



Annual Audit Report of the Chief Auditor For the year ended March 2015



नई दिल्ली नगरपालिका परिषद्
New Delhi Municipal Council
नई दिल्ली नगरपालिका परिषद्



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Chief Auditor**

For the year ended March 2015

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PREFACE

This Annual Audit Report for the year ended 31 March 2015 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 Property Tax, Power Purchase, Control Room & Wasteful Machine and the transactions /cases for the year 2014-15 which came to notice in the course of test audit during the year 2014-15 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 2014-15 have also been included, wherever necessary.

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

OVERVIEW

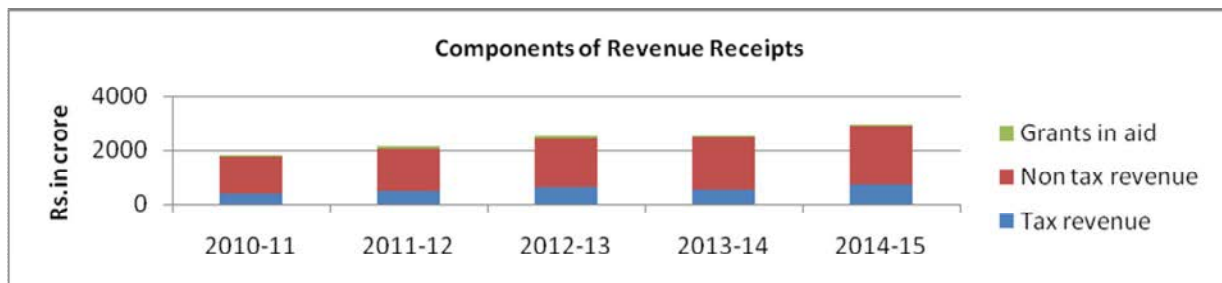
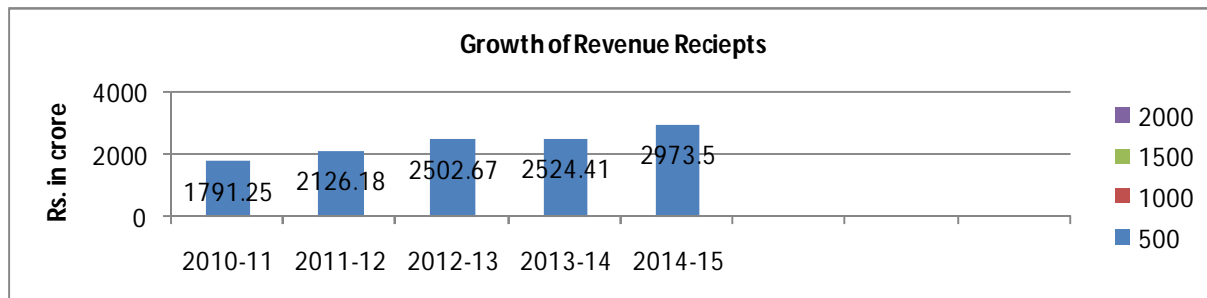
This Report includes one chapter on the state of finances of the New Delhi Municipal Council for the year 2014-15, four chapters containing review of **Property Tax, Power Purchase, Control Room & Wasteful Machine** and 6 chapters containing 10 paragraphs dealing with results of audit of transactions of various departments of the Council and recoveries aggregating to ₹ 139 crore made at the instance of Audit.

FINANCE AND ACCOUNTS DEPARTMENT

Financial Results

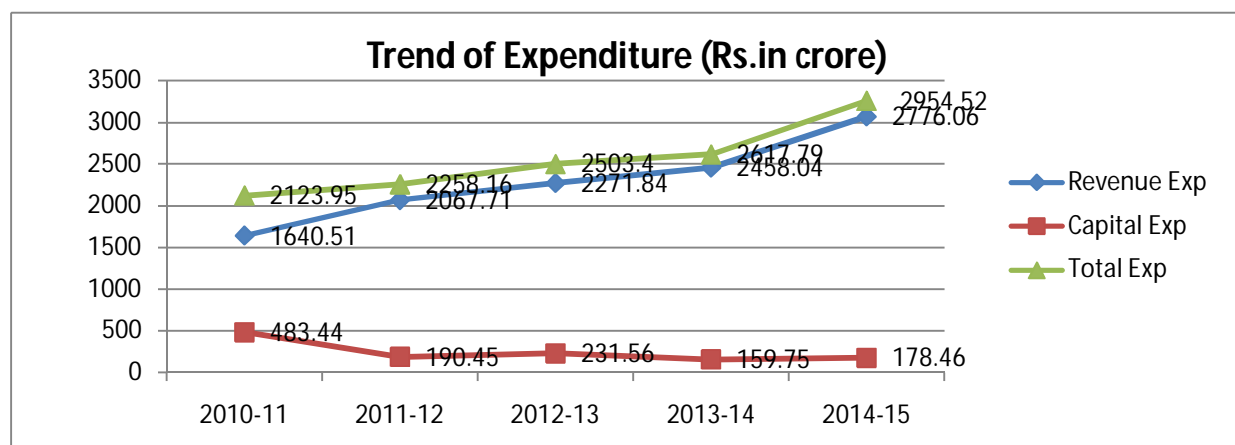
The financial position of the Council is reflected largely through the New Delhi Municipal Fund, maintained by the Council under Section 44 of the NDMC Act, 1994. All receipts and expenditure are booked under this Fund. During the year 2014-15, there was a surplus of ₹ 119.23 crore and the closing balance as on 31 March 2015 was ₹ 262.19 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 (42.79 per cent), interest on investment (19.68 per cent) and rent/licence fee and receipts from other commercial activities (19.67 per cent). Receipts on account of sale of energy had been fluctuating between 35.88 and 43.46 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 sale of energy and Rent/licence fee & receipt from commercial activities.

Expenditure of the Council increased to ₹ 2954.52 crore in 2014-15 from ₹ 2617.79 crore in 2013-14, over the previous year as depicted in the following graph:



- (i) Total expenditure increased from `2123.95 crore in 2010-11 to `2954.52 crore in 2014-15. Expenditure incurred during 2014-15 increased by 12.86 per cent over the previous year.
- (ii) Capital expenditure in respect of works relating to NDMC increased from `159.75 crore in 2013-14 to `178.46 crore in 2014-15 i.e. a increase by 11.71 per cent in comparison to the previous year. Likewise, revenue expenditure during 2014-15 also increased by 12.53 per cent over the previous year.

Major audit observations on the accounts of the Council are:

(a) The actual expenditure during the year 2014-15 was `2659.96 crore against revised estimate of `2370.14 crore. The expenditure for 2014-15 had thus exceeded the revised estimates by `289.82 crore. Expenditure under 30 heads of account was incurred in excess of revised estimates. The excess expenditure ranged between 7.42 and 3948.46 per cent of revised estimates.

(b) Incomplete financial statements:

Notes No.6(c) to Accounts in Schedule B-22 states that Cash Tally Statement (CTS) is one of the integral part of the financial statements for 2014-15. However, CTS has not been annexed to the financial statements produced to Audit. Thus, incomplete financial statements were produced to Audit. Due to this, Audit could not vouchsafe the correctness of CTS.

LIABILITIES

(c) NDMC-AM (Chapter 19) read with Section 54 of NDMC Act, 1994 states to maintain a Municipal General Fund (Schedule B-1). Note 2 of Schedule B-22 discloses that the New Delhi Municipal Fund has been broken in segments and sub segments for administrative convenience. However, separate accounts for the segments of fund and representing investments have not been prepared and presented for audit.

(d) Liability towards Provident Fund

Non –providing of liability towards Provident Fund

- (e) Creation of provision of `23.53 crore for bulk purchase of electricity on the basis of bogus vouchers from 2010-11 to 2014-15.
- (f) Non-provision for pension payable to employees

ASSETS: Fixed Assets

- (a) Deficient disclosure on title of Fixed Assets.
- (b) Capital Work-in-Progress - Schedule B-11(B): Non conversion of Capital work in progress into fixed assets citing a reason of non receipt of information for capitalization of capital work in progress into fixed assets.
- (c) Capital expenditure fund: ₹ 200.79 crores - Accounts Code – 490 - Misclassification of capital expenditure under a single head of account instead of classifying the same under respective heads of accounts
- (d) **Deficiencies in Bank Reconciliation**
- (i) Bank Reconciliation Statements (BRS) have not been approved after October 2008 by any officer viz. Accounts Officer (Bank Reconciliation Unit);
- (ii) A joint cash/bank book for the three current accounts, two pertaining to Axis Bank and one with SBI were being maintained. As a result persistent problems in reconciliation as indicated below:
- Whereas the cash/bank book indicated a bank balance¹ of ₹ 224.97 crore, the financial statements indicated bank balance of ₹ 262.19 crore. A difference of ₹ 37.22 crore had not been reconciled in the BRS.
 - Though the difference of ₹ 37.22 crore has been disclosed in Note No.4 of the Notes to Accounts in Schedule B-22, the disclosure is not sufficient, because reasons for the difference have not been explained and break-up of the difference resulting from amount of debits and credits which have been considered in preparation of the financial statements but not entered in the cash book have not been disclosed. Due to this, Audit could not ascertain the correctness of Assets/Liabilities and Income/Expenditure in the financial statements to this extent.
 - Cheques for ₹ 2.91 crore issued during the period from 20.04.2005 to 31.03.2015 but not presented to SBI had become stale on or before 31.07.2015. This was known to NDMC before according approval to its financial statements for 2014-15 on 30.10.2015. Still the amount of stale cheques was not been reversed in the books of accounts for 2014-15, in accordance with ICAI Accounting Standard 4 (AS-4). This resulted in understatement of Cash and Bank Balances and the Liabilities each by ₹ 2.91 crore.
 - Dishonoured/returned cheques by SBI/Axis Bank during March 2015 and related bank charges for ₹ 25.54 lakh had not been taken in cash/bank book. This has resulted in overstatement of Cash and Bank Balance and understatement of related Debtors each by ₹ 25.54 lakh.
 - Rectification entries for excess/wrong debits for ₹ 7.43 crore in the cash/bank book detected before approval of financial statements for 2014-15 were carried over (July 2015) in the financial statements of 2015-16 instead of being incorporated in financial statements of 2014-15.
Collection of NDMC revenue by Axis Bank in deviation of provisions of NDMC Act, 1994.
- (e) Sundry Debtors and Receivables – ₹ 2,721.21 crore - Schedule B-15
Departure from NMAM and NDMC-AM in depiction of Sundry Debtors
- (f) Improper depiction of property tax receivable towards Government Buildings

¹ Excluding cash balance of ₹ 22,71,627 shown under head of account 45010.

INCOME AND EXPENDITURE STATEMENT

- (i) Non-disclosure of depreciation rates for fixed assets used in purchase and distribution of electricity.
- (ii) Self Contradictory accounting policies on depreciation

RECEIPT AND PAYMENT ACCOUNT

Preparation of Receipt and Payment Account in an erroneous manner

PERSISTENT DEVIATIONS IN ACCOUNTING: Adverse Balances in a number of Heads of Accounts

(Chapter - 1)

Assessment and Collection of Property Tax in NDMC

- (i) There is shortage of Inspectors in the Property Tax Department (10 Inspectors are posted against sanctioned strength of 34). Due to shortage of Inspectors, properties have not been inspected at regular intervals.
- (ii) The new Unit Area Method 2009 introduced with effect from 1st April 2009 has not been implemented for all properties. This has resulted in loss of revenue of ` 45.55 crore.
- (iii) Six thousand two hundred thirty two notices issued under section 72 of the Act during the last fifteen years are pending finalization. The difference in the existing ARVs and proposed ARVs of these cases comes to approximately ` 5142 crore which is potential revenue locked up.
- (iv) The hotels have been assessed ignoring the higher property tax applicable to the rented premises like shopping complexes leading to loss of ` 71.82 crore.
- (v) The Department raised minus demand to tax for ` 122.17 crore in respect of 10 Hotels under One Time settlement Scheme without furnishing complete details which resulted in loss of revenue of ` 22.38 crore. Rebate of ` 1.22 crore allowed to Hotel Oberoi under One Time settlement Scheme was not in order.
- (vi) There are no Bye Laws for assessing property tax for open plots which is increasing litigation cases. Hotel Leela has not paid tax of ` 17.33 crore on dispute on RV fixed for open plot.
- (vii) Injudicious reduction of RV of a property, fixation of RVs without comparing actual rent, lease agreement and other irregularities resulted in loss of ` 3.95 crore.
- (viii) There has been a declining trend in revenue collection during the years 2012-13 to 2014-15. Arrears have increased from ` 824 crore to ` 1207 crore.
- (ix) Mutation orders were issued stating that order is valid only after payment of property tax. However, arrears of ` 2.21 crore have not been paid even after six years after issue of these orders.
- (x) The Department has not established a Grievances Redressal System and assessee's complaints/objections are not being attended on regular basis.

(Chapter - 2)

Audit of Purchase of Power by NDMC during the period from April-2012 to March-2015

- ❖ Payment of power purchase bills without verification.
- ❖ Inaccuracy in meter readings
- ❖ Unjustified allocation of Northern Region Load Dispatch Centre (NRLDC) charges among the users of power by DTL.
- ❖ Non utilization of SCADA/DMS facilities.
- ❖ Avoidable payment of Unscheduled Interchange charges (the Unscheduled Interchange means actual drawl minus schedule drawl, where actual drawl stands for measured energy and scheduled drawl stands for schedule of dispatch in MW) on purchase of electricity.
- ❖ Levy of additional charges due to drawl of energy at below 49.7 Hz frequency regime.
- ❖ Avoidable payment of reactive energy charges under low voltage conditions.
- ❖ Sale of surplus power at Non Competitive Rates.
- ❖ Shortcomings in banking arrangements in energy.
- ❖ Outstanding dues from Delhi Based DISCOMs

(Chapter 3)

Working of 24* 7 NDMC Call Centre for attending Citizen's Grievances (from November-2013 to March-2015)

- Seven staff of Public Health Department manually entering complaints and forwarding them to ICSIL DEOs involves duplication of work.
- Call center was being operating only two shifts instead if three shifts(Clause 3.4 of Agreement)
- Excess payment for one supervisor who was not physically present.
- Average 27 to 30 complaints were received daily at cost of ₹ 552 per complaint.
- MIS report of pending complaints maintained department wise without mentioning the nature or since when complaint is pending.
- Terms and conditions of agreement were not followed.
- Payments of ESI and EPF amounts to ICSIL without verification of deposition through challans/Acquaintance roll.

(Chapter 4)

Wasteful expenditure of ₹ 1.39 crore on procurement of WTE machine

Two tonne capacity waste to energy machine purchased for conversion of Green Waste into fuel pallets in different parks. These are purchased to convert 3-4 times green waste daily at each site. The machine worked below capacity and at one site it is not used at all. Thus resulted in wasteful expenditure of ₹ 1.39 crore.

(Chapter 5)

Non recovery of ₹ 2.06 crore on account of license fees, permission & penalty charges in respect of Towers/Antennas installed in NDMC Area by the Cellular Companies

Architecture Department which grants permission for installation of cellular towers does not communicate permission details to Estate-I in a timely laid down manner so that dues/arrears of ₹ 2.06 crore remains outstanding.

