007.80 crore, Reserve Fund of ₹ 1607.39 crore, Deposits amounting to ₹ 1.69 crore and Suspense Stock and Advances amounting to ₹ 27.39 crore.

1.5 Revenue Receipts

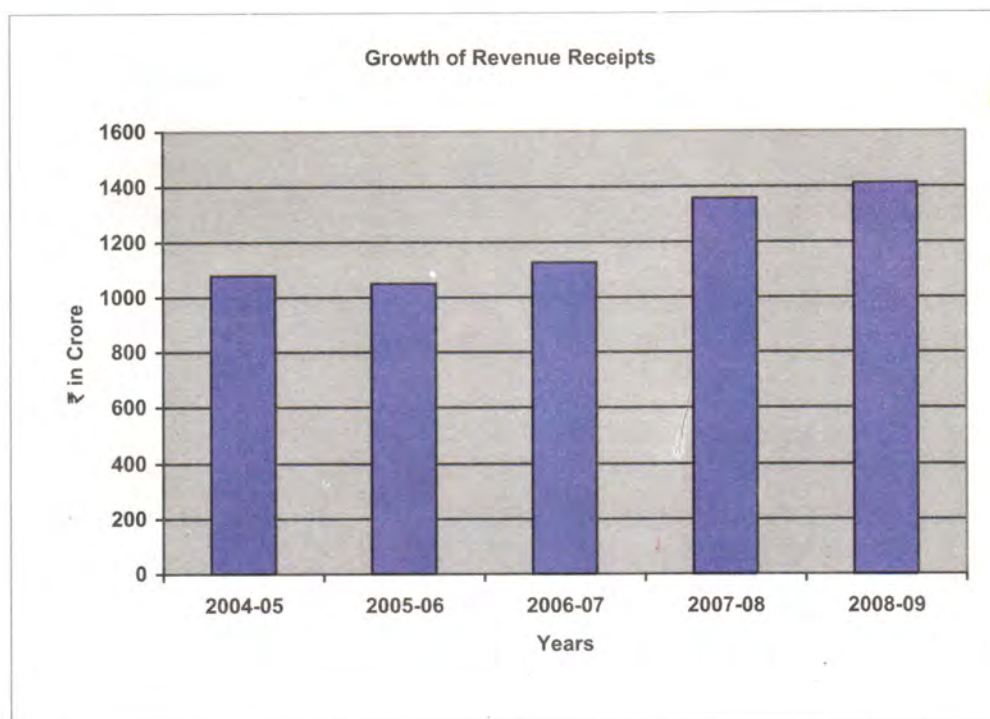
1.5.1 Growth of revenue receipts

The revenue receipts of NDMC consist mainly of tax and non-tax revenue, besides grants-in-aid from Government of NCT of Delhi. Trend

of revenue receipts, including grants-in-aid received during the last five years, was as under:

Table 1.2 : Growth of revenue receipts

Year	Actual revenue receipts	(₹ in crore)
		Percentage increase (+)/ decrease(-) over previous year
2008-09	1412.98	(+)3.96
2007-08	1359.17	(+) 20.82
2006-07	1125.00	(+)7.17
2005-06	1049.71	(-)2.62
2004-05	1077.91	(+)25.05



The increase of 3.96 per cent in revenue receipts in 2008-09 over the previous year was due to increase in Grants-in-aid (Plan) (180.96 per cent), Duty on Transfer of Property (176.19 per cent), Other Municipal Works (102.82 per cent), Deposit Works (83.76 per cent), Fees and Fines (82.79 per cent), Building Related Receipts (66.64 per cent), Other Taxes (30.43 per cent), Social Services Receipts (13.82 per cent), House Tax (11.84 per cent), Sale of water (5.34 per cent), Grants-in-aid (Non Plan) (3.58 per cent) and Electricity (1.07 per cent). Whereas, there was decline in receipts under Advertisement/show/theater tax (82.95 per cent), Interest on investment (72.06 per cent), Administrative Department Receipts (31.62 per cent), Assigned share of Tax (28.69 per cent), MLA Constituency Fund (25.89 per cent) and Interest on Advances (10.00 per cent), as per details given in Annexure I.

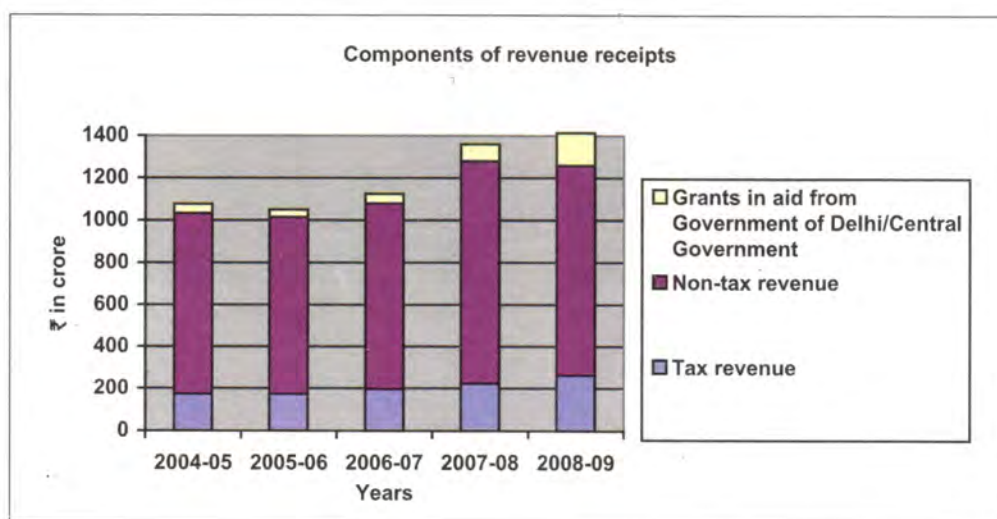
1.5.2 Components of revenue receipts

The main components of revenue receipts are tax revenue, non-tax revenue and grants-in-aid. The details of the components of revenue receipts during the last five years were as under:

Table 1.3 : Components of revenue receipts (₹ in crore)

Components	2008-09	2007-08	2006-07	2005-06	2004-05
Tax revenue	263.46 (18.65)	223.10 (16.41)	196.47 (17.47)	173.07 (16.49)	172.27 (15.98)
Non-tax revenue	995.51 (70.45)	1055.52 (77.66)	883.73 (78.55)	842.59 (80.27)	860.85 (79.86)
Grants-in-aid from Government of Delhi/ Central Government	154.01 (10.90)	80.55 (5.93)	44.80 (3.98)	34.05 (3.24)	44.79 (4.16)
Total	1412.98 (100.00)	1359.17 (100.00)	1125.00 (100.00)	1049.71 (100.00)	1077.91 (100.00)

* Figures given in brackets indicate percentage with respect to total receipts



Non-Tax revenue continued to be predominant component of the revenue receipts. However, as a percentage of total revenue receipts, the non-tax revenue decreased from 79.86 per cent in 2004-05 to 70.45 per cent in 2008-09. Grants-in-aid from Government of NCT of Delhi/Central Government, which accounted for a very small proportion of total resources, increased from 4.16 per cent in 2004-05 to 10.90 per cent in 2008-09. Share of tax-revenue, however, increased from 15.98 percent in 2004-05 to 18.65 per cent in 2008-09.

1.6 Tax revenue

1.6.1 Growth of tax revenue

The tax revenue of the Council consists of house tax, duty on transfer of property, advertisement tax etc. The trend of growth of tax revenue during the years 2004-05 to 2008-09 was as under:

Table 1.4 : Growth of tax revenue

(₹ in crore)

Year	Actual tax revenue	Percentage increase over the previous year	Tax revenue as percentage of total revenue receipts
2008-09	263.46	18.09	18.65
2007-08	223.10	13.55	16.41
2006-07	196.47	13.52	17.47
2005-06	173.07	0.46	16.49
2004-05	172.27	21.05	15.98

The tax revenue had been showing a consistently rising trend over last five years. In the year 2008-09 tax revenue receipts increased by 18.09 per cent in comparison to previous year. The receipts under tax revenue increased from ₹ 172.27 crore in 2004-05 to ₹ 263.46 crore in 2008-09. The rate of growth of tax revenue had been fluctuating between 0.46 and 21.05 per cent over last five years.

1.6.2 Components of tax revenue

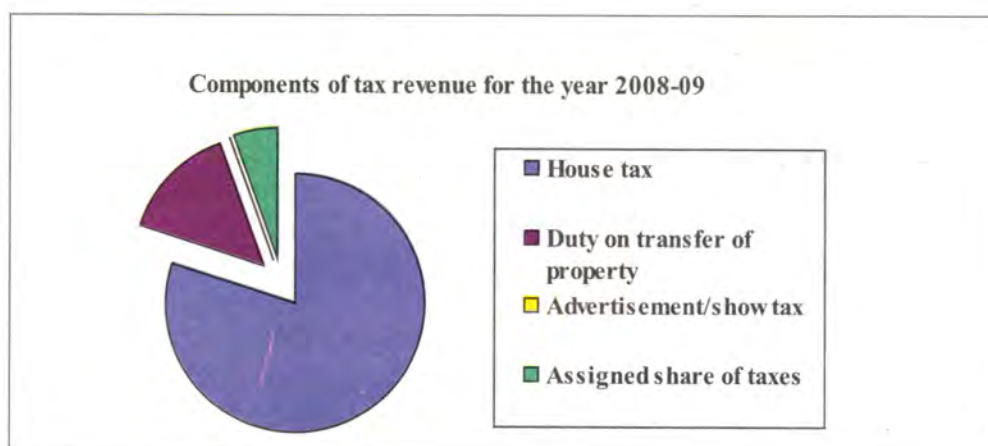
The growth pattern of different components of tax revenue over last five years is detailed below:

Table 1.5 : Components of tax revenue

(₹ in crore)

Components	2008-09	2007-08	2006-07	2005-06	2004-05
House Tax	210.79 (80.00)	188.48 (84.48)	153.27 (78.01)	147.10 (84.99)	147.60 (85.68)
Duty on transfer of property	37.80 (14.35)	13.69 (6.14)	25.90 (13.18)	13.15 (7.60)	13.28 (7.71)
Advertisement/show tax	0.02 (0.01)	0.11 (0.05)	0.03 (0.02)	0.14 (0.08)	0.10 (0.06)
Assigned share of taxes	14.85 (5.64)	20.82 (9.33)	17.27 (8.79)	12.68 (7.33)	11.29 (6.55)
Total	263.46 (100.00)	223.10 (100.00)	196.47 (100.00)	173.27 (100.00)	172.27 (100.00)

Figures given in brackets indicate percentage with respect to total receipts



House tax continued to be the major contributor to the tax revenue. Its share was between 78.01 per cent and 85.68 per cent of total tax revenue during 2004-05 to 2008-09. The receipts under duty on transfer of property increased from ₹ 13.28 crore in 2004-05 to ₹ 37.80 crore in 2008-09. The receipts on account of assigned share of taxes, however, decreased both in absolute and relative terms during 2008-09 in comparison to 2007-08.

1.7 Non-tax revenue

1.7.1 Growth of non-tax revenue

The growth of non-tax revenue during 2004-05 to 2008-09 was as under:

Table 1.6 : Growth of non-tax revenue

(₹ in crore)

Year	Actual non-tax revenue	Percentage increase(+)/decrease (-) over the previous year	As a percentage of total revenue receipts
2008-09	995.51	(-)5.69	70.45
2007-08	1055.52	(+)19.44	77.66
2006-07	883.73	(+)4.88	78.55
2005-06	842.59	(-)2.12	80.27
2004-05	860.85	(+)24.67	79.86

The non-tax revenue constituted 70.45 per cent of the total revenue receipts of the Council during 2008-09. Its share declined from 79.86 per cent in 2004-05 to 70.45 per cent in 2008-09. The percentage of increase/decrease of non-tax revenue has been fluctuating between (-) 5.69 per cent and 24.67 per cent over the last five years. Non-tax revenue decreased from ₹ 1055.52 crore in 2007-08 to ₹ 995.51 crore in 2008-09 i.e. registered 5.69 per cent decrease in 2008-09 as compared to 2007-08.

1.7.2 Composition of non-tax revenue

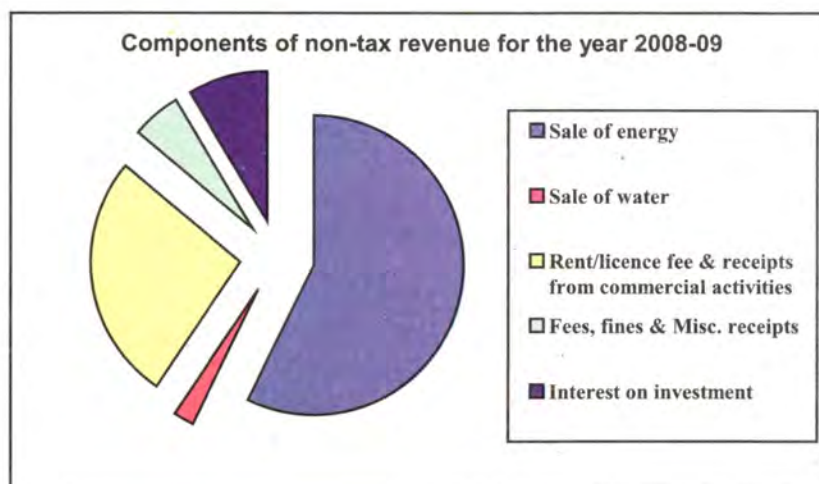
Non-tax revenue of the Council consists of sale of energy/water, rent/licence fee, interest on investments and other miscellaneous receipts. Growth pattern of various components of non-tax revenue is detailed below:

Table 1.7: Components of non-tax revenue

(₹ in crore)

Components	2008-09	2007-08	2006-07	2005-06	2004-05
Sale of energy	569.28 (57.19)	563.24 (53.36)	545.59 (61.74)	515.17 (61.14)	533.09 (62.03)
Sale of water	22.50 (2.26)	21.36 (2.02)	20.07 (2.27)	23.50 (2.79)	14.32 (1.66)
Rent/licence fee and receipts from commercial activities	264.51 (26.57)	135.57 (12.84)	129.06 (14.60)	124.58 (14.79)	110.76 (12.87)
Fees, fines and misc. receipts	52.75 (5.30)	25.90 (2.46)	30.42 (3.44)	23.61 (2.80)	23.04 (2.68)
Interest on investment	86.47 (8.68)	309.45 (29.32)	158.59 (17.95)	155.73 (18.48)	178.74 (20.76)
Total	995.51 (100.00)	1055.52 (100.00)	883.73 (100.00)	842.59 (100.00)	860.85 (100.00)

* Figures given in brackets indicate percentage with respect to total receipts



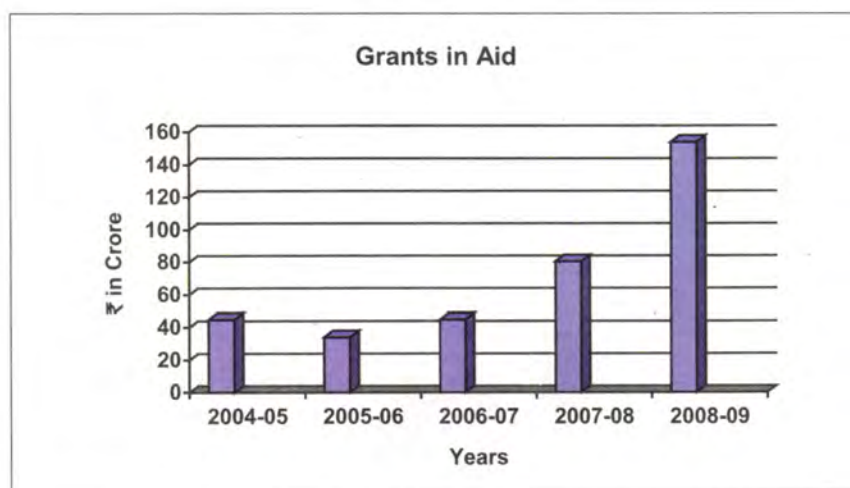
Major sources of non-tax revenue were receipts on account of sale of energy, rent/licence fee, receipts from other commercial activities and interest on investment. Receipts on account of sale of energy had been fluctuating between 53.36 per cent and 62.03 per cent in terms of share of total tax revenue over last five years. The decrease of non-tax revenue during 2008-09 over the last year was mainly due to decrease in interest on investment.

1.8 Grants-in-aid

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

Table 1.8 : Grants-in-aid

Year	Grants-in-aid	(₹ in crore)
		As percentage of total receipts
2008-09	154.01	10.90
2007-08	80.55	5.93
2006-07	44.80	3.98
2005-06	34.05	4.04
2004-05	44.79	4.16



The assistance from Government of NCT of Delhi increased from ₹ 44.79 crore in 2004-05 to ₹ 154.01 crore in 2008-09. As a percentage of total receipts, it increased from 4.16 per cent in 2004-05 to 10.90 per cent during 2008-09. The Council did not take any loan from the Government of NCT of Delhi during 2004-05 to 2008-09.

1.8.1 Improper Accounting of Grants-in-Aid

During the Audit of the Annual Accounts for the year 2007-08 Audit indicated instances of unspent/overspent of Grant-in-Aid in respect of few heads. In the year 2008-09, as well, fresh grants were received and expenditure was made out of such grant.

Table 1.9 : unspent/over spent of grants-in-aid**(₹ In thousand)**

S. No.	Name of Scheme	Grant Received during 2008-09			Expenditure Booked out of Grant received during 2008-09			Unspent (-)/ Overspent (+)
		Revenue	Capital	Total	Revenue	Capital	Total	
1	Education	16500	3500	20000	12923	3500	16423	(-)3577
2	Sports & Youth Service	-	600000	600000	-	523833	523833	(-)76167
3	Mid Day Meal Scheme	3500	-	3500	5650	-	5650	(+)2150
4	Medical	-	15000	15000	-	16188	16188	(+)1188
5	Public Health	7500	-	7500	7380	-	7380	(-)120
6	Anti Flood	12350	47150	59500	12350	21176	33526	(-)25974
7	Urban Development	60000	41000	101000	60000	41000	101000	0
8	Road & Bridges	-	40000	40000	-	40000	40000	0
9	Common Wealth Games	-	70000	70000	-	56288	56288	(-)13712
10	Jawahar Lal Nehru National Urban Renewal Mission (JNNURM) Development of Connaught Place	-	220000	220000	-	220000	220000	0
11	MLA Constituency Fund	-	37040	37040	-	68753	68753	(+)31713
	Total	99850	1073690	1173540	98303	990738	1089041	(-)84499

Reasons for unspent/over spent of grants-in-aid were not available on records.

1.9 Arrears of revenue receipts

The arrears of house-tax were available in the accounts but year-wise break up of the arrears was not indicated. This was pointed out in Audit Reports earlier also but corrective steps were yet to be taken by the Department. For better monitoring of recovery of arrears, the year wise details of arrears are required to be maintained so that effective steps may be taken to recover the arrears.

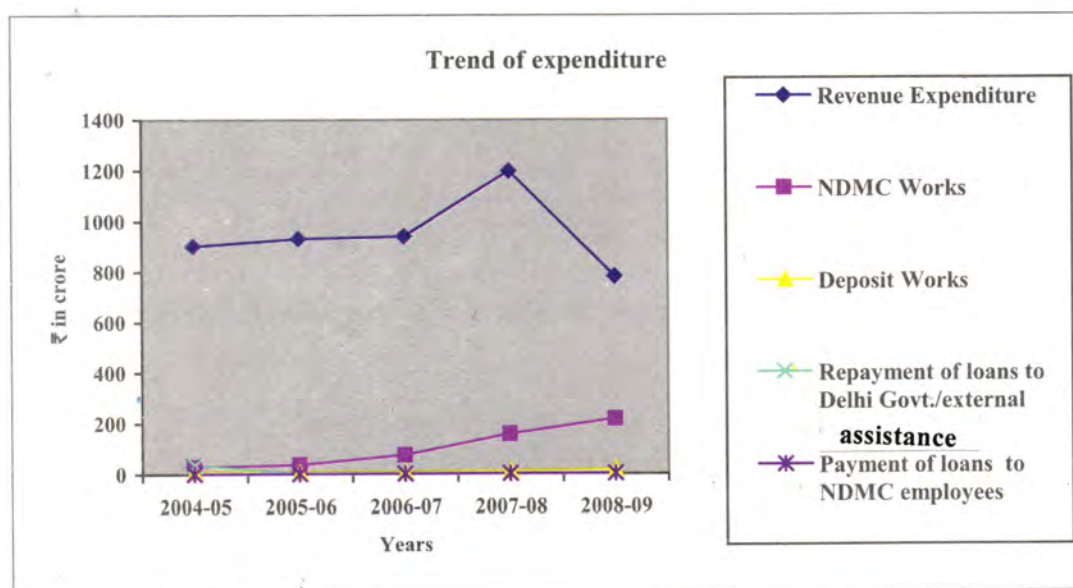
1.10 Expenditure

1.10.1 Trend of expenditure

In this report, total expenditure denotes all expenditure including revenue and capital, external assistance and disbursement of loans to NDMC employees. The Council spent a total of ₹ 1007.80 crore in 2008-09. The trend of expenditure during 2004-05 to 2008-09 was as under:

Table 1.10: Trend of expenditure

Year	Revenue expenditure	Capital expenditure		Repayment of loans to Delhi Govt./external assistance	Payment of loans to NDMC employees	Total
		NDMC works	Deposit works			
2008-09	778.97	214.55	14.26	Nil	0.02	1007.80
2007-08	1195.11	155.25	8.46	0.20	0.44	1359.46
2006-07	937.60	73.21	6.36	Nil	0.52	1017.69
2005-06	928.89	34.86	6.24	0.33	0.59	970.91
2004-05	899.20	27.10	5.74	33.83	0.62	966.49



(i) Total expenditure increased from ₹ 966.49 crore in 2004-05 to ₹ 1007.80 crore in 2008-09. Expenditure during 2008-09 decreased by 25.87 per cent over the previous year.

(ii) Capital expenditure in respect of works relating to NDMC increased from ₹ 27.10 crore in 2004-05 to ₹ 214.55 crore in 2008-09 and it increased by 38.20 per cent in comparison to previous year. The revenue expenditure decreased by 34.82 per cent over the previous year. The reason for decrease in revenue expenditure was booking of sales proceeds of electricity amounting to ₹ 721 crore as minus expenditure under the head electricity supply.

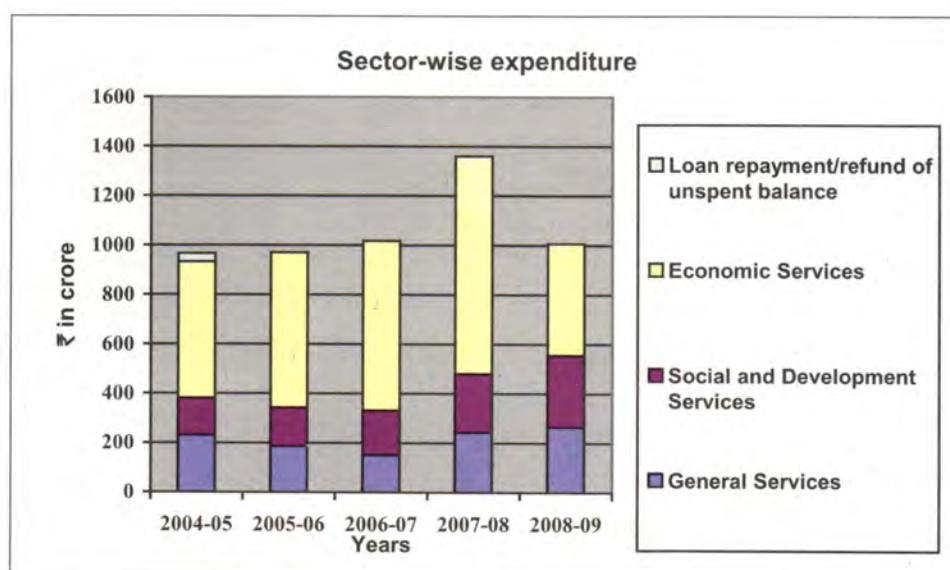
1.10.2 Sector-wise expenditure incurred during last five years

Table 1.11 shows the movement of expenditure on General, Social, Development and Economic Services over last five years:

Table 1.11 : Sector-wise expenditure**(₹ in crore)**

S. No.	Sector	2008-09	2007-08	2006-07	2005-06	2004-05
1	General Services	266.17 (26.41)	244.03 (17.95)	151.03 (14.84)	187.68 (19.53)	231.58 (23.96)
2	Social and Development Services	290.03 (28.78)	235.55 (17.33)	180.46 (17.73)	154.80 (15.95)	148.69 (15.38)
3	Economic Services	451.60 (44.81)	879.88 (64.72)	686.20 (67.43)	628.10 (64.69)	552.39 (57.16)
4	Loan repayment/refund of unspent balance	Nil	Nil	Nil	0.33 (0.03)	33.83 (3.50)
	Total	1007.80 (100.00)	1359.46 (100.00)	1017.69 (100.00)	970.91 (100.00)	966.49 (100.00)

Figures given in brackets indicate percentage with respect to total expenditure



The component of General Services indicated fluctuating trend over the period 2004-05 to 2008-09. There was an increase in share of expenditure on Social and Development Services from 15.38 per cent in 2004-05 to 28.78 per cent during 2008-09. In the Economic Services, there was a decrease in expenditure from 57.16 per cent in 2004-05 to 44.81 per cent during 2008-09. However, the expenditure increased during 2008-09 on General Services by 9.07 per cent and Social and Development Services by 23.13 per cent in comparison to the expenditure incurred during previous year i.e. 2007-08. The expenditure in respect of Economic Services decreased by 48.67 per cent in comparison to the expenditure incurred during previous year i.e. 2007-08.

1.11 Financial assistance to Non-Government Organizations

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

Table 1.12: Grants-in-aid by the Council

S. No.	Name of body	(₹ in lakh)				
		2008-09	2007-08	2006-07	2005-06	2004-05
1	Navyug School Society	1598.08	709.68	1010.84	824.54	800.00
2	R.M. Arya Girls Primary School No II	33.78	14.39	23.51	30.32	25.18
3	Nirmal Primary School, Kota House	29.27	35.97	25.88	16.60	26.00
4	R.M. Girls Primary School, No. I	11.66	27.54	40.34	13.90	14.85
5	Khalsa Boys Primary School	-	0.34	-	8.49	13.00
6	Social and Cultural Organization/Non-Government Organization	13.80	9.03	5.50	2.40	3.80
7	Samaj Kalyan Samiti	176.25	98.27	100.43	0.32	1.58
8	Palika Service Officers Institute	-	-	17.71	-	-
Total		1862.84	895.22	1224.21	896.57	884.41

The amount of grants-in-aid increased from ₹ 895.22 lakh in 2007-08 to ₹ 1862.84 lakh in 2008-09.

Under Rule-212 of General Financial Rules, 2005, the Department was required to obtain Utilization Certificate of grants-in-aid from the institution concerned within 12 months after the close of the financial year. Department did not produce any Utilization Certificate in respect of grants released by the NDMC for previous years as well as for the current year except grants of ₹ 13.80 lakh released to Social and cultural organization during 2008-09 mentioned at Sl. No. 6 of the above table.

1.12 Surplus & Reserve Funds

NDMC is having various funds. These funds are accretions from the surplus revenue with NDMC. These funds are within the NDMC fund as segments to these accounts. The Council is maintaining number of such funds as detailed below:

Table 1.13 : Surplus & Reserve Funds
(₹ in crore)

Sl. No.	Description	Opening Balance as on 01.04.2008	Additions during the year	Total	Expenditure during the year	Closing Balance as on 31.03.2009
1	Electricity Fund					
	(i) Regulatory Reserve Fund	5.00	0.00	5.00	0.00	5.00
	(ii) DRF	344.37	4.00	348.37	37.73	310.64
	Total Electricity Fund	349.37	4.00	353.37	37.73	315.64
2	Water supply & Sewerage Fund					
	(i)DRF	239.17	3.00	242.17	0.57	241.60
3	Estate Fund					
	(i) Comm. Building Fund	159.39	155.75	315.14	33.79	281.35
	(ii) Trans. Market Fund	1.00	10.00	11.00	0.00	11.00
	(iii) DRF	344.63	5.00	349.63	0.73	348.90
	Total Estate Fund	505.02	170.75	675.77	34.52	641.25
4	Employee Fund					
	(i) Pension Fund	1107.91	150.00	1257.91	88.24	1169.67
	(ii) Staff Welfare Fund	8.97	5.21	14.18	3.32	10.86
	Total Employee Fund	1116.88	155.21	1272.09	91.56	1180.53
5	General Fund					
	(i) Cash in Hand	91.73				89.29
	(ii) Investment General Fund	714.69				1113.07
	Total General Fund	806.42				1202.36
	NDMC Fund (1+2+3+4+5)	3016.86				3581.38

Following audit observations are made:

- 1 Surplus revenue is distributed to various segments. The basis for addition to the funds during the year was not on record. Moreover, these additions also included interest element.
- 2 Although the cash balance as per Annual Abstract for the year 2008-09 tallied with the Balance as per Accounts for the year 2008-09, but there was a difference of ₹ 11.75 crore between balance as per Abstract i.e ₹ 101.04 crore and balance as per Budget book i.e ₹ 89.29 crore.

- 3 NDMC fund as per Budget Book is shown as ₹ 3581.37 crore. Whereas, NDMC fund as per accounts is shown as ₹ 3577.24 crore (Investments ₹ 3476.20 crore + Cash in hand ₹ 101.04 crore) resulting in difference of ₹ 4.13 crore. The reasons for the difference were not available on records.
- 4 The actual totals of Depreciation and other Reserve Funds pertaining to years 2005-06, 2006-07, 2007-08 and 2008-09 as reflected in G-4 Statement of Annual Accounts were also at variance with actuals for these years in the Budget Book for the year 2007-08, 2008-09, 2009-10 and 2010-11 respectively as detailed below:

Table 1.14: Depreciation & Reserve Funds

(₹ in crore)

Budget Book	Actuals for the year	Figures as per Statement-II-Ways and Means Estimates under the head Depreciation and other funds (Budget Book)	Figures as per Statement No. II A-2-Position of Depreciation and Other Funds (G-4) Statement of Annual Accounts	Difference
2010-11	2008-09	3492.08	2379.02	1113.06
2009-10	2007-08	2925.13	2210.44	714.69
2008-09	2006-07	2781.80	1991.50	790.30
2007-08	2005-06	2421.80	1796.53	625.27

The difference seems to be on account of Investment in General Fund.

1.13 Non-accountal of expenditure

The position of Miscellaneous Advances during the year 2008-09 was as under:

Table 1.15: Miscellaneous advances

(₹ in crore)

Opening Balance as on 01.04.2008	Additions during the year	Outstanding Balance as on 31.03.2009
59.49*	25.79	85.28

*At the commencement of the year 2008-09, department had incorporated figures of Double Entry Accounts into G-4 statements.

The outstanding balance under the head Misc. Advances in the beginning of the financial year 2008-09 was ₹ 59.49 crore. During the year there was an addition of ₹ 25.79 crores to the miscellaneous advances resulting in closing balance of ₹ 85.28 crore. Reasons for

sanctioning such a huge amount as Miscellaneous advance were not on records. As per General Financial Rules, 2005, fresh advance can only be drawn after the adjustment of advance previously drawn. Besides these, periodicity of advances was neither a part of accounts nor any broadsheet was maintained to watch over the Misc. Advances and their adjustment.

1.14 General comments on Annual Accounts

Audit scrutiny of Accounts revealed certain discrepancies/shortcomings in the existing accounting system. These were also reflected in earlier Annual Audit Reports and Local Audit Reports but the Department did not take any corrective steps in this regard. Discrepancies/shortcomings are discussed below:

- 1 Expenditure should remain within the sanctioned budget allocation. But in many cases actual expenditure had exceeded the budget provision. Records to watch the control of expenditure in the respective heads of accounts were not furnished. Accordingly, it could not be ascertained whether there was any mechanism in place for exercising budgetary control over the expenditure.
- 2 NDMC undertakes commercial activities like sale of energy and water, renting out of commercial shops/units and production & sale of compost manure. Proforma Accounts in respect of these commercial activities were not prepared and as such profits or loss to the NDMC on these accounts could not be assessed.
- 3 The existing form of the Annual Accounts did not reflect the arrears of taxes, duties, other revenue and licence fee recoverable at the beginning of the year and the arrears liquidated during the year. Hence, NDMC was not aware of the actual quantum of all such outstanding arrears with year-wise break up.
- 4 Every year heavy expenditure was reflected in the Annual Accounts under different Suspense Heads, which were not cleared subsequently. Annual Accounts did not reflect year-wise opening balances, closing balances and settlement of Suspense Accounts and as such final position of the huge expenditure booked under Suspense Heads and its clearance could not be ascertained.
- 5 The Annual Accounts of NDMC did not show the opening and closing balances of various Debt, Deposits and Remittance Heads and as such did not present a true and correct picture of the financial position of NDMC.

- 6 Statement showing the amount of cheques deposited in the bank account but not credited during the financial year was not enclosed with the Annual Accounts. Similarly, list of cheques issued by the Council during the year but not presented to Bank for payment was also not enclosed with the Annual Accounts.
- 7 Opening and closing balances with the Bank as per "Cash Book" and as per "Bank Account" were not reflected in Budget Book 2010-11 with necessary explanatory note to elucidate the discrepancy, if any, in these balances.
- 8 Advances were liberally and frequently allowed to be drawn from the General Fund and normally remained unadjusted for fairly long duration. Statements showing opening and closing balances and adjustments made during the year did not reflect year-wise break up.
- 9 Department recovered Cess charges under Cess Act, 1996, which were required to be deposited/remitted to Construction Workers Welfare Board within 30 days. NDMC did not deposit the amount within the specified period. Resultantly, the receipts were overstated to that extent. Besides, there was a difference between the figures as per the account and records maintained by the concerned divisions. These need to be reconciled.
- 10 As per accounting rules minus entry should not be reflected in the final accounts. It was observed that in the following eighteen heads of account, Department had reflected minus balance in the G-4 statements:

Table 1.16: Minus entries

(Amount in ₹)			
S. No	Head of Account	Particulars	Minus Expenditure Up to March, 2009
1.	D.2.17.11. (A) 101	Construction of Recharge pits in NDMC area	(-)375219
2.	D.2.17.11.(A) 152	Improvement to drainage system in Sarojini Nagar	(-)925516
3.	D.2.17.11.(A) 162	Improvement to drainage system in Netaji Nagar	(-)554126
4.	D.2.17.11.(A) 163	Improvement to drainage system in Laxmibai Nagar	(-)597848
5.	D.7.4	Maintenance of Indoor Stadium (Electrical Portion)	(-)4515671
6.	D.10 II	Contribution to Natural Calamities Relief	(-)25804

7.	E.4.1 (348.2)	Establishing 66 KV S/s State Guest House	(-)11006525
8.	E.4.1 (348.6)	Establishing 33 KV S/S Mandi House	(-)1215498
9.	E.4.1 (349.36)	Augmentation of LT. Dist. System in Zone-I Area	(-)2197
10.	E.4.1 (349.49)	Augmentation. of LT. Dist. System in Nehru Park	(-)28294
11.	E.4.1 (349.54)	Augmentation of LT. Dist. System in Malcha Marg	(-)58567
12.	E.4.1 (349.68)	Providing LT cable	(-)77994
13.	E.4.1(350.8)	Improvement to ESS at Dalhousie Road	(-)220310
14.	E.4.1(350.53)	Improvement to ESS DG set Room at Yashwant Place	(-)163200
15.	G.1.3(358.25)	Mastic treatment at Aditya Sadan Roundabout	(-)2705207
16.	G.1.3(358.27)	Providing mastic treatment at Entry points	(-)724096
17.	G.1.3(358.73)	Improvement to area in front of INA area	(-)359705
18.	G.1.3(365.2)	Construction & Maintenance of 197 Nos. BQS	(-)13910147

1.15 Analysis of budgetary projections

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

1.15.1 Actual collection of revenue vis-a vis estimates

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

**Table 1.17 : Actual collection of revenue vis-à-vis estimates
(₹ in crore)**

Year	Budget estimates	Revised estimates	Actual revenue receipts	Increase(+)/decrease(-) of actual revenue receipts over budget estimates	Percentage increase(+)/decrease (-) over budget estimates
2008-09	1193.07	1406.52	1412.98	(+)219.91	(+)18.43
2007-08	1162.91	1346.60	1359.17	(+)196.26	(+)16.88
2006-07	1061.79	1120.03	1125.00	(+)63.21	(+)05.95
2005-06	1035.50	1030.83	1049.71	(+)14.21	(+)01.37
2004-05	997.54	1060.86	1077.91	(+)80.37	(+)08.06

The revenue receipts during 2008-09 were ₹ 219.91 crore above the budget estimates. However, the increase with reference to revised estimates for 2008-09 was ₹ 6.46 crore.

A detailed head-wise, comparison of actual receipts with the revised estimates, revealed as under:

- (a) Under the following three heads of accounts, receipts remained 'Nil' as against the revised estimates of ₹ 1.45 lakh:

Table 1.18 : Nil Receipts

(₹ in lakh)					
S. No.	Head of Account	Description	BE 2008-09	RE 2008-09	Actual 2008-09
1	A-IV	Theatre and Show Tax	5.00	1.00	Nil
2	A-VIII (6)	Dangerous & offensive Trade Licences	0.30	0.30	Nil
3	C.VIII	Receipts from Daksha	0.15	0.15	Nil
		Total	5.45	1.45	Nil

As the revised estimates were prepared at the fag end of the financial year, nil receipts against revised estimates indicated poor budgeting.

Reasons for head-wise variations between budget estimates/revised estimates and actuals were not provided in G-4 statement.

- (b) In respect of the following 47 heads of account, the shortfall in receipts as compared to revised estimates ranged from 0.03 per cent to 94.04 per cent. Reasons for same were not available on record:

Table 1.19 : Shortfall in receipts

(₹ in thousand)							
SL. No.	Head of Accounts	Description	B.E 2008-09	R.E. 2008-09	Actual Receipts 2008-09	Shortfall	% Short fall
1	A-1(a)	House Tax: Govt. CPWD Buildings: Current	100000	100000	84398	15602	15.60
2	A-1(b)	House Tax: Other than CPWD Buildings: Arrears	10000	40000	27435	12565	31.41
3	A-1(c)	House Tax: Private Properties: Arrear	500000	500000	295195	204805	40.96
4	A-II	Assigned Share of Taxes : Devolution of Funds in terms of DFC Formula	208177	158200	148456	9744	6.16
5	A-III	Advertisement Tax	1000	1000	201	799	79.90
6	A-VI(b)	Dog Token Fees	50	50	30	20	40.60
7	A-VII-A	Plan Submission Fee	4000	2800	2220	580	20.73
8	A-VII-B	Betterment Charges	3500	4000	3896	104	2.60

9	A-VIII 1	Fines	3012	4005	2234	1771	44.23
10	A-VIII 2	Plumbing Licence	50	30	19	11	37.00
11	A-VIII 5	Stables Cow Houses Licence	60	100	14	86	86.40
12	A-VIII 7	Shop Licence	600	10000	9916	84	0.84
13	A-VIII 8	Copying Fee & Sale Of Byelaws Etc.	400	400	101	299	74.82
14	A-VIII 9	Composition Fee(Bldg)	3500	3500	406	3094	88.39
15	A-VIII 10	Sewer Connection Fee	8000	4500	4203	297	6.60
16	A-VIII 16	Inspection Fee (Bldg)	200	200	127	73	36.36
17	A-VIII 17	Sewer Blockage and Sewer Inspection Fee	1500	100	33	67	66.55
18	A-VIII 18	Revalidation Fee	0	100	74	26	25.71
19	C-I	Misc. Receipts (General)	12020	150670	13032	137638	91.35
20	C-II	Misc. Receipts (Tax Deptt.)	0	300	18	282	94.04
21	C-V	Leave Salary Contribution	200	200	52	148	73.94
22	C-VI	Pension Contribution	400	400	265	135	33.84
23	C-VII	Receipt From NDMC Vibhagiya Jalpan Grah	1600	1600	450	1150	71.87
24	D-I(c)(iii)	Fee : Nursery School	120	30	5	25	84.77
25	D-I(c)-iv	Social Education	0	600	342	258	43.03
26	D-III	Public Health	20800	21000	20993	7	0.03
27	D-IV	Animal Husbandry : Veterinary Charges	50	50	21	29	58.70
28	D-VII	Housing	9500	9500	9086	414	4.36
29	D-IX	Stadium	0	250	99	151	60.54
30	D-XIII	Receipt From Palika Parking	11000	11000	10752	248	2.25
31	E-(I)	Sale Of Energy	5799400	5799400	5656453	142947	2.46
32	E-III	New Connection/ Reconnection Fee	3800	3950	1272	2678	67.79
33	E-IV	Recovery of Deptt. Charges on Deposit Work	1500	8970	4816	4154	46.31
34	E-V	Recovery of Storage Charges	4000	8151	7892	259	3.17
35	E-VI	Other Receipts (Petty Items)	6409	30563	9494	21069	68.94
36	F-I	Sale of Water	200000	240000	223605	16395	6.83
37	H-I	Rent/Licence Fee From Completed Projects Including Shops & Stalls	1640000	1580000	974456	605544	38.33
38	H-III	Taxi Booths	1500	1500	1015	485	32.32
39	H-IX	Sale of Garden Produce & Roadside Trees	500	500	478	22	4.32
40	H-X	Teh Bazari	7500	8000	7529	471	5.89
41	H-XI	Recovery of cost of Removal of Encroachment	4500	10000	8840	1160	11.60
42	H=XIII	Departmental Charges	4800	5000	4857	143	2.86
43	H-XIX	Storage Charges (Civil)	1600	1000	797	203	20.31
44	H-XV(a)	Other Receipts Estate Deptt.	5000	5000	1098	3902	78.04
45	H-XVII	Display Charges for Advt on Elect. Poles	110000	110000	58862	51138	46.49
46	H-XXIV(B)	Directorate of Estate (M/O UD)	5000	10000	8127	1873	18.73
47	I	Advance to Employees	11490	8550	4338	4212	49.26
	Total		8706738	8855169	7608002	1247167	14.08

Out of these 47 head of Accounts, in case of 15 heads the shortfall was more than 50 per cent. Under the heads of account, A.1 (a) House Tax-Current, A-1(b) House Tax: Other than CPWD Buildings: Arrears, A-1(c) House Tax: Private Properties: Arrear, C-I Misc. Receipts (General), E-(I) Sale of Energy, E-VI Other Receipts (Petty Items), F-I Sale of Water, H-I Rent/Licence Fee from Completed Projects Including Shops & Stalls & H-XVII Display Charges for Advt. on Electrical Poles short fall is more than ₹ 1.00 crore in each case.

(c) In respect of following 35 heads of account, the receipt as compared to revised estimates ranged from 0.58 percent to 1534.55 per cent.

Table 1.20 Excess collections of receipts

(₹ in thousand)

Sl. No.	Head of Accounts	B.E. 2008-09	R.E 2008-09	Actual Receipts 2008-09	Excess	Per centage Excess
1	A1 (a) House Tax Govt. CPWD Bldg. Arrears	10000	10000	37112	27112	271.12
2	A1 (b) House Tax other than CPWD Bldg. Current	40000	40000	56385	16385	40.96
3	A1 (c) House Tax, Private Properties Current	1100000	1200000	1607392	407392	33.95
4	A-V Duty on Transfer of Properties	250000	300000	378013	78013	26.00
5	A VII (C) Stacking charges	10	20	26	6	30.00
6	A-VII (D) Building Tax	900	900	922	22	2.44
7	A-VII (E) Levy of Additional far	500	9000	10793	1793	19.92
8	A VIII 3 Hawking Licence	100	100	121	21	21.00
9	A VIII 12 Compounding fee	800	800	3859	3059	382.38
10	A VIII 15 Plan Preparation fee	10	15	24	9	60.00
11	B-I Interest on Investment	796260	850214	864694	14480	1.70
12	B-II Interest on Advances	1720	1375	1728	353	25.64
13	C-III Misc. Receipts (LW Department)	150	150	205	55	36.67
14	D-1 (b) Bus fee Sr. Sec./Pry. School	300	150	174	24	16.00
15	D-1 (c) Other Receipts	0	62	133	71	114.52
16	D-II X-Ray, Lab Tests, & Investigation Charges.	50	1200	1207	07	0.58
17	D-V Swimming Pool	500	300	367	67	22.33
18	D-XI Receipts from Bharat Ghar	6000	6000	9509	3509	58.48
19	D-XII Receipts from Sewing Centre & Crèches	0	300	926	626	208.67
20	D-XIV Receipts from C Hall P.K. Road	100	300	361	61	20.33

21	E.II Meter Rent Electric	12000	12000	12831	831	6.93
22	F.II Meter Rent Water Supply	0	1300	1375	75	5.77
23	H-IV Bus Queue Shelters	24000	24800	26249	1449	5.84
24	H. VII Reservation of Parks/Playgrounds	2000	800	1045	245	30.63
25	H.VIII Kiosk	13200	13200	20683	7483	56.69
26	H. XIII (a) Departmental charges (Rev)	100	2400	4662	2262	94.25
27	H.XIV Car Parking	120000	120000	137775	17775	14.81
28	H.XV Total Other Receipts	15770	16125	20312	4187	25.97
29	H.XXII Lapsed Deposit	0	4000	6463	2463	61.58
30	HXXIII Collection charge on cess	2	110	1798	1688	1534.55
31	H.XXIV (A) Receipts from Transferred markets-L&DO	5000	90000	97969	7969	8.85
32	I(a) Purchase of Conveyance ; Adv. To Employees	1900	500	524	24	4.80
33	I(d) computer Purchases Adv. To Employees	90	50	82	32	64.00
34	J(4) Grants towards MP Local Areas Development	0	2039	2980	941	46.15
35	K. Deposit works	57700	86000	231056	145056	168.67
	Total	2454162	2794210	3539755	745545	26.68

Receipts with reference to revised estimates were more than hundred percent in 6 cases. Departures from the budget estimates could be on account of unanticipated and random external events or on account of methodological inadequacies. As the revised estimates are prepared at the fag end of the financial year, reasons for such major deviations from revised estimates enumerated in the table above need to be analyzed.

1.15.2 Actual collection of tax revenue vis-à-vis estimates

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

Table 1.21 : Actual collection of tax revenue vis-à-vis estimates

(₹ in crore)

Year	Budget estimates	Revised estimates	Actual tax revenue	Increase(+)/decrease (-) of tax revenue receipts over budget estimates	Percentage increase(+)/decrease (-) over budget estimates
2008-09	221.98	234.94	263.46	(+)41.48	(+)18.69
2007-08	196.81	227.89	223.10	(+)26.29	(+)13.36
2006-07	168.77	194.28	196.47	(+)27.70	(+)16.42
2005-06	148.60	157.73	173.07	(+) 24.47	(+) 16.47
2004-05	132.02	156.36	172.27	(+) 40.25	(+) 30.49

There was increase of 18.69 per cent during 2008-09 in the actual collection of tax revenue with reference to budget estimates.

