



Annual Audit Report of the Chief Auditor For the year ended March 2013



नई दिल्ली नगरपालिका परिषद्
New Delhi Municipal Council



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of the
Chief Auditor**

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PREFACE

This Annual Audit Report for the year ended 31 March 2013 has been prepared for submission to the Council in terms of sub-section 17 of Section 59 of the NDMC Act, 1994 which envisages that the Chief Auditor shall deliver to the Council a report on the entire accounts of the Council for the previous year.

The Report contains comments on the Annual Accounts, Performance Audit on 'Re-Development of Connaught Place', 'Efficiency in sanction & payment of staff entitlements' and 'Contract Management in the Engineering Departments' and the transactions /cases for the year 2012-13 which came to notice in the course of test audit during the year 2012-13 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 2012-13 have also been included, wherever necessary.

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

OVERVIEW

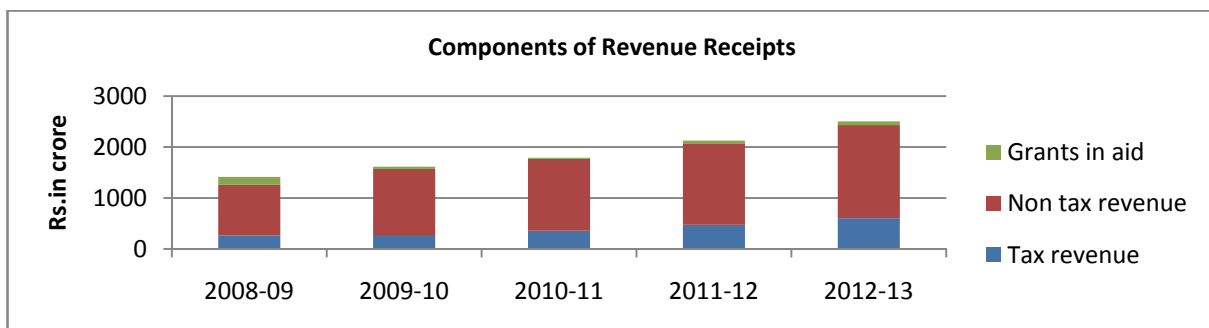
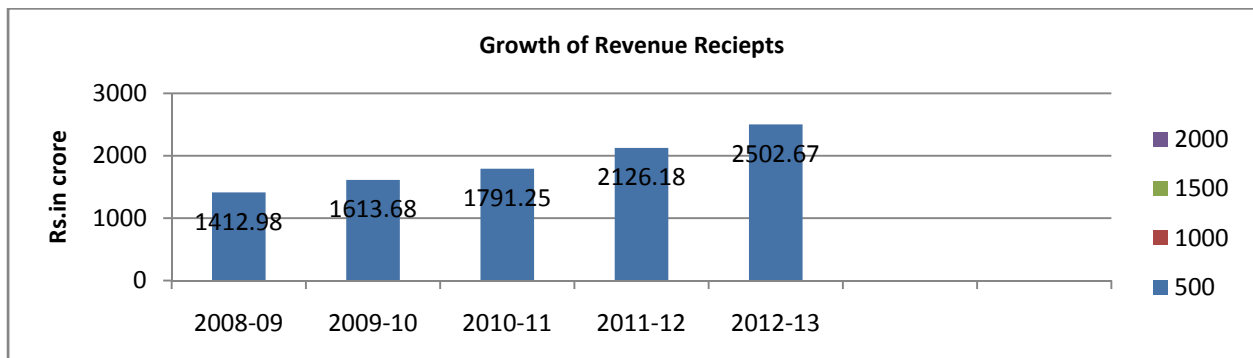
This Report includes one chapter on the state of finances of the New Delhi Municipal Council for the year 2012-13, three chapters containing review titled '**Re-Development of Connaught Place**', '**Efficiency in sanction & payment of staff entitlements**' and another **Contract Management in the Engineering Departments**' and seven chapters containing 08 paragraphs dealing with results of audit of transactions of various departments of the Council and recoveries aggregating to ₹8.68 crore made at the instance of Audit.

FINANCE AND ACCOUNTS DEPARTMENT

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 2012-13, there was a surplus of ₹274.80 crore and the closing balance as on 31 March 2013 was ₹173.21 crore.

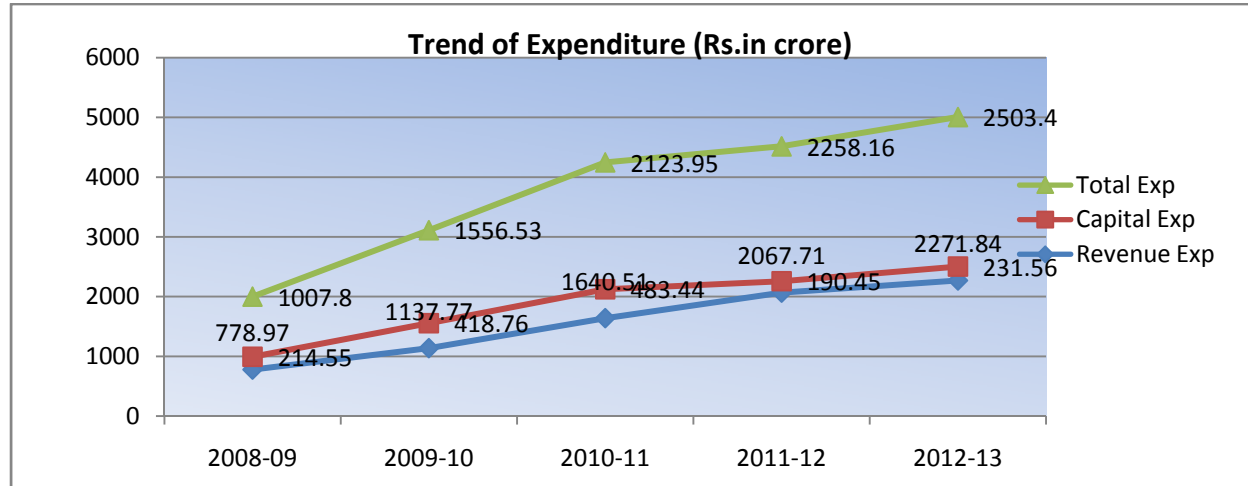
The following graphs indicate the growth of revenue receipts and its various components:



Major sources of non-tax revenue were receipts on account of sale of energy (43.01 per cent), interest on investment (22.86 per cent) and rent/licence fee and receipts from other commercial activities (17.65 per cent). Receipts on account of sale of energy had been fluctuating between 35.88 and 57.19 per cent in terms of share of total non-tax revenue over

the last five years. The increase of non-tax revenue over the last year was mainly due to increase mainly in interest on investments, sale of energy and sale of water.

Expenditure of the Council increased to ₹2503.40 crore in 2012-13 from ₹2258.16 crore in 2011-12, i.e. an increase of 10.86 per cent over the previous year as depicted in the following graph:



(i) Total expenditure increased from ₹1007.80 crore in 2008-09 to ₹2503.40 crore in 2012-13. Expenditure incurred during 2012-13 increased by 10.86 *per cent* over the previous year.

(ii) Capital expenditure in respect of works relating to NDMC increased from ₹190.45 crore in 2011-12 to ₹231.56 crore in 2012-13 i.e. an increase by 21.59 *per cent* in comparison to the previous year. Likewise, revenue expenditure during 2012-13 also increased by 9.87 *per cent* over the previous year.

Major audit observations on the accounts of the Council are:

(a) Actual revenue expenditure during the year 2012-13 was ₹2271.84 crore against revised estimate of ₹1938.04 crore. The expenditure for 2012-13 had thus exceeded by ₹333.80 crore over revised estimates. Expenditure under 6 heads of account was incurred in excess of revised estimates. The excess expenditure ranged between 9.08 and 6934.28 *per cent* of revised estimates. Expenditure under 1 head of account was incurred without any budget provision.

(b) The outstanding balance under 'Loans, Advances and Deposits' in the beginning of the financial year 2012-13 was ₹66.99 crore. During the year, recovery/ adjustment of ₹21.72 crore was made leaving an outstanding balance of ₹45.27 crore at the close of the year.

(c) As per Schedule, the Gross Block of Fixed Assets (other than those valued at ₹1 each) has been shown ₹ 277.51 crore and the accumulated depreciation upto 31.03.2013 as ₹59.32 crore.

(d) As per balance sheet for the year ending 31 March 2013, the cash balance has been shown as ₹22.37 lakh.

(e) Provision for Bad and Doubtful Debts had been made at unusually high level of ₹1495.93 crore (65.04 *per cent*) without any supporting details and appropriate disclosures. Notes on Accounts acknowledge that Doubtful Debts had been worked out on ad-hoc basis without any year-wise break up of receivables.

(f) Ten different schedules pertaining to assets/liabilities had not been prepared in accordance with the National Municipal Accounting Manual (NMAM). Financial Ratios had also not been incorporated/ calculated as prescribed in the NMAM.

(Chapter 1)

Redevelopment of Connaught Place in NDMC

- ❖ NDMC, in May 2008, appointed EIL as project management consultant/head consultant purely on nomination basis without inviting open tenders giving wide publicity for competitive bidding, which was in contravention of the provisions of CPWD Manual, GFRs and also in violation of the guidelines of CVC for appointment of consultant.
- ❖ The agreement executed with EIL had many ambiguous clauses.
- ❖ The amended agreement dated 21 May 2008 was in favour of EIL as the penalty clause was removed and neither interest of NDMC was taken care of nor any expert/legal opinion was sought as in the case of agreement dated 03 May 2006.
- ❖ No records were made available to the audit party relating to appointment of consultants with the concurrence of NDMC and their performance.
- ❖ *No records were produced regarding extensions asked for by M/s EIL as required as per clause 11 (i) of the agreement dated 21 May 2008 along with full details and justification.*
- ❖ There was an excess expenditure of ₹160.77 crore in works approved by JNNURM.
- ❖ IRMA so appointed was *not* as per toolkit of JNNURM and the reports submitted by IRMA before signing of agreement were irregular.
- ❖ The Department did not pursue the case regarding 'non-receipt of share cost of project amounting to ₹8432.15 lakh from JNNURM' properly for reimbursement of full share amount from JNNURM.

(Chapter 2)

Efficiency in sanction & payment of staff entitlements

- ❖ The time frame fixed for disposal of cases, like sanction of leave, leave encashment, settlement of LTC claims, reimbursement of children education allowance, etc. had not been adhered to as concerned Section officers/Branch officers were not keeping proper watch on progress of work as required under Manual of Office Procedure (MOP).
- ❖ Besides delays in processing of claims, objectivity in processing of 345 claims was also not maintained.

- ❖ During the year 2013, there were delays in posting of staff of Delhi Govt. joining NDMC on deputation as AAO.
- ❖ There was delay in release of with held retirement gratuity/lapsed deposits.
- ❖ There were delays (during the year 2010-11 to 2012-13 in claiming leave salary as well as in remitting leave salary and pension contributions in respect of employees joined on deputation to NDMC.
- ❖ There were delays in regularization of absence periods, grant of MACP etc.
- ❖ There were non adjustment of various advances viz. LTC, TA & DA, HBA etc.
- ❖ There were instances of admitting the claims of officers and employees availing LTC without obtaining proof of purchasing the tickets from authorized agents.
- ❖ Reimbursement of children education allowance (CEA) had been allowed without production of fee receipts. Further, CEA of ₹3000/- was granted to Sh. Viresh Kumar, SWD Beldar in respect of his third child (Master Abhay Kumar) for the academic session 2008-09.
- ❖ There was non-recovery of over payment relating to DCRG, licence fees arrears etc.
- ❖ There were irregularities noticed in the leave accounts like short credit, incorrect carry forward of leaves, excess credit/short debit and short/excess payment of leave encashment benefits.
- ❖ There were irregular engagement of contract employees engaged by Architect & Horticulture Establishment, Education Department (Establishment Branch) and Main Establishment Branch.

(Chapter 3)

Contract Management in the Engineering Departments in NDMC

- ❖ There was an indication of the poor response received against the invitation of bids in some of the divisions of Electrical Engineering.
- ❖ In respect of Electrical Engineering Department, there was non-observance of time limit for awarding contracts
- ❖ The prescribed time in signing of agreement is ranging between 7 and 15 days, but in 36 cases of four Electrical Divisions, abnormal delay was observed in 21 cases.
- ❖ There was delay in the commencement of work (Sewerage Maintenance).
- ❖ There was flawed planning inadequate co-ordination regarding the work of laying 300 dia Pipe Line from SBS Marg to UGR of Shivaji Stadium Water Boosting Station at Jain Mandir Road.
- ❖ There was lack of coordination between procurement and user units resulting in lapse of guarantee of surplus stores procured by 11 KV Store Division.
- ❖ In October 2013, out of 45746 meters of 33 KV cable, only 16050 meter was issued to C-VI and Maintenance Feeder Division and balance 29696 meter was lying in the stock for which the guarantee period had lapsed.
- ❖ The Isolators purchased were lying unused in the Store-II Division, resulting in blockage of space and funds amounting to ₹14.24 lakh.

- ❖ The BM-II Division, purchased 207 ACs at a cost of ₹44.86 lakh without any requisition made to the stores or obtaining the NOC.
- ❖ There was lackadaisical approach in the repairs of transformers (High value equipment).
- ❖ There were misleading notice inviting tenders (viz. Building Maintenance) which generate lesser competition from the prospective bidders engaged in housekeeping jobs.
- ❖ The reimbursement made on account of service tax was irregular as with the enactment of Finance Act, 2005, cleaning services in relation to non-commercial buildings were specifically excluded from the ambit of service tax.
- ❖ M/s Expert Construction Co. whom the contract for cleaning/sweeping of Navyug School, Peshwa Road was awarded is not registered under Building and Other Constructions Works though registration is one of the conditions of the contract.
- ❖ There was non-existence of a system of assessment of user satisfaction.
- ❖ Blank test check statements were signed by the AE/EE while making payments against the running bills which indicated that necessary test checks were not carried out.
- ❖ The works were split and contracts were awarded in such a way that the same are brought within the delegated financial powers of EE. The powers delegated to Executive Engineer is upto ₹10 lakh, Division split the work and entered into six agreements keeping them within ₹10 lakh to avoid the approval of CE in whose power the work falls.
- ❖ There was irregularity in sanction of works which was against the spirit of delegation of financial powers and is tantamount to splitting of sanction.
- ❖ There was an element of inconsistency in the Delegation of Financial Powers.
- ❖ The Department did not implement latest changes in CPWD Manual.
- ❖ The orders of common importance and compliance by the divisions, which are to be issued by the Engineer Officer concerned, were not issued to the divisions in time.

(Chapter 4)

CIVIL ENGINEERING DEPARTMENT

Non recovery of licence fees of ₹16.58 lakh against the public private partnership concessionaire

(Chapter 5 : Para 5.1)

ESTATE DEPARTMENT

Non-revision of licence fees for installation of communication towers by cellular and basic telecom regulators

(Chapter 6 : Para 6.1)

ENFORCEMENT DEPARTMENT

Irregular Reduction of licence fees of parking contract

(Chapter 7 : Para 7.1)

ENFORCEMENT BUILDING REGULATION DEPARTMENT

Inordinate delay in fixing of rates of demolition charges and non recovery of penalty on unauthorized construction

(Chapter 8 : Para 8.1)

FINANCE & ACCOUNTS DEPARTMENT

Non-adjustment of Miscellaneous Advance- ₹ 4.83 crore

(Chapter 9 : Para 9.1)

HORTICULTURE DEPARTMENT

Hasty and unauthorised purchase of 25 Power Lawn Mowers for ₹15 Lakh from single bidder at first call even without observing the time limit fixed for opening of bids

(Chapter10 : Para 10.1)

Non pursuance of claim for maintenance charges of CPWD colony parks

(Chapter 10 : Para 10.2)

PUBLIC RELATIONS DEPARTMENT

Irregular expenditure of ₹22.36 lakh on organizing cultural programs at Nehru Park

(Chapter 11 : Para 11.1)

RECOVERY AT THE INSTANCE OF AUDIT

On being pointed out in audit (April 2014) the various departments of NDMC made recoveries aggregating to ₹ 8.68 crore.

(Chapter 12)

CHAPTER - 1

PART-I

ANNUAL ACCOUNTS OF NDMC

1.1 Introduction

This chapter depicts the financial position of the New Delhi Municipal Council, based on an analysis of the information contained in the Accounts of the Council for the year 2012-13. The analysis is based on the trends in receipts and expenditure and financial management of the Council.

1.2 Financial position of the Council

The accounts of the Council are prepared as per Section 58 of the NDMC Act, 1994. NDMC decided to switch over to Accrual Based Double Entry System of Accounting with effect from the year 2004-05 vide Council Resolution No.3(xii) dated 24.04.2002. The accounts for the year 2012-13 were prepared on double entry system of accounting through a software e-finance developed for NDMC. The format for preparation of the Accounts is as prescribed in the National Municipal Accounts Manual (NMAM).

The financial position of the Council is reflected largely through the New Delhi Municipal Fund, maintained by the Council under Section 44 of the NDMC Act, 1994. All receipts and expenditure are booked under this Fund. During the year 2012-13, there was a surplus of ₹274.80 crore and the closing balance as on 31 March 2013 was ₹173.21 crore.

1.3 Sources and application of funds

The main sources of funds include the revenue receipts of the Council. These are applied largely on revenue and capital expenditure. The actual revenue receipts increased from ₹2126.18 crore in 2011-12 to ₹2502.67 crore in 2012-13 registering an increase of 17.71 per cent.

The revenue expenditure increased from ₹2067.71 crore in 2011-12 to ₹2271.84 crore in 2012-13. The capital expenditure in respect of works relating to NDMC increased from ₹190.45 crore in 2011-12 to ₹231.56 crore in 2012-13, excluding deposit works.

1.4 New Delhi Municipal Fund

In terms of Section 44 of the NDMC Act 1994, a Fund known as 'The New Delhi Municipal Fund' is being maintained by the Council. The money received by the Council or on behalf of the Council from any source forms a part of the Fund. Expenditure on or behalf of the Council is incurred out of this Fund as per provisions of the Act. The total receipts and expenditure under this Fund for the year 2012-13 as per e-finance application were as under:

Table 1.1: New Delhi Municipal Fund (₹ in crore)

Year	2012-13	2011-12
Opening Balance as on 1 April	76.86 ¹	68.49
Add Receipts during the year	2566.53	2328.63
<i>Total</i>	2643.39	2397.12
Less Expenditure during the year	2470.18	2320.24
Net surplus (+)/deficit(-) during the year	96.35	8.57
Closing Balance as on 31 March	173.21	77.06

It would be seen from the above table that there was a surplus of ₹96.35 crore during 2012-13. The closing balance of the Fund increased from ₹76.86 crore of the year 2011-12 to ₹173.21 crore at the end of 2012-13. The receipts of ₹2566.53 crore inter-alia included tax revenue of ₹604.19 crore, non-tax revenue of ₹1826.58 crore, revenue grants, contribution and subsidies of ₹71.90 crore etc. The expenditure of ₹2470.18 crore inter-alia included establishment expenses of ₹812.83 crore, administrative expenses of ₹71.99 crore operations and maintenance of ₹876.83 crore etc.

1.5 Revenue Receipts

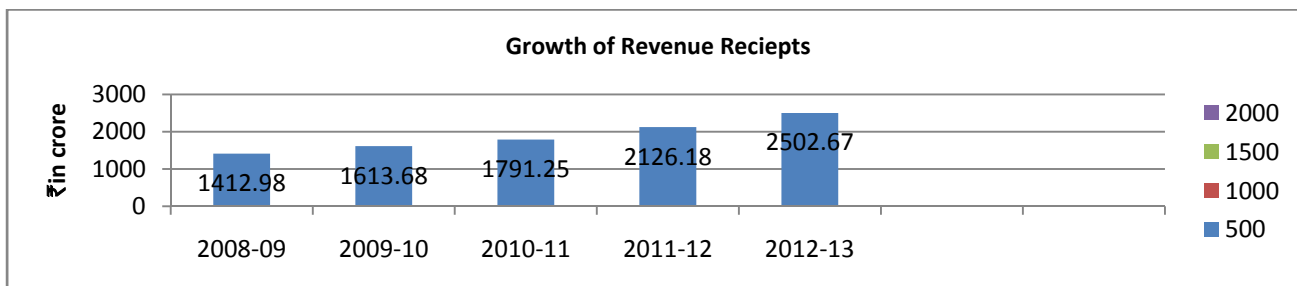
1.5.1 Growth of revenue receipts

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

¹ Difference of closing balance and opening balance (77.06-76.86) of ₹.20 crore on account of exclusion of Imprest and postage stamps as shown in receipt and payments.

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

Year	Actual revenue receipts	Percentage increase (+)/ Decrease(-) over previous year
2012-13	2502.67	17.71
2011-12	2126.18	18.70
2010-11	1791.25	11.00
2009-10	1613.68	14.20
2008-09	1412.98	3.96



The increase of 17.71 per cent in revenue receipts of 2012-13 over the previous year was due to increase in tax revenue (27.59 per cent) of the Council.

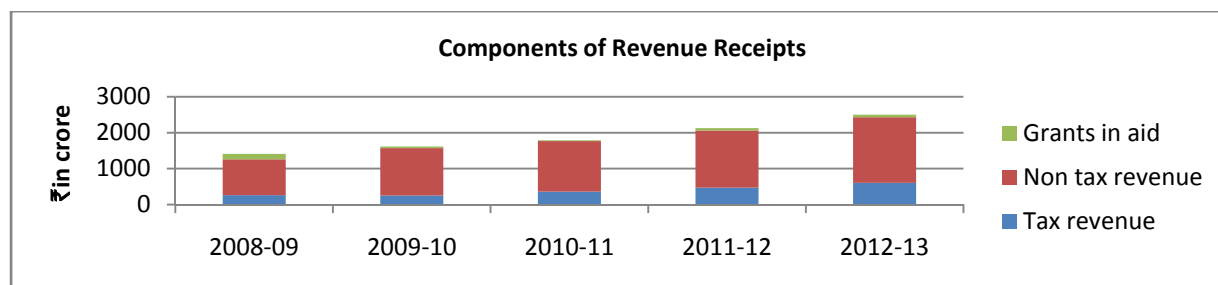
1.5.2 Components of revenue receipts

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

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

Components	2012-13	2011-12	2010-11	2009-10	2008-09
Tax revenue	604.19 (24.14)	473.51 (22.27)	359.40 (20.06)	255.68 (15.85)	263.46 (18.65)
Non-tax revenue	1826.58 (72.99)	1588.01 (74.69)	1407.71 (78.59)	1314.69 (81.47)	995.51 (70.45)
Grants-in-aid from Government of Delhi / Central Government	71.90 (2.87)	64.66 (3.04)	24.14 (1.35)	43.31 (2.68)	154.01 (10.90)
Total	2502.67 (100.00)	2126.18 (100.00)	1791.25 (100.00)	1613.68 (100.00)	1412.98 (100.00)

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



Non-tax revenue continued to be the major component of revenue receipts. Total non-tax revenue decreased from 74.69 per cent in 2011-12 to 72.99 per cent in 2012-13. Grants-in-aid

from Government of NCT of Delhi/Central Government decreased from 3.04 *per cent* in 2011-12 to 2.87 *per cent* in 2012-13. Share of tax-revenue increased from 22.27 *per cent* in 2011-12 to 24.14 *per cent* in 2012-13.

1.6 Tax revenue

1.6.1. Trend of tax revenue

The tax revenue of the Council consists of house tax, duty on transfer of property, advertisement tax etc. The trend of tax revenue during the years 2008-09 to 2012-13 was as under:

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

Year	Actual tax revenue	Percentage increase(+)/ decrease(-) over the previous year	Percentage of total revenue receipts
2012-13	604.19	27.59	24.14
2011-12	473.51	31.75	22.27
2010-11	359.40	40.57	20.06
2009-10	255.68	(-) 2.95	15.85
2008-09	263.46	18.09	18.65

The tax revenue, which had shown rising trend, except during 2009-10, increased by 27.59 *per cent* in 2012-13 in comparison with the previous year. The receipts under tax revenue had increased from ₹263.46 crore in 2008-09 to ₹604.19 crore in 2012-13.

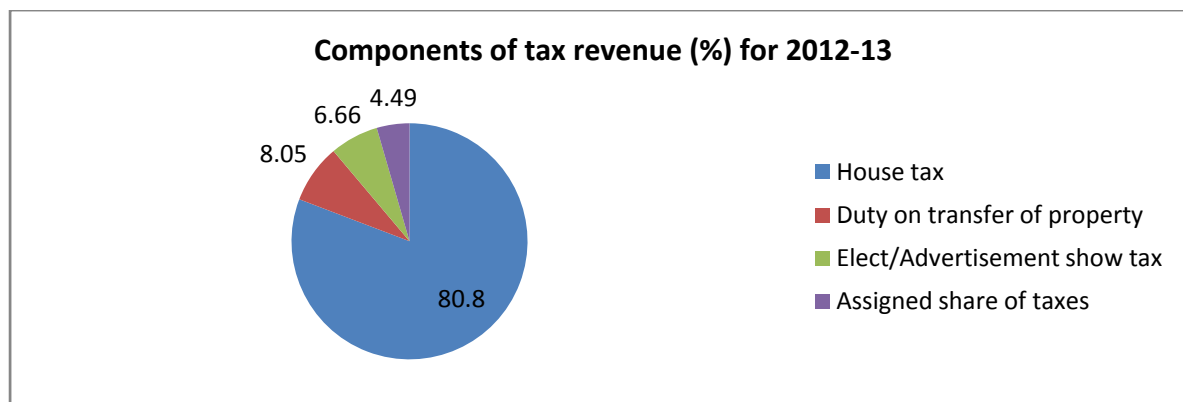
1.6.2 Components of tax revenue

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

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

Components	2012-13	2011-12	2010-11	2009-10	2008-09
House Tax	488.19 (80.80)	382.88 (80.86)	300.78 (83.69)	207.92 (81.32)	210.79 (80.00)
Duty on transfer of property	48.68 (8.05)	36.56 (7.72)	24.20 (6.73)	19.77 (7.73)	37.80 (14.35)
Elect./Advertisement/show tax	40.22 (6.66)	30.41 (6.42)	25.39 (7.06)	11.96 (4.68)	0.02 (0.01)
Assigned share of taxes	27.10 (4.49)	23.66 (5.00)	9.03 (2.51)	16.03 (6.27)	14.85 (5.64)
Total	604.19 (100.00)	473.51 (100.00)	359.40 (100.00)	255.68 (100.00)	263.46 (100.00)

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



House tax continued to be the major contributor to the tax revenue. Its share increased from 80.0 percent in 2008-09 to 83.69 per cent in 2010-11 and then decreased to 80.80 *per cent* of total tax revenue in 2012-13.

The receipts under 'duty on transfer of property' increased from ₹37.80 crore in 2008-09 to ₹48.68 crore in 2012-13. The receipts on account of assigned share of taxes has also increased from ₹473.51 crore to ₹604.19 crore during 2012-13 as compared to the previous year.

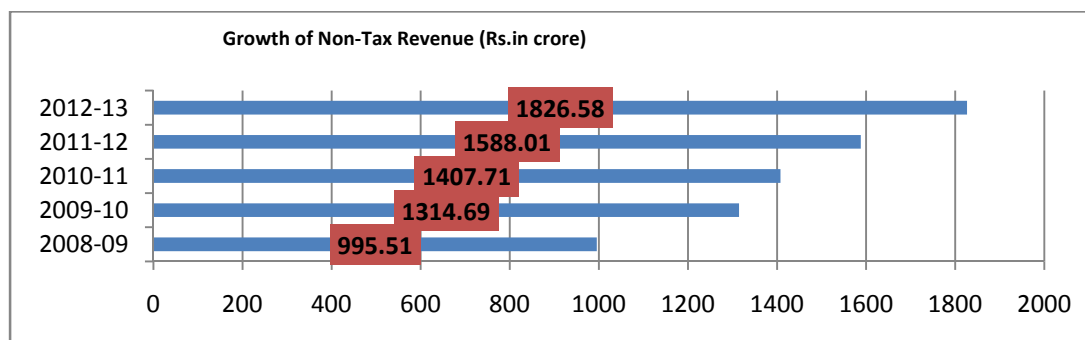
1.7 Non-tax revenue

1.7.1 Growth of non-tax revenue

Non-tax revenue of the Council consists of sale of energy/water, rent/licence fee, interest on investments and other miscellaneous receipts. The growth of non-tax revenue during 2008-09 to 2012-13 was as under:

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

Year	Actual non-tax revenue	Percentage increase(+)/decrease (-) over the previous year	Percentage of total revenue receipts
2012-13	1826.58	15.02	72.99
2011-12	1588.01	12.81	74.69
2010-11	1407.71	7.08	78.59
2009-10	1314.69	32.06	81.47
2008-09	995.51	(-) 5.69	70.45



Non-tax revenue constituted 72.99 *per cent* of the total revenue receipts of the Council during 2012-13. Its share decreased from 74.69 *per cent* in 2011-12 to 72.99 *per cent* in 2012-13. The percentage of increase/decrease of non-tax revenue has been fluctuating between 81.47 *per cent* and 70.45 *per cent* over the last five years. In absolute terms, non-tax revenue increased from ₹1588.01 crore in 2011-12 to ₹1826.58 crore in 2012-13, registering 15.02 *per cent* increase as compared to the previous year.

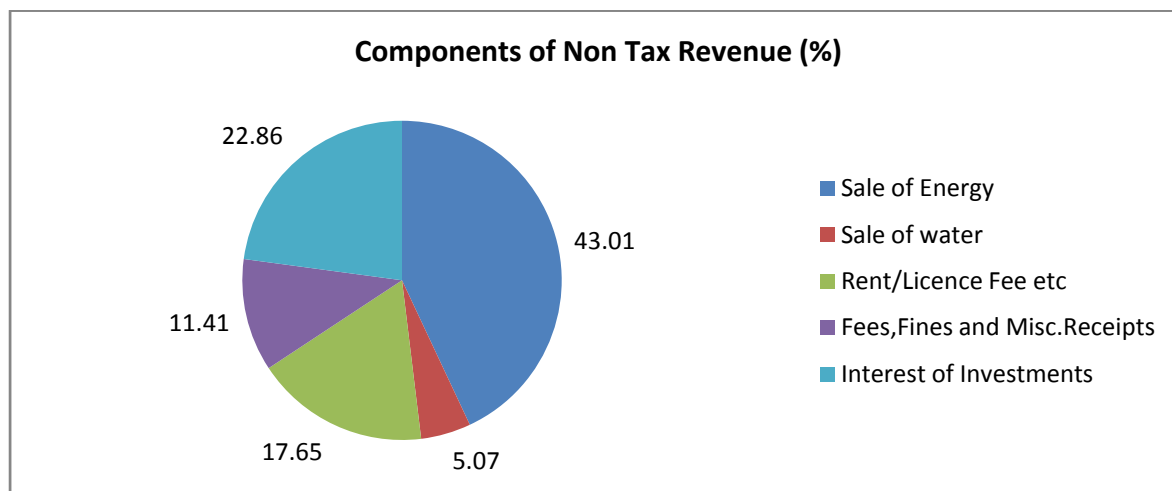
1.7.2 Composition of non-tax revenue

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

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

Components	2012-13	2011-12	2010-11	2009-10	2008-09
Sale of energy	785.65 (43.01)	613.64 (38.65)	505.08 (35.88)	535.84 (40.76)	569.28 (57.19)
Sale of water	92.77 (5.07)	143.51 (9.03)	78.10 (5.55)	49.23 (3.74)	22.50 (2.26)
Rent/licence fee and receipts from commercial activities	322.18 (17.65)	263.98 (16.62)	254.78 (18.10)	253.85 (19.31)	264.51 (26.57)
Fees, fines and misc. receipts	208.42 (11.41)	182.66 (11.50)	203.2 (14.43)	101.26 (7.70)	52.75 (5.30)
Interest on investment	417.56 (22.86)	384.22 (24.20)	366.55 (26.04)	374.51 (28.49)	86.47 (8.68)
Total	1826.58 (100.00)	1588.01 (100.00)	1407.71 (100.00)	1314.69 (100.00)	995.51 (100.00)

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



Major sources of non-tax revenue were receipts on account of sale of energy (43.01 *per cent*), interest on investment (22.86 *per cent*) and rent/licence fee and receipts from other commercial activities (17.65 *per cent*). Receipts on account of sale of energy had been fluctuating between 35.88 and 57.19 *per cent* in terms of share of total non-tax revenue over the last five years. The increase of non-tax revenue over the last year was mainly due to increase in interest on investments, sale of energy and sale of water.

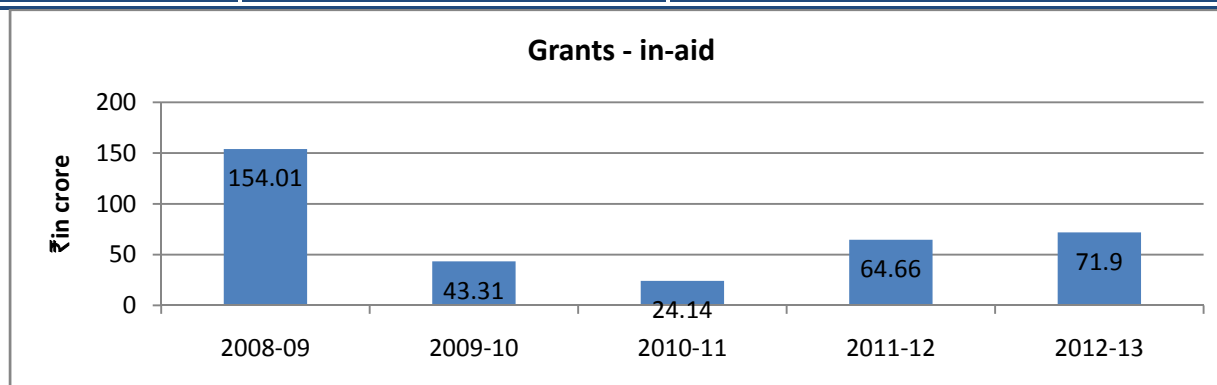
1.8 Grants-in-aid

1.8.1 Assistance from Government of NCT of Delhi

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

Table 1.8 : Grants-in-aid (₹ in crore)

Year	Grants-in-aid	Percentage of total receipts
2012-13	71.90	2.87
2011-12	64.66	3.04
2010-11	24.14	1.35
2009-10	43.31	2.68
2008-09	154.01	10.90



1.9 Arrears of revenue receipts

Arrears of house-tax were shown as ₹807.91 crore as of March 2013 in the accounts but year-wise breakup of the arrears was not indicated. This was pointed out in earlier Audit Reports also but corrective steps were yet to be taken by the Department. For better monitoring of recovery of arrears, year-wise details of arrears are required to be maintained so that effective steps could be taken for their recovery.

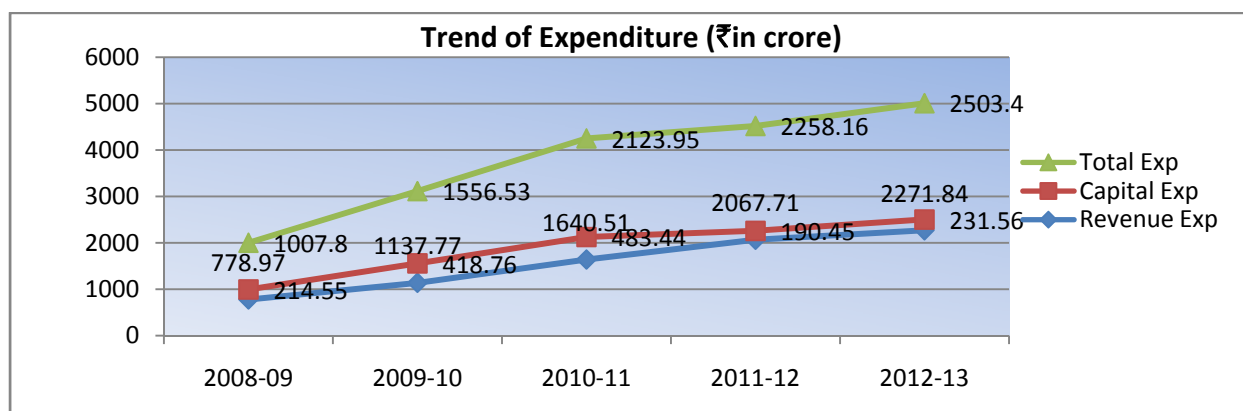
1.10 Expenditure

Trend of expenditure

The total expenditure denotes all expenditure both revenue and capital and disbursement of loans to NDMC employees. The Council spent a total of ₹2503.40 crore in 2012-13. The trend of expenditure during 2008-09 to 2012-13 was as shown below:

Table 1.9: Trend of expenditure (₹ in crore)

Year	Revenue expenditure	Capital expenditure		Repayment of loans to Delhi Govt./external assistance	Payment of loans to NDMC employees	Total
		NDMC works	Deposit works			
2012-13	2271.84	231.56	0	0	0	2503.40
2011-12	2067.71	190.45	0	0	0	2258.16
2010-11	1640.51	483.44	0	0	0	2123.95
2009-10	1137.77	418.76	Nil	Nil	Nil	1556.53
2008-09	778.97	214.55	14.26	Nil	0.02	1007.80



(i) Total expenditure increased from ₹1007.80 crore in 2008-09 to ₹2503.40 crore in 2012-13. Expenditure incurred during 2012-13 increased by 10.86 per cent over the previous year.