(Chapter 6 : Para 6.1)

Execution of various works to the tune of ₹ 74.05 lakh through work Orders instead of calling tenders

39 works which were above ₹ 50,000 were awarded through work order instead of calling tender by Water Supply Division.

(Chapter 7 : Para 7.1)

Loss of ₹ 11.65 lakh on account of de-concretisation surrounding trees

Loss of ₹ 11.65 lakh due to execution of de-concretisation work without prior permission of NGT.

(Chapter 7 : Para 7.2)

Irregular expenditure to the tune of ₹ 62.81 lakh made to daily wage workers engaged in excess of sanctioned strength

₹ 62.81 lakhs were spent on engaging 32 to 70 labour in excess of sanctioned strength of 136 ALM by Electrical Engineering Department.

(Chapter 8 : Para 8.1)

Blockage of fund of ₹ 27.10 lakhs due to non issuance of stores

Various electrical supplier including 64 Octagonal Light Pole of 8 mtrs were lying unused for more than 03 years in store of Electrical Department indicating an inadequate indenting and supply system.

(Chapter 8 : Para 8.2)

Blockage of funds due to non issuance of stores procured by Store-I Division

Store items amounting to ₹ 2.68 crore were lying unused for more than 03 years.

(Chapter 8 : Para 8.3)

Anomalies in pay fixation of pensioners engaged on contract basis resulting in excess payment of ₹ 13.31 lakh

Anomalies in pay fixation of retired and re-employed employees lead to undue excess payment to them to the tune of ₹ 13.31 lakhs.

(Chapter 9 : Para 9.1)

Deployment of Security Guards for double duty in a day in violation of terms of contract

Outsourced Security Guards in NDMC buildings deployed continuously in more than one 8 hours shifts leading to 1608 hours of double duty. While releasing payments to contractor no verifications done by NDMC to prevent or to control such irregular deployment.

(Chapter 10 : Para 10.1)

Under utilization of manpower and limitations of Auto Work Shops

Very few serving and repair jobs are being carried out at the Auto Work Shop and these are also of a very minor nature. As a result the staff is under employed (32 staff doing 3 jobs per day) also ratio of supervision to staff is very high.

(Chapter 11 : Para 11.1)

Purchase of new cars by surrendering staff cars before completion of their life

25 cars were condemned without their fulfilling either the mileage or the age criteria set down by the Council. These cars lay idle in the Auto Work shop for a period ranging from 3-15 months.

(Chapter 11: Para 11.2)

RECOVERY AT THE INSTANCE OF AUDIT

₹ 139.00 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 2014-15. 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 2014-15 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 2014-15, there was a surplus of ₹ 119.23 crore and the closing balance as on 31 March 2015 was ₹ 262.19 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 ₹ 2524.41 crore in 2013-14 to ₹ 2973.50 crore in 2014-15 registering an increase of 17.79 per cent.

The revenue expenditure increased from ₹ 2458.04 crore in 2013-14 to ₹ 2766.06 crore in 2014-15. The capital expenditure in respect of works relating to NDMC increased from ₹ 159.75 crore in 2013-14 to ₹ 178.46 crore in 2014-15, 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 2014-15 as per e-finance application were as under:

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

Year	2014-15	2013-14
Opening Balance as on 1 April	142.96	173.21
Add Receipts during the year	3247.41	2777.81
<i>Total</i>	3390.37	2951.02
Less Expenditure during the year	3128.18	2808.06
Net surplus (+)/deficit(-) during the year	119.23	30.25
Closing Balance as on 31 March	262.19	142.96

The closing balance of the Fund increased from ₹142.96 crore of the year 2013-14 to ₹262.19 crore at the end of 2014-15. The receipts of ₹3247.41 crore *inter-alia* included tax revenue of ₹698.76 crore, non-tax revenue of ₹2196.88 crore, revenue grants, contribution and subsidies of ₹77.86 crores etc. The expenditure of ₹3128.18 crore *inter-alia* included establishment expenses of ₹986.22 crore, administrative expenses of ₹96.50 crore operations and maintenance of ₹1286.85 crore etc.

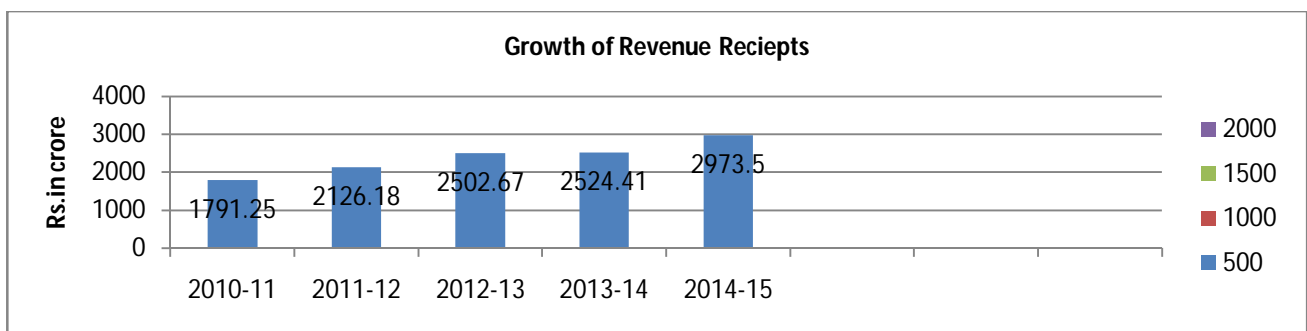
1.5 Revenue Receipts

1.5.1 Growth of revenue receipts

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

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

Year	Actual revenue receipts	Percentage increase (+)/ Decrease(-) over previous year
2014-15	2973.50	17.79
2013-14	2524.41	0.87
2012-13	2502.67	17.71
2011-12	2126.18	18.70
2010-11	1791.25	11.00



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

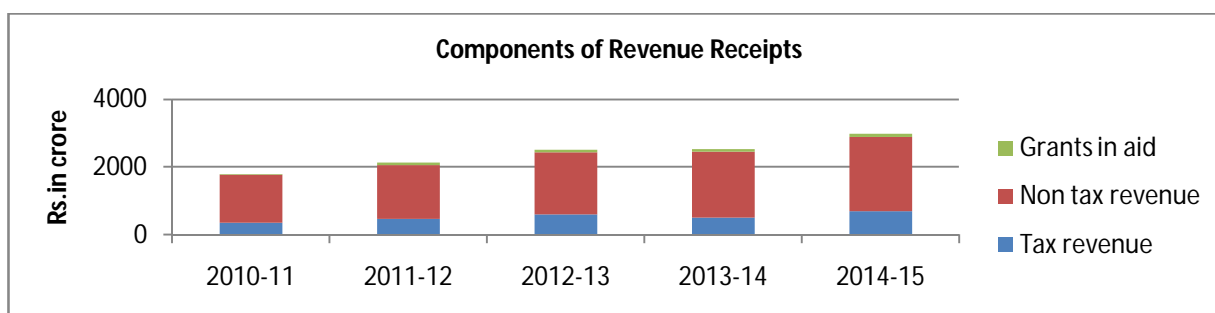
1.5.2 Components of revenue receipts

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

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

Components	2014-15	2013-14	2012-13	2011-12	2010-11
Tax revenue	698.76 (23.50)	500.13 (19.81)	604.19 (24.14)	473.51 (22.27)	359.40 (20.06)
Non-tax revenue	2196.88 (73.88)	1954.63 (77.43)	1826.58 (72.99)	1588.01 (74.69)	1407.71 (78.59)
Grants-in-aid from Government of Delhi / Central Government	77.86 (2.62)	69.65 (2.76)	71.90 (2.87)	64.66 (3.04)	24.14 (1.35)
Total	2973.50 (100.00)	2524.41 (100.00)	2502.67 (100.00)	2126.18 (100.00)	1791.25 (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 77.43 *per cent* in 2013-14 to 73.88 *per cent* in 2014-15. Grants-in-aid from Government of NCT of Delhi/Central Government decreased from 2.76 *per cent* in 2013-14 to 2.62 *per cent* in 2014-15. Share of tax-revenue increased from 19.81 *per cent* in 2013-14 to 23.50 *per cent* in 2014-15.

1.6 Tax revenue

1.6.1. Trend of tax revenue

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

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

Year	Actual tax revenue	Percentage increase(+)/ decrease(-) over the previous year	Percentage of total revenue receipts
2014-15	698.76	39.72	23.50
2013-14	500.13	(-)17.22	19.81
2012-13	604.19	27.59	24.14
2011-12	473.51	31.75	22.27
2010-11	359.40	40.57	20.06

The tax revenue, which had shown rising trend, except during 2013-14, increased by 39.72 per cent in 2014-15 in comparison with the previous year. The receipts under tax revenue had increased from ` 359.40 crore in 2010-11 to ` 698.76 crore in 2014-15.

1.6.2 Components of tax revenue

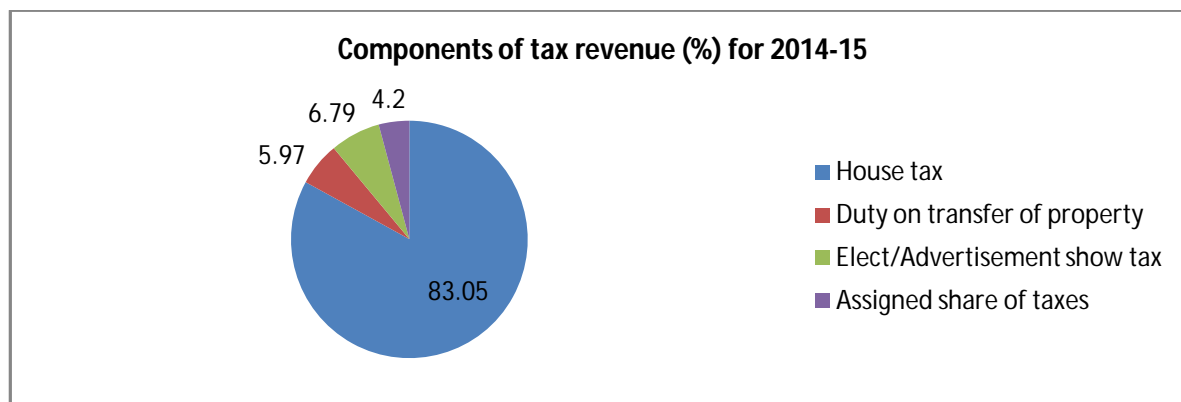
The growth pattern of components of tax revenue over the last five years was as detailed below:

Table 1.5: Components of tax revenue

(` in crore)

Components	2014-15	2013-14	2012-13	2011-12	2010-11
House Tax	580.30 (83.05)	405.06 (80.99)	488.19 (80.80)	382.88 (80.86)	300.78 (83.69)
Duty on transfer of property	41.70 (5.97)	26.16 (5.23)	48.68 (8.05)	36.56 (7.72)	24.20 (6.73)
Elect./Advertisement/show tax	47.43 (6.79)	42.70 (8.54)	40.22 (6.66)	30.41 (6.42)	25.39 (7.06)
Assigned share of taxes	29.33 (4.20)	26.21 (5.24)	27.10 (4.49)	23.66 (5.00)	9.03 (2.51)
Total	698.76 (100.00)	500.13 (100.00)	604.19 (100.00)	473.51 (100.00)	359.40 (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 decreased from 83.69 per cent in 2010-11 to 83.05 percent of total tax revenue in 2014-15. The receipts under 'duty on transfer of property' increased from ` 24.20 crore in 2010-11 to ` 41.70 crore in 2014-15. The receipts on account of assigned share of taxes increased from ` 26.21 crore to ` 29.33 crore during 2014-15 as compared to 2013-14.

1.7 Non-tax revenue

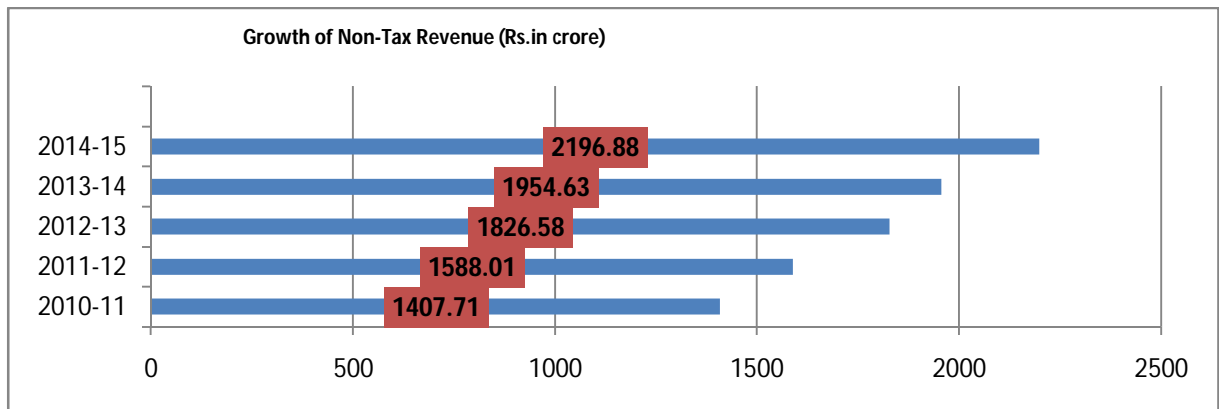
1.7.1 Growth of non-tax revenue

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 2010-11 to 2014-15 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
2014-15	2196.88	12.39	73.88
2013-14	1954.63	7.01	77.43
2012-13	1826.58	15.02	72.99
2011-12	1588.01	12.81	74.69
2010-11	1407.71	7.08	78.59



Non-tax revenue constituted 73.88 *per cent* of the total revenue receipts of the Council during 2014-15. Its share decreased from 78.59 *per cent* in 2010-11 to 73.88 *per cent* in 2014-15. In absolute terms, non-tax revenue increased from ` 1954.63 crore in 2013-14 to ` 2196.88 crore in 2014-15, registering 12.39 *per cent* increase as compared to the previous year.