1.15.3 Actual collection of non-tax revenue vis-à-vis budget estimates

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

Table 1.22: Actual collection of non-tax revenue vis-à-vis budget estimates

(₹ in crore)					
Year	Budget estimates	Revised estimates	Actual non-tax revenue	Increase(+)/ decrease(-) of non-tax revenue receipts over budget estimates	Percentage increase(+)/decrease(-) over budget estimates
2008-09	893.26	1013.71	995.51	(+)102.25	(+)11.45
2007-08	903.52	1037.67	1055.52	(+)152.00	(+)16.82
2006-07	853.10	879.68	883.73	(+)30.63	(+)03.59
2005-06	827.24	845.57	842.59	(+) 15.35	(+)01.86
2004-05	833.41	857.21	860.85	(+) 27.44	(+)03.29

Non-tax revenue during 2008-09 was ₹ 102.25 crore more than the budget estimates.

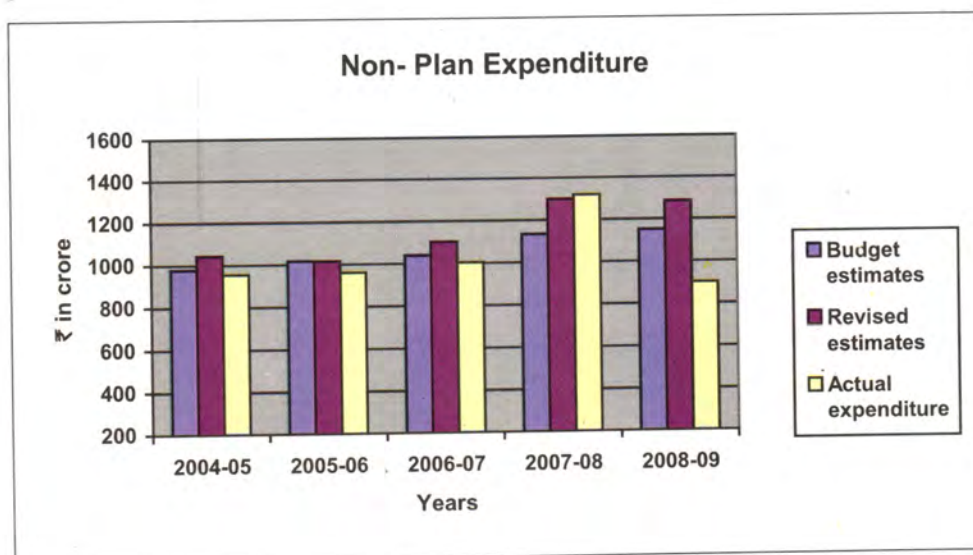
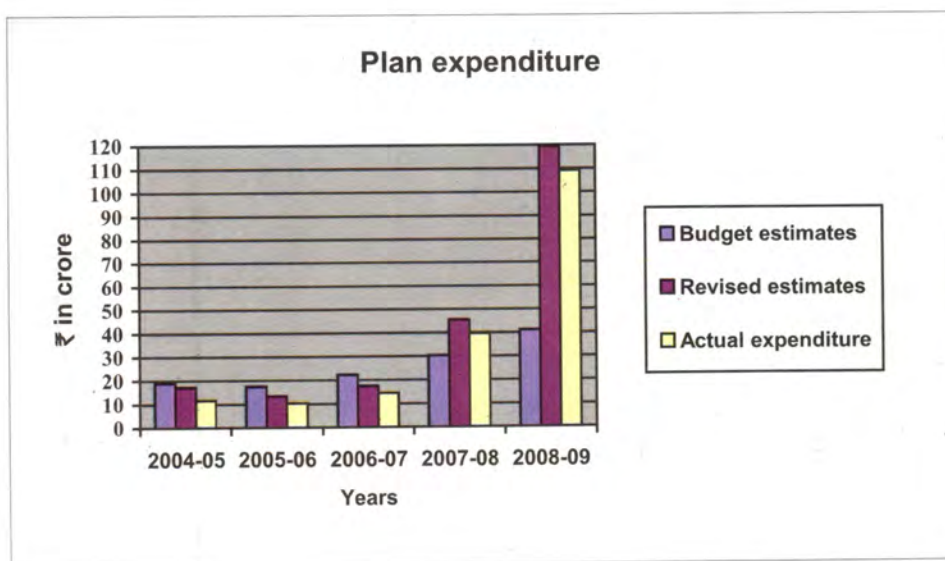
1.15.4 Actual expenditure vis-à-vis revised estimates

The actual expenditure had been consistently below the revised estimates in all the five years and also below the budget estimates.

Table 1.23 : Actual expenditure vis-à-vis revised estimates

(₹ in crore)												
Year	Budget Estimate			Revised Estimate			Actual Expenditure			Excess(+)/ Saving(-)		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total
2008-09	41.10	1150.45	1191.55	119.40	1286.05	1405.45	109.24	898.56	1007.80	(-)10.16 *8.51%	(-)387.49 *30.13%	(-)397.65 *28.29%
2007-08	30.30	1132.93	1163.23	45.50	1299.18	1344.68	39.76	1319.70	1359.46	(-)5.74 *12.62%	(+)20.52 *1.58%	(+)14.78 *1.10%
2006-07	22.20	1038.24	1060.44	17.35	1101.40	1118.75	14.47	1003.22	1017.69	(-)2.88 *16.60%	(-)98.18 *8.91%	(-)101.06 *9.03%
2005-06	17.40	1017.48	1034.88	13.31	1015.58	1028.89	10.37	960.54	970.91	(-)2.94 *22.09%	(-)55.04 *5.42%	(-)57.98 *5.64%
2004-05	18.90	977.20	996.10	17.19	1043.96	1061.15	11.64	954.85	966.49	(-)5.55 *32.29%	(-)89.11 *8.54%	(-)94.66 *8.92%

* Indicates percentage excess/savings



The expenditure for the year 2008-09 was ₹ 1007.80 crore against the Revised Estimates of ₹ 1405.45 crore. Thus, the expenditure was less by ₹ 397.65 crore. An analysis of data indicates that the expenditure for the year 2008-09 had been over estimated.

1.15.5 Savings in comparison to revised estimates

There were huge savings in the following heads of accounts during the year 2008-09.

Table 1.24: Less expenditure incurred against revised estimates

(₹ in crore)

S. No.	Head Of Accounts	Description	R.E.	A.E.	Savings
			2008-09	2008-09	
1	C	Administrative Deptt.	297.06	263.71	33.35
2	D.1	Education	91.84	84.53	7.31
3	D.2	Medical and Public Health	172.04	159.74	12.30
4	D.4.1	Swimming pools	0.59	0.44	0.15
5	D.4.2	Community & Multi Purpose Hall	3.03	2.97	0.06
6	D.4.3	Funeral Vans	0.22	0.00	0.22
7	D.4.4	Garden, Parks and Fountain	34.09	30.21	3.88
8	D.4.5	Cattle Pond	0.18	0.01	0.17
9	D.4.6	Social Welfare	3.07	1.98	1.09
10	D.4.10	Dhobhi Gath	0.48	0.41	0.07
11	D.4.11	Improvement to JJ clusters	1.25	1.03	0.22
12	D.4.12	Housing	7.35	4.76	2.59
13	D.7	Indoor Stadium	0.57	0.12	0.45
14	D.8	Barat Ghar/Night Shelter	1.61	0.37	1.24
15	D.10 (II)	Cont. to Natural Calamities Relief	0.50	0.00	0.50
16	E	Electricity Supply	321.79	0.13	321.66
17	F	Water Supply	54.05	51.73	2.32
18	G.1	Roads Civil Works	77.77	64.63	13.14
19	H.1	Civil Engg. Department	284.35	281.01	3.34
20	H.2	Electrical Engg. Dept.	24.70	21.81	2.89
21	H.5	MP Local Area Dev. Fund	0.20	0.19	0.01
22	H.6	Consultancy/Evaluation Studies	0.40	0.22	0.18
		Total	1377.14	970.00	407.14

1.15.6 Excess expenditure in comparison to revised estimates.

There was excess expenditure than the revised estimates in five heads of accounts in the year 2008-09.

Table 1.25: Excess expenditure incurred against Revised Estimates

(₹ in crore)

Sl. No.	Head of Accounts	Description	Budget Estimates 2008-09	Revised Estimates 2008-09	Actual Expenditure 2008-09	Excess	Percentage of Excess Expenditure over Revised Estimates
1	D.4.7	Grant-in-Aid	1.30	1.30	1.90	0.60	46.15
2	D.5	Palika Parking	0.11	0.25	0.74	0.49	196.00
3	G.2	Roads Electric works	26.11	6.79	7.94	1.15	16.94
4	H.4	MP/MLA Funds	4.05	5.40	6.88	1.48	27.41
5	K.	Deposit works	5.75	8.60	14.26	5.66	65.81
		Total	37.32	22.34	31.72	9.38	41.99

1.15.7 No expenditure incurred against salary and allowance

In the following 6 cases, revised estimates for salary & allowances were made but no expenditure was incurred during 2008-09.

Table 1.26 : NIL expenditure against salary and allowances

(₹ in thousand)

S. No.	Head of Account	Branch/Division	Revised Provision 2008-09	Actual Expenditure 2008-09
1.	D.1.7.6.A(i)	Staff for Population Research and Material : Salary & Allowances	1800	NIL
2.	D.1.7.7.1	Work Experience Programme and Hobby Centre : Salary & Allowances	217	(-)13*
3.	D.2.2.12.1	Estt. Of Blood Bank : Salary & Allowances	2538	NIL
4.	D.2.11.1	Collection of Vital Statistics : Salary & Allowances	3116	NIL
5.	D.4.3.1	Funeral Van Services: Salary & Allowances	2169	NIL
6.	D.4.5.1	Cattle Pond : Salary & Allowances	1511	NIL

* minus figure is due to refund of salary and allowances

Besides these, under the following Head of Account, the savings were more than 50 per cent:

Table 1.27: Saving more than 50 % against salary and allowances

(₹ in thousand)

Sl. No.	Branch/Division	Revised Estimates	Actual Expenditure	Savings	Saving percentage
1	D.8.1.Barartghar/nightshelters: Salary & Allowances	10880	42	10838	99.61

Reasons for the same were not available on record.

1.15.8 Plan

The plan expenditure accounted for a very small percentage of total expenditure. Against the budget estimates of ₹ 41.10 crore the expenditure was ₹ 109.24 crore under plan heads during 2008-09 i.e. ₹ 68.14 crore excess over the budget estimates which work out to 165.79 per cent.

A comparison of actual expenditure with reference to revised estimates revealed that:

- (a) Under 23 head of account, ₹ 126.50 lakh remained wholly unutilized as detailed below:

Table 1.28 : Heads of account with Nil expenditure

Sl. No.	Head of Account	Description	(₹ in lakh)	
			Revised Estimate 2008-09	Actual Expenditure 2008-09
1	D.2.17.11 (A) 101	C/O Recharge Pits in NDMC area	7.00	Nil
2	D.2.17.11.(A) 114	Imp to Drainage system at Janpath	5.00	Nil
3	D.2.17.11.(A) 122	Imp to Drainage system at Dr. Jakir Hussain Road	3.00	Nil
4	D.2.17.11.(A) 126	Imp. To Drainage system to Hailey Road	5.00	Nil
5	D.2.17.11.(A) 128	Imp.to Drainage system to Pancshil Marg/ Viney Marg	10.00	Nil
6	D.2.17.11.(A) 130	Imp. To Drainage system at Shanti Path	10.00	Nil
7	D.2.17.11.(A) 137	Imp. To and covering of open Surface	5.00	Nil
8	D.2.17.11.(A) 138	Imp. To Existing SW Drainage	5.00	Nil
9	D.2.17.11.(A) 140	Imp. To Drainage system	6.00	Nil
10	D.2.17.11.(A) 141	Imp. To Drainage system	2.00	Nil
11	D.2.17.11.(A) 142	Imp. To Drainage system at Mandir Marg	8.00	Nil
12	D.2.17.11.(A) 143	Imp. To Drainage system at Mahadev Road	8.00	Nil
13	D.2.17.11.(A) 151	P/F SFRC/Gratings over open Drain	0.50	Nil
14	D.2.17.11.(A) 153	Imp. To Drainage system in Golf Link	6.00	Nil
15	D.2.17.11.(A) 162	Improvement to Drainage system in Netaji Nagar	2.00	Nil
16	D.2.17.11.(A) 164	Improvement to Drainage system in Kidwai Nagar	5.00	Nil
17	D.2.17.11.(A) 172	Improvement to Drainage system in Golf Link	6.00	Nil
18	D.2.17.11.(A) 176	Improvement to Drainage system at Back Lane	8.00	Nil
19	D.2.17.11.(A) 179	Improvement to Drainage system in Jor Bagh	2.00	Nil
20	D.2.17.11.(A) 180	Covering of Existing open surface Drain	2.00	Nil
21	D.2.17.11.(A) 185	Rehabilitation of SW Brick ARCH Barrel	1.00	Nil
22	D.2.17.11.(A) 190	Rehabilitation of covered nallah at Sarojini Nagar	5.00	Nil
23	D.1.4.5 (ix)	Supply of Woollen/SWTR	15.00	Nil
		Total	126.50	

(b) Under the following heads of account, savings with reference to revised estimates ranged between 0.38 per cent and 99.73 per cent:

Table 1.29 : Heads of account with substantial savings

(₹ in lakh)

S.No.	Head of Account	Revised Estimates 2008-09	Actual Expenditure 2008-09	Savings	Savings in percentage
1.	C.7.5(ii) (4.2) Imp. To Talkatora Stadium	4500.00	3706.40	793.60	17.64
2.	D.2.17.11(A).100 Eco.-Imp. To Khushak Nallah	50.00	46.06	3.94	7.88
3.	D.2.17.11(A).102 C/o Recharge structure	4.00	1.41	2.59	64.75
4.	D.2.17.11(A).103 C/o Recharge structure	10.00	9.82	0.18	1.80
5.	D.2.17.11(A).105 C/o Recharge Pits	10.00	2.44	7.56	75.60
6.	D.2.17.11(A).106 C/o Rainwater harvesting pits	5.00	0.32	4.68	93.60
7.	D.2.17.11(A).109 C/o Rainwater harvesting structure	35.00	11.98	23.02	65.77
8.	D.2.17.11(A).110 Imp. To drainage system at all round about	10.00	3.50	6.50	65.00
9.	D.2.17.11(A).111 Imp. To drainage system at all round about	13.00	12.95	0.05	0.38
10.	D.2.17.11(A).118 Imp. To drainage system at Dr. Rajinder Prasad Road	17.00	13.58	3.42	20.12
11.	D.2.17.11(A).121 Imp. To drainage system at Pandara Rd.	8.00	7.49	0.51	6.38
12.	D.2.17.11(A).123 Imp. to drainage system at 85 block	10.00	12.2	8.78	87.80
13.	D.2.17.11(A).125 Imp. to drainage system at Shankar Rd.	6.00	3.86	2.14	35.67
14.	D.2.17.11(A).127 Imp. to drainage system at Af. Avenue	20.00	9.37	10.63	53.15
15.	D.2.17.11(A).129 Imp. to drainage system at Tansen Marg	3.00	2.97	0.03	1.00
16.	D.2.17.11(A).132 Desilting & imp. to existing drainage system	3.50	3.17	0.33	9.43
17.	D.2.17.11(A).134 Imp.& desliting of SWD system	10.00	0.85	9.15	91.50
18.	D.2.17.11(A).135 Imp.& desliting of SWD system	5.00	0.82	4.18	83.6
19.	D.2.17.11(A).139 Imp. & replacement to cross drainage	6.50	3.21	3.29	50.62
20.	D.2.17.11(A).145 Prov. Cover to open drain at Netaji Nagar	1.00	0.02	0.98	98.00
21.	D.2.17.11(A).146 Prov. Cover to open drain at Sarojini Nagar	2.00	1.80	0.20	10.00
22.	D.2.17.11(A).148 Prov. Cover to open drain at Shanti Path	5.00	4.10	0.90	18.00
23.	D.2.17.11(A).157 Rehabilitation of damage brick arch	4.00	0.48	3.52	88.00
24.	D.2.17.11(A).158 Imp. to drainage system	5.00	3.16	1.84	36.80

25.	D.2.17.11(A).159 Imp. to drainage system at J. Block	8.00	3.70	4.30	53.75
26.	D.2.17.11(A).170 Imp. to drainage system at block 38	10.00	5.52	4.48	44.80
27.	D.2.17.11(A).177 Repair & covering of existing open surface	13.00	10.37	2.63	20.23
28.	D.2.17.11(A).181 Imp. to drainage system at H Block	15.00	0.04	14.96	99.73
29.	D.2.17.11(A).182 Imp. to drainage system at block 43	8.00	0.45	7.55	94.38
30.	D.2.17.11(A).186 Rehabilitation of SW brick arch barrel	5.00	0.46	4.54	90.80
31.	D.2.17.11(A).188 Survey of SWD system in NDMC area	8.00	7.94	0.06	0.75
32.	D.2.17.11 (A).191 CCTV Survey of Drainage System No.9	5.00	1.20	3.80	76.00
33.	D.1.4.5(iii) Free uniform (Plan)	110.00	90.20	19.80	18.00
34.	D.1.19.4 Scholarship and other incentive	2.00	1.84	0.16	8.00
35.	D.1.26 Edn. Voc. Guidance	3.00	2.19	0.81	27.00
36.	D.2.15.13(iv) Strengthening of Epidemiology unit	5.00	3.80	1.20	24.00
37.	D.1.10.9(i) Food articles purchase (Plan)	70.00	56.50	13.50	19.29
38.	G.1.3.(366.2) Street scapping and beautification of Roads	350.00	221.01	128.99	36.85
39.	G.1.3.(366.3) Installation of signage	216.00	55.22	160.78	74.44
	Total	5571.00	4311.42	1259.58	22.61

- (c) Under the following 4 heads of account, expenditure incurred was in excess of revised estimates ranging between 4.14 per cent to 100.00 per cent.

Table 1.30: Heads of account of excess expenditure

(₹ in lakh)					
S. No.	Description	R.E.	A.E.	Excess	Excess in percentage
1	D.2.17.6 Technical Maintenance of Storm Water Drain (Revenue Plan)	104.50	123.50	19.00	18.18
2	D.2.17.11 (A) 136 Imp. to existing drainage System	14.00	14.58	0.58	4.14
3	D.2.17.11 (A) 156 Imp. to drainage and desilting	0.00	7.14	7.14	100.00
4	D.2.2.7.69 Strengthening of Services in Charak Palika Hospital	150.00	161.88	11.88	7.92
	Total	268.50	307.10	38.60	14.38

The reasons for such substantial deviations from revised estimates were not available on record.

1.15.9 Non-Plan

During 2008-09 against the revised estimates of ₹ 1286.05 crore, the actual expenditure was ₹ 898.56 crore. Thus, overall savings were ₹ 387.49 crore i.e. 30.13 per cent. Further, a detailed head-wise comparison of actual expenditure with reference to revised estimates revealed that:

- (a) Under some heads of account, provisions made in budget estimates remained wholly unutilized. Details of 86 cases with revised estimates exceeding ₹ 1.00 lakh are given in Annexure-II.
- (b) In 60 cases, there was no provision in budget estimates. However, provision was made for revised estimates. But no expenditure was incurred. Details are given in Annexure-III.
- (c) Under 218 heads of account, the savings ranged between 50.00 per cent and 99.90 per cent of budget estimates. Details are given in Annexure-IV.
- (d) Expenditure under 194 heads of account was incurred in excess of budget provisions. The excess expenditure ranged between 0.13 per cent and 29460.00 per cent of revised estimates. Against the revised estimates of ₹ 1.00 lakh, the expenditure was ₹ 295.60 lakh under the head E.3.3.1 Replacement of G.S. pillars in Zone-10 in vicinity of SP Marg i.e. 29460.00 per cent excess as compared to revised estimates. There was an expenditure of ₹ 106.65 lakh (₹ 1.07 crore) against the revised estimates of ₹ 2.00 lakh under the head of account G.1.3.358.68 Resurfacing of colony roads at Laxmi Bai Nagar during the year 2008-09. The percentage of excess expenditure works out to 5232.50 per cent with reference to revised estimates. Against the revised estimates of ₹ 0.01 crore under the head of account E.3.17 Replacement of 33 KV Feeders, the expenditure was ₹ 0.17 crore which works out 1569.00 per cent above with reference to revised estimates. Details of 194 heads having actual expenditure more than ₹ 1.00 lakh are given in Annexure-V.
- (e) Expenditure under 42 heads of account was incurred without any revised budget provision. Details of 42 heads of account are given in Annexure VI.

Reasons for such substantial deviations from revised estimates were not available on record.

1.16 Rush of Expenditure

1.16.1 Rush of Expenditure

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

Table 1.31: Rush of Expenditure in the Month of March

(₹ in crore)									
Year	2006-2007			2007-08			2008-09		
Department	Expenditure during year	Expenditure during March	Percentage of Expenditure in March	Expenditure during year	Expenditure during March	Percentage of Expenditure in March	Expenditure during year	Expenditure during March	Percentage of Expenditure in March
Water Supply	60.68	14.94	24.62	63.55	18.15	28.56	51.73	15.59	30.14
Roads (Civil Plus Elect.)	33.39	8.85	26.50	75.66	11.03	14.58	72.58	23.17	31.92
Deposit works of various Deptts.	6.36	1.10	17.30	8.46	2.12	25.06	14.26	3.23	22.65

Table 1.32: Rush of Expenditure in the last quarter

(₹ in crore)									
Year	2006-2007			2007-08			2008-09		
Department	Expenditure during year	Expenditure during January to March	Percentage of Expenditure in last Qtrs	Expenditure during year	Expenditure during January to March	Percentage of Expenditure in last Qtrs	Expenditure during year	Expenditure during January to March	Percentage of Expenditure in last Qtrs
Water Supply	60.68	32.53	53.61	63.55	26.42	41.57	51.73	24.93	48.19
Roads (Civil Plus Elect.)	33.39	16.62	49.78	75.66	24.92	32.94	72.58	31.58	43.51
Deposit works of various Deptts.	6.36	3.00	47.17	8.46	4.48	52.96	14.26	6.87	48.18

1.17 Follow up on Audit Reports

1.17.1 Local Audit Reports

Each Department, Branch/Office and Grants-in-Aid Institution of the New Delhi Municipal Council is audited by the Office of the Chief Auditor. Audit observations raised during audit and not replied/settled during the course of audit are communicated to Heads of Departments/Office through Local Audit Reports. The Heads of Departments/Offices are required to furnish replies to the Local Audit Reports within four weeks of receipt of the Local Audit Report. Due to lack of compliance, 1124 Local Audit Reports containing 5837 audit paras were pending as on 31 March 2009.

Department-wise details of outstanding paras of LAR as on 31 March 2009 are given below:

Table 1.33: Department-wise details of outstanding paras of LAR

S.No.	Name of Department	No. of outstanding paras as on 31 March 2009
1	Accounts	343
2	Architect & Environment	98
3	Civil Engineering	1091
4	Commercial	85
5	Education	1027
6	Electricity	1013
7	Enforcement	97
8	Estate	159
9	Fire Maintenance	73
10	General Administration	180
11	Medical Services/Public Health	462
12	Horticulture	97
13	Property Tax	110
14	I.T.	38
15	Law	23
16	Personnel	324
17	PRO	82
18	Security	83
19	Welfare	452
	Total	5837

In order to improve compliance, a mechanism has been introduced to expedite the settlement of paras of Local Audit Report vide Council's Resolution dated 3 March 2005. An Adhoc Committee consisting of representatives from Audit, Finance and the concerned Departments has been set up to settle outstanding paras. During 2008-09, 65 paras were settled.

1.17.2 Annual Audit Reports

Council had approved constitution of Standing Committee on Audit vide Council Resolution dated 3 March 2005 under section 9 of the NDMC Act to consider the Annual Audit Report of Chief Auditor and

submit its report thereon to the Council. One meeting was held in which Standing Committee decided the Departments/outstanding paragraphs to be taken up during 2010-11 for detailed examination.

Position of outstanding Action Taken Notes on paragraphs and reviews included in the Annual Audit Reports of New Delhi Municipal Council as on 31 March 2010 was as under:-

Table 1.34: Paragraphs included in AAR and outstanding

Year of report ended 31 March	No. of paragraphs included in the report	No. of paragraphs outstanding
1997	124	41
1999	98	64
2000	45	23
2001	42	19
2002	38	12
2003	36	13
2004	36	19
2005	37	22
2006	42	29
2007	42	34
2008 (Review)	4	4
2008	28	20
Total	572	300

SECTION-A

REVIEWS

CIVIL ENGINEERING DEPARTMENT

**Road Maintenance (Annual Repair
and Maintenance of Roads) of NDMC**

CHAPTER-II: CIVIL ENGINEERING DEPARTMENT

2. Road Maintenance (Annual Repair and Maintenance of Roads) of NDMC

Review of Road Maintenance (Annual Repair and Maintenance of Roads) of NDMC was conducted for the years 2004-05 to 2008-09. It was observed that the Road Divisions had to re-tender the projects due to various lapses on their part, with the result agreements had to be made at higher rates. Cases of non-observance of codal provisions as stipulated in CPWD manual, delegation of financial powers, provisions of approved NIT were also noticed. Delays ranging from 30 days to 363 days in approval of Annual Estimates were observed with the result that expenditure was incurred without any estimation and in anticipation of approval. Agreements were executed at the rates much higher than the Estimated Cost and there was huge difference between the estimated cost and justified cost indicating that these estimates were not prepared realistically. The internal control system was also found deficient as the records for effective monitoring, control of activities and to exercise other administrative checks were either not maintained or were not maintained properly.

Highlights

- The Department did not obtain clarification in time on the issues relating to VAT due to which it had to re-tender the work relating to 'strengthening and resurfacing of roads in NDMC area by using Micro Surfacing Technology' under Riding Quality Improvement Programme that resulted in avoidable expenditure of ₹ 77.02 lakh.
- As per Council Resolution, 29 roads were to be resurfaced under phase I of the Riding Quality Improvement Programme by using Hot Mix Technology, whereas the department had resurfaced 41 roads by using Hot Mix Technology.
- In three cases, the Department had to re-tender the projects due to various lapses such as not considering the revised enlistment policy of contractors, not incorporating the approved conditions in the tenders and delay in processing of tenders due to which validity of tender was expired leading to avoidable expenditure of ₹ 33.67 lakh.
- There were cases of non-observance of codal provisions as stipulated in CPWD Manual, delegation of financial powers etc. viz., payment was made to contractor beyond the approved

amount, press notice was not published in the News papers due to which wide publicity of tender was not made, work was awarded beyond the delegated financial power etc.

- As per delegation of financial powers issued by NDMC, extra/additional work up to 20 per cent of the contract value is permissible with the approval of competent authority. Test check of records revealed that Road Divisions had made payment of additional work amounting to ₹ 23.30 lakh without getting the prior sanction of Competent Authority.
- There were considerable delays ranging from 30 days to 363 days in approval of Annual Estimates, with the result that expenditure was incurred without any estimation and in anticipation of approval.
- Test check revealed that in six cases, agreements were executed for an amount of ₹ 389.81 lakh to the contractors while the estimated cost of these works was ₹ 197.85 lakh. Thus, the tenders were awarded at the rates much higher than the estimated cost indicating that the estimated cost was not being prepared realistically.
- There were 19 final bills of the contractors pending due to non-settlement of observations of Quality Control Cell, non-approval of additional/extra items of work, misplacement of files etc.
- Important records such as Budget/Expenditure Control Registers, Road History Registers, reports on periodical inspection of roads, Work Register, Complaint Register and Contractor Ledger were either not maintained or were not maintained properly indicating deficient internal control system.

2.1 Introduction

New Delhi Municipal Council (NDMC) has total 34,09,355.57 Square Meters area of roads (inclusive of area of footpath). The Road Maintenance Divisions of NDMC are responsible for maintenance of roads, lanes and sub-lanes under the jurisdiction of NDMC area. These Divisions maintain these roads, lanes and sub-lanes and provide maintenance services on emergent basis, as per requirement and circumstances.

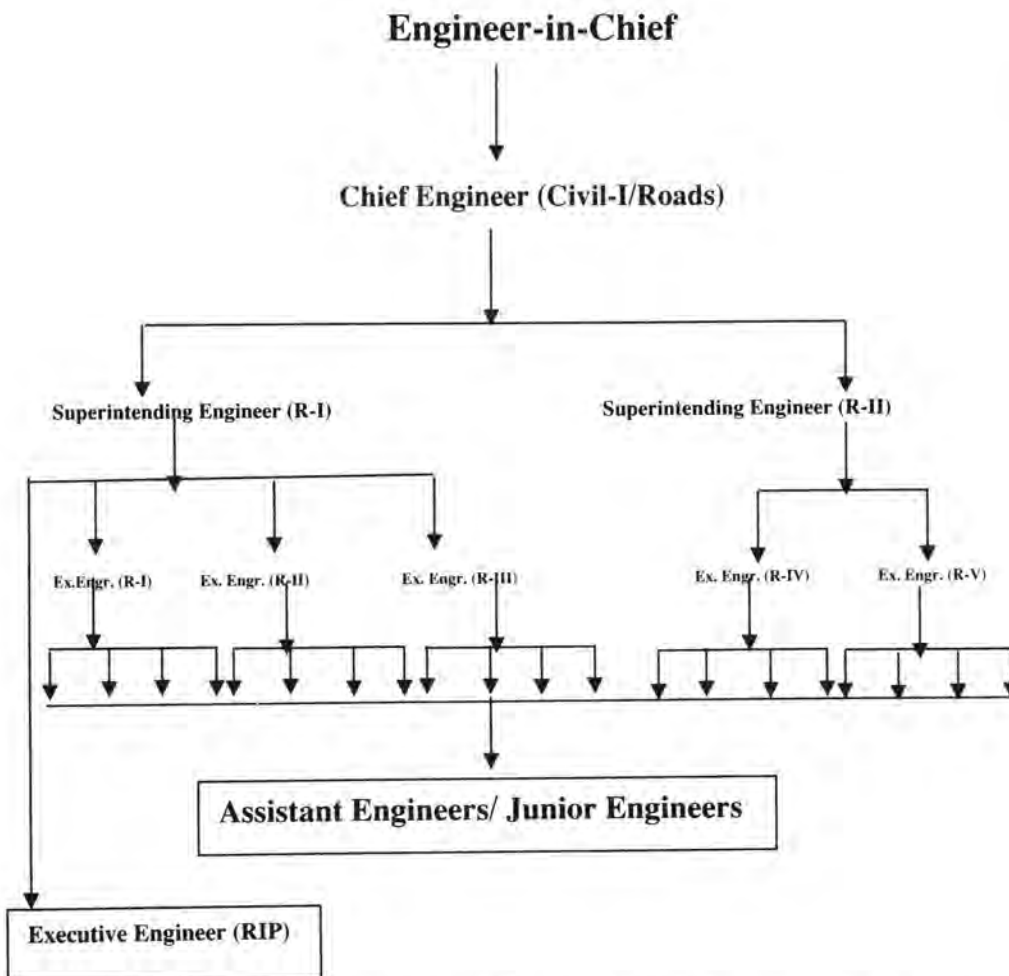
2.2 Road Maintenance-meaning thereof

As per CPWD Maintenance Manual, road maintenance work is undertaken to keep, restore or improve facilities in every part of a road, its services including horticulture operations to a currently acceptable standard and to sustain the utility and value of facility.

2.3 Organizational setup

Road Maintenance Divisions viz., R-I, R-II, R-III, R-IV, R-V and Riding Quality Improvement Programme (RIP) Division are responsible for maintenance of all roads falling under the jurisdiction of NDMC. The Engineer-in-Chief is overall incharge of Civil Department. He is assisted by Chief-Engineer (Civil-I/Roads) along with two Superintending Engineers and six Executive Engineers. The Executive Engineers are assisted by Assistant-Engineers/Junior-Engineers with specific duties relating to various roads and service centres. The organizational chart is given below:

Organizational Chart of Road Division



Above-mentioned AEs/JEs are working in the Sub-Divisions/ Service-centres of the divisions and the division is headed by the EE concerned.

2.4 Scope of Audit

Review of five Road Maintenance Divisions and one RIP Division for the years 2004-05 to 2008-09 was conducted with reference to records of all the six Divisions and service centres under their jurisdiction.

2.5 Objectives of Audit

The objectives of audit were to assess whether:

- i. Budget provided for the purpose were being fully utilized for the intended purpose, keeping in view the imperatives of economy and efficiency;
- ii. Execution of various works was undertaken efficiently as per norms;
- iii. Instructions contained in Council's Resolutions passed from time to time were adhered to and prescribed time limit for resurfacing roads were followed;
- iv. A system of effective monitoring and control over expenditure and various canons of financial propriety existed.

2.6 Audit Methodology

The Road Divisions of Civil Engineering Department are responsible for maintenance of all roads owned by the New Delhi Municipal Council. Accordingly, records of all five Road Divisions and RIP Division and their service centres were test checked. Audit test checked agreements/work orders/supply orders entered into by the Divisions over the five years (2004-05 to 2008-09). Audit issued enquiries/memos to elicit information, scrutinized files/records, visited Road Divisions and Complaint/Service Centres to collect information/records to examine issues relating to Road maintenance.

2.7 Acknowledgement

The Executive-Engineers of respective Road Divisions provided information and documents and facilitated conduct of review.

2.8 Financial Outlay

Expenditure on Road Maintenance in NDMC is charged to the following heads of account:

- i. G.1.1.1 Annual Repairs
- ii. G.1.1.2 Special Repairs and Maintenance
- iii. G.1.1.3 Repairing and Canning of tools and plants and office furniture
- iv. G.1.1.4 Operation and maintenance of casting yards
- v. G.1.1.5 Improvement to mild steel chains and channel guards

vi. G.1.3 Original works

Budget estimates/revised estimates and actual expenditure (Revenue/Capital) under the above heads of account for the review period are given below:

Table-1
Budget Provisions (Revenue)

(₹ in lakh)

Year	Head of Account	Budget Estimates	Revised Estimates	Actual Expenditure	Amount of Savings (-)/ Excess (+)	Percentage of Savings (-)/ Excess (+)
2004-05	G.1.1.1	450	510	462	(-) 48	(-) 9.41
	G.1.1.2	-	-	-	-	-
	G.1.1.3	-	1	-	(-) 1	(-) 100.00
	G.1.1.4	15	20	9	(-) 11	(-) 55.00
	G.1.1.5	-	-	-	-	-
2005-06	G.1.1.1	520	550	545	(-) 5	(-) 0.91
	G.1.1.2	-	16	-	(-) 16	(-) 100.00
	G.1.1.3	1	5	-	(-) 5	(-) 100.00
	G.1.1.4	20	14	(-) 8	(-) 22	(-) 157.14
	G.1.1.5	-	4	-	(-) 4	(-) 100.00
2006-07	G.1.1.1	500	518	512	(-) 6	(-) 1.16
	G.1.1.2	16	-	-	-	-
	G.1.1.3	5	-	-	-	-
	G.1.1.4	15	10	-	(-) 10	(-) 100.00
	G.1.1.5	4	-	-	-	-
2007-08	G.1.1.1	572	582	567	(-) 15	(-) 2.58
	G.1.1.2	-	-	-	-	-
	G.1.1.3	-	-	-	-	-
	G.1.1.4	-	-	-	-	-
	G.1.1.5	-	-	-	-	-
2008-09	G.1.1.1	590	627	602	(-) 25	(-) 3.99
	G.1.1.2	-	-	-	-	-
	G.1.1.3	-	-	-	-	-
	G.1.1.4	-	-	-	-	-
	G.1.1.5	-	-	-	-	-

Table-2
Budget Provisions (Capital)

(₹ in lakh)

Year	Head of Account	Budget Estimates	Revised Estimates	Actual Expenditure	Amount of Savings (-)/ Excess (+)	Percentage of Savings (-)/ Excess (+)
2004-05	G.1.3	1700	813	959	(+) 146	(+) 17.96
2005-06	G.1.3	1982	918	744	(-) 174	(-) 18.95

2006-07	G.1.3	1680	2702	2441	(-) 261	(-) 9.66
2007-08	G.1.3	4692	7402	6399	(-) 1003	(-) 13.55
2008-09	G.1.3	3461	6066	4692	(-) 1374	(-) 22.65

It is evident from the tables above that there were savings ranging from 1.00 per cent to 100.00 per cent under the heads of account (Revenue) during the years 2004-05 to 2008-09. In capital expenditure also, there were savings ranging from 9.66 percent to 22.65 percent during the same period. Excess expenditure of 17.95 percent was also found in the year 2004-05 under the head of account G.1.3.

Huge savings and excess expenditure as shown in above tables indicate lack of proper planning and poor administrative and financial control at the time of preparing of budget estimates/revised estimates. Efforts, thus, need to be made to prepare realistic budget provisions and adhere to the budgetary provisions.

2.9 Audit Observations

During the period 2004-05 to 2008-09, the Road Divisions executed 1538 agreements and entered into 852 work orders. Year-wise details of agreements executed and work orders entered into by the various road divisions are placed at Annexure-VII. Audit examined 216 agreements executed and 102 work orders entered into during the review period by the road divisions. The observations made during test check of records are discussed below:

2.9.1 Riding Quality Improvement Programme.

Roads are required to be resurfaced after expiry of five years on regular basis. The roads due for resurfacing were inspected by the technical sub-committee of Superintending-Engineers to evaluate the need of resurfacing and it was decided that the NDMC roads should be of high standards and should be improved by the modern/advance technology for high quality and international standard. For the purpose, Riding Quality Improvement Programme (RIP) was introduced from the year 2005-06. The Council approved (July 2006) resurfacing of 52 roads by Hot Mix Technology and Microsurfacing/Cold Mix Technology under the programme.

2.9.1.1 Hot Mix Technology

As per Council Resolution No. 12 (A-16) dated 19 July 2006, out of 52 roads identified for resurfacing in first phase of RIP, 29 roads were to be resurfaced using Hot Mix Technology. Executive Engineers of R-I and RIP Divisions of the Civil Engineering Department of NDMC were the Executing Divisions of the Roads to be surfaced with Hot Mix Technology. Test check of records provided by these divisions in respect of roads resurfaced using Hot Mix Technology revealed following discrepancies:-

(a) As per Council Resolution dated 19 July 2006, 29 roads were to be resurfaced under Phase I by using Hot Mix Technology, whereas as per the information provided by RIP Division 41 roads were resurfaced by using Hot Mix Technology. Reasons for difference in number of roads resurfaced by using Hot Mix Technology were not on records.

(b) The estimated cost of the work was ₹ 18.26 crore against which the tendered amount (lowest) was ₹ 25.26 crore. The justified cost prepared by the Division was ₹ 29.87 crore. Thus, there was difference of ₹ 11.61 crore (63.58 per cent) between the estimated cost and justified cost. The basis for the calculation of estimated cost and justified cost and the reasons for difference between two set of figures were not available in the records made available to Audit.

(c) As per the Council Resolution, the stipulated date of start and completion of work was 1 August 2006 and 31 March 2007 respectively. The actual date of start of work was not available on records made available to Audit. However, the Executive Engineer (RIP) intimated that the work was completed on 22 May 2008. Thus, there was a delay of more than 13 months in completion of work. Reasons for delay and penal action taken against the contractor, if any, was not available on records.

(d) On the request of CPWD, a portion of C-Hexagon road was resurfaced by NDMC which was actually under the jurisdiction of CPWD. The proposed cost of the work was ₹ 24.05 lakh. It was, however, observed that CPWD had not reimbursed the amount to NDMC.

2.9.1.2 Avoidable expenditure of ₹ 77.02 lakh on re-surfacing of roads using Micro Surfacing Technology/Cold Mix Technology

R-III Division was the executing division of the roads resurfaced by Micro Surfacing known as Cold Mix Technology. Item rate tenders for strengthening and resurfacing of roads in NDMC area by using Micro Surfacing Technology were invited in March 2006. In response, three firms quoted their rates. The rates of Contractor 'A' amounting to ₹ 1487.07 lakh plus 12.5 per cent VAT (₹ 185.88 lakh) and one per cent Cess (₹ 14.87 lakh) totaling ₹ 1687.82 lakh were the lowest. Negotiations were held with Contractor 'A' on 22.6.2006. During negotiations, the contractor reduced the cost from ₹ 1487.07 lakh to ₹ 1456.57 lakh plus 12.5 per cent VAT and 1 per cent Cess i.e. ₹ 1653.21 lakh. However, Finance Department was not satisfied with the negotiation and observed that negotiation process had not been handled properly and scope of reducing the rates to the maximum possible extent had not been explored. It further observed that no credible attempt had been made at any stage to obtain unequivocal legal opinion on the issue as to whether VAT was to be borne on the rate quoted by the contractor (which included both the material and labour cost, the material being purchased from outside state and being subject to double instance of VAT) or on the value addition

made within NCT, Delhi. The Finance Department recommended that the tender may be accepted at the negotiated rates subject to last attempt being made to negotiate down the price bid further and D.VAT being reimbursed on actual basis based on an unequivocal legal opinion on the real incidence of D.VAT on the tendered cost. However, the tender was rejected on 4 August 2006. The tenders were re-invited and opened on 7 September 2006 and Contractor 'B' was found to be lowest with its quoted rates of ₹ 1767.23 lakh. After negotiations, the contract was awarded to Contractor 'B' at its negotiated rate of ₹ 1730.23 lakh (including VAT and other taxes).

Thus, the Department had to incur avoidable expenditure amounting to ₹ 77.02 lakh due to re-tendering.

The Department in its reply stated (May 2010) that the competent authority rejected the first call of tender due to the reason that there was lack of clarity in legal opinion on D-VAT and its reimbursement, by the Finance & Legal Departments and directed to take care of defects in the procedure in re-tender. The reply of the Department indicates lack of co-ordination amongst the Civil Engineering Department and various Advisory Departments of NDMC and its failure to obtain clarification on the issue in time due to which it had to incur avoidable extra expenditure of ₹ 77.02 lakh due to re-tendering.

2.9.2 Avoidable expenditure of ₹ 33.67 lakh due to re-tendering.

Test check of files relating to agreements entered into by the road divisions revealed that in the following cases the Divisions had to re-tender the projects due to various lapses on their part, with the result it had to make agreements at higher rates resulting in avoidable expenditure of ₹ 33.67 lakh as discussed below:

2.9.2.1 Improvement to road side kerb stone at Tilak Marg

R-I Division of NDMC invited tenders in June 2007 for the work 'Improvement to road side kerb stone of Tilak Marg' after obtaining Administrative Approval and Expenditure Sanction amounting to ₹ 7.50 lakh for the work. The amount quoted by the lowest bidder was ₹ 7.34 lakh against the estimated cost of ₹ 8.18 lakh. Before finalizing the tender, it was decided to provide red sand stone kerb instead of cement stone kerb mentioned in the Notice Inviting Tender (NIT). The tender was, thus, rejected in July 2007 and the revised Tenders were invited in May 2008 with the estimated cost of ₹ 18.05 lakh. Six bidders participated in the tender process and after evaluation, Contractor 'A' was declared as the lowest bidder at their tendered amount of ₹ 17.40 lakh for the work and its tender was recommended for acceptance in July 2008. However, before processing the case for approval, it was noticed that as per NIT only contractors registered/enlisted in NDMC up to class III category were eligible for participating in the tendering process. However, Contractor 'A', whose tender was recommended for acceptance was registered in

NDMC as class IV contractor. Thus, as per NIT, Contractor 'A' was not eligible to participate in the tendering process. Due to this, the tender was rejected in August 2008 and was again floated in September 2008. The work was awarded to Contractor 'B' at the quoted rate of ₹ 30.18 lakh which was ₹ 12.13 lakh higher than the estimated cost and ₹ 12.78 lakh higher than the rates quoted by Contractor 'A'.

It was further noticed that the Council vide its resolution dated 18 July 2007 had already revised the enlistment policy of NDMC and as per new enlistment policy, tendering limit for class IV contractors was enhanced to ₹ 25.00 lakh, which was ₹ 15.00 lakh as per old enlistment policy. Thus, if the Division had issued NIT for class IV contractors, as per the new enlistment policy, contractor 'A' would have been eligible to participate in the tendering process.

The Department in its reply stated (May 2010) that NIT was approved under old enlistment policy on 21.05.2008 by Planning Department, which is the final authority. The new enlistment policy was approved by the Council on 18.07.2007 and Contractor A was eligible under the new enlistment policy, but tender was rejected by the competent authority. However, the reply was silent about the reasons for not considering the revised tendering limit for class IV contractors. Thus, lapse on the part of the Division for not considering the revised tendering limit approved by the Council resulted in avoidable expenditure of ₹ 12.78 lakh.

2.9.2.2 Resurfacing of service roads, lanes and by lanes under R-IV Division

NIT for resurfacing of service roads, lanes and by lanes under R-IV division was approved in July 2005. Out of four tenders received, the rates quoted by Contractor 'A' amounting to ₹ 49.59 lakh against the estimated cost of ₹ 42.74 lakh were the lowest. While processing the tenders, the Planning Division of NDMC noticed that one of the conditions of approved NIT that roughness index of finished surface should not be more than 4000 mm per km was not properly incorporated in the tenders issued to the contractors. This condition was deleted in one tender form issued by the division while in other three tender forms, it was mentioned as 2000 mm per km. The tender was, thus, rejected and again floated on 26 August 2005. The tender was opened on 9 September 2005 and only one tenderer, Contractor 'B' participated in tendering process and quoted his rate amounting to ₹ 51.48 lakh. The validity of the above tender was up to 8 December 2005. However, the Department could not process the tender within the validity period and the contractor refused to extend the validity. Thus, the tender was again rejected on 4 January 2006. NIT was again floated on 16 February 2006 and tender was opened on 8 March 2006. Only two tenders were received and Contractor 'B' (who had refused to extend the validity in last tendering process) was the

lowest with his quoted rate of ₹ 68.76 lakh. Tender was awarded to Contractor 'B' at the negotiated rate of ₹ 66.15 lakh.

Thus, due to failure on the part of the Division to properly compare the tenders issued to the contractors with the approved NIT at the first instance and delay in processing the case in the second instance, NDMC had to incur avoidable expenditure of ₹ 16.56 lakh.

The department in its reply stated (May 2010) that tender was processed in time at the Divisional level and then the justification was checked by Planning. After that, the tender file was sent to Finance Department. After scrutiny, the file was returned by the Finance which was submitted by the Division in time. In the meantime the validity of the tender expired and at that time a major hike was noticed in the price of bitumen. Therefore, contractor refused to extend the validity and the tender was recalled. However, the reply of the Department was silent on the reasons for not incorporating the conditions of approved NIT in the tenders issued to the contractors.