(ii) Capital expenditure in respect of works relating to NDMC increased from ₹190.45 crore in 2010-11 to ₹231.56 crore in 2012-13 i.e. a increase by 21.59 per cent in comparison to the previous year. Likewise, revenue expenditure during 2012-13 also increased by 9.87 per cent over the previous year.

1.11 Financial assistance to Non-Government Organizations

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

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

	Name of body	2012-13	2011-12	2010-11	2009-10	2008-09
1	Navyug School Society	2904.73	2596.29	2500.14	2102.35	1598.08
2	R.M. Arya Girls Primary School, No II	67.10	43.49	24.7	24.24	33.78
3	Nirmal Primary School, Kota House	74.35	84.53	53.03	55.06	29.27
4	R.M. Girls Primary School, No. I	60.92	94.10	51.3	60.38	11.66

5	Khalsa Boys Primary School	Nil	Nil	46.52	Nil	Nil
6	Social and Cultural Organization/NGOs	10.00	12.37	Nil	16.00	13.80
7	Samaj Kalyan Samiti	164.79	249.58	200.17	168.01	176.25
8	Palika Service Officers Institute	Nil	Nil	Nil	Nil	Nil
	Total	3281.89	3080.36	2875.86	2426.04	1862.84

The grants-in-aid provided by the Council increased from ₹3080.36 lakh in 2011-12 to ₹3281.89 lakh in 2012-13.

1.12 Surplus & Reserve Funds

NDMC has various segment funds. These funds are accretions of surplus revenues within the NDMC fund as segments. The position of these funds during 2012-13 was as under:

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

Sl. No.	Description	Opening Balance	Additions during the year	Total	Expenditure during the year	Closing Balance
1	Electricity Fund					
	(i) Regulatory Reserve Fund	5.00	0.00	5.00	0.00	5.00
	(ii) DRF	267.39	0.00	267.39	20.30	247.09
	Total Electricity Fund	272.39	0.00	272.39	20.30	252.08
2	Water supply & Sewerage Fund					
	(i)DRF	235.23	0.00	235.23	1.31	233.92
3	Estate Fund					
	(i) Comm. Building Fund	306.82	0.00	306.82	1.82	305.00
	(ii) Trans. Market Fund	59.38	15.00	74.38	0.10	74.28
	(iii) DRF	332.31	0.00	332.31	2.89	329.42
	(iv) Public Art Fund	5.00	0.00	5.00	0.00	5.00
	Total Estate Fund	703.51	15.00	718.51	4.81	713.70
4	Employee Fund					
	(i) Pension Fund	1102.69	25.00	1127.69	203.23	924.45
	(ii) Staff Welfare Fund	9.56	4.0	13.56	3.43	10.13
	Total Employee Fund	1112.25	29.00	1141.25	206.66	934.58
5	General Fund					
	(i) Cash in Hand	76.86				173.21
	(ii) Investment General Fund	3495.12				3733.94
	Total General Fund	3571.12				3907.15
	NDMC Fund (1+2+3+4+5)	5894.5				6041.43

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

1.13 Analysis of budgetary projections

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

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

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

Year	Revised estimates	Actual revenue receipts	Increase over RE	Percentage increase over RE
2012-13	2214.56	2502.67	288.11	13.00
2011-12	1930.05	2126.18	196.13	10.16
2010-11	1918.70	1791.25	-127.45	-6.64
2009-10	1377.20	1613.68	236.48	17.17
2008-09	1406.52	1412.98	6.46	0.46

The actual revenue receipts during 2012-13 were more than the revised estimates by ₹288.11 crore. In respect of the following 10 functions, the shortfall in receipts as compared to revised estimates ranged from 0.15 to 140.47 per cent during 2012-13:

Table 1.13: Shortfall in receipts (₹ in thousand)

Function Code	Description	R.E.	Receipts	Shortfall	% age shortfall
8	Workshop	380	355	25	6.57
12	Building Regulations	15002	10580	4422	29.47
44	Cattle pouding	42	-17	59	140.47
51	Water Supply	1209070	995030	214040	17.70
52	Sewerage	493615	469464	24151	4.89
53	Fire Services & Disaster Mgt.	250	161	89	35.6
56	Amusement	30500	24470	6030	19.77
58	Municipal Markets	155212	98128	57084	36.77
61	Parks and Gardens	3260	3255	5	0.15
79	Others	800	796	4	0.50

As the revised estimates were prepared at the fag end of the financial year, massive shortfall in receipts against revised estimates indicate unrealistic budgeting.

Receipts with reference to revised estimates were higher in the following 19 cases ranging between 178.25 per cent to 100.33 per cent.

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

Function Code	Function Description	Revised Estimates (Revenue)	Receipts	Percentage of actual collections with reference to RE
2	Administration	70810	71041	100.33
3	Finance, Accounts, Audit	4025415	4177466	103.78
6	Estate	2956071	3233378	109.38
7	Stores & Purchase	17532	19041	108.61
11	City and Town Planning	32785	45986	140.27
14	Encroachment Removal	18105	19719	108.91
15	Trade Licensee/Regulations	3800	4249	111.82
21	Roads and Pavement	13869	24721	178.25
24	Street Lighting	216	292	135.185
31	Public Health	5929	7130	120.25
35	Hospital Services	2500	2562	102.48
42	Public Convenience	25000	29996	119.99
55	Community/Marriage Centres	40820	41340	101.27
71	Welfare of Women	360	364	101.11
74	Welfare of Handicapped	200	226	113.00
81	Electricity	8377752	9037549	107.88
82	Education	663527	665722	100.33
91	Property Taxes	3350000	5368563	160.26
99	Other Taxes	631000	673234	106.69

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

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

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

Year	Revised estimates	Actual tax revenue	Increase(+)/ decrease (-) over RE	Percentage increase(+)/ decrease (-) over RE
2012-13	399.10	604.19	205.09	51.39
2011-12	339.49	473.51	134.02	39.48
2010-11	312.56	359.40	46.84	14.99
2009-10	278.13	255.68	-22.45	(-)8.07
2008-09	234.94	263.46	28.52	12.14

There was an increase of 51.39 *per cent* during 2012-13 in the actual collection of tax revenue with reference to revised estimates.

1.13.3. Actual collection of Non-tax Revenue vis-à-vis Revised Estimates

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

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

Year	Revised estimates	Actual non-tax revenue	Increase(+)/ decrease(-) over RE	Percentage increase (+) / decrease(-) over RE
2012-13	1744.65	2502.68	758.03	43.45
2011-12	1527.77	1588.01	60.24	3.94
2010-11	1561.54	1407.71	(-)153.83	(-)9.85
2009-10	1055.32	1314.69	259.37	24.58
2008-09	1013.71	995.51	(-)18.20	(-)1.80

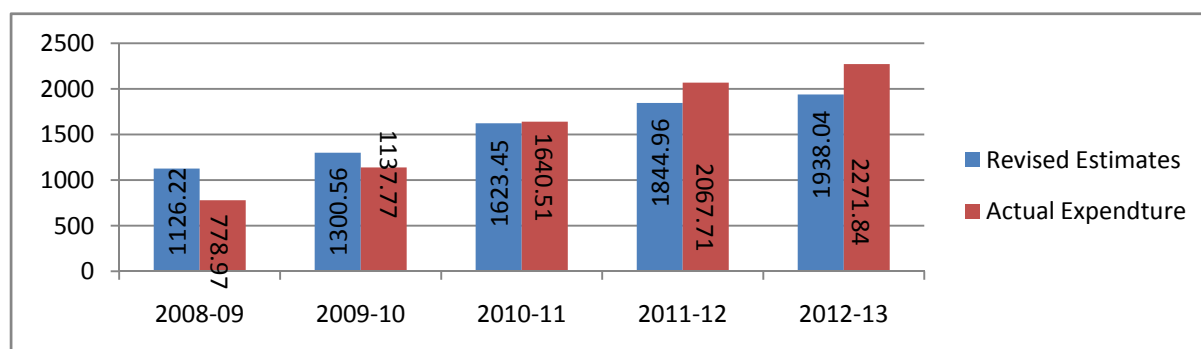
The actual non-tax revenue collections during 2012-13 were 43.45 per cent more than the revised estimates.

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

The actual expenditure vis-à-vis revised estimates during, 2008-09, 2009-10, 2010-11, 2011-2012 and 2012-13 was as under:

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

Year	Revised Estimates	Actual Expenditure	Excess(+)/ Saving(-)	Percentage
2012-13	1938.04	2271.84	333.80	17.22
2011-12	1844.96	2067.71	222.75	12.07
2010-11	1623.46	1640.51	17.05	1.05
2009-10	1300.56	1137.77	-162.79	-12.52
2008-09	1126.22	778.97	-347.25	-30.83



The expenditure for the year 2012-13 was ₹2271.84 crore against revised estimate of ₹1938.04 crore. The expenditure for 2012-13 had thus exceeded the revised estimates by ₹333.80 crore (17.22%).

1.13.5 Savings in comparison to revised estimates

There were savings in the following 36 functions during 2012-13:

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

Function Code	Description	Revised Estimates	Expenditure	Shortfall	% age savings
2	Administration	4649577.00	4230504	419073	9.01
3	Finance, Accounts, Audit	143592.00	126744	16848	11.73
5	Record Room	566.00	508	58	10.25
7	Stores & Purchase	104100.00	92183	11917	11.45
8	Workshop	118471.00	104243	14228	12.00
11	City and Town Planning	41760.00	37471	4289	10.27
12	Building Regulation	1000.00	559	441	44.1
21	Roads and Pavement	534249.00	499816	34433	6.45
24	Street Lighting	130035.00	120772	9263	7.12
25	Storm Water Drains	13446.00	10572	2874	21.37
31	Public Health	94810.00	75556	19254	20.31
32	Epidemic/Prevention Control	124857.00	116935	7922	6.34
33	Family Planning	23837.00	23361	476	1.99
34	Primary Health Care	217943.00	202847	15096	6.92
35	Hospital Services	357372.00	341401	15971	4.46
37	Vital Statistics	10536.00	9567	969	9.19
41	Solid Waste Management	828190.00	771489	56701	6.84
42	Public Convenience	800.00	381	419	52.38
43	Veterinary Services	12774.00	11195	1579	12.36
51	Water Supply	786565.00	724719	61846	7.86
52	Sewerage	365768.00	354788	10980	3.00
53	Fire Services & Disaster Mgt.	101859.00	100547	1312	1.29
54	Arts & Culture	3500.00	2815	685	19.57
55	Community/Marriage Centres	25255.00	21034	4221	16.71
56	Amusement	83122.00	59871	23251	27.97
58	Municipal Markets	242502.00	229814	12688	5.23
61	Parks, Gardens	577185.00	559795	17390	3.01
71	Welfare of Women	20431.00	18233	2198	10.75
72	Welfare of Children	36607.00	33913	2694	7.35
73	Welfare of Aged	560.00	551	9	1.61
74	Welfare of Handicapped	2722.00	2082	640	23.51
75	Welfare of SC/ST/OBC	1310.00	1000	310	23.66
76	Slum Improvements	5000.00	4839	161	3.22
79	Others	112161.00	108964	3197	2.85
81	Electricity	8167206.00	7457946	709260	8.68
82	Education	1256823.00	1140579	116244	9.24

Out of above 36, there were 16 functions in which there were savings ranging from 10.25 % to 52.38%

1.13.6 Excess expenditure in comparison with revised estimates

There were excess expenditure in the following six functions during 2012-13.

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

Function code	Description	RE	Expenditure	Excess	%age of excess expenditure over RE
1	Municipal Body	14372.00	17246	2874	19.99
6	Estate	72355.00	2532468	2460113	3400.0
14	Encroachment Removal	56982.00	196420	139438	244
15	Trade Licensee/Regulations	5747.00	6269	522	9.08
23	Subways & Causeways	900.00	1456	556	61.78
91	Property Taxes	33637.00	2366121	2332484	6934.28

Out of above six functions, in the four functions the excess ranged from 9.08% to 6934.28%.

1.13.7 Expenditure without budget provision

In the function code 22 – Bridges & Flyovers-, expenditure of ₹ 8.27 lakhs had been booked without any provision under revised estimates for the year 2012-13.

1.14 Rush of Expenditure

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

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

Function No.	Function Description	Total expenditure incurred	Expenditure in March	%age expenditure in March
6	Estate	2532468	2463057	97.26
12	Building and regulation	559.30	559.30	100.00
14	Encroachment Removal	196420	144592	73.61
42	Public Convenience	381.25	381.25	100.00
55	Community/Marriage Centres	21034	13092	62.24
58	Municipal Markets	229814	164400	71.54
62	Play grounds	9.5	9.5	100.00
73	Welfare of Aged	551	551	100.00
75	Welfare of SC/ST/OBC	1000	1000	100.00
91	Property taxes	2366121	2336803	98.76

Table 1.21: Rush of expenditure in the last quarter (₹ in thousand)

Function No.	Function Description	Total expenditure	Expenditure during last quarter	%age of total expenditure incurred during last quarter
6	Estate	2532468	2470692	97.56
12	Building and regulation	559.30	559.30	100.00
14	Encroachment Removal	196420	153180	77.99
22	Bridges and Flyovers	828	828	100.00
23	Subways and Causeways	1456	1456	100.00
42	Public Convenience	381.25	381.25	100.00
55	Community/Marriage Centres	21034	14169	67.36
56	Amusement	59871	36945	61.71
58	Municipal Markets	229814	189070	82.27
62	Playgrounds	9.5	9.5	100.00
76	Slum Improvements	4839	4516	93.33
91	Property taxes	2366122	2340237	98.90

PART-II**1.15 AUDIT REPORT OF THE CHIEF AUDITOR UNDER SECTION 59 OF THE NEW DELHI MUNICIPAL COUNCIL ACT, 1994 ON THE ACCOUNTS OF THE COUNCIL FOR THE YEAR ENDING ON 31 MARCH 2013.**

We have audited the attached Balance Sheet as at 31 March 2013 and Income & Expenditure Statement for the year 2012-13 of the New Delhi Municipal Council (NDMC). These financial statements are the responsibility of the Management of the COUNCIL and our responsibility is to express an opinion on these financial statements based on our audit.

The audit has been conducted in accordance with the accounting principles contained in National Municipal Accounting Manual (NMAM) and the applicable rules and the auditing standards generally accepted in India. These standards require that the audit is planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examination, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

Based on our audit, we report that:

- i We have obtained all the information and explanations, which to the best of our knowledge and belief, were necessary for the purpose of our audit.
- ii The Statements of Liabilities & Assets as at 31 March 2013 and the Income & Expenditure Statement for the year 2012-13 dealt with by this report have been drawn up in the approved format as per NMAM.
- iii In our opinion, books of accounts and relevant records have been maintained by the NDMC as required under NMAM in so far as it appears from our examination of such books except as indicated in the succeeding paragraphs.

(A) STATEMENT OF LIABILITIES & ASSETS AS ON 31 MARCH 2013

The Assets and Liabilities of the Council as on 31.03.2013, were ₹6851.18 crore as per details given at **Annexure-I**.

I NON-DISCLOSURE OF LIABILITY IN RESPECT OF PROVIDENT FUNDS/NPS

The above statement neither included nor disclosed the related Liabilities and Assets in respect of Provident Fund and Employees / Employer's Contribution under New Pension Scheme, 2004 for which the Council is statutory liable to repay the accumulations under the

respective funds to its employees at the time of their retirement/superannuation/death. This issue was raised in Audit last year also and the Department had assured to attach a separate statement of Provident Fund Account with the Annual Accounts of NDMC for the year 2012-13.

Audit scrutiny revealed that the Department did not make a separate account of liabilities and corresponding assets and also the difference of interest payable to the subscribers and interest receivable from the investments. The accounting treatment of shortfall or gain in the interest payable or receivable as on 31 March 2013 has also not been accounted for or even disclosed.

In exit conference (June 2014), Financial Advisor/Director (A/cs) assured to take necessary corrective measures while finalizing the accounts for the year 2013-14.

II ADVERSE BALANCES IN HEAD OF ACCOUNTS

Test check of Trial Balance for the year ended 31 March 2013 revealed that certain heads of account related to Liabilities and Assets reflect adverse balances as per Illustrated Cases given in **Annexure-II** and **Annexure-III** for Liabilities and Assets respectively. These need reconciliation.

This issue was raised in Audit last year also. Despite that adverse balances are still continuing.

In exit conference (June 2014), the Department assured to correct remaining adverse balance while finalizing the Annual Accounts for the year 2013-14.

III NON-PREPARATION OF SCHEDULES IN PROFORMA(S) PRESCRIBED IN NMAM

The following *Schedules* attached to and forming part of Balance Sheet for the year ended 2012-13 were not prepared as per proforma(s) prescribed in National Municipal Accounts Manual (NMAM):

- i. Schedule B-1: Municipal General Fund [Code 310]
- ii. Schedule B-2: Earmarked Funds [Code 311]
- iii. Schedule B-3: Reserves [Code 312]
- iv. Schedule B-4: Grants & Contribution for Specific Purposes [Code 320]
- v. Schedule B-8: Deposit Works [Code 340]
- vi. Schedule B-11: Gross Block [Code 410]
- vii. Schedule B-12: Investment – General Fund [Code 420]
- viii. Schedule B-13: Investment – Other Funds [Code-421]
- ix. Schedule B-15: Sundry Debtors (Receivables) [Code-431]
- x. Schedule B-18: Loans Advances and Deposits [Code-460]

This issue was raised in Audit last year also and the Department had assured to prepare these schedules as per the requirement of NMAM. However, none of the above schedule has been prepared for this year also.

In exit conference (June 2014), the Department stated that the schedules shall be prepared manually in the ensuing years after necessary modification in the system and pending technical solution.

A.I. LIABILITIES

A. Other Liabilities- Sundry Creditors - ₹49.17 crore (Schedule B-9)

(i) Liability on account of pension contribution in respect of employees on deputation in NDMC has neither been assessed nor provided for in the accounts as required vide para 29.3 (iic) of NMAM.

This issue was raised in Audit last year also and the department had assured to sort out the issue and make necessary provisions from the accounts for the year 2012-13. However, no liability on this account has been worked out and provided in the accounts.

The Department stated (March 2014) that the action could not be taken in the absence of proper coordination between A.O. (CBS & A/c) and the necessary liability on this account will be incorporated in the accounts of 2013-14.

(ii) Other Liabilities include Statutory deductions of ₹3.73 crore under Code of Account "3502005-Income Tax Deducted at Source" and ₹1.35 crore under Code of Account "3502006-VAT" as on 31 March 2013. The deductions made under above mentioned code of accounts had not been remitted to the concerned authorities. As the delayed remittances may attract penalties by concerned tax authorities, the tax liabilities may further increase.

This issue was raised in Audit last year also and the department had assured to sort out the issue and to do the needful from the accounts for the year 2012-13. However, no action has been taken in this regard.

The Department again stated (April 2014) that all the divisions will be requested to certify the balances of liability (Income Tax, VAT, Cess, Deposits, etc.) in the accounts in respect of their divisions and after receipt of necessary clarifications, the correct position will be reflected in the accounts of ensuing years.

(iii) Age-wise break up (less than 3 year and more than 3 years) of security deposits amounting to ₹166.83 crore has not been disclosed in the schedule (B-7). Security deposits which are more than three years old are required to be transferred to the lapse deposit Account.

The Department stated (May 2014) that age wise breakup of security deposit is to be maintained by the working units. All amounts which are older than 3 years from the due date of eligibility of refund are being transferred to Lapsed Deposit. However, Internal Audit shall also be informed to verify such figures at the time of Internal Audit by them.

Audit observed that there are many cases where security deposits remaining unclaimed for more than three complete accounting years have not been transferred to lapsed deposits.

A.II. FIXED ASSETS

Fixed Assets of the Council increased by ₹11.97 crore during the year 2012-13 with a closing balance of ₹277.50 crore as on 31.03.2013 (**Annexure-IV**).

(i) As per para 29.3(iv) of NDMC Accounts Manual, the Accounting Unit/ABAS together with the Municipal Works Department shall carry out physical verification of Fixed Assets as per the procedures provided in the verification plan. Further, the details recorded in the verification sheets shall be checked with the relevant Fixed Assets Registers and suitable remedial steps shall be taken in case of discrepancies identified.

This issue was raised in Audit last year also and the Department had taken up the issue with the concerned Department and assured to disclose the same in the notes to accounts in the subsequent years. However, physical verification was yet to be completed.

The Department stated in exit conference (June 2014) that the process of physical verification has now been started from this year (2013-14) and physical verification of Roads, BOT assets and sub-ways stands completed. Discrepancy, if any, in book value and actual value will be adjusted in the books of accounts and the reports of the same would be provided to audit.

(ii) NDMC purchased two plots of land in 1996 and 2001 for a sum of ₹4.94 crore in Dwarka and Saket respectively. The allotment at Dwarka was, however, cancelled in April 2012. On scrutiny of Fixed Land Asset Register maintained by ABAS, it was observed that these transactions had not been reflected in the books of accounts. The Fixed Asset Register needed to be reviewed and updated.

This issue was raised in Audit last year also and the Department had assured to sort rectify it in the accounts for 2012-13. Audit however, observed that no progress has taken place on this account.

(iii) (Schedule B-11(b) - Same amount have been carried forward from previous year(s) for 542 works valuing ₹537.91crore (**Annexure-V**) which indicate that these works have already been completed which should have been capitalized and depreciation at the prescribed rates should have been worked out and charged to the Income & Expenditure accounts.

This issue was raised in Audit last year also and the Department had assured to sort out the issue and to do the needful from the accounts for the year 2012-13. However, no action has been taken in this regard.

While agreeing with the issue the Financial Advisor assured in exit conference (June 2014) to get these cases examined and capitalize the completed works at least to the tune of ₹200-250 crore to be reflected in the current years' accounts. Further, he also assured to charge depreciation on the capitalized assets at prescribed rates.

A.III. CURRENT ASSETS & LOANS, ADVANCES AND DEPOSITS

I. LOANS, ADVANCES & DEPOSITS (SCHEDULE B-18)

The above head includes an amount of (-) ₹46.59 crore shown as Deposits with External Agencies (Account Code 46060). As the deposit cannot be minus figure, this need to be reviewed and rectified.

This issue was raised in Audit last year also and the Department had assured to make necessary rectification while finalizing the accounts for 2012-13. However, no action has been taken in this regard.

The Department again stated (May 2014) that the adverse entries in respect of various heads are being looked into and will be taken care in the accounts of the ensuing years.

II CASH AND BANK BALANCE (SCHEDULE B-17)

(1) As per para 30.5 of New Delhi Municipal Accounting Manual, the Cash and Bank Balance is required to be reconciled on monthly basis by the first week of the following month. As per Balance Sheet for the year ending 31 March 2013, the cash balance has been shown as ₹22.37 lakh.

Audit observed that the reconciliation statements furnished by the Department have been initialed without date and designation so it is difficult to comment if the bank reconciliation is being done timely.

(2) The Department was asked to give justification for minus entry under Schedule B-17, (-) ₹ 322570668.54 booked against the head of account: 45021- 'Nationalized Banks'.

Reply is awaited from the Department.

(3) As per the Chart of Accounts the following accounts will not have balance at the end of the year, but the heads are showing closing balances at the end of the year March 2013:

1. 350-11-46 – "Payment control account of cash branch"
2. 350-20-11 – "Misc. Recovery of CBS"
3. 470-10-01 – "Other Assets – Deposit Works Civil"
4. 470-10-02 – "Other Assets – Deposit Works Electrical"

The Department stated (May 2014) that the adverse entries mentioned in respect of various heads are being looked into and will be taken care in the accounts of 2013-14.

(B) INCOME AND EXPENDITURE STATEMENT

a. Revenue Income and Expenditure (Annexure-VI) Surplus/Deficit

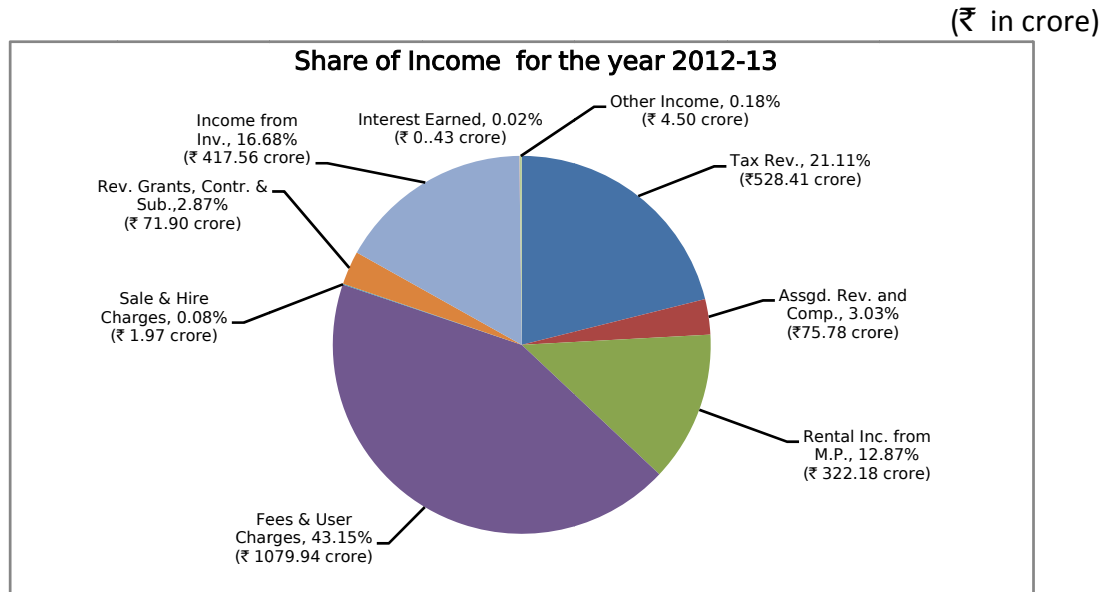
There was a Surplus of ₹274.80 crore i.e. excess of income over expenditure as on 31 March 2013. The Surplus decreased to ₹230.82 crore due to Prior Period Items (-) ₹2.30 lakh and Transfer to Reserve Funds ₹ 44 crore.

During the period 2012-13, the Gross Surplus increased from ₹274.19 crore as on 31 March 2012 to ₹274.80 crore on 31 March 2013 i.e. by ₹0.61 crore. The month-wise (April 2012 to March 2013) details of income, expenditure and surplus/deficit are placed at **Annexure-VII**.

Income

Total income as on 31 March 2013 was ₹2502.67 crore. The main sources of income were Fees and User Charges (43.15 per cent), Tax Revenue (21.11 per cent), Income from Investments

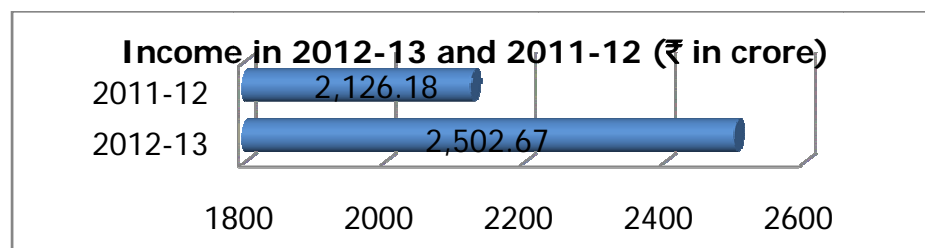
(16.68 per cent), and Rental Income from Municipal Properties (12.87 per cent). There was marginal income in respect of other heads viz. Revenue Grants, Contributions and Subsidies (2.87 per cent), Assigned Revenues and Compensations (3.03 per cent), Other Income (0.18 per cent), Sale and Hire Charges (0.08 per cent) and Interest Earned (0.02 per cent). Component wise share of income for the year 2012-13 is indicated in the following chart:



Total income increased from ₹2126.18 crore in 2011-12 to ₹2502.67 crore in 2012-13 i.e. by ₹376.49 crore.

The increase over the previous year was under the heads, Fees and User Charges by ₹145.39 crore (15.56%), Tax Revenue by ₹115.11 crore (27.85%), Revenue Grants, Contributions and Subsidies by ₹7.23 crore (11.18%), Assigned Revenues and Compensations by ₹15.56 crore (25.84%), Income from Investments by ₹33.34 crore (8.68%), Rental Income from Municipal Properties ₹58.19 crore (22.04%), Sale & Hire Charges by ₹1.62 crore (473.47%) and Interest earned by ₹0.19 crore (11.18%). Further, there was decrease under the heads, Other Income by ₹0.15 crore (3.27%).

A graphical representation of income during 2011-12 and 2012-13 is shown below:

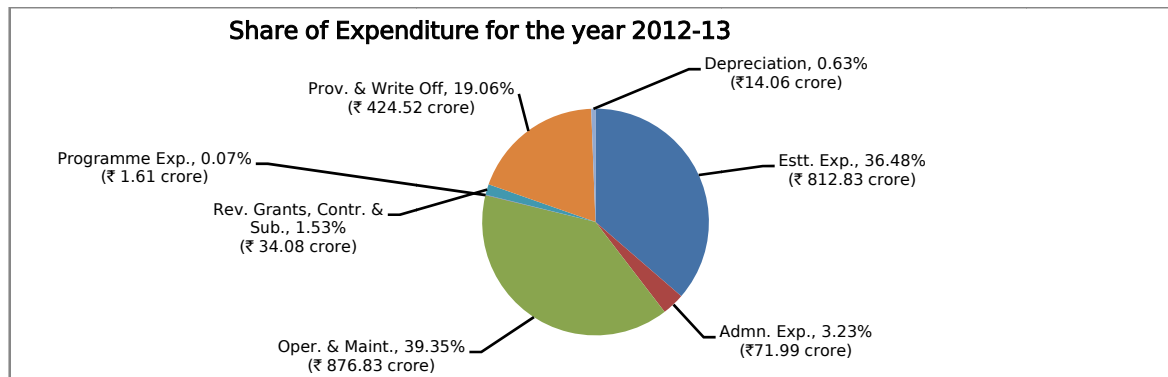


Expenditure

Total expenditure at the end of March 2012 was ₹2227.86 crore. The main heads of expenditure were Operations and Maintenance (39.36 per cent) and Establishment Expenses (36.48 per cent). The other heads of expenditure included Provisions and Write Off (19.06 per

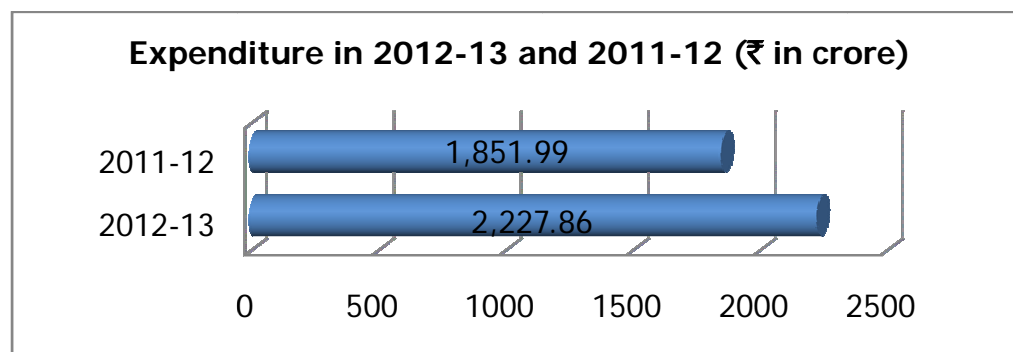
cent), Administrative Expenses (3.23 per cent), Revenue Grants, Contributions and Subsidies (1.53 per cent), Depreciation (0.63 per cent) and Programme Expenses (0.07 per cent).

Component wise share of income for the year 2012-13 is indicated in the following chart:



Expenditure increased from ₹1851.99 crore in 2011-12 to ₹2227.86 crore in 2012-13 i.e. by ₹375.87 crore. The increase over the previous year was under the heads, Operations and Maintenance by ₹1.24 crore (0.14%), Provisions and Write Off by ₹323.55 crore (320.44%), Establishment Expenses by ₹51.46 crore (6.76%), Administrative Expenses by ₹6.13 crore (9.30%), Revenue Grants, Contribution and Subsidies by ₹2.08 crore (6.51%) and Programme Expenses by ₹0.03 crore (2.09%). The decrease was under the head Depreciation by ₹0.54 crore (3.73%) and Interest and Finance Charges by ₹8.07 crore.

A graphical representation of expenditure during 2011-12 and 2012-13 is shown below:



b. Misclassification of Code of Accounts

There are instances of incorrect booking of Code of Accounts under Income & Expenditure for the year ended 31 March 2013 as indicated in **Annexure-VIII & IX** abstract resulting into misclassification and booking of revenue expenditure to the assets Accounts thereby overstatement of surplus of income and expenditure account by ₹56836 and over booking of Assets Accounts. Detailed review of journal vouchers need to be done and correct booking of accounts ensured.

This issue was raised in Audit last year also and the Department assured that misclassifications within income and expenditure account would be taken care in accounts of 2012-13. However, a few misclassifications have been noticed during the test check.

The Department stated (May 2014) that clarification regarding the booking of expenditure in the correct account heads or wrong heads can be made only from the divisions where the Journal Voucher (JVs) has been passed.

The reply of the Department is not tenable. The funds sanctioned in budget are to be utilized for the specific purpose only.

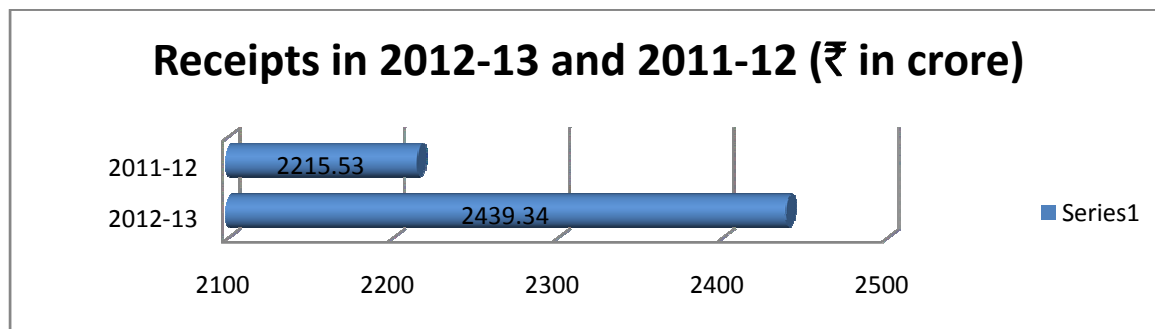
c. Revenue Grants contributions and subsidies (Schedule I-15):

No Utilization certificate in respect of ₹11.16 crore was furnished/ shown to audit. In the absence of which, the legitimacy of the expenditure charged could not be verified in audit.