1.7.2 Composition of non-tax revenue

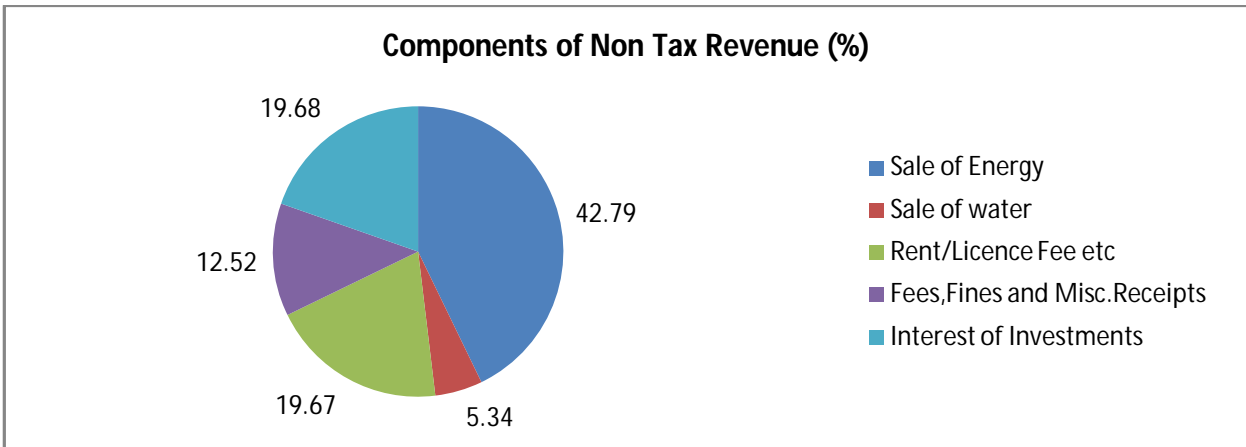
Growth pattern of various components of non-tax revenue over the last five years was as detailed below:

Table 1.7: Components of non-tax revenue

(` in crore)

Components	2014-15	2013-14	2012-13	2011-12	2010-11
Sale of energy	940.03 (42.79)	849.46 (43.46)	785.65 (43.01)	613.64 (38.65)	505.08 (35.88)
Sale of water	117.36 (5.34)	89.28 (4.57)	92.77 (5.07)	143.51 (9.03)	78.10 (5.55)
Rent/licence fee and receipts from commercial activities	432.18 (19.67)	373.24 (19.10)	322.18 (17.65)	263.98 (16.62)	254.78 (18.10)
Fees, fines and misc. receipts	275.02 (12.52)	208.83 (10.68)	208.42 (11.41)	182.66 (11.50)	203.2 (14.43)
Interest on investment	432.29 (19.68)	433.81 (22.19)	417.56 (22.86)	384.22 (24.20)	366.55 (26.04)
Total	2196.88 (100.00)	1954.63 (100.00)	1826.58 (100.00)	1588.01 (100.00)	1407.71 (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 (42.79 per cent), interest on investment (19.68 per cent) and rent/licence fee and receipts from other commercial activities (19.67 per cent). Receipts on account of sale of energy had been fluctuating between 35.88 and 43.46 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 rent, licence fee and receipts from commercial activities, sale of energy and sale of water.

1.8 Grants-in-aid

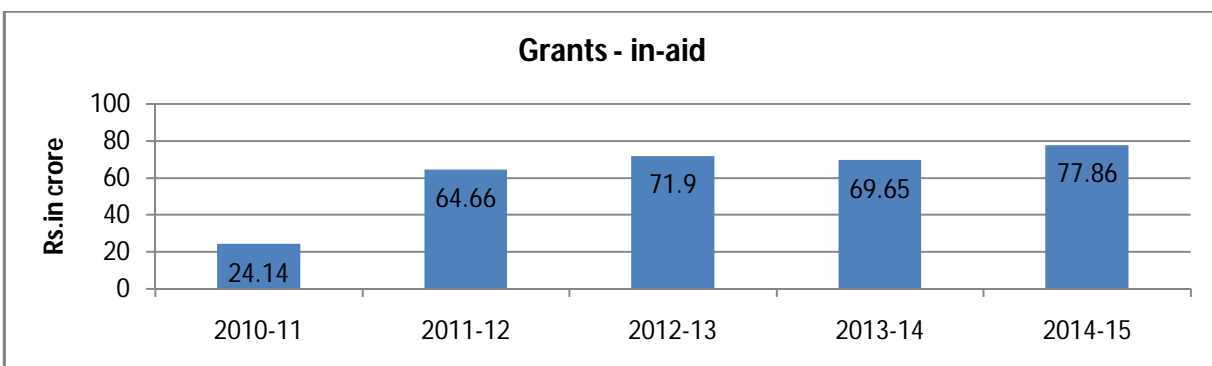
1.8.1 Assistance from Government of NCT of Delhi

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
2014-15	77.86	2.62
2013-14	69.65	2.76
2012-13	71.90	2.87
2011-12	64.66	3.04
2010-11	24.14	1.35



1.9 Arrears of revenue receipts

Arrears of total receivables were shown as ₹ 2721.21 crore as of March 2015 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.

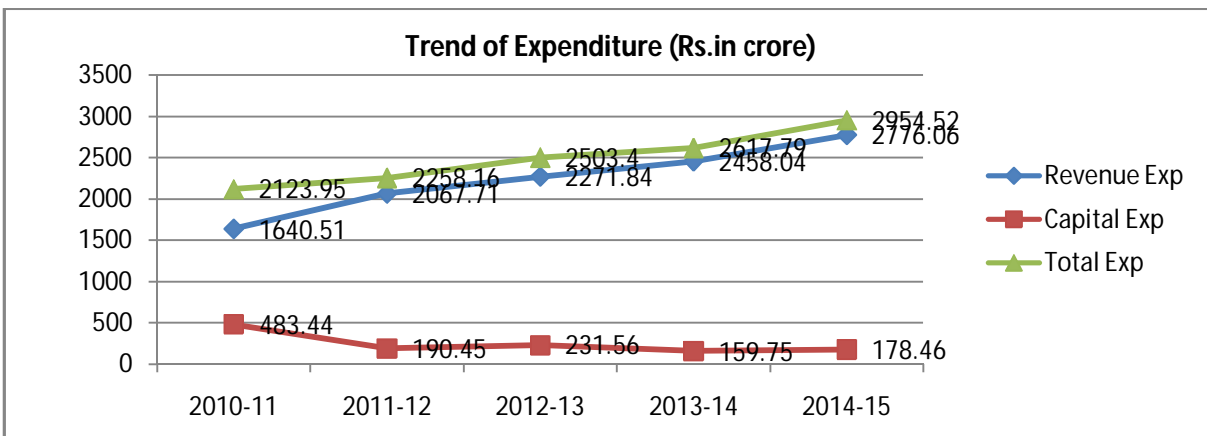
1.10 Expenditure

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 ₹ 2954.52 crore in 2014-15. The trend of expenditure during 2010-11 to 2014-15 was as shown below:

Table 1.9: Trend of expenditure (₹ in crore)

Year	Revenue expenditure	Capital expenditure		Repayment of loans to Delhi Govt./external assistance	Payment of loans to NDMC employees	Total
		NDMC works	Deposit works			
2014-15	2776.06	178.46	0	0	0	2954.52
2013-14	2458.04	159.75	0	0	0	2617.79
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



- (i) Total expenditure increased from ₹ 2123.95 crore in 2010-11 to ₹ 2954.52 crore in 2014-15. Expenditure incurred during 2014-15 increased by 12.86 *per cent* over the previous year.
- (ii) Capital expenditure in respect of works relating to NDMC increased from ₹ 159.75 crore in 2013-14 to ₹ 178.46 crore in 2014-15 i.e. a increase by 11.71 *per cent* in comparison to the previous year. Revenue expenditure during 2014-15 also increased by 12.53 *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	2014-15	2013-14	2012-13	2011-12	2010-11
1	Navyug School Society	3536.08	3382.37	2904.73	2596.29	2500.14
2	R.M. Arya Girls Primary School, No II	25.70	43.15	67.10	43.49	24.7
3	Nirmal Primary School, Kota House	84.78	88.00	74.35	84.53	53.03
4	R.M. Girls Primary School, No. I	77.83	70.00	60.92	94.10	51.3
5	Khalsa Boys Primary School	Nil	Nil	Nil	Nil	46.52
6	Social and Cultural Organization/NGOs	12.00	14.59	10.00	12.37	Nil
7	Samaj Kalyan Samiti	117.34	157.64	164.79	249.58	200.17
8	Subsidies for electric water chages for dhobi ghats	10.00	10.00	10.00	NA	
9	Animal Birth Control Society	20.00	10.00	NA	NA	
10	Nutrition – Mid day Meals	149.63	122.56	116.51		
	Total	4033.35	3898.30	3408.40	3080.36	2875.86

The grants-in-aid provided by the Council increased from ₹ 3898.30 lakh in 2013-14 to ₹ 4033.35 lakh in 2014-15.

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 2014-15 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	269.57	25.00	294.57	10.94	283.63
	Total Electricity Fund	274.57	25.00	299.57	10.94	288.63
2	Water supply & Sewerage Fund					
	(i)DRF	257.32	25.00	282.32	3.92	278.40
3	Estate Fund					
	(i) Comm. Building Fund	352.86	35.00	387.86	11.64	376.22
	(ii) Trans. Market Fund	79.32	10.00	89.32	0.05	89.27
	(iii) DRF	349.32	35.00	384.32	0.94	383.38
	(iv) Public Art Fund	5.00	0.00	5.00	0.00	5.00
	Total Estate Fund	786.50	80.00	866.50	12.63	853.87

4	Employee Fund					
	(i) Pension Fund	993.03	150.00	1143.03	246.99	896.04
	(ii) Staff Welfare Fund	11.61	5.0	16.61	4.24	12.37
	Total Employee Fund	1004.64	155	1159.64	251.23	908.41
5	General Fund					
	(i) Cash in Hand	142.96				262.41
	(ii) Investment General Fund	4074.08				3934.96
	Total General Fund	4217.04				4197.37
	NDMC Fund (1+2+3+4+5)	6540.07				6526.68

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
2014-15	2670.93	2973.50	302.57	11.32
2013-14	2490.64	2524.41	33.76	1.36
2012-13	2214.56	2502.67	288.11	13.00
2011-12	1930.05	2126.18	196.13	10.16
2010-11	1918.70	1791.25	-127.45	-6.64

The actual revenue receipts during 2014-15 were more than the revised estimates by ₹ 302.57 crore. In respect of the following 14 functions, the shortfall in receipts as compared to revised estimates ranged from 5.34 to 66.29 per cent during 2014-15:

Table 1.13: Shortfall in receipts (₹ in thousand)

Function Code	Description	R.E.	Receipts	Shortfall	% age shortfall
2	Administration	63122	60580	2542	4.02
7	Stores & Purchases	19560	6593	12967	66.29
11	City and town Planning	37680	33607	4073	10.80
14	Encroachment Removal	16105	15245	860	5.34
35	Hospital Services	2602	2328	274	10.53
42	Public Convenience	44000	41088	2912	6.61
43	Veterinary Services	50	38	12	24.00
53	Disaster Management	150	94	56	37.35
55	Community/Marriage Centres	43270	38264	5006	11.56

56	Amusement	27375	21187	6188	22.60
71	Welfare of women	500	411	89	17.69
74	Welfare of handicapped	500	291	209	41.8
82	Education	879544	731118	148426	16.87
99	Other Taxes	827253	767687	59566	7.20

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 14 cases ranging between 100.73 per cent to 169.07 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
3	Finance, Accounts, Audit	4292315	4323846	100.73
6	Estate	3846331	4218759	109.68
8	Workshop	6030	8158	135.29
12	Building Regulation	4002	4649	116.16
15	Trade Licence/Regulations	9000	10417	115.74
21	Roads and Pavements	57952	73725	127.21
31	Public Health	8182	9800	119.77
51	Water supply	1116414	1260747	112.92
52	Sewerage	609484	700996	115.01
58	Municipal Markets	67420	113991	169.07
61	Parks and Gardens	4005	4851	121.12
79	Others	845	879	104.00
81	Electricity	10573739	11063727	104.63
91	Property taxes	4150000	6219999	149.88

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
2014-15	497.72	698.76	201.04	40.39
2013-14	468.19	500.13	31.94	06.82
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

There was an increase of 40.39 per cent during 2014-15 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
2014-15	2080.31	2196.88	116.57	5.60
2013-14	1951.76	1954.63	2.87	0.15
2012-13	1744.65	2502.68	758.03	43.45
2011-12	1527.77	1588.01	60.24	3.94
2010-11	1561.54	1407.71	(-)153.83	(-)9.85

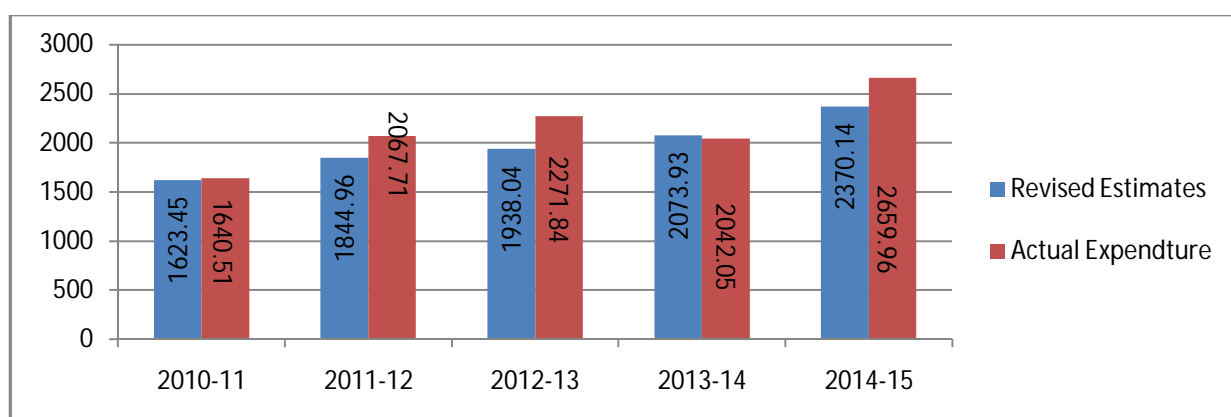
The actual non-tax revenue collections during 2014-15 were 5.60 *per cent* more than the revised estimates.

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

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

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

Year	Revised Estimates	Actual Expenditure	Excess(+)/ Saving(-)	Percentage
2014-15	2370.14	2659.96	289.82	12.23
2013-14	2073.93	2042.05	31.88	1.53
2012-13	1938.04	2271.84	333.80	17.22
2011-12	1844.96	2067.71	222.75	12.07
2010-11	1623.46	1640.51	17.05	1.05



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

1.13.5 Savings in comparison to revised estimates

There were savings in the following 12 functions during 2014-15:

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

Function Code	Description	Revised Estimates	Expenditure	Shortfall	% age savings
12	Building Regulation	600	285	315	52.53
15	Trade Licence/Regulations	5570	4428	1142	20.50
25	Storm water drains	16097	13853	2244	13.94
33	Family Planning	28460	27982	478	1.68
39	Ambulance/Hearse services	1200	621	579	48.24
42	Public convenience	11830	11789	41	0.34
54	Arts & Culture	12650	10550	2100	16.60
55	Community/Marriage Centers	31436	28140	3296	10.48
71	Welfare of Women	23624	22473	1151	4.87
73	Welfare of Aged	2073	1989	84	4.03
74	Welfare of Handicapped	11042	3711	7331	66.39

Savings were mainly in 8 functions ranging from 10.48 per cent to 66.39 per cent.

1.13.6 Excess expenditure in comparison with revised estimates

There were excess expenditure in the following thirty functions during 2014-15.