2.9.2.3 Resurfacing of service roads, lanes, by lanes by R-V Division

R-V Division of NDMC issued NIT on 1 July 2005 for the work 'Resurfacing of service roads, lanes, by lanes' at an estimated cost of ₹ 74.63 lakh. Tender was opened on 18 July 2005 and five contractors participated in tendering process. The lowest bidder, Contractor 'A' quoted rate of ₹ 83.58 lakh. While processing the case, Planning Division of NDMC noticed that as per the conditions of approved NIT, the roughness shall not exceed 4000 mm per kilometer and in case, the roughness index of finished surface is more than 4000 mm/Km the work would be rejected. Moreover, roughometer was to be arranged by the contractor. However, in the tender documents issued by the division, the condition was written as, "It should be ensured that roughness shall not exceed 2000 mm/Km. In case where profile correction is not laid, the roughness shall not exceed 4000 mm/Km". There was no mention about the roughometer to be arranged by the contractor. The tender was rejected on 26 August 2005 and was again floated on the same date. The tenders were opened on 9 September 2005 and only two contractors participated in the tender process. The lowest bidder was again Contractor 'A' with its quoted rate of ₹ 89.70 lakh. The work was awarded to Contractor 'A' at negotiated rate of ₹ 87.91 lakh on 22 December 2005.

Thus, due to failure on the part of the division to issue tender documents as per the approved NIT, NDMC had to incur avoidable expenditure of ₹ 4.33 lakh due to re-tendering.

The department while admitting the facts mentioned in the para stated (May 2010) that due to typing mistake the roughness index was wrongly incorporated in NIT.

2.9.3 Non-observance of Codal Provisions

Test check of tender files of different projects/works executed by Road Divisions of NDMC revealed that codal provisions as stipulated in CPWD Manual, delegation of financial powers and approved NIT/Agreement were not adhered to in the cases discussed below:

Table-3

S. No.	Agreement No. /Name of Work	Nature of codal violation/Audit observation
1.	31/EE(R-I)/2006-07 Improvement of Footpath and Drainage system in front of Modern Art Gallery.	As per para 2.3.5 of CPWD Manual, in case of excess over 10 per cent of the administrative approval, a revised approval must be obtained from the competent authority. It was observed that Administrative Approval & Expenditure Sanction of the work was approved for ₹ 11.70 lakh. The work was completed at a cost of ₹ 14.06 lakh i.e. net excess of ₹ 2.36 lakh (20.17 per cent) from the approved amount. However, payments were made to the contractor beyond approved amount. The revised Administrative Approval & Expenditure Sanction had not been obtained from the competent authority despite being pointed out by the Finance Department on 3 January 2008. The department stated (May 2010) that the approval of the competent authority had been obtained before making the final payment and had noted for adherence of codal formalities in future.
2.	52/EE(R-I)/2008-09 Improvement of footpath of Ashoka Road from GPO to C-Hexagon	Press notice of the said work was not published in the Newspapers. The department replied (May 2010) that press notice for the case was prepared and dispatch number was also entered but inadvertently, press notice could not reach the P.R. Department for advertising.
3.	04/EE(R-II)/2006-07 Replacement of Dismantled and RCC pillars at Rajpath	NIT of the work was floated on 9 January 2006 against which only one tenderer participated and quoted the rate of ₹ 1.06 lakh. As per delegation of financial powers issued by NDMC vide order no. Fin/2003/DP-II/496/D dated 20 November 2003, Executive Engineer had the power to accept the tender up to ₹ 50000 only in consultation with A.O.(Works) in respect of award of single tender received against the open tenders and Superintending Engineer had the power up to ₹ 2.00 lakh in consultation with A.O. (Works).

		<p>However, in this case, Executive Engineer awarded the work amounting to ₹ 1.06 lakh, that too without consultation with A.O. (Works).</p> <p>The department stated (May 2010) that in first call of tender, single tender was received at higher rate, which was rejected by the SE(R). In 2nd call of tender, again single tender was received which was accepted by the then Executive Engineer. The reply of the department shows that it failed to comply with the provisions contained in delegation of financial powers.</p>
4.	<p>115/EE(R-III)/2008-09</p> <p>Providing overlay of mastic asphalt concrete wearing course at Railway Bridge Shantipath, roundabouts of BHS Marg, Africa Avenue, G-Avenue, etc.</p>	<p>As per condition of NIT, the contractor registered in other organization shall also have to get themselves registered in NDMC before they are paid first running bill. But there was nothing on record whether the contractor was got registered in NDMC.</p> <p>The Department replied (May 2010) that the Contractor had applied in NDMC for registration well before the first running account bill but the process of registration took long time and the contractor was registered in January 2010 before the payment of final bill. The reply of the department clearly shows that it failed to adhere to the provisions contained in NIT.</p>
5.	<p>51/EE(R-IV)/2006-07</p> <p>Providing Mastic asphaltic concrete wearing course at Teen Murti roundabout.</p>	<p>As per pre-condition of NIT, contractors should have sales tax clearance and should have executed three similar nature of works not less than ₹14 Lakh each during last five years. The financial bids were to be opened only after fulfilling these conditions. The lowest bidder had not fulfilled these conditions but the financial bids were opened and the work was awarded to him.</p> <p>The department stated (May 2010) that the contractor attached the photocopies of work executed by him amounting to a total estimated cost of ₹ 33.29 lakh. The reply of the department itself indicates that the contractor did not qualify as per the pre-condition of NIT as the total amount of work executed by him previously was less than ₹ 42 lakh.</p>

2.9.4 Violation of deviation clause and additional work awarded without prior approval of Competent Authority

As per delegation of financial powers issued by NDMC, extra/additional work up to 20 per cent of the contract value is permissible provided estimate does not exceed by 10 per cent. The authority competent to approve the extra/additional work is Executive Engineer (up to 20 per cent of contract value or ₹ 20000 which ever is lower), Superintending Engineer (up to 20 per cent of contract value or ₹ 50000 which ever is lower), Chief Engineer (up to 20 per cent of contract value or ₹ one lakh which ever is lower) and Engineer in Chief (upto 20 per cent of contract value or ₹ 2 lakh which ever is lower). During test check of records, it was noticed that in the following cases, Road Divisions did not adhere to the provisions contained in the delegation of financial powers and made the payment of additional work without getting the prior sanction of Competent Authority:

Table-4

Sr. No.	Agreement/ Work Order Number	Name of Work	Amount of Tender (in ₹)	Payment made for additional work (in ₹)	Percentage of additional work
1.	55/EE(R-I)/2004-05	Resurfacing & Improvoement to rear approach of Inder Prakash Building	73896	27390	37.06
2.	35/EE(R-I)/2007-08	Repair & Improvement of area under D-II/85 Pandara Park	196947	20954	10.64
3.	58/EE(R-I)/2005-06	Repair of footpath at K.G. Marg	92216	27653	29.98
4.	32/EE(R-I)/2007-08	Construction of open surface drain covered with SFRC grating and replacing the cross drainage at Dr. Zakir Husain Marg	193183	36918	19.11
5.	66/EE(R-I)/2006-07	Repair/Improvement of existing Kerb Stone at C-Hexagon Redial	597157	38246	06.40
6.	11/EE(R-I)/2005-06	Repair & replacement of mild steel railings at Tilak Marg	163332	36708	22.47
7.	13/EE(R-I)/2007-08	Road Marking at C-Hexagon and its radials with thermoplastic paint near India Gate	434339	21972	5.05
8.	22/EE(R-I)/2008-09	Resurfacing of remaining colony roads at Pandara Park, cycle track at Pandara Park, Dr. Zakir Hussain Marg & Bhagwan Dass Road	5496786	456693	8.31
9.	37/EE(R-I)/2008-09	Providing Mastic Asphaltic wearing course at the crossing of Tilak Marg, Bhagwan Dass Road, Dr. Zakir Hussain Marg, Subramaniam Bharti Marg and Entry points falling under sub-division II (R-I)	5681520	118169	2.08
10.	73/EE(R-I)/2008-09	Providing Mastic wearing course at the crossing of KG Marg-Tolstoy Marg, Janpath etc.	18694427	736236 182542	3.94 0.98
11.	53/EE(R-II)/2005-06	Restoration of water channel at south of Rajpath	132223	23041	17.42

12.	111/EE(R-II)/ 2004-05	Improvement of footpath at Jor Bagh near fire station.	107788	38483	35.70
13.	54/EE(R-II)/ 2006-07	Widening of Najaf Khan Road Opposite Palika Niwas Colony, Lodhi Road	590451	112456	19.04
14.	110/EE(R-II)/ 2004-05	Patch repair at Golf Link Colony	99713	22263	22.33
15.	09/EE(R-II)/ 2005-06	Patch repair on Cycle Track at Lodhi Road	69020	24808	35.94
16.	66/EE(R-II)/ 2006-07	Development of parking in between Plot No. 25, Akbar Road & 1/13, Maulana Azad Road	1297727	109241	8.42
17.	05/EE(R-II)/ 2008-09	Miscellaneous repairs under Safdarjung Service Centre	1458200	108380	07.43
Total			35378925	2329775	

On being pointed out by the audit, the department intimated (May 2010) that in respect of Sr. No. 4, 5, 6, 7, 8, 9, 12, 13, 14, 15 & 17 approval of competent authority has been taken. The department in its reply for Sr. No. 10 stated that case for approval of extra/additional quantity has been concurred by the Finance Department on 28.04.2010. It indicates that approval of Competent Authority was yet to be taken. In reply for Sr. No. 16, the department stated that approval of Chairperson has been obtained on 31.3.2008. However, copy of the approval furnished by the department suggests that the department has only taken the approval of revised estimates instead of Additional and Extra Quantity. Department has not furnished any reply for Sr. No. 1, 2, 3 & 11.

2.9.5 Booking of expenditure under wrong Head of Account

Test check of the records of Road Divisions revealed that in the following cases the expenditure was wrongly booked under the head G.1.1.1 – AR & MO Roads and G.1.3 – SR of roads under NDMC area:

Table-5

Sr. No.	Division	Agreement Number/ Work Order Number	Name of Work	Amount of Work (in ₹)	Head to which the work belonged	Head to which the work wrongly booked
1.	R-I	55/EE(R-I)/ 2004-05	Resurfacing & improvement to rear approaches of Inder Prakash Building	73896	G.1.3	G.1.1.1
2.	R-I	35/EE(R-I)/ 2008-09	Improvement to existing drainage system in front of Shanker market	1301945	Drainage	G.1.3
3.	R-II	20/EE(R-II)/ 2007-08	Improvement & repair of drainage work in Colony lanes	198000	Drainage	G.1.3
4.	R-II	53/EE(R-II)/ 2007-08	Repair & Improvement to drainage at Najaf Khan Road	562499	Drainage	G.1.1.1
5.	R-II	21/EE(R-II)/ 2007-08	Improvement of drainage system at Safdarjung Road	616000	Drainage	G.1.3
6.	R-II	67/EE(R-II)/ 2008-09	Repair/Rectification and additional cross drainage pipe at Najaf Khan Road, Jor Bagh	149494	Drainage	G.1.1.1

			Lane, Lodhi road, etc.			
7.	R-II	W.O. 30/EE(R-II)/ 2008-09	Providing excavator for collapsed barrel cemetery at Khan Market	93158	Drainage	G.1.1.1
8.	R-II	81/EE(R-II)/ 2008-09	Hiring of Tempo for removing malba piled up from desilting the drain	193461	Drainage	G.1.1.1

On being pointed out by audit, the department stated (May 2010) that the work at Sr. No. 1 was carried out in urgency out of ARMO Roads and in respect of Sr. No. 2, the expenditure has now been booked in the correct head of account. The department in respect of Sr. No. 3, 4, 5, 6, 7 & 8 replied that Drainage divisions have been merged in Road Divisions and hence, maintenance work of drainage had been correctly charged to ARMO Roads. The reply of the department is not tenable as there is a specific head of Account for booking the expenditure incurred on drainage work. Therefore, the expenditure should have been booked in that head of account instead of ARMO Roads. The reply of the department thus, suggests lack of administrative and financial control which needs to be strengthened.

2.9.6 Delay in processing of Annual Estimates

The process for the preparation of Annual Estimates is required to be initiated well in advance so that these are finalized and approved before the start of a financial year. Examination of records relating to Annual Estimates for the years 2004-05 to 2008-09 in respect of head of account G.1.1.1 – Annual Repair & Maintenance of Roads revealed that there was considerable delay in processing and approval of the Annual Estimates. Details of delay are given in the table below:

Table-6

Year	2004-05		2005-06		2006-07		2007-08		2008-09	
Division	Date of approval	Delay in Days	Date of approval	Delay in Days	Date of approval	Delay in Days	Date of approval	Delay in Days	Date of approval	Delay in Days
R-I	28.3.2005	362	Not available		07.6.2006	68	28.5.2007	58	07.08.2008	98
R-II	Not available		04.1.2006	279	Not available		Not available		07.05.2008	37
R-III	29.3.2005	363	04.1.2006	279	12.9.2006	165	12.6.2007	73	Not available	
R-IV	Not available		14.1.2006	289	18.5.2006	48	30.4.2007	30	12.05.2008	42
R-V	29.3.2005	363	04.1.2006	279	Not available		08.6.2007	79	Not available	

Delay in approval has been worked out from 1st April of the year up to the date of approval

It could be seen from the above table, that there were considerable delays in approval of Annual Estimates ranging from 30 days to 363 days which indicated that in many cases Annual Estimates were approved at the far end of the financial year. Besides this, in the year 2004-05, the Annual Estimate of R-IV division were not approved during the whole financial year, but were approved during next year along with the Annual Estimates for the year 2005-06. The reasons for the same were not on records made available to audit.

Thus, in view of belated/non-approval of the Annual Estimates, the expenditure continued to be made in anticipation of approval and without any estimation. The delay in processing/approval needs to be justified and

a proper system devised so that Annual Estimates are worked out in time and approval obtained before the start of financial year.

The department stated (May 2010) that utmost care would be taken in future for timely preparation of annual estimates.

2.9.7 Award of Tenders on a higher rate in comparison to the Estimated Cost

As per para 19.4.3 of CPWD Works Manual 2007, the tender accepting authority shall satisfy itself about the reasonability of rates before acceptance of the tenders. Reasonability of rates shall primarily be assessed on the basis of justified rates. Para 19.4.3.1 of the manual stipulates that there is no need for preparing justification in case the lowest tender is less than the estimated cost put to tender plus 10 per cent. Para 19.4.3.2 of the manual further stipulates that variation up to 5 per cent over the justified rates may be ignored, variation up to 10 per cent may be allowed for peculiar situations and in special circumstances, tenders above this limit should not be accepted. Examination of records relating to award of tenders by Road Divisions revealed that in a number of cases agreements were executed and work orders were awarded to the contractors at the rates much higher than the Estimated Cost as per details given below:

Table-7

Year	2004-05	2005-06	2006-07	2007-08	2008-09	Total
Agreements						
Total Agreements executed during the year	287	204	245	200	433	1369
11% - 30% above estimated cost	57	31	57	47	107	299
31% - 50% above estimated cost	21	11	20	29	44	125
51% - 75% above estimated cost	4	3	5	23	21	56
76% - 100% above estimated cost	-	-	3	3	9	15
More than 101% above estimated cost	-	1	-	4	10	15
Total						510
Work orders						
Total Work Orders awarded during the year	193	168	114	92	189	756
11% - 30% above estimated cost	67	45	36	17	25	190
31% - 50% above estimated cost	2	6	14	12	6	40
51% - 75% above estimated cost	1	1	2	7	1	12
76% - 100% above estimated cost	1	-	-	-	-	1
More than 101% above estimated cost	-	-	-	1	1	2
Total						245

Requisite information pertaining to R V Division for the years 2004-05 to 2007-08 was not available in records. Thus, the same has not been included in the above table.

It could be seen from the above table that out of 1369 agreements entered by the Roads Divisions (excluding agreements entered by R-V Division during 2004-05 to 2007-08), 510 agreements (37.25 per cent) were entered at more than 11 per cent above the estimated cost out of which 211 agreements were entered at more than 31 per cent above the estimated cost. Similarly out of 756 work orders awarded during the years 2004-05 to 2008-09 (excluding work orders awarded by R-V Division during 2004-05 to 2007-08), 245 work orders (32.41 per cent) were awarded at more than 11 per cent above the estimated cost out of which 55 work orders were awarded at more than 31 per cent above the estimated cost. Although, justified rates were prepared in these cases and the tenders were accepted at justified rates with allowable variations, huge difference between the estimated costs and tendered amount indicated that the estimated costs were not prepared realistically. The Division-wise break-up of these agreements/works orders has been indicated in Annexure VII.

Test check of works/projects files of Road Divisions for the year 2008-09 further revealed that in the following cases, justified rates prepared by the Road Divisions were much higher than the estimated cost and there was a huge difference between the estimated cost and the justified/tendered cost.

Table-8

Sr. No.	Agreement number and name of work	Estimated Cost (in ₹)	Tendered Cost (in ₹)	Justified Cost (in ₹)	Difference in percentage	
					Between estimated & tendered cost	Between estimated & justified cost
1.	13/EE(R-III)/2008-09 Repair of Service Roads at Moti Bagh	105969	217226	230485	104.99	117.50
2.	14/EE(R-III)/2008-09 Improvement of Drainage system	561139	980703	996078	74.77	77.51
3.	47/EE(R-IV)/2008-09 Providing Mastic Asphaltic Wearing Course at Roundabouts in R-IV Division	11810175	22866345	26646382	93.62	125.62

4.	87/EE(R-V)/ 2008-09 Strengthening & re- surfacing of lanes/ bye lanes of North Avenue	1077820	2372460	2738633	120.12	154.09
5.	68/EE(R-V)/ 2008-09 Repairing Premix work under sub division I	316150	692969	1021224	119.19	223.02
6.	75/EE(R-V)/ 2008-09 Providing Mastic Asphaltic Wearing Course under RAIP 2007- 08	5914002	11850831	13271020	100.39	124.40
Total		19785255	38980534	44903822		

It could be seen from the above table that the tendered amount in these cases was 74.77 per cent to 120.12 per cent higher than the estimated cost. The justified cost prepared in these cases to justify the tendered cost was also 77.51 per cent to 223.02 per cent higher than the estimated cost. The basis for preparation of estimated cost and justified cost and reasons for huge variation between these two figures were not available in the records made available to Audit. However, huge difference between the estimated cost and justified cost indicates that these two figures are not being prepared properly and thus, the very purpose for preparation of justified rates to assess the reasonableness of the tendered amount stands defeated.

The department stated (May 2010) that estimates were prepared on the basis of DSR 2002 and tenders were awarded on or around justified cost. The reply of the department is not tenable as the estimated cost was prepared by the department on the basis DSR 2002 by suitably adding the cost index prevalent at that time and contingencies thereof as per CPWD Manual. Hence, the department needs to look into the matter and efforts be made for avoiding such lapses.

2.9.8 Non payment of final bills to the contractors

Test check of records provided to audit revealed that in the cases mentioned in Annexure VIII (Part-A), copies of the final bills were not found in the records made available to Audit. In the absence of final bills, status of payment made to contractors could not be ascertained in audit.

Similarly, there were large number of cases where final payment of contractors was not made even after receipt of final bills. Details of these bills alongwith the reasons for non payment are also indicated in Annexure VIII(Part-B).

On being pointed out by audit, the Department in respect of cases mentioned in Annexure-VIII(Part-A) relating to the cases where final bills were not available, stated (May 2010) that except Sr. No. 6, final bills for all other cases have been passed. Similarly, in respect of Annexure-VIII(Part-B) containing details of pending final bills, Department stated that final bills for Sr. No. 1 & 2 of R-I division, Sr. No. 1, 8 & 10 of R-II division, Sr. No. 1 of R-IV division and Sr. No. 4, 5, 6 & 8 of R-V division have been passed.

However, there were still large number of cases (19 cases) pending due to non-settlement of observations of Quality Control Cell, non-approval of additional/extra items of work, misplacement of files etc. suggesting lack of administrative and financial control which needs to be strengthened.

2.10 Internal Control System/Mechanism

Internal controls are activities and safeguards that are in place to ensure that things are going as planned. Such controls apart from giving timely warnings to an organization about deficiencies in its functioning, also helps in monitoring the performance of department and works/projects undertaken by it. To have effective monitoring and control of activities and to exercise other administrative checks, following records were required to be maintained in Civil Engineering Department.

(a) Budget/Expenditure Control Registers: The expenditure control register is an important device for the budgetary control and is required to be maintained to book each & every expenditure/ payment made to the contractor or on the work executed by the division. This register, thus, works as an important tool to ascertain the availability of fund as well as total expenditure incurred by the division on a particular date. It was, however, observed that R-IV & R-V division had not maintained the expenditure control registers. The expenditure control registers of R-I, R-II and R-III divisions were not maintained properly containing all the requisite information. The monthly abstract of expenditure were not maintained and there were a lot of cuttings in the register which were not authenticated by the Competent Authority. Copies of allocation of funds along with scheme-wise expenditure under the respective heads were also not available. Expenditure made on Riding Quality Improvement Programme was not specifically mentioned and debited against the fund allocated for that purpose. Final entries regarding Excess or Saving of funds at the close of the year were not mentioned and it had also not been mentioned as to whether these funds had been surrendered or re-

appropriated from the concerned head or not. Thus, there was no proper control over expenditure against allocation of funds.

(b) Road History Register: Road History Register is an important document for recording the details about the roads/footpaths/ lanes/sub-lanes etc. In this register, amount spent on a particular road/footpath/lane/sub-lane etc. along with the year of expenditure, its resurfacing, repairs, development, improvement, inspection etc. along with the expenditure thereon is recorded. It was, however, observed that complete details were not being recorded in these registers, in the absence of which it could not be ascertained whether resurfacing of lanes/roads had been done as per the prescribed period of five years.

(c) Periodical inspection of roads and report thereon: The basic requirement for processing of any work is the report on the inspection of roads. It was observed that the inspection by the Competent Authority was either not done or inspection report was not on record. In the absence of periodical inspection Report, it could not be ascertained whether all the roads under jurisdiction of Roads Divisions were inspected as per their approved periodicity and whether adequate action has been taken as per the inspection reports.

(d) Work Register: It was observed that the entries relating to all the works either in the form of agreement or in the form of work-order and the payment made there against were not recorded in the work register. The divisions had only recorded the payment made during that financial year instead of all payments made against that work.

(e) Complaint Register: As per the Citizen's Charter issued by NDMC, the different types of complaints received from the residents of respective area are to be attended within the time prescribed for it. Test check of the records maintained at Service Centers/Sub-divisions of the Road Divisions revealed that the complaint register was not maintained properly. It was informed by the concerned Executive-Engineers that repairs which came to the notice of the field staff was done on priority basis but no entry was made in the complaint registers. Besides this, the complaint registers in the sub-divisions were also not maintained properly. In the complaint register, nothing was written against the complaints such as whether the complaint was attended or not, if yes, date on which attended, to whom the complaint was marked for attending, how much material were issued and used etc. The complaint registers were also not authenticated by the Executive-Engineer. In the absence of proper records, the number of cases in which complaints were not attended within the prescribed time and the reasons for delays could not be ascertained by Audit.

(f) Contractor Ledger: It was observed that the contractor ledger in which the payments, advance payments, deductions, materials, etc. were to be booked was not maintained by the divisions in respect of the

contractors, who were executing the works of the division concerned. In the absence of the contractor ledger, it was difficult to ascertain the credits and debits of an individual contractor.

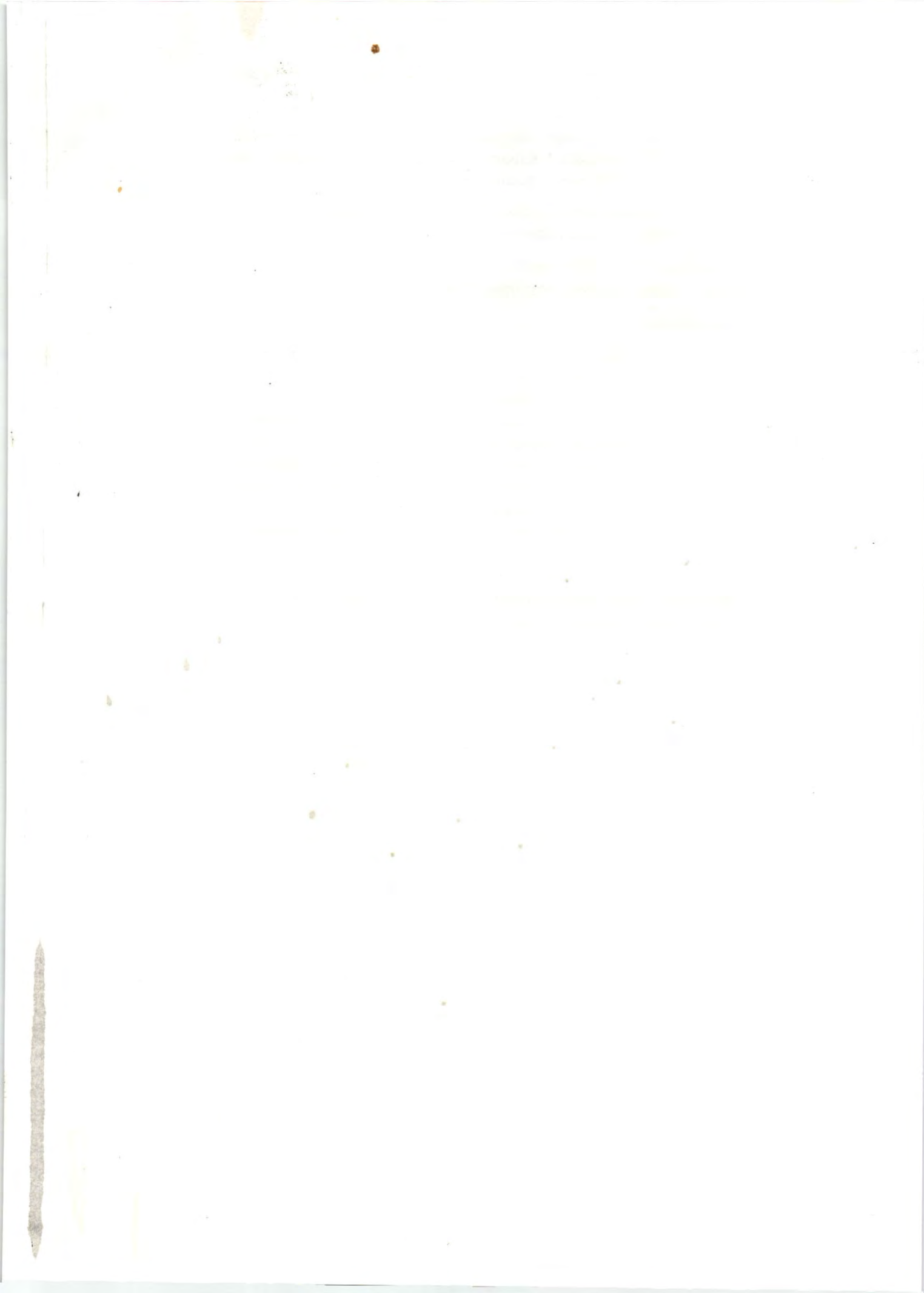
Thus, the internal control system through maintenance of necessary records was not adequate and needs to be strengthened.

Department in its reply stated (May 2010) that due care would be taken in future for maintaining the proper records.

2.11 Conclusion:

The review of Road Maintenance (Annual Repair & Maintenance of Roads) by NDMC revealed lack of proper financial, accounting and internal control system. Contract Management was deficient as there were large number of cases of non-observance of codal provisions and violation of deviation clause. Documentation of NIT and other important documents was also found deficient due to which in many cases department was forced to re-tender. The Department thus, needs to look into these areas and ensure adherence to the codal provisions/laid down norms. Improvement in Contract Management, Documentation and Planning is also needed.

The matter was referred to the Department (May 2010); their reply received (May 2010) has been suitably dealt with in preceding paragraphs where ever necessary.



ELECTRICITY DEPARTMENT

Inventory Management (Electrical)

CHAPTER: III ELECTRICITY DEPARTMENT

3. INVENTORY MANAGEMENT (ELECTRICAL)

Electrical Engineering Department of NDMC is responsible for distribution of Electricity in NDMC area and maintenance and installation of electrical wiring etc. in municipal buildings. The procurement system in Electricity Department of NDMC is centralized with Store-I and Store-II Divisions. These divisions are responsible for procurement and issue of materials indented by the Electrical Divisions of NDMC. Audit test checked the records of the indenting divisions/sub-divisions of Electrical Engineering Department and its Store Divisions. It was observed that there was no proper co-ordination between the Stores divisions and indenting divisions. The Store items procured for one division were issued to another division. Purchases were also made in excess of the requirements resulting in items remaining unutilized for a long period. The indenting divisions delayed the lifting of material indented by them in many cases. The Stores worth ₹ 31.68 lakh procured by Store I Division and ₹ 61.23 lakh by Store II Division had not been issued and had been lying idle for a period ranging from 6 months to 22 years. A large number of Transfer entries had not been classified properly and were pending against the indenting divisions due to non-reconciliation. Unserviceable stores items amounting to ₹ 275.17 lakh were lying with the Store Divisions for disposal.

Highlights

- Procurement of 3 km HT XLPE cable was made for ₹ 36.63 lakh in excess of requirement resulting in the item remaining unutilized for 8 months that indicated unrealistic assessments.
- 11 KV vacuum Switch Board purchased in January 2007 at a cost of ₹ 43.18 lakh could not be utilized due to poor planning and lack of coordination between indenting Division and Stores Division.
- Delay in finalization of tendering process for procurement of LT XLPE 300 mm² × 3.5 core cable resulted in an avoidable expenditure of ₹ 2.29 lakh

- Stores worth ₹ 31.68 lakh procured by Store-I Division and ₹ 61.23 lakh by Store-II Division had not been issued and had been lying for a period ranging from 6 months to 22 years resulting in blockage of funds.
- There was a delay of more than 7 years in procurement of stores worth ₹ 62.48 lakh. These remained unutilized for another one and a half year from the date of their procurement due to non-lifting of the material by the indenting Division.
- A large number of Transfer Entries had not been classified properly and were pending against the indenting divisions/sub-divisions due to non-reconciliation.
- Transformer worth ₹ 73.46 lakh meant for providing electric connection to New Delhi City Centre Phase-II was not used for the intended purpose and was installed at Trauma Centre.
- Material amounting to ₹ 173.56 lakh procured by Store-I and Store-II divisions were issued to the divisions other than the indenting divisions or in excess of requirement to the same divisions. These post procurement adjustments indicated improper assessment of requirements by the indenting divisions.
- Distribution North Division indented the cables without taking into account the existing stock resulting in blockage of funds amounting to ₹ 28.49 lakh.
- Unserviceable store items amounting to ₹ 275.17 lakh were lying with the Store divisions for disposal.

3.1 Introduction

Electrical Engineering Department in New Delhi Municipal Council (NDMC) is responsible for distribution of Electricity in NDMC area and maintenance and installation of electrical wiring etc. in municipal buildings. The procurement system in Electricity Department of NDMC is centralized. 11 KV Electric Store (Store-I) and 33 KV Electric Store (Store-II) are responsible for procurement and issue of materials indented by the Electrical Divisions of NDMC. 11KV Electrical Store is providing store items to all the electrical maintenance divisions as well as constructions divisions and 33 KV Electrical Store is procuring the electrical goods for installation of feeder stations/sub-stations.

3.2 Scope of Audit

The present review examines the issues relating to inventory management in Electrical Engineering Department during the period 2004-05 to 2008-09. The main focus was on evaluation of system of assessment of requirement, procurement procedure, utilization and storage of material and accounting procedure being adopted by the Store and indenting divisions.

3.3 Objectives of Audit

The objectives of Audit were to assess:

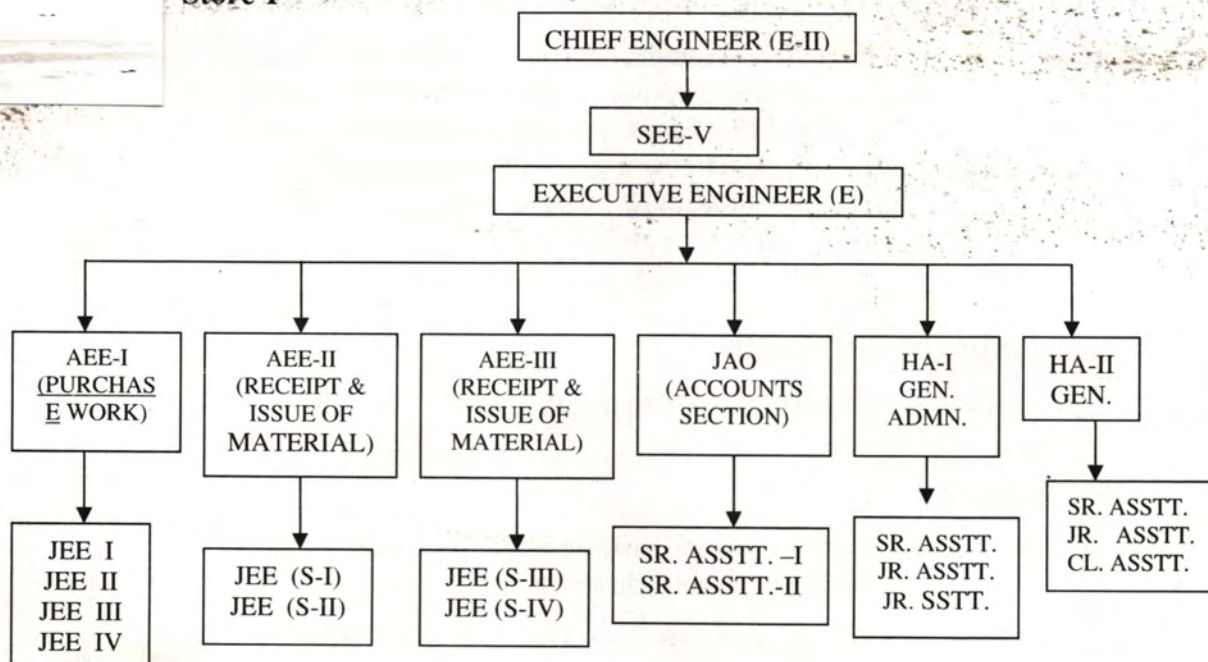
- i. Whether the assessment of requirement by the divisions was realistic.
- ii. Whether the items were procured in accordance with the requirement of the indenting Divisions.
- iii. Whether purchases were made as per rules and regulations and with the prior sanction of the competent authorities.
- iv. Whether the items procured were actually used for the purpose/object.
- v. Whether there was any delay on the part of store Divisions/indenting Divisions in procuring, issuing and using the items.

3.4 Audit Methodology

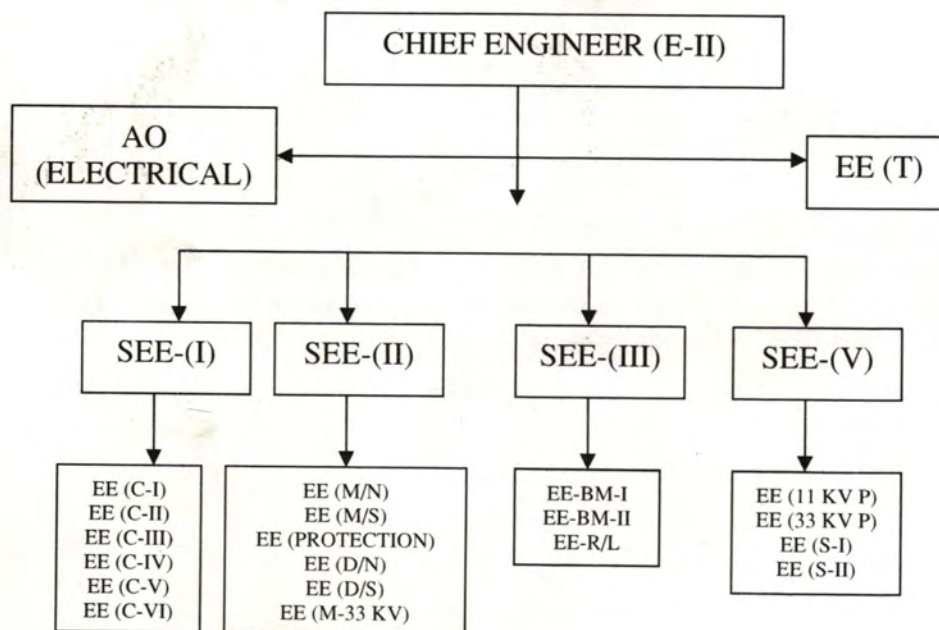
Audit test-checked the records relating to purchases made through agreements/work orders. Audit issued enquiries/memos to elicit information, scrutinized files/records and visited 12 out of 40 indenting divisions to collect information/records to examine issues relating to inventory management.

3.5 Organizational Setup

Store-I



Store-II



3.6 Acknowledgement

The executing officers provided information and documents and facilitated conduct of audit.

3.7 Financial Outlays

11 KV Store Division (Store-I) and 33 KV Store Division (Store -II) have separate budget allocation under the head of account E.11 – Purchase of Store. During the period 2004-05 to 2008-09, the budget estimates, revised estimates and actual expenditure in respect of Store I and Store II Divisions were as under:-

Table: 1

(₹ in lakh)

Year	Head of Account	Division	Budget Estimates	Revised Estimates	Actual Expenditure	Variation	Percentage
						Savings (-)/ Excess (+)	
2004-05	E-11 Purchase of Store	Store-I	500	500	192.10	(+) 112.46	(+) 22.49
		Store-II			420.36		
2005-06	E-11 Purchase of Store	Store-I	600	950	378.98	(-) 257.05	(-) 27.05
		Store-II			313.97		
2006-07	E-11 Purchase of Store	Store-I	2500	2500	800.22	(-) 1699.78	(-) 67.99
		Store-II	1000	1000	425.25	(-) 574.75	(-) 57.47
2007-08	E-11 Purchase of Store	Store-I	2500	4000	659.72	(-) 3340.28	(-) 83.51
		Store-II	1000	1000	609.91	(-) 390.09	(-) 39.00
2008-09	E-11 Purchase of Store	Store-I	10000	2500	1820.00	(-)680.00	(-)27.20
		Store-II	1000	1500	787.27	(-)712.73	(-)47.51
		Total	19100	13950	6407.78	(-)7542.22	(-)54.07

It could be seen from the table 1 above that as against the revised estimate of ₹ 139.50 crore during the period 2004-05 to 2008-09, an expenditure of ₹ 64.08 crore only was incurred representing 45.93 per cent of the revised estimates. While in the year 2004-05 the expenditure was in excess of revised estimates by 22.49 percent, in subsequent years i.e. from 2005-06 to 2008-09 the savings ranged from 27.05 per cent to 83.51 per cent. Huge savings during the years 2005-06 to 2008-09 are indicative of poor budgeting and non achievement of intended objectives.

3.8 Details of major items/components e.g. cables, transformers and panels.

The Store-I & Store-II Divisions procured major items i.e. Cables, transformers and Panels worth ₹ 25.50 crore, ₹ 9.19 crore and ₹ 8.59 crore respectively during the period 2004-05 to 2008-09 as per details given below:-

Table: 2

(₹ in lakh)

Period	Name of the Items									Total		Grand Total
	Cables			Transformers			Panels					
	Store-I	Store-II	Total	Store-I	Store-II	Total	Store-I	Store-II	Total	Store-I	Store-II	
2004-05	143.01	268.82	411.83	5.22	53.29	58.51	3.91	84.86	88.77	152.14	406.97	559.11
2005-06	117.59	215.94	333.53	80.67	0.00	80.67	62.48	0.00	62.48	260.74	215.94	476.68
2006-07	410.03	373.24	783.27	21.99	0.00	21.99	43.48	0.00	43.48	475.50	373.24	848.74
2007-08	239.27	164.41	403.68	33.20	77.33	110.53	55.68	292.45	348.13	328.15	534.19	862.34
2008-09	142.92	474.67	617.59	632.52	15.05	647.57	174.44	141.91	316.35	949.88	631.63	1581.51
Total:	1052.82	1497.08	2549.90	773.60	145.67	919.27	339.99	519.22	859.21	2166.41	2161.97	4328.38

3.9 Audit Observations

3.9.1 Assessment of requirement

Electrical Store Division I & II assessed the requirement (quantity, quality and specification of store items) on the basis of requirements received from various Indenting Divisions. Indenting Divisions are required to assess their individual requirement of electrical stores on the basis of the progress of the maintenance or construction work.

Besides above, Store-I also made an annual assessment against the stock ceiling, as approved by the competent authority every year, for fulfilling the day to day requirement of Maintenance Divisions or other urgent requirements. Test check of the records revealed that on a number of occasions, Store-I & II Divisions failed to assess the realistic requirement, which resulted in excess purchases due to which funds remained blocked besides the material remaining idle. The observations made on procurements are discussed in subsequent paragraphs.

Store-I

3.9.1.1 Purchase of 3 Km HT XLPE cable size 300 mm² x 3 core in excess of requirements amounting to ₹ 36.63 lakh

Store-I Division floated a Notice Inviting Tender (NIT) for the procurement of 05 KM of HT XLPE 300 mm square x 3 core cable. Estimated cost of the cable was ₹ 48.80 lakh (@ ₹ 9.76 lakh/Km). Tenders were opened on 05.05.06. L-1 bidder (Firm 'A') quoted the tender rate of ₹ 61.07 lakh (₹ 12.21 lakh/Km), which was higher by 25.14 per cent of the estimated cost of store. However, on the advice of the Finance Department, 05 Km of cable was procured from Firm 'B' which was supplying 25.5 Km cable of same type to Store-II division vide Supply Order. No. 22 EE-S-II/2005-06 dated 14.03.2006 & 24/EE-S-II/2005-06 dated 30.03.2006 @ ₹ 9.84 lakh/km, by invoking the deviation clause of 20 percent.

It was further observed that following requirement of cable of similar type on urgent basis was also projected for Augmentation by C-IV Division on 14.09.2006:

01. Replacement of old 11KV HT feeders and inter-connector cable in Maintenance South Division area.
02. Providing HT inter-connector of size 300 mm square X 03 C between Electric Sub-Station Kidwai Nagar East to Electric Sub-Station Laxmi Bai Nagar.

On the proposal of the Division for making negotiations with the L-I bidder (Firm A) relating to previous NIT for procuring the cables against current demand, Finance Department advised that for the current requirements, a new tender be floated as the previous tender was for a different quantity and negotiations or counter-offer are to be discouraged as per CVC guidelines.

However, instead of calling fresh tenders, as advised by the Finance department, negotiations with the L-I bidder (Firm A) of previous NIT was done but the firm declined to reduce the price. Ultimately, supply order for 03 Km of cable amounting to ₹ 36.63 lakh (@ ₹ 12.21 lakh/Km) was placed on Firm A at 25.14 percent higher than the estimated cost on 28.02.2007. The stores were received in April 2007. However, in this process of placing the supply order on Firm 'A', Store-I had not taken the concurrence of Finance Department.

Test check of the records further revealed that C-IV division, for which above procurements were made on urgent basis, had never lifted 1500 meters of cable from the Store-I Division. The cables were finally issued to other divisions viz., C-I and C-II Divisions in December 2007 which indicated that there was neither any urgency to purchase nor the stock was issued to division against which the procurement was made. Thus, the procurement was made by ignoring the observations of Finance Department without any immediate requirements. Besides, the cables remained unutilized for 8 months indicating unrealistic assessment of requirements.

3.9.1.2 Injudicious Expenditure of ₹ 43.18 lakh on the purchase of 11 KV 350 MVA SBB, SF-6 vacuum Switch Board

C-VI Division had requisitioned for one 11 KV 350 MVA SBB SF-6 Vacuum Switch Board comprising of 13 Panel to Store I Division against estimate No. E-83/EE/P-33KV for establishing 33 KV electric sub station at Mandi House at an estimated cost of ₹ 58.22 lakh on 11.8.2003. NIT was floated by Store-I Division on 28.6.04, the supply order was awarded to L-1 bidder (Firm A) vide S.O. No. 46/EE S-I/DP/2004-05 dated 07.01.05. The firm supplied the material to Store-I on 24.01.2007 and the payment of ₹ 43.18 lakh was made to the firm on 22.02.2007. However, the material was not lifted by the C-VI Division.

It was observed by Engineer-in-Chief on 10.05.2007 that the board may not be installed at 33 KV Electric sub-station Mandi House for the time being due to non availability of load margin with the single phase for sub station at School Lane.

In August 2007 i.e. four years after initial requisition, Chief Engineer (E-II) decided that this Board should be utilized in some other place i.e. sub station, Trauma Centre, (another project under C-VI division). However, a power transformer 16/20 MVA, the requirement of which had already been sent to Store-I division, was required to be installed for full utilization of the board. C-VI division lifted the board on 4.10.07 and installed it at Trauma Centre. However, the Panel could not be utilized fully as the power transformer had not been installed.

Thus, the injudicious expenditure of ₹ 43.18 lakh was incurred due to poor planning of the user division and lack of co-ordination between the Store I division as well as Civil division.

3.9.1.3 Blockage of funds amounting to ₹ 92.91 lakh due to excess procurement of items.

Store-I

Test check of records of 11 KV Store (Store-I) revealed that the items amounting to ₹ 31.68 lakh were lying in the Store – I Division since their procurement. These items were procured by the Store-I division but were not issued to the various Electrical Divisions after the procurement resulting in blockage of funds.

These items were lying in the Store even after a period ranging between 4½ years to 22 years from the date of their receipt. Due to this, an amount of ₹ 31.68 lakh remained blocked for the periods as per details given in Annexure- IX.

Store-II

Test check of records of 33 KV Store (Store II) revealed that the items amounting to ₹ 61.23 lakh remained idle in the Store - II for a period ranging from 6 months to 2 years, as per details given in Annexure-X.

These items were requisitioned by the various Divisions but were not issued/received by the indenting Divisions after the procurement leading to blockage of funds.

3.9.2 Tendering Process

The Store Divisions make procurement of required items through open tenders, limited tenders in case of urgency and single tender in case of proprietary items. During the test check of records delays up to two years were noticed in finalizing the purchases that resulted in re-tendering and avoidable expenditure as discussed in subsequent paragraphs.

3.9.2.1 Inordinate delay in purchase of DC High pot test set due to re-tendering

NIT for the purchase of DC High pot test set against the estimates of Maintenance North division was issued by Store-I Division in June 2003. The tender was opened on 29.8.03 in which four firms put their tenders. Out of four firms, the tenders of two firms were rejected during the techno/commercial discussion. The equipment of third firm (Firm A) failed in test and his tender was also rejected. Price Bid of fourth firm (Firm B) was opened on 4.11.03 and the price tendered by it was ₹. 6.90 lakh for 05 sets @ ₹ 1.38 lakh each. In the meantime, Firm A, whose equipment had failed in test, raised objection vide letter dated 18.12.03 on the grounds that they had quoted the lowest price of ₹ 2.95 lakh for 05 sets @ ₹ 0.59 lakh each.