(C) RECEIPTS AND PAYMENTS ACCOUNTS – 2012-13 (Annexure-X)

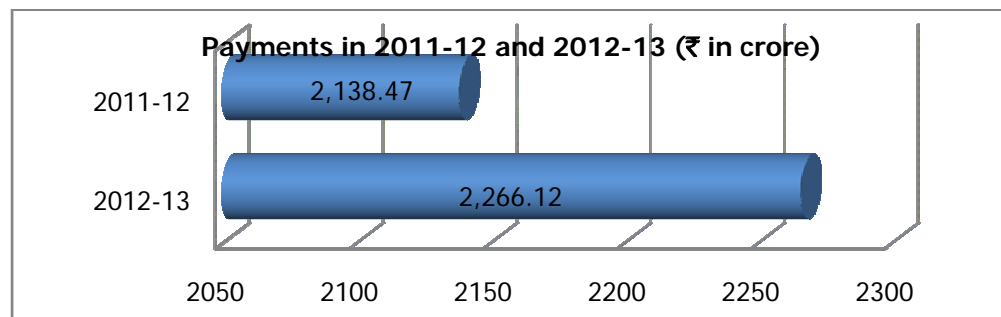
a. Receipts

Receipts increased from ₹2215.53 crore in 2011-12 to ₹2439.34 crore in 2012-13 i.e. by ₹223.81 crore. The increase was mainly under the heads “Fee and User Charges” by ₹218.67 crore, “Tax Revenue” by ₹107.84 crore, “Income from Investments” by ₹33.70 crore and “Assigned Revenue and *Compensations*” by ₹15.56 crore. A graphical representation of receipts during 2012-13 and 2011-12 is shown below:



b. Payments

Payments increased from ₹ 2138.47 crore in 2011-12 to ₹2266.12 crore in 2012-13 i.e. by ₹127.65 crore. The increase was mainly under the heads “Establishment Expenses” by ₹51.46 crore and “Purchase of Stores” by ₹6.33 crore. A graphical representation of payments during 2011-12 and 2012-13 is shown below:



c. Difference of Cash balance in R&P Account and Balance Sheet - 2012-13

Closing balance as per Receipts and Payments Accounts for the year 2011-12 was ₹770646685.15, whereas opening balance in the Receipts and Payments Accounts for the year 2012-13 has been indicated as ₹768655427.15 (including Imprest) having a difference of ₹1991258 mentioned on account of Imprest and Postage Stamps.

This issue was raised in Audit last year also and the Department had assured to make the correction in the accounts for the year 2012-13. However, no action has been taken in this regard.

(D) CASH FLOW STATEMENT

The Cash Flow Statement for the year ended 31 March 2013 is placed at **Annexure-XI**.

(E) COMMENTS ON NOTES TO ACCOUNTS (SCHEDULE B-22)

Notes to Accounts in Schedule B-22 of the Balance Sheet for the year 2012-13 revealed the following shortcomings:

(i) Valuation of fixed assets at nominal value

As per Notes to Accounts, assets existing prior to 01.01.2004 for which the information has been received in the current year have been accounted for by making necessary adjustment both in fixed assets as well as corresponding capital reserve at the nominal value of ₹1/-. As on the date of balance sheet the fixed Assets included the following assets valued at ₹1/-.

Table 1.22

Code of Account	Account Name	No. of Assets	Amount (in ₹)
4101099	Land	1111	1111
4102099	Buildings	735	735
4103099	Road Bridges	312	312
4103199	Sewerage and Drainage	1281	1281
4103299	Water Ways	680	680
4103399	Public Lighting	38954	38954
4104099	Plant Machinery	1456268	1456268
4105099	Vehicles	354	354
4106099	Office and Other Equipments	893	893
4107099	Furniture Fixtures	29837	29837
4108099	Other Fixed Assets	149010	149010

This issue of valuing the assets at ₹1 instead of actual value was raised in Audit last year also and the Department stated that a policy regarding revaluation of these assets was in under formulation.

The Department stated in the exit conference (June 2014) that they have plans to revalue the Roads & Subways before the finalization of the Annual Accounts for the year 2013-14. The Chief Auditor suggested for devising a suitable mechanism for early completion of revaluation of all

the assets such as organizing meeting at the level of Financial Advisor with Heads of concern units/divisions. The F.A agreed to the valued suggestion offered by the Chief Auditor.

(ii) Contingent Liabilities

Contingent liabilities against NDMC in respect of arbitration and legal cases have neither been assessed nor been disclosed.

This issue was raised in Audit last year also and the Department stated that a proforma had been devised for various types of contingent liabilities which had to be shown to audit. However, no action has been taken in this regard.

The Department informed in the exit conference(June 2014) that the information relating to the contingent liabilities arising out of legal cases is being collected from the concerned units which will be verified/matched with legal department. After that the same will be disclosed in the accounts.

(G) GENERAL

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

(a) Fixed Assets Register called for in audit has not been provided to Audit.

In exit conference (June 2014,) the Department assured that the Fixed Assets register will be maintained.

(b) As per para 16.38(f) of NMAM read with para 29.3(iii) (j) of NDMC Accounts Manual, cash available with the at the various Department shall be physically verified by the Head of the Accounts Department on quarterly basis and tally it with the departmental records maintained there vis-a-vis with the register of Advances (Form GEN-16) maintained at the Accounts Department.

(c) The physical verification reports in respect of the stores / consumables as on 31.03.2013 called for in Audit were not provided.

In exit conference (June 2014) the Department informed that the physical verification of stores/consumable is in the progress.

PART-III

1.16 Follow up of Audit Reports

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

Table No.1.23 Annual Audit Reports

Department	Opening Balance as on 1-2-2014	Addition	Total	Settled/Transferred	Closing Balance as on 30-6-2014
(a)	(b)	(c)	(d)	(e)	(f) = (d-e)
Finance & Accounts	10	Nil	10	03	07
Estate-I	03	Nil	03	02 (transferred from Enforcement)	05
Estate-II	01	Nil	01	Nil	01
Property Tax	12	Nil	12	Nil	12
Enforcement	21	Nil	21	01+02 (transferred to Estate- I)	18
Horticulture	01	Nil	01	Nil	01
Civil Engineering	06	Nil	06	Nil	06
Electricity	10	Nil	10	Nil	10
Commercial	03	Nil	03	Nil	03
Personnel	01	Nil	01	Nil	01
Architect & Environs	07	Nil	07	Nil	07
Public Health	08	Nil	08	Nil	08
Education	04	Nil	04	Nil	04
Navodya School Education Society	02	Nil	02	Nil	02
Information Technology	02	Nil	02	Nil	02
Municipal Housing	04	Nil	04	Nil	04
Total	95	Nil	95	04	91

Table No.1.24 Local Audit Reports

S.No.	Name of Department	outstanding paras (01/02/2014)	Paras added upto 01/ 7/2014	Total (c + d)	No. of Paras settled/ included upto 30/6/ 2014	No. of Paras outstanding
(a)	(b)	(c)	(d)	(e)	(f)	[e - f]
01.	Accounts & Finance	407	17	424	1	423
02.	Architect & Environment	131	-	131	-	131
03.	Civil Engineering	1657	16	1673	45	1628
04.	Commercial	108	11	119	-	119
05.	Education	1772	81	1853	9	1844
06.	Electricity	1482	84	1566	13	1553
07.	Enforcement	81	9	90	8	82
08.	Estate	217	20	237	5	232
09.	Fire	87	10	97	-	97
10.	General Administration	243	-	243	-	243
11.	Medical Services/Public Health	782	17	799	4	795
12.	Horticulture	104	-	104	-	104
13.	Property Tax	110	5	115	1	114
14.	Information Technology	68	8	76	-	76
15.	Law	28	-	28	-	28
16.	Personnel	524	20	544	-	544
17.	Public Relations	114	8	122	-	122
18.	Security	105	13	118	-	118
19.	Welfare	835	11	846	-	846
20.	Project	9	-	9	-	9
	Total	8864	330	9194	86	9108

CHAPTER - 2

CIVIL ENGINEERING DEPARTMENT-REDEVELOPMENT OF CONNAUGHT PLACE

2 INTRODUCTION

2.1.1 New Delhi Municipal Council (NDMC) undertook the Redevelopment of Connaught Place (CP) as Project of National Importance under Urban Renewal (Up-gradation and Renewal of Connaught Place as Metropolitan City Centre). The core issues involved in the Comprehensive Redevelopment of CP include movement, visual experience, environment and infrastructure. Among the new ideas and concept evolved for the redevelopment included exclusive corridor for services like electricity, water supply, drainage, sewerage, road improvements, firefighting, centralized air conditioning, communication, etc. in the middle circle and a new central air-conditioning or District Cooling System (DCS) for the entire district of Connaught Place.

2.1.2 PLAN

Initially in the year 2005, NDMC had prepared comprehensive Re-Development Plan for Connaught Place including augmentation/up gradation of engineering services and revival of heritage of Connaught Place. Engineers India Limited (EIL) was appointed as Project Management Consultant for the works of Restoration of façade work of Connaught Place and initially Restoration of façade of “C” Block was taken up as pilot project and the same was approved by Delhi Urban Art Commission (DUAC) and other statutory bodies.

During the execution of ‘C’ Block it was felt that re-development plan be made for whole Connaught Place and to expedite the completion of the work before Common Wealth Games.

2.1.3 APPOINTMENT OF TURNKEY CONSULTANT

With the approval of the Council (resolution No. 28(A-18) dated 28 April 2008), EIL was appointed as Turnkey Consultant and accordingly the amended agreement was signed between EIL and NDMC on dated 21 May 2008.

2.1.4 SCOPE OF WORK AND ROLE OF EIL

As per agreement the board Re-development plan comprising of complete re-development of Connaught Place and its precincts included successful completion and handing over of the following:

- (a) Restoration of Architectural/Heritage character of Connaught Place.
- (b) EIL shall appoint a specialized agency to examine the structural stability of building including retrofitting and forward the recommendations/suggestions to NDMC along with the remedial measures.
- (c) Amenities to ensure safe movement of pedestrians and vehicular traffic.
- (d) Adequate public conveniences and modern amenities.

- (e) Street furniture including adequate parking, walkways, etc.
- (f) Engineering improvements of roads/drainage/sewerage/water supply/electric supply/substations, etc.
- (g) Environmental improvement/Land and street-scraping, etc.
- (h) Any other detail required for Re-development of CP.

EIL was entrusted with the job of making conceptual plan, design, planning, engineering, tendering procurement, handling, storage, erection, scheduling execution, monitoring of all activities, inspection, testing, successful completion and commissioning of said project till handing over to NDMC in a fully operational stage.

Initially project cost of ₹76 Crore was approved, which was later on increased to ₹671 Crore due to increase in the scope of work. Subsequently, due to slippage of several deadlines, the scope of work was decreased and the project cost was reduced to ₹484 Crore by the Council vide resolution no. 3(A-18) dated 25 June 2012.

2.1.5 IMPLEMENTATION SCHEDULE

The contract targeted for completion within 30 months, from signing of agreement i.e. 21 May 2008. As the work could not be completed in time, the Council kept on extending the target dates and finally in its ordinary meeting held on 28 February 2013, extended the time limit for completion of the project up to 30 June 2013

2.2 AUDIT FINDINGS

2.2.1 Award of consultancy contract on nomination basis

NDMC, in May 2008, appointed EIL as project management consultant/head consultant purely on nomination basis without inviting open tenders giving wide publicity for competitive bidding, which was in contravention of the provisions of CPWD Manual, GFRs and also in violation of the guidelines of CVC for appointment of consultant, and the department did not record precise reasons for award of work dispensing with call of open tender.

The Department stated (November 2013) that:

- (a) M/s EIL was engaged as a consultant after detailed deliberations at all levels in the Hierarchy of NDMC and after scrutiny by Finance and Legal Department.*
- (b) The decision of organization was in line with the Rule 165 of GFRs which does not rule out the selection of consultant on non-competitive basis provided sufficient justification exists for such deviations from the norms in the overall interest of organization and circumstances.*
- (c) Efforts were made by the department to take assistance from M/s RITES for appointment of lead consultant. But since no response was received from M/s RITES, keeping in view the importance of the Mega Project, M/s EIL was engaged as a consultant.*

Audit is of the view that the reasons indicated in the Department's reply do not justify the selection of consultant on nomination basis. Further justification for not complying the following rule/procedure also needs to be furnished;

- Para 14.1 (2) of CPWD Manual provides that precise reasons should be recorded by the Divisional Officer before dispensing with call of tenders or works costing more than 500000.

- Rule 134 of GFRs 2005 provides that as soon as a project costing ₹10 crore or above is approved, the Administrative Ministry or Department will set up a Review Committee consisting of a representative each from the Administrative Ministry, Finance (Internal Finance Wing) and the Executive Agency to review the progress of the work. The Review Committee shall have the powers to accept variation within 10% of the approved estimates.

2.2.2 Ambiguous clauses in the contract

As per Rule 204 of GFRs the terms of contract must be precise, definite and without ambiguities. The term should not involve in uncertain or indefinite liability.

Audit observed that the agreement executed with EIL had many ambiguous clauses as indicated below;

- a) Clause-2(6) provides that all statutory clearances from statutory bodies will be done by the EIL and *any assistance required from Govt. bodies* will however be provided by the NDMC.
Any assistance in this clause carries indefinite liability.
- b) Clause-2 (8) provides that EIL will periodically appraise NDMC regarding design, cost and progress.
The word 'periodically,' whether it is weekly, monthly, annual is not clear.
- c) Clause-2(10) provides EIL shall ensure compliance with *established quality management system* and its continual improvement.
The term '**Established quality**' is not clear.
- d) Clause-2(11) provides that EIL will ensure providing services free from errors at *cost effective process*.
'Cost effective process' is not defined.
- e) Clause-2(17) provides that EIL will arrange the peer review of all service proposals by *eminent persons* at various stages of the development.
Eminent person' is not specified.
- f) Clause-3.5.2 provides that Liquidated damage clause in the contracts to be awarded by EIL shall be *as per the standard practices being followed* by EIL.
It is inexplicit.
- g) In Clause 11(i) there was an ambiguity, **how the NDMC will impose penalty/liquidated damage for delay.**
- h) No specific clause was incorporated in agreement for maintenance of equipment, provision of services, etc.
- i) No formal amendments to the contract duly signed by the parties to the contract made for extension of time of the project and abnormal.

The Department's reply is awaited.

2.2.3 Deficiency in contract/amended agreement

The consultancy contract dated 03 May 2006 was vetted by legal consultants who had been appointed after analyzing the capability of various legal consultants whereas agreement dated

21 May 2008 was without taking any opinion of the legal advisor and the contract with EIL was made in such a way that some of the clauses favored EIL compromising the rights of NDMC.

The following clauses favored contractor:

(i) Clause 2.15 provides that EIL shall take up appropriate measures to rectify the deficiency found in works, EIL liability shall be limited to re engineering of the defective parts/services and getting same rectified from the Contractor. EIL's liability on this account shall be limited to a maximum of 0.5% of the total fee payable to EIL.

(ii) As per clause 9 of agreement dated 03 May 2006, there was provision for compensation in case of delay due to default on part of EIL that EIL shall be liable to pay to NDMC compensation (not amounting to penalty) at the rate of 1.0% (one percent) of the total anticipated fee of respective part. Whereas as per agreement dated 21 May 2008, the penalty clause was removed.

(iii) Clause 7.1 (i) provides that advance payment of ₹50 crore towards project cost shall be released within 30 days of signing of agreement.

(iv) Clause 7.1(ii) provides that balance payment shall be linked to the progress of work and shall be payable quarterly in advance along with corresponding consultancy fee and service tax.

(v) Clause 7.1(iii) provides that NDMC shall arrange release of funds for this project directly to EIL. Any delay in implementation of the project on account of non availability of funds and services to be provided by the client shall not be attributable to EIL.

(vi) Clause 7.1 (iv) provides that no bank guarantee shall be furnished by EIL for receiving the payments.

(vii) Clause 7.1 (v) provides that in no case EIL shall use its own funds for execution of this project.

Audit observed that the amended agreement dated 21 May 2008 was in favour of EIL as the penalty clause was removed and neither interest of NDMC was taken care of nor any expert/legal opinion was sought as in the case of agreement dated 03 May 2006.

Department's reply is awaited.

2.2.4 Non observance of the terms of agreement

As per clause 2.9 of agreement dated 21 May 2008, EIL was required to engage consultants in the following fields:

- a) Conservation Architect.
- b) Structural Rehabilitation and Retrofitting.
- c) Roads up gradation and Parking
- d) Water supply, Sewerage, drainage etc.
- e) Electrical & Air Conditioning works.
- f) Environmental up gradation, Landscaping/Street Lighting.
- g) Urban Design, Street Furniture, Signage.
- h) Any other Engineering /Architectural/ Specialist consultants required for Redevelopment of Connaught Place.

The final selection of these consultants, especially Conservation and Restoration consultant shall be made in consultation with NDMC. If at any stage NDMC was not satisfied with the performance of these consultants so selected, then it shall be incumbent of EIL to replace the said consultant on request of NDMC within two weeks of the notice.

No records were made available to the audit party relating to (i) whether the consultants were appointed with concurrence of NDMC? (ii) As to how NDMC was satisfied with the performance of the consultants (iii) In case NDMC was not satisfied with the performance of the consultants, what action was taken in this regard.

The Department may clarify the above position.

2.2.5 Irregularities in extension of work granted to M/s EIL

As per clause 11 (i) of the agreement dated 21 May 2008 "The project completion date shall be 30 months from the date of signing of agreement of conveyance of approval whichever is earlier. In the event of delay, which may occur due to the reasons beyond the control of EIL, EIL would approach the NDMC with full details and justifications for extension of time limit for the delay. In the event, it is seen that the delay is attributable to EIL, the NDMC shall issue a notice detailing therein the delay in execution of the project and would enjoin upon EIL to take such remedial steps as may be deemed necessary. In case of delay by the contractors deployed by EIL, the relevant penalty clauses shall be operated by EIL."

Audit observed that there was delay of more than 03 years but no records in support of (i) EIL requesting for extension, and (ii) fixing responsibility for delay, were produced to Audit. EIL had not only missed original deadline of 21 November 2010 but also slipped the extended targets and finally extended date of June 2013. If the penalty were imposed on the delay either on EIL or sub contractors appointed by EIL, as stipulated in the clause 11 (i) of agreement dated 21 May 2008, an amount of ₹47.70 Crore approx. i.e. 10% of contract amount of ₹477.02 Crore is recoverable.

The Department stated (November 2013) that the reasons for delay were beyond the control of EIL and accordingly proposal was placed before Council. M/s EIL was requested for extension of time in the Project Co-ordination meetings (PCC) held from time to time. There was no such practice to maintain hindrance register in Turnkey Consultancy Agreement and there was no such provision to maintain hindrance register by M/s EIL.

The reply of the Department is not tenable. No records were produced to audit regarding extensions asked for by M/s EIL as required as per clause 11 (i) of the agreement dated 21 May 2008 along with full details and justification. Further, Hindrance Register is required to be maintained as per para 29.7 (3) of CPWD Works Manual, 2012. The Department may justify non maintenance of proper records for granting extensions and monitoring mechanism to support that the delays were beyond the control of M/s EIL.

2.2.6 Excess expenditure of ₹160.77 crore in works approved by JNNURM

As per EIL letter NoEIL/1038/NK/NDMC/1396 dated 8 October 2013, JNNURM approved the following 8 works costing ₹253.78 Crore and against that an expenditure of ₹304.37 Crore has

been incurred up to 30 September 2013, whereas the progress of these works remained between 93% and 98%. Further, out of these 8 works 3 works were terminated/foreclosed as given in the table.

S. No.	Packages	Approved Cost (In ₹ lakh) by JNNURM	Approx. Expenditure incurred upto 30-sep-2013 (in approx. ₹ in lakh)	Physical Progress	Remarks
1.	Restoration of façade work for inner circle blocks	5590.75	2253	98%	Terminated
2.	Restoration of façade work for G, H & K outer circle blocks				Foreclosed
3.	Restoration of façade work for L, M & N outer circle blocks				Foreclosed
4.	Restoration of balance façade work (Inner and outer circle blocks)				
5.	Civil, Structural and Finishing works including electrical, water supply, sewerage works for service corridor in middle circle of Connaught Place for redevelopment of Connaught Place.	6507.7	22347	98%	
6.	Civil, Structural and Finishing works include electrical works for new and existing subways in outer circle of Connaught Place.	9616.54	2674	93%	
7.	Supply and Installation of Escalators in subways				
8.	Area development works for inner and outer circle of C.P.	2923.81	3162	100%	
Total		24638.83	30437		
Add 3% contingencies		739.16			
Grand Total		25377.99 Say ₹25378 lakh			

Audit observed that the sanctioned amount for Sl. No. 5 was ₹6507.7 lakh, whereas the expenditure up to 30 September 2013 was ₹22347 lakh i.e. an amount of ₹15839.30 lakh which was 343.4% in excess to approved amount of JNNURM. Similarly, an amount of ₹238.19 lakh had been incurred in excess to approved amount for work at Sl. No 8. Thus, total excess expenditure amounting to ₹160.77 Crore had been incurred under contribution of JNNURM. The Department's reply is awaited.

2.2.7 Appointment of independent review and monitoring agency (IRMA)

Out of total share of contribution of ₹8882.30, first installment of ₹2220.50 lakh was released by GOI (JNNURM) to NDMC. Further, 3 installments had not been released by them to NDMC, as the IRMA had not been appointed as per JNNURM toolkit.

Further, as per GOI guidelines the implementing agency had to fulfill certain requirements such as :

- (a) Appointment of IRMA and its report.
- (b) Implementation of reform

M/s Shrikhande Consultant Pvt. Ltd, Mumbai was appointed as IRMA vide NDMC letter No. D/703/EE (CP project)/2011 dated 14 December 2011 at payment of total ₹204000/- for 18 months considering 6 visits as per bid condition. According to para 6 of the letter of start was to be issued after receipt of performance guarantee and execution of contract agreement. The agreement between IRMA and NDMC was signed on 04 March 2013.

Audit observed that IRMA so appointed was not as per toolkit of JNNURM and the reports submitted by IRMA before signing of agreement were irregular.

The Department's reply is awaited.

2.2.8 Non-receipt of share cost of project amounting to ₹8432.15 lakh from JNNURM

As per guidelines of JNNURM 35% of the cost was to be borne by the Mission Directorate, 15% by Govt. of NCT of Delhi and balance 50% from own resources i.e. NDMC. However, the entire 50% component NDMC may also be reimbursed by Government of NCT of Delhi. The cost of preparation of DPR up to 1.5% of the estimated cost of the project was to be reimbursed by Ministry of Urban Development.

Audit observed that as per progress report for the month of September 2013, total expenditure incurred under JNNURM works was ₹30437 lakh. Out of which 35% share amounting to ₹10652.95 lakh was to be received from JNNURM but a sum of ₹2220.58 lakh had been received from JNNURM, remaining amount of ₹8432.15 lakh is outstanding (November 2013).

The Department stated (November 2013) that the cost of preparation of DPR – EIL demanded/ raised bill for ₹202 lakh but nothing was reimbursed by Ministry of Urban Development on this account till date.

Due to some change in scope of work, JNNURM has certain observations, clarifications to these observations which are under process.

Audit is of the view that the Department did not pursue the case properly for reimbursement of full share amount from JNNURM. The Department may furnish final reply after taking necessary action.

CHAPTER - 3

Performance Audit on 'Efficiency In Sanction and Payment of Staff Entitlements'

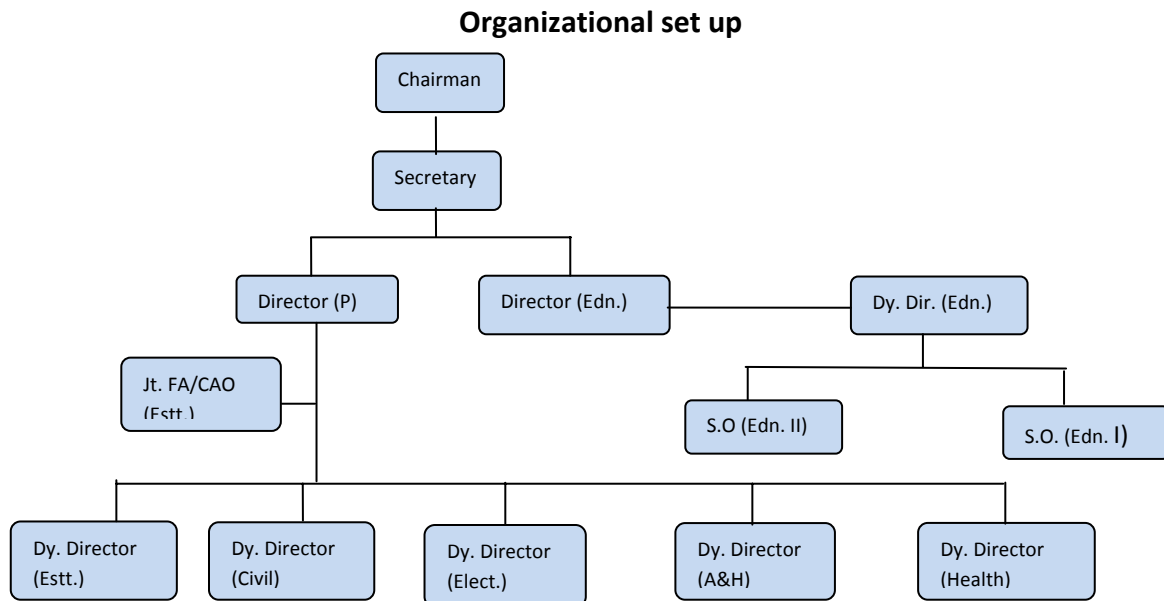
3. Introduction

3.1.1 About the Department

The NDMC provides essential services like; health, education, sanitation, electricity supply, water supply and sewage, maintenance of roads and buildings, etc. to the residents of the area. It has 12963 regular employees, 877 contract employees. The Director (Personnel) and his subordinate officers are responsible for preparation of panels, maintenance of personal files of employees, processing of claims relating to pay and other allowances, General Provident Fund, Other entitlements of the employees like; House Building Advance, Motor Cycle/Car, etc, liveries, reimbursement of medical claims and processing of pension papers of retiring/deceased employees.

During the years 2010-11 to 2012-13, the NDMC incurred expenditure of ₹712 crore to ₹890 crore on its establishment which constituted about 40 per cent of the revenue receipts (₹ 1691 crore to ₹2215 crore) and about 45 per cent of total revenue expenditure (₹1523 crore to ₹1938 crore). Such a considerable expenditure necessitates the performance review on the efficiency in sanction and payment of entitlements to the staff.

Chart below indicate the organisational set up of the department.



3.1.2 Audit Objective

The objectives of the present audit were to assess whether:

- Adequate monitoring mechanism was in place to ensure that time limits fixed for processing and sanctioning of various entitlements of employees.

- Fixation of pay grant of annual increments and arrears payments were being made within a reasonable timeframe.
- Various advances like; HBA, TA/DA, LTC etc were being paid in time and also being adjusted within the prescribed time;
- Reimbursement of personal claims such as medical claims, telephone bills, refund of security deposits etc were being made efficiently.
- leave salaries and pension contributions of deputationists were being correctly and within the time.
- Payment of retirement benefits were being made efficiently;

3.1.3 Audit Criteria

The main sources of audit criteria for the Performance Audit were:

- a. NDMC Act 1994
- b. Establishment Manual
- c. FR & SR
- d. General Financial Rules
- e. Manual of Office Procedure.
- f. Leave, LTC and TA Rules
- g. Medical Attendance Rules
- h. Receipt and Payment Rules
- i. Orders, guidelines & instructions issued by the Council.

3.1.4 Audit Methodology

Objectives of the Performance Audit were discussed with HODs/ Directors/Dy. Directors of the concerned Establishment Departments.

Various records such as personal files of employees were examined for sanction of various entitlements. The sanctions of entitlements from the point of receipt of request till the point of disbursement were examined and the observations were issued to the concerned officers. This was followed by an Exit conference wherein the views of the department on the issues raised in audit were discussed.

3.2 Audit Findings

3.2.1 Delays in processing of various entitlements of employees

In order to ensure timely submission and to minimize delays in disposal of cases, Manual of Office Procedure (MOP) provides² that dealing hands and Section officer are required to prepare weekly arrear statement in Appendix 34 giving particulars of receipts/ cases pending for more seven days. MOP also stipulates that departments should fix time limits for disposal of as many types of cases as possible. Branch Officers are further required to keep a watch on the progress of work and if necessary, issue suitable directions for expeditious handling of

² Chapter XII & Chapter XIV of the Manual of Office Procedure (MOP)

delayed cases. NDMC Manual fix³ three to five days time frame for putting up the cases for final disposal by Personnel Branch.

Audit observed that the timeframe fixed for disposal of cases had not been adhered to as concerned Section officers/Branch officers were not keeping proper watch on progress of work as required under MOP. Delays noticed in disposal of even routine cases like; sanction of leave, leave encashment, settlement of LTC claims, reimbursement of Children Education Allowance were as under:

1. Table 3.1: Delays in settlement of various entitlements;

Type of cases	Number of cases		Percentage	Delay range (in months)
	Test checked	Delays observed		
Leave	39	20	50	1-14
Leave Encashment	42	17	41	1-8
CEA	16	09	56	1-6
LTC	51	26	50	1-15

Illustrations of 207 such cases are shown below:

(i) Delays in processing of 49 claims of LTC encashment, Children Education Allowance, Transfer TA, Leaves, etc pertaining to Architect & Horticulture Establishment, Education Establishment, Health Establishment, Main Establishment involving delays ranged 01 month to 17 months are shown in **Annexure-XII**.

(ii) Delays in processing of 49 claims of pay fixation, MACP, revision of personal pay etc. pertaining to Education Establishment, Architect & Horticulture Establishment, Health Establishment, Main Establishment & Civil Establishment I&II involving delays ranged 3 months to 7 years are shown in **Annexure-XIII**.

(iii) Delays in grant of annual pay increments in case of 62 employees pertaining to Education Establishment, Architect & Horticulture Establishment, Health Establishment, Main Establishment involving delays ranged 01 month to 24 months. In 13 cases, annual pay increments for three consecutive years i.e; 2010-13 had not been granted. Details of such cases are shown in **Annexure-XIV**.

(iv) Delays in seven cases ranging from 6 to 25 months were noticed in grant of Ist, IInd & IIIrd Time Bound Promotional Scales as shown in **Annexure-XV**.

(v) Test check of records of Hitkari Nidhi Yojna revealed that there were delays in 47 cases ranged from three to eight months in issuing of approval/sanction in grant of financial assistance for higher education of their children and to families of deceased employees as shown in **Annexure-XVI & XVII** respectively. It was further observed that there was shortage of funds and the Department had to wait for the collection of monthly subscription of the employees. This view gets further strengthened as the branch had not maintained cash book of the fund to monitor the balances to ensure timely assistance to the beneficiaries.

³ Manual (3) of NDMC's 17 Manual

The Department confirmed the above facts and stated that there was no system of keeping watch of cases/receipts at various levels for its disposal. Comments on the respective cases of delays were awaited from concerned Establishment unit.

3.2.2 Processing of Claims in subjective manner.

Besides delays in processing of claims, objectivity in processing of 345 claims was also not maintained as indicated below:

- (i) The disposal of medical claims lacked objectivity as the processing was not done in order of their receipts. Illustrations of 13 cases & 14 cases are given in **Annexure-XVIII & XIX** where medical claims were cleared out of turn/delayed from 5 months to 15 months beyond normal processing period of 3 months.
- (ii) The proposal of financial assistance from Hitkari Nidhi Yojana to the applicants was delayed and the applications were not being processed in the order of their receipt. Illustrations of 35 cases are given in **Annexure-XX** which were processed after 05 to 22 months of the receipt of applications.

3.2.3 Delays in posting of staff

- (a) During the year 2013, posting orders of staff of Delhi Government joining NDMC on deputation as AAO was delayed abnormally. The Department took 8 to 36 days in posting these AAOs as indicated in **Annexure-XXI**. This resulted in loss of 302 man days and payment of idle salary and allowances of **₹3.5 lakhs⁴**
- (b) Test checks of attendance records further revealed that during the year 2011, as many as 49 persons were awaited their posting to their new place of posting for more than 22 days to 08 months as shown in **Annexure-XXII**.

3.2.4 Delay in release of withheld retirement gratuity/lapsed deposits

Rule 64 of CCS (Pension) provides that withheld gratuity of 10 per cent or rupees one thousand on account of un-assessed government dues, shall be released on the expiry of the period of six months from the date of retirement unless instructions for recovery and specified sum to be withheld are issued within the aforesaid period. Rule 189(11) of Receipt and Payment Rules provides that all deposits unclaimed for more than three complete account years shall be credited to Govt. under consolidated Fund.

3.2.4.1 In 33 cases as mentioned in **Annexure-XXIII**, withheld gratuities of the retired employees amounting ₹ 2.15 lakh were not released even for period exceeding two years.

3.2.4.2 In 59 cases, security deposits amounting to ₹5.53 lakh as shown in **Annexure- XXIV** was lying unreleased for period from 2004 to 2012. Initiatives taken by the department in this regard were neither on record not explained to audit.

3.2.5 Delay in claiming/remitting of leave salary & pension contribution in respect of the employees working on deputation

Chapter 9.3.1 of Fundamental Rules provides that foreign employer is required to claim reimbursement of the leave salary paid to the employee on deputation, from the lending

⁴ (calculated at a conservative estimate at the minimum of scale of pay i.e. 9300+4800(G.P.)+usual allowances)

Department at half yearly intervals for the period ending 30th September and 31st March each year. Further, foreign employer is also required to pay contribution towards leave salary or pension, due in respect of a government servant on Foreign Service, annually within fifteen days from the end of each financial year or at the end of the Foreign Service, if the deputation on Foreign Service expires before the end of the financial year.

3.2.5.1 Test check of records of Cash Branch for the year 2010-11 to 2012-13 revealed that there were delays in claiming leave salary as well as in remitting leave salary and pension contributions in respect of employees joined on deputation to NDMC.

As an illustration, leave salary of ₹ 1.36 lakh for 90 days in the case of Shri A.K.Mishra, Director (Emp.Code 311582) was not claimed who joined NDMC on deputation on 08.4.2011, from the Lending Department at half yearly intervals as required under the above mentioned rules. Further, there were delays ranging from 01 to 16 years in remitting the pension contributions in respect of 39 officers even after completion of deputation period as shown in the **Annexure-XXV**.

3.2.6 Settlement of claims- Grant of 2nd time bond promotional scale/annual increments

As per recommendations of fifth CPC report and DoPT OM No.35034/1/97-Estt(D) dated 09.8.1999, Assured Career Progression benefits are allowed after completion of 12/24 years of service. Further, the scheme was modified as per recommendations of 6th CPC and officials are entitled for 3 financial up gradations on completion of 10/20/30 years of service under MACP scheme. In this regard, the following discrepancies were noticed:

(i) Shri Sunderlal Sehgal, Jr.Music Teacher (Emp.Code 259467) who was eligible for 1st ACP w.e.f. 17.11.2001 (date of initial appointment 17.11.1989) and MACP benefits on completing 20 years service w.e.f. 17.11.2009, was granted first MACP benefits with effect from 01.09.2008 and second MACP with effect from 17.11.2009.

(ii) Sh. Rajender Singh, SWD beldar (Emp Code-259699) was granted 2nd time bound promotion w.e.f. 09.10.2007 vide order dated 4.3.2008. However, at the time of fixation of pay as per 6th pay commission vide order dated 10.04.2012, the date of 2nd time bound promotion scale had been shifted to 21.12.2007.

(iii) Audit in September 2011 pointed out that pay of Shri Sohanlal, SWD Beldar (Emp.Code: 232819) had wrongly been fixed at ₹ 8100+2200 instead of ₹ 8250/-+2200 with effect from 1.1.2006. The department took about 15 months to rectify this error and another six months for payment of arrears to the employee.

The Department attributed (August 2013) the delays to regularisation of absence periods, grant of MACP, clearance from Audit branch etc. However, all dealing Assistants have been directed to be careful in settlement of such dues.

3.2.7 Non adjustment of various advances

LTC advances: (LTC) Rules 1988 envisages that, where an advance has been drawn by a Government servant, the claim for reimbursement of the expenditure incurred on the journey shall be submitted within one month of the completion of the return journey. If the claim is not

submitted within stipulated time, LTC claim is to be treated as forfeited and the outstanding advance recovered in one lump-sum along with penal interest @ 2% over GPF interest rate on the entire advance from the date of drawal.

TA & DA Advances: The amount of advance granted shall be adjusted⁵ within 15 days from the completion of tour or the date on which the Government servant resumes duty after completion of tour. Also, as per Rule 50, a second advance cannot be made to a Government servant until an account has been given for the first advance.