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	14640	19168	4528	30.92
2	Administration	6630895	7123547	492652	7.42
3	Finance, Accounts, Audit	147280	154534	7254	4.92
5	Record Room	531	4583	4052	733.04
6	Estate	104709	545879	441170	421.33
7	Stores and purchase	103171	132400	29229	28.33
8	Workshop	93529	125642	32113	34.33
11	City and town planning	43450	55159	11709	26.95
14	Encroachment Removal	48605	57060	8455	17.39
21	Roads and pavements	582021	705252	123231	21.17
23	Subways and causeways	9117	9272	155	1.70
24	Street Lighting	243375	259597	16222	6.67
31	Public health	92663	99631	6968	7.52
32	Epidemic/Prevention Control	155300	165419	10119	6.52
34	Primary health care	207310	227855	20545	9.91
35	Hospital services	458255	608045	149790	32.69
37	Vital Statistics	11114	12230	1116	10.04
41	Solid waste management	928128	1009861	81733	8.80
43	Veterinary services	15614	17431	1817	11.63

51	Water supply	1245746	1611050	365304	29.32
52	Sewerage	520823	539338	18515	3.55
56	Amusement	86470	89167	2697	3.11
58	Municipal Markets	559673	565387	5714	1.02
61	Parks/Gardens	727165	852272	125107	17.20
72	Welfare of children	43750	49735	5985	13.68
75	Welfare of SC/ST/OBC	1300	1309	09	0.69
79	Others	118440	199811	81371	68.70
81	Electricity	11825819	12395628	569809	4.81
82	Education	1328414	1524592	196178	14.73
91	Property taxes	31460	1273786	1242326	3948.96

Excess were mainly due to excess expenditure over revised estimate in Administration, Estate, Water Supply, Electricity & Property Tax i.e. ranging from 7.42 per cent to 3948.96 per cent.

1.13.7 Expenditure without budget provision

In the following functions, expenditure has been booked without any provision under revised estimates for the year 2014-15:

Table 1.20: Function code wise expenditure against nil revised estimate (in thousands)

Function code	Function Description	Expenditure
22	Bridges and Fly-overs	786
62	Play grounds	8

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 1.21: Rush of expenditure in March (in thousands)

Function No.	Function Description	Total expenditure incurred	Expenditure in March	%age expenditure in March
5	Record Room	4583	4082	89
6	Estate	545879	452593	83
22	Bridges and Fly overs	1687	787	47
39	Ambulancae/Hearse services	621	407	65
51	Water supply	1611168	806648	50
58	Municipal Markets	552641	481170	87
75	Welfare of SC/ST/OBC	1343	1010	75
91	Property taxes	1271604	1244796	98

Table 1.22: 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
2	Administration	7124604	3767496	53
5	Record Room	4582	4181	91
6	Estate	545879	474526	86
25	Storm Water Drains	13853	7536	54
33	Family Planning	27982	16153	57
42	Public Convenience	11789	6692	57
51	Water Supply	1611168	1006348	62
54	Arts & Culture	10549	9838	93
56	Amusement	89168	60486	68
57	Museums	12753	8258	65
58	Municipal Markets	552641	489258	88
91	Property Taxes	1271604	1247268	98

PART II**1.15 AUDIT REPORT OF THE CHIEF AUDITOR UNDER SECTION 59 OF THE NDMC ACT, 1994 ON THE ACCOUNTS OF THE COUNCIL FOR THE YEAR ENDING ON 31 MARCH 2015**

1.15.1 We have audited the attached Balance Sheet as at 31 March 2015 and Income & Expenditure Statement, Receipt and Payment Account and Cash Flow Statement for the year 2014-15 of 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.

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

1.15.3 Based on our audit, and subject to our observations given hereunder in the succeeding paragraph No. 1.15.4, we report that:

- (i) We have obtained all the information and explanations, which to the best of our knowledge and belief, were necessary for the purpose of our audit;
- (ii) The Balance Sheet as at 31 March 2015 and the Income & Expenditure Statement for the period 2014-15 dealt with by this Report have been drawn up in the approved format as per NMAM; and
- (iii) In our opinion, books of accounts and relevant records have been maintained by NDMC as required under NMAM in so far as it appears from our examination of such books.

1.15.4 AUDIT OBSERVATIONS**A. BALANCE SHEET****A.1. LIABILITIES**

NDMC-AM (Chapter 19) read with Section 54 of NDMC Act, 1994 states the special funds may be constituted by NDMC. NDMC has maintained a Municipal General Fund (Schedule B-1). Note 2 of Schedule B-22 discloses that the New Delhi Municipal Fund has been broken in segments and sub segments for administrative convenience. However, separate accounts for the segments of the fund and representing investments have not been prepared and presented for audit.

The Department assured to comply with the requirement during 2016-17.

A.2. Non –providing of liability towards Provident Fund

In Note 6 (i) in Schedule B-22 states that “the liabilities under the Provident Fund accounts of the employees are not to be incorporated in the accounts of NDMC.” Audit is of the opinion that provident fund liability of ₹ 636.87 crore payable to employees as on 31.03.2015 should have been accounted for in NDMC accounts as NDMC itself is in custody of and investing the provident fund. There is no assigning of this role to a duly approved independent Trust or Authority.

Despite raising of the issue in audit on the financial statements for 2013-14, no remedial action has been taken. No reply has been received from the Accounts Department in response to audit observation on the financial statements for 2014-15.

Reply is awaited from the Department

A.3. Provisions (₹ 23.53 crore) - Schedule B-9**(a) Creation of provision of ₹ 23.53 crore for bulk purchase of electricity on the basis of bogus vouchers**

A provision of ₹ 23.53 crore was created in 2010-11 on the basis of bogus vouchers for bulk purchase of electricity. This has been carried forward till 2014-15 without writing it back, resulting in overstatement of provisions by ₹ 23.53 crore and understatement of Gross Surplus of Income over Expenditure by the same amount.

The Department assured that provision would be written back in 2015-16.

(b) Non-provision for pension payable to employees

On a conservative basis, provision towards pension benefits payable to the employees is understated by ₹ 2,900 crore¹. Note 5(ii) of Schedule B-22 states that pending fresh Actuarial Valuation Report/study, contribution towards pension and gratuity are accounted as per approval vide Resolution 5(D-1) dated 18.07.2007. Note 5(ii) is misleading because of the following:

- Provision of ₹ 2,000 crore was assessed by an actuary in November 2006 when pension fund was not adequate (₹ 987 crore) in comparison to the assessment. Though the Council resolved that an amount of ₹ 150 crore would be credited annually to raise the pension fund to the required level, the fund actually depleted from ₹ 987 crore as on 31.03.2007 to ₹ 896.04 crore as on 31.03.2015 which indicated that withdrawals have been of higher amount from the fund than the credits afforded.
- Fresh actuarial valuation for not just pension liability but liability towards other retirement benefits like gratuity and leave encashment as well as liability towards provision of medical facility to employees needs to be carried out (as per AS-15, ICAI).

¹ Provision of ₹ 2,000 crore based on actuary valuation in November 2006 and increased by 10 per cent annually minus ₹ 896.04 crore existing under the head of account 3101041 as pension fund as on 31.3.2015.

- (c) The financial statements neither include nor disclose the liabilities and assets in respect of New Pension Scheme.

The Department stated that actuarial valuation has been targeted to be accounted for from 2016-17, as the department is pursuing the case for fresh actuarial valuation in respect of entire NDMC employees wherein liability in respect of retirement benefits like gratuity, leave encashment as well as provision of medical facility would be taken into consideration.

B. ASSETS

B.1. Fixed Assets

Deficient disclosure on title of Fixed Assets

Note 1.I (i) in Schedule B-22 (Notes to Accounts) states that related records establishing legal title in respect of some of the fixed assets are not available. However, the Note is deficient as it does not state the particulars of such assets included in financial statements 2014-15, the title of which is not with NDMC.

The Department stated that the assets statement are being revisited and final picture in respect of records not establishing legal title would be compiled in the year 2016-17.

B.2. Capital Work-in-Progress - Schedule B-11(B)

Non conversion of Capital work in progress into fixed assets

- (i) As on 31.03.2015, NDMC had created Capital work-in-progress of ₹ 1,939.17 crore. Expenditure on Capital works-in-progress is not being converted into fixed assets since 2004-05 though fixed assets converted out of capital work-in-progress are already in use by NDMC. This has led to non-accounting of fixed assets in possession and use, non-charging of depreciation on such fixed assets and resultant depiction of distorted surplus of income over expenditure.
- (ii) In Note 1 (vi) of Schedule B-22, intra-unit constraints of non-receipt of information have been cited as reasons for non-capitalisation of capital-work-in-progress into fixed assets. The Note is defective as a disclosure is not a remedy to the adoption of a wrong accounting practice in terms of Accounting Standard 1 (AS-1) issued by the Institute of Chartered Accountants of India (ICAI).

The Department stated that efforts to convert the capital work-in-progress into completed works would be taken in 2016-17 and action in respect of electricity segments is targeted to be completed during 2016-17.

B.3. Capital expenditure from Fund: ₹ 200.79 crore - Account code 490

Misclassification of capital expenditure under a single head of account instead of classifying the same under respective heads of accounts

The amount depicted under Account code 490 (Capital Expenditure from Fund ₹ 200.79 crore) consists of fixed assets being utilised. However, no depreciation is being charged on these fixed assets. Notes on Accounts are silent on this.

The Department stated that the head of account 490 is the major head of account and actual transactions were passed in the detailed heads of account.

Reply is not convincing. The amount of expenditure should have been debited to the heads of account of the related fixed assets and depreciation charged. The method of accounting adopted by the Department leads to understatement of fixed assets and depreciation.

B.4. Current Assets -Cash and Bank Balances ` 262.42 crore Deficiencies in Bank Reconciliation

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

- (i) Bank Reconciliation Statements (BRS) have not been approved after October 2008 by any officer viz. Accounts Officer (Bank Reconciliation Unit -BRU).

The Department stated that bank reconciliation is being done on monthly basis. BRS from April 2014 to March 2015 were being processed for the approval of A.O (BRU) and copy of the same would be provided to Audit within the shortest possible time. The final effect of BRS since 2008 has already been carried over to the BRS of April 2014 onwards.

Reply admits that financial statements for 2014-15 had been presented for Audit though BRSs for each relevant month had not been approved. Action taken pursuant to unapproved BRS has been found to be not in compliance of Accounting Standard -4 issued by ICAI as pointed out in the following audit observations.

- (ii) Unapproved BRS for March 2015 produced to Audit revealed that though NDMC operated three current accounts during 2014-15 - one with State Bank of India (SBI) and two with Axis Bank; a separate BRS for each bank account was not being prepared as per requirement of NDMC Accounting Manual. Deficiencies noticed in the composite BRS were as under:

- Whereas the cash/bank book indicated a bank balance² of ` 224.97 crore, the financial statements indicated bank balance of ` 262.19 crore. A difference of ` 37.22 crore had not been reconciled in the BRS.

The Department stated that the difference of ` 37.22 crore is on account of cash tally adjustments. The matching process is under progress.

- Though the difference of ` 37.22 crore has been disclosed in Note No. 4 of the Notes to Accounts in Schedule B-22, the disclosure is not sufficient, because reasons for the difference have not been explained and break-up of the difference resulting from amount of debits and credits which have been considered in preparation of the financial statements but not entered in the cash book have not been disclosed. Due

² Excluding cash balance of ` 22,71,627 shown under head of account 45010.

to this, Audit could not ascertain the correctness of Assets/Liabilities and Income/Expenditure in the financial statements to this extent.

The department supplied a list of cash tally adjustment along with reasons for the difference after the audit has been concluded.

Reasons for the difference of ₹ 37.22 crore were needed to be explained in the financial statement and the cash tally statement ought to have been produced as a part of financial statement.

- Cheques for ₹ 2.91 crore issued during 20.04.2005 to 31.03.2015 but not presented to bank on or before 31.07.2015 had become stale. The amount of these cheques had not reversed in the books of accounts for 2014-15 in accordance with ICAI Accounting Standard 4 (AS-4).

The Department stated that stale cheques are pending since 2005 for which adjustment are being carried out. Till date an amount of only ₹ 46.62 lakh out of ₹ 2.91 crore had been adjusted.

The financial statements for 2014-15 were approved on 30 October 2005 and validity of the cheques in question had already expired on or before 31 July 2015. Hence, reversal of accounting entries for such cheques should have been passed before approval of financial statements 2014-15.

- Dishonoured/returned cheques by SBI/Axis Bank during March 2015 and related bank charges for ₹ 25.54 lakh had not been accounted for.

The Department stated that work on matching of bank charges levied by SBI/Axis bank with Cash Book is in progress.

- Rectification entries for excess/wrong debits for ₹ 7.43 crore in the Cash/bank book detected before approval of financial statements for 2014-15 were carried over (July 2015) in the financial statements of 2015-16 instead of being incorporated in financial statements of 2014-15.

The Department stated that system does not allow passing entries after 31 March. Due to unavoidable circumstances such rectification entries could not be passed on or before 31 March 2015. Hence, the entries were passed in July 2015.

- Reply is not tenable as Accounts are closed only in July/August after all Journal Vouchers and adjustment entries are incorporated in the financial statements after closing of the relevant year.

**B.5. Sundry Debtors and Receivables – ₹ 2,721.21 crore - Schedule B-15
Departure from NMAM and NDMC-AM in depiction of Sundry Debtors**

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

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

However, Accounts Wing is not able to extract the pending receivables for more than five years and make provision for the same in sundry debtors. The provision of ₹ 1,759.13 crore is on a rough and random assessment. Although Note 6(m) of Schedule B-22 discloses this, Audit is of the opinion that a cut-off date may be fixed, post which departments concerned may be asked to maintain age-wise profile of all fresh sundry debtors may be maintained.

The Department stated that revenue earning departments have been reminded time and again to make provision in their software to maintain age-wise break up of receivables of arrears so that a separate chart of accounts as per the age of receivables can be created. But this has not been done.

B.6 Improper depiction of property tax receivable towards Government Buildings

Though receivables of ₹ 1,056.67 crore pertain to property tax in respect of (a) Govt. CPWD Buildings, (b) Other than CPWD Buildings and (c) Private properties, these receivables have been depicted incorrectly in Schedule 15 of the financial statements as if the receivables pertain to Government Buildings (Service Charge).

The Department stated that receivables have been accounted for under proper detailed heads of account.

The audit observation is on receivables of ₹ 1,056.67 crore shown under the head of account 43310 -“**Govt Buildings (Service Charge)**” in Schedule B-15 of the financial statements. Nomenclature of the head of account as “**Govt Building (Service Charge)**” indicates as if the entire amount pertains to service charge receivables in respect of Government buildings. However, its details given in the ledger indicate that the amount, in fact, pertains to Property tax and not the service charge and is receivable in respect of three types of buildings viz. Government CPWD Buildings, (2) Other than CPWD Buildings and (3) Private Properties. Majority of the property tax receivable is in respect of private properties.

C. INCOME AND EXPENDITURE STATEMENT

C.1 Depreciation (Schedule B-11 and B-11b)

(a) Non-disclosure of depreciation rates for fixed assets used in purchase and distribution of electricity

Note No.6 (ii) of Schedule B-21 to Annual Financial statements for the year 2014-15 states that the Council has followed depreciation rates followed by Bangalore Mahanagar Palika (BMP). As BMP is not engaged in purchase and distribution of electricity, the rates of depreciation for the Plant and Machinery/equipment used by NDMC in purchase and distribution of electricity have not been disclosed in the financial statements.

The Department stated that depreciation in respect of assets other than related with the electricity distribution function would be charged as per BMP and a list of the same would be included in the notes to accounts. The assets relating to electricity distribution function would be depreciated as per depreciation rates approved and provided by Delhi Electricity Regulatory Commission in financial statements for 2016-17 onwards.

(b) Self Contradictory accounting policies on depreciation

Accounting Policy No. 6.1 (iii) in Schedule B-21 states that "The assets acquired on or after 1st October every year are depreciated by applying half the rates". Simultaneously, Accounting Policy No. 6.1 (iv) states that "In case of assets capitalised during the year out of Capital Work in Progress, depreciation is provided by applying the rates for full year." Thus, these two accounting policies are contradictory to each other.