Engineer-in-Chief rejected all the tenders on 15.3.04 and ordered for re-tendering. Fresh NIT was floated and tender notice was published on 25.3.04. Tender was opened on 5.4.04 in which only one firm (Firm B) filed the tender at the cost of ₹ 6.90 Lakh. Negotiations were held with the firm and the firm agreed to supply the material at the price of ₹ 6.00 lakh. Supply Order No. 49/DP/04-05 dated 15.2.05 was placed and the firm supplied the material to store division on 31.3.05.

In the instant case, action of the department for rejecting the tender was not justified because the material of Firm A which objected to the tender process on the grounds that they had quoted lowest price, had already failed in the test check done by the department. Hence, the purchase was delayed for about one and a half year.

3.9.2.2. Procurement at higher rate due to inordinate delay in finalization of tender process for procurement of LT XLPE 300 mm² x 3.5 core cable

Test check of records revealed that NIT was floated on 14.12.06 by Store-I Division for procurement of 7.071 Km. of cable at an estimated cost of ₹ 66.99 lakh. The tenders were to be opened on 20.12.2006, but no tender was received by that date, and thus, the date was extended up to 16.01.2007. Even by that date no tender was received. The date of opening of tender was again extended up to 14.2.2007 and this time two tenders were received.

Firm 'A' the L-1 bidder, quoted the tender rate of ₹ 51.65 lakh whereas the prevalent rate of DGS&D was ₹ 6.98 lakh/ km i.e. ₹ 49.36 lakh which was valid up to 31.03.07. Thus, the rate quoted by L-1 bidder was higher than DGS&D rates by 4.64 per cent. However, instead of issuing supply order to DGS&D, Store- I tried for negotiation with L-1 bidder to bring its rates at par with DGS&D. In the meantime, the validity of DGS&D rate contract expired. Store I issued Supply Order to Firm 'A' on 26.06.07 at their tendered rate, which resulted in an avoidable expenditure of ₹ 2.29 lakh.

3.9.3 Procurement of Stores

Test check of records relating to procurement of store revealed the following irregularities in two cases discussed below:-

3.9.3.1 Delay of more than seven years in procurement of full store and blockage of ₹ 62.48 lakh due to non lifting of stores by C-II division

Store –I division placed a supply order on Firm ‘A’ for supply of five 11 KV 350 MVA VCB double bus bar switch board (VVA type) along with remote control on 25.03.98 at a total cost of ₹ 250.83 lakh. Out of these 5 boards, the firm supplied only 4 Boards and failed to supply one 15 panel board. Store-I division requested the firm number of times to supply the remaining material vide communication dated 13.8.2000, 14.9.2001, 22.10.2001, 23.11.2001, 15.1.2002, 14.3.2002, 12.4.2002, 19.6.2002, 27.6.2002 and finally show cause notice was issued on 13.9.2002. The firm was further told by Store I division vide letter dated 13.9.2002 and 2.12.2002 that in case it did not supply the remaining one 15 panel board, the following action shall be taken against the firm:-

01. To rescind the contract
02. To debar the firm from participating in NDMC for a period of 3 years
03. To forfeit the EMD of the firm
04. To purchase the board at risk and cost of the firm.

The action on points mentioned at Sr. No. 1 to 3 above was taken by the division and case of processing of tender for 01 board of 15 panel was initiated by the Store-I division. Tendering process started on 16.6.2004 and supply order was issued for supply of one 11 KV DBB vacuum type board having 15 panels with remote control at a cost of ₹ 60.37 lakh on 14.02.2005. This board was purchased on the request of C-II division, which was deprived of the Panel Board due to the short supply made by Firm ‘A’. This panel was meant to replace the old panel at electric sub station, Kidwai Nagar. Although the firm supplied the material to Store I Division on 22.07.2005 and Store-I issued the material to C-II Division on issue price of ₹ 62.48 lakhs, C-II Division lifted the material only on 10.03.2007 i.e. after about one and a half year of receipt of material.

It could, thus, be seen that instead of taking immediate action, the Store I division waited almost for 7 years for the procurement of remaining items. Thus, there was an in-ordinate delay of more than seven years in procurement of full store. Further, an amount of ₹ 62.48 lakh remained blocked for one and half years due to non-lifting of material by C-II division, after its procurement.

3.9.4 Utilization of Stores

Test check of records revealed instances where stores were not issued to the indenting divisions after their procurement. No correspondence with the indenting divisions to lift the items requisitioned by them was available in records. There were also instances where store items were procured by Store division for a particular indenting division but on the receipt, the same was issued to some other division. Besides this, there were cases where one indenting division indented the electrical store items for its own use but issued it to another indenting division directly, as discussed in the subsequent paragraphs:

3.9.4.1 Use of material for other projects

3.9.4.1.1 Transformer worth ₹ 73.46 lakh meant for New Delhi City Centre (NDCC) Phase-II installed at Trauma Centre.

A requisition for a Power Transformer 33/11 KV, 16/20 MVA was sent to Store-I Division by the C-VI Division against the Estimate No. E-81/P-33KV/2001-02 at an estimated cost of ₹ 65.24 lakh for installation as an additional transformer at NDCC Phase-II. Store I placed the supply order No. 44/DP/EE S-I/04-05 on 28.12.2004 to a firm for an amount of ₹ 73.46 lakh. The firm supplied the transformer on 23.8.2005 to Store-I Division. C-VI lifted the material from Store on 13.04.2006 after a delay of 8 months and transferred the same to Electric sub station at Bapu Dham. Subsequently it was installed at Electric Sub station Trauma Centre by the C-VI Division on 17.04.2006.

As per terms and conditions of supply order, guarantee against manufacturing defects was for a period of 18 months from the date of delivery or 12 months from the date of commissioning whichever was earlier. In this way, NDMC was deprived of availing the full guarantee period of 18 months due to delay in installation. Further, this transformer was meant for providing electric connection to NDCC Phase-II and was not used for the intended purpose.

3.9.4.1.2 Material amounting to ₹ 173.56 lakh issued to other than the indenting division or in excess of requirement to the same division.

There was no proper management in procurement and issuing of goods to the indenting Divisions.

(a) The items amounting to ₹ 166.73 lakh required for a particular Division were issued to other than the indenting Divisions as detailed below:

Table: 3

Statement of material which was issued to other than indenting Divisions.

Sl. No.	Material Description	Quantity	Supply order No.	Date of receipt	Name of Indenting Division at the Time of Proposal	Actually Issued (Quantity)	Divisions Other than indenting Division/Quantity issued	Rate (₹)	Amount (₹)
Store-I									
1.	LT ACB 2 tier Board	4 Nos.	64/DP/2006-07	25.06.07	M/N-4 Nos.	M/N-Nil M/F-4 Nos.	M/F 4 Nos.	1047380	4189520
2.	33 KV HT XLPE cable size 400 mm ² x 3	4955 Mtrs.	43/DP/04-05	19.02.05 22.02.05 31.03.05	M/F-5000 Mtrs	M/F-3176 Mtrs. C-VI-1779 Mtrs.	C-VI 1779 Mtrs. Excess	2393	4257147
3.	HT XLPE cable 1000 mm ² x 5 c	500 Mtrs	28/DP/06-07	13.11.07	C-VI-500	C-VI-210 C-II-38	C-II 38 Mtrs. Excess	1128	42864
4.	1000KVA Transformer Dry Type	9 Nos.	38/DP/07-08	15.05.08 16.05.08	M/N-7 Nos. Stock ceiling-2 Nos.	C-1-2 M/F-5 nos.	M.F. C-1 7 Nos. Excess	845325	5917275
Total									14406806
Store-II									
1.	11 KV HT (XLPE) cable of Size 150 sq.mm / 3 core	9500 meters	90/03-04	28.4.04	C-I,II,IV	C-I,II,IV, M/N,	M/N 252 Mtrs.	477.25 Per Mtrs.	120267
2.	LT (XLPE) cable of Size 25 sq.mm / 3.5 core	12210 meters	96/03-04	2004-05 & 2005-06	C-I,II,III,IV, R/M	C-V,R/M, BM-I,II, R/L,C-I C-II,C-III, IV,D/S, D/N, Fire	BM-I 2691 Mtrs. BM-II 250 Mtrs. R/L 29734 Mtrs. D/S 2380 Mtrs. D/N 1539 Mtrs. Fire 150 Mtrs. C-V906 Mtrs. Total 37650 Mtrs.	56.98	2145297
Total									2265564
Grand Total (14406806+ 2265564)									16672370

It could be seen from the above table that material procured for some division but was issued to another division. However, it was not on record that in case of this adjustment, what arrangement was made for the indenting division for which the material was procured.

(b) The items amounting to ₹ 6.83 lakh were issued to the divisions in excess of the indented quantity as detailed below:

Table: 4

Statement of material which was issued in excess of the indenting quantity.

Sl. No.	Material Description	Quantity	Supply order No.	Date of receipt	Name of Indenting Division at the Time of Proposal	Actually Issued (Quantity)	Excess Quantity issued	Rate (₹)	Amount (₹)
Store-I									
1.	11 KV LT (XLPE) cable of Size 300 sq.mm / 3.5core	6999 Mtrs	12/DP/07-08	18.09.07 19.09.07 20.09.07 22.09.07	D/N-440 Mtrs. D/S- 6581 Mtrs. R/L- 50 Mtrs.	D/N-Nil D/S- 6999 Mtrs. R/L-Nil	D/S 418 Mtrs.	761	318098
2.	LT XLPE cable size 400 mm ² x 3.5 core	4.012 Mtrs.	28/DP/05-06	22.01.06	D.N. -3125 D.S. - 500	D.N.- 3009 Mtrs. D.S.- 1003 Mtrs.	D/S 503 Mtrs.	726	365178
Total									683276

It could be seen from the above table that material was issued in excess of the indented quantity to the indenting divisions.

Reasons for these adjustments and why the requirements could not be assessed properly and correctly were not on record. Hence, there is a need to develop proper mechanism for the assessment of requirements of the indenting divisions to avoid these post procurement adjustments.

3.9.4.2 Inter-Divisional adjustment of material by the indenting divisions to the tune of ₹ 11.99 lakh.

Test Check of records revealed that in a number of cases indenting divisions had further issued the material to the other divisions. This inter-divisional adjustment of material clearly shows that the divisions requisitioned the material in excess of their requirement. Details are given below:

Table: 5

S.No.	Description of Goods	Name of Division to whom issued	Name of Division to whom transferred	Quantity	Issue Price (₹)	Amount (₹)
1.	HT XLPE cable size 150 mm ² x 3 core	C-I Division	C-IV Division	304 meters	582	176928
2.	Transformer 1000 KVA	C-I Division	C-IV Division	1 No.	354562	354562
3.	LT XLPE cable size 400 mm ² x 3.5 core	D/N Division	C-II Division	220 meters	897	197340
4.	HT XLPE Cable 300 X 3	C-II Division	C-IV Division	370 meters	1272	470640
					Total	1199470

The above details indicated that the indenting divisions did not have the actual requirement of this material, as the indenting divisions instead of using the material on the work for which these were requisitioned, transferred the same to some other divisions. Further, no Transfer Entries or information given to the Store division for proper booking of material was available in records.

3.9.4.3 Blockage of funds amounting to ₹ 28.49 lakh due to excess requisition of stores by Distribution North Division

Test check of the stock register of sub-division of Distribution North Division for the year 2008-09 revealed that there was a closing balance of 2982 Mtrs. of LT cable size 400 mm 2 x 3.5 core amounting to ₹ 28.49 lakh as per details given below:-

Table: 6

Particulars	Quantity in Mtrs.	(₹ in Lakh)	
		Rate per Meter (in ₹)	Amount
Opening Balance as on 1/4/2008	3766	955.32	35.98
Quantity procured from Store Division during the year 2008-09	4936	955.32	47.15
Quantity utilized by the D/N Division During the year 2008-09	5720	955.32	54.64
Closing Balance as on 31/3/2009	2982	955.32	28.49

It could be seen from the above table that sub-division indented the cables without taking into account the already available stock of 3766 Mtrs. which resulted in blockage of fund to the tune of ₹ 28.49 lakh as the balance of 2982 Mtrs. had remained unutilized as on 31.03.2009.

3.9.4.4 Difference in material purchased and issued to the indenting divisions through transfer entries

Requirement for purchase of various electrical items are sent to Store divisions by different user divisions. Based on requirement received and stock position of various items, procurement action is initiated by the Division. Further, purchase of materials against stock ceiling is also initiated after establishing the stock position in hand.

Expenditure incurred on purchase of store is first charged to head of account E.11 purchase of store and necessary entry is made in stock register. After issuing the material to indenting divisions/units through Transfer Entry (TE), the expenditure is charged to the respective head of account of concerned indenting divisions/units. The records of 11 KV & 33 KV Store Divisions and indenting Divisions with reference to electrical items issued from 11 KV & 33 KV Stores and debit raised and transfer entries made by both the Store Division, were test checked with the broadsheets of indenting Divisions. The details of transfer entries made during the period 2004-05 to 2008-09 are given in Annexure -XI.

Test check of records relating to material procured under the head E.11 purchase of store and transfer entries made for issue of material to various units/divisions revealed huge differences. During the years 2004-05 to 2008-09 the details of material procured and material issued are as under:-

Store-I

Table: 7

(₹ in lakh)

Year	Material Purchased	Material issued as per TE	Excess TE made (+) Short TE made (-)
2004-05	192.10	245.46	(+)53.36
2005-06	378.98	320.96	(-)58.02
2006-07	800.22	730.56	(-)69.66
2007-08	659.72	852.44	(+)192.72
2008-09	1820.00	937.37	(-)882.63

Store-II

Table: 8

(₹ in lakh)

Year	Material Purchased	Material issued as per TE	Excess TE made (+) Short TE made (-)
2004-05	420.36	380.48	(-)39.88
2005-06	313.97	383.06	(+)69.09
2006-07	425.25	438.09	(+)12.84
2007-08	609.91	768.11	(+)158.20
2008-09	787.27	567.02	(-)220.25

It could be seen from the tables above that material issued to various divisions/units through transfer entries was more than the material procured during the years 2004-05 and 2007-08 in Store-I and 2005-06, 2006-07 & 2007-08 in Store-II. The reasons for huge difference between purchase of material and material issued through transfer entry to different divisions/ units were not on records.

3.9.4.5 Outstanding Transfer Entries

Test check of records of indenting divisions revealed that in the following cases, amount of Transfer Entries as per the records of indenting Divisions were less than the amount of Transfer Entries shown in the registers of Store Divisions as shown below :-

Store-I

Table: 9

(₹ in lakh)

Sl. No.	Period	T.E. amount as per Store-I register	Indenting Division	T.E. amount as per indenting Division	Differences
1.	2004-05	10.59	C-IV (Electric)	04.80	5.79
2.	2004-05	28.08	Distribution South	24.93	3.15
3.	2005-06	143.53	Distribution South	55.23	88.30
4.	2006-07	55.77	Distribution South	44.18	11.59
5.	2007-08	248.45	Distribution South	213.40	35.05
6.	2007-08	93.88	RM/ RL	83.56	10.32
7.	2007-08	51.50	Maintenance North	41.49	10.01
8.	2007-08	30.12	C-II (Electric)	27.50	2.62
9.	2008-09	176.64	C-IV (Electric)	130.56	46.08
10.	2008-09	114.76	Road Light	103.46	11.30
Total:		953.32		729.11	224.21

Store-II

Table: 10

(₹ in lakh)

Sl. No.	Period	T.E. amount as per Store - II register	Indenting Division	T.E. amount as per indenting Division	Differences
1.	2008-09	307.11	Construction-II	287.47	19.64
2.	2008-09	6.10	Distribution North	5.45	0.65
3.	2008-09	68.48	Construction-IV	22.87	45.61
Total:		381.69		315.79	65.90

It was further observed that in the following cases, amount of Transfer Entries in the register maintained by Store Division was shown less than the amount of Transfer Entries as per the records of indenting division as shown below:

Store-I

Table: 11

(₹ in lakh)

Sl. No	Period	T.E. amount as per Store-I register	Indenting Division	T.E. amount as per indenting Division	Differences
1.	2004-05	3.16	Road Light/ Road Maintenance	10.28	7.12
2.	2005-06	10.22	Construction-IV	26.80	16.58
3.	2006-07	65.29	Road Light/Road Maintenance	146.18	80.89
4.	2008-09	43.85	Maintenance North	44.63	0.78
Total:		122.52		227.89	105.37

Store-II

Table: 12

(₹ In lakh)

Sl. No.	Period	T.E. amount as per Store – II register	Indenting Division	T.E. amount as per indenting Division	Differences
1.	2004-05	3.49	Maintenance North	3.78	0.29
2.	2004-05	52.85	Road Light	55.62	2.77
3.	2008-09	38.03	Road Light	58.55	20.52
Total:		94.37		117.95	23.58

Due to improper Transfer Entries or misclassification of Transfer Entries, the actual cost of a particular project could not be ascertained. Further, this also resulted in incorrect depiction of stock in hand of Store divisions and the incorrect expenditure figures. There is a need of proper reconciliation of Transfer Entries passed by the Store division against the indenting divisions for proper accounting procedure and depicting actual expenditure incurred against individual heads/projects/schemes.

3.9.5 Buffer stock

Buffer stock was maintained by 11 KV Store (Store-I) on the basis of stock ceiling approved by the competent authority on yearly basis to meet the day to day and urgent requirement of various maintenance divisions of Electrical Department. The details of stock ceiling for the

period 2004-05 to 2008-09, approved by the competent authority, along with the balance of stock at the end of each financial year are as under:-

Table: 13

Financial year	Approved stock ceiling (Amount)	Balance as on	(₹ In lakh)
			Balance of stock (Amount)
2004-05	78.15	31.03.05	58.07
2005-06	86.87	31.03.06	127.76
2006-07	Not available	31.03.07	109.16
2007-08	180.00	31.03.08	177.88
2008-09	180.00	31.03.09	171.49

From the above detail, it is evident that in the years 2004-05, 2007-08 and 2008-09, stock ceilings were within the approved limits. However, in the year 2005-06, Store-I exceeded the approved stock ceiling. Reasons for exceeding the prescribed stock ceiling were not on records. For the year 2006-07, no approved stock ceiling was found on records.

3.9.6 Disposal of material

3.9.6.1 Non-disposal of unserviceable items amounting to ₹ 275.17 Lakh

Test check of records revealed that various unserviceable items amounting to ₹ 275.17 lakh (₹ 266.04 lakh for Store-I and ₹ 9.13 lakh for Store-II) as indicated in Annexure-XII were lying in the 11 KV Store-I and 33 KV Store II. The steps taken by the Department to get these unserviceable items disposed off as per prescribed procedure with the approval of the competent authority were not available in records. Non-disposal of these items may result in further damages and deterioration with the passage of time. The date of purchase and service period of these items was not available in records.

3.10 Conclusion

The review of Inventory Management of Store Divisions (Store- I & II) for the period 2004-05 to 2008-09 revealed various shortcomings. Indenting divisions/sub-divisions failed to assess their requirement and procured material from the store in excess of actual requirement and preserved those materials in their stores or the material was adjusted with the other divisions. Resultantly, there were many inter-division transfers of materials and booking of material could not be done under proper head/project/scheme. Accordingly, actual amount of expenditure incurred on a particular project/scheme could not be ascertained. The accounts of the store divisions were not maintained properly. There were outstanding Transfer Entries pending against the

indenting divisions/sub-divisions. Reconciliation was not done by the Store divisions with the indenting divisions.

There was also inordinate delay in procurement of goods. Blockage of items at Store and non-disposal of dismantled items were also noticed. In a number of cases, indenting divisions requisitioned a particular material from the store divisions, but when the material was procured by the store, the same was not lifted by the indenting divisions. In such cases, either the material remained idle in the store or the stores were utilized by some other divisions. There was no proper co-ordination between the Stores and indenting divisions. The Department of Electricity is required to look into these aspects and streamline the functioning of Store Divisions.

The matter was referred to the Department (May 2010); their reply was awaited (October 2010).

HORTICULTURE DEPARTMENT

**Functioning of Horticulture
Department**

CHAPTER: IV HORTICULTURE DEPARTMENT

4. Functioning of Horticulture Department

Horticulture Department of NDMC is responsible for the laying out and the maintenance of public parks, gardens etc. Audit examined the records of the Department and its Divisions for the period 2004-05 to 2008-09 and noticed savings ranging from 1.18 per cent to 100 per cent under various heads of accounts. Similarly, there was excess expenditure ranging from 1.7 per cent to 100 per cent which required regularization. Audit observed that codal formalities were not followed in purchase of plants and machinery/equipment. The Department auctioned the trees for ₹ 15.46 lakh by inviting the bids telephonically without approval of competent authority for selecting the bidders. The sanctioned strength and working strength of malies were in excess of the requirement as per the prescribed norms. Besides, transparent process was not followed in the engagement of casual labours. Payment of unfiltered water to CPWD was made after the due date of availing the rebate, as a result the Department had to incur extra expenditure of ₹ 1.56 lakh. Further, the payments for unfiltered water were made as per the bills raised by CPWD without proper verification that resulted in excess payment of ₹ 20.96 lakh. Non payment in respect of some of the water connections resulted in accumulation of liability of ₹ 1.76 crore.

Highlights

- There were savings ranging from 1.18 per cent to 100 per cent and excess expenditure ranging from 1.7 per cent to 100 per cent during the period 2004-05 to 2008-09 under various heads. There was nothing on records to indicate that the excess expenditure was regularized.
- There were considerable delays ranging from 79 days to 229 days in approval of Annual Estimates, with the result that expenditure was incurred without any estimation and in anticipation of approval.
- The annual requirement of funds for maintenance of CPWD parks was estimated to ₹ 486.16 lakh for 2007-08 and ₹ 387.52 lakh for 2008-09. The details of expenditure incurred and efforts made for obtaining reimbursement from CPWD for expenditure incurred on this account were not made available to audit.
- In violation of the provisions of General Financial Rules, the Department purchased the plants without following the tendering process. The splitting up of supply orders deprived

the Department of the benefits of competitive rates which could be available from tendering system.

- Although the plantations done by the Department increased from 31973 plants in 2004-05 to 79961 plants in 2008-09, the number of plantations done by the divisions during these years was less than the number of plants produced by the Departmental nurseries during the same period.
- The Department made payment for unfiltered water as per the bills raised by CPWD without proper verification resulting in excess payment of ₹ 20.96 lakh. Moreover, delay in payment of unfiltered water to CPWD deprived the Department of the rebate amounting to ₹ 1.56 lakh.
- Non payment in respect of some of the water connections for the years 2005-06 onwards resulted in accumulation of the liabilities amounting to ₹ 1.76 crore.
- The first and second phase mechanization of Horticulture were not completed as scheduled. The equipment / machinery were purchased in piece meals and supply orders were awarded to few contractors.
- Department auctioned the trees for ₹ 15.46 lakh by inviting the bids telephonically without prior approval of competent authority for selecting the bidders.
- The sanctioned strength and working strength of malies were in excess of the requirement as per the norms. Out of 165 new malies appointed during 2007-08, 132 malies were posted to other Departments in diverted capacity indicating that the appointment of malies was made without any requirement.
- There was no transparent process followed in engagement of casual labour and no records indicating the applications received, criteria followed for engagement etc. were maintained.
- Provisions of CPWD Maintenance Manual relating to periodical surveys and inspection of the areas were not adhered to.

4.1 Introduction

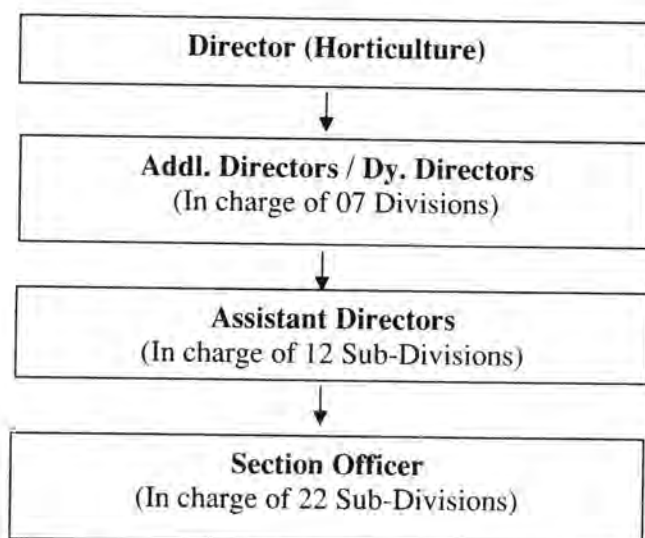
As per Section 11(t) of NDMC Act, 1994, the laying out or the maintenance of public parks, gardens or recreation grounds is an obligatory function of the Council and as per section 12 (d) of the Act, the planting and care of trees on road sides and elsewhere is a discretionary function of the Council. The Horticulture Department of the Council looks after public greens including parks, gardens, roundabouts, roadside green strips and Avenue trees of its area. The department carries out the following activities:-

1. Creation & Maintenance of Parks & Gardens including Roundabouts and roadside greens.

2. Maintenance of colony parks.
3. Tree Management: Tree plantation, Pruning of trees, Removal of fallen, dry and dangerous trees.
4. Removal of horticulture wastes (from Parks, Gardens & Road berms to designated point of Sanitation Department) and Composting.
5. Plantation / Landscaping on the available land.
6. Floral decoration of routes of national/international events in NDMC area, participation in Flower shows, NDMC functions etc.
7. Attending public complaints on horticulture issues.
8. Maintenance and improvement of CPWD Colony parks.
9. Creation & maintenance of nurseries of saplings of trees, shrubs & seedbeds of ground covers & seasonal flowers.
10. Creating public awareness for enlisting public support in conservation and plantation efforts

4.2 Organizational set up

There are seven Horticulture Divisions which are further divided into sub-Divisions. Director (Horticulture) is overall in charge of the Horticulture Department. He is assisted by two Addl. Directors and five Deputy Directors each of whom holds charge of one Division. Each Addl. Director and Deputy Director is assisted by Asstt. Director who holds the charge of Sub-Division and is assisted by one Section Officer who is incharge of each section. The organization chart of Horticulture Department is given below:



4.3 Scope of Audit

Review of the functioning of the Horticulture Department was conducted for the years 2004-2005 to 2008-09 with reference to the records maintained by the Department and its Divisions. The records of all the 07 divisions and 12 sub-divisions were test checked.

4.4 Objectives of Audit

The objectives of audit were to assess whether:-

- 1) Funds allocated were being utilized for the intended purpose.
- 2) Departmental nurseries were developed properly to fulfill its plantation requirements.
- 3) Deployment of casual labour was done as per CPWD/Horticulture Maintenance manual.
- 4) Proper utilization of machines/ equipment was made.
- 5) A system of effective monitoring and control existed.

4.5 Audit Methodology

The review of the functioning of Horticulture Department commenced with an entry conference with Director (Horticulture), wherein the audit methodology, scope, objectives and criteria were explained. Director (Horticulture) gave an overview of the Horticulture Department and its functioning. Audit collected the data / information from Horticulture Department and its seven Divisions working under the respective Additional Directors/Deputy Directors (Horticulture). The audit issued enquiries / memos to elicit information, scrutinized files / records, held discussions with the officers and visited sub-divisions to collect information/ records to assess the functioning of the Horticulture Department. After the conclusion of the audit, an exit conference was held with the Director (Horticulture) in February 2010 where the draft audit findings were discussed.

4.6 Acknowledgement

The Director of the Horticulture Department provided information and documents and facilitated conduct of audit.

4.7 Financial Outlays

The Budget Estimates/Revised Estimates and actual expenditure under the various head of Accounts during the period 2004-09 revealed that as compared to Revised Estimates there were savings and excess expenditure as per the data given below.

Table : 1

(₹ in thousands)

S. No	HEAD OF ACCOUNTS →	D.4.4.4.C- Maintenance of Parks & Gardens	D.4.4.5. - Running & maintenance of vans	D.4.4.6. - Other Charges	D.4.4.7. - Purchase of vehicles / water tanker	D.4.4.8. - Purchase of Equipments	D.4.4.9. - Purchase of Tools & Plants	D.4.4.10. - Original Works	K.1. - Deposits Works
I	2004-2005								
	BE	25000	700	200	2500	900	1500	21950	600
	RE	19000	1000	200	100	10	100	4200	200
	Actual Exp.	19509	1017	206	0	0	0	2264	336
	Variation	(+)509	(+)17	(+)6	(-)100	(-)10	(-)100	(-)1936	(+)136
	Percentage	(+) 2.68	(+) 1.70	(+) 3.00	(-) 100.00	(-) 100.00	(-) 100.00	(-) 46.10	(+) 68.00

2.	2005-2006								
	BE	20000	1000	200	2500	900	1000	8790	200
	RE	20000	1100	250	2500	1000	1000	15150	200
	Actual Exp.	14935	1087	132	0	0	0	0	26
	Variation	(-)5065	(-)13	(-)118	(-)2500	(-)1000	(-)1000	(-)15150	(-)174
	Percentage	(-) 25.33	(-) 1.18	(-) 47.20	(-) 100.00	(-) 100.00	(-) 100.00	(-) 100.00	(-) 87.00
3	2006-2007								
	BE	25000	1200	400	2500	1000	1000	19500	200
	RE	25000	1000	200	1000	2000	2000	17840	200
	Actual Exp.	19257	1223	205	0	919	1246	2475	0
	Variation	(-)5743	(+)223	(+)5	(-)1000	(-)1081	(-)754	(-)15365	(-)200
	Percentage	(-) 22.97	(+) 22.30	(+) 2.50	(-) 100.00	(-) 54.05	(-) 37.70	(-) 86.13	(-) 100.00
4	2007-2008								
	BE	27500	1000	200	1000	3500	2000	21000	200
	RE	24000	1500	200	0	2500	1000	19500	0
	Actual Exp.	25954	1735	62	0	435	145	9177	28
	Variation	(+)1954	(+)235	(-)138	0	(-)2065	(-)855	(-)10323	(+)28
	Percentage	(+) 8.14	(+) 15.67	(-) 69.00	0	(-) 82.60	(-) 85.50	(-) 52.94	(+)100.00
5	2008-2009								
	BE	17500	1500	200	1000	3500	2000	34900	0
	RE	27500	2600	200	2500	2300	0	22000	0
	Actual Exp.	22189	0	29	961	600	0	14501	0
	Variation	(-)5311	(-)2600	(-)171	(-)1539	(-)1700	0	(-)7499	0
	Percentage	(-)19.31	(-) 100.00	(-) 85.50	(-) 61.56	(-) 73.91	0	(-) 34.09	0
Note : Figures in (-) represents Savings & (+) represents Excesses									

Note : Figures in (-) represents Savings & (+) represents Excesses

As could be seen from the foregoing table, there were savings ranging from 1.18 per cent to 100 per cent and excess expenditure ranging from 1.7 per cent to 100 per cent during the above mentioned period. Under the head D.4.4.4.C- Maintenance of parks and gardens, there were savings during the years 2005-06, 2006-07 & 2008-09, whereas there was excess expenditure during 2004-05 and 2007-08. Under the head D.4.4.5-Running & Maintenance of vans there were savings during the year 2005-06 and 2008-09. However, there were 34.1 per cent to 100 per cent savings under the heads D4.4.7, D.4.4.8, D.4.4.9 and D.4.4.10 during the period 2004-05 to 2008-09, which were not surrendered.

As per para 48.1 of CPWD Works Manual, 2007, all anticipated savings noticed in a grant or allotments have to be surrendered in advance before the close of the financial year, without waiting till the end of the year. Similarly, excess expenditure over budget allocations should have been regularized by the sanction of the competent authority. There was nothing on record to indicate that savings had been surrendered and excess expenditure got regularized under the orders of competent authority. Large amount of savings and excesses shows unrealistic budget estimates by the Department.

4.8 Audit Findings

4.8.1 Non-reimbursement of expenditure against estimated cost of ₹ 873.68 lakh on maintenance of 981 CPWD Colony Parks

As per decision taken in the Empowered Committee Meeting of NDMC held on 19.07.2007, 981 Parks of CPWD colonies were transferred to NDMC on as is where is basis for maintenance. The annual requirement of funds for upkeep, maintenance and improvement of CPWD colony parks was estimated to ₹ 486.16 lakh for 2007-08 and ₹ 387.52 lakh for 2008-09. The Council in the Resolution dated 21.11.07 had resolved that the Department may proceed further with the work of meeting the expenditure initially from Municipal Funds but subsequently may take up with the Govt. of India, Ministry of Urban Development for providing necessary funds for the project.

However the details of expenditure incurred and efforts made for obtaining reimbursement from CPWD for expenditure incurred on this account were not made available to audit.

4.8.2 Irregularities in purchase of Plants

Test check of records relating to purchase of plants during the review period revealed the following discrepancies:-

4.8.2.1 Avoidable expenditure of ₹ 2.45 lakh on purchase of plants already available in Horticulture nurseries

The proposals for purchase of plants in several cases were initiated and approved by each division separately even though the required plants were available in their own nurseries. Test check of cases revealed that the department had incurred an avoidable expenditure of ₹ 2.45 lakh during the review period on purchase of such plants although the same were available in the nurseries. This indicated that there was no co-ordination between the divisions and nurseries since divisions were purchasing plants without confirming their non-availability from nurseries. Such details are indicated in Annexure -XIII.

4.8.2.2 Purchase of Plants without obtaining non-availability certificate from Departmental nurseries

Despite having departmental nurseries, different Divisions made frequent purchase of plants by placing supply orders from local market on the ground that plants to be purchased were not available in their nurseries. However, non-availability certificate in this regard was not found placed in the purchase files. In other cases, the proposals for purchase of plants from open market were moved and approved without even recording the position of availability of such plants in Departmental nurseries in the proposals. Details of such cases which came to notice as a result of test check of records are given in Annexure -XIV.

Test check of records further revealed that the Department incurred extra expenditure of ₹ 0.89 lakh on local purchase of plants as compared to the rates at which such plants were procured through open tenders. Instances of such cases are given in Annexure-XV.

4.8.2.3 Purchases without call of tenders

As per rule 149 of General Financial Rules 2005, purchase of goods having value of more than Rupees One lakh should be made by following tender system. Test check of records revealed that the following supply orders for the purchase of plants having value of more than Rupees one lakh were issued by obtaining quotations without following the tender system:

Table : 2

S. No.	Supply Order No. and Date	Amounts (₹)	Division issuing Supply Order
1.	05/DDH-II, 02.11.2004 (2004-05)	118014	II
2.	31/DDH-IV, 29.03.2006 (2005-06)	142858	IV
3.	17/DDH-, 12.09.2006 (2006-07)	168540	I

Test check of records further revealed that in the following cases, the total purchases of plants were split up and supply orders were placed by obtaining quotations by the same division in the same month just to avoid tendering process, although aggregate of these supply orders exceeded ₹ one lakh:

Table : 3

S. No.	Supply Order No. and Date	Amount (₹)	Division issuing Supply Order	Total expenditure incurred during the month (₹)
1.	21/17/DDH-III, 26.09.2006 (2006-07)	35770	III	108940
2.	22/DDH-II, 26.09.2006 (2006-07)	56370	III	
3.	23/DDH-III, 29.09.2006 (2006-07)	16800	III	
4.	34/DDH-III, 20.11.2006 (2006-07)	71737	III	115242
5.	35/DDH-III, 20.11.2006 (2006-07)	19000	III	
6.	36/DDH-III, 20.11.2006 (2006-07)	24505	III	
7.	04/DDH-III, 04.07.2008 (2008-09)	46150	III	221125
8.	05/DDH-III, 04.07.2008 (2008-09)	85250	III	
9.	07/DDH-III, 09.07.2008 (2008-09)	65725	III	
10.	08/DDH-III, 09.07.2008 (2008-09)	24000	III	

11.	12/DDH-III, 06.08.2008 (2008-09)	45065	III	131315
12.	13/DDH-III, 06/08/2008 (2008-09)	86250	III	

The splitting up of supply orders deprived the Department of the benefits of competitive rates which could be available from tendering system.

4.8.3 Performance of Horticulture's nurseries

On the basis of information/data regarding production of plants by nurseries and tree plantations in NDMC provided by the Horticulture Divisions, the performance of the department on tree plantation was assessed. Details given in Table 4 below would reveal that the overall production of plants in the nurseries increased from 66037 plants in 2007-08 to 151736 plants in 2008-09 and the number of plants purchased from market had decreased from 67692 plants in 2007-08 to 20308 plants in 2008-09. However, the production of plants at Purana Quilla nursery covering an area of 3 acres had decreased from 10040 plants in 2004-05 to 6104 plants in 2006-07. Simultaneously, purchase of plants had increased from 305 plants in 2004-05 to 14223 plants in 2006-07. During 2008-09, the production of plants in the Purana Quilla nursery increased to 21460 and the purchases were reduced to 2100 plants only. Thus, the purchases during the years 2004-05 to 2006-07 had to be made by Purana Quilla nursery due to lower production in these years. Reasons for low production of plants were not on records.

Table : 4

Details regarding production /purchase of plants by nurseries

S. No.	Name of nursery	No. of plants produced in its own nurseries					No. of plants purchased from market				
		2004-05	2005-06	2006-07	2007-08	2008-09	2004-05	2005-06	2006-07	2007-08	2008-09
1	Safdarjung Madarsa	Not in Existence	Not in Existence	NIL	863	3638	NIL	NIL	22718	11970	11071
2	Purana Quilla	10040	7770	6104	9285	21460	305	10030	14223	36626	2100
3	Lodhi Garden	22126	26826	59722	48412	111718	1293	28757	406	18029	6117
4	Circular Road	Not in Existence	Not in Existence	898	7477	14920	NIL	NIL	4298	1067	1020
5	Talkatora Garden	No Records maintained.									
	TOTAL	32166	34596	66724	66037	151736	1598	38787	41645	67692	20308

Apart from nurseries, plants were purchased by the Horticulture Divisions also during the years 2004-05 to 2008-09 as shown in Table 5 below:

Table : 5

DIVISION	No. of plants purchased during				
	2004-05	2005-06	2006-07	2007-08	2008-09
II	12694	21365	22314	31906	40478
IV	NIL	NIL	920	1800	150
V	NIL	NIL	NIL	NIL	NIL
VI	NIL	1276	605	335	500
VII	NIL	NIL	436	3049	3323
	12694	22641	24275	37090	44451

Total plantations done by Horticulture Department during the period 2004-2009 are given below:

Table : 6

Division	No. of plants including shrubs and ornamental plants planted				
	2004-05	2005-06	2006-07	2007-08	2008-09
I	3997	2245	7000	2375	6979
II	3360	6095	13073	27384	39730
III	3284	2374	5735	5571	2228
IV	5035	4466	3383	4287	14474
V	Nil	2390	2410	863	2109
VI	10555	6999	777	4180	4005
VII	5742	6102	4339	6560	10436
Total	31973	30671	36717	51220	79961

It could, thus, be seen from Tables 4, 5 & 6 that although the plantations done by the Department increased from 31973 plants in 2004-05 to 79961 plants in 2008-09, the number of plantations done by the divisions during these years was less than the number of plants produced by the Departmental nurseries during the same period. Reasons for purchasing plants although the production of plants in departmental nurseries was sufficient to meet the requirements of Department were not available on records.

4.8.4 Irregularities in payment of bills of Unfiltered water connections

Unfiltered water is supplied by CPWD to NDMC and the bills are raised by CPWD by 31 October of the relevant financial year and for timely payment of the bills by 31 December of the relevant financial year, 5 per cent rebate is allowed. In case payment is not made by 31 March of the relevant financial year, 5 per cent additional charge on the amount of the bill is imposed and thereafter 1 per cent penalty for every quarter of non-payment is added, subject to a maximum 8 per cent. Test check of payments in respect of unfiltered water connections revealed the following:

4.8.4.1 Excess payment of ₹ 20.96 lakh on account of water charges

Test check of records revealed that payments for unfiltered water were made by the Department as per the bills raised by CPWD without proper verification. Payments of ₹ 20.96 lakh were made to CPWD in excess of the amount due as per details given in Annexure-XVI. Reasons for making payments in excess of amount due were not available in records.

4.8.4.2 Avoidable expenditure of ₹ 1.56 lakh due to non-availing of rebate on unfiltered water charges paid to CPWD.

In the following cases, the Department had not made payments of unfiltered water bills up to 31 December of the relevant financial year for availing the rebate of 5 per cent thereby incurring avoidable expenditure of ₹ 1.56 Lakh:

Table : 7

S. No.	Date & Year of Payment	Total Amount Paid (₹)	Rebate of 5 per cent available if payment made upto 31 December of relevant year (₹)
1	30.03.05	254694	12735
2	30.03.07	169222	8461
3	30.03.07	786987	39349
4	29.03.07	1394597	69730
5	31.03.08	504737	25237
6	27.03.09	11796	590
Total		3122033	156102

Thus, non-payment of bills by the stipulated date for availing the rebate resulted in avoidable expenditure of ₹ 1.56 lakh.

4.8.4.3 Outstanding liability of ₹ 1.76 crore on account of unfiltered water

Test check of records revealed that the Department did not make payment of some water connections for the years 2005-06 onwards. The details given in Annexure-XVII indicate that payments amounting to ₹ 1.76 crore were outstanding with the Department and liability on this account would be increasing due to addition of penalties from time-to-time.

It was further observed that a joint inspection was made in June 2006 by the staff members of both Horticulture Department and CPWD for verification of existence of unfiltered water connections. However, while checking the status of payment relating to these connections, it was noticed that even though the connection Nos. 133, 134, 4744 and 4763 were reported as not existing during the joint inspection, payment in respect of these connections amounting to ₹ 6.11 lakh was made by the Department.

The Department is therefore, required to verify claims in respect of connections not in use and recover the excess payment.

4.8.4.4 Improper maintenance of register of unfiltered water

The registers relating to unfiltered water were not maintained properly. Payments of some connections were made but the particulars of payments were not recorded in the relevant page against each connection. Moreover, the register was not authenticated and paid voucher files were neither properly maintained nor page numbered. The register, thus, needs to be maintained properly and entries authenticated.

4.8.5 Irregularities in mechanization of Horticulture Department

4.8.5.1 Piece meal purchase of equipment/machinery amounting to ₹ 16.21 lakh without inviting tenders.

The mechanization of Horticulture Department was to be done in two phases, 1st phase up to 31-08-2008 and 2nd phase up to 31-08-2009. Council vide its Resolution no.15 (n-2) dated 21-11-07 had accorded approval for estimate amounting to ₹ 217.80 lakh for 1st phase, which included an amount of ₹ 172.80 lakh on purchase of various items of equipment/machinery. Thus, the Department was aware of the requirements of equipment/machinery well in advance and could have gone for regular tendering process. However, test check of records revealed that the department instead of making bulk purchases through inviting tenders had made piece-meal purchase of equipments/machinery amounting to ₹16.21 lakh through quotations as per details given in Annexure- XVIII.

By resorting to splitting up of the purchases, the Department was deprived of the competitive rates through regular tendering process.

4.8.5.2 Award of Supply Orders to few contractors

The Department had awarded 21 supply orders for procurement of equipments / machinery during the years 2007-08 and 2008-09. It was noticed that out of 21 supply orders, 20 were awarded to two suppliers. The details of supply orders awarded are as under:-

Table : 8

S. NO.	Year	Year-wise supply orders issued to the same firm		Total supply orders to same firm		Agency to whom awarded	Percentage of total supply orders awarded during 2007-08 & 2008-09
		No. of Supply orders	Amount in lakh (₹)	No. of Supply orders	Amount in lakh (₹)		
1	2007-08 2008-09	04 08	3.96 5.48	12	9.44	A	57 per cent
2	2007-08 2008-09	02 06	1.68 4.09	08	5.77	B	38 per cent
3	2007-08	01	1.00	01	1.00	C	5 per cent
	Total Supply order			21	16.21		100 per cent

It could be seen from the above that only two firms had bagged 20 out of 21 supply orders i.e. 95 per cent of the total supply orders during the years 2007-08 and 2008-09. Reasons for issuing supply orders to few firms only for supply of equipment/machinery were not on records.

4.8.5.3 Delay in implementation of second phase of mechanization in Horticulture Department

The work of implementation of mechanization in Horticulture Department was planned in two phases. The first phase was scheduled to be completed by 31 August 2008 and second phase by 31 August 2009. During test check of records it was observed that proposal relating to purchase of equipments/machinery estimated to cost ₹ 57.37 lakh for first phase was submitted for approval in December 2009. Thus, even first phase of implementation of mechanization had not been completed as of December 2009.

4.8.6 Non- utilization / less utilization of Machineries

Test check of records/data produced to audit regarding utilization of 165 machineries, tools & plants and the expenditure on their repairs during the period 2004-05 to 2008-09 revealed that out of 165 machineries and Tools and Plants items, 10 machineries were not utilized at all; 99 machineries were found to have been utilized for 30 days or less in a particular year; expenditure on repairs of 07 machineries was found to be made without their utilization during the year of their repair and in case of 25 machineries, there was heavy expenditure on their repairs as compared to their utilization. No history-sheet of machineries and their expenditures were maintained in some sub-divisions such as Race Course Road, Laxmi Bai Nagar and Sub-division No. II, under Division No. IV.

The Department needs to review the utilization and expenditure on these machineries.

4.8.7 Pruning of Trees and disposal of wood

4.8.7.1 Avoidable expenditure of ₹ 2.67 lakh on pruning the trees through work orders

Department was having 05 tree pruner machines. Two more telescopic tree pruner and 22 folding step aluminum ladders were purchased for ₹1.20 lakh on 27.08.2007 and ₹ 1.34 lakh on 03.10.2007. Further, casual workers were also engaged from time to time for this job. Test check of records relating to pruning of trees, survey reports and other connected records revealed that Horticulture Department had incurred expenditure of ₹ 2.67 lakh on pruning of trees through work orders during the period 2004-05 to 2008-09 as per the details given in Annexure-XIX. Justification of incurring expenditure on pruning of trees

through work orders despite having machines and labours were not found on records. It was further observed that all the work orders during 2006-09 were given to the same contractor, reasons for which were also not available. Moreover, the Department had not prepared any time bound programme to ensure regular pruning of trees.

4.8.7.2 Pruning of trees without permission of Forest Department

Test check of records revealed that in following cases, the Department had pruned trees without permission from the Forest Department.

Table : 9

S. No.	Division	Date of survey report	No. of trees for which permission taken	Total no. of trees pruned	No of cases where permission was not obtained
1.	III	26.05.2005	02	03	1
2.	IV	12.10.2007	01	02	1
3.	I	12.11.2007	02	05	3

Reasons for pruning these trees without permission from the Forest Department were not on records.

4.8.7.3 Irregularities in survey/auction of wood

The Department had surveyed/auctioned the trees during the last five years as per the details given below:-

Table : 10

S. No	Year	Total Surveys done		Amount realized (In ₹)	
		Zone-I	Zone-II	Zone-I	Zone-II
1	2004-05	35	60	94258	196550
2	2005-06	18	71	32900	168005
3	2006-07	18	64	45250	231935
4	2007-08	25	30	75925	253400
5	2008-09	13	42	25600	421850
Total		109	267	273933	1271740

It was seen in Audit that :-

(a) There was no annual maintenance contract for routine pruning/survey of trees.