House Building Advances: Rates of Interest chargeable on House Building Advances sanctioned to employees are notified by Government of India from time to time. Besides this, interest @ 2 ½ % over and above on notified rates is chargeable in case of non submission of requisite documents (Mortgage deed, Insurance Policies etc.) in time by the employee

(i) Audit observed that ₹ 44.17 lakh advances were pending against 97 officials for more than 10 years in the Advance Registers maintained for LTC, TA/DA, House Building & Miscellaneous advances as shown in Table below:

Table NO. 3.2: Non adjustment of various advances

Sl. No.	Nature of outstanding advance	No. of officials involved	Period involved	Amount (Rs.)	Ref: Details of officials enclosed
1	LTC	28	2006-07 to 2012-13	1459216	Annexure-XXVI
2	TA/DA	46	2004-05 to 2012-13	1582959	Annexure-XXVII
3	Miscellaneous	18	1999-00 to 2011-12	1347302	Annexure-XXVIII
4	House Building	5	Dec 1993 to April 2009	27628	Annexure-XXIX
	Total	97		44,17,105	

(ii) Further analysis of above advances revealed that LTC advance of ₹7.94 lakh pending against 11 officials relate to more than six years (relating to the period 2006-07 to 2010-11). TA & DA advance of ₹15.83 lakh, an amount of ₹14.24 lakh was outstanding for more than 2 to 7 years old (period 2004-05 to 2010-11) and in five cases, the same official had been granted subsequent advances without recovery/adjustment of the previous advance in violation of above rules.

(iii) TA/DA Advance register was not maintained properly as the date of return from journey and date of submission of claim by the officials were not recorded in the TA/DA advance register, due to which, submission of claims, if any, within the prescribed time could not be verified in Audit.

3.2.8 Irregularities in grant of Leave Travel Concession

LTC-80 ticket of Air India are to be purchased directly from Airlines booking counters or website of Airlines or through authorized travel agents viz; M/s Balmer Lawrie and Company, M/s Ashok Travels and Tours and IRCTC.

⁵ Rule 51 of Compendium of Rules on Advances to Government Servants as Annexed with GFR 2005

Audit noticed instances of admitting the claims of officers and employees availing LTC without obtaining proof of purchasing the tickets from authorized agents/certificate of non availing an package, overpayment, non admissible claims as shown below:

Table 3.3: LTC admitted without obtaining requisite certificates/proof of purchase of tickets

	Name of employee and designation	Emp. Code	Destination Block Year	Date of journey	Amount
1	Sh Anant M Athale, Chief Architect (CDC)	196619	Port Blair (2010-13)	28.03.13	107132/-
2	Dr. M.S. Bhatia, CMO (SAG)	195877	Port Blair (2006-09)	27.10.10 02.11.10	65,060
3	Dr.(Mrs.) Susheel Harit, CMO (NFSG)	275158	Port Blair (2006-09)	01.12.10 & 6.12.10	1,43,088
4	Sheela Devi, SWD Beldar	281014	J&K (2010-13)	September 2012	35,400/-
5	Shri Manish Gawri Jr. Assistant	397797	Udhampur,2006-09 extended upto 2010	25-11-10 to 29-11-10	5792/-
6	Ms. Rita Goel, Stenographer	186214	Port Blair 2010-13	March 2013	145989/-

3.2.9 Irregularities in grant of Children Education Allowance

As per the recommendations of the VI Central Pay Commission/subsequent orders of Ministry of Personnel Public Grievances and Pensions (DoPT) dated 13.11.2009, Children's Education Allowance (CEA) is admissible for two eldest surviving children only except when the number of children exceeds two due to second child birth resulting multi birth. Further, annual ceiling of CEA of ₹ 12,000/- was enhanced to ₹ 15,000/- w.e.f. 01.01.2011.

(i) Audit noticed that in under-mentioned cases, reimbursement of CEA had been allowed without production of fee receipts as shown in Table below:-

Table: 3.4: Details of cases of reimbursement of CEA without proper receipts

Name of employee	Period of claim	Reimbursement amount	No receipt available in file
Mr.G.S.Rawat, Sr.Asstt., Emp.Code-214114	1-4-2009 to 31-3-2010	12000/-	April 09 to June 09
	1-4-2010 to 31-3-2011	12000/-	Oct.10- to Dec.10 & Jan.11 to March 11
	1-4-2011 to 31-3-2012	15000/-	April 11 to June 11
	1-4-2012 to 31-3-2013	15000/-	Oct.12- to Dec.12 & Jan.13 to March 13
Shri Krishan, Sr.Asstt. Emp.Code-264771	1-4-2010 to 31-3-2011	12750/-	April 10 to June 10

(ii) It was observed that Sh. Viresh Kumar, SWD Beldar (Emp. Code-307136) was granted CEA of ₹3000/- in respect of his third child, Master Abhay Kumar for the academic session 2008-09.

3.2.10 Non recovery of overpayments

(i) Excess payment of ₹18432/- on DCRG(application of inflated DA rate of 65% instead of 58%) paid to Sh. Ravi Kumar, husband of deceased Smt. Sheela Kanojia, Nursing Sister (Emp. code- 269672), who expired on 23.07.2011 made to be recovered.

(ii) An amount of ₹81,741/- on account of Licence Fee arrears for retaining Govt. accommodation by Shri Parmanand, wireman, retired on 31.08.2011 (Emp. Code 139445) was not recovered as only ₹ 10,000/- were withheld from gratuity for recovery of dues.

(iii) Recovery of ₹27,668/- out of 31,329/- pointed out by CBS in January, 2013 remained unrecovered from the leave encashment paid to the family of Shri Videshwar Rai, Ex-ALM (Emp. Code 179045) expired on 06.02.2012.

(iv) Overpayment of assistance from Hitkari Nidhi Yogan for higher education of children for the year 2010-11 amounting to ₹ 20,000/- was noticed in respect of Sh. Ram Gopal, Lecturer, Emp Code: 214495 & ₹ 3,000/- in respect of Ms. Naz Parveen, Asstt. Teacher, Emp Code: 207862. These overpayment remained to be recovered.

3.2.11 Irregularities noticed in the leave accounts

Rule 26(1) of CCS Leave Rules provides that earned leave credit is to be afforded in advance at a uniform rate of 15 days on the 1st of January and 1st of July every year. Similarly, HPL is to be credited in advance at the rate of 10 days on 1st of January and 1st of July every year. Credit of EL afforded on 1st January or July each year is to be reduced by 'one tenth' of extraordinary leave availed and/ or period of dies non during the previous half year subject of maximum of 15 days.

Further, Rule 27 (1) and GID there under of FR & SR Part III provides that credit of earned leave is to be afforded at the rate of 2 ½ days for each completed calendar month of service and credit of half pay leave at the rate of 5/3 days per completed calendar month.

(i) Short credit, incorrect carry forward of leaves:

- Credit of 15 days EL due on 01 January 2010 was not given in the Leave account of Ms. Kusum Ranga, Pharmacist (Emp.Code: 239047). Further, while carrying forward the balance of EL in January 2011, 100 days of earned leave was excluded from leave account of the official.
- Leave account of Smt. Veena Panchal, Dresser, Emp. Code-238180, showed a balance of 50 days HPL on 01.7.12. However, after granting commuted leave on medical grounds for 5 days from 16.7.12 to 20.7.12 (10 days HPL), the balance of HPL was shown as 30 days. Due to incorrect drawl of balance, the employee had to avail EOL(without pay) for 12 days (i.e., 10.12.12 to 21.12.12) thus depriving employee of 10 days HPL and half pay admissible during the period.
- Leave account of Namarata Sharma, Clerical Asstt. (Emp. Code 310954) was credited with 30 days leave for the period 01.01.11 to 31.12.11, however, including the balance of 43 days due on 01.01.11 the balance was shown as 63 days instead of 73 days.
- In Leave account of Sh. Nazir Ahmed Chaudhary (Emp.Code-242363), credits of 15 days EL were not given correctly during the period on January 2008, January 2010, July 2010, January 2011 & July 2013.
- CCL of 25 days from 22.11.2010 to 16.12.2010 availed by Ms. Chanda Sharma, JAO (Emp.Code-290114) was shown as 92 days resulting in excess debit by 67 days.

(ii) Excess credit/short debit of leave:

- While affording credit of 15 days EL on 01.01.2006 in the leave account of Sh. Gobind Singh, Helper (Emp.Code- 175457), the reduction @ 1/10th of extra ordinary leave (EOL) of 86 availed during the previous half year was not made resulting in excess credit of 9 days EL.
- Leave account of Ms. Poonam Rani, Jr. Social Edn. Teacher (Emp.Code – 306143) was not debited for 2 days from 15.07.07 to 16.07.07.
- Leave accounts of Shri Uttam Singh, AFG (Emp. Code 308454) and Shri Parmod Kumar, AFG (Emp. Code 308452 who joined service on 02.01.2007 were afforded credit of 15 days EL and 10 days HPL each against the admissible EL of 13 days and HPL of 8 days.
- Leave account of Sh. Parmod Kumar, AFG (Emp.Code: 308452) was not debited with the leave spell of 8 days EL from 4.4.13 to 11.4.13 resulting in excess credit.
- Paternity leave of 15 days from 27.6.11 to 10.7.11 availed by Sh. Ashok Singh, Architect Assistant (Emp.Code: 308329) had not been entered in his service book.

(iii) Short/Excess payment of Leave Encashment benefits:

- Service records of Ms. Rosamma Thomas, ANM (Emp.Code: 194142), retired from service on superannuation on 29.02.2012, revealed that incorrect application of admissible rate of DA (@ 58% instead of 65% effective from 01.1.12 resulted in short payment of Leave Encashment for ₹ 13,630/-.
- Service records of Shri Shiv Singh, Ballif (Emp. Code 189177), retired from service on superannuation on 31.01. 2012 revealed that incorrect application of admissible rate of DA (@ 58% instead of 65% effective from 01.01.12) resulted in short payment of Leave Encashment amounting to ₹12,460/-.
- An amount of ₹9,342/- recoverable from Lt. Shri Rohtas Kumar (Ex-Beldar), Emp Code No. 295495 who expired on 18.09.11 remained un-recovered from the leave encashment of ₹37,638/- released to the widow of the employee in August, 2012.

3.2.12 Irregular engagement of contract employees

As per guidelines of contractual engagement of staff, appointment on contract basis was to be made as per recruitment rules in terms of age, qualification, etc. A consolidated salary was payable for the contract period and an agreement was to be executed with the council at the time of each engagement, within a period of seven days. As per RRs, the upper age limit for the post was 30 years.

Audit observed following irregularities in engagement of contract employees:

- (i)** Architect & Horticulture Establishment engaged Sh. Ajay Kumar, DOB: 09.01.1981 (Emp.Code:310221) as Section Officer on contract basis initially on 15.11.2007. Service of the officer was extended from time to time till 25.10.2013 after usual break. It was observed that the officer had attained the age of 30 years as on 08.01.2011. As such, engagement of the officer beyond January 2011 was in violation of RRs. Moreover, agreement was not executed as required under the guidelines.
- (ii)** Education Department engaged Assistant Teachers (Urdu) between August - December 1999 on contract basis for a consolidated salary with the condition that no contract teacher

would be regularized. It was observed that the Establishment branch extended services of these teachers from time to time after usual break upto the period 30.4.2012.

Table 3.5: Details of Contract teachers engaged on attaining 40 years of age

	Name of contractual Assistant Teacher (Ms)	Date of initial appointment on contract basis	Date of attaining 40 years of age
1	Qammar Nayyar	03.8.99	June 1997
2	Samina Zubair	15.11.99	June 2004
3	Khurshid Bano	21.12.99	June 2001

Engagement of teachers beyond that period till 30 April 2012 was in violation of RRs. Moreover, Agreements were also not executed as required under the guidelines on contractual engagement.

(iii) Main Establishment branch engaged Assistant Programmer on contract basis initially in April 2010 for a consolidated salary of ₹18560 with the condition that no contract Assistant Programmer would be regularized. It was observed that the Establishment branch extended services of these Assistant Programmers from time to time. Details of their engagement were in Table below:

Table 3. 6 Details of engagement of Assistant Programmers

	Name of Assistant Programmer engaged on contract	Date of birth	Date of initial appointment on contract basis	Date of attaining 30 years of age	Extension of term of service granted upto
1	Sh Ashish Mishra	1.12.1978	27.4.10	30.11.2008	10.05.2014
2	Sh. Mohinder Singh	05.05.1981	27.4.10	04.05.2011	03.05.2013

As shown above, services of Assistant Programmer on contract basis in April 2010 was without observing conditions of RRs in terms of maximum age limit of 30 years. The extension of term of service in respect of Sh. Mohinder Singh beyond 04.5.2011 was also against the conditions of RRs since he had attained the age of 30 years on that date. No usual break was kept between periods of engagement at three occasions between 27.4.10 and 26.4.12. There were delays in obtaining approval for extension of existing terms of contracts. Order for extension of service for one year from 11.5.13 was issued after two months i.e.; on 12.7.13 and order for extension of another one year from 4.5.12 was issued on 21.5.12.

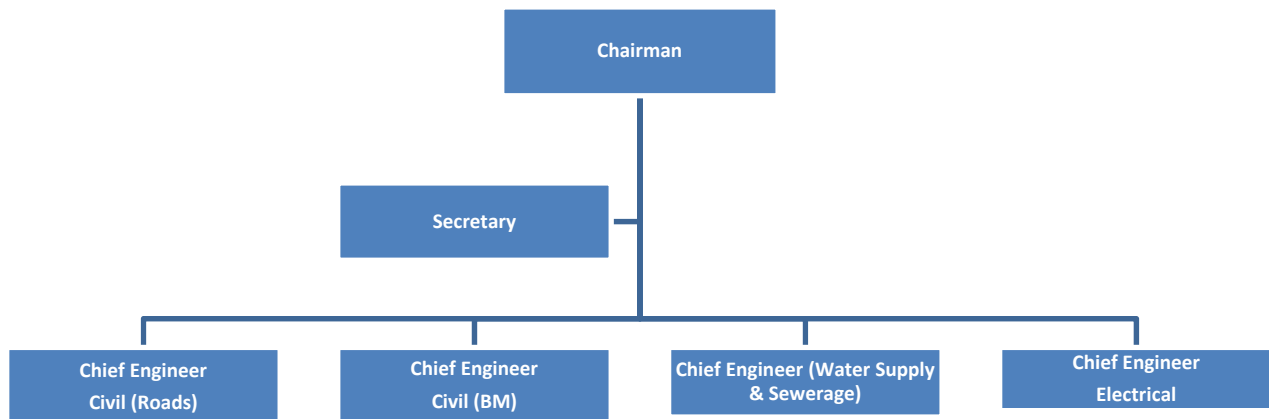
CHAPTER - 4

Performance Audit of Contract Management in the Engineering Departments

4. Introduction

New Delhi Municipal Council (NDMC) is responsible for taking care of all the municipal functions/activities of NDMC area and discharges its responsibilities by executing the works and other ancillary services mostly through contracts. Audit highlighted many significant issues in the transaction audits carried out in the past. In view of the recurrence of similar irregularities, audit undertook the performance audit on Contract Management in the Civil and Electrical Engineering Departments in NDMC.

4.1.1 Organisation structure



4.1.2 Scope of audit

Audit covered the examination of records pertaining to planning, estimation, administrative approval, expenditure sanction, contracting and its execution and monitoring in the Civil (Roads and Buildings), Electrical and Water supply Departments entered into during the period from April 2010 to March 2013.

The Audit was conducted in the 2nd and 3rd quarter of 2013-14 in which out of total 2136 number of contracts concluded by these departments, 376 contracts based on random sampling method were examined. While all the divisions in Civil Engineering department (Roads and Buildings) except Special Projects were covered in audit. In Electrical Engineering Department and Water Supply Department, the audit covered the examination of records in the following divisions:

- | | |
|---|---|
| (a) Executive Engineer 33 KV Stores | (b) Executive Engineer 11 KV Stores |
| (c) Executive Engineer C-III | (d) Executive Engineer C-IV, |
| (e) Executive Engineer C-VI | (f) Executive Engineer BM-I |
| (g) Executive Engineer BM-II | (h) Executive Engineer Road Light, |
| (i) Executive Engineer Maintenance (North) | (j) Executive Engineer 33 KV Maintenance, |
| (k) Water Supply | (l) Sewerage maintenance. |

The results of audit were communicated to the Departments in September 2014 for obtaining the confirmation of facts and figures and their comments on the audit findings which is awaited

4.1.3 Audit objectives

The objectives of the performance audit were to examine whether NDMC has:

- An adequate laid down procedure for planning, estimation, sanction and execution of the contract works/services and the same is being followed efficiently;
- A system for enforcing the provisions of contracts agreement and the same is being followed efficiently;
- A system to adhere the CVC guidelines and other applicable rules; and
- An effective system for monitoring timely completion of contracts/quality of the works.

4.1.4 Audit methodology

The performance audit on 'Contract Management' was undertaken in the identified departments. The contracts were selected on the basis of stratified sampling. The observations were issued to the Concerned Chief Engineers/ Executive Engineers and the replies/ comments of the Departments, wherever received, have been incorporated in the report.

4.2 AUDIT FINDINGS

4.2.1 Tendering/ process

4.2.1.1 Lack of competition

As per Section 17.7 of CPWD Works Manual if the response to tenders from the contractors of appropriate classes is poor or unreasonably high rates, following measures may be taken with the prior approval of the next higher authority:

- Throw open tenders to next lower class including go to contractors registered with other departments like Railways, MES, Telecom & State PWDs in the appropriate class and / or
- The NIT approving authority may modify the eligibility criteria suitably.

The table below, however, indicates the poor response received against the invitation of bids in some of the divisions of Electrical Engineering in the cases examined by audit:

Division	No. of cases examined by Audit	No. of participants
11 KV store	25	1-2 in 10 cases
C-III	2	Single tender in both cases in first call
C-IV	4	1-3 firms in 3 cases
C-VI	4	2 firms in 2 cases

No action as stated at (a) & (b) above was taken by the department.

Reasons for poor participation by the bidders need to be analyzed and appropriate steps need to be taken to increase the level of competition.

4.2.1.2. Non observance of time limit for awarding contracts

As per section 20.3.1 of CPWD Works Manual 2010, top priority should be given for awarding the works. As per Appendix 23 of CPWD manual, the maximum time period allowed for process of accepting the tender is 42 days.

The time taken by different divisions of Electrical Engineering Department in awarding the work services is, however, given below:-

Division	No. of cases test checked	No. of cases in which delay in tendering process was noticed	Extra time taken by the division as against maximum 42 days (range).
11 KV	25	17	Upto 9 months
C-III	2	1	20 days
C-IV	4	1	10 days
C-VI	4	1	2 months
Road Light Division	10	1	7 months

The Divisions accepted (September 2013) that the existing process for opening of price bids is very lengthy.

4.2.1.3 Delay in signing of Agreements

Audit observed that the prescribed time in signing of agreement is ranging between 7 and 15 days, but during test check of 36 cases of four Electrical Divisions, delay was observed in 21 cases as given below:

Division	Cases examined	Prescribed time for signing of agreement as per agreement/Supply order	Cases in which delay noticed
11 KV store	25	10 days	14
Road light	1	7 days	1
33 kv maintenance	4	10 days	2
C-VI	6	15 days	4

4.2.1.4. Delay in Commencement of Work (Sewerage Maintenance)

The work of desalting and cleaning of sewer line by super sucker machine in President Estate, New Delhi (Deposit Work) was awarded to the single bidder M/s Home Decorator Builder & Engineers at a tendered amount of ₹7.61 lakh. The stipulated date of start and completion were 9 June 2012 and 8 July 2012 respectively. Due to late start of work, the work could, however, could be completed only on 9 May 2013. The SM Division did not take any penal action (forfeiting earnest money) except issue of show cause notices.

4.2.1.5. Flawed Planning and inadequate Co-ordination

(a) The work of laying 300 dia Pipe Line from SBS Marg to UGR of Shivaji Stadium Water Boosting Station at Jain Mandir Road was awarded to M/s Deepak Allied Traders and Engineers on 1 May 2009 at a tender cost of ₹13.14 lakh with date of commencement as 11 May 2009 and completion as 10 June 2009. Out of laying work of total 190 meters pipe, the contractor laid down 159.8 meter pipe at a cost of ₹8.45 lakh as the site for remaining work was not handed over to the Contractor. The competent authority on 8 September 2011 pre-closed the work. **(Water Supply Division).**

Water Supply (WS) Division stated (14 November 2011) that the underground water tanks to which the pipe was to be connected could not be made available by **Stadia Project Division** for this work since the work of Common Wealth Games was in progress.

(b) Lack of coordination between procurement and user units resulting in lapse of guarantee of surplus stores procured by 11 KV Store Division

As per terms and conditions of the supply order, the guarantee for the supplied items was valid upto 36 months from the date of commissioning or 42 months from the date of delivery, whichever was earlier. In case of some items the guarantee for the supplied items was valid upto 12 months from the date of commissioning or 18 months from the date of delivery of items, whichever was earlier.

Audit observed that though user units had not reconfirmed their demand for stores, the Store Division procured surplus stores valuing ₹5.29 crore which was lying unused (August 2013) and the guarantee lapsed (**Annexure-XXX**).

(c) Unplanned purchase/lapse of guarantee

The Division procured 45746 meters of 33 KV cable for ₹6.52 crore in anticipation presuming that the work for which cable was required shall be executed as planned by the planning and executing divisions. Clause 18 of the Agreement stipulates that supplier shall provide guarantee for a period of 12/18 months from the date of commissioning/delivery whichever is earlier.

Audit observed that as on October 2013 only 16050 meter was issued to C-VI and Maintenance Feeder Division and balance 29696 meter @ ₹1425.90 per meter was lying in the stock for which the guarantee period had lapsed. Had the store division coordinated/updated itself with the status just before placing of the supply order in January 2012, besides the lapsed guarantee a sum of ₹4.23 crore which was blocked could have been avoided. **(33 KV Store Division)**

(d) Defeat of purpose in procurement of Stores and lapse of guarantee

As per requirement of C-VI Division, the Store II Division purchased 08 Motor Operated Isolators with Earth Switches and 19 Nos. 33 KV, 600 Amp Isolators without earth switches, totaling 27 Isolators. The stock position of these items as on 8 October 2013 was 08 Motor Operated Isolators with Switches and 10 number of 33 KV, 600 Amp Isolators without earth switchers.

Scrutiny of record revealed that these isolators were purchased against the advice of Advisor (Electric). As per record, on 1 December 2009, Advisor (Electric) advised that the proposal for procurement of outdoor type 33 KV VCB/SF-6 Switchgear (existing proposal) may be dropped and replaced with 33 KV Indoor GIS switchgear at Service Station(S/s) Kidwai Nagar, S/s Tilak Marg & S/s Nehru Park. The proposal of Advisor (E) was approved by Chairman on 29 October 2009. The C-VI Division, however, ignoring the advice of Advisor (Electric) purchased these isolators as spares. The Isolators so purchased were still lying unused in the **Store-II Division**, resulting in blockage of space and funds amounting to ₹14.24 lakh.

Further, as guarantee period of these switches which was a period of 12 months from the date of commissioning or 18 months from the date of delivery whichever was earlier also lapsed. *The Division admitted (November 2013) that though guarantee has expired but isolators are still usable as these items are non-exhaustible and are being used by the user divisions.*

Audit is of the opinion that the purchases should be done in a professional and judicious manner.

(e) Purchase of store items by user division instead of store division

Though the Air conditioners are required to be purchased by the Electrical Store Division, the BM-II Division, purchased 207 ACs at a cost of ₹44.86 lakh without any requisition made to the

stores or obtaining the NOC. No reasons were not on records for not intending ACs from Electrical Store.

The Division stated (November 2013) that ACs were not readily available in the stock and were required to be replaced at the earliest. In view the ensuing summer season, tenders were floated by BM-II (E) division.

The reply is not tenable as (i) the scope pertains to Store Division (ii) division could arrange the supply only in December 2010 i.e. after closure of the season. **(B.M-II Division)**

(f) Lackadaisical approach in the repairs of transformers (High value equipment)

33 KV Maintenance Division, purchased of three Power Transformers 33/KV, 12.5/16 MVA at a cost of ₹30 lakh each in March 2003 from Bharat Bijli Ltd. The prescribed useful life of transformers was 25 years. Out of these transformers, one installed at ESS Tilak Marg became defective in December 2008. The Department collected the offer for repairing of the above Power Transformer in April 2009 and submitted for approval in principle for its repairs in June 2009. As the said file was not received back in the Division, it initiated a fresh Note on 03 March 2010. In September 2011, the Division approached the Manufacturer for validity of the offer of manufacturer to which the supplier refused to extend the validity as there was significant increase in cost of material and workmanship in the last 2 years. Thereafter a fresh budgetary offer was made on 14 October 2011. After deliberations at various levels, the department issued a letter of Award vide W.O. No. 49/EE (E)/M-33 KV/2012-13 dated 28 December 2012 and the transformer was got repaired in June 2013 only.

Audit observed that:

- (i) The transformer manufactured in 2003 failed in 2008 i.e. within 5 years.**
- (ii) The Division had not brought out in its record the reason for failure of the transformer in a short period.**
- (iii) The Advisor (Power) was also of the view that the Division had brought out only generalized nature of reasons for its failure and proper investigation should have been done at the time of development of the fault.**
- (iv) On an query made by Advisor (Electric), the Division stated (April 2012) that DGA test was not done to ascertain the intensity of fault.**

The Division replied (November 2013) that the delay of 3 years was due to fulfilling the departmental/codal formalities and tracing/rebuilding of the missing file.

4.2.1.6. Contracts for cleaning/sweeping

(a) Misleading notice inviting tender

(i) BM-1 Division is engaged in execution of contracts for cleaning/sweeping of stadia, schools, commercial complexes, office buildings, etc. The tenders are invited in the name of "Building Maintenance" though the actual work relates to cleaning of toilets/sweeping etc. The contracts are mostly (70 per cent) bagged by one single agency (M/s R.K. Jain & Sons Hospitality Services Pvt. Ltd.) because of the misleading notice inviting tender. Total of 10 such contracts for ₹3.62 crore were examined in audit. List of the contracts awarded by BM-I Division (Civil) during 2010-12 for cleaning of toilets/sweeping floors and surrounding open areas, in the name of maintenance works, as seen during the audit are given in the table below:

(₹ in lakh)

	Contract No.	Agency	Work in brief	Tendered Amount
1.	38/BM-I/2010-11	M/s R.K. Jain & Sons Hospitality Services Ltd.	Maintenance work at Navyug School	18.20
2.	52/BM-I/2010-11	M/s R.K. Jain & Sons Hospitality Services Ltd.	Maintenance work at Citizen Facilitation Centre at Gole Market	9.54
3.	92/BM-I/2011-12	M/s Ess Bee Associates	Maintenance work at N.P. Boys Sr. Sec. School & Mini Stadium at Mandir Marg	28.16
4.	62/BM-I/2011-12	M/s Ess Bee Associates	Maintenance work at SBS Place, Gole Market	1.82
5.	90/BM-I/2011-12	M/s Expert Construction Co.	Maintenance work at Secondary School, Havlock Square	19.19
6.	88/BM-I/2011-12	M/s R.K. Jain & Sons Hospitality Services Ltd.	Maintenance work at Rohini Housing Complex	1.72
7.	85/BM-I/2011-12	M/s R.K. Jain & Sons Hospitality Services Ltd.	Maintenance work at Talkatora Indoor Stadium	115.16
8.	89/BM-I/2011-12	M/s R.K. Jain & Sons Hospitality Services Ltd.	Maintenance work at Mohan Singh Place	33.08
9	06/BM-I/2011-12	M/s R.K. Jain & Sons Hospitality Services Ltd.	Major Dhyan Chand National Stadium Complex	73.00
10	07/BM-I/2011-12	M/s R.K. Jain & Sons Hospitality Services Ltd.	Dr. Shyama Prasad Mukherjee Swimming Pool Complex	62.00

Cleaning toilets and sweeping are not the jobs that can be genuinely termed as building maintenance as no engineering skills are required for execution of these works or their supervision. The misleading notice inviting tenders generate lesser competition from the prospective bidders engaged in housekeeping jobs.

(b) Further, the format of contract adopted for cleaning/sweeping is the same as the one used for building construction/maintenance, though the scope of work in cleaning/sweeping is different. Irrelevance of some of the clauses of the contract is clear from the clause relating to supply of water and the recovery thereof from the contractor. Clause 31A of contract indicates the need for recovery of 1 *per cent* of the gross amount of work done. No recovery for the work was being made from the contractor based on a test certificate as normally produced to show that the water used was fit for construction work. Since toilet cleaning is a different nature of work, acceptance of a certificate as adopted for water used for construction works does not stand to logic.

(c) Rule 15 of General Rules and Directions (for item rate tender) and Clause 38 of Conditions of Contract for works provide for reimbursement of service tax to the contractor on production of proof of payment to the department concerned. The reimbursement to M/s R.K. Jain & Sons Hospitality Services Ltd. in maintenance work at Talkatora Indoor Stadium (Agreement No. 85/BM-I/2011-12) was being made based on an affidavit/certificate from chartered accountant that the total amount paid as service tax by the contractor included jobs relating to cleaning/sweeping. The contractor had claimed and got reimbursement of 7 *per cent* of the bills paid. The reimbursement made on account of service tax was irregular as with the enactment of Finance Act, 2005, cleaning services in relation to non-commercial buildings were specifically excluded from the ambit of service tax.

(d) M/s Expert Construction Co. whom the contract for cleaning/sweeping of Navyug School, Peshwa Road was awarded is not registered under Building and Other Constructions Works though registration is one of the conditions of the contract. The argument advanced by the contractor for not doing so is that cleaning/sweeping are not construction works. This

reinforced the Audit views that cleaning/sweeping contracts are to be governed by separate set of conditions.

4.2.1.7. Monitoring/Quality Control Mechanism

(a) Non-existence of a system of assessment of user satisfaction

Although improvement works of residential colonies were taken up on the basis of requests received from the RWAs/residents, yet there was no system in place to assess the user satisfaction after completion of the work executed through contracts.

(b) Signing of blank test check statements by the Engineers

It was observed during test check that blank test check statements were signed by the AE/EE while making payments against the running bills which indicated that necessary test checks were not carried out. This irregularity was noticed in the following contracts:

Division	Name of the work	Contract no	Running Account Bill
BM -II	Improvement to Palika Avas Housing Complex Sarojini Nagar	.67/EE BM-II/2012-13	First
BM -II	Improvement to Dispensary at Babu Dham Complex.	25/EE-BM-II/2011-12	First
P K	laying of ceramic glazed floor and wall tiles in Palika Kunj Housing Complex	30/EE-BM-PK/AB/2012-13	First

The departments need to strengthen its monitoring mechanism in the light of above observations.

4.3 Splitting of works

Audit observed that the works were split and contracts were awarded in such a way that the same are brought within the delegated financial powers of EE.

4.3.1 The table below indicates the extent of piecemeal/splitting which ranged from 72 to 87 per cent in the divisions.

Name of division	Contracts upto ₹ 5 lakh	Total contracts	Percentage of contracts upto ₹5 lakh
BM-I	206	245	84
BM-II	218	250	87
BM-III	138	191	72
BM-PK	211	245	86

The division-wise, year wise and cost wise breakup of total contracts of the year 2010-13 indicated in column 3 above is given in the tables below:

Division	Year	Total contracts	Total contracts upto ₹2 lakh	No. of Contracts above ₹2 lakh to ₹5 lakh	% age of contracts upto ₹2 lakh	% age of contracts ₹2 lakh to ₹5 lakh
BM-I	2010-11	88	48	23	55	26
	2011-12	107	90	6	84	6
	2012-13	50	25	14	50	28
	Total	245	163	43		
BM-II	2010-11	80	55	5	69	6
	2011-12	61	54	4	89	7
	2012-13	109	48	52	44	48
	Total	250	157	61		

Division	Year	Up to ₹5 lakh	Above ₹5 lakhs to ₹10 lakh	Above ₹10 lakhs to ₹25 lakh	Above ₹25 lakhs to ₹50 lakh	Above ₹50 lakh
BM-III	2010-11	28	10	16	1	1
	2011-12	42	4	6	4	0
	2012-13	68	7	3	1	0
	Total	138	21	25	6	1
BM-PK	2010-11	77	5	6	4	5
	2011-12	61	0	1	0	2
	2012-13	73	3	3	4	1
	Total	211	8	10	8	8

Splitting of works also resulted in exclusion of these works from the scope of quality checks being exercised by QCTA wing of the Civil Engineering Department which carries out random inspection of works costing more than ₹5 lakh. As a result of splitting the works, the works costing upto ₹5 lakh remained outside the scope of QCTA.

4.3.2 During the years 2010-2013, twenty contracts were entered into with different contractors for execution of original civil works for improvements/addition to the PSOI, Satya Marg as per details given in **Annexure-XXXI**. The total expenditure involved was ₹94.15 lakh. Piecemeal sanction and execution of works is an indication of unplanned projection of requirements and goes against the spirit of Rule 130 of GFRs 2005, which necessitates the approval of higher authority. Sanction of works in piecemeal manner for improvement of PSOI Club is manifestation of splitting to avoid the necessity of obtaining approval/sanction of higher authority and leads to unhealthy practice. Further, clubbing of works would have had the added advantage of better competitive rates and quality control, besides avoiding the proliferation of agreements, time and efforts. **(BM-III Division)**

4.3.3 NDMC decided to improve the educational standards in NDMC Schools based on the guidelines issued by UNICEF. Accordingly, during 2009-10, on receipt of a request from the NP Primary Schools 1 and 2, Sarojini Nagar, BM-III initiated a proposal to execute the works for the implementation of the project in these two schools at an estimated cost of ₹8.04 lakh and got executed under agreement No.74 of 2009-10 at a tendered cost of ₹9.32 lakh. Subsequently, during 2010-12, eight more contracts were awarded to the same contractor for execution of work in the remaining schools at a total cost of ₹1.44 crore. Since the project for implementation of BaLA had been accepted in 2009-10, the project should have been considered as one single project, instead of sanctioning in piecemeal. **(BM-III Division)**

4.3.4 As per delegation of financial powers in force from April 2012, EE was competent to award contracts for original work against tender upto ₹10 lakh. **BM-PK** Division, however, split the work for improvement/maintenance of Dhobi Ghats as detailed below:

	Agreement No.	Work	Contractor	Period	Amount (in ₹)	
1	32	Dhobi Ghat, Raja Bazar	M/s Varun Narula	13-07-12 to 12-09-12	5,34,903	
2	36	Dhobi Ghat, Tughlak Crecent	M/s Varun Narula	13-07-12 to 12-09-12	4,48,384	
3	37	Dhobi Ghat, South Avenue	M/s Varun Narula	13-07-12 to 12-09-12	8,28,776	
4	44	Dhobi Ghat, Tughlak Crecent	M/s Mohinder Const	14-07-12 to 13-09-12	6,11,299	
5	45	Dhobi Ghat, Krishna Menon Marg	M/s Mohinder Const.	14-07-12 to 13-09-12	7,50,403	
6	46	Dhobi Ghat, K. Kamraj Lane	M/s Mohinder Const.	14-07-12 to 13-09-12	4,73,658	
		Total				36,47,423

Audit observed that the powers delegated to Executive Engineer is upto ₹10 lakh, Division split the work and entered into six agreements keeping them within ₹10 lakh to avoid the approval of CE in whose power the work falls.

(BM-PK Division)

Such splitting was not only contravened financial propriety but also entailed extra expenditure, time and efforts.

4.3.5 Irregularity in Sanction of works

NDMC follows the irregular practice of splitting the extra/additional/substituted items for the purpose of issue of sanction. Subordinate officers approve extra/additional items up to their delegated financial powers, even though the overall expenditure on such items exceeds their delegated powers. For example, if the total extra item/additional quantity executed in a work is ₹20 lakh, ₹1 lakh is sanctioned by the EE, ₹4 lakh is sanctioned by the SE, ₹12 lakh by CE and the balance of ₹3 lakh by the Secretary for approval.

This is against the spirit of delegation of financial powers and is tantamount to splitting of sanction since approval of the Chairperson is required for the total amount of ₹20 lakh.

4.4 Non-compliance of laid down Rules and Procedures

4.4.1 Inconsistencies in the Delegation of Financial Powers

The Chairperson, NDMC delegated (April 2012) the financial powers to different functionaries to the extent enumerated in the Delegation of Financial Powers. The delegation stipulates that the provisions of GFRs, CVC Guidelines, Resolution of Council and CPWD Manual should be followed while exercising the powers.

(a) Sl.No.12 of **Annexure-A** to the Delegation of Powers, Chief Engineers in NDMC are fully empowered to reject tenders after recording reasons whereas Para 20.4.8 of the CPWD Works Manual states that no tender which is required to be accepted with the approval of Central Works Board/Director General (Works)/Additional Director General should be rejected by any lower authority.