The Department stated that the word before or on 30 September would be inserted in the accounting no. 6.1(iv) in the ensuing accounts.

D. RECEIPT AND PAYMENT ACCOUNT

Preparation of Receipt and Payment Account in an erroneous manner

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

- (i) book transfer of funds (₹ 295 crore) as expenditure not involving any cash transaction;
- (ii) Prior period items (₹ 116.11 crore) which should have been booked in respective receipt/expenditure heads of account in the Receipt and Payment Account; and
- (iii) Accrued interest on investments.

The department stated that the financial statements have been prepared on accrual basis whereas the budget is prepared on cash basis. For the purpose of budget the department prepares the cash based ledger and accordingly prepares the receipt and payment account. The budget makes provision against transfer of fund every year and accordingly the same has to be taken into accounts. If ABAS prepares the receipts and payment account without considering the figures of fund transfer, prior period items and accrued interest, the Cash and Bank balance would not tally.

Audit is of the opinion that the Receipt and Payment Account should only contain transactions which represent cash inflow or cash outgo irrespective of utilisation of budget estimates. Entries of fund transfer should appear in Receipt and Payment Account if transfer of funds takes place between two different funds having separate books of accounts whereas the transfer in question is within the NDMC general fund. Rest all should be reflected Income and Expenditure account

E. GENERAL

- a) Notes No.6(c) to Accounts in Schedule B-22 states that Cash Tally Statement (CTS) is one of the integral part of the financial statements for 2014-15. However, CTS has not been annexed to the financial statements produced to Audit. Thus, incomplete financial

statements were produced to Audit. Due to this, Audit could not vouchsafe the correctness of CTS.

The Department assured that cash tally statement would be annexed to the financial statements of 2015-16.

- b) Details of interest (₹ 432.30 crore) accrued on investment as depicted in Income and Expenditure Statement could not be verified in Audit as relevant records/information was not produced to Audit.
- c) Audit had asked to provide physical verification report of fixed assets maintained in NDMC, discrepancies noticed and remedial steps taken thereon. This issue was raised in earlier years also. Notes to Accounts are silent whether physical verification of fixed assets has been carried out.

F. PERSISTENT DEVIATIONS IN ACCOUNTING

Adverse Balances in a number of Heads of Accounts

Test check of Trial Balance for the year ended 31 March 2015 revealed that certain heads of account related to Liabilities and Assets reflected adverse balances of ₹ 16.25 crore and ₹ 3,084.71 crore as per details given in **Annexure-I** and **Annexure-II**, respectively. Similar cases were pointed out by Audit with reference to audit of financial statements for 2013-14 when it was assured that the adverse balances would be set right in the financial statements for 2014-15. However, negative balances still persist in the financial statements 2014-15.

Note No. 6(k) of Schedule B-22 of financial statements admits that balances carried over from previous years in respect of advances and deposits (income tax, vat and cess etc.) are still to be rectified and would be rectified in the financial year 2015-16. Thus, the assurance given to Audit with reference to audit of financial statements for 2013-14 has not been fulfilled.

Though reasons for the negative balances have been disclosed by a way of a Note, the Accounting Standard 1 issued by ICAI states that "Disclosure of accounting policies or of changes therein cannot remedy a wrong or inappropriate treatment of the item in the accounts". Thus, the financial statements contain error to the extent stated above.

The Department stated that adverse entries are to be got rectified by various accounting units. The efforts are being made to rectify the adverse balances on priority and latest by the year 2016-17.

DISCLAIMER

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

PART-III

1.16 Follow up of Audit Reports

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

ANNUAL AUDIT REPORTS

Table No.1.23

Department	Opening Balance as on March-2015	Addition	Total	Settled	Closing Balance as on March-2016
(a)	(b)	(c)	(d) (b+c)	(e)	(f) = (d-e)
Finance & Accounts	08	03	11	01	10
Estate-I	07	01	08	Nil	08
Estate-II	03	01	04	Nil	04
Property Tax	12	01	13	Nil	13
Enforcement	18	03	21	Nil	21
Horticulture	01	02	03	Nil	03
Civil Engineering	09	04+02*	13+01*+02(R)**	Nil	13+02*
Electricity	05	04+02*	09+01*+02(R)**	01	08+02*
Commercial	04	01	05	Nil	05
Personnel	02	01	03	Nil	03
Architect & Environs	07	Nil	07	01 (sub para)	07
Public Health	07	Nil	07	01	06
Education	04	Nil	04	Nil	04
Navyug School Education Society	Nil	Nil	Nil	Nil	Nil
Information Technology	02	Nil	02	02 (sub para)	02
Municipal Housing	04	01	05	Nil	05
Public Relation	Nil	01	01	Nil	01
Transport	Nil	01	01	Nil	01
Total	93	26	119	3 Para + 3 Sub para	116

* Two (02) Review of Contract Management in the Engineering Departments (Civil & Electricity) covers issues involving both Civil Engineering & Electrical Engineering Department (counted as 01 outstanding para) in AAR for year ending 2013 & 2014

LOCAL AUDIT REPORTS

Table No.1.24

S.No.	Name of Department	No. of outstanding paras as on 01.04.2015	No. of Paras added upto 30.06.2016	Total (c + d)	No. of LAR Paras settled/ included in Annual Audit Report upto 30.06.2016	No. of Paras remained outstanding
(a)	(b)	(c)	(d)	(e)	(f)	[e - f]
01.	Accounts & Finance	287	28	315	104	211
02.	Architect & Environment	88	7	95	35	60
03.	Civil Engineering	1385	108	1493	174	1319
04.	Commercial	90	10	100	-	100
05.	Education	1491	47	1538	52	1486
06.	Electricity	933	118	1051	11	1040
07.	Enforcement	99	6	105	-	105
08.	Estate	185	68	253	67	186
09.	Fire	74	7	81	-	81
10.	General Administration	119	9	128	18	110
11.	Medical Services/Public Health	662	34	696	27	669
12.	Horticulture	56	7	63	35	28
13.	Property Tax	113	-	113	-	113
14.	Information Technology	89	5	94	-	94
15.	Law	29	-	29	-	29
16.	Personnel	690	48	738	21	717
17.	Public Relations	56	-	56	15	41
18.	Security	236	26	262	-	262
19.	Welfare	895	6	901	85	816
20.	Project	13	-	13	-	13
	Total	7590	534	8124	644	7480

CHAPTER-2

PROPERTY TAX DEPARTMENT

Performance Audit of "Assessment and Collection of Property tax in NDMC"

2. Introduction

2.1.1. Property Tax Department of NDMC is a major revenue earning Department. Property tax is levied under section 60 of the NDMC Act, 1994 on private lands and buildings in NDMC area. Service charges are claimed from Government Properties in NDMC areas. The property tax is levied @ 20% on first ₹ 10 lakh of Rateable Value (RV) of property, ₹ 2.00 lakh plus 25% of the amount by which RV exceeds ₹ 10 lakh and ₹ 4.5 lakh plus 30% of the amount by which RV exceeds ₹ 20 lakh.

Notice under section 77 of the Act is issued to the owners to furnish information in respect of the property including measurements or dimensions of the building, rent, if any or other specified details connected with the determination of the value of such land or building. On the basis of the information received in the form of 'Property Tax Return' (PTR) filed by the owners, property tax is determined and collected. Notices under section 72 of the Act proposing increase in RV is issued by the Department. In case any objection is received against the notice issued, the same is finalized after giving an opportunity to the tax payer of being heard.

There are fourteen thousand five hundred eighty six (14,586) Private properties and one thousand four hundred eighty four (1484) Government properties in NDMC areas which are liable to pay property tax and service charges. The Department received revenue of ₹ 431 crore, ₹ 393 crore and ₹ 411 crore during 2012-13 to 2014-15. Performance audit on 'Assessment and Collection of Property Tax' was conducted during the period April-2015 to June-2015 covering the period 2012-13 to 2014-15.

2.1.2 Audit Objective

The objective of the Performance Audit is to examine whether:-

- Provisions relating to levy and collection of tax under the NDMC Act, resolutions of Council, recommendations of Valuation Committee and other Rules applicable were followed.
- Assessment of property tax and service charges was correctly made.
- Revision of RVs in respect of lands & buildings for the purpose of Property Tax, assessment orders, orders carrying out mutations and remission cases, etc. have been carried out correctly.

- Demand & Collection Registers including other registers and reports as per Departmental instructions were maintained.
- Monitoring mechanism and internal controls exist to check whether the demands of taxes are raised in time, arrears recovered promptly and court cases are pursued diligently.

2.1.3 Audit methodology

Audit examined the functioning of Property Tax Department (NDMC) particularly Assessment Section, Government Property Cell & Accounts and Recovery Section for the year 2012-13 to 2014-15 with reference to following records/documents maintained:

- Assessment files of properties
- Property Tax Returns (PTRs)
- Mutation cases
- Court cases
- Demand and Collection registers
- Dishonored cheque register

2.1.4 Scope of Audit

Ninety percent of the revenue collected under Property tax comes from non-residential (Commercial) properties. Further, forty eight percent properties having RVs up to rupees one lakh contribute only 2.09% tax of the total revenue. However, 2.3% of properties, with RVs of ₹ 50 lakh and above contribute 55.16% tax of the total revenue. Audit selected 622 property files for examination on the value of RVs as shown under:

Table.2.1: Property profile of private properties and no. of cases selected for audit

Sl. No.	Range of RVs (in ₹)	No. of private properties	Total value of RVs	Total tax	No. of cases selected for audit
1	More than one crore	165	587.09	334.71	83 (50%)
2	50 Lakh to one Crore	176	118.6	80.7	54 (30%)
3	20 Lakh to 50 Lakh	475	147.68	102.77	95(20%)
4	10 Lakh to 20 Lakh	1112	150.63	70.04	110 (10%)
5	01 Lakh to 10 Lakh	5598	227.06	149.08	280 (5%)
6	Less than one Lakh	7060	29.12	15.76	0
	Total	14586	1260.18	753.06	622

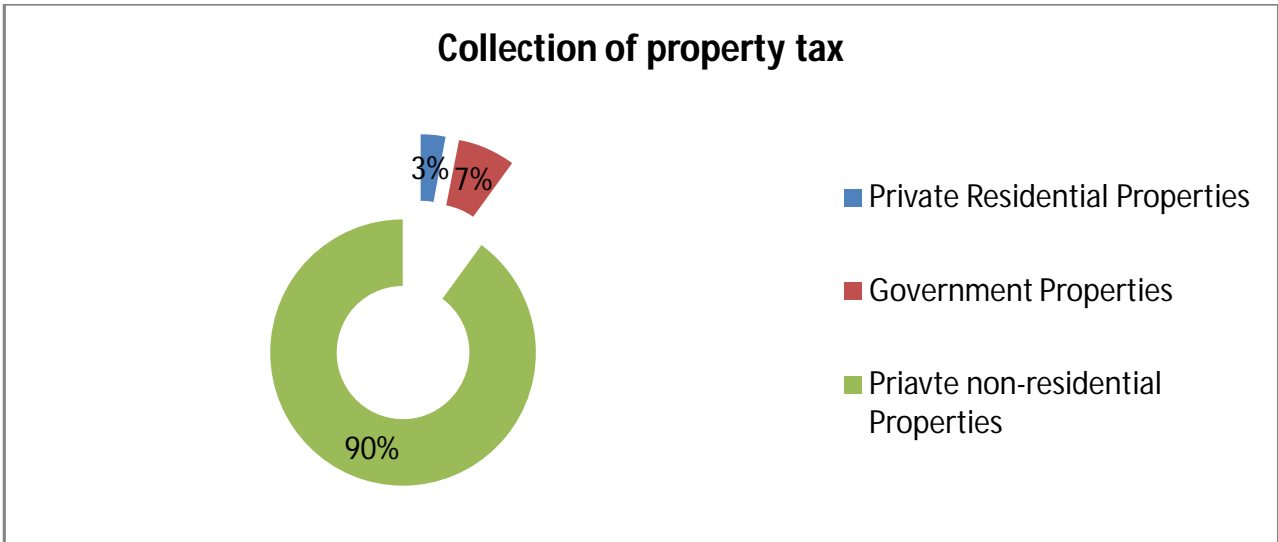
Audit also examined electronic data of pending 6232 notices issued under section 72 of the Act for revision RVs of the properties and 2203 notices issued under section 100 of the Act for recovery of arrears.

Components of Property Tax collection

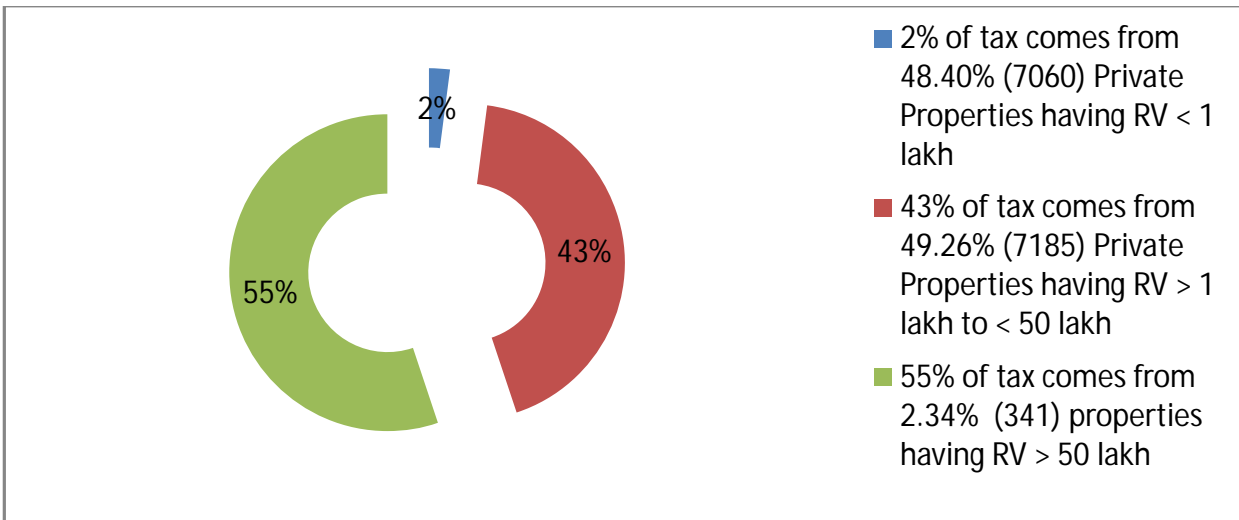
- 7% revenue collection under total Property Tax collected from Government properties and 3% from private residential properties.
- 90% revenue collection under total Property Tax collected from private non-residential properties, details are as under:-

Sl. No.	ARVs of the Property	No. of Properties	% of property	% of Tax Collection
1.	>` 50 lakh	341	2.34	55.16
2.	<` 50 lakh to >` 1 lakh	7185	49.26	42.75
3.	<` 1 lakh	7060	48.40	2.09

Collection of Property Tax by type of properties



Property Tax collection from Private Properties by value



2.2 Audit findings

2.2.1 Shortage of Inspectors in Property Tax Department

The Head Assistants /Sr. Assistants posted in the Department are working as Inspectors. They inspect the properties and maintain necessary details of each property. Sanctioned strength of Head Assistants/Sr. Assistants for the property tax is continued for last many years though properties have been increasing every year. **There are at present 16070 properties which have been distributed in ten circles.** During the last two years, 9 to 10 Inspectors have been posted against sanctioned strength of 34. Accordingly one Inspector is required to inspect and maintain records of about 1600 properties. The table below illustrates this:

Table.2.2 : Sanctioned and posted strength in property tax Department

Name of post	No. of sanctioned strength	No. of persons posted			Shortage/surpluses		
		2013	2014	2015	2013	2014	2015
Director (Tax)	1	1	1	1	-	-	-
Dy Director (Tax)	2	2	2	2	-	-	-
Accounts Officer (Tax)	1	1	1	1	-	-	-
Section Officer	5	2	2	2	(-) 3	(-) 3	(-) 3
Head Assistant (working as Inspector)	20	8	3	2	(-)12	(-)17	(-)18
Sr Assistant (working as Inspector)	14	6	6	9	(-)8	(-)8	(-)5

Audit noticed that properties have not been inspected at regular intervals which resulted delay in finalization of RVs, PTRs, Vacancy remission cases, mutation case, remand cases etc. Besides above, necessary registers required to monitor for finalization of assessment of property tax and other allowances have not been maintained properly. Thus, the Department needs to fill vacancies of Inspectors with reference to actual number of properties and estimated revenue involved for smooth functioning of the Department.