(b) The Department had not short-listed/registered any contractor for emergent situations like uprooting of trees etc.

(c) Test check of records revealed that the Department had been inviting bids telephonically from bidders for auction of wood. However, the records did not mention as to how and to whom the Department was contacting for auction since prior approval from competent authority was not available for selecting the list of bidders to be called

telephonically. As such there was lack of transparency in auction of wood.

4.8.8 Manpower Management

4.8.8.1 Excess strength of malies

Test check of records provided to audit regarding the sanctioned and working strength of the manpower in Horticulture Department revealed that there was excess strength of manpower of malies in violation of the norms provided in the CPWD Maintenance Manual.

As per the yardstick for Horticulture staff provided in the CPWD Maintenance Manual, one mali for 1 acre of area should be deployed for prestigious works. The details recorded in the Action Plan of Horticulture Department made available to audit revealed that there was a total 1120 acres of green area under NDMC. Thus, even if whole of the NDMC area is considered as prestigious for deployment of malies, maximum of 1120 malies should have been deployed in the NDMC area.

The details of sanctioned strength, working strength and the strength required as per norms during the period 2004-05 to 2008-09 were as under :-

Table : 11

Year	Sanctioned Strength	Working Strength	Required as per norms	Excess sanctioned strength over the norms	Excess working strength over the norms
2004-05	Details not available.				
2005-06	1461	1277	1120	341	157
2006-07	1474	1285	1120	354	165
2007-08	1474	1450 (132 working in diverted capacity in Electric & Health Deptt.)	1120	354	330
2008-09	1474	1422 (132 working in diverted capacity in Electric & Health Deptt.)	1120	354	302

Reasons for having sanctioned strength of 341 malies in the year 2005-06 and 354 malies in the year 2006-07, 2007-08 & 2008-09 in excess of the norms were not available on record. During 2006-07, the working strength of malies was 1285, whereas in 2007-08 it increased to 1450. Thus, it is clear that 165 new appointments were made during 2007-08. Further scrutiny of records revealed that 132 malies were posted in diverted capacity to Electric and Health Departments. The

Department had already excess manpower of malies and there was no justification in appointment of 132 more malies during 2007-08 & 2008-09. Thus, Horticulture Department continues to bear the expenditure on pay and allowances of 132 malies sent to other Departments in diverted capacity.

Test check of records further revealed that the Department had also engaged casual workers/malies in addition to the regular establishment as indicated below:-

Table : 12

Year	Date of approval	No. of casual workers engaged by the Department	Man-days for which casual workers hired by Department	
2005-06	07.02.2006	100 Nos. for 2 months	100x60 days	6000
2006-07	28.06.2006	130 Nos. for 3 months	130x90 days	11700
	08.08.2006	30 Nos. for 1 month	30x30 days	900
			Total	12600
2007-08	28.06.2007	185 Nos. for 3 months	185x90 days	16650
	04.10.2007	280 Nos. for 3 months	280x90 days	25200
	28.12.2007	16 Nos. for 90 days	16x90 days	1440
	28.12.2007	20 Nos. for 30 days	20x30 days	600
	28.02.2008	15 Nos. for 1 month	15x30 days	450
			Total	44340
2008-09	02.04.2008	15 Nos. for 2 months	15x60 days	900
	15.04.2008	300 Nos. for 90 days	300x90 days	27000
	24.06.2008	245 Nos. for 120 days	245x120 days	29400
	28.07.2008	300 Nos. for 120 days	300x120 days	36000
	14.01.2009	25 Nos. for 2 months	25x60 days	1500
	13.01.2009	05 Nos. for 89 days	05x89 days	445
	05.12.2008	40 Nos. for 89 days	40x89 days	3560
	29.01.2009	322 Nos. for 90 days	322x90 days	28980
	12.02.2009	10 Nos. for 2 months	10x60 days	600
	19.03.2009	40 Nos. for 60 days	40x60 days	2400
			Total	130785

* one month is reckoned as 30 days.

The Department had appointed 165 malies during 2007-08 and posted 132 of them in diverted capacity to other Departments. The Department had engaged casual workers, although their own manpower was working in other Departments. Thus, there was no justification for appointment of these 132 malies in Horticulture Department and meeting their pay and allowances when they were not actually required.

4.8.8.2 Improper maintenance of records and lack of transparency in engagement of casual labour

Director (Horticulture) had directed on 15-05-2007 that a transparent process should be followed in the engagement of labour after verification of age, residential address, suitability for the job etc. and a register in this regard should be maintained for each division. In this regard, it was observed that :-

- (a) Engagement of casual labour was not done by following a transparent process. There was no record of the applications received, the criteria followed for processing the applications and the short-listed candidates, which were considered for engagement as Casual labour.

(b) Register indicating the casual labour engaged and the number of days, a particular labour had worked in the Department, was not maintained at the Division level or at the level of the HQs of Directorate.

(c) The Department had neither kept any identification papers/ photographs etc to identify a particular person which has been engaged by the Department, nor any approval was taken for engagement of a particular person from the competent authority. In the absence of these documents/records it was not clear as to how the supervision of the casual labour was being done by the Department.

In the absence of the above records, audit was not in a position to verify the genuineness of the expenditure incurred on the muster rolls/casual labour payments.

4.8.9 Avoidable extra expenditure of ₹ 3.64 lakh on hiring of TATA-407 Tempos

Following work orders were awarded to a contractor for hiring of TATA -407 Tempo for lifting of Horticulture waste in NDMC area :

Table : 13

Sl.No	Work order No & dated	Vehicle Type	Description of works	Rate per day (per tempo) (In ₹)	Total no. of days for hiring each tempo	Amount (In ₹)
1	02/DDH/ Dt. 17.04.08	TATA -407, Tempo	For lifting horticulture waste in NDMC area	990	90	89100
2	10/DDH-I/ Dt. 19.06.08	TATA -407, Tempo	For lifting and removal of horticulture waste in DIZ area	990	50	49500
3	June -08	TATA -407, Tempo	Hiring for disaster management	990	48	47520
4	08/DDH-III /Zone-I /2008-09, 13.06.08	TATA -407, Tempo	For hiring of Tata tempo for lifting of dried leaves	990	25	24750

In the meantime on 27.05.08 the file was processed for hiring of 07 nos. TATA-407 Tempos at the estimated cost of ₹ 1100 per day per tempo based on market rate quotations collected by the Departmental officers in January 2008, although TATA-407 tempos @ ₹ 990 per day per tempo were already being hired by the Department as mentioned in the above table during the month of April 2008 to June 2008. Based on the estimated cost of ₹ 1100 per day per tempo, NIT was issued in June 2008 and TATA -407 Tempos were hired at the rate of ₹ 1250 per day per tempo (for 200 days for each tempo) at a total cost of ₹ 17.50 lakh vide agreement No. 13/ 2008-09 dated 19.09.2008.

While preparing the estimates of ₹ 1100 per day, the Department did not take into account the market rate of ₹990 per day i.e. at the rate at which the Department itself was hiring the tempos during April 2008 to

June 2008. Thus, inviting the tenders on the basis of higher estimates resulted in award of work on higher rates and extra expenditure of ₹ 260 (₹ 1250 – ₹ 990) per day per tempo and an overall expenditure of ₹ 3.64 lakh (7 tempos X 200days X ₹ 260) could have been avoided.

4.8.10 Delay in approval of Annual Estimates

The process for preparation of annual estimates is required to be initiated well in advance so that these are finalized and approved before the start of a financial year. The date of initiation of annual maintenance estimates of Parks and Gardens by the Horticulture Department and approval by the competent authority during the last five years 2004-05 to 2008-09 is given below:

Table : 14

Year	Proposal for estimate initiated by Department	Amount proposed (₹ In lakh)	Delay in initiating of proposal from the start of financial year	Amount approved (₹ in lakh)	Date of approval by competent authority	Delay in approval of estimates from the start of financial year
2004-05	Information not available					
2005-06	03.05.2005	200	33 days	160	28.06.2005	89 days
2006-07	13.06.2006	250	74 days	250	15.11.2006	229 days
2007-08	01.05.2007	275	31 days	240	18.07.2007	109 days
2008-09	16.04.2008	300	16 days	275	18.06.2008	79 days

Delay in approval has been worked out from 1st April of the year upto the date of approval

It could be seen from the above table that during the years 2005-06 to 2008-09, the proposal for the annual estimates was initiated by the Department after a lapse of 16 days to 74 days from the start of a financial year. The estimates were approved by the competent authority after delay of 79 to 229 days from the start of a financial year during this period. Due to delay in approval of annual estimates, the expenditure continued to be made in anticipation of approval. The delay in processing/approval needs to be justified and a proper system devised so that annual estimates are worked out in time and approval obtained before the start of financial year.

4.8.11 Supervision and Monitoring

4.8.11.1 Non conducting of periodical surveys and inspection

Para 7.4 of the CPWD Maintenance Manual relating to Horticulture maintenance provides that due emphasis will be laid on carrying out periodical surveys and inspections of the areas with a view to decide the items to be included in the day to day, periodical, special repairs etc. Further, Para 7.6 of the manual provides for chalking out of quarterly programme to monitor the same.

It was, however, observed that no such procedure for survey, inspections, monitoring and control had been devised by the Department.

4.8.11.2 Non – maintenance of complaint register

Para 7.1, CPWD Maintenance Manual, provides for the maintenance of a complaint register by the Horticulture Department for recording receipt and disposal of complaints.

During the course of review, it was observed that no complaint register had been maintained by the Department.

Thus, non conducting of periodical surveys and inspection and non- maintenance of records of receipt and disposal of complaints indicated deficient monitoring mechanism.

4.9 Conclusion

The review on the functioning of Horticulture Department revealed various irregularities in contract management, pruning/survey of trees, low production of plants in Departmental nurseries, irregular and un-reconciled payment of bills of unfiltered water thereby incurring avoidable expenditure on account of penalties and unavailed rebates for such payments. Moreover, non payment of bills in respect of some connections created a huge liability of ₹ 1.76 crore on account of unfiltered water bills and penalties for withheld payments.

The Department needs to review all such areas and ensure adherence to codal provisions and instructions for purchase of machinery, plants so that avoidable expenditure on these accounts is not incurred. A proper system for development of Departmental nurseries, pruning/survey of trees, timely and systematic payment of water bills and timely approvals of annual estimates needs to be evolved.

The matter was referred to the Department (July 2010); their reply was awaited (October 2010).

SECTION –B

TRANSACTION

AUDIT

**ACCOUNTS
DEPARTMENT**

CHAPTER – V : ACCOUNTS DEPARTMENT

5.1 Non-reconciliation of balances of cess charges

Records relating to collection of cess and its deposit are maintained by the respective Divisions as well as Accounts Department of NDMC. Test check of records revealed that there were differences in the figures as shown in the accounts and as shown in the records of the concerned Divisions, which need to be reconciled to ensure that correct figures are incorporated in the Accounts.

The Building and Other Construction Workers Welfare Cess Act, 1996 provides for the levy and collection of Cess on the cost of construction incurred by employers with a view to augmenting the resources of the building and other construction workers' welfare boards constituted under the Building & Other Construction Workers' (Regulation of Employment and Conditions of Service) Act, 1996.

Sub-section 3 of the Act states *inter alia* that there shall be levied and collected a cess for the purposes of the Act at such rate not exceeding two per cent but not less than one per cent of the cost of construction incurred by an employer, as the Central Government may, by notification in the Official Gazette, from time to time specify. It shall be collected from every employer in such manner and at such time, including deduction at source in relation to a building or other construction work of a Government or of a public sector undertaking or advance collection through a local authority where an approval of such building or other construction work by such local authority is required, as may be prescribed. The proceeds of Cess collected shall be paid by the Local authority or the State Government collecting the cess to the Board after deducting the cost of collection of such cess not exceeding one per cent of the amount collected.

Cess collected is a liability till its payment. Proper accounting treatment is given to it like other accounting transactions. Its record is maintained at the level of concerned Division deducting Cess at source & depositing it with Board and the Accounts Department of NDMC. Para 30.1 & 30.2 of NDMC Accounts Manual prescribes that the reconciliation procedures are to be carried out periodically by the NDMC to ensure that there is no discrepancy in both the sets of records. Further, the procedure for reconciliation in respect of Cess receivables and others is laid down in para 30.14 of the manual.

Audit of the Accounts of NDMC revealed outstanding balances of Cess against some Units/Divisions/Departments of NDMC. Similarly, in

some of the Units/Divisions/Departments, there were negative balances. Since, the Cess collected is a liability and it has to be deposited after collection within the prescribed time limit, the negative balances cannot appear in the Accounts of the NDMC. As on 31.03.2009, there were 46 divisions shown in the Accounts having outstanding balances, whereas, negative balances were shown against 11 divisions. The details of these 57 divisions are given as under:-

Sl. No.	Name of Division	Balance (in ₹)	
		(Plus balance)	(Negative balance)
1.	CC-II	53382	-
2.	CC-V	165845	-
3.	CC-VI	234919	-
4.	CBM-I	837193	-
5.	CBM-II	637898	-
6.	CBM-III	112893	-
7.	CR-I	2244656	-
8.	CR-III	534175	-
9.	CR-IV	179671	-
10.	CR-V	132657	-
11.	C SEW. PROJ.	239613	-
12.	C SEW. MAINT.	115379	-
13.	C STORE	36309	-
14.	C DESIGN	1148	-
15.	C WATER SUPPLY	642634	-
16.	C H M P	13688	-
17.	C C PLANT	171446	-
18.	AUTO LB NGR.	9	-
19.	C BM-PK	156627	-
20.	AUTO I.N.A.	38263	-
21.	C R I P	216043	-
22.	C C P (PROJECT)	14558	-
23.	SPL. PROJECT	31949	-
24.	E C-I	770284	-
25.	E C-II	38387	-
26.	E C-III	14109	-
27.	E C-IV	33514	-
28.	E C-V	64363	-
29.	E BM-I	82659	-
30.	E 11 KVS	8995	-
31.	E 33 KVM	3822	-
32.	EDN	1117	-
33.	EDS	10952	-
34.	EMS	13435	-
35.	EMF	1506958	-
36.	E PROTECTION	7512	-
37.	E R&D	125716	-
38.	ACCOUNTS	43556	-
39.	CPH	92997	-
40.	PALIKA PARKING	17820	-
41.	CSO	951	-
42.	FIRE DEPARTMENT	678326	-

43.	ENFORCEMENT	194	-
44.	ARCHITECT	12693270	-
45.	EDUCATION	22969	-
46.	A.O. BILLING	83334	-
47.	C C-I	-	216084
48.	C C-III	-	144021
49.	C R-II	-	4965
50.	DDH-I	-	7955155
51.	DDH-II	-	12209812
52.	C QCTA	-	5496
53.	E C-VI	-	873
54.	E BM-II	-	139618
55.	E M N	-	9835
56.	E R L	-	201854
57.	HEALTH	-	7267
	Total	23126195	20894980
	Net outstanding Balances		2231215

To find out the reasons of negative balances and having huge outstanding balances in accounts, audit test checked records of some of the Divisions. Test check of 10 out of total 57 Divisions revealed that there were differences in the outstanding balances in the figures of the department concerned and figures recorded in the Accounts Department as shown in the table given below:-

Sl. No.	Name of Division	Balances as on 31.03.2009 (in ₹)	
		Balance as per Accounts	Balance as per records of concerned Department
1	C-Water Supply	642634	253596
2	E-C-I	770284	770419
3	E MN	(-)9835	5321
4	Fire	678326	46602
5	CC-I	(-)216084	407
6	CBM-II	637898	618222
7	CR-III	534175	50933
8	E-C-V	64363	55613
9	E BM-I	82659	89782
10	E DN	1117	1952

It could be seen that there were differences in the figures as shown in the accounts and as shown in the records of the concerned Divisions. The Accounts department had not adhered to the provisions concerning reconciliation as laid down in the NDMC Accounts Manual leading to difference in the figures of the concerned Divisions and those of the Accounts Department of NDMC, with the result, actual liability of NDMC on account of 'Cess Charges' could not be ascertained. The figures of Cess charges, thus, need to be reconciled to ensure that correct figures are incorporated in the Accounts.

The matter was referred to the Department (August 2010); their reply was awaited (October 2010).

5.2 Overpayment of ₹ 5.19 lakh due to payment of family pension at enhanced rates after expiry of admissible period

Test check of records of the Pension Section revealed that in case of four pensioners, the rate of family pension was not reduced to the normal rate after expiry of the admissible period up to which enhanced rate of pension was payable which resulted in overpayment of ₹ 5.19 lakh up to 31 March 2009.

According to Rule 54 (3) of CCS (Pension) Rule 1972, where a Government servant dies while in service after having rendered not less than seven years' continuous service, the rate of family pension payable to the family shall be equal to 50 per cent of the pay last drawn or twice the family pension admissible, whichever is less. The amount so admissible shall be payable for a period of seven years or for a period up to the date on which the deceased Government servant would have attained the age of 67 years had he survived, whichever is less. Further, as per Ministry of Personnel, Public Grievances and Pensions Office Memorandum dated 2 September, 2008, enhanced family pension under Rule 54(3) shall be payable to the family of a government servant who dies in service from the date of death of Government servant for a period of ten years, without any upper age limit. However, there will be no change in the period for payment of enhanced family pension to the family in the case of death of a pensioner.

Test check of records of the Pension Section revealed that in case of four pensioners, the rate of pension was not reduced to the normal rate after expiry of the admissible period up to which enhanced rate of pension was payable as shown in the Annexure- XX. This resulted in overpayment of ₹ 5.19 lakh up to 31 March 2009.

Since these cases have come to notice as a result of test check of records, there may be other similar cases where enhanced family pension is being paid to the pensioners after the expiry of admissible period. All such cases need to be examined and over payment made to the family pensioners recovered.

The matter was referred to the Department (August 2010); their reply was awaited (October 2010).

**ARCHITECTURE
&
ENVIRONS
DEPARTMENT**

CHAPTER-VI: ARCHITECTURE & ENVIRONS DEPARTMENT

6.1 Short recovery of ₹ 11.49 lakh on account of parking development charges.

Terms and conditions for granting permission to carry out non-residential activities in the residential premises provided that cost of development of parking shall be payable by the owner on the built up area of the plots. However, the Department recovered the parking development charges from the owner of premises No. 54, Hanuman Road on the basis of plot area instead of built up area resulting in short recovery of ₹ 11.49 lakh.

In terms of Delhi Building Bye-Laws and Development Regulations, non-residential activities in the nature of 'Public & Semi-Public' activities such as nursing home, clinic, dispensary, pathology labs and diagnostic centre etc. shall be permissible in the residential premises.

Test check of records relating to payment of mixed use charges in respect of premises No. 54, Hanuman Road revealed that while the plot area was 495.77 sqm., the built up area of the plot was 773.22 sqm. The terms and conditions governing such mixed use provided inter alia that parking @ 2.0 Equivalent Car Space (ECS)¹ per 100 sqm built up area shall be provided within the premises. Where this is not available, cost of development of parking @ ₹ 210500 per ECS shall be payable by the plot allottee/owner to the Department. The area provided for the parking was only 138 sqm within the premises i.e. 6 ECS (138 sqm / 23 sqm) against the requirement of 15.46 ECS² @ 2.0 ECS per 100 sqm built up area. Thus, the owner was required to pay parking development charges for the balance 9.46 ECS @ ₹ 210500 per ECS i.e. ₹ 1991330. However, instead of paying the parking development charges on the built up area of 773.22 sqm (15.46- 6.00 = 9.46), the owner made the payment on the basis of plot area of 495.77 sqm, (10.00-6.00 = 4.00). The owner made payment of ₹ 842000 for 4 ECS only on 495.77 sqm (10 ECS) after taking into account the area of 6 ECS already provided on the plot. This resulted in short recovery of ₹ 11.49 lakh.

The matter was referred to the Department (September 2010); their reply was awaited (October 2010).

¹ One ECS = 23 sqm.

² $773.22 \times 2 \div 100 = 15.46$ ECS

6.2 Short recovery of ₹ 17.95 lakh on account of parking development charges.

Terms and conditions for granting permission to carry out non-residential activities in the residential premises provided that cost of development of parking shall be payable by the owner on the built up area of the plots. However, the Department recovered the parking development charges from the owner of premises No. 13 Aradhana Enclave, Sec-13, R.K. Puram on the basis of plot area instead of built up area resulting in short recovery of ₹ 17.95 lakh.

In terms of Delhi Building Bye-Laws and Development Regulations, non-residential activities in the nature of 'Public & Semi-Public' activities such as nursing home, clinic, dispensary, pathology labs and diagnostic centre etc. shall be permissible in the residential premises.

Test check of records relating to payment of mixed use charges in respect of premises No.13 Aradhana Enclave, Sec-13, R.K. Puram revealed that while the plot area was 309.36 sqm., the built up area of the plot was 736.44 sqm. The terms and conditions governing such mixed use provided inter alia that parking @ 2.0 Equivalent Car Space (ECS) per 100 sqm built up area shall be provided within the premises. Where this is not available, cost of development of parking @ ₹ 210500 per ECS shall be payable by the plot allottee / owner to the Department. The area provided for the parking was only 2 ECS in the premises against the requirement of 14.72 ECS¹ @ 2.0 ECS per 100 sqm built up area. Thus, the owner was required to pay parking development charges for the balance 12.72 ECS @ ₹ 210500 i.e. ₹ 2677560. However, instead of paying the parking development charges on the built up area of 736.44 sqm (14.72- 2.00 = 12.72), the owner made the payment on the basis of plot area of 309.36 sqm (6.19-2.00 = 4.19). The owner made payment of ₹ 881995 for 4.19 ECS only on 309.36 sqm (6.19 ECS) after taking into account the area of 2 ECS already provided on the plot. This resulted in short recovery of ₹ 17.95 lakh.

The matter was referred to the Department (September 2010); their reply was awaited (October 2010).

¹ $736.44 \times 2 \div 100 = 14.72$ ECS

**CIVIL
ENGINEERING
DEPARTMENT**

CHAPTER:VII CIVIL ENGINEERING DEPARTMENT

7.1 Avoidable expenditure of ₹ 102.74 lakh on escalation charges due to delay in execution of project

NDMC entered into an agreement with a contractor in April 2006 for rectification, finishing, plumbing/sanitary and fire suppression works of New Delhi City Centre (NDCC) Phase II with stipulated date of completion as July 2007. However, the work could not be completed in time due to delay in completion of other inter connected services. Resultantly, NDMC had to pay escalation charges amounting to ₹ 102.74 lakh to the contractor for the enhanced cost of material, labour and fuel.

New Delhi Municipal Council (NDMC) entered into an agreement with a contractor in April 2006 for rectification, finishing, plumbing/sanitary and fire suppression works of New Delhi City Centre (NDCC) Phase II at a cost of ₹ 26.90 crore. The stipulated date of completion of the project was 15 months i.e. July 2007. As per terms and conditions of agreement, if the prices of materials (not being materials supplied or services rendered at fixed prices by the department) and/or wages of labour required for execution of the work increases, the contractor shall be compensated for such increase subject to the condition that such compensation for escalation in prices shall be available only for the work done during the stipulated period of the contract including such period for which the contract is extended due to delays not attributable to the contractor.

The work was not completed in time and extension was granted to the contractor from time to time without levy of any compensation. A detailed analysis of hindrances revealed that the delay occurred due to the reasons like non-approval of various types of stone textures in time, non-clearance of other services like fire detection system, push button on lift wall, air conditioning ducts in toilets, electric work etc. by different agencies, delay in water proofing and development works, delay in decision of laying the connecting slab of spiral staircase of lift lobby/adjoining area at different levels, non-finalization of centre line of lift shaft and holding up of boundary wall and rehabilitation work etc. Thus, the contractor was granted extension of time up to February 2008. However, the contractor could not complete the work even by February 2008 due to non completion of inter connected activities like positioning of duct and its operation, erection and operation of lifts, providing and fixing of general electric fittings and fixtures etc. by various agencies working under the control of Electricity Department. The contractor was

again granted extension up to August 2008 and again up to December 2008.

Scrutiny of records revealed that the delay was justified on each occasion by NDMC and no compensation was levied on the contractor. Resultantly, NDMC had to pay escalation charges for the enhanced cost of material, labour and fuel amounting to ₹102.74 lakh for the period from August 2007 to December 2008, as provided in the agreement.

The Department stated in its reply given in August 2009 that the decision relating to various items pertaining to Civil work was to be taken only after completion of Electrical and other developmental work which were not in the scope of work awarded to the contractor and the delay in execution of these items was mainly due to execution of interconnected work of other contractor.

The reply of the Department has to be viewed in light of the fact that delay of 130 days had occurred due to delay in approval of various types of stone textures which pertained within the ambit of Civil Department. Further, there was delay of 287 days in water proofing and development works at piazza level which also falls under the purview of Civil Department. It was also observed that delay of 321 days had occurred due to non finalization of centre line of lift shafts by an agency of electrical department. However examination of records of Electrical Department revealed that the contract for providing elevators in NDCC Phase II was held up due to civil works.

Thus, delay in completion of work reflects lack of monitoring and co-ordination between Civil and Electrical Department which resulted in avoidable expenditure of ₹ 102.74 lakh on escalation charges.

The matter was referred to the Department (August 2010); their reply was awaited (October 2010).

7.2 Splitting up of work orders

Test check of the records relating to work orders issued by the Executive Engineer (Water Supply) revealed that similar type/nature of works were awarded on the same day or at short intervals to the same firm. Thus, by splitting the work, the Division avoided the sanction of the higher competent authority.

According to Rule 148 of General Financial Rules, a demand for goods should not be divided into small quantities to make piecemeal purchases to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand. Further, as per delegation of financial powers issued by NDMC

vide No. Fin 2005/DP-II/35 dated 31.01.2006, Executive Engineer, Superintending Engineer, Chief Engineer and Engineer-in-Chief are empowered to award work/supply orders up to ₹ 25,000, ₹ 50,000, ₹ 1.00 lakh and ₹ 2.00 lakh respectively.

Test check of the records relating to work orders issued by the Executive Engineer (Water Supply) revealed that the division had split up the work of the similar type/nature and awarded to the same firm on the same day or at short interval to avoid the sanction of higher authorities. The details of some of the work orders and name/nature of the work are given below:-

S. No.	W.O. No. & Date	Name of work	Name of suppliers	Amount of work (₹)	Work order approved by	Sanction required by
1.	12 date 29.04.08	R/M of Booster Pump set and Tube wells in NDMC area SH: Repair to 5 HP Submersible Pump at Laxmi Bai Nagar	Firm A	23516	EE	Sanction for consolidated amount of ₹ 139133 for similar nature of work was required from Engineer-in-Chief.
2.	13 date 29.04.08	R/M of Booster Pumps and Tube wells in NDMC area. SH: Repair to 3 HP Submersible Pump set at Ansari Nagar	Firm A	13300	EE	
3.	14 date 29.04.08	R/M of Booster Pumps and Tube wells in NDMC area SH: Repairs to 60 HP Pump set at Moti Bagh	Firm A	27923	SE	
4.	15 date 01.05.08	R/M of Booster Pump set and Tube wells in NDMC area SH: Repair of 50 HP Pump set at Laxmi Bai Nagar water boosting Station.	Firm A	49843	SE	
5.	16 date 01.05.08	R/M of Booster Pumps and Tube wells in NDMC area SH: Replacing existing one HP Submersible Pump set	Firm A	24551	EE	
6.	33 date 03.07.08	R/M of Booster Pumps and Tube wells in NDMC area SH: Repair of 5 HP Submersible Pump set	Firm A	23858	EE	Sanction for consolidated amount of ₹ 98549 for similar nature of work was required from Chief Engineer
7.	34 date 03.07.08	R/M of Booster Pumps and Tube wells in NDMC area SH: Repair of 50 HP Pump sets	Firm A	49742	SE	
8.	35 date 03.07.08	R/M of Booster Pumps and Tube wells in NDMC area SH: Repair of 100 HP FASD Station	Firm A	24949	EE	
9.	38 date 18.07.08	M/O FW mains in NDMC Area SH: Improvement of Water Supply at A Block Sarojini Nagar	Firm B	42878	SE	Sanction for consolidated amount of

10.	39 date 18.07.08	M/O FW mains in NDMC Area SH: Improvement of Water Supply at B Block Sarojini Nagar	Firm B	42539	SE	₹ 85417 for similar nature of work was required from Chief Engineer
11.	40 date 24.07.08	M/O FW mains in NDMC Area SH: Providing & Fixing Public Hydrants	Firm C	41732	SE	Sanction for consolidated amount of ₹ 78907 for similar nature of work was required from Chief Engineer
12.	41 date 24.07.08	M/O FW mains in NDMC Area SH: Providing & Fixing Public Hydrants	Firm D	37175	SE	
13.	51 date 23.02.09	M/O Filtered Water mains in NDMC Area. SH: Repair to leakages in Main Line to Tilak Marg	Firm D	70941	ACE	Sanction for consolidated amount of ₹ 109624
14.	52 date 23.02.09	M/O Filtered Water mains in NDMC Area. SH: Repair to leakage in main line at Railway Road	Firm D	38683	ACE	for similar nature of work was required from Engineer-in- Chief

It can be seen from the above statement that the similar type/nature of works were awarded on the same day or at short intervals to the same firm/contractor. Thus, by splitting the work, the Division avoided the approval of higher Competent Authority. These cases require regularisation.

Since the above cases have come to notice during test check of records, similar cases also need to be reviewed and regularized.

The matter was referred to the Department (August 2010); their reply was awaited (October 2010)

**EDUCATION
DEPARTMENT**

CHAPTER: VIII EDUCATION DEPARTMENT

8.1 Functioning of Balbaries

Test check of records relating to the functioning of 15 Balbaries under the Social Education Department for the period 2005-06 to 2008-09 revealed that even the basic infrastructure was not provided to the Children. The Department could not furnish copy of guidelines issued, if any, in terms of basic amenities and infrastructure to be provided in the Balbaries. There was declining trend of children in 9 out of 15 balbaries during the period 2005-06 to 2008-09. During test check of records relating to mid day meal scheme it was observed that inspection was not being carried out in Balbaries to ascertain the quality and quantity of food supplied by the supplier. Mid day meal was provided for less than 200 working days against the norms of at least 200 days during the year. There was shortage of teaching staff in four balbaries. There was no apparent effective supervision/check on the staff posted at the centres as no supervisory report was found on record.

There are 15 Balbaries under the Social Education Department of New Delhi Municipal Council (NDMC) which were taken over from Grah Kalyan Kendra, Delhi Government (then Delhi Administration) in 1976. Social Education Department has been running the Balbaries by providing toys and mid-day meals etc. to the admitted kids. Children residing in the nearby areas are being given admission in the Balbaris after charging an admission fee of ₹ 2.00 and monthly tuition fee of ₹ 4.00.

The functioning of Balbaries during the years 2005-06 to 2008-09 along with implementation of mid day meal scheme was examined by Audit to ascertain whether the basic facilities are being provided in these Balbaries. In this connection, following observations were made:-

1 Inadequate basic amenities and infrastructure in Balbaries

Social Education Department could not furnish to audit, copy of the guidelines issued, if any, in terms of basic amenities and infrastructure to be provided in the balbaries. Due to non-availability of these guidelines, the basic requirements and amenities were lacking in the balbaries being run by the Social Education Department. As per the information furnished to Audit by the Nursery teachers of 13 balbaries, even the basic facilities were not provided to the kids. In seven

balbaries¹, Stitching Centre and Balbari were running in one room which is not safe and free of hazards for the children. In eight balbaries², the Carpets/Daries provided for sitting of the kids were old and their condition was very bad. In eleven balbaries³ play and development materials were also not available. Even the first aid kit was not available in nine balbaries⁴ for providing medical aid in case of any emergency. In two balbaries⁵ no Safai Karmachari was provided in order to provide clean, safe and healthy environment.

Social Education Department should examine the condition of balbaries being operated by them in order to provide clean, safe and healthy environment, free of hazards, arrangement of adequate space for play and movements, first aid kits, play and development materials etc.

2 Declining trend of Kids in the Balbaries

Test check of records of various balbaries controlled by Social Education Department revealed that there was a declining trend of children in 9 out of 15 balbaries during the period 2005-06 to 2008-09. There was fluctuating trend in the remaining 6 balbaries during this period as shown below:-

Table : 1

Sr. No.	Name of Balbari	Number of children			
		2005-06	2006-07	2007-08	2008-09
01.	DIZ Area	576	397	387	352
02.	85, Block Gole Market	264	216	188	144
03.	Raja Bazar	332	258	248	215
04.	Sangli Mess	541	507	429	405
05.	P. R. Lane, Khan Market	362	367	282	283
06.	D Block Kidwai Nagar	809	775	763	699
07.	27, Kidwai Nagar	261	253	263	272
08.	Babu Market, Pillanji Gaon	376	201	189	164
09.	B. C. Park	638	537	346	345
10.	Netaji Nagar	676	695	657	655
11.	Laxmi Bai Nagar	185	196	160	164
12.	Moti Bagh	360	496	475	457
13.	36, Aliganj	244	242	232	211

¹ 36 Aliganj, 37 Aliganj, B.C. Park Sarojini Nagar, Raja Bazar, Moti Bagh, D Block Kidwai Nagar, 85 Block Punchkuian Road

² 36 Aliganj, 37 Aliganj, Sarojini Nagar, Raja Bazar, Sangli Mess, Moti Bagh, Khan Market & 85 Block Punchkuian Road

³ Laxmi Bai Nagar, 36 Aliganj, 37 Aliganj, DG Block Sarojini Nagar, BC Park Sarojini Nagar, Raja Bazar, Sangli Mess, Netaji Nagar, D Block Kidwai Nagar, Khan Market and 85 Block Panchkuian Road

⁴ Laxmi Bai Nagar, 36 Aliganj, 37 Aliganj, DG Block Sarojini Nagar, BC Park Sarojini Nagar, Moti Bagh, Kidwai Nagar, Khan Market and Panchkuian Road

⁵ Netaji Nagar, D Block Kidwai Nagar,

14.	37, Aliganj	245	243	232	209
15.	DG Block	314	289	351	289
	Total	6183	5672	5202	4864

Revenue realized by these balbaries by way of admission fee and monthly fee had also decreased from ₹ 30500 in 2005-06 to ₹ 23793 in the year 2008-09 as per details given below :-

Table : 2

Sr. No.	Name of Balbari	Revenue realized (in ₹)			
		2005-06	2006-07	2007-08	2008-09
01.	DIZ Area	2922	1982	1852	1822
02.	85, Block Gole Market	1342	1054	948	708
03.	Raja Bazar	1228	952	1344	1082
04.	Pillanji Gaon, Babu Mkt.	2038	1022	944	790
05.	Sangli Mess	2692	2450	2036	1964
06.	Netaji Nagar	3146	3316	3076	3038
07.	Khan Market	1812	1768	1508	1493
08.	D Block, Kidwai Nagar	4184	3960	3712	3480
09.	Moti Bagh	1714	2224	2172	2092
10.	36, Aliganj	1174	1194	1142	1004
11.	37, Aliganj	1188	1184	1140	994
12.	27, Kidwai Nagar	1410	1312	1346	1326
13.	DG Block, Sarojini Nagar	1678	1404	1726	1468
14.	BC Park, Sarojini Nagar	3064	2584	1716	1676
15.	Laxmi Bai Nagar	908	938	786	856
	Total	30500	27344	25448	23793

From the above, it can be observed that the performance of balbaries in terms of number of children and realizing of revenue has been declining year by year. One of the main reasons for declining trend was lack of basic amenities and infrastructure in the balbaries. There were inadequate facilities such as cleanliness, healthy environment, inadequate space for play and development materials etc. which lead to reluctance of parents for sending their wards to these balbaries.

Department may take necessary corrective steps to improve the performance of these balbaries.

3 Mid-day-meal scheme in Balbaries.

As per guidelines issued by the Education Department of NDMC during July 2003, Mid-day meal is being served in the balbaris run by the Social Education Department, NDMC on the pattern of NDMC & NDMC aided schools. Mid-day meals are being collected on the basis of attendance of the students on that particular day and entered in the mid-day meals register. Test check of records relating to mid day meal scheme revealed the following:

(a) Discrepancies/shortcoming in the implementation of Mid-day Meal Scheme.

NDMC had entrusted the work of providing Mid-day Meals in various balbaries under Social Education Department, NDMC to various Suppliers/NGOs from time to time, as per the guidelines issued by NDMC. Following shortcomings/discrepancies had been noticed in the implementation of mid-day meal scheme in the balbaries :-

(i) According to Para 2.2 of the guidelines, in order to minimize any irregularity and for proper monitoring and accountability, while concerned Deputy Education Officers and heads of the School would be responsible for monitoring the implementation of the scheme, overall monitoring and supervision would be done by Assistant Education Officers (Mid Day meal Scheme.). The Zonal Incharge/ASEO were required to inspect the Mid-Day meal Scheme in the Balbaries in their zone. However, as per the information furnished by 12 Balbaries⁶, no inspection was done in 8 Balbaries⁷ during the years 2005-06 to 2008-09; in 3 Balbaries⁸ inspection was not done during the years 2006-07 to 2008-09 and in 1 Balbari⁹ inspection was not done during the years 2007-08 to 2008-09.

(ii) According to para 4.1 of the guidelines, dietician/Medical Officer nominated by the MOH, NDMC should make a periodical check up about the type & quality of cooked mid-day meal being supplied and in case of any adverse impact on health & nutrition of students, remedial steps should immediately be undertaken by the Health Department.

No records were available with the balbaries which show that such an important aspect of scheme was being implemented. The information was also not available in the Mid-day meal Register maintained by Balbaries. In order to provide nutritious, hygienic and balanced food, remedial measures as provided in guidelines should be taken by Department.

(iii) As per orders, mid-day meal should be served for a minimum of 200 days in a year. But on scrutiny it had been observed that in all Balbaries, meal was provided for less than 200 days in a year as shown below:-

⁶ BC Park Sarojini Nagar, Netaji Nagar, 36 Aliganj, 37 Aliganj, Raja Bazar, Laxmi Bai Nagar, Moti Bagh, Prithvi Raj Lane Khan Market, 85 Block Panchkuian Road, D.G. Block, D-Block Kidwai Nagar, 27 Kidwai Nagar

⁷ BC Park Sarojini Nagar, Netaji Nagar, 36 Aliganj, 37 Aliganj, Laxmi Bai Nagar, Moti Bagh, Prithvi Raj Lane Khan Market, 27 Kidwai Nagar

⁸ 85 Block Panchkuian Road, D.G. Block, D-Block Kidwai Nagar,

⁹ Raja Bazar

Table : 3

Sr. No.	Name of Balwari	No. of days for which meals to be provided as per Norms	No. of days for which meals provided during the year			
			2005-06	2006-07	2007-08	2008-09
01.	DIZ Area	200	168	-	96	190
02.	Raja Bazar	200	154	108	120	147
03.	85, Block Gole Market	200	150	104	121	177
04.	Babu Market	200	176	130	72	145
05.	Sangli Mess	200	159	102	182	181
06.	Netaji Nagar	200	148	112	72	149
07.	Moti Bagh	200	178	125	98	146
08.	D Block, Kidwai Nagar	200	179	103	158	141
09.	Khan Market	200	09	110	75	107
10.	36, Aliganj	200	191	121	188	113
11.	37, Aliganj	200	191	121	188	113
12.	27, Kidwai Nagar	200	180	104	191	184
13.	DG Block, Sarojini Nagar	200	168	159	15	141
14.	BC Park, Sarojini Nagar	200	160	125	71	121
15.	Laxmi Bai Nagar	200	178	117	72	88
	Total	3000	2389	1641	1719	2143

Effective steps may be taken by the Department to implement the scheme of Mid-day Meal in the Balbaries as per the guidelines issued in this regard.

(b) Over Payment of ₹ 18566 to the supplier of mid-day meal

During test check of mid-day meal records of balbaries for the years 2005-06 to 2008-09, it was observed that an over payment of ₹ 18566 had been made to the suppliers as per details given below:-

Table : 4

S.No.	Name of Balwari	Units of meal distributed	Payment to be made @ ₹ 2.50 per unit (₹)	Payment actually made (₹)	Over payment (₹)
2005-06					
1.	(i) Sangli Mess	6405	16012.50	27571	10861
	(ii) P.R. lane, Khan Market	279	697.50		
	Total		16710.00	27571	10861
2006-07					
2.	(i) 85, Block	1737	4342.50	30295	7705

	(ii) Raja Bazar	2410	6025.00		
	(iii) Moti bagh	4889	12222.50		
	Total		22590.00	30295	7705
	Grand Total		39300.00	57866	18566

(c) Irregular Supply of mid-day meal

As per clause 11 of the agreement of mid day meal, the meal shall be supplied at the fixed time and day and any late supply would not be accepted. In case supplier fails to supply the cooked meal to any balbari, the authorities would have the option to procure the supply from any other supplier from market and the cost of the same shall be deducted from the bills of the original supplier.

Test check of records of mid day meal of the balbaries for the years 2005-06 to 2008-09, revealed that the supplier did not supply the meal as per agreement in the following balbaries:-

Table : 5

S.No.	Agreement Period with the Supplier	Name of balbaries	Period of meal not supplied (More than one month)
2005-06			
1.	14-07-05 to 31-03-06	Netaji Nagar	14-07-05 to 23-08-05
2006-07			
2.	09-10-06 to 31-03-07	DIZ	09-10-06 to 31-03-07
2007-08			
3.	01-07-07 to 30-04-08	(i) D-Block, Kidwai Nagar	01-10-07 to 30-11-07
		(ii) Babu Market	01-07-07 to 20-11-07
		(iii) Laxmi Bai Nagar	01-07-07 to 20-11-07
		(iv) Netaji Nagar	01-07-07 to 20-11-07
		(v) Moti Bagh	05-07-07 to 18-11-07
		(vi) Khan Market	01-07-07 to 19-11-07
		(vii) D.G. Block, Saroji Ngr.	01-07-07 to 26-02-08
		(viii) B.C. Park, Sarojini Ngr	01-07-07 to 20-11-07
2008-09			
4.	01-07-08 to 31-03-09	(i) Raja Bazar	14-11-08 to 16-01-09
		(ii) 36, Aliganj	01-07-08 to 25-08-08

	(iii) 37, Aliganj	01-07-08 to 25-08-08
	(iv) D-Block, Kidwai Nagar	05-08-08 to 26-09-08
	(v) Babu Market	01-07-08 to 01-09-08
	(vi) Laxmi Bai Nagar	01-07-08 to 25-08-08 01-09-08 to 25-11-08
	(vii) Netaji Nagar	01-07-08 to 25-08-08
	(viii) Moti Bagh	01-07-08 to 25-08-08
	(ix) Khan Market	01-07-08 to 14-09-08
	(x) D.G. Block, Saroji Nagar	01-07-08 to 12-08-08
	(xi) B.C. Park, Sarojini Ngr.	01-07-08 to 25-08-08

Reasons for non-supply of mid-day-meal in the above period by the supplier were not available in records. The records also did not indicate whether the meals were procured from market during these days and if so, whether the cost of meals procured from market were deducted from the bills of original contractor, as per provisions of agreement.

4 Improper utilization of teaching staff

As per the norms, for every 25 students, one post of nursery teacher is sanctioned. It had been observed that this norm had not been followed in the balbaries as per details below:-

Table : 6

Sl. No.	Name of Balbari	No. of Students	No. of Teachers required to be deployed	No. of teachers actually deployed
2006-07				
1	Moti Bagh	56	03	01
2007-08				
2	Netaji Nagar	68	03	02
2008-09				
3	Raja Bazar	23	01	02
4	Laxmi Bai Nagar	19	01	02
5	Netaji Nagar	63	03	02
6	D. Kidwai Nagar	74	03	02

Reasons for shortage of teaching staff in the balbaries mentioned at Sl. Nos.1,2,5,& 6 above and excess at Sl. Nos 3 & 4 were not available in records.

5 No Physical Verification of Stock-items.

According to Rule 192 of the General Financial Rules, a physical verification of the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the Competent Authority. A certificate of verification alongwith findings shall be recorded in the Stock Register.

Test check of stock registers of all the Balbaris of NDMC revealed that physical verification of stock was not conducted, annually during the period 2005-06 to 2008-09.

6 Lack of effective Supervision

Five zonal officers have been appointed by the Social Education Department to supervise the working of various Balbaries under their control. It was, however, observed that there was no apparent effective supervision/check on the staff posted at the centres as no inspection report was found on record. The periodicity of inspection was also not laid down. It was further observed that no officer from Education department was deputed to inspect the working of balbaries periodically to address the deficiencies relating to basic amenities, infrastructure and mid-day-meals etc.

The matter was referred to the Department (August 2010); their reply was awaited (October 2010).

**ENFORCEMENT
DEPARTMENT**

CHAPTER: IX ENFORCEMENT DEPARTMENT**9.1 Non-recovery of arrears of licence fee from the allottees of various licensees of commercial units.**

Test check of records of the Enforcement Department revealed that arrears of licence fee amounting to ₹ 77.83 lakh were outstanding as on 31 March 2009 against the licensees of commercial units indicating that their recoveries were not monitored effectively and action as per rules was not taken against the defaulting licensees.

Section 363 of NDMC Act provides that any sum due to the Council on account of any charge, costs, expenses, fees, rates or rent or on any other account under this Act or any such bye-law may be recoverable from any person from whom such sum is due as an arrear of tax under this Act. Provided that no proceedings for the recovery of any sum under this section shall be commenced after the expiry of three years from the date on which such sum becomes due.

The Enforcement Department of Council is licensing tehbazari, taxi stands, stalls, PCO booths and stalls to the individuals. The department is also responsible for the recovery of licence fee from the licensees of these units. Test check of Demand and Collection Registers of these units revealed arrears of licence fee amounting to ₹ 77.83 lakh against licensees of these units as on 31-03-2009 as per details given below:-

S.No.	Name of the Unit	No. of defaulters	Amount (₹ in lakh)	No. of defaulters	Amount (₹ in lakh)
		As of 31 March 2008		As of 31 March 2009	
1.	Taxi Booth	32	21.29	43	18.97
2.	PCO Booth	04	0.38	11	0.58
3.	Stalls(verified by Thareja Committee)	443	32.57	329	20.37
4.	Tehbazari (South)	19	1.37	32	02.69
5.	Tehbazari (North)	62	4.55	93	06.11
6.	Tharas (Mochi, Cycle Repair)	-	-	44	15.99
7.	Stalls	-	-	50	13.12
	Total	560	60.16	602	77.83

It was pointed out in each of the Annual Audit Reports for the years ended March 2000, March 2001, March 2003, March 2005, March 2007 and March 2008 that adequate action was not taken by the department for the recovery of licence fees from the allottees. The arrears of licence fee had increased from ₹ 60.16 lakh (560 defaulters) in March 2008 to ₹ 77.83 lakh (602 defaulters) in March 2009.