By empowering the Chief Engineers to reject tender which falls under the competency of higher authority (Engineer-in-Chief/Secretary/Chairperson) as per CPWD manual, there was an element of inconsistency in the delegation issued in April 2012.

(b) In the work for improvement to Palika Gram Housing Complex, Sarojini Nagar the L-1 tender (₹97.42 lakh) received in June 2012 was rejected in November 2012 by the Chief Engineer, (BM-II) recording the reasons of poor performance by the tenderer in his previous work and also false claims made at time of submitting tender about the works done for Delhi Cantonment and Military Engineering Service. Rejection of tender after opening of the price bid was in contravention of the provisions of Para 15.7.1.1 of CPWD Works Manual which stipulates that eligibility related documents shall be evaluated and parties qualified/disqualified by the competent authority. Financial bids of the qualified tenderers shall then be opened at notified time.

The disqualification of the tenderer should have been made before opening of financial bids. The disqualification after opening of the financial bids was, therefore, inconsistent/irregular.

4.4.2 Non-implementation of latest changes in CPWD Manual

Under Sl.No.13 of **Annexure-A** to the delegated powers, various functionaries to whom powers are delegated may award additional quantities of items stipulated in the contract and sanction extra/substituted items. The powers vary from 10 to 30 per cent of the contract value. The CPWD Works Manual, as modified on 7 December 2012, contains provision of re-fixed maximum ceiling of 25 per cent as against 30 per cent.

This order and other similar changes effected by CPWD from December 2012 were yet to be implemented in NDMC as of May 2013.

4.4.3 Non-circulation of important orders

The orders of common importance and compliance by the divisions are to be issued by the Engineer Officer concerned without any delay. Audit, however, observed that these were not issued to the divisions in time as is evident from the recorded note dated 6 November 2012 of the EE (BM-II) on the file relating to Improvement to Palika Gram Housing Complex, Sarojini Nagar that the registration policy for contractors adopted in NDMC was not circulated to the division.

CHAPTER - 5

CIVIL ENGINEERING DEPARTMENT

5.1 Non-recovery of licence fees of ₹16.58 lakh against a Public Private Partnership (PPP) concessionaire

NDMC entered into an agreement (June, 2005) with M/s Pee Aar Builders for construction of four Urinal Blocks for men (two near Shivaji Stadium and two near All India Institute of Medical Sciences) on Build, Operate and Transfer (BOT) basis for a period of seven years.

As per the terms of agreement the concessionaire was to make the payment of Licence fee as under:-

- a. For first two years- ₹36,000/- per annum per Urinal Block.
- b. For next two years- ₹36,000/- plus 10% thereof per Urinal Block.
- c. For next two years- ₹36,000/- plus 20% per annum per Urinal Block.
- d. For seventh year- ₹36,000/- plus 30% thereof per annum per Urinal Block.

All these payments were to be made quarterly in advance.

However, only three toilet blocks were constructed by the Concessionaire – two at Aurbindo Marg near AIIMS and one near Shivaji Stadium. The fourth toilet block which was planned for Shivaji Stadium, could not be constructed there due to non-availability of site in that vicinity. Subsequently, the then Chairman, in January 2006, approved the construction of this fourth urinal block at Shaheed Bhagat Singh Place, Gole Market. However, the same was not constructed even on that location. When the issue of imposition of penalty *under Clause 15 of the agreement*⁶ was deliberated with the Law Department and Finance Department, it was observed that the department did not have any record to establish that the site at Shaheed Bhagat Singh Place, Gole Market was actually handed over physically to the Concessionaire. As a result the fourth urinal block could neither be constructed nor any penalty for non- construction of the block could be imposed on the concessionaire.

Audit further observed that as per the Demand and Collection Register maintained by the Department, as on July 2012, licence fees of ₹16.58 lakh was outstanding against the concessionaire besides interest payable for non-payment of licence fees.

⁶ The concessionaire was required to complete the construction within a period of three months from the date of handing over of physical possession of each site. In case of failure on the part of bidder to complete the work within the stipulated period, the concessionaire was liable to pay compensation at the rate of 1 per cent per week of the total estimated cost of the public conveniences subject to maximum of 10 per cent of the total estimated cost of the concerned public convenience.

The details of outstanding dues, as recorded in the Demand & Collection Register, were as under:-

Outstanding dues upto	Amount (in ₹)
31 March 2009	3,51,645
31 March 2010	6,38,465
31 March 2011	10,06,699
31 March 2012	14,85,649
31 July 2012	16,57,778 say ₹16.58 lakh

After July 2012 the outstanding dues were not carried forward in the subsequent months without indicating any reason thereof and the dues for the months from August 2012 onwards were also not worked out and recorded in the Demand and Collection Register. On being enquired, the department confirmed that these dues are still lying unrecovered.

The matter was brought to the notice of the Department in July 2014. The comments/clarifications from the Department in this regard are still awaited (October 2014).

CHAPTER - 6

ESTATE DEPARTMENT

6.1 Non-revision of licence fees for installation of communication towers by cellular and basic telecom regulators for last 8 years and non-recovery of licence fees of ₹1.64 crore even on pre-revised minimum rates

NDMC vide its Resolution No. 3(xxviii) dated 08.08.2002, granted permission for installation of communication towers by cellular and basic telecom regulators at a monthly licence fee of ₹25/- per sq. ft. per month subject to minimum of ₹25000/- per month payable from the date of grant of permission. Accordingly, the sites were allotted in the year 2002 initially for a period of three years or the period of licence granted by the Department of Telecom whichever was earlier.

In this connection Audit observed that :

(a) Though the term of validity of permission granted to the telecom companies expired long back in August 2005, the rates of licence fees fixed in August 2002 have not been revised even after a lapse of more than 08 years resulting in loss of opportunity of earning more revenue on this account.

(b) Due to non co-ordination between various related departments viz Estate-I, Architect & Environment and Civil Engineering, the NDMC has not been able to work out the actual number of towers installed by the mobile companies and the area being used by them for the purpose of charging the licence fees. In the absence these details, the NDMC is charging minimum rates of licence fees which is ₹25000 per month per site.

(c) The Estate-I Department failed to recover licence fees from 06 companies calculated even on minimum rates⁷ basis. As on 31st March 2013, licence fees amounting to ₹1.64 crore was recoverable from six under-mentioned companies as detailed below:

	Name of the Company	Period since when outstanding	Amount outstanding (in ₹)
1.	M/s Reliance Info Comm. Ltd.	2001- 02	29,91,364
2.	M/s Tata Tele Service Ltd.	2009-10	35,67,581
3.	M/s Idea	2001- 02	47,09,075
4.	M/s Bharti Cellular Ltd.	2005-06	19,44,137
5.	M/s Hutch (Vodafone)	2005-06	5,07,962
6.	M/s M.T.N.L.	2005-06	27,28,779
TOTAL			1,64,48,898 Say ₹1.64 crore

The party wise and year wise breakup of the outstanding amount is indicated in the **Annexure-XXXII**.

The matter was brought to the notice of the Estate-I Department in May 2014; reply is awaited.

⁷ Rs 25000 per site per month

CHAPTER - 7

ENFORCEMENT DEPARTMENT

7.1 Irregular Reduction of Licence Fees of Parking Contract

Enforcement Department of the Council allotted (March 2011) a parking lot measuring 19572 sq.mt. at 'Inner and Outer Circle, Connaught Place' (Group-I) to Sh. Pintu (Contractor) for a period of two years commencing from April 2011 @ ₹34,56,999/- per month plus applicable taxes. The contractor was also required to deposit a sum of ₹2,07,41,994/- (₹69,13,998 as two months advance license fee and ₹1,38,27,996/- as security equivalent to four months licence fees.

After taking the possession of site, the Contractor informed the Enforcement Department (April 2011) that the actual area available for parking lot was lesser than the area indicated in the tender documents. Based on the complaint, the Enforcement Department internally reworked out the actual area available for parking lot and reduced the same by 2776 sq.mt. (July 2011) and consequently the licence fees was also reduced to ₹29,66,675 p.m. from ₹34,56,999 p.m. No Independent Committee was constituted to ensure transparency and fairness of this process. Concurrence of Chairman was also not taken.

Further, in September 2012, on the request of the Contractor, the area affected due to the ongoing work relating to Re-development of Connaught Place was also worked out and a rebate of ₹45,09,788 on this account was allowed to the Contractor for the period April 2011 to November 2011. The basis for reduction of licence fees due to a portion of parking area in possession of EIL from 01.04.2011 to 15.05.2011 was authenticated/vetted by Executive Engineer (EE) and not by the Chief Engineer.

Department was asked to explain the manner in which the successful tenderer was given a series of benefits without following the due process on the issue of 'Area of parking' within a fixed time frame.

Audit observed:

- A. The area of the parking lot being the main subject matter of the contract should have been determined well before the issuance of Notice Inviting Tender (NIT). If the area was not correctly determined in the tender it should have been cancelled.
- B. If 14 percent of the tendered area was found unavailable for allotment as a part of parking lot, the department should have gone for retendering in order to have a fair and transparent tendering process.

The department responded (October 2014) that:

- i) The then Director (Enforcement), who was the competent authority in such matters as per NIT, approved the redetermination of the parking area and the parking licence fee was reduced on pro-rata basis.
- ii) It was presumed that executive engineer is the competent authority to sign the report for position of EIL for the period 1.04.2011 to 15.05.2011, on the basis of which rebate of ₹ 4509788 was given to the contractor as no directions have ever been passed to the department regarding the hierarchy of the reporting engineering staff.
- iii) The process of measurement of parking lot and issue of tender can not be confined to a point of time. The chances of difference in the area mentioned in the tender and handed over to the contractor remain there because of a gap period between measurement of area and issue of Notice Inviting Tender as well handing over of possession of parking lot to the contractor.
- iv) As the department had no information, on the date of opening of tender, whether there is any difference in the area for which tender has been floated and actual area handed over to the successful tenderer, the cancellation of tender could not be possible. Moreover, retendering would cost revenue loss due to time taken in calling fresh tender.

The fact remains that:

- (a) The Department floated tenders and awarded the contract without ascertaining the actual area of the parking lot which was the main subject matter of the contract,
- (b) Allowed reduction of area and consequent reduction of the licence fees which worked out to ₹1.18 crore for two years internally which should have been done through an independent committee.
- (c) The Department further allowed reduction of licence fees amounting to ₹45.10 lakh to the contractor on account of area in possession of EIL in connection with on-going work of redevelopment of Connaught Place during the period 01.04.2011 to 15.05.2011 merely on the basis of a report submitted by the Executive Engineer (CP Project).
- (d) The Department, thus, extended the total benefits to the tune of ₹1.63 Crore to the contractor without observing fair and transparent process.

CHAPTER - 8

ENFORCEMENT BUILDING REGULATION DEPARTMENT

8.1 Inordinate delay in fixing of rates of demolition charges and non- recovery of penalty on unauthorised construction

As per Section 247 of NDMC Act 1994, show cause notice is given to the owner / occupier of the premises where unauthorized construction is noticed and after giving the reasonable opportunity, as per Act, the demolition orders are passed by the competent authority against the unauthorized construction for self demolition by the owner / occupier within the prescribed time.

When the owner/ occupier of such premises fails to demolish the unauthorized construction himself at his own cost, the same is demolished by the NDMC under Section 247(6) of NDMC Act, 1994 and the expenses of such demolition are recoverable from the owner/occupier under Section 355 of NDMC Act, 1994. Further under Section 369 (1) of NDMC Act, 1994, a fine which may extend to ₹5,000/- can also be levied for each such violation.

Audit observed that :-

Enforcement Building Regulation (EBR) Department of NDMC, during the period from April 2008 to March 2013, sealed 100 premises and demolished 188 premises for violation of the provisions of NDMC Act 1994, but no penalty was imposed despite clear enabling provisions under the Act. The NDMC could have imposed penalties upto ₹14.40 lakh (₹5000/- per case) as detailed below :

Year	No. of premises sealed	No. of premises demolished	Outstanding penalty
2008-09	50	27	3.85 lakh
2009-10	13	87	5.00 lakh
2010-11	11	34	2.25 lakh
2011-12	16	19	1.75 lakh
2012-13	10	21	1.55 lakh
Total	100	188	14.40 lakh

Besides financial gain to the NDMC, imposition of penalties could have acted as a deterrent to check the tendency of unauthorized construction in the NDMC area.

As regards levy of demolition charges where the owner fails to demolish the unauthorized construction himself and the same is done by the NDMC, in the absence of any rates fixed by the Council, no such charges are being recovered from the owner / occupier of unauthorized construction. In similar cases, Municipal Corporation of Delhi (MCD) has been charging demolition expenses at the rate of ₹5,250/- per hour since April, 2001. Though the then Executive Engineer (EBR) in February, 2009 had proposed imposition of demolition charges at

the rate of ₹10,000/- per hour subject to the maximum of ₹80,000/- per day, no decision in this regard has been taken by NDMC (June 2014).

As area under the jurisdiction of NDMC is of prime importance, a policy decision regarding the rates of demolition charges to be imposed on unauthorised constructions needs to be taken on priority basis.

The Department stated (December 2014) that (i) demolition of unauthorized construction on public land is being carried out by Enforcement Department (ii) a uniform policy needs to be adopted for imposing penalty and mode of recovery for demolition of unauthorized constructions and (iii) powers for imposing such penalty are also required to be decided/delegated to the officials.

The EBR Department, in consultation with all concerned, may frame a policy for fixing the rates of demolition charges to be imposed on unauthorized constructions at the earliest in the best interest of the Council as well as the municipal area of New Delhi.

CHAPTER - 9

Finance & Accounts Department

9.1 Non-Adjustment of Miscellaneous Advances – ₹ 4.83 crore

As per rule 292(1) of General Financial Rules 2005, the Head of Office is empowered to sanction advances to Government servants for purchase of goods & services or for any other special purpose needed for management of the office.

Further, Rule 292 (2) provides that the adjustment bill of miscellaneous advance along with balance, if any, shall be submitted by the Government servant within fifteen days of the drawal of the advance, failing which the advance or balance shall be recovered from his next salary.

Audit observed that a large sum of miscellaneous advances paid to various officers/employees of various departments/divisions for various purposes were pending adjustment for a considerable time. In a test check of some of the Departments/Divisions as indicated in the **Annexure-XXXIII** a total sum of ₹4.83 crore drawn between March 1987 and March 2013 were found lying unadjusted from 1 to 27 years. These cases being old and some are even decades old, these needed to be reviewed thoroughly and unspent amount, if any, be recovered promptly along with the interest at the applicable rates.

The table below indicates the quantum of advances and the period since when these advances were paid/drawn.

Period of drawal	Number of cases	Amount of advance outstanding (₹)
March 1987 to March 2000	14	1,67,658
April 2000 to March 2005	36	10,81,231
April 2005 to March 2010	147	92,23,754
April 2010 to March 2013	319	2,06,77,664
Period not specified	113	1,71,28,397
Total	629	4,82,78,704 say ₹ 4.83 crore

Though such cases are being reported by Audit to the concerned HoDs regularly through Local Audit Reports, the quantum of outstanding advances and abnormally longer pendency period is indicative of inadequate monitoring mechanism which ultimately resulted in lack of timely action taken by the Departments.

Further, as some of advances are very old, the chances of unspent amount becoming unrecoverable due to retirements, demise or quitting the job by the concerned officers/

employees can also not be ruled out which may require write off action under the orders of the competent authority.

The Accounts Department, while informing that the total outstanding advance as on 31 March 2013 works out to ₹45.27 crore, stated (December 2014) that the list of outstanding advances is being sent to respective departments/divisions for early clearance.

The concerned head of the Department, in association with the Accounting Functionaries working under him, needs to check all such cases pending with his Department thoroughly and make necessary adjustments/recoveries or write off, as the case may be, in a time bound manner.

CHAPTER - 10

HORTICULTURE DEPARTMENT

10.1 Hasty and un-authorised purchase of 25 Power Lawn Mowers for ₹15 lakh from single bidder at first call even without observing the time limit fixed for opening of bids.

The Horticulture Department decided to purchase twenty five number of 20" Power Lawn Mowers and requested (4 January 2012) the PR Department to arrange to publish the tender notice in the newspapers for the same.

The tender was published in the newspapers on 9 January 2012 with the last date for submission of bids as 23 January 2012. In response only one bid i.e from M/s Indian Rubber Industries was received by the due date. Although only one bid was received, without going for retendering, the work for 'Supply of 20" size power lawn mowers' was awarded to M/s Indian Rubber Industries on 14 May 2012 at their tendered quote of ₹15.00 lakh. The Supplier made the supplies by 27 June 2012 and the payments to the supplier were released on 24 July 2012.

In this connection Audit observed that:

(i) The minimum time to be allowed for submission of the bids as prescribed under Rule 150 (v) of GFRs 2005 is three weeks from the date of publication of the tender notice. The Department, however, did not adhere to this stipulated time limit as a result only one offer was received.

This was also in violation of CVC guidelines (clause 6.2) which prohibits opening of tenders in shorter duration than 4-6 weeks from the date of publication except in cases of recorded emergencies, wherein also reasonable time should be permitted. The nature of the items purchased (lawn movers) does not suggest the same as emergent items which could not wait for 4-6 weeks from the date of publication of tender notice. Further there was nothing on record to establish that these items were urgently required.

(ii) Though the tender notice was published on 9th January 2012 and opened on 23rd January 2012, the ultimate supply was received on 27th June 2012, after a period of more than five months from the date of opening of bid. The 'urgency' in finalising the bid, mentioned by the department is belied by the actual delayed time in the supply of the urgent item.

(iii) Though the Department received only one bid that too at the first call, it did not go for retendering to reap the benefit of competitive rates. This was in violation of Council Resolutions which, in order to have adequate competition, has been rejecting the single bids for purchase of various items.

(iv) Audit observed that the Lawn Mowers are very general item and a great number of suppliers for the item are available in the market. Even in New Delhi and NCR more than 25 reputed suppliers are supplying Lawn Mowers. As such the acceptance of single bid at the first call is not justified.

(v) As per the delegation of powers of Horticulture Department of NDMC, in case of acceptance of single bid against open tender, the HODs are competent to accept such tenders

valuing upto ₹2 lakh only in consultation with associated Assistant Accounts officer. As the value of the purchase was ₹15 lakh, the Director (Horticulture) was not competent to make such purchases. Even the AFA (Fin) was of the opinion 'the department should have gone for another try or have extended the date of receipt and opening of tenders when poor competition was seen, being first call'. However, in view of information on reasonable and justified rates along with specific recommendations of Director (Horticulture), the Finance Department concurred with the proposal.

(vi) The main plea taken by the department of acceptance of single bid at first call was that the rates of ₹59,999 per piece for the total requirement of 25 pieces received were below the justified rates and even the AFA (Fin) concurred with the proposal on the same plea taken by the Department. Audit, however, observed that the rates quoted by the bidder were much more than the prevalent market rates. Even the prevalent rate mentioned by the same supplier on its catalogue for a single piece is substantially lower (₹50,000 per piece). These rates could have further gone down for bulk purchase of 25 Power Lawn mowers.

(vii) As per clause 2.3 of Terms & Conditions of the tender documents, the supplier were required to get themselves registered in NDMC before they are paid any amount on this account. Though the supplier failed to get registered with the NDMC, full and final payment amounting to ₹15.00 lakh was made to him.

The Department stated (October 2014) that:

- (i) The time limit for Publicity of tender was followed as per CPWD Manual 2012 clause 17.5 'Time limit for Publicity of Tenders'.
- (ii) The Finance department agreed to the proposal to award the work to the lone bidder M/s Indian Rubber Industries because of the rates being below the estimates & justified cost as well the limitation for manufacturers, dealers to get the e-procurement token in respect of entirely mechanical/machinery item.

The fact remains that the Horticulture Department made hasty purchase of Power Lawn Mowers from single bidder at rates higher than the prevalent market rates in violation of mandatory provisions of GFR, CVC guidelines and delegation of powers without justifying the urgency for hasty purchase. Further, the Department also released the full and final payment to the supplier without getting the supplier registered with the NDMC which was required as per clause 2.3 of the terms & conditions of the tender documents.

10.2 Non pursuance of claim for maintenance charges of CPWD colony parks

As per Section 11 of the NDMC Act, 1994 it shall be incumbent on the Council to make adequate provisions for matters regarding obligatory functions of the Council enumerated there under. However, where execution of any work is required to be undertaken at any time on the requisition of a Secretary to the Central Government in public interest, the expenditure can be temporarily incurred from Municipal Council Fund with the clear understanding that the cost of work so executed and the establishment engaged in executing the same shall be paid by the Central Government and credited to New Delhi Municipal Council Fund, in terms of Section 51 of the Act.

The Empowered Committee meeting of NDMC held on 19 July 2007, decided to take maintenance work of 981 parks of 35 CPWD colonies comprising an area of 254 acres including lawns of Shanti Path & excluding open green areas of Colonies w.e.f. 1 April 2007 on 'as is where is basis.' The following decisions were also taken in the Empowered Committee Meeting:-

- (a) Ministry of Urban Development should be requested for providing funds either as service charge or grant-in-aid to meet the expenditure on maintenance and upgradation of transferred colony parks and Shanti Path.
- (b) A sub-head of account may be opened for booking of the expenditure on maintenance of transferred colony parks of CPWD.

The Council in its Resolution dated 21 November 2007 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 Delhi Government and/or Ministry of Urban Development for providing necessary funds for the Project.

The NDMC started maintaining the parks w.e.f. 1 April 2007 by engaging daily wagers. The matter for allocating funds for maintenance and up-gradations of CPWD Colony parks was taken up in February 2008. Till March 2013, it had spent ₹12.27 crore on the maintenance of these parks. But, the matter was not actively pursued with Ministry of Urban Development while NDMC kept on maintaining the colony parks incurring heavy expenditure. No funds/grants had, however, been provided by the M/o Urban Development for this work.

As a substantial amount (₹12.27 crore) is due to be recovered from the Ministry of Urban Development, vigorous efforts at appropriate levels need to be taken.

The Department stated (December 2014) that matter was taken up with Ministry of Urban Development and it was informed by them that during the transfer of Rajpath Lawns from NDMC to CPWD and transfer of Colony Parks and Shanti Path in NDMC area from CPWD to NDMC, it was understood that the concerned agencies who will be maintaining these areas will bear the expenditure incurred on maintenance of Rajpath lawns and roads which were earlier maintained by NDMC and similarly, the NDMC will also bear the expenditure incurred on maintenance of Shanti Path and Colony Parks. However, necessary action for recovery of expenses incurred on CPWD colony parks is being taken on priority basis.

The reply of the Department is not tenable in view of the Council's Resolution of November 2007 regarding recovery of amount from Ministry of Urban Development. Further, the department has not made any follow up attempt for recovering the dues after November 2012.

CHAPTER - 11

PUBLIC RELATIONS DEPARTMENT

11.1 Irregular expenditure of ₹22.36 lakh on organizing cultural programs at Nehru Park

Promotion of art and culture and to upgrade the life style of the citizens is one of the discretionary functions of the Council, as mentioned in Section 12 of the NDMC Act, 1994. Keeping in view of this discretionary function, the Council, on 11 October 2002 vide its Resolution No. 3(XIV) approved the scheme of organization of cultural programmes with the help of sponsors so that there may not be any burden of financial obligations on the civic body.

As per the scheme approved by the Council, all the expenditure related with the programmes is to be borne by sponsor and the Council will bear only the cost of electricity consumption for the Programme.

Audit observed that SPIC MACAY has been organizing musical concerts at Nehru Park. During the years 2011-12 & 2012-13, the NDMC incurred the following expenditure on these concerts.

	Name of expenditure	Expenditure incurred by NDMC (in ₹)		
		2011-12	2012-13	Total
1.	Light and Sound	4,43,600	3,30,000	7,73,600
2.	Tentage Service	5,07,429	3,00,000	8,07,429
3.	Release of Advertisement	2,62,839	1,50,000	4,12,839
4.	Hoardings/Banners	55,874	30,000	85,874
5.	Miscellaneous	20,000	40,000	60,000
6.	Floral bunches to welcome the guest through Horticulture Department	---	96,000	96,000
	Total	12,89,742	9,46,000	22,35,742 Say ₹ 22.36 lakh

The expenditure on the above items was the responsibility of the sponsor (SPIC MACAY) and not that of NDMC as per the resolution of the Council dated 11 October 2002, the same being irregular needs the Ex-post facto approval of the Council.

The Public Relations (PR) Department stated (August 2014) that the actual expenditure of ₹12,89,742/- for the financial year 2011-12 and ₹ 9,46,000/- for the financial year 2012-13 were incurred on these concerts with prior approval of the Competent Authority.

As there is a contradiction in getting approval of the competent authority in violation of an existing Council resolution, this needs to be brought to the notice of the Council.

CHAPTER - 12

RECOVERIES AT THE INSTANCE OF AUDIT

12.1 Recoveries at the Instance of Audit

The various departments of NDMC made recoveries amounting to ₹8.68 crore at instance of Audit.

On being pointed out and regular follow-up by Audit, the following recoveries were made by the various departments:-

	Department	Brief Particulars	Amount of recovery (₹ in lakh)
1.	Architect and Environment	i) 5.1 of 2007: Recovery of permission charges from Mohini Hosiery Mills for erection of temporary pandal at Hotel Janpath.	2.50
2.	Commercial	i) 2.1 of 2004: Arrears from disconnected electric connections. ii) 3.1 of 2010: Arrears from temporary connection (New Delhi Bar Association). iii) 3.4 of 2010: Recovery/settlement of arrears from existing electricity/water connections.	42.45 124.00 695.00
3.	Finance	i) 1.7.4.1 of 2008: Over payment in respect of pathology charges - ₹7159. ii) 1.7.4.4 of 2008 (R): Excess payment for Hospital's Room rent - ₹3000. iii) 1.7.4.6 of 2008 (R): Excess payment for pace maker - ₹1.07 lakh. iv) 1.7.4.8 of 2008 (R): Excess payment for IOL - ₹6210. v) 1.7.4.9 of 2008 (R): Excess payment for Bed charges - ₹2000. vi) 2.2 of 2005: 1. Over payment of pension - ₹82509. 2. Over payment of family pension - ₹1.85 lakh.	3.93
Total			867.88 Say ₹8.68 Cr.

(Varsha Tiwary)
Chief Auditor

New Delhi

Dated

Annexure-I**Statement of Liability and Assets of NDMC as on 31 March 2013****Chapter-1 (Part-II)**

Particulars	Schedule	2011-12	2012-13
Liabilities		(₹ in crore)	
Reserves & Surplus			
New Delhi Municipal Fund	B-1	6150.38	6425.20
Earmarked Funds	B-2	-0.39	-0.39
Reserves	B-3	0.17	0.17
Total Reserves & Surplus		6150.15	6424.97
Grants, Contributions For Specific Purposes	B-4	112.98	122.43
Loans			
Secured Loans	B-5	0.00	0.00
Unsecured Loans	B-6	0.00	0.00
Total Loans		0.00	0.00
Current Liabilities And Provisions			
Deposits Received	B-7	157.58	166.83
Deposit Works	B-8	58.39	61.35
Other Liabilities	B-9	48.31	49.17
Provisions	B-10	29.09	26.43
Total Current Liabilities And Provisions		293.37	303.78
Total Liabilities		6556.49	6851.18
Assets			
Fixed Assets			
Gross Block	B-11	265.53	277.51
Less: Accumulated Depreciation	B-11a	-45.25	-59.32
Capital Work-In-Progress	B-11b	1429.84	1663.49
Total Fixed Assets		1650.12	1881.68
Investments			
Investment – General Fund	B-12	3494.24	3733.06
Investments – Other Funds	B-13	0.88	0.88
Total Investments		3495.12	3733.94
Current Assets, Loans And Advances			
Stock In Hand (Inventories)	B-14	16.61	23.08
Sundry Debtors (Receivables)	B-15	2163.89	2300.15
Less Accumulated Provisions Against Doubtful Receivables	B-15a	-1071.41	-1495.93
Prepaid Expenses	B-16	0.00	0.00
Cash And Bank Balances	B-17	77.09	173.44
Loans, Advances And Deposits	B-18	66.99	45.27
Less: Accumulated Provision Against Loans	B-18a	0.00	0.00
Total		1253.17	1046.01
Others:			
Other Assets	B-19	25.02	30.05
Miscellaneous Expenditure (To the extent not WrittenOff)	B-20	0.00	0.00
Capital Expenditure From Fund	B-21	133.06	159.50
Total		158.07	189.54
Total Assets		6556.49	6851.18

Annexure-II**Heads of Accounts showing adverse balance at the year ended March, 2013 Liabilities****Chapter-1 (Part-II)**

Sl. No.	Head of A/C	Description	Amount in ₹
1	3117002	New Pension Scheme 2004	3943872.00 Dr
2	3501001	Suppliers Due	135366367.00 Dr
3	3501004	Payables Against Specific Scheme	126247.00 Dr
4	3501007	Payable Against Expenses	64158.00 Dr
5	3501101	Salary Payable Net	177990588.00 Dr
6	3501102	Wages Payable Net	2519400.00 Dr
7	3501107	Welfare Expenses Payable	8219718.00 Dr
8	3501108	SLGIS Payable (At Source)	28825.00 Dr
9	3501109	Others	601478.00 Dr
10	3501112	CGEIS/UTGIS At Source(O)	270.00 Dr
11	3501120	Society Recovery At Source(O)	10003.00 Dr
12	3501124	GPF Adv./GPF(O)/UPH (O)At Source (O)	39000.00 Dr
13	3501132	Court Attachments At Source(O)	55187.00 Dr
14	3501134	Secretary Credit And Thrift Society NDMC	368756.00 Dr
15	3501136	C&T Elect. Society Recovery At Source(NDMC)	1390084.00 Dr
16	3501137	GPF Deduction At Source, NDMC	12214416.00 Dr
17	3501138	Income Tax (TDS) At Source, NDMC	48757119.00 Dr
18	3501139	Janta Accident Insurance At Source, NDMC	925.00 Dr
19	3501140	Life Insurance 1,2,3, At Source, NDMC	160560.00 Dr
20	3501141	Mantola Bank Loan Recovery At Source, NDMC	78400.00 Dr
21	3501142	Various Relief Funds At Source, NDMC	126902.00 Dr
22	3501145	Benevolent Fund At Source (NDMC)	119140.00 Dr
23	3502008	Cess (Welfare Cess Act 1996)	7800033.59 Dr
24	3502014	Income Tax Collected (At source)	520611.00 Dr

Annexure-III**Heads of Accounts showing adverse balance at the year ended March 2013 – Assets****Chapter-1 (Part-II)**

Sl. No.	Head of A/C	Description	Amount in ₹
1	4301036	Stock in Hand: Electric Meters	547720.00 Cr
2	4311033	Private Properties: Receivable - For More Than 2 Years Not Exceeding 3 Years	1445935823.52 Cr
3	4311036	Private Properties: Receivable - For More Than 5 Years	5102466512.05 Cr
4	4502101	State Bank of India	322570668.54 Cr
5	4502205	ICICI Bank for Biller Facility Purpose	5485.00 Cr
6	4601001	Interest Bearing – House Building Advance	10270943.00 Cr
7	4601002	Interest Bearing – Conveyance Advance	3984460.00 Cr
8	4601003	Interest Bearing – Computer Advance	153756.00 Cr
9	4601004	Interest Bearing – Any Other Advance (Specify)	278.00 Cr
10	4601007	Non Interest Bearing – Tour Advance	893034.00 Cr
11	4604004	Lease Rentals	51243.00 Cr
12	4604006	For Fixed Assets	8580782.00 Cr
13	4605007	Advances To Govt. Agencies For Utility Services	195323838.00 Cr
14	4606001	Electricity	470000000.00 Cr
15	4606003	Water	33721.00 Cr

Annexure-IV**Fixed Assets****Chapter-1 (Part-II)**

(₹ in crore)

Account Code	Head of Account	Balance as on 1 st April, 2012	Debit	Credit	Balance as on 31 st March, 2013
41010	Land	2.68	0	0	2.68
41020	Buildings	58.65	0	0	58.65
41030	Roads & Bridges	79.79	0.00	0.00	79.79
41031	Sewerage and Drainage	8.71	0.00	0.00	8.71
41032	Water Ways	8.12	0.00	0.00	8.12
41033	Public Lighting	1.03	0.00	0.00	1.03
41040	Plants & Machinery	30.46	0.51	0	30.97
41050	Vehicles	7.93	1.47	0	9.40
41060	Office & Other Equipment	39.16	2.05	0.00	41.21
41070	Furniture, Fixture etc	6.90	0.03	0.00	6.93
41080	Other Fixed Assets	22.10	7.91	0.00	30.01
		265.53	11.97		277.50

Annexure-V**CAPITAL WORK IN PROGRESS NOT CAPITALIZED****Chapter-1 (Part-II)**

CAPITAL WORK IN PROGRESS NOT CAPITALIZED		
GL CODE	ITEMS	AMOUNT (in ₹)
4121001	10	242286800
4121002	33	1091139563
4121003	5	3625323.9
4121004	14	16486715.35
4121005	1	65164
4121006	15	700793558.2
4121007	4	10920292
4121008	2	26619061
4121010	10	1783395028
4121013	2	0
4122001	14	47495451
4122002	13	28235519.59
4122003	8	9571890
4122004	7	4338420.1
4122006	1	29360579.49
4122007	4	2919645
4122008	2	-1271120
4123002	1	77858
4124000	3	2001722
4124001	74	353372833.2
4124002	47	503790890.70
4124003	25	37396029.48
4124004	21	5759083.82
4124005	43	29092167.37
4124006	37	46122646.67
4124007	31	70305403.83
4124008	30	28916903.19
4124009	28	26265427.49
4124010	17	203613681.4
4124011	9	4188278.4
4124012	8	5559337.21
4124013	7	65044655.82
4124014	1	1632075
4129012	3	0
4129031	7	0
4129032	2	0
4129033	3	0
	542	5379120884

Annexure-VI
Income and Expenditure Statement for the year 2012-13

Chapter-1 (Part-II)

Particulars	SCH	2012-13		2011-12 (₹ in Crore)	Variation in 2012-13 in comparison to 2011-12	
		(₹ in crore)	(% Share)		(₹ in Crore)	(%)
Income						
Tax Revenue	I-1	528.41	21.11	413.30	115.11	27.85
Assigned Revenues And Compensations	I-2	75.78	3.03	60.22	15.56	25.84
Rental Income From Municipal Properties	I-3	322.18	12.87	263.98	58.19	22.04
Fees And User Charges	I-4	1079.94	43.15	934.55	145.39	15.56
Sale And Hire Charges	I-5	1.97	0.08	0.34	1.62	473.47
Revenue Grants ,Contribution And Subsidies	I-6	71.90	2.87	64.67	7.23	11.18
Income From Investments	I-7	417.56	16.68	384.22	33.34	8.68
Interest Earned	I-8	0.44	0.02	0.25	0.19	76.08
Other Income	I-9	4.50	0.18	4.65	-0.15	-3.27
Total-Income		2502.67	100.00	2126.18	376.49	17.71
Expenditure						
Establishment Expenses	I-10	812.83	36.48	761.37	51.46	6.76
Administrative Expenses	I-11	71.99	3.23	65.86	6.13	9.30
Operation & maintenance	I-12	876.83	39.36	875.59	1.24	0.14
Interest And Finance Charges	I-13	-8.07	-0.36	0.00	-8.07	487294.11
Programme Expenses	I-14	1.61	0.07	1.58	0.03	2.09
Revenue Grants, Contributions And Subsidies	I-15	34.08	1.53	32.00	2.08	6.51
Provisions And Write Off	I-16	424.52	19.05	100.97	323.55	320.44
Miscellaneous Expenses	I-17	0.00	0.00	0.00	0.00	0.00
Depreciation	I-17a	14.06	0.63	14.61	-0.54	-3.73
Total-Expenditure		2227.86	100.00	1851.99	375.88	20.30
Gross surplus/(deficit) of income over expenditure after Prior Period Items		274.80		274.19		
Add: Prior period Items(Net)	I-18	-0.02		41.72		
Gross surplus/(deficit) of income over expenditure after Prior Period Items		274.82		232.47		
Less: Transfer to Reserve Funds	I-19	44.00		174.00		
Net balance being surplus/ deficit carried over to Municipal Fund		230.82		58.47		

Annexure-VII
Abstract of month-wise Income and Expenditure 2012-13

Chapter-1 (Part-II)

(₹ in Crore)

Month	Income	Expenditure	Surplus/(Deficit)
April, 2012	81.69	193.64	-111.95
May, 2012	116.81	150.39	-33.58
June, 2012	115.01	166.76	-51.76
July, 2012	201.28	145.5	55.79
August, 2012	156.42	192.82	-36.4
September, 2012	137.76	154.26	-16.5
October, 2012	694.44	148.66	545.78
November, 2012	190.01	133.77	56.23
December, 2012	205.83	54.61	151.23
January, 2013	173.59	96.02	77.57
February, 2013	123.10	144.06	-20.96
March, 2013	306.73	647.37	-340.64
Total	2502.67	2227.86	274.80

Annexure-VIII

Misclassification of Code of Accounts

Chapter-1 (Part-II)

JV/Challan No.	Date	Code of Accounts	Amount in (₹)	Description
12012130900001J	03.09.2012	4104030 Fixed Assets : Lab-Instruments & Equip.	7356	Payment to Sh.Arun Kumar on RMR basis for the month Aug 2012 for upgradation of equipment material testing lab.
31812130300466J	14.03.2013	4107017 Fixed Assets : Other Furniture	7977	Payment against supplying of library books.
31812130300468J	14.03.2013		16014	
31812130300470J	14.03.2013		16889	
31812130300467J	14.03.2013		8600	Payment to M/s Gaurav Printing Point for supplying Library cards, envelopes & due date slip pad.