2.2.2 Delay in implementation of Unit Area Based System effective from 01.04.2009

Up to year 2008-09, determination of RV was covered by the House Tax Bye laws of 1962, framed under the Punjab Municipal Act, 1911. With effect from 1st April 2009, the Department introduced Unit Area Based System for determination of RVs from 1st April 2009 as per Council's decision vide Item No. 13(f-01). Under this system, the property owners have to self-assess their property in the prescribed PTR. Unit rate of ₹1000 per Sq Mt for residential properties has been revised to ₹1200 per Sq Mt with effect from 2013-14 onwards.

Audit noticed that the Department has not reviewed all properties by the Unit area Based System effective from 1st April 2009. In some cases where the assesses did not file PTR under new system, Department has issued notices under section 72 for revising RVs during the years 2009-10, 2010-11 & 2011-12. But many cases are still pending where notice has not even been issued under Unit area system effective from 2009. Since these notices are effective from the financial year in which these are issued, proposals for increasing RVs would be applicable from **1st April** of the year in which notice has been issued instead of 1st April 2009. **Thus the delay in issue of notices under section 72 has lead to several cases of loss of revenue.** Illustrations are as under:

- (i) The Department issued notices u/s 72 to Hotels viz Maurya Sheraton, Claridges, Park, Leela Palace, Taj, Oberai, Imperial, Yatri Niwas under Unit Area Method 2009 before March-2010 as shown **Annexure-III**. However in the following four Hotels viz Ashoka, Samrat, Janpath & Ambassador, these notices were issued during 2010-11. This resulted in loss of revenue of ₹45.55 crore. The delay in issuance meant that these notices were effective from 01.04.2010 instead of 01.04.2009 as shown under:

Table 2.3: Delay in implementation of Unit Area Based System (in crore)

Name of Hotel	Date of Notice u/s 72	Existing RVs	Proposed RVs	Criteria on which notice issued	Difference of tax for 2009-10
Ashoka	25.03.2011	7.56	69.64	Under UAM 2009, Bye Law 3	18.62
Samrat	28.03.2011	10.03	81.44	Under UAM 2009, Bye Law 3	21.42
Janpath	01.04.2010	1.73	14.66	Under UAM 2009, Bye Law 3	3.88
Ambassador	25.03.2011	0.92	8.80*	Under UAM 2009, Bye Law 3 & Bye law 4 vide Assessment order dated 12-3-2014,	1.63
				Total	45.55

- (ii) Illustrations of 32 other cases where the Department issued notices during 2010 instead of 2009 resulted in loss of revenue of ` **2.30 crore** as shown in **Annexure-IV & V**. Further, there were 37 cases where revised unit rate of ` 1200 could not be implemented with effect from 2013-14 as shown in **Annexure-VI**.
- (iii) Illustrations are shown below where RVs were fixed on rent basis during 2002 to 2006 but these have not been finalized till March 2015, causing loss of revenue due to non-revision of RVs for last 9 to 13 years. Loss of revenue cannot be quantified due to non-issuance of notices under section 72/finalization of RVs for increase in RVs.

Table 2.4: Non finalization of notices issued before introducing of Unit Area Based System 2009

Property / PID No	Date of Notice u/s 72	Existing RV	Proposed RV	Criteria on which notice issued
Flat No. A-3 Girdhar Aptt./PID 4712	27.03.02	1.59	8.66	on comparable Rent
3 & 3A Tees January/PID 9067	15.03.04	13.22	245.00	on cost basis
19 Golf Link/PID 9716	28.06.05	0.26	61.67	on rent basis with 6 Golf Link @ 40 per sq.ft per month
FF 14, Babar Road/PID 12857	10.05.05	0.89	4.05	on comparable Rent
Flat No.103 Asha Deep/PID 4751	21.11.06	0.13	4.08	on comparable market Rent Basis

2.2.3 Non- finalization of notices issued under section 72 for revision of RVs

The notices are issued under section 72 of the Act for revision of RVs which is effective from the financial year in which it has been issued. In case, any objection is received from the assessee against the notice issued within 35 days, the same is finalized after giving an opportunity to the tax payer of being heard. However, no such time limit has been provided in the Act for finalization of above notices by the Department.

As on date, six thousand two hundred thirty two (6232) notices issued under section 72 of the Act during the last fifteen years are pending finalization. The difference in the existing ARV and proposed ARV of these cases comes to approximately ` 5142 crore which is potential revenue locked up as per data provided by the Department to Audit in electronic form. One thousand nine hundred nineteen (1919) notices pertaining to 2010-11 alone and two thousand twelve (2012) notices pertain to 2012-2015 are pending.

The Department needs to take an urgent look at these notices and finalize maximum possible cases to recover the pending arrears. The table below illustrates this:

Table 2.5: Summary of cases of Non- finalization of notices issued u/s 72 for revision of ARVs (ARV in Crore)

S.NO.	Year of notices issued	NO. of notices issued under section 72 of Act	Total Old ARV	Proposed ARV	Increase in ARV
1	2000-01	347	8.15	48.78	40.63
2	2001-02	168	5.66	33.37	27.71
3	2002-03	95	10.25	65.42	55.17
4	2003-04	176	22.21	81.09	58.88
5	2004-05	192	34.26	64.34	30.08
6	2005-06	208	23.14	105.82	82.67
7	2006-07	177	59.76	132.34	72.58
8	2007-08	471	51.81	146.68	94.88
9	2008-09	402	41.49	244.05	202.56
10	2009-10	55	11.22	108.26	97.04
11	2010-11	1999	116.64	3119.50	3002.86
12	2011-12	675	60.33	202.82	142.49
13	2012-13	633	114.73	738.05	623.33
14	2013-14	616	121.31	725.06	603.75
15	2014-15	18	1.80	9.88	8.08
	Total	6232	682.76	5825.46	5142.71

During test check audit observed:

- (i) Most of the notices under section 72 have been issued at the end of the March of the year. Illustrations of 30 cases are shown in **Annexure-VII** where notices u/s 72 were issued on 30th or 31st March. The assesses then complain that notices were not received by them within the financial year. Since receipt of notices by the owners after financial year involves a legal issue, Department should issue the notices well before close of the financial year.
- (ii) Details of comparable rent/market rent are not shown in the notices and only criteria are mentioned. Notices issued during 2000 to 2014 are pending mainly due to non- finalization of assessee's objections of not showing the details of comparable rent/market rent. Illustrations of 18 cases (**Annexure-VIII**) proposing revision of RVs at high value without having evidences of comparable rent/market rent are given below:

Table 2.6: Notices issued for revision of RVs with high value without evidence of comparable rent

Property & PID	Date of notice issued u/s 72	Criteria for issue of notice/irregularity	Value of existing RV to revised RV
Ground Floor Hansalaya PID 1580	01.03.2011	Unit Area Method 2009. (Based on rent of ` 4.20 lakh being received from Ambro bank, RV worked out to ` 45.57 lakh instead of ` 1.69 crore.)	` 11.54 lakh to ` 1.69 crore
Shop No.99 Sarojini Nagar, (PID 10690)	28.03.2003	Market rent @ 400 Sq FT for sarojini Nagar was compared with shop 2A/B in Khan market.	` 4.16 lakh to ` 1.40 crore
60, open car parking space Hansalaya (PID 1595)	01.03.2002 30.03.2011	New annual rent bye laws 2009/No evidence for comparing rent	` 1.42 lakh to ` 1.04 crore
21 units at A Block Odeon Cinema, Connaught Place (PID 5819)	29.03.2011	-do-	` 0.46 lakh to ` 1.21 crore
C Block Con Place New Delhi (PID 5685)	30.03.2011	-do-	` 0.30 lakh to ` 1.28 crore

- (iii) The Department issued notices u/s 72 proposing RVs at high value but finalized with much lesser value without giving any adequate reasons. Illustrations of few cases are as under:

Table 2.7: Notices issued u/s 72 proposing RVs at high value but finalized with much lesser value

Property & PID	Date of notice issued u/s 72	Value of existing RV to revised RV	RV fixed
1, Panchsheel Marg (PID 10109)	20.04.2006 01.02.2009	₹ 32.40 lakh to ₹ 2.40 crore	₹ 1.90 crore
G F to Flat no. 3 Narange House (PID 13550)	29.03.2010	₹ 31.49 lakh to ₹ 1.26 crore	₹ 1.07 crore
16 Jor Bagh (PID 7518)	30.03.2005	₹ 0.50 lakh to ₹ 28.11 lakh	₹ 16.85 lakh
138 Golf Link (PID 9122)	27.03.2000	₹ 0.35 lakh to ₹ 14.61 lakh	₹ 8.30 lakh
C-7 Connaught Place (PID 5680)	26.03.2001	₹ 0.015 lakh to ₹ 9.90 lakh	₹ 6.35 lakh
Shop No. 1A Khan market (PID 9218)	19.03.2001	₹ 0.004 to ₹ 12.81 lakh	₹ 1.07 lakh

- (iv) The Department fixed RVs on declaration by the assesses in PTRs without finalization of notices issued earlier under section 72. The old RVs still continue pending revision due to non-finalization of these notices. Illustrations are as under:
- (a) Notice u/s 72 was issued on 1-3-2011 in respect of Flat No.404 & 901, Asha Deep (PID 4762 & 4776) for increasing the RVs under UAM 2009 as rented property. However, the Department fixed RVs on the basis of PTRs on self-occupied basis without finalizing notice u/s 72/documentary evidence/inspection of the property in support of self-occupancy. The difference in value of RV proposed and finalized was ₹ 25.28 lakh (For each flat ₹ 210700 (316000-105300) x 3 flats x 4 years) up to 2014-15 involving less tax demand of ₹ **8.3 lakh**.
- (b) Notice u/s 72 was issued on 19.03.2001 for increase in RV from ₹ 400 to ₹ 12.81 lakh based on market rent in respect of shop No. 1A Khan Market New Delhi. The Department has not finalized above notice till March 2015 (14 years) and accepted PTR filed under UAM 2009 on self-occupied basis for the year 2013-14 fixing RV of ₹ 1.07 lakh. Thus, existing RV of ₹ 400/- continued till 2012-13 resulted in loss of revenue of ₹ 1.28 lakh from 2009-10 to 2014-15. Loss of revenue from the year 2001 to 2008-09 cannot be quantified due to non-finalization of notice.

2.2.4 Assessment of property tax in respect of Hotels

Under section 63 of Act, Bye law 3 introduced through Annual Rent Bye Laws 2009 provide for determination of RV of buildings which are not normally let out being the property of the Union Government or used as School, College, Hostel, Cinema Hall, Hotel and such other lands and buildings as may be specified by the Valuation Committee. The buildings which are not covered under Bye Law 3 are to be assessed under Bye Law 4 where RV is fixed by multiplying unit area rates, age, use & occupancy factor with the covered area of the building or actual rent whichever is higher. Hotels which rent out a portion of their premises to shopping complexes etc. are thus subject to higher RV under Bye Law 4. Applying Bye Law 3 to the rented hotel area leads to revenue loss.

However, the hotels have been assessed under Bye Law 3. Audit noticed that Hotels have not been paying full amount of demand raised during the years 2012-13 to 2014-15 as they have been not accepting notices issued under section 72 of the Act for implementing **Unit Area Based System effective from 01.04.2009**. The Department has not yet finalized these notices. The remand cases/ stay orders under which collection of revenue is held up are also for more than five years. The arrears as on 31 March 2015 are ` **155.97crore** (including 32.09 Remand case, 64.75 Stay order) as shown in the table below:

Table 2.8: The position of demands raised, payment of taxes and arrears in respect of Hotels (` in crore)

Name of Hotel	Arrears of tax as on 31 March 2012	Demands raised during the years 2012-13, 2013-14 & 2014-15	Total collection of tax including arrears	Arrears of tax as on 31 March 2015
Taj Place	31.11 Remand case 11.44 Stay order	2.40	2.40	31.11 Remand case 11.44 Stay order
Leela Palace	24.23	24.49, (-)15.53	12.86	17.93
Park	15.26 Remand case 3.21	3.81	21.15	1.13
Ambassador	0	6.90	0.84	8.86
Ashok Yatri	0.98 Remand case 6.37	5.03, (-)3.08	2.12	0.98 Remand case 6.20
Ashoka	22.67 Stay order 12.30	6.75	10.51	22.67 Stay order 15.05
Claridges	5.22 5.40	16.76, (-)8.11	13.24	6.03
Samrat	20.86 Stay order 5.11	3.96, (-) 14.35	2.58	20.86 Stay order
Janpath	4.79 Stay order 1.87	15.68, (-) 4.18	0.61	4.79 Stay order 18.92
Kanishka	4.99 Stay order 12.36	15.27, (-) 18.21	12.10	4.99 Stay order
Total: ` 155.97crore (including 32.09 Remand case, 64.75 Stay order)				

2.2.5 Non-inclusion of license fee from shopping complexes in Hotel buildings

The Hotels have given certain portions for **shopping complex** on rent to others for doing business. Since portions of shopping complex being let to others are not covered under Bye law 3, the let out portion should have been assessed under Bye law 4. However, the Department assessed Hotels under Bye Law 3 only ignoring license fee of shopping complex except in **Hotel Taj** and **Ambassador** as shown below:

- (i) The Department assessed whole area including rented shopping complex in respect of Maurya Sheraton, Ashoka, Samrat, Janpath, Abassador, Oberoi, Hotel Taj, YatriNiwas, Claridges under Bye Law 3 ignoring license fee received from shopping complex. Audit worked out appx **loss of revenue of property tax of ` 36.42 crore** to the extent information available in respect of three hotels as shown in table below:

Table 2.9: Assessment of hotels ignoring income from rented portion of shopping complexes (In crore)

Name of Hotel	RV of of shopping complex fixed under Bye Law 3	RV of shopping complex to be fixed under Bye Law 4 to be made	90 % of difference of RVs assessed	Under assessment of Tax in a year	Underassessment of tax for 6 years from 2009-10 to 2014-15
Maurya Sheration	502.42x15000x.8=6029040 ARV 5%= 301452	502.42x1000x.8x4x3x1=4823232	4069602	1220880	7.32
Taj Place	704.61x1000x.8=8455320 ARV 5 % = 422766	704.61x1000x.8x4x3=7674256	5707340	1712202	10.26
Ashoka	1802.91x15000x.6=27043651, ARV 5%=1352183	1802.91x1000x.8x4x3=12980952	104665892	3139765	18.84
				total	36.42

(ii) **Assessment of Hotel Kanishka (Now Shangrila):** The Department issued notice on 02.03.2009 u/s 72 proposing RV of ` **33.01 crore** under Bye Law 3 & 4 taking into account monthly rent of `1.08 crore from shopping complex plus cost of land and building. Another notice u/s 72 was issued on 31.03.2012 proposing bifurcation of the property, one for Hotel portion and another for shopping arcade. Accordingly, the assessee filed two PTRs for the year 2013-14 one for Hotel Kanishka (main) and other for shopping arcade. The combined value of RVs of both PTRs worked out to ` **21.08 crore** (`11.09 crore for Hotel main and `9.99 crore for shopping arcade). However, the Department on 31.03.2015 ignored license fee from shopping arcade and accepted PTRs for RVs of `11.75 crore only (2009-10 to 2012-13) and `14.10 crore (2013-14 & 2014-15). This resulted in loss of revenue of ` **35.40 crore** for the year 2009-10 to 2014-15.