A scrutiny of arrears against Tehbazari, taxi booths, various tharas, stalls and PCO booths revealed the following:-

(i) Taxi Booths

The position of arrears against the licensees of taxi booths as on 31.03.09 had improved over the last year. The total arrear against these units came down from ₹ 21.29 lakh in March 2008 to ₹18.97 lakh in March 2009. The amount due from individual licensees ranged between ₹ 10 and ₹ 296013.

(ii) PCO Booths

The total arrear against these units indicated increase from ₹ 0.38 lakh from 4 defaulters in March 2008 to ₹ 0.58 lakh from 11 defaulters in March 2009. The amount due from individual licensees ranged between ₹ 70 and ₹ 41517.

(iii) Stalls (verified by Thareja Committee)

The arrears against these units indicated decrease from ₹ 32.57 lakh from 443 defaulters in March 2008 to ₹ 20.37 lakh from 329 defaulters in March 2009. The amount due from individual licensees ranged between ₹ 10 and ₹ 54562.

(iv) Tehbazari (South)

The arrears against these licensees indicated increase from ₹ 1.37 lakh from 19 defaulters in March 2008 to ₹ 2.69 lakh from 32 defaulters in March 2009. The amount due from individual licensees ranged between ₹ 110 and ₹ 32244.

(v) Tehbazari (North)

The arrears against these licensees indicated increase from ₹ 4.55 lakh from 62 defaulters in March 2008 to ₹ 6.11 lakh from 93 defaulters in March 2009. The amount due from individual licensees ranged between ₹ 124 and ₹ 81940.

(vi) Various Tharas (Mochi and cycle repair Tharas)

The arrears against the licensees of these tharas as on 31.03.2009 stands as ₹ 15.99 lakh from 44 defaulters. The amount due from individual licensees ranged between ₹ 797 and ₹ 82595.

(vii) Stalls

The arrears against the licensees of the stalls as on 31.03.2009 stands at ₹ 13.12 lakh from 50 defaulters. The amount due from individual licensees ranged between ₹ 264 and ₹ 144692.

The position of arrears as brought out above indicated that recovery of licence fee from the licensees of various commercial units was not monitored effectively and action as per rules was not taken against the defaulting licensees. It was further observed that the Demand and Collection Registers were not maintained properly and complete information was not recorded therein. The dates from which the arrears were due were not recorded in the registers. In a number of cases up to date entries were not made in the registers. The interest due on arrears was also not calculated up to date and recorded in respect of large number of cases.

The matter was referred to the Department (August 2010). The Department stated (September 2010) that the Demand and Collection registers were not updated for the past periods. In some cases, the defaulters have made the payment of the dues but as registers were not being updated, the exact position of the dues recovered can not be ascertained. It further stated that after updation of records, monthly notices would be issued to the defaulters.

The Department is thus, required to update the records urgently to monitor the recovery of arrears.

9.2 Procedural lapses in tendering process for hiring of Raid Vans and Cranes.

The Department incurred an expenditure of ₹ 37.22 lakh on hiring of raid vans and cranes against the administrative approval and expenditure sanction of ₹ 15.00 lakh each for raid vans and cranes. The revised administrative approval and expenditure sanction for the excess expenditure of ₹ 7.22 lakh was not obtained.

During test check of records related to hiring of raid vans and cranes it was observed that the administrative approval & expenditure sanction was taken from competent authority amounting to ₹ 15 lakh each for hiring of raid vans (4 Nos.) and cranes (5 Nos.) However, basis of calculation of amount on which administrative approval & expenditure sanction were prepared for approval from the competent authority could not be ascertained from the records made available to audit. Moreover, preliminary/detailed estimates and draft Notice Inviting Tenders were also

not available in the records produced to audit. It was also observed that administrative approval and expenditure sanction was taken for hiring of 4 nos. raid vans and 5 nos. cranes, but in the records, approval for hiring of cranes only was available. It was not clear as to whether raid vans were hired or not. It was further observed that administrative approval and expenditure sanction was taken from competent authority for an amount of ₹ 15 lakh whereas total payment amounting to ₹ 21.57 lakh was made to the contractor which was 43.80 per cent above the administrative approval and expenditure sanction.

As per Section 2.3.5 of CPWD Manual, excess up to 10 per cent of the amount of the administrative approval may be authorised. In case, it exceeds this limit, a revised administrative approval must be obtained from the authority competent to approve the cost so enhanced. But in this case, cost was enhanced by 43.80 per cent but no revised administrative approval and expenditure sanction was available in records produced to audit.

The matter was referred to the Department (August 2010). The Department in its reply stated (September 2010) that the tenders for hiring of raid vans and cranes were invited after obtaining administrative approval and expenditure sanction amounting to ₹ 15 lakh each for raid vans and cranes from the competent authority but no preliminary estimates and detailed estimates were prepared. It further stated that actual expenditure of ₹ 37.22 lakh was incurred on hiring of raid vans and cranes.

It is, thus, clear that the expenditure on hiring of cranes and vans was ₹ 7.22 lakh i.e. 24.00 percent higher than the administrative approval and expenditure sanction. The Department is thus, required to obtain revised Administrative approval and expenditure sanction as per the provisions of CPWD Manual.

9.3 Improper maintenance of Records.

Security Deposit amounting to ₹ 0.61 crore, unclaimed for a period of over three years had not been transferred to the lapsed deposit. The Demand and Collection Register, which is an important document to monitor the receipt of licence fee was not found maintained properly.

(a) Discrepancies in Security Deposit Register.

As per Para 21.4 of CPWD Manual Vol. II and 15.4.1 of CPWD Accounts Code, Security Deposit which is not claimed by the contractors for more than 3 years should be credited to Government as lapsed deposit and should be accounted as revenue to the department.

Scrutiny of the Security Deposit Register revealed that as on 31.03.2009 security deposit amounting to ₹ 2.00 crore had been shown as unclaimed for a period of over three years. But no action has been taken by the department to prepare list of lapsed deposit and transfer the amount as revenue to the NDMC.

On being pointed out by the audit (August 2010), the Department in its reply stated (September 2010) that in March 2009 unclaimed amount of security deposit amounting to ₹ 1.39 crore had been transferred to the lapsed deposit.

The Department is, thus, required to take necessary steps to transfer the remaining amount of ₹ 0.61 crore to the lapsed deposit.

(b) Discrepancies in Demand & Collection Registers.

Test check of Demand & Collection Registers of various commercial units revealed that the registers were not maintained/kept properly and were found in worn & torn condition. In most of the cases, name of the premises, locality, area and authority letter of allotment were not noted in the register and interest on outstanding amount and late payment fees/penalty were not calculated/shown till January 2010, which was supposed to be done on 31.3.2009. In number of cases, the licence fees due from the licensees and receipt of licence fees were not indicated and the columns were left blank. The yearly summary of closing balance of outstanding amount against each licensee was also not prepared in the register. In absence of yearly closing balance, proper monitoring of outstanding dues could not be ascertained against the licensee.

On being pointed out by the audit (August 2010), the Department in its reply stated (September 2010) that Demand and Collection registers were not updated for the past periods and the same are now being updated.

Since Demand & Collection Register is an important document to monitor the receipt of licence fee, urgent steps need to be taken for its proper maintenance.

**ESTATE
DEPARTMENT**

CHAPTER: X ESTATE DEPARTMENT

10.1 Non-recovery of arrears of licence fee from the licensees of commercial units

Department's failure to take adequate action for recovery of arrears of licence fee from the defaulting licensees resulted in non-recovery of arrear of licence fee and interest amounting to ₹ 550.29 crore in respect of 908 licensees as of March 2009.

Section 363 of the NDMC Act, 1994 provides that any sum due to the Council on account of any charge, costs, expenses, fees, rates or rent or on any other account under the Act may be recoverable from any person from whom such sum is due as an arrear of tax under the Act provided that no proceedings for the recovery of any sum under this section shall be commenced after the expiry of three years from the date on which such sum becomes due.

During audit it has been noticed that arrears of licence fee and interest thereon amounting to ₹ 550.29 crore were outstanding from 908 licensees as on 31 March 2009. The arrears of licence fee had increased from ₹ 430.28 crore in 2006-07 to ₹ 550.29 crore (28 per cent) in 2008-09 and the number of cases increased from 822 to 908 (10 per cent) during the same period. It was also observed that total arrears of licence fee amounting to ₹ 550.29 crore included ₹ 291.77 crore on account of licence fee and ₹ 258.52 crore on account of interest charges indicating that arrears of licence fee are outstanding for a long period. In the absence of proper maintenance of records, audit could not ascertain year-wise break-up of licence fee and interest.

It was further observed that out of the outstanding amount of ₹ 550.29 crore against 908 licensees, 86 cases for the outstanding amount of ₹ 369.58 crore were pending in court. A detailed analysis of the remaining amount of ₹ 180.71 crore outstanding against 822 licensees revealed that in 743 cases the amount of outstanding arrear was up to ₹ 5 lakh only. In 30 cases the amount due from individual parties ranged between ₹ 5 lakh to ₹ 10 lakh, in 26 cases the amount ranged from ₹ 10 lakh to ₹ 25 lakh, in 10 cases the amount of arrear ranged from ₹ 25 lakh to ₹ 50 lakh, in 4 cases it ranged from ₹ 50 lakh to ₹ 1 crore and in 9 cases the amount due from individual licensees was in excess of ₹ 1 crore as indicated in the table below:-

(₹ in crore)

S.No.	Range of Arrears	No of cases	Total arrears
1.	Upto ₹ 5 lakh	743	3.19
2.	Above ₹ 5 lakh to ₹ 10 lakh	30	2.09
3.	Above ₹ 10 lakh to ₹ 25 lakh	26	4.14
4.	Above ₹ 25 lakh to ₹ 50 lakh	10	2.92
5.	Above ₹ 50 lakh to ₹ 1 crore	4	3.28
6.	Above ₹ 1 crore	9	165.09
	Total	822	180.71

Further analysis of the above table indicates that 91 percent of arrears of licence fee i.e. ₹ 165.09 crore is outstanding against 9 parties.

The Demand and Collection Registers did not indicate the date from which the arrears were due from the licensees. In the absence of this information, it could also not be verified whether any claim had become time barred.

Since huge amount of licence fee and interest is outstanding, recovery process needs to be strengthened and the progress of recovery of arrears monitored regularly at appropriate level.

The matter was referred to the Department (September 2010); their reply was awaited (October 2010).

10.2 Non-recovery of arrears of ground rent from the lessee

Estate II Department had not been following the prescribed procedure for maintaining records and issue of courtesy demand notices for timely recovery of ground rent. Test check of records revealed that in 11 cases ground rent amounting to ₹ 1.43 lakh was pending for a period varying from one to six years.

As per Govt. of India, Ministry of Urban Development, notification dated 24.3.2006, 27 markets, which were earlier being administered by Land & Development Office (L&DO) and Directorate of Estates, were transferred to NDMC with the object that NDMC shall further deal with these markets. Out of these 27 markets, 16 markets were on licence basis while 11 markets were on lease hold basis. The notification stipulated that procedure being followed by the L&DO may also be followed by NDMC. On transfer of these markets, NDMC would function as lessor, in respect of shops and flats in these markets and shall exercise all powers being performed by Land & Development Office.

As per the procedure followed by L&DO, it was the responsibility of the lessee to pay the ground rent by the due date (as specified in the Lease Deed) and was not obligatory on the part of the lessor to make a

demand of the same. However, the courtesy notices shall be prepared and issued at least one month in advance of the date on which ground rent falls due in each case. The lease section of the Department was required to maintain a separate register for watching timely recovery of ground rent. Accounts section, on receipt of a copy of a courtesy demand notice from the lease or property section shall enter the demand in the ledger for watching the recovery of the dues.

A test check of the records made available to audit revealed that the prescribed procedure was not being followed by the Department. Up to date dues had not been recorded in the ledgers against the property and no courtesy demand notices were found issued as per the records made available to audit.

As per terms and conditions of lease deed, the ground rent would be payable in advance in half yearly installments on the 15th January and 15th July each year. However, during the test check of records for the period 2006 to 2010, it was noticed that ground rent against the properties were pending for several years. Few instances which came to notice as a result of test check of records where the ground rent was more than ₹ 1000 per annum against the property are given below :

S. No.	Description	Period for ground rent pending	Rate of Ground Rent Per Annum (₹)	Amount Pending (₹)
1	Shop No. 20, Babu Mkt., Sarojini Nagar	15.01.04 to 14.01.10 (6 years)	2478	14868
2	Shop No. 11, Babu Mkt., Sarojini Nagar	15.07.04 to 14.07.10 (6 years)	2428	14568
3	Shop No. 21, Babu Mkt., Sarojini Nagar	15.07.06 to 14.07.10 (4 years)	2428	9712
4	Shop No. 23, Babu Mkt., Sarojini Nagar	15.07.04 to 14.07.10 (6 years)	2604	15624
5	Shop No. 55, Babu Mkt., Sarojini Nagar	15.07.05 to 14.7.10 (5 years)	2428	12140
6	Shop No. 25, Babu Mkt., Sarojini Nagar	15.01.06 to 14.01.10 (4 years)	2428	9712
7	Shop No. 59, Babu Mkt., Sarojini Nagar	15.07.04 to 14.07.10 (6 years)	2428	14568
8	Shop No. 120, Babu Mkt., Sarojini Nagar	15.07.04 to 14.07.10 (6 years)	2604	15624
9	Shop No. 03 Aliganj, Lodhi Road, New Delhi	15.01.09 to 14.01.10 (1 year)	10469	10469
10	Shop No. 2/1, Aliganj Mkt.	15.07.09 to 14.07.10 (1 year)	5234	5234
11	23-B, Khan Mkt.	15.07.09 to 14.7.10 (1 year)	20000	20000
TOTAL				142519

Thus, immediate action needs to be taken to recover the outstanding dues of ground rent.

Since the above cases came to the notice of audit during test check of records, the Department needs to review all similar cases and take appropriate action for recovery of outstanding dues.

The matter was referred to the Department (September 2010); their reply was awaited (October 2010).

10.3 Substitution of property without realizing Government dues and non-recovery of interest thereon

The Estate Department issued the mutation letter dated 03.09.07 of substitution of property in favour of the applicant without issuing the demand letter for recovering the damage and misuse charges. The damage and misuse charges were subsequently deposited by the applicant in November 2009. However, the interest on the above charges amounting to ₹ 2.08 lakh was not recovered from the applicant.

Substitution of property is the process of mutation of the names of legal heirs on the death of lessee/allottee. As per the guidelines, if any dues are to be recovered, or some unauthorized construction/misuse exist in the premises, the charges shall be calculated in consultation with Finance Department and the demand letter will be issued simultaneously with the substitution letter. A reference in this regard shall be made in the substitution letter.

An application was received in Land and Development Office (L&DO) on 13.9.05 for substitution of the shop no.6-A, Khan Market. After the transfer of leased markets from L&DO to NDMC on 24.3.2006, the applicant requested the Department for substitution of the shop. The shop was inspected by the technical committee of NDMC on 25.07.07 and it found misuse of space, unauthorized construction and encroachment on the premises. However, the Department issued the mutation letter dated 03.09.07 of substitution in favour of the applicant without issuing the demand letter for recovering the damage and misuse charges.

A demand notice amounting to ₹ 11.74 lakh to be deposited within 30 days, was issued subsequently on 7.01.08 as per the following details:

Description	Period of violation	Amount (₹)
Damage Charges	19.06.1978 to 14.01.2008	1163795
Misuse charges	25.07.2007 to 14.01.2008	9844
Nominal Ground Rent	1.04.1963 to 14.01.2008	45
TOTAL		1173684

However, the amount was not deposited by the applicant within the stipulated time. Thereafter, the Department issued demand notices on 15.12.2008, 18.03.2009 and 22.05.2009 for depositing the amount alongwith interest @ 10 percent per annum from 07.02.2008. These notices were returned back undelivered. The Department issued final notice on 07.10.2009 mentioning that if the payment of ₹ 1173684 along with up to date interest @ 10 percent per annum was not remitted within 10 days, further action for recalling substitution shall be initiated without any further notice/communication. Thereafter, the applicant deposited an amount of ₹ 5.00 lakh on 07.11.2009 and ₹ 673684 on 23.11.2009. However, the Department has not taken any action to recover the interest amounting to ₹ 2.08 lakh on the outstanding dues from 07.02.2008 as calculated below :

Amount outstanding (₹)	Pending for the period	Amount of Interest Pending @ 10% p.a. (₹)
1173684	07.02.08 to 06.11.09 (one year and 273 days)	205153
673684	07.11.09 to 22.11.09 (16 days)	2953
TOTAL		208106

The matter was referred to the Department(August 2010). The Department stated (September 2010) that the applicant had been requested vide letter dated 10.08.2010 to make the payment of interest on account of non-payment of dues within the stipulated period. It further stated that it has now been decided that substitution/mutation will be made after realization of all the dues from the applicant.

However, the fact remains that the Department did not issue the demand letter simultaneously as stipulated in the guidelines and the interest on delayed payment was still outstanding.

10.4 Non-recovery of Misuse and Damage charges

The Department issued Demand for ₹ 5.67 lakh on 05.05.2008 against a shop towards misuse, damage charges for unauthorized construction, ground rent and conversion charges from leasehold to freehold to be deposited within seven days. No further action for the recovery of charges was available in records. It was also not clear whether unauthorized constructions have since been removed from the shop.

The General Power of Attorney holder of shop no.139 Sarojini Nagar Market had applied for conversion of leasehold property to freehold on 11.01.2007 in the NDMC. Thereafter, premises was inspected on 16.08.2007 by the technical committee of NDMC and found unauthorized construction, misuse and encroachment on Govt./public land. On the basis of technical committee inspection report, notice was issued on 11.09.07 for removal of all the violations from the premises of shop.

The Department issued demand notice dated 22.11.07 amounting to ₹ 86808 towards provisional damage charges (₹ 30057), provisional misuse charges (₹ 43661) for unauthorized construction and ground rent (₹ 13090). The amount was paid by the applicant. The Department again inspected the premises on 29.11.07 and found that premises was being misused and also noticed unauthorized construction. In view of this the department sent revised demand on 05.05.08 amounting to ₹ 567252 as per details given below :

Description	Period	Amount (₹)
Misuse charges	15.07.06 to 14.07.08	116181
10% penalty on misuse charges	15.07.06 to 14.07.08	11618
Damage Charges	15.07.06 to 14.07.08	78744
Ground Rent with interest	15.07.06 to 14.07.08	18700
Conversion Charges	One time	428817
Grand Total		654060
Already paid		(-) 86808
Total		567252

The dues were required to be deposited within seven days failing which action would be taken as per the terms of lease. In response to the demand letter, the applicant requested the Department vide letter dated 15.07.08 to re-examine the demand and send a revised demand letter with nominal charges. No further correspondence was available in records produced to audit.

Thus, the demand amounting to ₹ 5.67 lakh including misuse, damage charges and ground rent of ₹ 1.38 lakh was outstanding and

further action taken by the department was not available in the records. It was also not clear whether misuse of space and unauthorized constructions have since been removed from the above said shop.

The matter was referred to the Department (August 2010); their reply was awaited (October 2010).

**ELECTRICITY
DEPARTMENT**

CHAPTER: XI ELECTRICITY DEPARTMENT**11.1 Non-recovery of excess expenditure incurred on deposit works**

C-IV Electrical Division of NDMC had completed 17 Deposit works during the period 2002-03 to June 2009. However, the accounts have not been reconciled with the client department in any of these works. Excess expenditure of ₹ 26.89 lakh had also not been realized by the Division.

As per provisions contained in Para 3.4(1) of CPWD Works Manual, whenever a deposit work is to be undertaken, the deposit should be realized before any liability is incurred on the work. Rules further provide that it should be ensured that the expenditure is not more than the deposits received for the work. Para 3.6 (5) of the Manual also stipulates that it is necessary to settle the accounts against the deposit works expeditiously so that the amount does not remain unsettled for long.

As per the information made available to Audit, 17 Deposit works had been completed by C-IV Electrical Division during the period 2002-03 to June 2009. However, the accounts have not been reconciled in any of these 17 cases. It was further observed that the division had incurred expenditure on deposit works in excess of the deposits received as per details given below:

Sl. No	Name of Work & Estimate No.	Amount of deposit received	Expenditure incurred upto March 2009	Date of completion of work	Expenditure Incurred in excess of deposit
		(₹)	(₹)		(₹)
1	Establishment ESS at Lawyer Chamber, Tilak Marg E.16/2004/EE-(P)	3628000	4407902	Work in progress	779902
2	Pdg. HT connection to DRDO HQ. Building at Plot No. 30 Central Secretariat, New Delhi E.20/2004/EE-(P)	4206000	5888474	June 2006	1682474

3	Pdg. HT connection to Haryana State Guest House E.22(B)2005/EE-(P)	794000	963257	April 2006	169257
4	Shifting of HT Cable under the boundary wall of Plot No.30 DRDO E.25/2005/EE-(P)	598000	602245	December 2007	4245
5	Shifting of ESS 30 Block at Rajajee Marg, New Delhi E.33/2004/EE-(P)	1250932	1303886	March 2006	52954
Total					2688832

It could be seen from the above table that all the works, except work mentioned at Sl.No. 1, had been completed during the period March 2006 to December 2007 but excess expenditure amounting to ₹ 26.89 lakh incurred by the division on these works had not been realized.

Thus, the Division needs to take up the matter with the client departments to reconcile the accounts and to realize the excess expenditure incurred by it against the deposit works.

The mater was referred to the Department (September 2010); their reply was awaited (October 2010).

11.2 Delay in disposal of condemned transformers

33 KV Maintenance Division of NDMC had four condemned transformers lying with it. These transformers with the reserve price of ₹ 103.72 lakh had not been disposed off even after 9 to 17 months of fixing the reserve price.

As per the provisions of General Financial Rules, an item may be declared surplus or obsolete or unserviceable if the same is of no use; the competent authority may constitute a committee at appropriate level to declare the item(s) as surplus or obsolete or unserviceable; the book value, guiding price and reserved price, which will be required while disposing of the surplus goods, should also be worked out.

It was observed that 33 KV Maintenance Division of NDMC had four condemned transformers lying with it. These transformers were considered by the condemnation sub-committee in its meeting held in August 2008 and August 2009 and the reserve price was fixed as ₹ 103.72 lakh as per details given below:

Sl. No.	Details of transformers	Month since lying faulty	Date on which meeting for fixing reserve price held	Reserve price fixed by the committee (₹)
1.	12.5/16 MVA, 33/11 KV Bharat Bijlee make power transformer of ESS, Tilak Marg	February 2004	7 August 2008	2704820
2.	15 MV & 33/11 KV NEI make power transformer of ESS, Bapu Dham	February 2004	7 August 2008	3429430
3.	12.5/16 MVA, 33/11 KV Crompton make power transformer of ESS DDB, Mandi House	November 2008	19 August 2009	2272100
4.	12.5/16 MVA, 33/11 KV Bharat Bijlee Make power transformer of ESS, Bapu Dham	February 2008	19 August 2009	1965930
	Total			10372280

It was observed that the reserve price of the transformers mentioned at Sl. Nos.1 and 2 had been accepted in February 2009 and those at Sl. Nos.3 and 4 in October 2009 by the competent authority. However, these four transformers had not been disposed off as of July 2010.

Thus, four transformers, with the reserve price of ₹ 103.72 lakh, had not been disposed off even after 9 to 17 months of fixing the reserve price. Delay in disposal of condemned transformers would reduce the chances of fetching good returns besides occupying valuable space on their storage.

The matter was referred to the Department (September 2010); their reply was awaited (October 2010).

**MUNICIPAL
HOUSING
DEPARTMENT**

CHAPTER:XII MUNICIPAL HOUSING DEPARTMENT**12.1 Non-recovery of arrears of rent from the ex-allottees of Municipal quarters.**

Non-observance of prescribed rules and inadequate monitoring of recoveries of rent from the allottees of municipal quarters despite being pointed out in earlier Annual Audit Report, resulted in non-recovery of rent amounting to ₹ 15.93 lakh from the ex-allottees of municipal quarters.

A mention was made in para 9.2 of the Annual Audit Report for the year ended March 2006 that in 281 test checked cases, an amount of ₹ 65.29 lakh was outstanding as of March 2006.

Test check of register of Final Dues Certificate/ Provisional Dues Certificate revealed that rent amounting to ₹ 15.93 lakh was outstanding against 68 ex-allottees of Municipal Housing for which demand was raised during 2008-09. The Department had not carried forward the outstanding dues of previous years in the current year's register. As a result, the total amount of arrears of rent and period from which these were outstanding against the ex-allottees of staff quarters were not available in respect of each allottee. The amount due from the individual ex-employees as per demand raised during 2008-09 ranged from ₹ 129 to ₹ 668216. Detailed analysis of the outstanding arrears further revealed that in 63 cases the amount due from individual employee was up to ₹ 50000, in 2 cases the arrears due from the individual employee was between ₹ 50001 to ₹ one lakh and in 3 cases the amount of arrears against individual employee was more than ₹ one lakh and as high as ₹ 668216. The detailed analysis of the arrears is given in the table below: -

Sl. No.	Range of arrears	No. of Employees	Total Arrears (₹)
1.	Upto ₹ 25000	60	279788
2.	Above ₹ 25000 and upto ₹ 50000	3	112751
3	Above ₹ 50000 and upto ₹ 1 Lakh	2	155015
4	Above ₹ 1 lakh	3	1045167
	Total	68	1592721

A mention was also made in the Annual Audit Report 2006 that the Department had not been following Rule 57 and 72 of the Central Civil

Services Pension Rules, 1972 which provide inter alia that the licence fee recoverable from the allottee should be informed to the concerned establishment branch eight months before the date of retirement of allottee to ensure that the licence fee upto the date of retirement of the allottee is recovered from the pay and allowances. However, the Department issued Final Dues Certificate to the concerned establishment branch for recovery from the allottee only after the vacation of quarters. Resultantly, huge amount of arrears of rent accumulated against the individuals. Despite being pointed out by Audit in the Annual Audit Report 2006, the Department has been issuing the Final Dues Certificate to the concerned establishment branch for recovery from the allottee only after the vacation of quarters instead of regularly watching the recoveries, as is evident from the following test checked cases in which it was noticed that Final Dues Certificate had been issued after 9 to 45 months of vacation of accommodation.

S.No.	Quarter No.	Date of Vacation	Date of issue of FDC	Delay in issue of FDC
1.	37 (II), Palika Gram, Sarojini Nagar	20-11-2007	12-01-2010	25 Months
2.	4(I), D/S P.R.Lane	01-07-2008	03-08-2009	13 Months
3.	S-2, South End Lane	14-08-2006	Not Issued	45 Months (upto May 2010)
4.	4, ESS, Kidwai Nagar	26-11-2008	18-09-2009	09 Months
5.	5, Hailey Lane	03-12-2008	Not Issued	17 Months (upto May 2010)
6.	601, Motia Khan	05-06-2008	06-11-2009	16 Months

In addition to above, in case of quarter No.H-7, Palika Niwas Lodhi Colony, the ex-employee was compulsorily retired on 23-12-08. The establishment branch requested for issue of 'No Dues Certificate' vide letter No.24/HE-II/SA-III dated 06-01-09. The Department furnished Provisional Dues Certificate for ₹ 153002 on 31-12-09 i.e. after the delay of more than one year. The accommodation in question had not yet been got vacated.

Similarly in another case of quarter No.10, D/S Prithvi Raj Lane, the allottee expired on 30-12-05. The department issued first notice on 21-02-07 and final notice on 29-06-07. The case was filed before Estate Officer on 25-02-08 i.e. after more than seven months from the date of issue of final notice. The quarter was got vacated on 19-06-09. The final dues certificate for ₹ 57813 was sent to establishment branch on 01-07-09 and it was intimated by the establishment branch that only ₹ 10000 could be adjusted against the withheld DCRG and recovery of balance amount of ₹ 47813 rests upon Municipal Housing Department due to non-furnishing of demand certificate in time.

The matter was referred to the Department (September 2010). The Department stated (October 2010) that the recovery memo in favour

of municipal employees are issued from time to time to the concerned establishment branch. It further stated that due to shortage of staff, Final Dues Certificates are not issued in time. In respect of the Q. No. H-7 Palika Niwas, Lodhi Colony, the Department stated that the case is still pending in Estate Officer Court. As regards Q. No.10 D/S Prithvi Raj Lane, it stated that Final Dues Certificate can not be issued without vacation report.

The reply of the Department has to be viewed in the light of the fact that it did not follow the prescribed rules of informing the licence fee recoverable from the concerned allottee, eight months before the date of retirement, to the concerned establishment branch. Thus, non-observance of prescribed rules and inadequate monitoring of recoveries of rent from the allottees of municipal quarters despite being pointed out in earlier Annual Audit Report, resulted in non-recovery of rent amounting to ₹ 15.93 lakh from the ex-allottees of municipal quarters.

12.2 Delay in allotment of staff quarters

Delay in allotment of staff quarters resulted not only in loss of licence fee of ₹ 0.71 lakh but also avoidable expenditure of ₹ 7.46 lakh on account of payment of House Rent Allowance to the employees for the period of delayed allotment.

Section 12(n) of the New Delhi Municipal Act 1994 provides for the matters relating to buildings or purchase and maintenance of dwelling houses for municipal officers and other municipal employees, as discretionary function of the Council. Municipal Housing Department is responsible for allotment of municipal accommodation to its employees.

Test check of the records relating to occupation and vacation of staff quarters provided by the Department revealed that number of quarters had remained vacant for the period ranging from 1 to 18 months as per details given below:

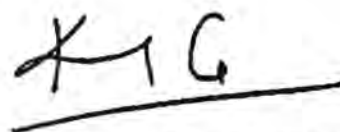
Type of quarter	Number of quarters	Duration of vacation	Total applicants in the seniority list approved in June'07 (type-I to IV) and August'07 (type-V)	Total allotments made up to 31.12.08	No. of applicants who could not get allotment up to 31.12.08
I	08	1 to 18 months	133	73	60
II	15	1 to 18 months	553	98	455
III	06	1 to 18 months	427	53	374
IV	12	1 to 18 months	103	42	61
V	05	3 to 08 months	23	18	05

It could thus be seen from the above table that although there were 05 to 455 applicants waiting for allotment from June/August 2007 to December 2008 in different type of quarters, the department did not allot these quarters immediately on their falling vacant. The reasons for delayed allotment of quarters were not available on records produced to Audit.

The delay in allotment of these quarters resulted not only in loss of licence fee amounting to ₹ 0.71 lakh up to 31.12.2008 to the Council but it had also to incur avoidable expenditure of ₹ 7.46 lakh on account of payment of house rent allowance to the employees for the period of delayed allotment of staff quarters calculated on the minimum of the pay scale in respect of each category of staff as detailed in Annexure XXI.

The matter was referred to the Department (September 2010). The Department stated (October 2010) that the vacation report of the quarter is received after 15 days or more and after receiving the vacation report, the cases are processed for approval of the competent authority for allotment of quarters and the whole process of allotment takes one month or more. It further stated that approval is not taken for one or two quarters and allotment is made after getting vacation report of bunch of quarters. Flats are offered from time to time on seniority basis but some officials refuse to accept the allotment.

The reply of the department has to be viewed in the light of the fact that there were large number of applicants who could not get allotment despite the quarters being vacant. The Department is, thus, required to streamline the procedure for allotment of quarters to avoid delays in allotment and resultant loss to the Council.



(K.K. SRIVASTAVA)
CHIEF AUDITOR

New Delhi

Dated January 2011

ANNEXURES

Annexure I**(Refer Para 1.5.1)****Trend of Receipts****(₹ in thousand)**

Sl. No.	Description	Actual 2007-08	Actual 2008-09	Variation	Variation Percentage
	I-Tax Revenue				
1.	House Tax(A-I)	1884801	2107917	223116	11.84
2.	Assigned Share of Tax (A-II)	208177	148456	-59721	-28.69
3.	Adv/Show/Theatre Tax (A-III & A-IV)	1179	201	-978	-82.95
4.	Duty on transfer of property (A-V)	136868	378013	241145	176.19
5.	Other Taxes (A-VI)	23	30	7	30.43
	Total	2231048	2634617	403569	18.09
	II-Non Tax Revenue				
1.	Building Related Receipts (A-VII)	10715	17856	7141	66.64
2.	Fees and Fines (A-VIII)	11566	21142	9576	82.79
3.	Interest on Investments (B-I)	3094488	864694	-2229794	-72.06
4.	Interest of Advances (B-II)	1920	1728	-192	-10.00
5.	Administrative Department (C)	20506	14022	-6484	-31.62
6.	Social Services (D)	47698	54289	6591	13.82
7.	Electricity (E)	5632386	5692760	60374	1.07
8.	Sale of Water (F)	213584	224979	11395	5.34
9.	Other Municipal Works (H)	1396619	2832565	1435946	102.82
	Total	10429482	9724035	-705447	-6.76
	III- Govt. Assistance				
1.	Loans (I)	0	0	0	0.00
2.	Grant-in-Aid (Plan) J-2	404500	1136500	732000	180.96
3.	Grant-in-Aid (N-Plan) J-1	350984	363537	12553	3.58
4.	MLA Constituency Fund J-3	49979	37040	-12939	-25.89
5.	MP Local Dev. Fund J-4	0	2980	2980	100.00
	Total	805463	1540057	734594	91.20
	IV- Deposit Fund				
1.	Deposit works (K) Total	125740	231056	105316	83.76
	Grand Total	13591733	14129765	538032	3.96

Annexure II

[Refer Para 1.15.9 (a)]

Heads of Accounts where Budget Estimates and Revised Estimates were available
but Actual Expenditure was Nil

(₹ in thousand)

Sl. No.	Head of Account	Description	Budget Estimates 2008-09	Revised Estimates 2008-09	Actual Expenditure 2008-09
1.	C.3.18A	Payment of GPF Interest (Deficit)	2000	2000	0
2.	C.6.14	L.T.C.	100	150	0
3.	C.6.4	Sch. For Propg. Incl. Pur.of Tape Recorder	150	150	0
4.	D.1.1.13	Setting Up Computer Lab In School	7500	6000	0
5.	D.1.16.4	Other Charges Incl.Opng. of More Youth Cntr.	400	200	0
6.	D.1.17.(66)	Improvement to House for Aged (Sandhya)	100	200	0
7.	D.1.2.10.9	Improvement to Sr. Navyug School Sarojini Nagar	1000	1500	0
8.	D.1.2.17	Purchs.of Sports Materl.	150	150	0
9.	D.1.21	C.Award to Teachers	200	200	0
10.	D.1.3.13	Sports Material	150	150	0
11.	D.1.4.5(iii)	Free Uniform N Plan	7500	5000	0
12.	D.1.4.7.59	Imp. to N.P. Pry. School, Darbhanga Lane	100	200	0
13.	D.1.4.7.49	Improvement to Np Pry. School No.3, Netaji Nagar	100	300	0
14.	D.1.4.7.54	Imp. to Model School, East Kidwai Nagar	700	300	0
15.	D.1.4.7.48	Improvement to N P Pry School No. 2 & 5, Netaji Nagar	600	400	0
16.	D.1.5.4(i)	Free Uniform	1500	2200	0
17.	D.1.7.6.A.(i)	Salary & Allowances	1202	1800	0
18.	D.2.1.12	L.T.C.	450	3000	0
19.	D.2.11.1	Salary & Allowances	2109	3116	0
20.	D.2.11.5	Stg.of Vital Stats.Cell	700	200	0
21.	D.2.15.12	L.T.C.	100	200	0
22.	D.2.16.13	Annual Repair/M/O of Dustbins	2600	200	0
23.	D.2.17.11(B) (193.18)	Rehabilitation of Old Sewer	100	700	0
24.	D.2.17.11(B) (193.2)	Laying of Sewer Line Kamal Ataturk Marg, Aurangzeb Road	9000	2000	0
25.	D.2.17.12.(A) (202)	Rehabilitation of 600-1000 Mm Dia Rcc Np 2 Pipeline	500	200	0
26.	D.2.17.12.(A) (203)	Rehabilitation of 1200 Mm Dia Sewer Relief Line	500	200	0
27.	D.2.17.12.(A) (200)	Desilting & Rehabilitation of part of Trunk Sewer	1000	3000	0
28.	D.2.17.12. (B) (204)	Waste Water Management/ Treatment for Reuse of Water	2000	1700	0
29.	D.2.17.4	Purchase of Safety Equipment	700	200	0
30.	D.2.2.10.A	Disposal of Hospital Waste	2000	1200	0
31.	D.2.2.12.1	Salary & Allowances	2278	2538	0
32.	D.2.2.A.12	Disposal of Hospital Waste	500	500	0

33.	D.2.3.13.(85)	Imp.to Disp. At Netaji Nagar	100	200	0
34.	D.2.3.13.(80)	Imp. to Creche at P.K. Road	400	400	0
35.	D.3.1.7	Disposal of Hospital Waste	500	500	0
36.	D.4.1.4	Maintenance(Civil)	1000	1000	0
37.	D.4.10.1.(275.11)	Imp. to Dhobi Ghat No. 20	100	800	0
38.	D.4.12.1.(329)	Imp. to Nauroji Nagar Flats	100	200	0
39.	D.4.12.1.(326)	Imp. to Flats in 20-21 Block, Gole Market	500	300	0
40.	D.4.12.1.(340)	Imp. to Hosuing Complex at Vinay Marg	100	300	0
41.	D.4.12.1.(279)	Imp. to Palika Enclave Housing Complex at Moti Bagh	200	400	0
42.	D.4.12.1.(295)	Imp. to Dhobi Ghat Flats & M Block Flats at Moti Bagh	100	400	0
43.	D.4.12.1.(334)	Imp. to Qtr. at Auto Workshop, Mandir Marg	500	400	0
44.	D.4.12.1.(338)	Imp.to Flats in Babu Samaj Sewa Kendra	300	400	0
45.	D.4.12.1.(277.7)	C/O Staff Quarters for Service Personnel at Pushp Vihar	2500	500	0
46.	D.4.12.1(314)	Imp. to 24 Type-I Qrs at Harish Chander Mathur Lane.	500	500	0
47.	D.4.12.1(277.6)	C/O Staff Quarters at Pushp Vihar/ Saket	200	1000	0
48.	D.4.12.1(328)	Imp. to 36 Mahadev Road	2000	2000	0
49.	D.4.3.1	Salary & Allowances	1580	2169	0
50.	D.4.4.10(251)	Plantation of Trees and Development of Open Space	500	200	0
51.	D.4.4.10(254)	Development of Parks in Middle Schools in NDMC Area	500	200	0
52.	D.4.4.10(260)	Improvement of Roundabouts, Including Survey, Designing	1000	500	0
53.	D.4.4.10(246)	Replacement of Old Pipe Lines and Replacement of Hydrants.	2000	1000	0
54.	D.4.4.16	Traveling Allowance/Daily Allowance	50	300	0
55.	D.4.5.1	Salary & Allowances	8186	1511	0
56.	D.8.4	Ex-Gratia	112	147	0
57.	E.2.2	Electric Consumer Grievances Redressal Forum	500	200	0
58.	E.3.8	Replacement Of 33kv/11 KvV Cables At 33 KV Sub-Stations	1000	500	0
59.	E.3.5	Old Battery Tripping Units & Voltage Stabilizers	1100	2600	0
60.	E.3.3.5	Replacement of Old G.S. Pillars	1000	3500	0
61.	E.3.1.11	Replacement of H.T. Switchgear	1900	4000	0
62.	E.3.1.1	11KV Plg	250000	5000	0
63.	E.4.1(350.17)	Imp. To ESS C-Block, Sarojini Nagar	100	200	0
64.	E.4.1(349.57)	Aug. of LT Dist. System at Bangla Sahib Road	50	290	0

65.	E.4.1(349.59)	Aug. of LT System at L.B. Sadan	570	672	0
66.	E.4.1(349.31)	Shifting of HT Cables Passing	92	700	0
67.	E.4.1(349.41)	Aug. of LT Dist. In B.K. Dutt Colony	408	1000	0
68.	E.4.1(349.38)	Outgoing LT Feeders From Temporary Electric	304	1500	0
69.	E.4.1(349.44)	Aug. of LT Dist. System From S/S I, Hailey Road	1400	2582	0
70.	E.4.1(349.50)	Aug. of LT Dist. System In Bapu Dham	100	3000	0
71.	E.4.1(349.2)	Establishing Switching Station at Air, Rakab Ganj.	1000	4000	0
72.	E.4.1(349.7)	Establishing Switching Station CTO Complex, Janpath	500	4000	0
73.	E.6.(i)	Purchase of Vehicles	2200	800	0
74.	F.11(354.10)	Stg. of Pandara Road Tank	2000	500	0
75.	F.8(356.9)	Replacement of 150 Mm Dia C.I. to 150 Mm Dia D.I. Line	100	200	0
76.	F.8(356.30)	Replacement of 75 Mm Dia Ci Pipe to 100 Mm Di Pipe	2500	200	0
77.	F.8(356.4)	Replacement of Existing Board	700	400	0
78.	G.1.3.(372)	Pavement Improvement Programme in R-V Division	10000	500	0
79.	G.1.3(358.76)	Resurfacing of Service Road Lane By Lane	300	600	0
80.	G.1.3(371)	Lane Improvement Programme in R-V Division	10000	1000	0
81.	G.1.3(368)	Roundabout Improvement Plan (Raip) In R-II Division	1000	6000	0
82.	G.2.5	Purchase of Tower Ladders	1000	200	0
83.	H.1.8(402)	Purchase of Small T&P, Tipping Gears	200	200	0
84.	H.1.8(431.6)	Improvement to State Emporia Building at B.K.S. Marg	500	300	0
85.	H.1.8(411)	Imp. to Amrit Bhawan	200	1000	0
86.	I.B	House Building Advance	2000	500	0

Annexure-III
[Refer Para 1.15.9 (b)]

Heads of Accounts with Nil Expenditure against Revised Estimates

(₹ in thousand)

Sl. No.	Head of Account	Description	Budget Estimates 2008-09	Revised Estimates 2008-09	Actual Expenditure 2008-09
1.	C.15.7	Bonus	0	14	0
2.	D.1.4.5(iv)	Supply of free stationery :Non plan	0	200	0
3.	D.1.22	Supply of canvas shoes	0	100	0
4.	D.1.7.6.A.(iii)	Bonus	0	11	0
5.	D.2.14.7	Measles vaccination	0	50	0
6.	D.2.15.13(vi)	L.T.C.	0	50	0
7.	D.4.6.6.1	School for Mentally retarded children: Aanchal: Salary & allowances	0	6556	0
8.	D.4.6.6.4	Other charges	0	3000	0
9.	D.4.6.6.6	Bonus	0	100	0
10.	D.2.17.11(B)194.1	Desilting of 66" Dia	0	10	0
11.	D.2.17.11(B)198	Sewer Connection at PTUs' On BOT Basis	0	100	0
12.	D.2.17.11(B)193.5	Aug. of Sewer from Minto Road to Bara Khamba Lane	0	200	0
13.	D.2.17.11(B)197	Shifting of Connection	0	200	0
14.	D.2.17.14	Purchase of Pick-Up Vans	0	1000	0
15.	D.4.12.1.(345)	Imp. to Sarojini Sadan, Sarojini Nagar	0	100	0
16.	D.4.12.1.346	Imp. to Type-II Quarters Pandara Market	0	300	0
17.	D.4.4.10A.(268)	Improvement to Parks In D-I, II Flats CPWD Cly, Vinay Marg	0	500	0
18.	D.4.4.10A.(269)	Redevelopment of Various CPWD Parks in DIZ Area	0	5000	0
19.	D.4.6.6.7	Furniture & Equipment	0	1900	0
20.	E.3.1.13	Replacement Of Outdoor Switchgear at ESS Tilak Marg	0	100	0
21.	E.3.1.14	Rep. of Indoor Switchgaer at ESS AIIMS	0	100	0
22.	E.3.1.15	Rep. of Indoor Switchgear at Baird Lane	0	100	0
23.	E.3.2.6	Replacement of Old 11 KV Feeder & Interconnector	0	1600	0
24.	E.3.2.2	Replacement of 11kV Feeder	0	1700	0
25.	E.3.2.5	Replacement of LT Faulty Cables	0	2700	0
26.	E.4.1.349.48	Prov. Lt I/C of Size 400 Sq.	0	317	0
27.	E.4.1.350.67	Imp. To ESS Tuglak Lane	0	400	0
28.	E.4.1.349.64	S/O D.B. Inside to Outside	0	425	0
29.	E.4.1.349.61	Aug. of Lt System in D/S Area	0	900	0
30.	E.4.1.349.67	Aug. of Lt System at D Block Mandir Marg	0	1000	0
31.	E.4.1.349.65	Aug. of LT System at Gandhi Sadan	0	1130	0

32.	E.4.1. 348.20	Establishing 33kv S/S at Aliganj	0	1200	0
33.	E.4.1.348.9	Loopin-Loopout of 33kv Cable	0	2000	0
34.	E.4.1.349.63	Aug. of Lt System in D/S Area Lodhi Colony & Aliganj	0	3500	0
35.	F.11.354.14	Shifting of Control Room	0	100	0
36.	F.11.354.34	Interconnection of Wbs By	0	500	0
37.	F.8.356.33	Replacement of 75 Mm Dia Ci Line With 100 Mm Dia Di Line	0	200	0
38.	G.1.3.358.23	Imp.to Walkway in P T Chambri Flat at Atul Grove Road.	0	50	0
39.	G.1.3.358.97	Resurfacing of Tughlak Road and K. Kamraj Marg	0	100	0
40.	G.1.3.358.44	Widening of Nazaf Khan Road Opposite Palika Niwas	0	200	0
41.	G.1.3.358.57	Resurfacing of Aurbindo Marg	0	200	0
42.	G.1.3.358.58	Resurfacing of Lodhi Road	0	200	0
43.	G.1.3.358.60	Resurfacing of Cycle Track of Aurbindo Marg	0	200	0
44.	G.1.3.383	Improvement to Back Lane C-1/1 to C-1/16 Lodhi Colony	0	200	0
45.	G.1.3.384	Widening of Roads Block 19 & 21 Lodhi Colony	0	200	0
46.	G.1.3.358.46	Covering of open surface Drain in Safderjung lane	0	300	0
47.	G.1.3.358.70	Imp. to Existing footpath by Precast CC Slab	0	300	0
48.	G.1.3.358.33	C/O of Table Top Crossing in Approaches	0	500	0
49.	G.1.3.358.40	Resurfacing of Akbar Road	0	500	0
50.	G.1.3.358.56	Resurfacing of Ravinder Nagar	0	500	0
51.	G.1.3.391	Procurement of Mechanical Road Sweepers	0	500	0
52.	G.1.3.382	Providing RMC in A & B Block Pandara Road	0	800	0
53.	G.1.3.379	Improvement to Segment of Round About Man Singh Road	0	1000	0
54.	G.1.3.380	P/F Dq Stone Flooring at Maulana Azad Road Parking	0	1000	0
55.	G.1.3.387	Imp. of Lanes/Bye Lanes of CPWD Colonies	0	1000	0
56.	G.1.3.389	Imp. of Service Roads of DIZ Area	0	1000	0
57.	G.1.3.376.1	Widening of Minto Bridge	0	10000	0
58.	H.1.8.(435)	Façade improvement of Shankar Market	0	100	0
59.	H.2.4 A	Temporary Illumination in Municipal Bldg.	0	400	0
60.	H.2.8.A 446	Imp. to Existing Swimming Pool	0	10	0