Annexure –IX**Summary of Function-wise Income and Expenditure (Revenue) for the year 2012-13****Income:****Chapter-1 (Part-II)****(₹in thousand)**

FN	Function Description	BE 2012-13 (Revenue)	RE 2012-13 (Revenue)	Income 2012- 13 (Revenue)	% Income 2012-13 w.r.t.	
					BE 2012-13	RE 2012-13
00 General Administration						
1	Municipal Body	0	0	0	----	----
2	Administration	32371	70810	71041	219.5	100.3
3	Finance, Accounts, Audit	3752784	4025415	4177466	111.3	103.8
4	Election	0	0	0	----	----
5	Record Room	0	0	0	----	----
6	Estate	2658400	2956071	3233378	121.6	109.4
7	Stores & Purchase	21255	17532	19041	89.6	108.6
8	Workshop	20	380	355	2305.0	93.4
9	Census	0	0	0	----	----
10 Planning & Regulations						
11	City and Town Planning	44285	32785	45986	103.8	140.3
12	Building Regulation	4002	15002	10580	264.4	70.5
13	Economic Planning	0	0	0	----	----
14	Encroachment Removal	16500	18105	19719	119.5	108.9
15	Trade Licensee/Regulations	5000	3800	4249	85.0	111.8
20 Public Works						
21	Roads and Pavement	8195	13869	24721	301.7	178.2
22	Bridges and Flyovers	0	0	25	----	----
23	Subways & Causeways	0	0	0	----	----
24	Street Lighting	55	216	292	530.8	135.2
25	Storm Water Drains	0	0	0	----	----
26	Traffic Signals	0	0	0	----	----
27	Guest Houses	0	0	0	----	----
30 Health						
31	Public Health	6221	5929	7130	114.6	120.3
32	Epidemic/Prevention Control	0	0	0	----	----
33	Family Planning	0	0	0	----	----
34	Primary Health Care	0	0	0	----	----
35	Hospital Services	3000	2500	2562	85.4	102.5
36	Burial and Cremations	0	0	0	----	----
37	Vital Statistics	0	0	0	----	----
38	Prevention of Food Adulteration	0	0	0	----	----
39	Ambulance/Hearse Services	10	0	0	0.0	----
40 Sanitation and Solid Waste Management						
41	Solid Waste Management	750	755	755	100.7	100.0
42	Public Convenience	17500	25000	29996	171.4	120.0
43	Veterinary Services	70	0	51	72.5	----
44	Cattle Pounding	0	42	-17	----	-40.2
45	Slaughter Houses	0	0	0	----	----

FN	Function Description	BE 2012-13 (Revenue)	RE 2012-13 (Revenue)	Income 2012- 13 (Revenue)	% Income 2012-13 w.r.t.	
					BE 2012-13	RE 2012-13
50 Civic Amenities						
51	Water Supply	1129550	1209070	995030	88.1	82.3
52	Sewerage	510200	493615	469464	92.0	95.1
53	Fire Services & Disaster Mgt.	500	250	161	32.2	64.4
54	Arts & Culture	0	0	0	----	----
55	Community/Marriage Centres	30000	40820	41340	137.8	101.3
56	Amusement	30700	30500	24470	79.7	80.2
57	Museums	0	0	0	----	----
58	Municipal Markets	213135	155212	98128	46.0	63.2
60 Urban Forestry						
61	Parks, Gardens	1610	3260	3255	202.2	99.9
62	Play Grounds	0	0	0	----	----
63	Lakes and Ponds	0	0	0	----	----
64	Urban Forestry	0	0	0	----	----
65	Environment Conservation	0	0	0	----	----
66	Zoos	0	0	0	----	----
70 Urban Poverty Alleviation & Social Welfare						
71	Welfare of Women	300	360	364	121.2	101.0
72	Welfare of Children	0	0	0	----	----
73	Welfare of Aged	0	0	0	----	----
74	Welfare of Handicapped	200	200	226	112.9	112.9
75	Welfare of SC/ST/OBC	1000	1000	1000	100.0	100.0
76	Slum Improvements	0	0	24	----	----
77	Housing	0	0	0	----	----
78	Urban Poverty Alleviation	0	0	0	----	----
79	Others	810	800	796	98.3	99.5
80 Other Services						
81	Electricity	7025328	8377752	9037549	128.6	107.9
82	Education	600860	663527	665722	110.8	100.3
83	Transportation	0	0	0	----	----
84	Facility for Pilgrims	0	0	0	----	----
90 Revenues						
91	Property Taxes	2900000	3350000	5368563	185.1	160.3
92	Decroi/Entry Cess	0	0	0	----	----
93	Advertisement Tax	0	0	0	----	----
94	Professional Tax	0	0	0	----	----
95	Tax on Animals	0	0	0	----	----
96	Tax on Vehicles	0	0	0	----	----
97	Toll	0	0	0	----	----
99	Other Taxes	529900	631000	673234	127.0	106.7
	Total	19544511	22145577	25026655	128.0	113.0

Expenditure

(₹in thousand)

FN	Function Description	BE 2012-13 (Revenue)	RE 2012-13 (Revenue)	Expenditure 2012-13 (Revenue)	% Expenditure, 2012-13 w.r.t.	
					BE 2012-13	RE 2012-13
00 General Administration						
1	Municipal Body	15203	14372.00	17246	113.4	120.0
2	Administration	3874242	4649577.00	4230504	109.2	91.0
3	Finance, Accounts, Audit	149901	143592.00	126744	84.6	88.3
4	Election	0	0.00	0	----	----
5	Record Room	1024	566.00	508	49.6	89.7
6	Estate	65311	72355.00	2532468	3877.6	3500.1
7	Stores & Purchase	109041	104100.00	92183	84.5	88.6
8	Workshop	116725	118471.00	104243	89.3	88.0
9	Census	0	0.00	0	----	----
10 Planning & Regulations						
11	City and Town Planning	42034	41760.00	37471	89.1	89.7
12	Building Regulation	0	1000.00	559	----	55.9
13	Economic Planning	0	0.00	0	----	----
14	Encroachment Removal	53610	56982.00	196420	366.4	344.7
15	Trade Licensee/Regulations	6210	5747.00	6269	100.9	109.1
20 Public Works						
21	Roads and Pavement	596152	534249.00	499816	83.8	93.6
22	Bridges and Flyovers	0	0.00	827	----	----
23	Subways & Causeways	900	900.00	1456	161.8	161.8
24	Street Lighting	146521	130035.00	120772	82.4	92.9
25	Storm Water Drains	15889	13446.00	10572	66.5	78.6
26	Traffic Signals	0	0.00	0	----	----
27	Guest Houses	0	0.00	0	----	----
30 Health						
31	Public Health	96548	94810.00	75556	78.3	79.7
32	Epidemic/Prevention Control	127852	124857.00	116935	91.5	93.7
33	Family Planning	15651	23837.00	23361	149.3	98.0
34	Primary Health Care	218071	217943.00	202847	93.0	93.1
35	Hospital Services	330649	357372.00	341401	103.3	95.5
36	Burial and Cremations	0	0.00	0	----	----
37	Vital Statistics	8569	10536.00	9567	111.6	90.8
38	Prevention of Food Adulteration	0	0.00	0	----	----
39	Ambulance/Hearse Services	0	0.00	0	----	----
40 Sanitation and Solid Waste anagement						
41	Solid Waste Management	845451	828190.00	771489	91.3	93.2
42	Public Convenience	700	800.00	381	54.5	47.7
43	Veterinary Services	12792	12774.00	11195	87.5	87.6
44	Cattle Pounding	0	0.00	0	----	----
45	Slaughter Houses	0	0.00	0	----	----

FN	Function Description	BE	RE	Expenditure 2012-13 (Revenue)	% Expenditure, 2012-13 w.r.t.	
		2012-13 (Revenue)	2012-13 (Revenue)		BE 2012-13	RE 2012-13
50 Civic Amenities						
51	Water Supply	730741	786565.00	724719	99.2	92.1
52	Sewerage	345409	365768.00	354788	102.7	97.0
53	Fire Services & Disaster Mgt.	99025	101859.00	100547	101.5	98.7
54	Arts & Culture	6050	3500.00	2815	46.5	80.4
55	Community/Marriage Centres	17900	25255.00	21034	117.5	83.3
56	Amusement	42772	83122.00	59871	140.0	72.0
57	Museums	0	0.00	0	----	----
58	Municipal Markets	286394	242502.00	229814	80.2	94.8
60 Urban Forestry						
61	Parks, Gardens	485525	577185.00	559795	115.3	97.0
62	Play Grounds	0	0.00	9	----	----
63	Lakes and Ponds	0	0.00	0	----	----
64	Urban Forestry	0	0.00	0	----	----
65	Environment Conservation	0	0.00	0	----	----
66	Zoos	0	0.00	0	----	----
70 Urban Poverty Alleviation & Social Welfare						
71	Welfare of Women	19968	20431.00	18233	91.3	89.2
72	Welfare of Children	39235	36607.00	33913	86.4	92.6
73	Welfare of Aged	519	560.00	551	106.2	98.4
74	Welfare of Handicapped	2759	2722.00	2082	75.5	76.5
75	Welfare of SC/ST/OBC	1000	1310.00	1000	100.0	76.3
76	Slum Improvements	10000	5000.00	4839	48.4	96.8
77	Housing	0	0.00	0	----	----
78	Urban Poverty Alleviation	0	0.00	0	----	----
79	Others	107149	112161.00	108964	101.7	97.1
80 Other Services						
81	Electricity	6491107	8167206.00	7457946	114.9	91.3
82	Education	1236700	1256823.00	1140579	92.2	90.8
83	Transportation	0	0.00	0	----	----
84	Facility for Pilgrims	0	0.00	0	----	----
90 Revenues						
91	Property Taxes	37614	33637.00	2366121	6290.5	7034.3
92	Decroi/Entry Cess	0	0.00	0	----	----
93	Advertisement Tax	0	0.00	0	----	----
94	Professional Tax	0	0.00	0	----	----
95	Tax on Animals	0	0.00	0	----	----
96	Tax on Vehicles	0	0.00	0	----	----
97	Toll	0	0.00	0	----	----
99	Other Taxes	0	0.00	0	----	----
Total		16808913	19380484	22718413	135.2	117.2

Annexure-X**Receipts and Payments Account for the period from 01.04.2012 to 31.03.2013****Receipts:****Chapter-1 (Part-II)****(₹in crore)**

		2012-13	2011-12	Increase/ Decrease
	OPENING BALANCE			
A	Cash Balances including Imprest	76.87	68.49	8.38
B	Balances with Banks/treasury (including balances in designated bank accounts)	0.00	0.00	0.00
		76.87	68.49	8.38
	RECEIPTS			
	OPERATING RECEIPTS			
110	Tax Revenue	419.62	311.78	107.84
120	Assigned Revenue & Compensations	75.78	60.22	15.56
130	Rental Income from Municipal Properties	237.62	268.43	-30.81
140	Fee & User charges	1068.73	850.06	218.67
150	Sale & Hire charges	1.97	0.34	1.62
160	Revenue Grants, Contributions & Subsidies	71.90	64.67	7.23
170	Income from Investments	417.91	384.22	33.70
171	Interest Earned	0.44	0.25	0.19
180	Other Income	4.50	4.65	-0.15
C	TOTAL OPERATING RECEIPTS	2298.46	1944.61	353.85
	NON OPERATING RECEIPTS			
330-31	Loans Received			
310	General Fund (Segment)	44.00	173.61	-129.61
311	Earmarked Funds	0.00	0.00	0.00
340	Deposits Received	9.31	23.06	-13.75
320	Grants and contribution for specific purpose	9.45	4.54	4.91
	i) Sale proceeds from Assets	0.00	0.00	0.00
412	ii) Realization of Investments - General Fund	0.00	0.00	0.00
	iii) Realization of Investments- Other Funds	0.00	0.00	0.00
341	Deposits Works	2.96	7.84	-4.87
350	Revenue Collected in Advance	0.95	0.00	0.95
	i) Loans & Advances to Employee (recovery)	0.00	0.00	0.00
	ii) Other Loans & Advances (recovery)	0.00	0.00	0.00
	iii) Deposits with External agencies(recovery)	0.00	0.00	0.00
	Income Tax/Sales Tax & Cess etc.	0.00	0.38	-0.38
360	Other Receipts (specify) Provision for Expenses	-2.67	-6.99	4.32
D	TOTAL NON OPERATING RECEIPTS	64.01	202.44	-138.43
E	TOTAL RECEIPTS (A+B+C+D)	2439.34	2215.53	223.81

Payments:

(₹in crore)

		2012-13	2011-12	Increase/ Decrease
	PAYMENTS			
	OPERATING PAYMENTS			
210	Establishment Expenses	812.83	761.37	51.46
220	Administrative Expenses	71.99	65.86	6.13
230	Operations and Maintenance	866.92	900.88	-33.96
240	Interest & Finance Charges	1.02	0.00	1.01
250	Programme Expense	1.61	1.58	0.03
260	Revenue Grants, Contributions & Subsidies	34.08	32.00	2.08
430	Purchase of Stores	6.46	0.14	6.33
	Other Collections on behalf of State and Central Govt.	0.00	0.00	0.00
F	TOTAL OPERATING PAYMENTS	1794.92	1761.84	33.08
	NON OPERATING PAYMENTS			
350	Other Payables	0.00	0.00	
350	Refunds Payables	0.00	0.00	
	i) Repayment of Loans	0.00	0.00	0.00
	ii) Refund of Deposits	0.00	0.00	0.00
410	Acquisition / Purchase of Fixed Assets	11.97	16.25	-4.28
412	Capital Work in Progress	233.65	188.82	44.82
470	Deposits Works	5.03	21.03	-16.00
420	Investment-General Fund	238.82	-240.36	479.18
421	Investment-Other Funds	0.00	0.00	0.00
460	Loans & Advances to Employee	-21.71	7.82	-29.53
440	Prepaid Expenses	0.00	0.00	0.00
	Other Loans & Advances	0.00	0.00	0.00
490	Other Payments Specify (490)	26.44	43.12	-16.67
431	Other Payments Specify (431)	-66.97	165.96	-232.93
290	Transfer to funds	44.00	174.00	-130.00
280	Other payments (Prior Period Items) (280)	-0.02	0.00	-0.02
	Grants and subsidies			
G	TOTAL NON OPERATING PAYMENTS	471.20	376.63	94.57
H	TOTAL PAYMENTS (F+G)	2266.12	2138.47	127.65
	CLOSING BALANCES (E-H)	173.22	77.06	96.16
	Imprest & Postage Stamps	0.00	0.20	-0.20
		173.21	76.86	
	Cash Balances including Imprest Balances with Banks/ Treasury (including balances in designated bank accounts)	173.21	76.86	96.36

Annexure-XI**CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2013****Chapter-1 (Part-II)**

	Particulars	(₹ in crore)	
A.	Cash Flow from Operating Activities		
	Gross surplus/ (deficit) over expenditure		230.82
	Adjustments for:-		
	Add:		
	Depreciation	14.06	
	Interest & Finance expenses	-8.07	5.99
	Less:		236.82
	Other Income	4.50	
	Interest Income	0.44	
	Investment Income	417.56	422.50
	Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items		-185.68
	Changes in current assets and current liabilities		
	(Increase)/Decrease in Sundry Debtors	288.26	
	(Increase)/Decrease in Stock in hand	-6.46	
	(Increase)/Decrease in Advances/Prepaid expenses	21.71	
	Increase/(Decrease) in Current Assets		303.51
			117.83
	(Decrease)/increase in Deposits received	9.25	
	(Decrease)/increase in Deposits works	2.96	
	(Decrease)/increase in Deposits works	-5.03	
	(Decrease)/increase in other current liabilities	0.86	
	(Decrease)/increase in provisions	-2.67	5.38
	Extraordinary items (Specify)		
	a). Net Cash generated from/(used in) operations activities		123.21
b	Cash flows from investing activities		
	(Purchase) of fixed assets & CWIP	-245.62	
	(Increase)/ Decrease in Special Funds/grants	9.45	
	(Increase)/ Decrease in Earmarked Funds	17.56	
	(Purchase) of Investments	-238.82	-457.43
	Add:		
	Proceeds from disposal of assets		
	Proceeds from disposal of investments		
	Other Income	4.50	
	Investment income received	417.56	
	Interest income received	0.44	422.50
	b). Net Cash generated from/(used in) investing activities		-34.93
c	Cash Flow from Financing Activities		
	Add:		
	Loans from banks/others received		
	Less:		
	Loans repaid during the period		
	Loans & advances to employees		
	Loans to others		
	Finance expenses	-8.07	-8.07
	c). Net cash generated from (used in) financing activities		8.07
	Net increase/(decrease) in cash and cash equivalent (a+b+c)		96.35
	Cash and cash equivalent at beginning of period		77.09
	Cash and cash equivalent at the end of period		173.44

Annexure-XII

Details of delays in sanctioning leaves, settlement of LTC claims, leave encashment, children education allowance

Chapter-3 [Para 3.2.1 (i)]

A. ARCHITECT AND HORTICULTURE ESTABLISHMENT

S. N.	Name of employee and designation (Ms/Sh.)	Emp. Code	Nature of case	Date of application	Date of disposal	Delays (approx.)
1	Neeraj Kant Sharma, SO	306801	LTC	16.7.12	25.2.13	7 months
2	Anand M Athale, Chief Arch	196619	LTC	4.1.11	15.4.11	3 ½ months
3	Anand P. Tigga, Asst.Arch.	259805	CEA	4.5.10	4.8.10	3 months
4	Ashok Singh, Asst. Arch.	308329	EL	30.5.11 13.6.11	8.9.11 -do-	3 months -do-
5	Poonam Aidhi, Arch. Asstt.	196768	LTC	7.1.11	8.4.11	3 months
6	Onkar, Mali	301987	LTC Encashment	20.1.11 28.12.10	18.5.11 28.3.11	4 months 3 months
7	Rita Sethi, Asst.Arch.	196742	Encashment	23.11.12	7.1.13	2 months
8	Kamlesh Kumari, Arch.Asstt.	239279	EL	30.5.11	1.7.11	1 month
9	Veena Panwar, Arch.Asstt.	239287	Commu.Leav EL	16.12.10 20.6.11	2.2.11 31.10.11	1 ½ month 4 months
10	Bijender Pal Singh, AD	230706	CEA	29.3.12	2.5.12	1 month
11	Satya Dev, Mali	300963	LTC Encashment EL -do-	3.2.11 22.12.10 13.5.10 2.5.11	2.5.12 28.6.11 30.6.10 8.6.11	15 months 6 months 1 ½ month 1 month
12	Jagdish Lal, Sr.Asstt.	189549	EL -do-	6.7.10 2.8.11	6.9.10 6.9.11	2 months 1 month
13	Dharam Bir Chawla, SO	106428	Encashment	16.9.11	1.11.11	1 ½ month
14	Rajendra Prasad, Mali	309482	CEA -do-	28.4.10 10.5.12	5.7.10 29.6.12	2 months 1 ½ month

B. EDUCATION ESTABLISHMENT

S. N.	Name of employee and designation (Ms/Sh.)	Emp. Code	Nature of case	Date of application	Date of disposal	Delays (approx.)
15	T.D. Sharma, Principal	211607	EL Encashment LTC	7.5.10 11.6.10	13.10.10 9.9.10	5 months 3 months
16	Rema Kumari O.S. Vice Principal	265232	CEA LTC	5.4.11 19.7.11	6.10.11 18.1.12	6 months 6 months
17	Suresh Wati, Sr.Soc.Ed.Tr.	276552	EL	6.6.12	13.12.12	6 months
18	R.S. Sharma, Manager (Std)	217019	EL	17.9.10	11.3.11	6 months
19	Manjusha Gupta, Craft Instructor	237380	EL -do- LTC	13.6.11 22.3.13 10.1.13	10.8.11 15.5.13 17.8.13	2 months 2 months 7 months
20	Girish Kumar Sharma, Lecturer	244343	EL LTC -do-	31.3.10 3.2.11 27.4.12	22.5.10 27.7.11 9.11.12	1 ½ months 5 ½ months 6 months
21	Anjana Rani, Sr.Soc.Ed.Tr.	276578	EL -do- CEA -do-	7.3.11 30.7.12 13.4.11 31.7.12	30.5.11 6.9.12 29.9.11 9.1.13	2 ½ months 1 month 5 ½ months 5 months
22	Poonam Rani, Jr.Soc.Ed.Tr	306143	EL LTC	21.6.10 23.4.13	5.8.10 28.5.13	1 ½ months 1 month
23	Rekha Rani, Sr.Soc.Ed.Tr	306138	EL	6.9.10 12.11.12	12.10.10 4.4.13	1 month 4 ½ months
24	Sunita Sharma, Jr.Soc.Edn.Teacher	306144	EL EL Encashment	31.8.10 19.11.12	1.10.10 10.4.13	1 month 4 ½ months
25	Dr Attar Parvez, Lecturer	222589	EL	18.10.12	9.1.13	2 ½ months

26	Munna Lal, Vice Principal	253336	CEA	2.5.11	5.7.11	2 months
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C. HEALTH ESTABLISHMENT

S. N.	Name of employee and designation (Ms/Sh.)	Emp. Code	Nature of case	Date of application	Date of disposal	Delays (approx.)
27	Dr. Hari Singh Gandhi, CMO	229618	Encashment LTC Encashment	19.11.10 28.1.11 12.10.12	29.6.11 11.3.11 14.1.13	7 months 1 ½ months 3 months
28	Dr (Mrs) Susheel Harit, CMO	275158	Encashment LTC	9.9.10 15.12.10	26.5.11 8.2.11	8 months 1 ½ months
29	Dr.M.S. Bhatia, CMO	195877	Encashment Commu.Leave	13.10.10 7.1.11	20.12.10 7.2.11	2 months 1 month
30	Aruna Sethi, Staff Nurse 'A'	238174	Encashment LTC	16.5.12 7.8.12	18.7.12 07.3.13	2 months 6 months
31	Dr Ramphal Mittal, Specialist	306887	Encashment LTC	2.8.12 22.8.12	18.12.12 4.10.12	4 months 1 ½ months
32	Dr (Mrs.) Kuldeep Kaur, Specialist Gr.I	257114	EL	8.11.12	10.12.12	1 month
33	Sahadev Singh Arya, Pharmacist	273350	Encashment LTC	6.5.10 6.5.10	30.6.10 22.7.10	2 months 2 ½ months
34	Kusum Ranga, Pharmacist	239047	EL	11.3.10	5.5.10	1 ½ months
35	Gharanand, Head Cook	196239	EL	13.5.13	18.7.13	2 months
36	Dr (Mrs) Ruma Chatterjee, Homoeo Physician	257453	EL (cancellation)	26.3.12	7.5.12	1 ½ months
37	Sheela Devi, SWD Beldar	281014	LTC EL	22.9.12 26.12.12	28.6.13 8.7.13	9 months 6 months
38	Chanderwali, SWD Beldar	306986	EL -do-	8.9.09 2.7.11	25.11.10 16.1.12	14 months 6 months

D. MAIN ESTABLISHMENT

S. N.	Name of employee and designation (Ms/Sh.)	Emp. Code	Nature of case	Date of application	Date of disposal	Delays (approx.)
39	Kumar Hrishikesh, Director	2118720	CEA LTC	7.5.12 15.1.13	12.9.12 26.6.13	4 months 5 ,,
40	Anil Kumar Saha, CSO	309882	Transfer TA	7.1.10	6.6.11	17 months
41	Bhopal Singh, Jt.FA	118423	EL Encashment	29.11.10	17.3.11	3 ½ months
42	Chanda Sharma, JAO	290114	EL	27.5.13	12.7.13	1 ½ months
43	R.D.Joshi, AAO	272625	CEA	18.8.11	30.11.11	3 months
44	Uttam Singh, AFG	308454	EL LTC	4.1.13 4.7.11	13.3.13 10.12.11	2 months 5 ,,
45	Rita Gupta, Stenographer	186214	EL Encashment LTC	5.4.10 13.5.10	10.6.10 11.8.10	2 months 3 ,,
46	Pankaj Chauhan, Helper	305677	EL Encashment LTC	29.2.12 11.4.12	11.5.12 28.2.13	3 months 11 ,,
47	Babu Ram, ALM	254516	EL Encashment LTC	16.11.12 24.12.12	18.6.13 20.2.13	7 months 2 ,,
48	Ram Kishan Pal, Sr.Asstt.	119182	EL Encashment LTC	24.12.10 29.12.10	29.6.11 31.5.11	6 months 5 ,,
49	Dropati Bakhroo, Stenographer	185406	LTC	28.4.11	18.8.11	3 ½ months

Annexure-XIII

Establishment wise details of cases where delays of over 3 months were observed in fixation/ re-fixation of pay at various occasions and payment of arrears of pay

Chapter-3 [Para 3.2.1 (ii)]

A. EDUCATION ESTABLISHMENT

S. N.	Name of employee and designation (Ms/Sh.)	Emp. Code	Occasion of pay revision	Date of effect/ order	Date of payment of arrears	Delays (approx.)
1	R.K.Sharma, Manager (Std)	217019	Refixation	1.1.06	26.8.13	7 ½ years
2	Poonam Rani, Jr.Soc.Ed.Tr	306143	MACP Refixation	1.3.09 1.1.06	Not paid yet 11.1.13	4 ½ years 7 years
3	Sunita Sharma, Jr.Soc.Ed.Tr	306144	Refixation	1.1.06	28.1.13	7 years
4	Rekha Rani, Sr.Soc.Edn.Tr	306138	Refixation	1.1.06	14.3.13	7 years
5	Santra Devi, Bal Sahaika (Retd. on 31.10.12)	204876	MACP	1.9.08	7.1.13	4 ½ years
6	Munna Lal, Vice Principal	253336	MACP	1.9.08	1.5.12	3 ½ years
7	T.D. Sharma, Principal	211607	MACP Refixation	17.3.09 27.4.12	30.11.11 28.9.12	2 ½ years 5 months
8	Balinder Singh, PET	225864	MACP	1.9.08	17.12.11	3 years
9	Nilkanta Tirkey, HM (Pry)	244674	MACP	1.9.08	16.9.11	3 years
10	Sunderlal Sehgal, Jr.Music.Tr.	259467	MACP	17.11.09	10.4.12	2 ½ years
11	Dr Attar Parvez, Lecturer	222589	MACP	9.10.10	14.12.11	14 months
12	Ram Rati Devi, Helper	238693	TBPS	13.8.12	12.6.13	10 months
13	Kusum, Lecturer	277112	Promotion	15.3.12	31.10.12	7 months

B. ARCHITECT & HORTICULTURE ESTABLISHMENT

S. N.	Name of employee and designation (Ms/Sh.)	Emp. Code	Nature of case	Date of order	Date of payment of arrears	Delays (approx.)
14	Bijender Pal Singh, AD	230706	MACP Re-fixation	9.5.11 23.10.12	17.4.13 8.4.13	23 months 5 ½ months
15	Neeraj Kant Sharma, SO	306801	Re-fixation	27.4.12	29.11.12	7 months
16	Rita Sethi, Asstt.Arch.	196742	III MACP	17.8.12	3.1.13	4 ½ months
17	Harish Kumar, Mali	305813	ACP	16.12.11	19.7.12	7 months
18	Pooja Chadha, Arch.Asst.	306001	Re-fixation	27.4.12	18.9.12	5 months
19	Satyendra Pal, AD	230699	II MACP	16.9.10	4.5.11	7 ½ months
20	Jagdish Lal, Sr.Asstt.	189549	Re-fixation	5.10.12	31.12.12	3 months
21	Rajendra Prasad, Mali	309482	-do-	16.12.11	1.8.12	7 ½ months

C. HEALTH ESTABLISHMENT

Sl. No.	Name of employee and designation (Ms/Sh.)	Emp. Code	Nature of case	Date of order	Date of payment of arrears	Delays (approx.)
22	Dr MS Bhatia, CMO	195877	Re-fixation	27.4.12	Not paid yet	16 months
23	Dr (Ms) Susheel Harit, CMO	275158	Re-fixation	27.4.12	28.12.12	8 months
24	Dr (Ms) Kirti Nanal, CMO	172627	„	27.4.12	18.10.12	5 ½ months
25	Dr Hari Singh Gandhi, CMO	229618	Revision of pers.pay	1.3.12	30.5.12	3 months
26	Dr Rachna Dev, CMO	195869	Re-fixation „	30.12.11 17.8.12	28.5.12 18.1.13	5 months 5 months
27	Bimla Devi, Homoeo Compounder	173956	II MACP Re-fixation	6.10.10 27.4.12	24.2.11 11.4.13	4 ½ months 12 months
28	Shakuntla Hadda, Homoeo Pharmacist	193722	Re-fixation	17.8.12	03.6.13	9 ½ months
29	Sahadev Singh Arya, Pharmacist	273350	Re-fixation	1.10.12	10.1.13	3 months
30	Gharanand, Head Cook	196239	„	16.11.12	18.6.13	7 months
31	Ram Gopal, SWD Beldar	230780	„	5.10.12	27.6.13	8 ½ months
32	Dr.Anita Khoswal, CMO	264945	“	23.11.12	April 13	4 months

D. MAIN ESTABLISHMENT

S. N.	Name of employee and designation (Ms/Sh.)	Emp. Code	Occasion of pay revision	Date of effect/ order	Date of payment of arrears	Delays (approx.)
33	Chanda Sharma, JAO	290114	Refixation/6 CPC	5.7.10	27.9.12	26 months
34	Vijender Kumar, Meter Insp.	181107	Refixation/III TBPS	25.10.09	22.12.10	14 months
35	Rattan Singh Jarodia, Dy.Dir.	181917	Refixation	27.4.12	11.1.13	8 months
36	Pramod Kumar, AFG	308452	Refixation/6 CPC	17.5.10	3.1.11	7 months
37	R.D. Joshi, AAO	272625	MACP	28.6.12	28.11.12	5 months

E. CIVIL ESTABLISHMENT-I

S. N.	Name of employee and designation (Ms/Sh.)	Emp. Code	Occasion of pay revision	Date of effect/ order	Date of payment of arrears	Delays (approx.)
38	Shankar, Beldar	245937	IInd MACP	03.12.12	23.08.13	8 months
39	Ram Chander, Beldar	305442	Ist MACP	10.03.11	13.08.13	29 months
40	Dudhu	305666	Ist MACP	18.03.11	21.07.13	28 months
41	Natrajan, Beldar	307445	Ist MACP	04.06.13	Not paid till Sept. 13	More than three months
42	Jai Bhagwan, Beldar	209629	Ist MACP	28.04.11	09.02.12	10 months
43	Dinesh Kumar, Beldar	308829	DTL	04.05.10	03.08.11	15 months
44	Rakesh, Beldar	246688	IInd MACP	24.02.11	04.10.12	20 months
45	Ramesh Kumar, Beldar	305082	Ist MACP	26.08.11	02.06.12	10 months
46	Harsh Vardhan, Beldar	307164	Ist MACP	28.08.12	02.05.13	08 months

F. CIVIL ESTABLISHMENT-II

S. N.	Name of employee and designation (Ms/Sh.)	Emp. Code	Occasion of pay revision	Date of effect/ order	Date of payment of arrears	Delays (approx.)
47	Surinder Kumar, Fitter	306481	Ist MACP	19.12.12	01.08.13	8 months
48	Suresh Kumar, JE	273053	DTL/6 th CPC	01.04.10	Not paid upto Sept. 13	More than 41 months
49	Ramesh, Mason	132308	SS Scale	20.11.11	Not paid to his widow till Aug.13	More than 22 months

Annexure-XIV

Establishment wise details showing delays in grant of annual pay increments to various employees

Chapter-3 [Para 3.2.1 (iii)]

A. EDUCATION ESTABLISHMENT

S. N.	Name of employee and designation (Ms/Sh.)	Emp. Code	Date of increment due	Date of grant of increment	Delays
1	R.K. Sharma, Manager (Stadia)	217019	01.7.10 01.7.11 01.7.12	10.10.12 " "	27 months 15 months 3 months
2	Ram Rati Devi, Helper	238693	01.7.10 01.7.11 01.7.12	05.9.12 " "	26 months 14 months 2 months
3	Virender Singh, Yoga Teacher	207078	1.7.10	7.12.10	5 months
4	Sunita Sharma, Jr.Soc.Edn.Tr.	306144	1.7.12	29.11.12	4 months
5	Nilkanta Tirkey, HM (Primary)	244674	1.7.12	19.7.13	12 months
6	Girish Kumar Sharma, Lecturer	244343	1.7.10	4.2.11	7 months
7	Kusum, Lecturer	277112	01.7.10 01.7.11	22.12.11 15.3.12	17 months 8 months
8	Balinder Singh, PET	225864	1.7.11	11.11.11	4 months

B. ARCHITECT & HORTICULTURE ESTABLISHMENT

S. N.	Name of employee and designation (Ms/Sh.)	Emp. Code	Date of increment due	Date of grant of increment	Delays (m-months, d- days)
9	Parshu Ram, Director	230243	01.7.10	20.1.11	6 m, 19 d
10	Anand M Athale, Chief Arch.	196619	1.7.11	8.12.11	5 m, 7 d
11	Bijender Singh, Asst. Director	230706	01.7.10 01.7.11	15.3.11 15.10.11	8 m, 14 d 3 m, 14 d
12	Satyender Pal, Asst. Director	230699	01.7.11 01.7.12	16.3.12 27.8.12	8 m, 15 d 1 m, 26 d
13	Dharam Vir Chawla, S.O.	106428	1.7.10	13.7.11	12 m, 12 d
14	Veena Panwar, Arch.Asstt.	239287	1.7.11	5.10.11	3 m, 4 d
15	Pooja Chadha, Arch.Asstt.	306001	1.7.11	3.8.11	1 m, 2 d
16	Rita Sethi, Asst. Arch.	196742	01.7.10 01.7.11	1.9.10 28.2.12	2 m 7 m, 27 d
17	Jagdish Lal, Sr.Asstt.	189549	1.7.12	22.8.12	1 m, 21 d
18	Rajendra Prasad, Mali	309482	1.7.10	13.9.10	2 m, 12 d
19	Harish Kumar, Mali	305813	1.7.11	4.8.11	1 m, 3 d
20	Satya Dev, Mali	300963	01.7.11 01.7.12	10.8.11 31.7.12	1 m, 9 d 1 m

C. HEALTH ESTABLISHMENT

S. N.	Name of employee and designation (Ms/Sh.)	Emp. Code	Date of increment due	Date of grant of increment	Delays (months)
21	Sheela Devi, SWD Beldar	281014	01.7.10 01.7.11 01.7.12	18.4.13 " "	33 21 9
22	Ram Gopal, SWD Beldar	230780	01.7.10 01.7.11	13.10.11 "	15 3
23	Chanderwali, SWD Beldar	306986	01.7.10 01.7.11 01.7.12	21.11.11 " 8.2.13	16 4 7
24	Dr Ramphal Mittal, Specialist	306887	01.7.10 01.7.11 01.7.12	8.3.11 7.11.12 7.11.12	8 16 4
25	Dr (Mrs) Kuldeep Kaur, Spl. Gr.I	257114	01.7.10	10.2.11	7
26	Dr Rachna Dev, CMO	195869	01.7.11	27.3.12	8
27	Dr (Mrs) Susheel Harit, CMO	275158	01.7.10	17.2.11	4
28	Dr Hari Singh Gandhi, CMO(H)	229618	01.7.10 01.7.11 01.7.12	2.2.11 24.12.12 "	7 17 5
29	Dr (Mrs) Rumar Chatterjee, Homoeo Physician	257453	01.7.10	14.2.11	7
30	Dr.Shiv Raj Singh, Sr.Aneshtist	275091	01.7.10 01-7-11	1-12-11	17 05
31	Sh. Rajender, SWD Beldar	259699	01.7.10 01-7-11	3-10-11	09 02
32	Sunita Mogha, Nursing Sister	238180	01-7-11	26-7-12	12
33	Nandan Singh, Beerer,	280652	01.7.10 01-7-11	1-8-12	24 12