In the assessment order, it was explained: "As per the recommendations of Valuation Committee for the year 2014-15 on 21st March 2014, Bye Law 3 would be applicable to special category of properties including Hotels. Accordingly authorizing bifurcation of property and switch over from Bye Laws 3 to 4 for the purposes of assessing the hotel is not in accordance with the scheme and other factors under which the annual rent is to be calculated under the Bye Law 4. Assessment has to be done strictly under the provision of 63(1) read with New Annual Rent bye Laws 2009.

Audit is of the view that Bye Law 3 is not applicable to the assessments of such portion of hotel properties which are on rent and such portion is clearly covered under Bye Law 4. The Department prior to 2009 was including license fee from shopping complexes while fixing RVs of Hotels under One Time Settlement Scheme. In case of hotel Taj and Ambassador, even now rented share has been assessed under Bye Law 4. If the recommendation of Valuation Committee is the legal requirement for assessment of Hotels under the Bye Law 4, this should be mentioned in Act. And the Valuation Committee should be specifically asked by the Department as to why they have excluded hotels from the ambit of Bye Law 4.

2.2.6 Reduction in RVs of Hotels under 'One Time Settlement Scheme' (OTSS)

The RVs of Hotels prior to 2001-02 was being assessed on room rent/comparable rent basis. The assesses filed appeal against the above assessments and Delhi High Court in April-2003 directed assesses & NDMC to sort out the issue in question and to continue paying admitted tax of property tax. Accordingly, the Department introduced **OTSS** for the period upto 31st March 2009 to resolve remand cases and proposals for increase in RVs under section 72 of the Act.

The Department called for copies of Balance Sheets, Statement of fixed assets and details of license fee being received from the shopping complex in Hotel building. Based on the figures furnished by the Hotels in respect of cost of land, building, value of electric fittings, sanitation and license fee received from the shops, the Department revised/reduced RVs of 10 Hotels raising minus demand of tax for ₹122.17 crore as shown in **Annexure-IX**. Audit noticed that there were variations in the figures furnished by the hotel assesses through their Chartered Accountants with reference to their financial accounts and they did not furnish complete details. The Department accepted these for finalization of RVs. Illustrations are as under:

2.2.6.1 Hotel Oberoi

The Department revised RVs in two parts for the period 1970-71 to 1988-89 and for 1989-90 to 2003-04 vide assessment order dated 17.03.2010 & 30.03.2010 raising minus demands of ₹11.70 crore. The Department in the assessment order dated 17.03.2010 mentioned that information supplied by the assessee was not in conformity with the information earlier received duly certified by the Chartered Accountants. Audit noticed that the RVs were reduced from existing RV of ₹4.85 crore to ₹44.76 lakh (1970-71 to 1974-75), ₹25.86 lakh, ₹34.48 lakh & ₹48.37 lakh (1975-76 to 1984-85). Later on RVs for the period 1985-86 to 2003-04 were fixed from ₹2.31 crore to ₹7.91 crore. The main reasons for reduction in RVs for the period 1970-71 to 1988-89 were as under:

- The costs of sanitary and electric fittings were not added in calculation of RVs 1970-71 to 1982-83.
- License fee from shops were not included for the period 1975-76 to 1988-89 though ₹21.0 lakh were included from 1970-71 to 1974-75 and ₹57 lakh to ₹3.62 crore were included from 1989-90 to 2003-04.
- The assessee has not yet furnished the information for the year 2004-05 to 2008-09 and RV fixed for the year 2003-04 still continued.
- The costs of building were not included as per figures submitted by the Hotel on 25.07.2000 in 'Statement of original cost of fixed assets' (Building without considering re-valued amount). Due to non-inclusion of these costs, lesser value of RVs were fixed. This resulted in raising excess minus demand of ₹1.00 crore appx as shown under:

Table 2.10: Fixation of lesser value of revised RVs due to non-inclusion building cost correctly (₹ in lakh)

Year	Value of building included in Asst order dated 17-3-2010	Value of building furnished by the Hotel in Statement of original cost of fixed asset	Less value of RV fixed
1983-84	265.87	325.62	59.75
1984-85	403.65	562.12	158.47
1985-86	651.26	1056.62	405.36
1986-87	927.55	1532.78	605.23
1987-88	1075.84	1880.04	805.10
1988-89	1237.12	2047.12	810.00
		2918.16 @8.625%= RV of ₹ 2.45 crore/tax > 1 crore.	

2.2.6.2 Irregular rebate allowed to 'Hotel Oberoi' under One Time Settlement Scheme

The Department allowed rebate of ₹ 1.22 crore to hotel Oberoi under 'One Time Settlement Scheme' during March-2011. This rebate is not in order as the assessee has not furnished the details for the period of 2004-05 to 2008-09. The RV fixed for the year 2003-04 is still continued and final demand has not been worked by the March-2015.

2.2.6.3 Hotel Maurya Sheraton

The Department revised RVs for the year 1978-79 to 2008-09 in March-2012, reducing the value of RVs and raised minus demand of ₹ 50.52 crore. Audit noticed that cost of electric fittings were not included during the year 1978-79 to 2008-09 and thereafter ₹ 300 lakh to ₹ 380 lakh (increasing 3% cost each year) were included during the years 1999-2000. No reasons were recorded for non-inclusion of cost of electric fittings in value of RVs. This resulted in raising excess minus demand of ₹ 15.77 crore.

2.2.6.4 Hotel Taj

The assessee did not furnish the cost of land, building for the period 2004-05 to 2008-09. Hence, RV of ₹ 7.91 crore for the year 2003-04 was adopted for the period 2004-05 to 2008-09 subject to correction on receipt of audited balance sheet. This has not yet been finalized so far.

2.2.6.5 Hotel Janpath

The Department revised RVs without adding cost of land and building due to non furnishing of information by the assessee.

2.2.6.6 Hotel Samrat

There was wide variation in figure of license fees from shops i.e. ₹ 12929 (1982-83), ₹ 1.00 lakh (1983-84), ₹ 12 lakh (1984-85) and for next three years it was zero. It was again decreased to ₹ 2.00 lakh and further increased from ₹ 11 lakh to ₹ 30.32 lakh during 1992-93 to 2007-08. During 2008-09, license fee was ₹ 17.97 lakh. However, the Department accepted above figures without verification of financial accounts.

2.2.6.7 Hotel Yatri Niwas

The Department vide assessment order dated 02.06.2014 revised RVs for the year 1983-84 to 2002-03. RVs of ₹ 65.09 lakh was fixed for the year 2002-03 ignoring annual value of rental portion of the hotel. However, value of rental portion for the year 1983-84 to 2000-01 was

included in fixing RVs was from ₹ 142.49 lakh to ₹ 391.95 lakh. No reasons were recorded for non-inclusion of above rental value. If the same rental value of 2000-01 is adopted for the year 2002-03, RV of ₹ 3.52 crore is worked out instead of fixing of ₹ 65.09 lakh. This involves tax impact of ₹ 5.61 crore for the year 2009-10 to 2013-14.

2.3 No Bye Laws for assessment of property tax of open plots

After introducing NDMC (Determination of Annual Rent) Bye Laws 2009, Section 63 (2) of the Act provides for assessment of vacant land at 5 % of estimated capital value of such land. In this section, term “estimated capital value” has been used to estimate the value of land when such a value is not available. Section 63(1) of the Act provides for assessment of land and building at annual rent at which land and building might reasonably expected to let from year to year. According to Bye Law 3 & 4, RV is finalized at 5% of area of land and building multiplied with circle rate or area is multiplied with the unit rate, age factor, use factor and occupancy factor etc. However, no such Bye Laws have been introduced as Bye Laws 3 & 4 has been introduced in section 63(1).

In the absence of any Bye Laws, RV of open land is fixed under section 63(2) on purchase price/auction price/market price to estimate the value of land. This RV is comparatively very high in comparison of RV fixed under Bye Law 4. The assessee have not being accepted such RVs and either not paying tax or paying tax on old existing RVs as illustrated below:

Table 2.11: Notice of revision of RVs of open plot without any Bye Laws (₹ In Lakh)

Property / PID No. of property	Date of notice issued u/s 72	Existing ARV	Proposed ARV
1, Panch Sheel Marg/PID 10109	01.02.2009	32.40	240.69
148, Malcha Marg, /PID 10651	24.03.2004	5.15	101.10
112, Malcha Marg, /PID 10668	24.03.2004	2.81	217.06
2, Malcha Marg, / PID 10750	25.03.2012	0.10	30.59
5, Man Singh Road, /PID 9652	31.03.2010	0.43	744.69
3&3A Tees January Marg,(PID 9067,	03.2006	0.13	4.00
4,Bunglows Tilak Marg, c/o M/s 21 Century const Ltd (PID 4624)	03.2013	0.92	30.01

(i) M/s Hotel Leela Venture Ltd purchased a plot for construction of hotel on 22.04.2008 for ₹ 611 crore and construction of the building was started after plan was sanctioned by the NDMC. The Department fixed RV of ₹ 30.55 crore u/s 63 (2) on 20-1-2010 with effect from 15.10.2008 to 23.12.2010 till completion of hotel. Thereafter RV was fixed at ₹ 13.84 crore in March 2014 with effect from 24.12.2010 under section 63(1) multiplying circle rate of land and cost of building.

The Hotel objected in April-2014 for the anomaly in fixing RV of the vacant plot which is more than three times of construction. The Department did not reply. Aggrieved assessee went to court and the case is sub-judice. The assessee did not pay **arrear of tax of ₹ 17.93 crore** on the disputes arises on RV fixed for open plot. The Department has issued notice on 11.02.2015 for rent attachment to the bank for collection of arrears. The same has however been withdrawn due to litigations.

The Department clarified in assessment order that no Bye Law appears necessary to determine RV of the land which is capable of being built upon or in the process of erection as the statute has itself provided that RV of such land is 5% of its estimated capital value.

Audit is of the view that in number of cases, assesses are not paying tax due to anomaly for assessment of higher tax for open plot than on constructed building. Appropriate Bye Laws needs to be included in section 63(2) for assessment of open plot to avoid litigations and for receipt of revenue.

2.3.1 Injudicious reduction of RVs more than 50% of value fixed earlier

- (i) The Department in July-2012 fixed RV of 77 Jor Bagh of ₹ 31.00 lakh w.e.f.01.04.2000 to 31.03.2010 based on comparable rent of ₹ 53 per Sqft p.m. available for **164-A Jor Bagh** during the year 2000-01. However, the Department, in March-2014, again reduced above RV from ₹ 31 lakh to ₹ 9.17 lakh based on comparable rent of ₹ 15.68 per Sqft p.m. available for **64 Jor Bagh**. It was stated that the case was re-considered as the building was constructed in 1993, therefore the assessment is finalized by taking the rent of the year 1993.

Audit examined files of above properties and noticed that Department's action for reduction in RV of property at 77 Jor Bagh was not justified for the following reasons:

- Both the properties at 164A & 64 Jor Bagh were reconstructed during 2001 while property at 77 Jor Bagh was reconstructed during 1993.
- During 1992-93, RV of the property at 64 Jor Bagh was assessed ₹ **4.32 lakh** based on rent of ₹ 40000/- per month. With effect from 1993-94, RV was fixed ₹ **9.60 lakh** based on rent of ₹ 80000/- p.m. After reconstruction in 2001, the property was fetching rent of ₹ 2.50 lakh per month from February 1999 to December 2001 and RV was fixed ₹ **31.86 lakh**. With effect from 15.08.2002, RV was proposed to ₹ **21.72 lakh** and ₹ **41.65 lakh** after comparing rent with other properties at 201 Jor Bagh and 17 Jor Bagh.
- The rent of ₹ 15.68 per Sqft per month of 64 Jor Bagh available in 1993 adopted for rectification of RV of 77 Jor Bagh cannot be considered reasonable as it was the minimum rent value before reconstruction of the property. The rent of ₹ 53 per Sqft p.m. available for 164-A Jor Bagh during the year 2000-01 adopted for fixing RVs for the period 2000-01 to 2009-10 was more relevant and also comparable with other properties.

In view of the above, Department's action for reduction in RV of 77 Jor Bagh from ₹ 31 lakh to ₹ 9.17 lakh cannot be considered reasonable. This involves **loss of revenue of ₹ 70 lakh** (₹ 7.00 lakh per annum) for the year 2000-01 to 2009-10 due to unreasonable reduction of RV of property at 77 Jor Bagh.

2.3.2 Fixing of RVs under UAM 2009 without comparing actual rent

Following illustrations are given below:

- (i) As per lease agreement, the property no. 118 Jor Bagh (Ground floor + basement) was on rent of ₹ 3.15 lakh p.m. with effect from 22 June 2007 with Belgium Embassy. The lease agreement was entered for a period of two years and after two years; lease shall be extended for another two years with a escalation of 15% per month in the rent. The Department on 1st July-2009 fixed RV of ₹ 34.02 lakh based on the rent declared by the assessee through a return filed under section 77 on 5th January 2009. However the Department reduced RV from ₹ 34.02 lakh to ₹ 6.77 lakh accepting PTR filed for the year 2009-10 under UAM 2009.

Audit noticed that the assessee in the PTR calculated RV of ₹ 6.77 lakh under unit area method taking occupancy factor 3 as rental property without showing/comparing actual rent. In fixation of RV, value calculated under UAM or actual rent received whichever is higher is taken into consideration while fixing RV. However, the Department ignored the value of actual rent despite available information through lease agreement and reduced the value of RV. This resulted in **loss of revenue of ₹ 48.53 lakh** (₹ 8.08 lakh per annum) for the year 2009-10 to 2014-15.