Annexure IV
[Refer Para 1.15.9 (c)]

Heads of Accounts where savings exceeded 50 per cent of Revised Estimates
(₹ in thousand)

Sl. No.	Head of Account	Description	B.E 2008-09	R.E 2008-09	Actual 2008-09	Savings	Percentage Savings
1.	A.1.8	L.T.C.	100	200	92	108	54.00
2.	C.1.10	L.T.C.	200	300	22	278	92.67
3.	C.11	Propagation of Punjabi	100	100	23	77	77.00
4.	C.12.6	L.T.C.	70	50	5	45	90.00
5.	C.13.9	T.A./D.A.	100	50	24	26	52.00
6.	C.14.13	L.T.C	200	100	13	87	87.00
7.	C.14.6	R/M of Workshop Machine	300	700	340	360	51.43
8.	C.14.7	Other Charges	500	500	239	261	52.20
9.	C.15.6	Ex-Gratia	44	30	2	28	93.33
10.	C.2.4	Other Charges	250	500	233	267	53.40
11.	C.2.9	L.T.C.	200	250	50	200	80.00
12.	C.3.8.(v)a	Cash	750	750	180	570	76.00
13.	C.3.8.(vi)	Liveries	10000	500	138	362	72.40
14.	C.3.8.(vii)	Advt. Expenses	11000	11000	4773	6227	56.61
15.	C.4.8	L.T.C.	100	100	14	86	86.00
16.	C.6.5(iii)	Other Items	50	450	107	343	76.22
17.	C.7.9	Incentive Scheme for Merit. Workers	100	100	10	90	90.00
18.	C.8.10	T.A./D.A.	20	50	7	43	86.00
19.	C.8.7	R&M of Van	200	500	240	260	52.00
20.	C.8.9	L.T.C.	50	50	18	32	64.00
21.	D.1.1.11	L.T.C.	250	250	39	211	84.40
22.	D.1.1.14	Outsourcing of Computer Education Training	4000	4000	1469	2531	63.28
23.	D.1.1.6	R&M of Jeeps	100	50	1	49	98.00
24.	D.1.16.8	L.T.C.	50	50	2	48	96.00
25.	D.1.2.10.17	Imp.to Sr. Sec. School Bapu Dham	800	1000	468	532	53.20
26.	D.1.2.10.15	Imp. to Navyug School, Lodhi Cly	500	3500	1378	2122	60.63
27.	D.1.2.10.13	Imp. to N.P.Sec. School, LB Nagar	500	2100	648	1452	69.14
28.	D.1.2.10.24	Imp. to Kitchner Road School	500	800	93	707	88.38
29.	D.1.2.10.18	Imp. to Lodhi Estate School	500	1000	56	944	94.40
30.	D.1.2.16	L.T.C.	250	250	69	181	72.40
31.	D.1.2.4	Scholarship	50	50	23	27	54.00
32.	D.1.2.8(iv)	Other Items	2500	3500	1345	2155	61.57
33.	D.1.2.8(v)	Science Lab./Lab. Furniture	100	100	8	92	92.00
34.	D.1.2.A.11	L.T.C.	150	150	63	87	58.00
35.	D.1.2.A.8	Other Items	2500	4200	1681	2519	59.98
36.	D.1.26	Edn.Voc.Guidance	350	600	219	381	63.50
37.	D.1.3.12	L.T.C.	150	150	47	103	68.67
38.	D.1.3.5(ii)	Science Material	50	100	40	60	60.00

39.	D.1.3.6.35	Imp. to N.P. Middle School, Nauroji Ngr	500	800	344	456	57.00
40.	D.1.3.6.36	Imp. to Babu Market School, Sarojini Nagar	500	600	241	359	59.83
41.	D.1.3.6.28	Imp. to N.P. Middle School, Gole Market	1000	500	95	405	81.00
42.	D.1.4.5(vii)	Library Books	100	100	12	88	88.00
43.	D.1.4.6	Ram Girls Pmry. Schl.No.-1	3600	5000	1166	3834	76.68
44.	D.1.4.7.56	Imp. to Navyug Pry School, Pataudi House	500	600	235	365	60.83
45.	D.1.4.7.47	Improvement to Pry. School No.1, Netaji Nagar	700	2300	706	1594	69.30
46.	D.1.4.7.58	Imp.to N.P. Primary School , Nauroji Nagar	200	200	21	179	89.50
47.	D.1.4.9.(ii)(a)	Cultural Edn.: Salary & Allowances	1178	1106	49	1057	95.57
48.	D.1.5.4(iv)	Furniture	50	50	2	48	96.00
49.	D.1.6.4.(a)	Social Education	200	200	71	129	64.50
50.	D.1.7.4	Other Charges	50	50	18	32	64.00
51.	D.1.7.6.iii	Imp Of Sc. & Insr. Prog N Plan	300	600	149	451	75.17
52.	D.1.7.7.7.A	Work Exp & Hby Scheme N Plan	100	150	33	117	78.00
53.	D.1.8.4	Other Charges	50	100	48	52	52.00
54.	D.2.14.6	Other Charges	50	50	17	33	66.00
55.	D.2.15.13(iv)	Strengthening of Epidemiology Unit	1800	1000	380	620	62.00
56.	D.2.15.4	Running & Maintenance of Van	500	700	202	498	71.14
57.	D.2.16.12.98	Improvement to Enf. Store LB Nagar	100	100	9	91	91.00
58.	D.2.16.17	L.T.C.	800	1000	108	892	89.20
59.	D.2.17.11(A).139	Imp.& Replt of Cross Drainage Pipe At M R Marg	0	650	321	329	50.62
60.	D.2.17.11(A).127	Imp. to Drainage System Africa Avenue	5000	2000	937	1063	53.15
61.	D.2.17.11(A).159	Imp. to Drainage System in J Block	0	800	370	430	53.75
62.	D.2.17.11(A).102	C/O Recharge Structure in R-II Dn	0	400	141	259	64.75
63.	D.2.17.11(A).110	Imp. to Drainage at All Round Abouts in Chanakyapuri	2000	1000	350	650	65.00
64.	D.2.17.11(A).109	C/O Rainwater Harvesting Structure	3000	3500	1198	2302	65.77
65.	D.2.17.11(A).105	C/O Recharge Pits R-V Division	1000	1000	244	756	75.60
66.	D.2.17.11(A).135	Imp. & Desilting of Swd Systems in NDMC	2000	500	82	418	83.60
67.	D.2.17.11(A).191	Cctv Survey of Drainage System No. 9 Rajiv Chowk to Q-Pt.	1300	500	64	436	87.20
68.	D.2.17.11(A).123	Imp. to Drainage System at 85 Block Bangla Sahib Marg	3000	1000	122	878	87.80

69.	D.2.17.11(A).157	Rehabilitation of Damaged Brick Arch.	2500	400	48	352	88.00
70.	D.2.17.11(A).186	Rehabilitation of Sw Brick Arch Barrel Near D1/57 Bharati Nagar	500	500	46	454	90.80
71.	D.2.17.11(A).134	Imp. & Desilting of Swd Systems in NDMC CR-IV Dn	1000	1000	85	915	91.50
72.	D.2.17.11(A).106	C/O Rainwater Harvesting Pits R-V Division	500	500	32	468	93.60
73.	D.2.17.11(A).182	Imp. to Drainage System at Block 43-48 Sec.-II DIZ area	0	800	45	755	94.38
74.	D.2.17.11(A).145	Providing Cover to Open Drain at Netaji Nagar	100	100	2	98	98.00
75.	D.2.17.11(A).181	Imp. to Drainage System in H-Block	0	1500	4	1496	99.73
76.	D.2.17.11(A).128	Imp. to Drainage (Panchsheel Marg.)	500	1000	2	998	99.80
77.	D.2.17.11(B).193.15	Laying of Sewer Line Along Dr. Zakir Hussain Marg	1500	800	223	577	72.13
78.	D.2.17.11(B).193.22	Rehabilitation of Old Sewer in NDMC Area	500	700	110	590	84.29
79.	D.2.17.11(B).193.16	Rep. Work and RCC Pipes	0	100	7	93	93.00
80.	D.2.17.11(B).193.20	Aug. of Sewerage Syst. at CP Radials	1000	500	10	490	98.00
81.	D.2.17.11(B).193.17	Rep. Work and Rcc Pipes With Sw Pipe at H Block M. Marg	500	1000	11	989	98.90
82.	D.2.17.13.A	Desilting/ Cleaning of Main Sewer Line in NDMC area	0	30000	10598	19402	64.67
83.	D.2.17.19	L.T.C.	300	100	12	88	88.00
84.	D.2.19.4	Larvacides & Equipment	50	100	31	69	69.00
85.	D.2.19.6	R & M of Van	1650	1600	575	1025	64.06
86.	D.2.2.6	R & M of Vans	100	300	92	208	69.33
87.	D.2.20.4	Other Charges	1500	200	3	197	98.50
88.	D.2.3.13.82	Imp. to Allp./ Ayrd/ Homp. Dispensaries at H.C Mathur Lane	500	500	4	496	99.20
89.	D.2.5.4	Medicine	1200	1200	598	602	50.17
90.	D.2.5.8.91	Imp. to Homp. Disp. at Inoculation Centre Mandir Marg	300	300	144	156	52.00
91.	D.2.6.13	R & M of Van	200	150	75	75	50.00
92.	D.2.8.5.(iv)	Immunization	50	50	1	49	98.00
93.	D.3.1.4	Other Charges	100	100	23	77	77.00
94.	D.4.1.4	Maintenance(Elect)	600	325	121	204	62.77
95.	D.4.12.1.305	Imp. to Palika Niketan Housing Complex	1000	200	100	100	50.00
96.	D.4.12.1.281.1	C/O 32 (Type-I) Staff Quarters at Balmiki Sadan, Mandir Marg	1000	700	344	356	50.86

97.	D.4.12.1.312	Improvement to Palika Milan Housing Complex	700	700	327	373	53.29
98.	D.4.12.1.277.9	Redevelopment of South End LN Complex	700	600	248	352	58.67
99.	D.4.12.1.309.1	Imp. to Community Hall at Aditya Sadan	200	300	118	182	60.67
100.	D.4.12.1.294	C/O 17 No. Type III Flats at Palika Nilaya	1000	500	180	320	64.00
101.	D.4.12.1.322	Imp.to PR. Market Flats	100	1000	359	641	64.10
102.	D.4.12.1.323	Imp. to Palika Gram Housing Complex, Sarojini Nagar	100	300	102	198	66.00
103.	D.4.12.1.284	Improvement to Netaji Nagar Market Flats	800	200	58	142	71.00
104.	D.4.12.1.283	Imp. of Bg Zaidi & Basurkar Market Flats	100	400	107	293	73.25
105.	D.4.12.1.293	Imp. to Qrs at Tuglak Crescent	200	1200	312	888	74.00
106.	D.4.12.1.306	Imp. to Palika Dham Hsg.Complex.	3000	5000	1107	3893	77.86
107.	D.4.12.1.308	Imp. to Gandhi Sadan Hsg Complex.	4000	5000	1021	3979	79.58
108.	D.4.12.1.291	Imp. to Lady Harding Flats	300	500	101	399	79.80
109.	D.4.12.1.321	Imp. to Type I Qrs at P.R. Lane	3000	2000	156	1844	92.20
110.	D.4.12.1.303	Imp. to Flats at Abul Fazal Road	300	500	33	467	93.40
111.	D.4.2.1.5	Other Charges	50	100	9	91	91.00
112.	D.4.2.2.4	Other Charges	50	50	12	38	76.00
113.	D.4.2.2.9	L.T.C.	60	60	18	42	70.00
114.	D.4.2.4.231	Imp. to Community Centre, Khan Market	400	600	154	446	74.33
115.	D.4.2.4.213	Imp./ Upgradation of Barat Ghars	0	1000	72	928	92.80
116.	D.4.2.4.211	C/O Multipurpose Hall/ Comm. Centre in Govt. Colonies	100	500	17	483	96.60
117.	D.4.4.10.264	C/O Roll Call Shelters at Various Enquiries	2000	1200	583	617	51.42
118.	D.4.4.10.245	D/O Big Trees in Big Containers	800	800	382	418	52.25
119.	D.4.4.10.261	C/O Green House/ Poly Houses	500	1000	418	582	58.20
120.	D.4.4.10.239	Dev. of Nehru Park	800	900	352	548	60.89
121.	D.4.4.10.250	Imp. in Mech. Syst. in Hort. Deptt.	15000	5000	1836	3164	63.28
122.	D.4.4.10.242	Dev.of Lodhi Gdn.	1000	1200	280	920	76.67
123.	D.4.4.10.267	Imp. to Parks in Residn. Colonies	1500	3600	25	3575	99.31
124.	D.4.4.15	L.T.C.	100	200	72	128	64.00
125.	D.4.4.4.D	M/O of CPWD colony Parks	40000	30000	12502	17498	58.33
126.	D.4.4.6	Other Charges	200	200	40	160	80.00
127.	D.4.5.4	R & M of Van	300	300	52	248	82.67
128.	D.4.5.6	Ex-Gratia	107	12	4	8	66.67
129.	D.4.6.4.A	R & M of Van	50	70	23	47	67.14
130.	D.4.6.7.1	Salary & Allowances	4453	2015	309	1706	84.67

131.	D.5(ii)	Cleanliness/Upkeep	1000	1000	499	501	50.10
132.	D.7.6	Other Charges	100	200	18	182	91.00
133.	D.8.1	Salary & Allowances	8630	10880	42	10838	99.61
134.	E.10	L.T.C.	2000	4200	661	3539	84.26
135.	E.11	Purchase of Store	1100000	400000	26701	373299	93.32
136.	E.12	TA/DA	1000	2100	231	1869	89.00
137.	E.3.2.3	Rep. of Overhead Line .ESS BJ Park	1800	4000	1707	2293	57.33
138.	E.3.1.5	Rep./ Aug. of LT Switchgears	1100	80000	28659	51341	64.18
139.	E.3.1.6	Rep. 11KV HT Panel In 30 Nos. ESS	0	90000	16761	73239	81.38
140.	E.3.15	Rep. of Old Equip. at Various S/S	5000	13000	1513	11487	88.36
141.	E.3.1.12	Shifting of ESS at Palika Bazar	0	600	49	551	91.83
142.	E.3.4	Old Wiring in S/S Building.	300	300	23	277	92.33
143.	E.3.2.7	Rep. of 33KV Feeders From Park Street	20000	2150	144	2006	93.30
144.	E.3.1.10	Rep. of HT/ LT Switchgr. at Emporium	0	2700	35	2665	98.70
145.	E.4.1.350.52	Imp.to ESS Sat Sadan	100	200	97	103	51.50
146.	E.4.1.350.39	Imp .to ESS INA Parking (E) Kid. Nagar	100	100	45	55	55.00
147.	E.4.1.348.12	Estt. 33KV S/S Trauma Center	10000	2000	875	1125	56.25
148.	E.4.1.348.14	Estt. 33KV I/D S/S at Connaught Place	25000	7000	2643	4357	62.24
149.	E.4.1.349.39	Outgoing LT Feeders Elect. S/S Bapa Nagar	100	550	197	353	64.18
150.	E.4.1.350.45	Imp. to ESS Nehru Park	200	700	195	505	72.14
151.	E.4.1.349.62	Aug. of LT System In Kidwai Nagar	0	2000	551	1449	72.45
152.	E.4.1.350.42	Imp. to ESS Vinay Marg	200	400	102	298	74.50
153.	E.4.1.349.45	Aug. of Lt Dist. System From S/S Shivaji Stadium	1550	1758	414	1344	76.45
154.	E.4.1.349.66	Aug. of Lt System at Palika Vas	0	220	48	172	78.18
155.	E.4.1.350.6	Imp. to Office of Ex. Engg. at ESS Kid. Ngr	200	100	21	79	79.00
156.	E.4.1.348.7	SCADA Project (Pgcil)	50000	1500	144	1356	90.40
157.	E.4.1.349.22	Aug. of S/S Capacity at C-II, Moti Bagh	150	1800	13	1787	99.28
158.	E.6.(vii)	Sec Arrang. for General Stores	0	50	16	34	68.00
159.	F.11.354.36	Shifting of Water Line From Multilevel Parking PPP Project at K.G. Marg.	0	2000	991	1009	50.45
160.	F.11.354.23	Laying New 100 Mm Dia Di Line for DDA Slum Qtr at L.B. Ngr	0	400	196	204	51.00
161.	F.11.354.9	Removal of Dead Ends at Lodhi Colony	200	200	93	107	53.50
162.	F.11.354.31	C/O U/G Tank With Boosting Arrangements	20000	500	136	364	72.80

163.	F.11.354.1	Installation of Hand Pumps	1000	3000	742	2258	75.27
164.	F.11.354.35	C/O Of RCC Ugr and Wbs in (E) Kid. Nagar	0	2000	384	1616	80.80
165.	F.11.354.16	P/F Public Hydrant for Drinking Purposes	100	100	18	82	82.00
166.	F.11.354.12	Imp. to W/S At G.I Block.	200	500	88	412	82.40
167.	F.11.354.18	Making Alt. Arrangmt. of W/S to 23 Wbs North of Rajpath	100	100	7	93	93.00
168.	F.11.354.22	Prov. Duplicate Elect. Supply to 23 Water Boosting Stations	1500	1500	92	1408	93.87
169.	F.11.354.33	C/O of U/G Tank Pump House at Doctor Lane	0	500	3	497	99.40
170.	F.16	L.T.C.	150	150	67	83	55.33
171.	F.8.356.13	Rep. 2 Nos. 50 Hp Pump Set with New Pump Set at LB Nagar	600	800	304	496	62.00
172.	F.8.356.22	Rep. of Old Lines at Cad Cly Mausam Bhawan	2000	2200	698	1502	68.27
173.	F.8.356.25	Rep. of Old Lines at Janpath Lane to Jantar Mantar Road	0	300	20	280	93.33
174.	F.8.356.21	Rep. of Old Lines at Pr Lane, Sunehri Bagh Rd	2000	2500	142	2358	94.32
175.	F.8.356.14	Rep. of 1 No. 100 Hp Pump Set	700	1200	2	1198	99.83
176.	G.1.3.358.106	Imp. to Footpath at Park Street	3000	3500	1559	1941	55.46
177.	G.1.3.358.110	Imp. to Footpath at Chelmsford Road	3000	3000	1316	1684	56.13
178.	G.1.3.358.65	P/F C.C. Interlocking Grass Paver on the Katcha Portion	400	400	161	239	59.75
179.	G.1.3.377	C/O of Boundary Wall in B.K. Dutt Colony	0	100	38	62	62.00
180.	G.1.3.358.11	Imp. to Katcha Portion in Tolstoy Lane	1300	1700	631	1069	62.88
181.	G.1.3.366.5	Preparations for Cycling Events CWG	0	1000	337	663	66.30
182.	G.1.3.358.90	Imp. to Footpath at Teen Murti Marg	1000	1300	433	867	66.69
183.	G.1.3.358.93	Imp. to Lane /By Lane R-IV Div.	5000	1000	308	692	69.20
184.	G.1.3.358.49	Imp. to Footpath at South End Lane	0	200	54	146	73.00
185.	G.1.3.358.2	Resurfacing of Service Lane R-I Division	500	500	126	374	74.80
186.	G.1.3.358.105	Imp. to Footpath Repair Pt. Pant Marg	4500	1500	267	1233	82.20
187.	G.1.3.358.47	S/R of Roads Lane/ By Lane	1000	1500	241	1259	83.93
188.	G.1.3.358.28	Providing Mastic Asphaltic Wearing Course at Kaka Nagar	500	500	80	420	84.00

189.	G.1.3.358.83	Providing C/V at S.P. Marg for Security Arrangement and Visit of VVIPs	2700	1000	87	913	91.30
190.	G.1.3.358.6	Imp. to Footpath at Babar Road	0	250	21	229	91.60
191.	G.1.3.358.10	Imp. to Footpath at Copernicus Marg	2500	2500	192	2308	92.32
192.	G.1.3.(358.75)	Imp. to Lane Bye Lane in South Avenue Lane	300	300	20	280	93.33
193.	G.1.3.370	Round About & Crossing Imp. Plan R-III Division	10000	7000	450	6550	93.57
194.	G.1.3.(358.111)	S/R of Lanes & Bye Lanes and Crescent of North Avenue	2500	2000	113	1887	94.35
195.	G.1.3.(376.2)	Widening of Minto Road	2000	10000	217	9783	97.83
196.	G.1.3.(358.99)	Imp. to Lane By Lanes In R-V Division	2000	2000	40	1960	98.00
197.	G.1.3.(358.71)	Imp. to Footpath Central Road	0	300	3	297	99.00
198.	G.1.3.(367)	Pavements Imp. Plan (Pip) in R-II Division	1000	5000	41	4959	99.18
199.	G.1.3.(390)	Stg. & Resurfacing of Roads by Cold Mix	0	2000	17	1983	99.15
200.	G.1.3.(388)	P/F Interlocking Pavers	0	500	3	497	99.40
201.	H.1.20	L.T.C.	1000	1420	500	920	64.79
202.	H.1.21	TA/DA	200	600	50	550	91.67
203.	H.1.8.29	Imp. to Yashwant Place	1500	3000	1490	1510	50.33
204.	H.1.8.416	Imp. to Sanjay Lake And Park, LB Nagar	100	100	49	51	51.00
205.	H.1.8.395	Imp. to Palika Parking	1500	1500	734	766	51.07
206.	H.1.8.414	Imp.to Vidyut Bhawan	500	1000	310	690	69.00
207.	H.1.8.427	Imp. to Chanakya Bhawan	2000	4000	1065	2935	73.38
208.	H.1.8(426.5)	Imp. to Comm Comp. Pragati Bhawan	1600	1400	267	1133	80.93
209.	H.1.8(431.12)	Yusuf Zai Market Façade Imp.of Shops	5000	10000	793	9207	92.07
210.	H.1.8.424	Ugdn. of Palika Bazar incl. Prov. Escalators	2500	1000	52	948	94.80
211.	H.2.13	L.T.C.	500	500	93	407	81.40
212.	H.2.8.A.448	Imp. of A.C.Plant at Palika Bazar	1500	2500	1244	1256	50.24
213.	H.2.8.A.443	Purchase of Room Heaters/Convectors.	25	50	21	29	58.00
214.	H.2.8.A.452	Providing Solar Water Heating System in Municipal Buildings	0	4000	4	3996	99.90
215.	H.3.9	L.T.C.	200	200	21	179	89.50
216.	I	Advance to Employees	10200	1800	162	1638	91.00
217.	IA	Purchase of Conveyance	1000	200	30	170	85.00
218.	IC	Festival Advance	7000	1000	132	868	86.80

Annexure V
[Refer Para 1.15.9 (d)]

Heads of Accounts with Excess Expenditure against Revised Estimates

(₹ in thousand)							
S. No.	Head of Account	Description	BE 2008-09	RE 2008-09	Actual Exp. 2008-09	Excess	Percentage Excess
1.	A.1.1	Collection of Taxes & Duties: Commercial & Taxation Office: Salary & Allowances	17144	21225	24141	2916	13.74
2.	A.1.5	Ex-Gratia	126	162	204	42	25.93
3.	A.1.7	Honorarium/OTA	50	106	141	35	33.02
4.	C.1.1	Administrative Deptt. President/Administrator/Vice President & Members: Salary & Allowances	5059	5754	6349	595	10.34
5.	C.1.9	Honorarium/OTA	250	36	233	197	547.22
6.	C.2.1	Finance Deptt.: Salary & Allowances	12350	15003	15698	695	4.63
7.	C.2.5	Ex-Gratia	51	90	116	26	28.89
8.	C.2.8	Honorarium/OTA	200	52	105	53	101.92
9.	C.3.1	General Administration: Salary & Allowances	169347	176897	189681	12784	7.23
10.	C.3.8.(i)	Furniture	1500	1700	1747	47	2.76
11.	C.3.8.(xi)	Human Resources Development	5500	3600	3645	45	1.25
12.	C.3.8.(xv)	Bank Charges	350	60	236	176	293.33
13.	C.3.12	Ex-Gratia	1005	1328	1760	432	32.53
14.	C.3.13	Bonus	425	622	1064	442	71.06
15.	C.3.14	Honor/OTA	1000	419	1040	621	148.21
16.	C.3.17	T.A./D.A.	700	1000	1266	266	26.60
17.	C.3.19A	Municipal Councils Contribution (NP)	4000	8000	9029	1029	12.86
18.	C.4.1	Law Department: Salary & Allowances	22801	18197	24701	6504	35.74
19.	C.4.5	Ex-Gratia	80	108	137	29	26.85
20.	C.4.6	Bonus	132	111	146	35	31.53
21.	C.5.1	Hindi Office: Salary & Allowances	5151	5888	5920	32	0.54
22.	C.6.1	Public Relation: Salary & Allowances	11726	17035	17840	805	4.73
23.	C.6.9	Publicity Campaign	3000	4000	4269	269	6.72
24.	C.6.11	Ex-Gratia	44	98	123	25	25.51
25.	C.6.12	Bonus	126	97	124	27	27.84
26.	C.7.1	Staff & Labour Welfare: Salary & Allowances	3064	3857	11219	7362	190.87
27.	C.7.13	Ex-Gratia	22	148	180	32	21.62
28.	C.8.1	Vigilance: Salary & Allowances	15138	11355	12366	1011	8.90
29.	C.8.5	Ex-Gratia	78	97	128	31	31.96
30.	C.12.1	Vibhagiya Jal Pan Grah: Salary & Allowances	4636	5217	5321	104	1.99
31.	C.12.4	Bonus	94	97	124	27	27.84

32.	C.13.1	Chief Auditor Office: Salary & Allowances	21384	21620	22912	1292	5.97
33.	C.13.8	Ex-Gratia	56	107	142	35	32.71
34.	C.14.9	Compensation payable to Deceased	500	200	587	387	193.50
35.	C.14.10	Ex-Gratia	437	481	621	140	29.11
36.	C.15.1	Information & Technology: Salary & Allowances	8062	4080	4347	267	6.54
37.	D.1.1	Education/ Head Quarters/Salary & Allowances	13359	13802	15084	1282	9.29
38.	D.1.1.7	Ex-Gratia	99	119	153	34	28.57
39.	D.1.2.10.6	Imp. to N.P.Girls Sr.Sec. Sch., Gole Market	2000	4000	5799	1799	44.97
40.	D.1.2.10.8	Imp. to N.P.Boys Sr.Sec.School Mandir Marg	11000	200	751	551	275.50
41.	D.1.2.10.12	Imp. to Navyug Sch., L B Nagar	1500	6600	6652	52	0.79
42.	D.1.2.13	Ex-Gratia	217	80	103	23	28.75
43.	D.1.2.14	Bonus	735	515	776	261	50.68
44.	D.1.2.A.1	Secondary School: Salary & Allowances	66722	90170	92814	2644	2.93
45.	D.1.2.A.5	Ex-Gratia	50	131	184	53	40.46
46.	D.1.2.A.6	Bonus	639	745	1001	256	34.36
47.	D.1.3.1	Middle School: Salary & Allowances	69871	66725	70975	4250	6.37
48.	D.1.3.6.30	Imp. to Girls Middle School, Lodhi Colony	200	300	442	142	47.33
49.	D.1.3.6.33	Imp. to School at B-Avenue, Sarolini Nagar	500	100	108	8	8.00
50.	D.1.3.9	Ex-Gratia	94	105	137	32	30.48
51.	D.1.3.10	Bonus	677	686	915	229	33.38
52.	D.1.4.1	Primary School : Salary & Allowances	105074	158004	161276	3272	2.07
53.	D.1.4.7.51	Imp. to N.P. Pry School, Moti Bagh	800	500	742	242	48.40
54.	D.1.4.7.55	Imp. to N.P. Primary School, Kaka Nagar	200	800	904	104	13.00
55.	D.1.4.7.A	Ex-Gratia	135	263	350	87	33.08
56.	D.1.4.7.B	Bonus	1140	1641	2178	537	32.72
57.	D.1.4.7.C	Honorarium/OTA	150	190	237	47	24.74
58.	D.1.5.1	Nursery School: Salary & Allowance	30659	46337	47504	1167	2.52
59.	D.1.5.10	Bonus	370	495	665	170	34.34
60.	D.1.6.1	Social-Cum-Adult Edn.: Salary & Allowances	15563	20064	22835	2771	13.81
61.	D.1.6.7	Bonus	227	231	399	168	72.73
62.	D.1.7.1	Expnc.Prgm.& Hobby. Centre.: Salary & Allowances	742	1545	3640	2095	135.60
63.	D.1.10.9(ii)	Other Items	150	100	507	407	407.00
64.	D.1.14.1	Samaj Sksha./Grih Klyn.Kndr./Salary & Allowances	25573	24449	25330	881	3.60
65.	D.1.14.6	Bonus	471	462	599	137	29.65
66.	D.1.16.1	Youth Centre: Salary & Allowances	1402	1797	2181	384	21.37
67.	D.2.1.1	Medical & Public Health Hqrs.: Salary & Allowances	28688	19091	25982	6891	36.10

68	D.2.1.9	Ex-Gratia	189	219	288	69	31.51
69	D.2.2.1	Charak Palika Hospital: Salary & Allowances	70592	63475	93717	30242	47.64
70	D.2.2.4	Medicine	22500	22500	22553	53	0.24
71	D.2.2.4.A.68	Purchase of Medical Equipments	14000	11000	13161	2161	19.65
72	D.2.2.10	Other Charges	8000	8000	8790	790	9.87
73	D.2.2.11.A	Ex-Gratia	40	81	105	24	29.63
74	D.2.2.11.B	Bonus	437	529	717	188	35.54
75	D.2.2.14.1	Cancer Detection Centre & Drug de-addiction Centre: Salary & Allowances	1548	648	652	4	0.62
76	D.2.2.A.1	Palika Maternity Hospital: Salary & Allowances	31685	37485	38936	1451	3.87
77	D.2.2.A.4.74	C/O 50 Bedded Maternity Centre At Kitchner Road	500	600	2599	1999	333.17
78	D.2.2.A.5	Other Services	500	800	936	136	17.00
79	D.2.2.A.6	Ex-Gratia	0	85	110	25	29.41
80	D.2.2.A.7	Bonus	210	231	303	72	31.17
81	D.2.3.17	Ex-Gratia	149	133	205	72	54.14
82	D.2.3.18	Bonus	200	181	202	21	11.60
83	D.2.4.1	Ayurvedic Dispensary.: Salary & Allowances	14381	15595	16635	1040	6.67
84	D.2.5.1	Homeopathic Dispensary: Salary & Allowances	13224	14402	14633	231	1.60
85	D.2.8.1	School Health Services: Salary & Allowances	10327	6793	7731	938	13.81
86	D.2.10.1	Public Health Inspection: Salary & Allowances	18603	21202	22532	1330	6.27
87	D.2.10.5	Ex-Gratia	207	288	362	74	25.69
88	D.2.12.1	Maternity & Child Welfare Centre: Salary & Allowances	24192	23106	24531	1425	6.17
89	D.2.12.11	Ex-Gratia	17	101	135	34	33.66
90	D.2.12.12	Bonus	266	198	256	58	29.29
91	D.2.13.1	Family Planning: Salary & Allowances	3364	798	799	1	0.13
92	D.2.14.1	Vaccination And Immunization: Salary & Allowances	4244	3974	4502	528	13.29
93	D.2.15.1	Prevention of Epidemics: Salary & Allowances	10412	3908	5580	1672	42.78
94	D.2.15.13(i)	Epidemiology Unit: Salary & Allowances	2466	2948	4607	1659	56.27
95	D.2.16.1	Removal of Garbage: Salary & Allowances	300423	303191	307744	4553	1.50
96	D.2.16.14	Ex-Gratia	4520	4796	6368	1572	32.79
97	D.2.16.15	Bonus	12	10	170	160	1600.00
98	D.2.17.1	Sewer & Storm Water Drains: Salary & Allowances	87007	86909	88854	1945	2.24
99	D.2.17.6	Tech. Maintenance of Storm Water Drains/Plan	0	10450	12350	1900	18.18
100	D.2.17.10	Other Charges	2300	600	1724	1124	187.33
101	D.2.17.11(A). 108	C/O Rainwater Harvesting Structure	1000	300	638	338	112.67
102	D.2.17.11(A).136	Improvement to Drainage System in Front of Shanker Market	0	1400	1458	58	4.14
103	D.2.17.11 (A).160	Imp. to Drainage System at North Avenue	1500	1200	1378	178	14.83

104	D.2.17.12.(A).199	Rehabilitation Of 66" Brick Barell from 'Q' Point to Lodhi Road	20000	30000	36020	6020	20.07
105	D.2.17.12.(A).201	Rehabilitation of Egg Shaped Barrel	500	2000	7839	5839	291.95
106	D.2.17.16	Ex-Gratia	1328	1454	1870	416	28.61
107	D.2.18.1	Food Adulteration Control: Salary & Allowances	3434	5079	5251	172	3.39
108	D.2.19.1	Anti Malaria: Salary & Allowances	35230	33554	35964	2410	7.18
109	D.2.19.7	Other Charges	1000	1500	2609	1109	73.93
110	D.2.19.9	Anti-Malaria Operation (Revenue)	1000	7000	7194	194	2.77
111	D.2.19.11	Bonus	565	611	784	173	28.31
112	D.2.21.1	Health Education: Salary & Allowances	1694	466	661	195	41.85
113	D.3.1.1	Animal Husbandry: Salary & Allowances	6695	5004	6447	1443	28.84
114	D.4.2.1.1	Community Hall Panchkuian Road: Salary & Allowances	4283	3071	3134	63	2.05
115	D.4.2.2.1	Crèches: Salary & Allowances	4560	4880	7680	2800	57.38
116	D.4.2.2.6	Ex-Gratia	10	77	140	63	81.82
117	D.4.2.4.228	Imp. to Barat Ghar, Kaka Nagar	3000	5500	8581	3081	56.02
118	D.4.4.1	Garden, Parks, Fountains: Salary & Allowances	234579	221177	224027	2850	1.29
119	D.4.4.10.241	Development of Talkatora Garden.	1000	1000	4705	3705	370.50
120	D.4.4.10.253	Development of Parks in Primary Schools in NDMC Area	500	200	297	97	48.50
121	D.4.4.10.258	Procurement of Tree Guards	3000	2000	2164	164	8.20
122	D.4.4.11	Ex-Gratia	485	274	357	83	30.29
123	D.4.4.11.A	Bonus	3585	4329	5562	1233	28.48
124	D.4.4.12	R&M of Compost Plant	2500	2500	4592	2092	83.68
125	D.4.6.1	Social Welfare: Salary & Allowances	4780	2910	6813	3903	134.12
126	D.4.6.5.A	Ex-Gratia	50	33	136	103	312.12
127	D.4.7.2	Samaj Kalyan Samiti	11000	11000	17624	6624	60.22
128	D.4.12.1.285	Imp. to Babu Dham Complex	1000	800	1011	211	26.38
129	D.4.12.1.309	Imp. to Aditya Sadan Housing Complex.	1000	1500	1633	133	8.87
130	D.4.12.1.315	Imp. to Satya Kutumb Housing Complex.	500	1000	1030	30	3.00
131	D.4.12.1.317	Imp. Works at Palika Niketan, R.K. Puram.	1000	400	4860	4460	1115.00
132	D.4.12.1.343	Imp. to Flats at Panchsheel Marg	100	100	118	18	18.00
133	D.5(iii)	Palika Parking Maintenance: Electric	100	1500	6874	5374	358.26
134	D.7.1	Indoor Stadium: Salary & Allowances	10000	5149	5595	446	8.66
135	E.1.1	Electricity Supply: Salary & Allowances	587113	511393	533248	21855	4.27
136	E.2.1	Payment for Computerization of E/W Charges Bill	1000	700	993	293	41.86

137	E.2.4	Payment for Consultancy fee	3000	2000	2225	225	11.25
138	E.3.1.4	Rep. of 2 No. 1000 KVA Tran. at Chanakya Puri	0	1000	1082	82	8.20
139	E.3.1.7	Replacement & Shifting of HT Panels at ESS Kidwai Nagar	400	300	3826	3526	1175.33
140	E.3.1.8	Replacement of HT/ LT Switchgear at C. Place	0	650	746	96	14.77
141	E.3.1.9	Replacement of HT/ LT Panels at S/S Indian Oil Bhawan	0	1000	3208	2208	220.80
142	E.3.2.1	Replacement of HT Pilca Cable at Sarojini Nagar	91	500	920	420	84.00
143	E.3.2.4	Replacement of Submain With Under Ground LT Cable	0	2500	3362	862	34.48
144	E.3.3.1	Replacement of G.S. Pillars in Zone-10 In Vicinity of S.P. Marg	0	100	29560	29460	29460.00
145	E.3.3.3	Replacement of Old G.S. Pillars in Moti Bagh, Kidwai Nagar	0	1000	2460	1460	146.00
146	E.3.3.4	Replacement of Old G.S. Pillars zone-IV Area in D/N Division	0	1000	2696	1696	169.60
147	E.3.10	Replacement of 66/33KV, at S/S School	30000	11000	87202	76202	692.75
148	E.3.17	Replacement of 33kv Feeders	27500	100	1669	1569	1569.00
149	E.4.1.348.4	33KV Sub-Station at Shahjahan Road (PGCIL)	200	200	312	112	56.00
150	E.4.1.349.32	Aug. of LT System in Palika Niwas, Lodhi Colony	200	800	3413	2613	326.63
151	E.4.1.349.43	Aug. of LT Dist. System From S/S Jawahar Bhawan	0	1465	1468	3	0.20
152	E.4.1.349.71	Strengthening of Feed to P.No. 154 From S/S Gole Market	600	427	536	109	25.53
153	E.4.1.349.75	Purchase of Tools & Plants	2500	1500	7205	5705	380.33
154	E.4.1.350.38	Improvement to ESS at Ansari Nagar	100	100	126	26	26.00
155	E.4.3	Tools & Plants	8775	185	810	625	337.84
156	E.6.(viii)	Other Items	2110	1175	1235	60	5.11
157	E.7	Ex-Gratia	5601	5671	7422	1751	30.88
158	E.8	Bonus	50	278	513	235	84.53
159	E.9	Honorarium/OTA	400	271	3540	3269	1206.27
160	F.1	Water Supply : Salary & Allowances	127426	137131	137946	815	0.59
161	F.11.354.17	Providing Water Meter to Various Buildings	200	200	505	305	152.50
162	F.11.354.26	Renovation of Control Room	300	300	1215	915	305.00
163	F.11.354.32	Stg. of W/S System in NDMC Area Kidwai Nagar	4000	4000	5958	1958	48.95
164	F.13	Ex-Gratia	729	2127	2701	574	26.99
165	F.14	Bonus	1095	62	117	55	88.71
166	F.15	Honorarium/OTA	600	5	392	387	7740.00
167	G.1.3.358.5	Improvement to Kerbstone at Bhagwan Dass Road	2000	3000	4701	1701	56.70

168	G.1.3.358.8	Imp. to Footpath at Tolstoy Marg	0	100	952	852	852.00
169	G.1.3.358.16	Imp to Footpath at C-Haxagon	5000	5000	5758	758	15.16
170	G.1.3.358.22	Redevelopment of Shanker Market.	200	200	575	375	187.50
171	G.1.3.358.24	Pavement Improvement Plan under the Jurisdiction of R-I Division	10000	15000	15634	634	4.23
172	G.1.3.358.39	Improvement to Safderjung Lane	0	200	362	162	81.00
173	G.1.3.358.68	Resurfacing of Colony Roads at Laxmi Bai Nagar	0	200	10665	10465	5232.50
174	G.1.3.358.113	Providing Central Verge at Mother Teresa Marg	2500	2500	2527	27	1.08
175	G.2.4	Repair & Maintenance	60100	57500	67825	10325	17.96
176	G.2.6.394	Modernization / Up gradation of Street Lighting	200000	10200	11610	1410	13.82
177	H.1.1	Civil Engineering Deptt: Salary & Allowances	496928	517851	540376	22525	4.35
178	H.1.4.(i)	Annual Repairs	40000	39750	54852	15102	37.99
179	H.1.8.412	C/O Gymnasium & Social Welfare Centre at Kaka Nagar	2500	2500	4196	1696	67.85
180	H.1.8.420	Re-Development of Yashwant Place Cinema Complex	1600	3000	3712	712	23.73
181	H.1.8.426.3	Imp. to Comm Complexes Bhagat Singh Place	4000	18000	19776	1776	9.87
182	H.1.8.426.6	Imp. to Comm Complexes Palika Bhawan	500	8500	9126	626	7.36
183	H.1.14	Ex-Gratia	928	1467	1893	426	29.04
184	H.1.15	Bonus	5924	6166	8253	2087	33.85
185	H.1.19	Honorarium/OTA	600	14	333	319	2278.57
186	H.2.5	Running & Maintenance of Van	300	400	498	98	24.50
187	H.2.9	Ex-Gratia	3243	1442	2095	653	45.28
188	H.3.1	Department of Architect & Environs.: Salary & Allowances	22423	26748	27179	431	1.61
189	H.3.6	Ex-Gratia	64	155	205	50	32.26
190	H.4	MLA Const. Fund (Cap) Plan	40500	54037	68753	14716	27.23
191	H.4.A	Gole Market Constituency	19000	25000	28123	3123	12.49
192	H.4.B(V)	Sarojini Nagar Constituency	19000	20000	30826	10826	54.13
193	H.4.C(V)	Minto Road Constituency	2500	9037	9805	768	8.50
194	K	Deposit Works	57500	86000	142583	56583	65.79

Annexure VI
[Refer Para 1.15.9 (e)]

Heads of Accounts where Expenditure incurred without Provision in Revised Estimates

(₹ in thousand)

Sl. No.	Head of Account	Description	Budget Estimates 2008-09	Revised Estimates 2008-09	Actual Expenditure 2008-09
1.	C.3.19	Defined Contribution Pension Scheme	0	0	116
2.	C.4.3	Payment of Gratuity	0	0	10
3.	C.7.5.(iv)	Other Items	0	0	506
4.	C.7.8	Training facilities to unskilled and semi skilled workers	0	0	7
5.	C.14.11	Bonus	0	0	20
6.	C.15.4	Installation of Computer (Capital Non Plan)	0	0	22214
7.	C.15.8	Honorarium/OTA	10	0	1
8.	D.1.2.6	Purchase of Bus	0	0	8
9.	D.1.2.9	Opening of Hobby Centers	0	0	7
10.	D.1.2.15	Honorarium/OTA	50	0	45
11.	D.1.2.A.10	Honorarium/OTA	50	0	74
12.	D.1.3.11	Honorarium/OTA	50	0	93
13.	D.1.4.7.D	L.T.C.	190	0	90
14.	D.1.5.13	L.T.C.	100	0	26
15.	D.1.7.7.4	Other Charges	0	0	4
16.	D.2.2.11.D	L.T.C.	25	0	682
17.	D.2.2.14.2	Other Services	0	0	3
18.	D.2.2.A.11	L.T.C.	2000	0	205
19.	D.2.3.9	Medicine	0	0	451
20.	D.2.3.19	Honorarium/OTA	5	0	3
21.	D.2.3.20	L.T.C.	100	0	408
22.	D.2.4.13	L.T.C.	50	0	4
23.	D.2.5.12	Honorarium/OTA	5	0	1
24.	D.2.5.13	L.T.C.	50	0	92
25.	D.2.6.8	Other Charges	0	0	24
26.	D.2.8.5.(v)	Other Items	0	0	2
27.	D.2.13.7	Ex-Gratia	0	0	7
28.	D.2.17.7	R & M of Diesel Pump	210	0	14
29.	D.2.17.8	R & M of Diesel Sets	200	0	74
30.	D.2.17.18	Honorarium/OTA	50	0	2
31.	D.2.18.7	Purchase of Hawker Raid Vans	0	0	6
32.	D.2.18.9	Bonus	8	0	2
33.	D.2.21.9	Bonus	0	0	2
34.	D.3.1.12	Running & Maintenance of Van	0	0	46
35.	D.4.2.2.8	Honorarium/OTA	10	0	4
36.	D.4.4.9	Purchase of Tools & Plants	2000	0	279
37.	D.4.5.7	Bonus	0	0	5
38.	D.4.6.5.C	Honorarium/OTA	5	0	7
39.	D.4.10.2	Subsidy for Dhobi Ghats	0	0	1000
40.	D.7.8	Bonus	7	0	7
41.	D.7.9	Honorarium/OTA	10	0	4
42.	H.3.8	Honorarium/OTA	75	0	44

Annexure-VII
(Refer Para 2.9.7)
Agreements Executed

Division	Percentage above to the estimated cost on which tender was awarded	2004-05	2005-06	2006-07	2007-08	2008-09	Total
R-I	Total Agreement executed during the year	74	61	65	47	84	331
	11% - 30%	12	12	06	12	12	
	31% - 50%	02	02	08	06	15	
	51% - 75%	--	--	01	08	11	
	76% - 100%	--	--	--	--	03	
	101% & above	--	--	--	02	03	
R-II	Total Agreement executed during the year	116	67	55	55	85	378
	11% - 30%	21	12	24	13	25	
	31% - 50%	17	06	05	10	05	
	51% - 75%	04	03	01	05	02	
	76% - 100%	--	--	--	03	01	
	101% & above	--	01	--	--	02	
R-III	Total Agreement executed during the year	86	45	49	56	120	356
	11% - 30%	23	02	10	10	28	
	31% - 50%	01	--	02	04	09	
	51% - 75%	--	--	01	05	01	
	76% - 100%	--	--	03	--	02	
	101% & above	--	--	--	01	01	
R-IV	Total Agreement executed during the year	11	31	76	42	57	217
	11% - 30%	01	05	17	12	07	
	31% - 50%	01	03	05	09	11	
	51% - 75%	--	--	02	05	04	
	76% - 100%	--	--	--	--	01	
	101% & above	--	--	--	01	01	
R-V	Total Agreement executed during the year	24	40	48	57	87	256
	11% - 30%	Requisite information not available				35	
	31% - 50%					04	
	51% - 75%					03	
	76% - 100%					02	
	101% & above					03	
Total							1538

Work Orders Executed

Division	Percentage above to the estimated cost on which tender was awarded	2004-05	2005-06	2006-07	2007-08	2008-09	Total
R-I	Total Work-Order awarded during the year	38	22	22	23	34	139
	11% - 30%	17	02	10	03	04	
	31% - 50%	01	--	03	--	--	
	51% - 75%	--	--	01	01	01	
	76% - 100%	--	--	--	--	--	
	101% & above	--	--	--	--	--	
R-II	Total Work-Order awarded during the year	38	66	36	33	52	225
	11% - 30%	15	15	13	08	05	
	31% - 50%	--	01	03	06	01	
	51% - 75%	--	01	--	04	--	
	76% - 100%	--	--	--	--	--	
	101% & above	--	--	--	--	01	
R-III	Total Work-Order awarded during the year	79	18	22	16	29	164
	11% - 30%	25	07	02	02	08	
	31% - 50%	--	--	03	04	01	
	51% - 75%	--	--	--	02	--	
	76% - 100%	01	--	--	--	--	
	101% & above	--	--	--	--	--	
R-IV	Total Work-Order awarded during the year	38	62	34	20	41	195
	11% - 30%	10	21	11	04	05	
	31% - 50%	01	05	05	02	02	
	51% - 75%	01	--	01	--	--	
	76% - 100%	--	--	--	--	--	
	101% & above	--	--	--	01	--	
R-V	Total Work-Order awarded during the year	--	45	25	26	33	129
	11% - 30%	Requisite information not available				03	
	31% - 50%					02	
	51% - 75%					--	
	76% - 100%					--	
	101% & above					--	
Total							852

Annexure-VIII
(Refer Para 2.9.8)

PART-A Details of Final bills not available

Sr. No.	Division	Agreement/ Work Order Number	Name of work	Amount of work (in ₹)	Amount already paid to the contractor (in ₹)
1.	R-II	35/EE(R-II)/2007-08	Providing & applying 2.5 mm thick road marking strips with thermoplastic paint with thermoplastic paint at Man Singh Road and Motilal Nehru Marg	484607	409000
2.	R-II	37/EE(R-II)/2006-07	Improvement to Safdarjang Lane	2121978	1921881
3.	R-II	53/EE(R-II)/2007-08	Repair & improvement to drainage system at Najaf Khan Road between Khanna Market and 3 rd Avenue Lodhi Road	562499	510270
4.	R-II	78/EE(R-II)/2005-06	Construction of new footpath under Safdarjang Flyover	1110535	983669
5.	R-II	65/EE(R-II)/2006-07	Providing mastic asphaltic wearing coarse at Aurangzeb road and Kamal Attaturk Marg	2270754	2084720
6.	R-II	125/EE(R-II)/2004-05	Resurfacing of Lodhi Road	3325565	3206679
7.	R-II	03/EE(R-II)/2005-06	Improvement of drainage & laying of factory made CC grass pavers at the A&B block of residential complex at Pandara Road.	1954000	1908000
8.	R-II	21/EE(R-II)/2007-08	Improvement of drainage system at Safdarjang Road	616000	405771

PART-B Detail of pending final bills

R-I

Sr. No.	Name of work	Remarks
1.	Strengthening road resurfacing of roads in NDMC area. SH: Providing mastic asphaltic wearing course at crossing at Tilak Marg, Bhagwan Dass Road, and entry points falling under the jurisdiction of R-I Division	Items to be approved and QCC paras still pending.
2.	Resurfacing of remaining colony roads at Pandara Park and cycle track at Dr. Zakir Hussain and Bhagwan Dass road	Items to be approved and QCC paras still pending.