		01-7-12		01	
D. MAIN ESTABLISHMENT					
S. N.	Name of employee and designation (Ms/Sh.)	Emp. Code	Date of increment due	Date of grant of increment	Delays (in months)
34	Nand lal Chawla, Dy. Director	186488	1.7.10 1.7.11	19.12.11 -do-	16 5
35	Rattan Singh Jarodia, Dy. Director	181917	1.7.10 1.7.11	12.10.11 -do-	15 3
36	Ram Kishan Pal, Sr. Assistant	119182	1.7.10 1.7.11	23.12.11 -do-	16 5
37	Brij Mohan Sharma, Daftri	184383	1.7.10 1.7.11	9.2.11 20.7.12	7 12
38	Babu Ram, ALM	254516	1.7.10	28.2.11	7
39	Sanjay Kumar, Peon	306054	1.7.10	25.2.11	7
40	Pankaj Chauhan, Helper	305677	1.7.10 1.7.12	28.2.11 12.9.12	7 2
41	Babu Ram, ALM	254516	1.7.10	28.2.11	7
42	Rita Gupta, Stenographer	186214	1.7.10	8.9.10	2
43	Pramod Kumar, AFG	308452	1.7.11	17.10.11	3
44	Krishan, Sr. Asstt.	264771	1.7.10	3.3.11	8
45	Swati Goel, DEO	307984	1.7.11	23.11.11	4
46	Poonam, Steno	265521	1.7.10	30.5.11	10
47	Dharam Pal, Peon	186561	1.7.10 1.7.11	22.12.11 22.12.11	17 5
48	Pramod Kumar Bhandri, AFA	265828	1.7.10	22.2.11	7
49	Kawaljeet Kumar Oberoi, Sr. Asstt.	269573	1.7.10 1.7.11	14.2.11 4.1.12	7 6

In following cases, annual pay increment orders for July 2010, 2011 & 2012 were not on record:

EDUCATION ESTABLISHMENT

Sl. No.	Name of employee and designation (Ms/Sh.)	Emp. Code
1	T.D. Sharma, Principal	211607
2	Rema Kumari O.S., Vice Principal	265232
3	Anjana Rani, Sr. Social Edn. Teacher	276578
4	Suresh Wati, -do-	276552
5	Manjusha Gupta, Craft Instructor	237380
6	Gobind Singh, Helper	175457

ARCHITECT & HORTICULTURE ESTABLISHMENT

S. N.	Name of employee and designation (Ms/Sh.)	Emp. Code
7	Neeraj Kant Sharma, S.O.	306801
8	Kamlesh Kumari, Arch. Asstt.	239279

HEALTH ESTABLISHMENT

S. No.	Name of employee and designation (Ms/Sh.)	Emp. Code
9	Dr (Mrs) Kirti Nanal, CMO (SAG)	172627
10	Bimla Devi, Homoeo Compounder	173956
11	Shakuntla Hadda, Homoeo Pharmacist	193722
12	Sohanlal, SWD Beldar	232819
13	Dr.S.K.Malik, Chief Ayu. Physician	269557

Annexure-XV
Delays in grant of time bound promotional scales

Chapter-3 [Para 3.2.1 (iv)]

Sl. No.	Name of employee Sh/Smt	Designation/E.code	Date of initial appointment	Due date of granting I/II/III TBP Scale	Actual date of office order for granting TBP scale	Delay by months/year
1	Devender Kumar	S.IIInd grade/275033	11.03.1994	11.03.2012	06.02.2013	11 months
2	Vijay Kuma Satayarthi	SSA/276255	23.03.1994	23.03.2012	09.01.2013	09 months
3	Satender Kumar Gautam	SSA/274986	17.03.1994	17.03.2012	28.01.2013	09 months
4	Ranbir Sah	SSA/276099	30.03.1994	30.03.2012	22.10.2012	07 months
5	Vijay Kumar	SSA/274994	11.03.1994	11.03.2012	25.09.2012	06 months
6	Sudhir Kumar	SSA/227688	25.08.1984	25.08.2010	25.08.2012	21 months
7	Nizumdin	SSA/	27.04.1983	11.07.2009	12.08.2011	25 months

Annexure-XVI

List of delayed cases of Assistance for Higher Education under Hitkari Nidhi Yojna

Chapter-3 [Para 3.2.1 (v)]

S.No	Page No./Sl. No. of the proposal	Name & Designation of the employee	Emp Code	Date of receipt of application in LWA Branch	Date of submission of the proposal	Date of sanction of proposal	Date of payment	Delay in months in putting up of proposal
1	52/111	Onkar Singh, Shift Incharge	-	08.03.11	23.09.11	07.10.11	18.11.11	06
2	52/112	Sh. Vijender Singh, Mali	305213	08.03.11	23.09.11	07.10.11	18.11.11	06
3	52/113	Munesh Devi, Mali	310538	08.03.11	23.09.11	07.10.11	18.11.11	06
4	52/114	Veena Punia, Asstt. Tr.	277261	08.03.11	23.09.11	07.10.11	18.11.11	06
5	53/115	Seema Munjal, Asstt. Tr	280313	08.03.11	23.09.11	07.10.11	18.11.11	06
6	53/116	Rajpal Singh, Shift Incharge	306611	08.03.11	23.09.11	07.10.11	18.11.11	06
7	53/117	Bachchan Babu Sharma, Shift Incharge	248981	08.03.11	23.09.11	07.10.11	18.11.11	06
8	53/118	Vinod Kr Chauhan, C&D Mistry	258039	08.03.11	23.09.11	07.10.11	18.11.11	06
9	53/119	Prem Raj Sharma, Khallasi	289604	08.03.11	23.09.11	07.10.11	18.11.11	06
10	53/120	Lakshman Singh, Chowkidar	236374	08.03.11	23.09.11	07.10.11	18.11.11	06
11	53/121	Sukhbir Singh, Leading Fireman	269945	08.03.11	23.09.11	07.10.11	18.11.11	06
12	53/122	Ramesh	190158	08.03.11	23.09.11	07.10.11	18.11.11	06
13	53/123	Ajay Kr Mishra, Chowkidar	251918	08.03.11	23.09.11	07.10.11	18.11.11	06
14	53/124	Ravindra Nath Shukla, Chowkidar	242032	08.03.11	23.09.11	07.10.11	18.11.11	06
15	53/125	Satyapal Singh, Wireman-II Gr	259003	08.03.11	23.09.11	07.10.11	18.11.11	06
16	54/150	Bimla Devi, Sr. Soc. Edu. Tr	276586	08.03.11	23.09.11	07.10.11	18.11.11	06
17	54/151	Nafe Singh, JE	272097	08.03.11	23.09.11	07.10.11	18.11.11	06
18	54/153	Meenu Ashwani, Special Edu. Tr.	256637	08.03.11	23.09.11	07.10.11	18.11.11	06
19	54/155	Meenu Ashwani, Spl. Edu. Tr.	256637	22.06.11	23.09.11	07.10.11	18.11.11	03
20	54/156	Kedar Nath, Fitter	236522	08.03.11	23.09.11	07.10.11	18.11.11	06
21	54/157	Pradeep Kr, Mali	300426	08.03.11	23.09.11	07.10.11	18.11.11	06
22	54/158	Jaspal, Khallasi	289323	08.03.11	23.09.11	07.10.11	18.11.11	06
23	54/159	Ashok Kr, JE	113928	08.03.11	23.09.11	07.10.11	18.11.11	06
24	54/160	Pushpa Tripathi, Bal Sahika	306905	08.03.11	23.09.11	07.10.11	18.11.11	06

Annexure-XVII

List of delayed cases of Assistance to the family of the deceased person under Hitkari Nidhi Yojna.

Chapter-3 [Para 3.2.1 (v)]

	Page No./Sl. No. of the proposal	Name & Designation of the employee	Date of receipt of application in LWA Branch	Date of submission of the proposal	Date of sanction of proposal	Date of payment	Delay in months in putting up of proposal
1	452/1	Late Sh. Bhupat Singh, Beldar	09.09.10	26.11.10	20.01.11	24.01.11	2.5
2	452/2	Late Sh. Jagdish Chandra, ALM	23.09.10	26.11.10	20.01.11	24.01.11	02
3	452/3	Late Sh. Mohan Singh, ALM	01.10.10	26.11.10	20.01.11	24.01.11	02
4	452/4	Late Sh. Om Prakash, Wireman, Gr-II	06.10.10	26.11.10	20.01.11	24.01.11	02
5	452/5	Late Sh. Jai Singh, S.K	06.10.10	26.11.10	20.01.11	24.01.11	02
6	452/6	Late Sh. Sohan Pal, AMG	08.10.10	26.11.10	20.01.11	24.01.11	1.5
7	452/7	Late Sh. Kuldeep, Sewer Man	11.10.10	26.11.10	20.01.11	24.01.11	1.5
8	452/8	Late Sh. Vijay, S.k	11.10.10	26.11.10	20.01.11	24.01.11	1.5
9	453/9	Late Sh. Bhagirath Chand, Beldar	11.10.10	26.11.10	20.01.11	24.01.11	1.5
10	453/10	Late Smt. Kiran Kakkar, Asst. Teacher	15.10.10	26.11.10	20.01.11	24.01.11	1
11	453/11	Late Sh. Vinod Garg, Jr. Asstt.	15.10.10	26.11.10	20.01.11	24.01.11	1
12	570/1	Lt. Sh. Ramesh Kr, Meter Tester	14.02.11	02.06.11	09.06.11	21.06.11	04
13	570/2	Lt. Sh. Basant Lal, ALM	14.02.11	02.06.11	09.06.11	21.06.11	04
14	570/3	Lt. Sh. Ramesh, ALM	18.02.11	02.06.11	09.06.11	21.06.11	04
15	570/4	Lt. Sh. Rajiv Kr. Sharma, Jr. Asstt.	24.02.11	02.06.11	09.06.11	21.06.11	03
16	570/5	Lt. Sh. Bindra Ben, Beldar	23.02.11	02.06.11	09.06.11	21.06.11	03
17	570/6	Lt. Smt. Budhan, Balsahika	23.02.11	02.06.11	09.06.11	21.06.11	03
18	570/7	Lt. Kunka, Beldar	07.03.11	02.06.11	09.06.11	21.06.11	03
19	570/8	Lt. Sh. Jai Veer Singh, Social Worker	07.03.11	02.06.11	09.06.11	21.06.11	03
20	570/9	Lt. Sh. Punnu Swamy, Beldar	07.03.11	02.06.11	09.06.11	21.06.11	03
21	570/10	Lt. Sh. Muthu Swamy, Beldar	07.03.11	02.06.11	09.06.11	21.06.11	03
22	570/11	Lt. Sh. Panchu, ALM	15.03.11	02.06.11	09.06.11	21.06.11	03

Annexure-XVIII

List of employees whose medical bills were cleared out of turn, in the month of Sept.2012.

Chapter-3 [Para 3.2.2 (i)]

Sl. No.	Name & Designation of the employee	Employee Code	Date of Receipt of application for medical reimbursement	Amount (Rs)
1	Tarun Kumar Garg, Jr. Assistant	307799	03.09.2012	3297/-
2	Ajay Kumar Pandey, Beldar	310751	05.09.2012	6196/-
3	Suman Lata Kapoor, Sr. Assistant	198160	30.08.2012	9043/-
4	S. Marimuthu, LMV Driver	283888	14.08.2012	4723/-
5	Panni Gupta, Engineer	100701	30.08.2012	5284/-
6	Veena Narang, AO	191065	19.07.2012	3220/-
7	Anup Kumar, AFG	310619	12.07.2012	691/-
8	Mohd. Irshad, Fireman	307210	01.08.2012	8800/-
9	Sanjeev Kumar, Security Guard	306874	01.08.2012	17340/-
10	Om Prakash, Shift Officer	146507	14.08.2012	43131/-
11	Ashok Kohli, Sr. Asstt	189341	27.08.2012	6901/-
12	Veena Kumari Khurana	183179	07.09.2012	11330/-
13	Amita Gulati	271114	27.08.2012	73991/-

Annexure-XIX

List of employees whose medical bills were delayed and cleared in the month of Sept.2012.

Chapter-3 [Para 3.2.2 (i)]

Sl. No.	Name & Designation of the employee	Employee Code	Date of Receipt of application for medical reimbursement	Amount (Rs)	Delay in months	Delay in months beyond normal processing period of 3 months
1	Lakhi Chand, Mali	305310	16.03.2012	1820/-	06	03
2	Ram Kishan, Beldar	105924	28.02.2012	1114/-	07	04
3	Madan Lal Sharma, Beldar	291724	01.03.2012	392/-	07	04
4	Brahm Swaroop Kaushal, Bill Collector	187204	17.04.2012	1548/-	05	02
5	Shambhu Saran Tripathi, Chowkidar	305768	29.03.2012	1065/-	06	03
6	Bhagwan Sahai, ALM	258352	21.06.2011	927/-	15	12
7	Muthu Swami, Beldar	271007	25.11.2011	6385/-	10	07
8	Kamaljit, Oil Filter Operator	258063	31.10.2011	2261/-	11	08
9	Sanjay Kr Jha, TGT	293796	30.04.2012	14641/-	05	02
10	Satvir Singh, Peon	193384	10.04.2012	24009/-	05	02
11	Savita Badhan, PA	103325	05.03.2012	35210/-	06	03
12	Raj Kr Nagar, Fireman	269763	25.11.2010	11963/-	10	07
13	Geeta Sharma, HA	141474	11.11.2011	10269/-	10	07
14	Vijender Singh, Driver	288812	03.01.2012	12827/-	08	05

Annexure-XX

List of cases of delay in submission of proposal for grant of financial assistance under Hitkari Nidhi Yojna for marriage of children of employees.

Chapter-3 [Para 3.2.2 (ii)]

.	Page/ S.No.	Name of the employee & designation	Name of the Child	Date of Marriage	Date of receipt of application	Date of Submission of file	Date of approval of cheque	Delay in Months- in putting up of applications
1	904/24	Smt. Satyawati, Safai Karamchari	Ahsish	17.01.11	25.02.11	07.12.12	30.01.13	22
2	904/13	Sh. Shoorveer Singh, Peon	Raju	26.02.12	18.01.12	07.12.12	30.01.13	11
3	904/17	Sh. Moti, ALM	Chander	15.04.12	17.04.12	07.12.12	30.01.13	08
4	904/18	Sh. Bhoodev, ALM	Jyoti	11.03.12	05.03.12	07.12.12	30.01.13	09
5	905/34	Sh. Sripal Singh, Mali	Neha	17.02.12	22.12.11	07.12.12	30.01.13	12
6	905/41	Sh. Dharam Prakash, Mali	Kavita	30.01.12	01.04.12	07.12.12	30.01.13	11
7	780/4	Sh. Omprakash, Wireman	Surendra	16.06.09	08.07.09	12.02.10	08.06.10	07
8	792/1	Sh. Surjan, ALM	Pappi	16.05.10	03.05.10	18.10.10	15.11.10	05
9	792/3	Smt. Nandi Devi, Bal Sahayika	Jeevan	28.05.10	17.05.10	18.10.10	15.11.10	05
10	792/7	Smt. Snehlata	Sucheta	04.05.10	24.04.10	18.10.10	15.11.10	06
11	827/105	Smt. P. Laxmi, ALM	P. Ramesh	29.06.10	28.07.10	21.01.11	08.03.11	06
12	827/120	Sh. Ilam Singh, Safai Karamchari	Nisha	08.07.10	14.06.10	21.01.11	08.03.11	07
13	829/148	Sh. Chander Pal, Mali	Chander Mohan	28.06.10	20.05.10	21.01.11	08.03.11	08
14	829/163	Sh. Badri, Mali	Dinesh Kumar	31.05.10	12.07.10	21.01.11	08.03.11	06
15	837/1	Sh. Ved Prakash, Safai Karamchari	Poonam	05.05.11	24.09.10	08.06.11	20.07.11	09
16	838/25	Sh. Ishwar Singh, Chowkidar	Neetu	08.12.10	17.11.10	08.06.11	20.07.11	07
17	839/36	Sh. Ved Raj, Safai Karamchari	Neetu	28.11.10	16.11.10	08.06.11	20.07.11	07
18	839/42	Sh. Ram Prashad, Beldar	Anil	17.11.10	26.10.10	08.06.11	20.07.11	08
19	846/171	Sh. Surender, Safai Karamchari	Sapna	20.10.10	04.10.10	08.06.11	20.07.11	08
20	849/214	Sh. Radhey Shyam, Beldar	Kuldeep	19.11.10	29.08.10	08.06.11	20.07.11	10
21	850/233	Sh. Rishi Raj, ALM	Asha Rani	27.11.10	09.11.10	08.06.11	20.07.11	07
22	850/234	Smt. Sinita, Beldar	Puja	11.12.10	03.11.10	08.06.11	20.07.11	06 -
23	850/236	Sh. Rakesh Kumar, Safai Karamchari	Rahul	17.11.10	16.11.10	08.06.11	20.07.11	07
24	853/288	Sh. Kesh Ram, Mali	Yogender	19.07.10	17.08.10	08.06.11	20.07.11	10
25	863/1	Sh. Babu Ram, Chowkidar	Pooja	11.12.10	06.12.10	17.11.11	09.01.12	11
26	863/2	Sh. Shyam Lal, Maison	Sunil	18.06.10	10.05.10	17.11.11	09.01.12	16
27	863/16	Sh. Rakesh, Mali	Mamta	16.12.10	08.12.10	17.11.11	09.01.12	11
28	863/9	Sh. Ram Singh, Maison	Jai Singh	07.03.11	15.03.11	17.11.11	09.01.12	08
29	863/15	Sh. Laxman, Mali	Hemlata	11.03.11	03.03.11	17.11.11	09.01.12	08
30	863/7	Sh. Surendra Kumar, Beldar	Sonia	25.03.11	13.04.11	17.11.11	09.01.12	07
31	864/26	Smt. Machla, Safai Karamchari	Aarti	29.11.10	03.11.10	17.11.11	09.01.12	12
32	864/32	Sh. Ram Kumar, Beldar	Dalip	21.01.11	30.12.10	17.11.11	09.01.12	11
33	864/36	Smt. Manti, Safai Karamchari	Arjun	16.04.10	09.04.10	17.11.11	09.01.12	19
34	865/63	Sh. P. N. Sharma, Ex. Engg.	Archna	04.07.10	26.06.10	17.11.11	09.01.12	17
35	904/4	Sh. Mishri Lal, Mate	Rohit	23.02.12	03.04.12	07.12.12	30.01.13	08

Annexure-XXI
List of Assistant Accounts Officers joined in 2013
Chapter-3 [Para 3.2.3 (a)]

S.No	Name of the Officer (Sh./Smt./Ms.)	Date of Joining	Date of Posting Order
1	Vijay Kumar Rajput	04.09.13	19.09.13
2	Shashi Shekhar	05.09.13	19.09.13
3	Seema Sachdev	05.09.13	19.09.13
4	Ajay Kumar	05.09.13	19.09.13
5	Rashmi Sharma	05.09.13	19.09.13
6	Ram Niwas Sharma	05.09.13	19.09.13
7	Sudhir Kumar	05.09.13	19.09.13
8	Swapan Kumar	06.09.13	19.09.13
9	Ram Sukh	06.09.13	19.09.13
10	Jitender Batra	06.09.13	19.09.13
11	Sudhanshu Kumar	09.09.13	19.09.13
12	Manish Kumar Juyal	10.09.13	19.09.13
13	Virender Kumar	11.09.13	19.09.13
14	Archana Seth	12.09.13	19.09.13
15	Sanjay Sharma	13.09.13	30.09.13
16	Sanjib Kumar Singh	13.09.13	30.09.13
17	Pradeep Rawat	13.09.13	30.09.13
18	Manojit	16.09.13	30.09.13
19	Vikas Gupta	16.09.13	30.09.13
20	Sneha K.	17.09.13	30.09.13
21	Vinay Arora	17.09.13	30.09.13
22	Rakesh Bisht	17.09.13	30.09.13
23	Rajni Verma	17.09.13	30.09.13
24	Ravindra Rajdan	18.09.13	30.09.13
25	Sajal Deb Nath	20.09.13	30.09.13
26	Murlidhar Kushwaha	24.09.13	31.10.13
27	Deepak Kumar	25.09.13	31.10.13
28	Sanjive Kumar Bhardwaj	27.09.13	31.10.13
29	Bhagya Lakshi K.	14.10.13	31.10.13

Annexure-XXII
Delay in posting of staff
Chapter-3 [Para 3.2.3 (b)]

	Name & Designation	Jan' 11	Feb' 11	Mar' 11	Apr' 11	May' 11	June' 11	July' 11	Aug' 11	Sept' 11	Oct' 11	Nov' 11	Dec' 11	No. of idle period (month/days)
1	Meera Rani, Cl. Asstt. (Contract)	P	P	P	P	P	P	P	P	P	P	P	P	More than 12 months
2	Sachin Gupta, DEO (Contract)	P	P	P	P	P	P	P	P	P	P	P	P	-do-
3	Neeraj Kumar, Cl. Asstt.	P	P	P	P	P	P	P	P	P	P	P	P	-do-
4	Om Parkash, Cl. Asstt.	P	P	P	P	P	P	P	P	P	P	P	P	-do-
5	Ganesh Chander Pandey, Helper	P	P	P	P	P	P	P	P	P	P	P	P	-do-
6	Lalit Chawaria, Helper contract	P	P	P	P	P	P	P	P	No remarks	-	-	-	8 months
7	Sunil Kumar, Helper	P	P	P	P	P	P	21.07.11	-	-	17.10.11	P	P	More than 6 months

8	Manju Yadav, Helper (Contract)	P	P	P	P	P	P	P	P	P	P	P	P	P	More than 12 months
9	Suraj Upadhyay, Helper (Contract)	P	P	P	P	P	P	P	P	P	P	P	P	P	-do-
10	Khushi Burman, Helper (Contract)	P	P	P	P	P	P	P	P	P	P	P	P	No remarks	-do-
11	Suman, Cl. Asstt.	P	P	P	P	P	P	P	P	P	P	P	P	P	-do-
12	Krishan Pal, Cl. Asstt.	P	P	P	P	P	P	05.07.11	-	-	-	-	-	-	More than 6 months
13	Kabir Saini, Cl. Asstt. (Contract)	P	P	P	P	P	P	11.07.11	-	-	-	-	-	-	-do-
14	Harish Prasad, DEO' A' (Contract)	-	01.02.11	16.03.11	-	-	-	-	-	-	-	-	-	-	1.5 months
15	Sheetal, DEO' A' (Contract)	-	01.02.11	16.03.11	-	-	-	-	-	-	-	-	-	-	-do-
16	Parmod Kumar, Helper (On Contract)	-	18.02.11	P	P	P	P	P	P	P	P	P	P	P	More than 12 months
17	Parveen Kumar, Helper (On Contract)	-	24.02.11	22.03.11	-	-	-	-	-	-	-	-	-	-	1 month
18	Bhaskar Bhatt	-	23.02.11	16.03.11	-	-	-	-	-	-	-	-	-	-	-do-
19	Naleem Ahmad, DEO	-	-	30.03.11	P	P	P	04.07.11	-	-	-	-	-	-	3 months
20	Satish Kumar, Helper (Contract)	-	-	-	05.04.11	P	P	P	23.08.11	-	-	-	-	-	4 months
21	Nitin Kumar, Helper (Contract)	-	-	-	06.04.11	P	P	P	P	P	P	P	P	P	9 months
22	Raja Babu, Helper (Contract)	-	-	-	07.04.11	P	P	P	P	P	P	P	P	P	-do-
23	Nazmuz Zamg, Helper (Contract)	-	-	-	07.04.11	04.05.11	-	-	-	-	-	-	-	-	1 month
24	Sudha, Helper	-	-	-	08.04.11	04.05.11	-	-	-	-	-	-	-	-	-do-
25	Gurndin Moriya, Chow.	-	-	-	07.04.11	25.05.11	-	-	-	-	-	-	-	-	-do-
26	Manvinder Singh, Helper (Contract)	-	-	-	11.04.11	04.05.11	-	-	-	-	-	-	-	-	-do-
27	Atulesh Kumar, Helper (Contract)	-	-	-	20.04.11	04.05.11	-	-	-	-	-	-	-	-	15 days
28	Bijender Kumar, Helper (Contract)	-	-	-	20.04.11	04.05.11	-	-	-	-	-	-	-	-	-do-
29	Diwakar Mishra, Sr. Asstt.	-	-	-	29.04.11	P	P	P	P	P	Not attended	No remarks	-	-	6 months
30	Govind Kumar, Helper (Contract)	-	-	-	-	02.05.11	P	P	P	No remarks	-	-	-	-	4 months

31	Neelam Nayyar, PA	-	-	-	-	18.05. 11	P	P	P	P	14.10. 11	-	-	5 months
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32	Satpal Rawat, Cl. Asstt. (Contract)	-	-	-	-	27.05.11	P	05.07.11	-	-	-	-	-	1 month, 10 days
33	Tanvi Pathak, DEO (Contract)	-	-	-	-	-	10.06.11	P	25.08.11	-	-	-	-	2.5 months
34	Yogesh Singh, DEO (Contract)	-	-	-	-	-	10.06.11	Not attended	Note attended	No remarks	No remarks	-	-	3 months
35	Amarjit Singh, Peon	-	-	-	-	-	-	11.07.11	Note attended	Note attended	Note attended	Note attended	Note attended	More than 6 months
36	Mastan Chand, Chow.	-	-	-	-	-	-	21.07.11	P	P	03.10.11	P	P	more than 2 months
37	Gurmeet Singh, P.S.	-	-	-	-	-	-	-	-	-	25.10.11	P	P	-do-
38	Sunil Kumar, Helper	-	-	-	-	-	-	-	-	-	17.10.11	P	P	More than two months
39	Uday Sharma, Helper	-	-	-	-	-	-	-	-	-	31.10.11	P	P	More than 2 months
40	Meenu, Helper	-	-	-	-	-	-	-	-	-	-	30.11.11	21.12.11	22 days
41	Sandeep Kinra, Jr. Steno	-	-	-	-	-	-	-	-	-	-	25.11.11	P	More than 1 month
42	Gulshan Kumar, AAO	-	-	-	-	-	-	-	-	-	-	09.11.11 to 23.11.11	-	-do-
43	Naveen Agarwal, AAO	-	-	-	-	-	-	-	-	-	-	09.11.11 to 23.11.11	-	-do-
44	Pankaj Narang, AAO	-	-	-	-	-	-	-	-	-	-	11.11.11 to 23.11.11	-	-do-
45	Purushottam, AAO	-	-	-	-	-	-	-	-	-	-	15.11.11 to 23.11.11	-	9 days
46	Maneesh Gupta, AAO	-	-	-	-	-	-	-	-	-	-	16.11.11 to 23.11.11	-	8 days
47	Anil Kumar, AAO	-	-	-	-	-	-	-	-	-	-	-	15.12.11	Posting not done in 2011
48	Suchitra Mohanty, Jr. Asstt.	-	-	-	-	-	-	-	-	-	-	-	16.12.11	Posting not done in 2011
49	Raj Kumar, Sr. Asstt.	-	-	-	-	-	-	-	-	-	-	-	23.12.11	Posting not done in 2011

Annexure-XXIII

Cases of non release of withheld gratuities

Chapter-3 (Para 3.2.4.1)

Sl.No.	Name, designation of employee (Ms./Sh.) with Emp.Code	Date of retirement/ Death	Amount withheld from retirement gratuity (₹)
1	Kamla Devi, Creche Aya – 203450	28.2.11	1,000
2	Raj Kali Devi, Creche Attdnt. – 259524	31.5.11	6,000
3	Godawari Sharma, Nursery Teacher - 210104	31.8.11	1,000
4	Sudha Singh, Library Assistant - 238619	31.12.11	1,000
5	Aruna Mangla, Lecturer - 211706	30.9.12	20,000
6	Manju Khare, Creche Aya -269359	31.12.12	1,000
7	Kirti Prabha Srivastava, Sr.Music Tr. - 215154	31.12.12	16,000
8	Rattan Singh Jarodia, Dy.Director - 181917	31.10.12	50,000
9	Sewa Devi, Sr.Asstt. – 184185	31.7.10	1,000
10	Ramesh, Ex-Mason – 132308	13.05.11	5,000
11	Bal Kishan, Ex-JE – 21495	22.01.11	5,000
12	Kasturi Lal, Ex-A.E. = 144741	26.12.06	5,000
12	Puran Chand, Ex-Supervisor - 122127	30.06.10	1,000
13	Vijay Pal Mahajan, Ex-AE-113671	31.03.10	1,000
14	Theodora Ekka – 267486	31.05.11	1,000
15	Sushila Khera, - 118522	08.02.11	1,000
16	Ranvir Singh – 128549	30.04.11	5,000
17	Shiv Raj – 112045	31.07.11	5,000
18	Raj Kumari- 119572A	15.10.10	1,000
19	Naresh KJumar Sharma-139594	31.10.10	2,000
20	C.P. Sharma, 260638	03.08.10	1,000
21	Rattan Lal, 218067	18.10.09	8,000
22	Sushila Devi, 213348	30.04.10	1,000
23	Kanahiya Lal-120816	31.12.10	5,000
24	Kailash-294067	13.10.09	5,000
25	Rohtas Kumar, Ex-Beldar-295495	18.09.11	10,000
26	Hira Lal, Ex-Beldar-251075	12.01.88	10,000
27	Bagoo, Ex-Beldar-131988	29.07.05	1,000
28	Ganesh, Ex-Beldar-138364	14.01.11	10,000
29	Kanhya Lal, Ex-Beldar-201533	12.10.04	5,000
30	Ballo, Ex-Beldar-120600	31.07.12	5,000
31	Raj Bhadur, Ex-Beldar-245200	23.11.11	10,000
32	Shittan, Ex-Beldar-138356	01.07.10	10,000
33	Gullu singh, Ex-Beldar-242686	21.02.06	5,000
			2,15,000

Annexure-XXIV

Details of Outstanding Security Deposits

Chapter-3 (Para 3.2.4.2)

S.NO.	S.NO. OF CR REG.	Name/ Designation	C.R. No. /Date of deposit	Amount (₹)
1	1	Ms. Bineeta Kashyap	1/43 – 05.05.2004	20200
2	2	Dr. Vishal Kumar Singh	1/89- 23.06.2004	20620
3	3	Sh. Ravinder Kumar	1/43- 23.07.2004	14048
4	4	Sh. Deepak Modi	1/156- 13.08.2004	8685
5	5	Sh. Feroj Khan (Draftman)Civil	1/47- 20.08.2004	8685
6	6	Sh. Atul Kumar (Draftman)	1/90- 23.08.2004	8685
7	7	Sh. Neeraj Aggarwal	1/377- 15.09.2004	6000
8	8	Ms. Harvinder Oberoi	1/63- 20.09.2004	6000
9	9	Sh. Kumar Virender	1/404- 21.09.2004	6000
10	10	Sh. Upender Nath Singh	1/95- 22.09.2004	6000
11	11	Sh. Jitender Khan	1/6- 22.09.2004	6000
12	12	Ms. Usha Yadav	1/312- 08.10.2004	6000
13	14	Sh. Sanjay Sharma	1/277- 08.10.2004	6000
14	15	Sh. Rajinder Arya	A/284- 02.12.204	1000
15	16	Smt. Santi	1/194- 10.12.2004	5613
16	17	Sh. Ram Yadav	A-46- 26.05.2005	8945
17	19	Smt. Lata Kumari	1/70- 13.09.2005	10323
18	20	Smt. Rekha Bhargav	1/72- 03.10.2005	16027
19	21	Sh. Rajesh Tandan	A-336- 26.12.2005	3930
20	22	Sh. Dharmendra	1/37- 02.01.2006	7209
21	23	Sh. Prem Narayan	1/34- 09.01.2006	7209
22	24	Smt. Vandana Gupta	A-129- 23.05.2006	7346
23	25	Smt. Bhagwan Devi	1/27- 06.02.2007	6207
24	26	Smt. Preeti Bhan	1/42- 31.02.2007	6207
25	27	Smt. Saroj	1/36- 03.04.2007	6102
26	28	Sh. Ramji Ram JE (Civil)	A-38- 23.07.2007	12775
27	29	Sh. Roshan Lal JE (Civil)	A-8- 25.07.2007	12775
28	30	Sh. Vikash Kr. Pankaj	1283- 09.08.2007	10200
29	31	Sh. Praveen Chander Upadhaya	1293- 09.08.2007	10200
30	32	Sh. Sarooj Kr. Jha	1285- 09.08.2007	10200
31	33	Sh. Sandeep Kumar JE(Civil)	007211- 14.11.2007	13225
32	34	Sh. Vedant Sethi	84675- 12.06.2008	11087
33	35	Sh. Sunil Yadav	03360- 09.09.2008	10920
34	36	Sh. Mohd. Tariq	33685- 09.09.2008	8298
35	38	Sh. Raj Kumar Choudhary	0034074- 09.10.2009	7803
36	39	Sh. Pankaj	041427- 19.11.2009	6498
37	42	Sh. Ravi Shokeen	042333- 30.11.2009	6498
38	43	Sh. Akshay Kumar	042409- 01.12.2009	6498
39	45	Sh. Anup Kumar	042441- 01.12.2009	6498

40	46	Sh. Kanchan Lal	062392- 11.03.2010	8215
41	47	Smt. Charanjit Kaur	063605- 18.03.2010	8215
42	48	Smt. Dharanwati	063841- 22.03.2010	6842
43	49	Sh. Vinod Kumar	000928- 07.04.2010	8215
44	50	Sh. Saurabh sood	009654- 18.05.2010	6842
45	51	Sh. Ganga Dhar, Clerical Asstt.	14921- 16.06.2010	10395
46	52	Ms. Pooja Saini, Clerical Asstt.	014978, 16.06.2010	10395
47	53	Sh. Anis Ahmed, Clerical Asstt.	015161- 18.06.2010	10395
48	57	Ms. Prema Devi, Clerical Asstt.	15501- 22.06.2010	10395
49	58	Ms. Priyanka Dhiman, Cl. Asstt.	015595- 23.06.2010	10395
50	59	Sh. Naveen Kumar, Clerical Asstt.	015731- 24.06.2010	10395
51	61	Ms. Kiran Devi, Clerical Asstt.	022386- 04.08.2010	10395
52	62	Sh. Kush Kumar Verma	026782- 25.08.2010	13379
53	63	Ms. Suman, Clerical Asstt.	047088- 22.10.2010	10395
54	64	Sh. Rajeev Kumar, Clerical Asstt.	005410/417484- 01.05.2012	13161
55	65	Ms. Monika Saini, Clerical Asstt.	004184/416247- 16.04.2012	13161
56	66	Smt. Kausar Parveen, Helper	004486/416568- 18.04.2012	10017
57	67	Sh. Ravi Kumar, Clerical Asstt.	004744/416703- 20.04.2012	13161
58	69	Sh. Kapil, Clerical Asstt.	004751/416808	13161
59	71	Sh. Rajeev Kumar, Clerical Asst.	5410- 01.05.2012	13161
			Total	5,53,206

Annexure-XXV

DETAILS OF DELAY IN PAYMENT OF LEAVE SALARY AND PENSION CONTRIBUTIONS IN RESPECT OF EMPLOYEES WORKED ON**DEPUTATION TO NDMC****Chapter-3 (Para 3.2.5.1)**

S.No.	Name (Sh./Smt./Ms.) / Designation/ Period of Deputation	Due date for making payments towards the contribution		Date of Payment	Approx. delays in months
		Period	Due date		
Financial Year 2010-11					
1	Sudhakar Swain, Ex-Head Constable (11.08.05 to 31.01.10)	11.08.05 to 31.03.06	15.04.06	02.08.10	50
		01.04.06 to 31.07.07	15.04.07	02.08.10	38
		01.04.07 to 31.03.08	15.04.08	02.08.10	26
		01.04.08 to 31.03.09	15.04.09	02.08.10	14
		01.04.09 to 31.01.10	15.02.10	02.08.10	02
2	Philip Bose, Director(Vig.) (08.01.07 to 31.07.10)	08.01.07 to 31.03.08	15.04.08	20.08.10	28
		01.04.08 to 31.03.09	15.04.09	20.08.10	16
		01.04.10 to 31.07.10	15.08.10	20.08.10	-
3	Indu Shekhar Mishra, Ex-Director (14.06.05 to 13.03.08)	14.06.05 to 31.03.06	15.04.06	20.08.10	50
		01.04.06 to 31.03.07	15.04.07	20.08.10	38
		01.04.07 to 13.03.08	28.03.08	20.08.10	29
4	Krishan Pandey, Ex-P.A. (04.10.05 to 04.07.07)	04.10.05 to 31.03.06	15.04.06	30.08.10	52
		01.04.06 to 31.03.07	15.04.07	30.08.10	40
		01.04.07 to 04.07.07	19.07.07	30.08.10	37
5	Pramod Kumar, Ex-Constable (04.08.05 to 31.03.10)	04.08.05 to 31.03.06	15.04.06	15.09.10	53
		01.04.06 to 31.03.07	15.04.07	15.09.10	41
		01.04.07 to 31.03.08	15.04.08	15.09.10	29
		01.04.08 to 31.03.09	15.04.09	15.09.10	17
		01.04.09 to 31.03.10	15.04.10	15.09.10	05
6	Joshman T.K., Ex-Constable (13.08.05 to 31.03.09)	13.08.05 to 31.03.06	15.04.06	15.09.10	53
		01.04.06 to 31.03.07	15.04.07	15.09.10	41
		01.04.07 to 31.03.08	15.04.08	15.09.10	29
		01.04.08 to 31.03.09	15.04.09	15.09.10	17
7	Ramesh Singh, Ex-Constable (18.08.05 to 31.03.10)	18.08.05 to 31.03.06	15.04.06	24.09.10	53
		01.04.06 to 31.03.07	15.04.07	24.09.10	41
		01.04.07 to 31.03.08	15.04.08	24.09.10	29
		01.04.08 to 31.03.09	15.04.09	24.09.10	17
		01.04.09 to 31.03.10	15.04.10	24.09.10	05
8	Anand Kumar, Ex-Constable (11.08.05 to 31.03.10)	11.08.05 to 31.03.06	15.04.06	24.09.10	53
		01.04.06 to 31.03.07	15.04.07	24.09.10	41
		01.04.07 to 31.03.08	15.04.08	24.09.10	29
		01.04.08 to 31.03.09	15.04.09	24.09.10	17
9	H.R. Mangain, Ex AAO (01.01.06 to 06.06.08)	01.01.06 to 31.03.07	15.04.07	28.09.10	41
		01.04.07 to 31.03.08	15.04.08	28.09.10	29
		01.04.08 to 06.06.08	22.06.08	28.09.10	27
10	Om Prakash, Ex constable (05.08.05 to 31.03.10)	05.08.05 to 31.03.06	15.04.06	28.09.10	53
		01.04.06 to 31.03.07	15.04.07	28.09.10	41
		01.04.07 to 31.03.08	15.04.08	28.09.10	29
		01.04.08 to 31.03.09	15.04.09	28.09.10	17
		01.04.09 to 31.03.10	15.04.10	28.09.10	05
11	Satya Pal, Ex. Constable (02.09.05 to 31.03.10)	02.09.05 to 31.03.06	15.04.06	28.09.10	53
		01.04.06 to 31.03.07	15.04.07	28.09.10	41
		01.04.07 to 31.03.08	15.04.08	28.09.10	29
		01.04.08 to 31.03.09	15.04.09	28.09.10	17
		01.04.09 to 31.03.10	15.04.10	28.09.10	05
12	Parimal Rai, Ex-Chairperson (14.04.07 to 31.08.10)	14.04.07 to 31.03.08	15.04.08	01.10.10	29
		01.04.08 to 31.03.09	15.04.09	01.10.10	17
		01.04.09 to 31.03.10	15.04.10	01.10.10	05
		01.04.10 to 31.08.10	15.09.10	01.10.10	-
13	Rajneesh Tingal, Director(P) (07.12.07 to 31.08.10)	07.12.07 to 31.03.08	15.04.08	28.10.10	30
		01.04.08 to 31.03.09	15.04.09	28.10.10	18
		01.04.09 to 31.03.10	15.04.10	28.10.10	06
		01.04.10 to 31.08.10	15.09.10	28.10.10	01
14	Suresh Chand Gupta, Ex-Constable (01.12.05 to 31.03.10)	01.12.05 to 31.03.06	15.04.06	29.10.10	54
		01.04.06 to 31.03.07	15.04.07	29.10.10	42

		01.04.07 to 31.03.08	15.04.08	29.10.10	30
		01.04.08 to 31.03.09	15.04.09	29.10.10	18
		01.04.09 to 31.03.10	15.04.10	29.10.10	06
15	Sant Ram Hooda, Ex-Constable (05.08.05 to 31.03.10)	05.08.05 to 31.03.06	15.04.06	29.10.10	54
		01.04.06 to 31.03.07	15.04.07	29.10.10	42
		01.04.07 to 31.03.08	15.04.08	29.10.10	30
		01.04.08 to 31.03.09	15.04.09	29.10.10	18
		01.04.09 to 31.03.10	15.04.10	29.10.10	06
16	Balraj Chadda, Ex S.E. (01.01.06 to 31.08.06)	01.01.06 to 31.03.06	15.04.06	14.12.10	56
		01.04.06 to 31.08.06	15.09.06	14.12.10	51
17	Rakesh Kumar, Ex-AAO (01.01.06 to 10.01.08)	01.01.06 to 31.03.06	15.04.06	23.02.11	58
		01.04.06 to 31.03.07	15.04.07	23.02.11	46
		01.04.07 to 10.01.08	25.01.08	23.02.11	37
18	K.P. Bhatt, Ex-Sr. A.O. (01.01.06 to 30.11.09)	01.01.06 to 31.03.06	15.04.06	03.03.11	59
		01.04.06 to 31.03.07	15.04.07	03.03.11	47
		01.04.07 to 31.03.08	15.04.08	03.03.11	35
		01.04.08 to 31.03.09	15.04.09	03.03.11	23
		01.04.09 to 30.11.09	15.12.09	03.03.11	14
Financial Year 2011-12					
19	Manish Kumar, Financial Advisor (30.07.07 to 30.09.10)	30.07.07 to 31.03.08	15.04.08	29.04.11	36
		01.04.08 to 31.03.09	15.04.09	29.04.11	24
		01.04.09 to 31.03.10	15.04.10	29.04.11	12
		01.04.10 to 30.09.10	15.10.10	29.04.11	06
20	A.K. Balani, Director(IT) (01.04.04 to 09.09.05)	01.04.04 to 31.03.05	15.04.05	12.07.11	75
		01.04.05 to 09.09.05	24.09.05	12.07.11	69
21	P.C. Chaturvedi, Director (15.07.08 to 30.04.11)	15.07.08 to 31.03.09	15.04.09	22.07.11	27
		01.04.09 to 31.03.10	15.04.10	22.07.11	15
		01.04.10 to 31.03.11	15.04.11	22.07.11	03
		01.04.11 to 30.04.11	15.05.11	22.07.11	02
22	R.K. Gaur, Director (09.06.09 to 29.04.11)	09.06.09 to 31.03.10	15.04.10	04.08.11	16
		01.04.10 to 31.03.11	15.04.11	04.08.11	04
		01.04.11 to 29.04.11	14.05.11	04.08.11	03
23	N.M. Behl, Sr. A.O. (28.04.2006 to 30.09.2010)	28.04.06 to 31.03.07	15.04.07	09.09.11	53
		01.04.07 to 31.03.08	15.04.08	09.09.11	41
		01.04.08 to 31.03.09	15.04.09	09.09.11	29
		01.04.09 to 31.03.10	15.04.10	09.09.11	17
		01.04.10 to 30.09.10	15.10.10	09.09.11	11
24	Philip Bara, Director (Vigilance) (08.01.07 to 31.05.11)	08.01.07 to 31.03.07	15.04.07	09.09.11	53
		01.04.07 to 31.03.08	15.04.08	09.09.11	41
		01.04.08 to 31.03.09	15.04.09	09.09.11	29
		01.04.09 to 31.03.10	15.04.10	09.09.11	17
		01.04.10 to 31.03.11	15.04.11	09.09.11	05
		01.04.11 to 31.05.11	15.06.11	09.09.11	03
25	Mukesh Kumar Goel, AAO 31.03.07 to 30.09.09	31.03.07 to 31.03.07	15.04.07	09.09.11	53
		01.04.07 to 31.03.08	15.04.08	09.09.11	41
		01.04.08 to 31.03.09	15.04.09	09.09.11	29
		01.04.09 to 30.09.09	15.10.09	09.09.11	23
26	Rajesh Mishra, AAO (28.04.2006 to 27.04.11)	28.04.06 to 31.03.07	15.04.07	09.09.11	53
		01.04.07 to 31.03.08	15.04.08	09.09.11	41
		01.04.08 to 31.03.09	15.04.09	09.09.11	29
		01.04.09 to 31.03.10	15.04.10	09.09.11	17
		01.04.10 to 31.03.11	15.10.10	09.09.11	05
		01.04.11 to 27.04.11	12.05.11	09.09.11	04
27	K.B. Grover, AAO (01.01.06 to 30.05.08)	01.01.06 to 31.03.06	15.04.06	29.09.11	65
		01.04.06 to 31.03.07	15.04.07	29.09.11	53
		01.04.07 to 31.03.08	15.04.08	29.09.11	41
		01.04.08 to 31.05.08	15.06.08	29.09.11	39
28	R.P.S. Verma, AAO (07.01.06 to 11.08.11)	07.01.06 to 31.03.06	15.04.06	29.09.11	65
		01.04.06 to 31.03.07	15.04.07	29.09.11	53
		01.04.07 to 31.03.08	15.04.08	29.09.11	41
		01.04.08 to 31.03.09	15.04.09	29.09.11	39
		01.04.09 to 31.03.10	15.04.10	29.09.11	27
		01.04.10 to 31.03.11	15.04.11	29.09.11	15
		01.04.11 to 11.08.11	26.08.11	29.09.11	01
29	Kulanand Joshi, Director (28.05.07 to 12.10.08)	28.05.07 to 31.03.08	15.04.08	24.10.11	42
		01.04.08 to 12.10.08	27.10.08	24.10.11	36
30	Rita Kumar, Director (01.10.92 to 04.12.95)	01.10.92 to 31.03.93	15.04.93	31.01.12	225
		01.04.93 to 31.03.94	15.04.94	31.01.12	213
		01.04.94 to 31.03.95	15.04.95	31.01.12	201
		01.04.95 to 04.12.95	19.12.95	31.01.12	193

31	Sanjeev Pandey, Director (11.02.08 to 03.09.08)	11.02.08 to 31.03.08 01.04.08 to 03.09.08	15.04.08 18.09.08	01.02.12 01.02.12	46 41
32	S.B. Bhardwaj, AAO (09.04.08 to 31.12.11)	09.04.08 to 31.03.09 01.04.09 to 31.03.10 01.04.10 to 31.03.11 01.04.11 to 31.12.11	15.04.09 15.04.10 15.04.11 15.01.12	06.03.12 06.03.12 06.03.12 06.03.12	35 23 11 02
33	L.R. Adhlakha, S.E.(Civil) (27.06.09 to 17.05.10)	07.06.09 to 31.03.10 01.04.10 to 17.05.10	15.04.10 01.06.10	15.12.11 15.12.11	20 18
Financial Year 2012-13					
34	D.N. Singh, Director (22.06.04 to 30.11.06)	22.06.04 to 31.03.05 01.04.05 to 31.03.06 01.04.06 to 30.11.06	15.04.05 15.04.06 15.12.06	25.04.12 25.04.12 25.04.12	84 72 64
35	Harpal Singh, A AO (28.04.06 to 27.04.11)	28.04.06 to 31.03.07 01.04.07 to 31.03.08 01.04.08 to 31.03.09 01.04.09 to 31.03.10 01.04.10 to 31.03.11 01.04.11 to 27.04.11	15.04.07 15.04.08 15.04.09 15.04.10 15.04.11 12.05.11	28.05.12 28.05.12 28.05.12 28.05.12 28.05.12 28.05.12	61 49 37 25 13 12
36	A.K. Viz, Sr. AO (01.01.06 to 30.06.09)	01.01.06 to 31.03.06 01.04.06 to 31.03.07 01.04.07 to 31.03.08 01.04.08 to 31.03.09 01.04.09 to 30.06.09	15.04.06 15.04.07 15.04.08 15.04.09 15.07.09	19.07.12 19.07.12 19.07.12 19.07.12 19.07.12	75 63 51 39 36
37	A.K. Kalsi, Sr. AO (05.04.08 to 31.03.11)	05.04.08 to 31.03.09 01.04.09 to 31.03.10 01.04.10 to 31.03.11	15.04.09 15.04.10 15.04.11	06.08.12 06.08.12 06.08.12	40 28 16
38	G. Sudhakar, Director (28.06.07 to 11.09.11)	28.06.07 to 31.03.08 01.04.08 to 31.03.09 01.04.09 to 31.03.10 01.04.10 to 31.03.11 01.04.11 to 11.09.11	15.04.08 15.04.09 15.04.10 15.04.11 26.09.11	06.03.13 06.03.13 06.03.13 06.03.13 06.03.13	60 48 36 24 18
39	S.M. Ali, Director (14.01.04 to 01.04.09)	14.01.04 to 31.03.05 01.04.05 to 31.03.06 01.04.06 to 31.03.07 01.04.07 to 31.03.08 01.04.08 to 31.03.09 01.04.09 to 01.04.09	15.04.05 15.04.06 15.04.07 15.04.08 15.04.09 15.04.09	19.09.13 19.09.13 19.09.13 19.09.13 19.09.13 19.09.13	101 89 77 65 53 53

Annexure-XXVI

LIST OF OUTSTANDING ADVANCE OF LTC

Chapter-3 [Para 3.2.7 (i)]

			(Amount in ₹)
S. No	Year in which LTC Advance taken/Date	Name of Official	Amount of Outstanding Advance
1.	2006-07	Smt.C.Shiv Puri, Director (Edu)	5050/-
2.	2006-07	Sh.Anil Kumar Saxena, Ballief	1965/-
3.	2006-07	Ms.Archna, Jr.Assistant	670/-
4.	2007-08	Sh.K.K.Mutreja, Engr in Chief	62022/-
5.	April 2009	Sh.Biram Pal, Daftary (103664)	10467/-
6.	May 2009	Sh.K.Murugan, Dy Director (IT) (309502)	54036/-
7.	29.05.09	Sh.G.Sudhakar, Director (Welfare) (309144)	44820/-
8.	28.10.10	Sh.Amit Prasad, Director (IT) (309558)	121600/-
9.	08.11.10	Sh.Anil Kumar Saha, Security Officer (309882)	60100/-
10.	06.12.10	Sh.G.Sudhakar, Director (Commercial) (309144)	51710/-
11.	23.10.10	Smt.Mamta R. Aggarwal, Director (Education) (309520)	65808/-
12.	10.05.11	Sh.K.Murugan, Dy Director (IT) (309502) Vr. No. 50/AC's Dt: 10-05-11	85576/-
13.	02.11.11	Sh.S.P. Sanwal, Director (GA) (308362) Vr. No. 19/AC's Dated:04-11-11	81000/-
14.	07.03.12	Sh.Pankaj Chauhan, Peon (305677) Vr.No. 44/AC's Dated:12-03-12	57600/-
15.	07.03.12	Sh.Ramesh Kumar Singh, DEO Gr-B (290700) Vr. No. 43/AC's Dated12-03-12	33206/-
16.	22.03.12	Sh.Vinay Kaushik, Jt. Director (Estate-I) (310452) Vr.No. 97/AC's Dated 23-03-12	58370/-
17.	18.04.12	Sh. Ashwani Kumar, Jr. Assistant (CBS Branch) (305971) Vr.No. 56/AC's Dated 19-04-12	3150/-
18.	17.05.12	Sh.Sushant Kumar Das, Dy. Manager (305902)Vr.No. 51/AC's Dated 18-05-12	61488/-
19.	14.08.12	Sh.Mastan Chand, Chowkidar(251554) Vr. No. 70/AC's Dated 16-08-12	2563/-
20.	17.09.12	Sh.Bijender Singh, Chowkidar (LW Deptt.) (306325) Vr.No. 63/AC's Dated 21-09-12	50193/-
21.	18.09.12	Sh.Vijender Singh, Chowkidar, (LW Deptt) (305796) Vr.No. 65/AC's Dated 21-09-12	66924/-
22.	20.09.12	Sh.Gaj Singh, Head Assistant, Enf. Department, (198029) Vr.No. 61/AC's Dated 20-09-12	55800/-
23.	09.10.12	Sh.K.Murugan, Jt. Director (I.T.) (309502)Vr.No. 31/AC's Dated 10-10-12	180115/-
24.	18.10.12	Sh.Arun Kumar Mishra, Director (P-I) (311582)	27640/-
25.	01.03.13	Smt.Anju Khanna, P.A.(Director Accounts' Office)(182626) Vr.No. 5/AC's Dated 05-01-13	23823/-
26.	05.03.13	Sh.Som Nath Pruthi, A.O.(IA) (178287) Vr.No. 7/AC's Dated 7-03-13	30000/-
27.	20.03.13	Sh.Anand Pal Singh, Peon, Enf.Deptt (306116) Vr.No. 78/AC's Dated 21-03-13	98000/-
28.	20.03.13	Sh.Yogender Pal Singh, Security Guard (308409) Vr.No. 79/AC's Dated 21-03-13	65520/-
Total			14,59,216/-

Annexure-XXVII

LIST OF OUTSTANDING TA/DA ADVANCE AS ON 31-10-2013

Chapter-3 [Para 3.2.7 (i)]

S. NO	NAME OF EMPLOYEE	YEAR OF GRANT OF ADVANCE	NON-ADJUSTMENT OF ADVANCE IN YEARS	AMOUNT OF ADVANCE
1.	SH. LALIT PARSHAD , HEAD CONSTABLE,	Not on record	-	4560
2.	SH. GYANNEDER, FIREMAN	Not on record	-	400
3.	SH. H.S DOGRAE-IN-C	(2004-2005)	8	118967
4.	SH. VIJAY SINGH, SR.CLERK	(2004-2005)	8	3000
5.	SH. A.K MAHAJAN, EE(DRAINAGE)	(2004-2005)	8	9640
	SH. BRIJ KUMAR, AE	(2004-2005)	8	4870
	SH. ANUPAM JAIN,	(2004-2005)	8	4870
	SH. ANIL KUMAR SHARMA (286361)	(2004-2005)	8	4346
6.	SH. H.K PACHORI, AD(HORT) (2004-2005)	(2004-2005)	8	10000
7.	DEEPAK SACHDEVA , AE(PROTECTION)	(2004-2005)	8	4774
	SH. C.S JENDU , JEE(PROTECTION)	(2004-2005)	8	5000
8.	SH. H.S DOGRA(E-IN-C) SH. V.K MONGA(CE, C-II) SH. V.P GUPTA (SE, C-I) SH. G.S NARANG (EE,C-V) SH. KULDEEP SINGH(ARCH.CONSLTANT)	(2004-2005)	8	213227
9.	SH. VIJAY SINGH, SR.ASSTT(ESTATE)	(2004-2005)	8	3000
10.	SH. G.S AGGARWAL ,AE(COMPUTER)	(2005-2006)	7	435
11.	SH. A.K BALANI, DIR(IT)	(2005-2006)	7	15000
12.	SH. HARJINDER SINGH, JEE W/S DIVISON	(2005-2006)	7	8000
13.	SH. SURESH KUMAR, JE(C	(2005-2006)	7	10000
	SH. B.K GUPTA, AE(C)	(2005-2006)	7	10000
14.	SH. SUNIL KUMAR, JE(C)	(2005-2006)	7	8000
15.	SH. SANDEEP GAUR, JE(E)	(2005-2006)	7	12000
16.	SH. SURINDER KUMAR, JE(E)	(2005-2006)	7	6000
17.	SH. S.K BHARDWAJ, EE(E)	(2005-2006)	7	25000
18.	SH. ASHOK KUMAR, JE(E)	(2005-2006)	7	8000
19.	SH. R.P GUPTA, AEE(M/N)	(2005-2006)	7	8000
20.	DR. P.K SHARMA, EPIDERMIOLOGIST	(2005-2006)	7	70000
21.	SH.RAJPAL , JE(CIVIL)	(2005-2006)	7	5500
22.	SH. S.Z ISHTIAGUE, SR.AO (CHIEF AUDITOR)	(2006-2007)	6	27451
23.	SH. D. VERMA. DIR(RECOVERY)	(2006-2007)	6	60349
24.	SH. D.VERMA, DIR(RECOVERY)	(2006-2007)	6	118735
25.	SH.D.N SINGH, DIR(COMM)	(2006-2007)	6	6204
26.	SH. SOLANKI, INSULATION TESTER(E)	(2006-2007)	6	8000
27.	SH.KESHAV CHANDRA, SECY(NDMC)	(2006-2007)	6	200000
28.	SH. S.K.SOLANKI, INSULATION TESTER	(2006-2007)	6	5000
29.	SH. MANSUR ALI SAYED,CVO	(2007-2008)	5	32802
30.	SH. V.K DEV DUTT, SECY(NDMC)	(2008-2009)	4	39820
31.	SH. AMIT PAL, DIR(IT)	(2008-2009)	4	20000
32.	MANSOR ALI SAYED , CVO	(2008-2009)	4	16229
33.	SH. SANJAY MADWAL, AAO 291260	(2008-2009)	4	12000
34.	SH.RAVI DADICH, DIR(ESTATE)	(2009-2010)	3	50364
35.	SMT.MEENAKSHI GUPTA, CHIEF AUDITOR	(2009-2010)	3	100000
36.	SH. ANURAG GOYAL, DIR(TAX & ROJECT)	(2009-2010)	3	5000
37.	SH. G. SUDHAKAR, DIR(ENF), EMP CODE:309144	(2010-2011)	2	15000
38.	SH. MANISH KUMAR, FA	(2010-2011)	2	2000
39.	SH.GYANESH BHARTI, SECY ,NDMC ON TRANSFER	(2010-2011)	2	87309
40.	SH. R.N SHARMA, DIR(ESTATE)	(2010-2011)	2	45000
41.	SH. K. MURGAN. DY.DIR(IT) AND AMIT PAL DIR(IT)	(2011-2012)	1	38237
42.	SH. S.P SANWAL, DIR(GA) EMP CODE:308362	(2011-2012)	1	10000
43.	SMT. MAMTA R. AGARWAL, DIR(EDU)	(2011-2012)	1	9670
44.	SH.V.K HAOJA , DY.FA(BUDGET)	(2011-2012)	1	22880
45.	SMT. JUHI MUKHERJEE, DIR(ESTATE-I) (26/10/12)	(2012-2013)	5 MONTHS	38320
46.	SH.AMIT PRASAD , DIR(PR) -13/12/12(TENNIS TOURNAMENT)	(2012-2013)	3 MONTHS	40000
TOTAL				1582959.00

Annexure-XXVIII

List of pending Misc. Advances from the year 1999-2000 to 2012-13**Chapter-3 [Para 3.2.7 (i)]**

(Amount in ₹)

Sl. NO.	Name of the employee & Designation	Deptt.	Period/Date of sanction	Amount of Advance	Pendency in Years
1	Sh. S.M. Aggarwal, SO(E-I)	Secy	9-IV 99-2000	100	13
2	Sh. S.M. Aggarwal, SO(E-I)	-	10-IV 99-2000	100	13
3	Sh. H. S. Dogra, Engg. In Chief	-	25.05.2004	269410	9
4	Sh. H. S. Dogra, Engg. In Chief	-	25.05.2004	1176	9
5	Sh. H. S. Dogra, Engg. In Chief	-	05.06.2004	59000	9
6	Sh. D. N. Verma, Dir(Recovery)	-	13.04.2006	484716	7
7	Sh. S. K. Lamba, AE-II(BM-I)	-	09.06.2006	10000	7
8	Sh. Mansoor Ali Syed TPA, CVO	-	30.11.2006	22000	7
9	Sh. S. K. Solanki, Gen. Secy. NDMC Workers Union	-	14.09.2007	4000	6
10	Sh. Daryav Singh, SO, Elec. Estt-II	-	05.09.2008	6000	5
11	Secretary, Delhi Construction & Building & Workers Welfare Board	-	24.05.2010	409000	3
12	Sh. Arun Baroka, Secy	-	18.09.2002	45000	11
13	Sh. Subhash Kumar, AAO(ABAS)	Finance	2009-10	10000	3
14	Sh. M. M. Khan, ALO	Law	2011-12	5000	1
15	Sh. T. S. Gulati, SO(Tax)	House Tax	20.07.2006	400	7
16	Sh. Man Singh, AD(Estate)	Estate	28.03.2003	1400	10
17	Sh. Pradeep Kumar, Sports Officer	Sports	2001-02	5000	11
18	Sh. Pradeep Kumar, Sports Officer	Sports	2001-02	15000	11
Total				1347302	

Annexure-XXIX

Details of cases of short/excess recovery of interest on HBA

Chapter-3 [Para 3.2.7 (i)]

S.No.	Name of the Employee and Designation	Amount of Advance Sanctioned (In ₹)	Date of Sanction of Advance	Rate and amount of Interest levied by NDMC	Rate and amount of Interest to be levied as per rules	Short (-)/ Excess (+) Recovery of interest	Remarks
1.	Shri Ghasi Ram, A.S.I.(Retired)	2,80,000/-	13.08.2003	13 ½ % (including rebate) ₹75,127/-	11 % (including rebate) ₹ 61,215/-	(+) ₹ 13,912/-	The revised rate of interest was in the knowledge of NDMC (P-21/N of the file)
2.	Shri Vijay Kumar Chandna, Draftsman	73,500/-	December, 1993	9% (excluding rebate) ₹ 49380/-	11 ½ (including rebate) ₹ 63,096/-	(-) ₹ 13716/-	There is no decision with regard to grant of rebate of 2 ½ % in the file. However, rebate has been granted without approval.
3.	Shri Arjun Paswan, Sr. Lab. Tech.	2,25,000/-	20.11.2002	₹1,12,824/- (including 2 ½ % rebate)	10% (including rebate)	-	Year wise balances and interest calculation abstract not available in HBA Register. The same needs to be got checked from Internal Audit.
4.	Shri S.S. Rao, Director (Estate-II)	3,00,000/-	April'2009	8 ½ % (including rebate of 2 ½ %) ₹58,437/-	8 ½ % (including rebate)	-	The correctness of rebate allowed could not be ascertained due to non-availability of File. The same needs to be got checked from Internal Audit.
5.	Vinay Kumar,	2,00,000/-	Not available	Not available	Could not be ascertained.	-	Neither Year wise balances and interest calculation abstract was available in HBA Register nor the file had been provided. Hence, calculation of Interest needs to be got checked from Internal Audit.

Annexure-XXX

Unutilized Store items and loss of guarantee

Chapter-4 [Para 4.2.1.5 (b)]

	Name of Item	Supply order no & date	Qty. received	Date of receipt of item	Qty. in stock as on (16 August 2013)	Requirement of which division	Issued to which division	Lying idle since (No. of months)	Approx. cost (₹)
1	HT XLPE cable 150 sqmm/3C	14 dt. 7/6/12	15963 mtr	3/9/12&11/10/12	13646 mtr.@538.51 per mtr	C-1,II,IV &M/S	C-III,II & M/N	11 months	7348507
2	HT XLPE cable 300 sqmm/3C	27 dt. 26/10/2012	5434 mtr	10/1/13	4292 mtr	M/N	M/S	8 months	5100000
3	LT ACB Panel in Two Tier I/C + coupler	10 dt. 28/5/12	13 Nos.	19/12/12, 1/2/2013, &2/2/13	8 No. @ 3.74 lakhs	M/N, M/S & C-I	C-II,IV	8 months	3000000
4	LT ACB Panel in Two Tier I/C + coupler(800A +800A)	10 dt. 28/5/12	46	19/12/12, 1/2/2013, &2/2/13	20 Nos.@ `2,32,155	M/N, M/S & C-I	C-II,IV	8 months	4643100
5	LT ACB Panel in Two Tier I/C + coupler(1600A +1600A)	10 dt. 28/5/12	9	19/12/12, 1/2/2013, &2/2/13	9 Nos @ `2.32 lakh	M/N, M/S & C-I	Not issued	8 months	2100000
6	LT ACB Panel in Two Tier I/C + coupler(1600 +800)A	10 dt. 28/5/12	5	19/12/12, 1/2/2013, &2/2/13	5 Nos@ `2,19,371	M/N, M/S & C-I	Not issued	8 months	1096855
7	LT ACB Panel in Two Tier I/C + coupler(800A +800A) for 2000A	10 dt. 28/5/12	29	19/12/12, 1/2/2013, &2/2/13	28 Nos @ 2.00 Lakhs	M/N, M/S & C-I	C-I	8 months	5600,000
8	Distribution Transformer 1600 KVA Dry Type cast resin (Make – Ames Impex)	27 dt. 3/3/2010	37	6/5/11	15 @ `14,97,039 (as on 23/9/13)	C-II	C-II	28 months	22455585
9	Distribution Transformer 1600 KVA Dry Type cast resin (Make – Megawin)	45 dt. 28/1/2011	20	22/7/11	1 @ `15,45,012 (as 23/9/13)	C-II	C-IV,C-II	26 months	1545012
Total									52889059 Say ₹5.29 crore

Annexure-XXXI

List of works undertaken for improvement of Palika Service Officers' Institute

Chapter-4 (Para 4.3.2)

2010-2011			
	Agreement No.	Description	Tendered Amount (in ₹)
1.	24	Renovation of existing gymnasium hall at PSOI, Nehru Park	326963
2.	32	Renovation of Restaurant Space taken over by PSOI, at Satya Marg	481058
3.	38	Providing & fixing underground PVC water tanks, Submersible pumps along with sprinkle system at PSOI, Nehru Park.	369532
4.	48	Construction of Boundary Wall and other Misc Imp work at PSOI, Nehru Park	1527855
5.	53	C/o Synthetic Badminton Court at PSOI, Nehru Park	654511
		Total	3359919
2011-2012			
1.	18	Addition / Alteration of Change Room with the Provision of and Steam Room at PSOI, Vinay Marg	2254270
2.	36	Beautification of entrance portion of Restaurant space taken once by PSOI by P/F ACP Sheet Shed and SS Railing	112413
3.	46	P/F chain fencing around the Synthetic Badminton Court at PSOI	141489
4.	49	Water proofing treatment at the roof of Restaurant and Squash Room at PSOI Club	413807
5.	55	Repair of Squash Court at PSOI	428124
		Total	3350103
2012-13			
1.	3	Painting, texture Painting work and repair glass mosaic tiles in and around swimming Pool at PSOI	188551
2.	12	Face lifting/beautification existing boundary wall of PSOI, Satya Marg	392814
3.	15	Providing & laying ceramic wall tiles and kota stone flooring and other misc works at PSOI, Vinay Marg	121584
4.	36	Repair of vitrified flooring Bamboo Jafri and providing / fixing PVC sheet at PSOI, Vinay Marg.	132792
5.	37	Providing & fixing kitchen Sink, Granite in Kitchen Counter CC interlocking Pavers Flooring in the open area near Temporary Kitchen & washing area at PSOI, Vinay Marg	91795
6.	38	Providing & fixing CC Inter locking Pavers in the proposed parking at PSOI	695895
7.	58	Providing and fixing playing equipment in the Children Park at PSOI	250057
8.	61	Wall painting, Exterior Paint and Polish work at PSOI, Vinay Marg	143814
9.	68	Grouting and Repair of surface of glass Mosaic tiles of Swimming Pool at PSOI, Vinay Marg	160634
10.	73	Construction of separate toilet for Party Lawn at Palika Club, Satya Marg	527023
		Total	2704959
		Summary	
		2010-2011	33,59,919
		2011-2012	33,50,103
		2012-2013	27,04,959
		GRAND TOTAL	94,14,981 Say ₹94.15 lakh

Annexure-XXXII

Details of unrecovered licence fees.

Chapter-6 (Para 6.1)

1.Ms. Reliance Info Communication Ltd.

EPID	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
3517	74410	113053	292917	653225	157034	267842	434946	747968	1359839	117097	--	1118746
3518	92189	171215	397931	719148	321219	477078	681346	1095936	1790607	848	53147	44137
3519	7452	9004	23458	218333	64854	66804	78729	209720	595663	846	36122	29986
3520	--	--	--	--	--	--	--	--	--	--	412764	794138
3521	--	--	--	--	--	--	--	--	--	--	36154	26513
3522	--	--	--	--	--	--	--	--	--	--	36154	26513
3523	--	--	--	--	--	--	--	--	--	--	412764	794138
3524	89307	94485	154257	366559	224611	317718	369738	537755	962645	810	34258	28687
3525	--	--	--	--	--	--	--	--	--	--	36154	26513
3526	--	--	--	--	--	--	--	--	--	--	36154	26513
3527	167024	217686	454201	864345	949239	1387903	6012438	2225664	2999912	1257	53625	48967
3528	--	--	--	--	--	--	--	--	--	--	36552	26513

Total 1 = ₹2991364

2. Ms. Tata Tele Services Ltd.

EPID	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
3529	--	--	--	--	--	--	--	--	307	--	362797	821393
3530	--	--	--	--	--	--	--	--	250	75500	412764	794140
3531	--	--	--	--	--	--	--	--	277	277	363211	776170
3532	--	--	--	--	--	--	--	--	282	297528	692470	1175878

Total 2 = ₹3567581

3.Ms. IDEA

EPID	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
3533	--	--	3539	43079	156619	53642	27644	442972	771334	1450645	1663637	2239688
3534	142036	30292	155224	283403	156619	90484	512409	833119	929433	1275330	1924047	2469387

Total 3 = ₹4709075

4.Ms. Bharti Cellular Ltd.

EPID	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
3535	--	--	--	--	25000	26250	160500	172958	571970	945566	1425000	1944137

Total 4 = ₹1944137

5.Ms. Hutch (Vodafone)

EPID	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
3536	--	--	--	--	25000	56500	62500	145215	66546	150589	177687	507962

Total 5 = ₹507962

6.Ms. MTNL

EPID	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
3537	--	--	--	--	25000	236250	417500	808215	1432590	1882437	2281798	2728779

Total 6 = ₹2728779

Grand Total (1+2+3+4+5+6)

₹16448898

Say ₹1.64 Crore

Annexure-XXXIII

Table showing period of drawl of Miscellaneous Advance outstanding

Chapter-9 (Para 9.1)

Sl. No.	Period of drawl not mentioned		Period of drawl of advance up to March 2000		Period of drawl of advance from April 2000 to March 2005		Period of drawl of advance from April 2005 to March 2010		Period of drawl of advance from April 2010 onward	
	Items	Amt.	Items	Amt.	Items	Amt.	Items	Amt.	Items	Amt.
1 Information Technology	4	11241521		-		-	9	1166551	3	6184668
2 Horticulture		-	3	49116	2	20000	39	931562	206	4626988
3 Charak Palika Hospital	96	5517767			4	155545	8	718000	16	744408
4 Education	12	367109					1	30000	29	2092190
5 Health										
(a) General Branch		-			7	317334	22	1171081	19	794755
(b) Sanitary Store & Sanitary Deptt.					7	317834	22	1170581	18	769755
6 General Administration (T&P) Binding							15	2022556	10	153000
7 Electrical Engineering										
(a) 11 KV Electric Store			1	4468		-	2	1552931		-
(b) C-VI (Electrical)									1	22881
(c) 33KV Store	1	2000	7	77345	12	235243				
(d) EE(Protection)Elect									1	1293
8 BM II (Civil)				-	2	11775	5	388232		-
9 Security			2	26990	2	23500	10	43360	1	35000
10 Fire									2	99,690
11 Electrical IV							14	28900	6	24150
12 Water Supply			1	9739						
13 Transport (Workshop)									7	5128886
Total	113	17128397	14	167658	36	1081231	147	9223754	319	20677664
Say (in crore)		1.71		0.02		0.11		0.92		2.07

₹4.83crore