R-II

Sr. No.	Name of work	Remarks
1.	Installation of roads signages. SH: providing road signages at Maulana Azad Road (pilot Project)	Statements in process for approval. QCTA Paras (3 no. pending)
2.	Improvement to S/R 34 to 37 Lodhi Estate.	QCTA paras still to be dropped.
3.	Improvement to Safdarjung Lane	RE/extra item/additional items are not submitted by concerned JE.
4.	Const. of boundary wall and parking around Khan Mkt.	Revised Preliminary Estimates is to be approved. case is under process.
5.	Resurfacing of internal road to Rabinder Nagar	Final bill in division under scrutiny. EOT yet to be approved. Signature of contractor on bill to be received. Letter sent to AE on 29.06.09 for any recovery on behalf of the contractor. No reply received.
6.	Strengthening and resurfacing of roads in NDMC area. SH: Resurfacing of Aurbindo Marg from Y-4 crossing of the Safdarjung flyover	Final bill in division under scrutiny. 4 paras of Quality Assurance Control Cell pending. Letter sent to AE on 29.06.09 for any recovery on behalf of the contractor. No reply received.
7.	Strengthening and resurfacing of roads in NDMC area. SH: Resurfacing of Lodhi Road	Final bill in divisional office for want of signature of contractor in bill. Transfer Entry from Actual Expenditure for

		the recovery rectification work to be done on behalf of contractor. Letter sent to AE on 29.06.09 for any recovery on behalf of the contractor. No reply received.
8.	Strengthening and resurfacing of roads in NDMC area. SH: Resurfacing of cycle track of Aurbindo Marg. Along Safdarjung Madarsa	Final bill in division under scrutiny. Contractor yet to accept the final bill. Letter sent to AE on 29.06.09 for any recovery on behalf of the contractor. No reply received.
9.	Strengthening and resurfacing of roads in NDMC area. SH: Resurfacing of service lane-by-lane in R-II Division during 2006-07	Revised Administrative Approval & Expenditure Sanction Statements to be approved. Letter sent to AE on 29.06.09 for any recovery on behalf of the contractor. No reply received.
10.	Imp. to back yard of Lodhi Colony (CPWD Qrs.) by providing and fixing CC slabs and cement concrete pavements.	Additional Quantity Statement to be approved. Bill in division. Contractor to accept bill..

R-IV

Sr. No.	Name of work	Remarks
1.	S/R of Roads in NDMC area. SH: Resurfacing of Subharmaniam Bharti Marg and Shanti Path. Date of completion 15.05.04	Final bill under process.
2.	S/R of Roads in NDMC area. SH: Resurfacing of Tuglak Road and K.Kamraj Marg.	Final bill has been submitted on 06.08.09.
3.	S/R of Roads in NDMC area. SH: Imp. To footpath at Teen Murti Marg	Completion Certificate is yet to be obtained.
4.	Up gradation of external area of Race Course Road. SH: Providing and fixing stainless steel railing S.S. Benches and pedestrian turnstile system at P.M. House, Race Course Road, New Delhi. Date of completion 03.10.05	Final bill is prepared. Contractor has not turned up for acceptance. E.O.T. proforma is also submitted.
5.	S/R of roads in NDMC area SH: Imp. To lanes by providing C.C. interlocking pavers and CC slab in Teen Murti Lane.	Completion Certificate is yet to be obtained
6.	Resurfacing of lane by lanes in the area of R-IV Division	Quality Control & Technical Assurance paras yet to be settled.

R-V

Sr. No.	Name of work	Remarks
1.	S/R of Roads in NDMC area in R-V Division. SH: Strengthening and Resurfacing of lane by lane in R-V Division.	For want of Quality Control Cell observation & approval of Additional Quantity.
2.	Development of block No.39-69 Sec.IV, DIZ area. SH: Improvement to area alongwith main entrance road of Block No. 39-69 in Sec.IV, DIZ area.	Final bill pending for want of clearance of Quality Control Cell observation.
3.	S/R of Roads in NDMC area. SH: Improvement to footpath at North Block and Central secretariat	For want of clearance of Quality Control Cell observation.
4.	S/R of Roads in NDMC area during 2007-08. SH: Improvement to footpath at Shankar Road	For want of removal of defects by the contractor
5.	S/R of Roads in NDMC area during 2007-08. SH: Improvement to area along with service roads of MP's Flats North Avenue	For want of clearance of Quality Control Cell observation.
6.	S/R of Roads in NDMC area during 2007-08. SH: Improvement to foot path at park street and service road connecting mother Teresa Road.	For rectification of defects by the contractor.
7.	S/R of Roads in NDMC area. SH Providing Mastic Asphaltic wearing course at round about in R-V Division (RAIP)	Final bill pending for want of clearance of Quality Control Cell observation.
8.	S/R of lane bye lane and crescent of North Avenue.	Work completed by the contractor. Reallocation of fund received. Final bill under preparation.
9.	S/R of roads and resurfacing of roads in NDMC area. SH: Resurfacing of Peshwa Road	For want of Quality Control Cell observations
10.	S/R of roads in NDMC area. SH: Strengthening and resurfacing of BKS Marg and Sikendra Road	For want of Quality Control Cell observations
11.	S/R of roads in NDMC area.. SH: Resurfacing of Chelmsford Road	For want of Quality Control Cell observations

Annexure -IX

(Refer Para 3.9.1.3)

Blockage of funds due to excess procurement of items**Store-I**

S. No.	S.O/PSL No.	Material Description	Quantity	Date of receipt of store	Closing balance as on 31.3.2009	Stock issue rate (₹)	Period of delay	Amount (₹)
1	2	3	4	5	6	7	8	9
1.	PSL 66 Pg.11	HT Cable size 150 mm2 x 3 core	82 meters	18.01.01	82 meters	703	8 years	57646
2.	PSL 66 Pg.18	LT ACB Panel 1600/1600	2 Nos.	11.10.03	2 Nos.	124568	5 ½ yrs.	249136
3.	PSL 66 Pg.19	LT ACB Panel 1600/1600	1 No.	16.07.04	1 No.	117218	4 ½ yrs.	117218
4.	PSL 66 Pg.15	HT Panel 800A, SSG	5 Nos.	19.12.95	5 Nos.	232514	13 yrs.	1162570
5.	PSL 66 Pg.16	HT Panel 400A, SSG	2 Nos.	19.12.95	2 Nos.	212360	13 yrs.	424720
6.	PSL 66 Pg.17	HT Panel 630 A, Kirloskar	3 Nos.	22.01.03	3 Nos.	162044	6 yrs.	486132
7.	PSL 65 Pg. 23	Bracket for DOH Poles	52 Nos.	04.11.86	52 Nos.	605	22 yrs.	31460
8.	PSL 65 Pg. 30	Vaccum Bottle	5 Nos.	12.03.97	5 Nos.	58995	12 yrs.	294975
9.	PSL 65 Pg. 31	Spout Insulator Bieco Make	3 sets	06.01.94	3 sets	5300	15 yrs.	15900
10.	PSL 65 Pg. 35	CTs 1200/600/5A for Protection Ring type	9 Nos.	09.05.95	9 Nos.	4499	14 yrs.	40491
11.	PSL 65 Pg.36	CT's for metersing 1200/600/5A	6 Nos.	09.05.95	6 Nos.	2842	14 yrs.	17052
12.	PSL 65 Pg 37	ACB 1600 A with insulating	1 No.	29.04.95	1 No.	54297	14 yrs.	54297
13.	PSL 65 Pg.38	ACB 1600 A for bus couplor	1 No.	Date not given balance taken from PSL 03-04	1 No.	49928	6 yrs.	49928
14.	PSL 65 Pg. 39	Fixed and moving ancillary	2 sets	24.04.95	2 sets	7739	14 yrs.	15478
15.	PSL 65 Pg.40	Set of fixed and moving confect 1600 ABB	2 sets	Date not given balance taken from PSL 03-04	2 sets	13730	6 yrs.	27460
16.	P-91	Decorative Mirror	70 Nos.	05.02.94	70 Nos.	1405	15 years	98350
17.	L-1/08-09 P-75	Wall Mounting fitting (Sk-III)	126 Nos.	04.02.97	126 Nos.	203	12 years	25578
Total								3168391

Annexure X**(Refer Para 3.9.1.3)****Statement showing delay in utilization of items in 33 K.V. Store (Store II)**

Sl. No.	Material Description/OB	O.B.	Quantity received	Total Quantity	Date of receipt	Closing balance as on 31.3.2009	Stock issue rate (₹)	Period of delay	Amount (₹)
1.	HT X LPE Cable of size 70 mm Sq 3 core	-	3019	3019	07.05.07	2708	459	2 years	1242972
2.	Two Tier outgoing 1600A/1800A	2	5	7	19.11.07	3	198100	1 year	594300
3.	11 KV 350 MVA Vaccum outgoing 400A	14	20	34	26.06.08	12	317198	6 months	3806376
4.	11 KV 350 MVA Vaccum type switch gears panels incomes 400 A	0	3	3	26.06.07	1	479834	1 year & 6 month	479834
							Total		6123482

Annexure XI
(Refer Para 3.9.4.4)

Detail of T.E. for the years 2004-05 to 2008-09 in respect of 11KV & 33 KV Electric Store, Vidut Bhawan, New Delhi

Detail of T.E. for the year 2004-05 to 2008-09 in respect of 11KV & 33 KV Electric Store, Vidut Bhawan, New Delhi													
													(₹ in Lakh)
Divisions	2004-05		2005-06		2006-07		2007-08		2008-09		Total		Grand Total
	Store-I	Store-II	Store-I	Store-II	Store-I	Store-II	Store-I	Store-II	Store-I	Store-II	Store-I	Store-II	
C-I	25.92	73.26	4.04	84.94	0.00	112.76	25.80	184.69	31.67	136.98	87.43	592.63	680.06
C-II	3.63	126.81	0.30	132.19	72.44	115.70	30.12	166.72	88.50	307.12	194.99	848.54	1,043.53
C-III	0.24	1.70	0.23	4.78	0.08	21.33	1.98	98.82	4.35	13.37	6.88	140.00	146.88
C-IV	10.59	88.45	10.22	60.80	0.12	111.45	0.11	118.50	176.48	68.49	197.52	447.69	645.21
C-V	0.73	1.39	0.00	2.29	0.01	0.00	0.00	20.85	0.00	0.00	0.74	24.53	25.27
C-VI	0.02	0.23	0.04	0.00	260.79	33.67	43.18	0.00	0.00	14.79	304.03	48.69	352.72
D.N	55.74	7.10	63.26	12.75	112.08	5.75	154.29	9.98	142.51	6.10	527.88	41.68	569.56
D.S.	28.08	4.81	143.53	8.49	55.77	13.42	248.45	6.98	105.07	3.86	580.90	37.56	618.46
M.N	20.03	3.49	21.49	1.28	76.95	0.75	51.50	30.76	43.85	4.48	213.82	40.76	254.58
M.S	9.60	0.50	23.41	0.38	35.88	1.65	50.80	1.03	34.92	4.19	154.61	7.75	162.36
BM-I	0.93	7.23	1.42	5.95	1.25	6.47	1.03	3.28	7.13	(-)43.25	11.76	(-)20.32	(-)8.56
BM-II	14.56	0.27	17.69	0.55	17.21	0.80	12.05	10.34	33.08	9.71	94.59	21.67	116.26
R.M./R.L	3.16	52.85	12.80	67.17	65.29	12.44	93.88	55.64	114.50	38.03	289.63	226.13	515.76
B.M.III(Civil)	0.00	0.00	0.00	0.00	0.00	0.00	0.12	0.00	0.00	0.00	0.12	0.00	0.12
33 KVM	4.60	0.81	7.76	0.20	15.75	0.52	12.12	0.38	20.14	0.70	60.37	2.61	62.98
Comp.Plant	0.00	(-)0.89	0.00	0.35	0.00	0.74	0.06	0.00	0.00	0.00	0.06	0.20	0.26
33 KVS	0.01	0.00	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.03	0.00	0.03
EE(Com.)	0.00	0.00	0.00	0.00	12.70	0.00	60.37	0.00	0.00	0.02	73.07	0.02	73.09
R-I(Civil)	0.00	0.00	0.06	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.07	0.00	0.07
R-IV(Civil)	0.00	0.00	0.01	0.00	0.00	0.00	0.31	0.00	0.00	0.00	0.32	0.00	0.32
Secty.	0.00	0.00	0.00	0.00	2.51	0.00	2.35	0.00	0.00	0.00	4.86	0.00	4.86
PMH(Health)	0.02	0.00	0.36	0.00	0.00	0.00	0.00	0.00	0.05	0.00	0.43	0.00	0.43
S.Kal.S.	0.05	0.00	0.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.24	0.00	0.24
M.F.	66.22	10.17	10.91	0.40	0.49	0.00	59.42	57.51	88.18	0.34	225.22	68.42	293.64
Protection	0.48	0.00	0.23	0.00	0.66	0.00	3.92	0.00	1.62	0.03	6.91	0.03	6.94
CPH(MB)	0.29	0.00	0.26	0.00	0.00	0.06	0.24	0.00	0.23	0.00	1.02	0.06	1.08
Health	0.24	0.00	0.20	0.00	0.16	0.00	0.06	0.00	0.00	0.00	0.66	0.00	0.66
Fire Off.	0.00	0.00	0.00	0.00	0.04	0.00	0.00	0.00	0.00	0.00	0.04	0.00	0.04
Education	0.16	0.45	1.76	0.07	0.35	0.17	0.28	0.27	0.87	0.00	3.42	0.96	4.38
Nav. Sch.	0.04	0.00	0.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.71	0.00	0.71
L.W.O.	0.12	1.72	0.10	0.31	0.02	0.41	0.00	0.09	0.13	0.00	0.37	2.53	2.90
Hort.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.03	0.00	0.03	0.00	0.03
11 KV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.26	0.18	0.09	0.18	2.35	2.53
MOH	0.00	0.13	0.00	0.08	0.00	0.00	0.00	0.01	0.00	0.00	0.00	0.22	0.22
FONA	0.00	0.00	0.00	0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	0.08
Samiti	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.23	0.00	0.23	0.00	0.23
Commercial	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43.65	0.00	43.65	0.00	43.65
System Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.16	0.00	1.16	1.16
Meter branch	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.04	0.00	0.04	0.04
E6(viii)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.77	0.00	0.77	0.77
Total	245.46	380.48	320.96	383.06	730.56	438.09	852.44	768.11	937.37	567.02	3,086.79	2536.76	5623.55

Annexure XII
(Refer Para 3.9.6.1)
List of Unserviceable Material

Store-I

S.No.	Description	Quantity	Reserve Value (₹ in lakh)	Material lying at
1.	Aluminum Scrap	7 MT	1.40	Elect. Store, Vidyut Bhawan
2.	Empty Transformer Oil Drum	210 nos.	0.79	Elect. Store, Vidyut Bhawan
3.	Heat Convector	50 nos.	0.03	Elect. Store, Vidyut Bhawan
4.	Water Circulating pump	150 nos.	0.16	Elect. Store, Vidyut Bhawan
5.	Desert Cooler Fan Motor	43 nos.	24.02	Elect. Store, Vidyut Bhawan
6.	Distribution Transformer 200 KVA	2 nos.	36.97	Elect. Sub station, Nehru Park
7.	Distribution Transformer 500 KVA	17 nos.	99.89	Elect. Sub station, Hanuman Road & Elect. Sub station Baird Lane
8.	Distribution Transformer 250 KVA	2 nos.		
9.	Distribution Transformer 300 KVA	2 nos.		
10.	Distribution Transformer 375 KVA	1 no.		
11.	Distribution Transformer 750 KVA	1 no.		
12.	Distribution Transformer 1000 KVA	9 nos.	41.44	Elect. Sub station, School Lane
13.	Distribution Transformer 1500 KVA	1 no.		
14.	Power Transformer 66/33 KVA, 50 MVA	1 no.	27.05	Elect. Sub station, Tilak Lane
15.	Power Transformer 33/11 KVA, 12.5 MVA/16 MVA	1 no.	34.29	Elect. Sub station Babu Dham, Chanakya Puri
16.	Power Transformer 33/11 KVA, 15 MVA	1 no.		
Total			266.04	

Store-II

S.No.	Name of item	Quantity	Book Value (₹ In lakh)	Remarks
1.	Copper Blast 20/40 Watt	3954 Nos.	Without Value	Item No. 1-13 are burnt or fused items having only scrap value at the time of auction. Items No. 1 to 5 are under process of auction and items 6-13 are not enough to make the auction case.
2.	Copper Blast 65/80 Watt	930 Nos.	Without Value	
3.	Copper Blast HPMV 125/250 /400 Watt	631 Nos.	Without Value	
4.	Copper Blast HPSV 125/250 /400 Watt	5270 Nos.	Without Value	
5.	Copper Blast HPSV 70 Watt	1089 Nos.	Without Value	
6.	Lamp Cap HPSV 70 Watt	1366 Nos.	Without Value	
7.	Lamp Cap HPSV 150/250/400 Watt	8639 Nos.	Without Value	
8.	Lamp Cap HPMV 125/250/400 Watt	1829 Nos.	Without Value	
9.	Lamp Cap Ordinary 300/500 Watt	3339 Nos.	Without Value	
10.	Lamp Cap ordinary 40/60/100/200 Watt	16729 Nos.	Without Value	
11.	Fl. Tube Caps 20/40/65/80 Watt	33849 Nos.	Without Value	
12.	Starters	14238 Nos.	Without Value	
13.	Igniters	8051 Nos.	Without Value	
14.	Empty Old Iron Drums	9 Nos.	0.02	Items No. 15 to 23 are replaced items. These are damaged underground cables.
15.	H.T.Cu Cable of size 0.06 sq.inch/3C	74.1 meters	0.11	
16.	H.T.Cu Cable of size 0.15 sq.inch/3C	22.5 meters	0.07	
17.	H.T.Cu Cable of size 0.25 sq.inch/3C	40.8 meters	0.18	
18.	H.T.Cu Cable of size 0.40 sq.inch/3C	65.1 meters	0.90	
19.	H.T.PILCA Cable of size 300 sq.mm/3C	51 meters	0.14	
20.	H.T.PILCA Cable of size 150 sq.mm/3C	530.1 meters	0.87	
21.	H.T.PILCA Cable of size 70 sq.mm/3C	33.6 meters	0.03	
22.	H.T. XLPE Cable of size 240 sq.mm/3C	34 meters	0.04	
23.	H.T. XLPE Cable of size 240 sq.mm/3C	62.4 meters	0.10	
24.	Copper Scrap	79.700 Kgs.	0.25	Items No. 24 to 28 are already auctioned once and now these are not enough to get auctioned.
25.	Brass Scrap	127.000 Kgs.	0.28	
26.	Lead Scrap	2230.300 Kgs.	1.34	

27.	Aluminium Scrap	1412.450 Kgs.	1.88	
28.	Iron Scrap	9328.000 Kgs.	1.59	
29.	Old H.T. Panels	8 Nos.	1.33	
Total			9.13	
Grand Total (Store-I and Store-II)			275.17	

Annexure XIII
(Refer Para 4.8.2.1)

Purchase of plants already available in Nurseries

2007-08

S. No.	Name of Species	Supply Order No. and date(Zone) under which item of plants purchased	Quantity purchased	Rate (₹)	Total amount (₹)	Name of Nursery where available	Page no of register where quantity of plants available	Division making purchase
1	Ficus Blackii	21, 12.10.07(I)	24	165.00	3960	Madarsa	99	III
2	Ficus Blackii	24, 29.10.07(I)	30	195.00	5850	Madarsa	99	III
3	Ficus Blackii	37, 14.03.08(I)	30	225.00	6750	Madarsa	99	III
4	Ficus Starlight	21, 12.10.07(I)	30	500.00	15000	Madarsa	58	III
5	Ficus Starlight	24, 29.10.2007	35	500.00	17500	Madarsa	58	III
6	Hibiscus variegated	30, 03.12.07	150	44.00	6600	Madarsa	25	P & G II
7	Ficus Reginold	30, 03.12.07	20	439.00	8780	Madarsa	90	P & G II
8	Ficus Reginold	37, 14.03.08	30	220.00	6600	Madarsa	90,91	III
9	Colerodendron enermii	21, 12.10.07	500	4.75	2375	Lodhi garden	277	
Total					73415			

2008-09

S. No	Name of Species	Supply Order No. and date(Zone) under which item of plants purchased	Quantity purchased	Rate (₹)	Total amount (₹)	Name of Nursery where available	Page no of register where quantity of plants available	Division making purchase
1	Ficus Starlight	05, 04.07.08(I)	20	750.00	15000	Madarsa	89	
2	Ficus Starlight	14, 27.08.08(I)	30	540.00	16200	Madarsa	89	
3	Bottle Palm	12, 06.08.08	22	870.00	19140	Madarsa	39	
4	Nolina recurvate	13, 24.07.08(II)	4	1400.00	5600	Lodhi Garden	169	
5	Nolina recurvate	19, 03.09.08(II)	5	950.00	4750	Lodhi Garden	169	
6	Caliendra	02, 09.06.08(II)	300	32.00	9600	Madarsa	29 & 42	
7	Caliendra	22, 10.09.08(II)	50	38.50	1925	Madarsa	29 & 42	
8	Chandani Double	02, 09.06.08(II)	300	32.00	9600	Madarsa	49	

Ficus Blackii	19, 03.09.08(II)	25	240.00	6000	Madarsa	99	I
Hibiscus variegated	19, 03.09.08(II)	20	30.00	600	Lodhi Garden	120	I
Ficus Benjaminia	12, 06.08.08(I)	25	475.00	11875	Madarsa	43 & 97	III
Ficus Benjaminia	22, 10.09.08(II)	14	240.00	3360	Madarsa	43 & 97	IV
Mussanda	17, 13.08.08(II)	20	46.00	920	Madarsa	57	I
TMC Variegated	34, 29.12.08(I)	200	40.00	8000	Lodhi Garden	238	
TMC Variegated	27, 25.09.08(II)	100	80.00	8000	Lodhi Garden	238	
Ficus Reginold	27, 25.09.08(II)	25	130.00	3250	Madarsa	51	
Alstonia scholaries	31, 31.10.08(II)	10	250.00	2500	Lodhi Garden	263	
Ficus Panda	57, 09.03.08(II)	550	34.00	18700	Lodhi Garden	318,323	
Duranta Goldiana	33, 23.12.08(I)	225	35.00	7875	Lodhi Garden	345	
Phoenix Palm	51, 25.03.09(I)	6	2800.00	16800	Lodhi Garden	87	
Kamal Cactus	47, 15.01.09(I)	10	150.00	1500	Lodhi Garden	18	
Total				171195			

Grand Total ₹ 73415 + ₹ 171195 = ₹ 244610

Annexure XIV
(Refer Para 4.8.2.2)

Purchase of plants without obtaining non-availability certificate from departmental nurseries

S. No.	Supply Order No. and Date	Amounts(₹)	Division issuing Supply Order	Remarks
1.	Cash Memo no.141, 14.10.04	9999	III	File silent about availability of plants
2.	24/DDH-II, 24.02.06	14825	II	File silent about availability of plants
3.	Cash Memo No. 112, 10.11.06	10000	Not available	File silent about availability of plants
4.	Cash Memo No. 2838, 17.10.06	7500	III	File silent about availability of plants
5.	Cash Memo No. 133, 08.11.06	10000	DD(H)	Non-availability certificate not found
6.	24/DDH-IV, 16.10.06 (2006-07)	9510	IV	Non-availability certificate not found
7.	39/DDH-IV, 28.11.06 (2006-07)	7500	IV	Non-availability certificate not found
8.	27/P&G-I, 30.10.2007 (2007-08)	45000	P&G-I	Non-availability certificate not found
9.	37/DDH-III, 14.03.08 (2007-08)	45000	III	File silent about availability of plants
10.	30/DDH-P&G II, 03.12.07 (2007-08)	46000	P & G II	File silent about

				availability of plants
11.	24/DDH-III, 25.09.07 (2007-08)	45230	III	Non-availability certificate not found
12.	21/DDH-III, 12.10.07 (2007-2008)	93895	III	File silent about availability of plants
13.	04/DDH-III, 22.06.07 (2007-08)	17600	III	File silent about availability of plants
14.	29/DDH- P&G II , 29.10.07 (2007-08)	19600	P&G II	File silent about availability of plants
15.	29/DDH-P&G-II, 28.11.07 (2007-08)	36000	P&G II	Non-availability certificate not found
16.	07/DDH-III , 25.07.07 (2007-08)	45850	III	File silent about availability of plants
17.	30/DDH- P&G II , 07.02.08 (2007-08)	79370	P&G II	File silent about availability of plants
18.	27/DDH-III, 09.07.08 (2008-09)	22050	III	File silent about availability of plants
19.	29/DDH-V, 11.12.08 (2008-09)	24500	ADH-I	File silent about availability of plants
20.	39/DDH-III, 23.01.09 (2008-09)	76000	III	Non-availability certificate not found
21.	14/DDH-III, 27.08.08 (2008-09)	43700	III	Non-availability certificate not found

22.	43/P&G-II, 16.02.09 (2008-09)	38400	P&G-II	Non-availability certificate not found
23.	20/P&G-I, 06.10.08 (2008-09)	23265	P&G-I	Non-availability certificate not found
24.	38/DDH-III, 22.01.09 (2008-09)	41900	III	File silent about availability of plants
25.	09/DDH-III, 25.09.08 (2008-09)	46575	III	File silent about availability of plants
26.	37/DDH-III, 14.01.09 (2008-09)	42675	III	File silent about availability of plants
27.	28/DDH-III, 08.12.08 (2008-09)	45000	III	File silent about availability of plants
28.	34/DDH-III, 29.12.08 (2008-09)	45825	III	File silent about availability of plants

Annexure XV
(Refer Para 4.8.2.2)

Extra expenditure on local purchase of plants

S. No.	Name of plant	Purchased through Open tender				Purchased through local market				Difference in rate of plant through Agreement and S/O (₹)	Extra expenditure incurred (₹)
		Agreement no & date	Qty	Rate (₹)	Total amount (₹)	supply order no & date	Qty	Rate (₹)	Total amount (₹)		
		1	2	3	4	5	6	7	8	9(7-3)	10(9x6)
1.	Hamelia Patens ht 1.5 to 2.5 feet	28/DDH-IV Dated 23.03.07	1500	9.5	14250	55/DDH-I Dated 22.03.07	300	19	5700	9.5	2850
2.	Ficus starlight	28/DDH-IV Dated 23.03.07	150	152	22800	56/DDH-II Dated 22.03.07	04	840	3360	688	2752
3.	Ficus Benjaminia ht 5 to 5.5 feet	04/DDH-III Dated 03.10.07(rates were achieved on 25.07.07)	50	55	2750	01/DDH-II/Zone - I/2007-08 Dated 10.05.07	225	110	24750	55	12375
4.	Ficus Panda ht 2 to 2.5 feet	04/DDH-III Dated 03.10.07(rates were achieved on 25.07.07)	50	30	1500	2/DDH-III/Zone-I Dated 01.06.07	250	55	13750	25	6250
						19/P&G-II Dated 25.09.07	381	73	27813	43	16383
5.	Colerodendron enermii ht 1 to 1.5 feet	04/DDH-III Dated 03.10.07(rates were achieved on 25.07.07)	400	2.3	920	3/DDH-III/Zone-I Dated 01.06.07	5000	3.9	19500	1.6	8000
6.	Cycus Palm 30 to 35 leaves	06/DDH-III Dated 03.10.07 (rates were achieved on 25.07.07)	20	1345	26900	07/DDH-III/Zone-I Dated 25.07.07	11	2350	25850	1005	11055
						21/DDH-III/Zone-I Dated 12.10.07	20	2385	47700	1040	20800
7.	Furaria 8 to 10 leaves	06/DDH-III Dated 03.10.07 (rates were achieved on 25.07.07)	20	94	1880	10/DDH-III Dated 21.08.07	10	235	2350	141	1410
8.	BismarkiaPalm	06, 18.09.08	10	1280	12800	12, 06.08.08	5	2150	10750	870	4350
						17, 13.08.08	6	1800	10800	520	3120
						Total					89345

Annexure-XVI
(Refer Para 4.8.4.1)

Statement showing variation in payments made and payments due in respect of unfiltered water connections

S. NO.	Connecti on Number	Yearly Amount payable (in ₹)	Payment Pending for the year & Amount (in ₹)	Payment made in the Year & Amount (in ₹)	Excess Payment (in ₹)	Remarks
1	2	3	4	5	6 (5 - 4)	7
		DDH-II Register				
1	4656	11046	2005-06 = 11046 2006-07 = 11046 Total = 22092	2006-07 = 33916	11824	Payment made in 2004-05 ₹ 10494
2	132	34370	2006-07 = 34370	2006-07 = 110115	75745	Payment made in 2005-06 ₹ 32651 2007-08 ₹ 34370
3	4759	16422	2002-03 = 16422 2003-04 = 16422 2004-05 = 16422 2005-06 = 16422 2006-07 = 16422 Total = 82110	2006-07 = 95410	13300	Payment made for year 2001-02 ₹ 8583
4	4753	15921	2005-06 = 15921	2005-06 = 46224	30303	Payment made in the year 2006-07 ₹ 15921 2007-08 ₹ 15921
5	4745	23624	2005-06 = 23624 2006-07 = 23624 Total = 47248	2006-07 = 73172	25924	Payment made in the year 2004-05 ₹ 22443
6	4745	23624	2007-08 = 23624	2007-08 = 97850	74226	
7	4770	45950	2005-06 = 45950	2005-06 = 117449	71499	Payment made in the year 2004-05 ₹ 43653 2006-07 ₹ 45995
8	4747	58884	2005-06 = 58884 2006-07 = 58884 Total = 117768	2005-06 = 267382 2006-07 = 256255	208498 197371	Payment made in 2004-05 = ₹ 55915 2007-08 = ₹ 58884 2008-09 = ₹ 55940
9	4744	14210	2003-04 = 14210 2004-05 = 14210 2005-06 = 14210 2006-07 = 14210 Total = 56840	2006-07 = 111954	55114	Payment made in 2002-03 for the year 01.04.99 to 31.03.03, amounting to ₹ 47992
10	4762	11878	2007-08 = 11878	2007-08 = 24350	12472	Payment made in 2006-07 ₹ 11878

11	4763	16175	2005-06 = 16175 2006-07 = 16175 Total = 32350	2006-07 = 115195	82845	Payment made in 2004-05 ₹ 15367
12	249	171000	2005-06 = 171000	2005-06 = 527562	356562	Payment made in 2004-05 ₹ 162450
13	7030	429724	2008-09 = 429624 2009-10 = 429624 Total = 859248	2009-10 = 1739977	880729	New connection taken in 2007-08
Total					2096412	

Annexure-XVII
(Refer Para 4.8.4.3)

Outstanding payment of Unfiltered Water Connections

S. NO	Connection Number	Page No	Yearly Amount payable (₹)	Amount pending for the years (₹)			
		DDH-II, Register		2005-06	2006-07	2007-08	2008-09
1	133	83	37908	-	-	37908	37908
2	134	84	3708	-	-	3708	3708
3	4744	53	14210	-	-	-	14210
4	4763	76	16175	-	-	16175	16175
5	5084	80	2732813	2732813	2732813	2732813	2732813
6	249	79	171000	-	171000	171000	171000
		DDH-I, Register					
7	4802	43	917469	917469	917469	917469	917469
8	4636	11	40195	-	-	-	40195
9	4658	13	44984	-	-	-	44984
10	4687	21	1776	-	-	-	1776
11	4686	23	3708	-	-	-	3708
12	5082	55	8088	-	-	-	8088
		DDH-II, Register					
13	132	4	34370	-	-	-	34370
14	1158	10	8088	-	-	-	8088
15	130	14	61665	-	-	-	61665
16	4753	18	15921	-	-	-	15921
17	4766	22	23756	-	-	-	23756
18	4755	24	12131	-	-	-	12131
19	4769	28	14151	-	-	-	14151
20	4745	30	23624	-	-	-	23624
21	4765	32	53324	-	-	-	53324
22	4667	34	8088	-	-	-	8088
23	4760	41	12131	-	-	-	12131
24	4828	66	17690	-	-	-	17690
25	1156	69	33864	-	-	-	33864
26	4746	72	26788	-	-	-	26788
27	4762	74	11878	-	-	-	11878

28	4759	12	16422	-	-	16422	16422
29	153	20	771807	-	-	771807	771807
30	4833	38	3708	-	-	3708	3708
31	4764	78	17185	-	-	17185	17185
32	4656	2	11046	-	-	11046	11046
33	4770	48	45950	-	-	45950	45950
34	4751	56	21734	-	-	21734	21734
35	4568	62	3708	-	-	3708	3708
		DDH-I, Register					
36	4740	19	8088	-	-	8088	8088
37	4386	29	8088	-	-	8088	8088
38	4384	31	8088	-	-	8088	8088
39	4733	39	1776	-	-	1776	1776
40	2045	64	3708	-	-	3708	3708
41	4587	27	18408	-	-	18408	18408
TOTAL				3650282	3821282	4818789	5289219
GRAND TOTAL				17579572			

Annexure XVIII
(Refer Para 4.8.5.1)

Purchase of equipments through quotations

S. No	Supply Order No. & Dated	Description of Equipments Supplied	Amount (₹)
1	05/HHD-III/Zone-I Dt.09.0./07	Supply of Petrol operated Power Hedge Trimmer (Two number)	85280
2	06/DDH-III/Zone-I Dt.24.07.07	Supply of Power Driven heavy duty lawn mover (One Number)	69992
3	10/DDH-I/Zone-II Dt. 27.08.07	Supply of tree pruner (Two Number)	119600
4	11/DDH-I/Zone-II Dt.27.08.07	Supply of power chain saw (Two number)	92924
5	20/DDH-III/Zone-I /2007-08	Supply of power lawn mover (Two Number)	98176
6	26/DDH-IV/Zone-II Dt. 19.11.07	Purchase of 20" size power lawn mover (Two Number)	99840
7	34/DDH-I/ Zone-II Dt.24.12.07	Purchase of Brush cutter (Two number)	97864
8	03/DDH-III/Zone-I Dt. 02.07.08	Purchase of Brush Cutter (Two numbers)	99133
9	06/DD-III/Zone-I /08-09 Dt. 04.07.08	Supply of Petrol operated Power Hedge Trimmer (one number)	42640
10	06/DDH-I/(DDH-II, Register) Dt. 10.07.08	Purchase of Petrol operated Power Hedge Trimmer (one number)	43368
11	07/DDH-I Dt. 10.07.08	Purchase of Petrol operated Power Hedge Trimmer (one number)	42567
12	08/DDH-I/Zone-II Dt. 10.07.08	Purchase of Brush cutter (One number)	47112
13	09/DDH-I/Zone-II Dt. 10.07.08	Purchase of Brush cutter (One number)	49566
14	11/DDH-III/Zone-I Dt. 31.07.08	Purchase of tree pruner (One number)	64800
15	20/Addl-D/H, Dt. 03.09.08	Purchase of Petrol operated Power Hedge Trimmer (one number)	64800

16	16/DDH/Zone-I/08-09 Dt. 08.09.08	Purchase of Petrol operated Power Hedge Trimmer (two number)	85280
17	17/DDH-III/Zone-II/Dt. 08-09-08	Purchase of Brush cutter (Two number)	99133
18	22/DDH-III/Zone-I/08-09 Dt. 16.10.08	Purchase of Petrol operated Power Hedge Trimmer (Two number)	86736
19	32/Addl-DIR/H Dt. 04.11.08	Purchase of Petrol operated Power Hedge Trimmer (Two number)	86736
20	38 Add. Dir(H)/DDH-II/Dt.25.11.08	Supply of power sprayer battery operated for departmental nursery (Six number)	46488
21	66/DDH-II/Zone-II/Dt.20.03.09	Purchase of Mini Tree Washer (Two number)	98900
		TOTAL	1620935

Annexure-XIX
(Refer Para 4.8.7.1)

Expenditure on pruning of trees through work orders

S. No.	Division	Work Order No. and Date	Total Amount (₹)
2006-07			
1	III	06, 05.12.06	23275
2	III	07, 07.12.06	23275
3	II	33, 13.10.06	24500
4	II	38, 27.11.06	24500
5	V	41, 06.12.06	3920
6	V	43, 08.12.06	24500
		Total	123970
2007-08			
7	I	21, 24.08.07	22050
8	I	24, 30.08.07	24500
9	I	29, 03.10.07	24500
		Total	71050
2008-09			
10	IV	09, 11.06.08	11440
11	I	19, 11.07.08	24500
12	IV	29, 11.08.08	23920
13	IV	44, 03.12.08	13000
		Total	72860
		Grand Total	266880

Annexure XX
(Refer Para 5.2)

Statement showing cases where enhanced family pension was not reduced after expiry of admissible period

(Amount in ₹)

Name of the Pensioner & PPO No.	Enhanced rate of monthly Family Pension	Normal rate of monthly Family Pension	Date upto which enhanced Family Pension Payable	Date upto which enhanced Family Pension Paid	Period for which Family Pension overpaid	Total amount payable including Dearness Pay & Dearness Relief	Actual amount paid including Dearness Pay & Dearness Relief	Difference
Smt. Leela Devi PPO 3292/NDMC	1755 (Upto 31.12.2005) 3967 (From 1.1.2006 onwards)	1275 (Upto 31.12.2005) 3500 (From 1.1.2006 onwards)	16.10.2005	31.3.2009 (continuing)	41 months & 15 Days	154048	176010	21962
Smt Kusumlata Tomar PPO 3716/NDMC	4350 (Upto 31.12.2005) 9831 (From 1.1.2006 onwards)	2610 (Upto 31.12.2005) 5899 (From 1.1.2006 onwards)	09.12.2005	31.3.2009 (continuing)	39 months & 22 days	253359	422958	169599
Smt Vidya PPO 2284/NDMC	2295 (Upto 31.12.2005) 5188 (From 1.1.2006 onwards)	1377 (Upto 31.12.2005) 3500 (From 1.1.2006 onwards)	01.10.2004	31.3.2009 (continuing)	53 months & 20 days	184749	280574	95825
Smt. Yashwanti Sachdeva PPO No. 2701/NDMC	4220 (Upto 31.12.2005) 9538 (From 1.1.2006 onwards)	2543 (Upto 31.12.2005) 5749 (From 1.1.2006 onwards)	11.4.2004	31.3.2009 (continuing)	59 months & 19 days	335026	566725	231699
Total						927182	1446267	519085

Annexure XXI
(Refer Para 12.2)

Detail of revenue loss and avoidable expenditure on vacant staff quarters for the period up to 31.12.2008.

Sl. No.	Quarter No.	Date from which lying vacant	Date of occupancy	Vacant period (in months) from July/August 2007* to 31.12.08	No. of employees in waiting list as of Dec 2008 out of Seniority List	Licence fee per month (in ₹)	Loss of Licence fee (in ₹)	HRA paid (in ₹)
Type-I								
1.	14/40, Pandara Park	06.09.2008	01.01.2009	03	60	80	240	3444
2.	24, P.R. Lane	27.09.2008	Not allotted	03	60	80	240	3444
3.	238, Bapu Dham	17.10.2008	10.08.2009	02	60	80	160	2296
4.	26, Balmiki Sadan	12.11.2008	Not allotted	01	60	80	80	1148
5.	4, Compost Plant, Okhla	30.06.2008	03.08.2009	06	60	143	858	6888
6.	S-2, E.S.S. No-3	31.07.2007	02.05.2008	09	60	80	720	10332
7.	S-26, T/S, P.R.Lane	04.06.2007	17.01.2009	18	60	80	1440	20664
8.	5, Compost Plant Okhla	08.02.2007	03.11.2009	18	60	143	2574	20664
						Total	6312	68880
Type-II								
1.	F-66, Palika Awas, Sarojini Nagar	29.07.2008	21.01.2009	05	455	143	715	6865
2.	B-21, Palika Kunj	19.08.2008	15.01.2009	04	455	183	732	5492
3.	D-9, Palika Niketan, R.K.Puram	29.08.2008	24.03.2009	04	455	143	572	5492

* The seniority list for type I to IV quarters was approved in June 2007 and was valid up to December 2008. The seniority list for Type-V quarters was approved in August 2007 and was valid up to December 2008.

4.	4-C/20, Peshwa Road, Gole Mkt	09.09.2008	23.10.2009	03	455	143	429	4119
5.	E-55, Palika Avas, Sarojini Nagar	11.09.2008	19.01.2009	03	455	143	429	4119
6.	3-B/21, Peshwa Road, Gole Mkt	19.09.2008	03.11.2009	03	455	143	429	4119
7.	F-7, Palika Niketan, R.K.Puram	27.09.2008	10.07.2009	03	455	143	429	4119
8.	M-135, Palika Avas	30.09.2008	19.01.2009	03	455	143	429	4119
9.	B-18, Palika Avas, Sarojini Nagar	29.09.2008	13.01.2009	03	455	143	429	4119
10.	A-9, Palika Niketan, R.K.Ashram Marg	16.10.2008	14.03.2009	02	455	183	366	2746
11.	C-11, Palika Niketan, R.K.Puram	28.11.2008	10.07.2009	01	455	143	143	1373
12.	N-1, Charak Palika Hospital	28.11.2008	19.03.2009	01	455	143	143	1373
13.	A-8, Palika Avas, Sarojini Nagar	31.01.2008	-do-	11	455	143	1573	15103
14.	I-8, Palika Niketan, R.K.Puram	10.01.2006	Not allotted	18	455	143	2574	24714
15.	B-26, Palika Kunj	16.06.2008	16.01.2009	06	455	183	1098	8238
						Total	10490	96110

Type-III

1.	T-3, NDMCComp lex Nauraji Nagar	30.07.2008	Not allotted	05	374	217	1085	12375
2.	F-2, Abul Fazal Road	31.07.2008	11.06.2009	05	374	239	1195	12375
3.	T-2, Nauraji Nagar	17.10.2008	10.08.2009	02	374	217	434	4950
4.	17, Aditya Sadan	28.11.2008	Not allotted	01	374	217	217	2475
5.	S-3, Abul Fazal Road	30.08.2008	24.02.2009	04	374	239	956	9900

6.	E-18, Palika Niwas	29.11.2005	10.08.2009	18	374	293	5274	44550
						Total	9161	86625
Type-IV								
1.	2, Dr. Flat, Moti Bagh	01.12.2005	29.12.2009	18	61	293	5274	68850
2.	G-9, Vety. Hospital, Moti Bagh	08.02.2008	13.02.2009	10	61	293	2930	38250
3.	7, XY Block, Sarojini Nasgar	21.03.2008	15.11.2009	09	61	367	3303	34425
4.	32, Sarojini Vihar	03.04.2008	Not allotted	08	61	293	2344	30600
5.	G-3, Vety. Hospital	30.04.2008	01.01.2009	08	61	293	2344	30600
6.	3, DDS Flat CPH, Moti Bagh	30.04.2008	27.01.2010	08	61	293	2344	30600
7.	S-I, South End Lane	12.05.2008	04.06.2009	07	61	293	2051	26775
8.	S-2, ESS Aurbindo Marg	23.07.2008	08.03.2010	05	61	293	1465	19125
9.	3, Satya Kutumb	31.07.2008	25.01.2010	05	61	293	1465	19125
10.	7, Pandara Road	01.09.2008	Not allotted	04	61	293	1172	15300
11.	4, ESS West Kidwai Nagar	26.01.2008	09.01.2009	11	61	520	5720	42075
12.	12, XY Block Sarojini Nagar	01.12.2008	25.11.2009	01	61	367	367	3825
						Total	30779	359550
Type-V								
1.	6, Palika Sadan	07.04.2008	Not allotted	08	05	578	4624	43200
2.	2, Palika Sadan	23.06.2008	27.10.2008	03	05	578	1734	16200
3.	203, DDA Flat, Motia Khan	22.07.2008	09.07.2009	05	05	520	2600	27000
4.	601, Block-II, DDA Flat, Motia Khan	05.06.2008	30.03.2009	06	05	520	3120	32400
5.	G-1, Vety. Hospital, Moti Bagh	16.09.2008	21.10.2009	03	05	690	2070	16200
						Total	14148	135000
						Grand Total	70890	746165