- (ii) RV of the Flat 24, 6th floor Dakshineswar Building, Hailey Road (**PID 4828**) was fixed of ₹ 3.24 lakh with effect from 2004-05 on actual annual rent of ₹ 3.60 lakh. The assessee filed PTRs for the 2009-10, 2010-11 & 2011-12 declaring RV of ₹ 2.54 lakh under UAM 2009 taking occupancy factor 3. The assessee also shown annual rent of ₹ 4.32 lakh in the PTRs. However, the Department did not call for lease deed for rent and accepted PTRs ignoring actual rent which was higher than RV of ₹ 2.54 lakh fixed on unit rate. This resulted in loss of revenue of ₹ **1.61 lakh** (₹ 26960 per annum) for six years from 2009-10 to 2014-15.

2.3.3 Fixing of RVs on rent basis without obtaining lease agreement

- (i) The Department accepted PTRs and fixed RVs under unit area method 2009 on rent basis as declaration by the assessee. The Department vide letter dated 23.07.2012 asked attested photocopy of registered lease deed agreement. However, PTRs have been accepted without lease agreement as given below:

Table 2.12: Fixing of RVs on rent basis without obtaining lease agreement

Property	PTR for the Period	PTR showing calculation of RV	RV accepted by the Department
Flat No. 1106 Kailash Building KG Marg PID 11075	2009-10	93.37x1000x.7x6x3x1=1058800, Rent 70350x12 =844200	₹ 10.58 lakh
	2010-11	93.37x1000x.7x4x3x1=784200, Rent 70350x12=844200	₹ 8.44 lakh
	2011-12	-do-	₹ 8.44 lakh
	2012-13	-do-	₹ 8.44 lakh
	2013-14	93.37x1200x.7x4x3x1=941169, Rent 70350x12=844200	₹ 9.41 lakh

- (II) The Department in March 2012 fixed RVs for Property No. 15, Jor Bagh, New Delhi, (PID 7517) based on Lease Deed for the Property signed on 19th March 1993. Audit observed that as per lease agreement, 1st year rent was to be increased of ₹ 24000 i.e. ₹ 216000 + ₹ 24000 = ₹ 240000/- per month, 10% rent was to be increased from second year which works out to be ₹ 264000/- per month and from third year, rent was to be increased as per mutually agreed conditions. However, while calculating RV, rent was calculated without adding of ₹ 24000 in 1st year and increase of 10% and thereafter, same mistake was continued till 2006. This resulted in loss of revenue of ₹ **29.21 lakh** for the year 2001-02 to 2013-14.

2.3.4 Fixing of RVs adopting different use factor/occupancy factor in similar cases

As per Bye-Law framed in 2009, use factor for self-occupied residential building will be adopted as 1 and for Company owned residential buildings would be adopted 4. The occupancy factor for self-occupied property or vacant will be adopted as 1 and for others will be adopted as 3. The properties owned by a company and used by the directors, employees or partners for residence shall not be treated as self-occupied by the owners.

Audit noticed that there was no uniform practice in the Department in adopting use factor/occupancy factor in respect of the properties owned by a Company. Illustrations are as under:

- (i) The owner of the property (PID No. 6386 16-C Atma Ram House, Tolstoy Marg) is M/s. J N G Prop & leasing Ltd. The Department proposed RV of ₹ 534600/- (495x100x12x.9) w.e.f.01.04.2010 through notice U/s 72 issued on 25.03.2011. The assessee filed objection stating that the company is in ownership of the property and proposed to fix RV of ₹ 1.15 lakh under UAM 2009 **adopting use factor 4, occupancy factor as 1**, (45.94x1000x.70x4x1=128645x.9=115780). Accordingly the assessee has filed PTR for the year 2010-2011. The Department accepted PTR without finalization of notice issued under section 72.

The occupancy factor in this case as per Bye Law is 3 instead of 1. The decision of the Department was not in order. The loss of revenue involved in this case worked out to ₹ **2.31 lakh** for the year 2010-11 to 2014-15.

- (ii) The owner of the property (PID No. 670, 42-A Hanuman Road) is M/s. Lee Medicare Pvt. Ltd. The assessee filed PTR for the year 2013-14 declaring RV of ₹ 13.97 lakh taking **use factor 1 and occupancy factor as 3** (Basement Ground Floor + First floor & Second floor = (122.09+122.09+119.69+119.69)x1200x1.1x1x3x.9=1552290). The Department accepted above PTR admitting same RV. As per Bye Laws, the use factors in this case would be 4 instead of 1. Thus, the decision of the Department was not in order. The loss of revenue involved in this case worked out to ₹ **20.95 lakh** for the year 2013-14 to 2014-15.

2.3.5 Other irregularities in assessment of properties

Following cases relating to irregularities in assessment of properties are given below:

(i) Fixing of RV without taking interest on security deposit

The Department on 30th March 2015 fixed RVs in respect of **10th Floor, Dr. Gopal Das Bhawan (PID 11523)** for the period 2004 to 2009 on actual rent basis. The Department while fixing RVs, ignored interest free security deposit of ₹ 50 lakh and ₹ 66.78 lakh as per lease deed dated 31.08.2004 and 27.11.2013. However, interest on security deposit was considered while fixing RV on 01.04.1998. This resulted in loss of revenue of ₹ **10.60 lakh** on account of Less fixation of RV due to non-inclusion of interest on security deposit.

(ii) Non revision of RVs after completion of building as per sanctioned plan

The property of 23 Kautilaya Marg, PID 10016, was completed on 31.05.2010 after completion certificate. The Department fixed RV of ₹ 79.16 lakh effective from 01.11.2005 on open plot basis under section 63(2). After completion of the property, the assessee filed PTRs under UAM 2009 for 2012-13 declaring RV of ₹ 19.90 lakh and PTR for 2013-14 for RV of ₹ 24.82 lakh. The assessee adopted age factor 1 and 1.1 in PTRs. The Department neither accepted PTRs nor issued any notice u/s 72 under UAM 2009 for revising RVs after completion of property. The assessee has not paid demand after 2005 and arrear of tax as on March 2015 is ₹ 2.11 crore. The Department has not taken any action or issued notice to recover arrears.

(iii) Non assessment of RV for car parking space.

Audit examined assessments of six flats located at Sagar apartments & Girdhar apartments during the year 2009-10 to 2013-14. It was observed that the Department ignored value of RV for car parking space during the years from 2010-11 to 2013-14 as shown in **Annexure-X**. No reasons were mentioned for ignoring value of car parking space in these flats. This involves assessment of less value of RVs of ₹ 0.46 lakh.

2.3.6 Non-recovery of arrears of property tax

Under section 68 of NDMC Act, recovery of outstanding arrears of tax can be made by way of rent attachment. Under provisions of Section 101(2), a sum not exceeding 20 percent of the amount of tax (as may be determined by Chairperson), is to be recovered from defaulters by way of penalty in addition to the amount of tax and the notice fees within 30 days of the service of notice under Section 100.

Section 102 of the Act, further provides that if the person liable for payment of tax does not, within 30 days from the service of the notice of demand, pay the amount due, such sum together with all costs and penalty as provided for, in section 101, may be recovered under a warrant, issued in the form set forth in the Seventh schedule, by distress and sale of the moveable property or the attachment and sale of the immoveable property of the defaulter.

Audit noticed that the Department has not taken action for recovery of arrears in 8269 cases involving arrears of ₹ 146.44 crore pertaining to the period from 2010-11 onwards. They have issued 2203 notices involving arrears of ₹ 87.23 crore during the year 2014 as shown below:

Table 2.13: cases where notices issued for recovery and not issued for recovery of arrears: (₹ in crore)

Cases where notices have been issued			Cases where notices not issued	
Value of arrears	No. Of cases	Total value	No. of cases	Total arrears
More than One Crore	140	605.38	6	14.13
< 01 Crore to > 50 Lakh	155	101.62	6	3.65
< 50 Lakh to > 10 Lakh	521	121.12	279	45.93
< 10 Lakh to > 01 Lakh	1055	42.69	2096	67.31
upto one Lakh	332	1.52	5882	15.42
Total	2203	87.23	8269	146.44

A list of cases of RVs of more than ₹ 30 lakh and above involving arrears of ₹ 22.68 crore is enclosed in **Annexure-XI**. The Department has not taken recovery action in these cases though the assesses have not paid tax for more than three years. Illustrations of following cases are as under:

- (i) In case, 1 Panchsheel Marg, Chankya Puri (PID 10109), Accounts Officer (Tax) in October 2012 directed assessee to deposit the outstanding dues within 07 days failing which penalty @ 2% of the will be levied. The arrear of tax as on 31st March 2015 is ₹ **4.36 crore**. No action has been taken by the Department to recover the arrears.
- (ii) The owners of Property (PID No. 11354) Basement II Gopal Das Bhawan, Barakhamba Road, failed to file return u/s 77 of NDMC Act and did not disclose rents at which premises have been let out. The Department issued notice u/s 72 in March 2005 amending existing RV to ₹ 57.88 lakh w.e.f.01.04.2004. **The assessee neither filed PTRs nor paid tax.** The Department vide letter dated 21.12.2012 directed the assessee to pay ₹ 2.30 crore within 7 days. In response, on 14.01.2013, the assessee clarified that from 2001 onwards they have been requesting for settlement of this disputes giving all the necessary information but till now this has not been resolved. The Department has not taken any action on assessee requests. As on 31st March 2015, arrears of ₹ 2.59 crore is to be recovered.
- (iii) The Department issued nine notices under section 72 on 31st January 2011 to the owner of property, **'nine showrooms No. A to H Vandana Building, 11 Tol Stoy Marg** for amending RVs of all the properties provisionally from 2010-11 from ₹ 64.37 lakh to ₹ 33.77 crore. The assessee has not paid tax and arrears of tax as on March 2015 is ₹ **1.78 crore** as shown in **Annexure-XII**. The Department has not taken any recovery action.
- (iv) The Department, on 30.05.2008 fixed RV of ₹ 38,24,400 on monthly rental of ₹ 3,54,120 for assessment year 2007-08 in respect of **property PID 7351**, 14th floor, Mohan Dev Building, 13, Tolstoy Marg. The assessee is neither filing PTR nor depositing tax since 2008 onwards. The arrear of tax due to be paid up to 2014-15 is ₹ **57.97 lakh**. The Department has not initiated action for recovery by attaching bank account under section 101 of NDMC Act.

2.3.7 Declining trend in collection of receipt of revenue of properties

Audit noticed that there has been declining trend in collection of receipt of revenue (private properties and Government properties) during 2012-13 to 2014-15 as the arrears have been increased as shown below:

Table 2.14: Declining trend in collection of receipt of revenue of properties) during 2012-13 to 2014-15 (In crore)

Year	Private properties		Government properties	
	Receipt of property tax	Arrears	Receipt of service charges	Arrears
2012-13	358.15	759.26	24.45	64.36
2013-14	327.37	775.70	39.39	175.21
2014-15	343.68	1011.83	27.52	195.83
Total	1029.2	2546.79	91.36	435.4

An analysis of arrears of private properties revealed that arrears of properties having RVs of more than rupees one crore during last three years 2012-13 to 2014-15 constitute 59% to 62.9% of the total arrears. Thus, these cases require more attention for recovery of arrears in comparing to others as shown below:

Table 2.15: Properties having RVs more than one crore during 2012-13 to 2014-15 (in crore)

Arrear Range	2012-13		2013-14		2014-15	
	No. of Case	Amount	No. of Case	Amount	No. of Case	Amount
>0 AND < 10,00,000	8310	106.50	8529	110.51	10070	124.81
>10,00,000 AND <20,00,000	358	50.87	388	54.19	451	62.07
>20,00,000 AND <50,00,000	263	81.67	279	85.722	332	100.26
>50,00,000 AND <100,00,000	103	71.95	104	71.264	130	87.96
>1,00,00,000	96	448.27	105	454.03	158	636.73
TOTAL	9130	759.26	9405	775.7	11141	1011.83

2.3.8 Non recovery of service charges in respect of Govt. Properties.

Audit noticed that despite clear and specific orders from Ministry of Home Affairs and Ministry of Urban Development, following Central Govt. Department had not paid service charges in respect of their properties in NDMC area, resulting in outstanding arrears of service charges amounting to ` **231.91crore**as on 01.04.2015 as shown below:

Table 2.16: Outstanding arrears of service charges in respect of Govt. Properties. (in crore)

Sl.No.	Name of Department	Arrears as on 01.04.2015	Demand for the year 2014-15	Total	Payment received during 2014-15	Balance as on 01.04.2015	Percentage of collection
1.	CPWD	120.22	37.65	157.87	8.57	149.30	5.43
2.	Defence	9.30	0.94	10.24	3.28	6.96	32.03
3.	Other Govt. Departments	53.91	30.21	84.12	15.24	68.88	18.12
4.	P&T	1.78	0.44	2.22	0.003	2.217	0.14
5.	Railway	4.40	0.16	4.56	0	4.56	0
	Total	189.61	69.4	259.01	27.093	231.917	55.72

2.3.9 Improper procedure followed in Mutation to be carried out in properties

Section 74 (1) of NDMC Act 1994 provides that any person liable for payment of property tax shall, within three month, after the execution of the instrument of transfer or after registration, give notice of such transfer in writing to the Chairperson. Where devolution of title is due to the death of the person liable to tax, it has to be applied for mutation within six months of such devolution of title. The Property Tax Department, as far as possible shall issue Mutation order within one month of the receipt of application with complete documents.

Audit observed :

- (i) **Delay in issuing mutation** of the property: Property Tax Department maintains a register of mutation in which applications received for mutation are recorded. However, there is no follow up action for mutation has been shown in the register. Illustrations of 114 cases (**Annexure-XIII**) are pending for mutation for more than three years.
- (ii) **Acceptance of PTRs filed by the new owner without issuing Mutation order**
Illustrations of 9 cases are shown in **Annexure-XIV** where PTRs filed by the new owner have been accepted though mutation order was not issued. Further, notices u/s 72 of the Act has also been issued in the name of original owner though original owner is not the legally entitled after transfer of the property as shown below:
 - The assessment order u/s 70(6) of Act 1994, in respect of Flat No. 911-912 Narang House (PID 13561) was issued to M/s Access Lease Fire (p) Ltd. on 14.10.11 to maintain the RV of ` 321700/-w.e.f.01.04.2010, without issuing mutation order.
 - The property, 76 Malcha Marg, (PID 10685) was purchased by M/s. Uppal Housing Pvt. Ltd from Shri Santakh Singh on 18-03-2014 and applied for mutation in April-2014 for mutation. However, the Department in March 2015 issued notice u/s 72 in the name of original owner as the mutation order was not issued.
- (iii) **Mutation orders with tax arrears stating that this change is valid only after the payment of property tax**

Illustrations of three cases (**Annexure-XV**) where arrears of ` 2.21 crore have not been paid for more than six years after issue of mutation order stating that this change is valid only after the payment of property tax.

2.3.10 Non creation of Grievances Redressal System

In the year 2005, the Council approved setting up of such a Committee for settlement of disputes and redressal of grievances of the cases of the revenue earning Departments. The committee was working under the Chairperson for the cases addressed to the Chairperson till 2008. In the council resolution no. item No.09(F 02) dated 14.01.2011, it was recommended to accord approval to revive the Committee further. However, it is still under consideration.

Audit noticed that there is no **Grievances Redressal System** working in the Property Tax Department. Number of assessee's complaints/objections received in the Department are pending for fixing RVs/request of mutation of properties/ requests for vacancy allowances etc and not being attended on regular basis. The Committee needs to be revised.

2.3.11 Conclusions

- (i) There are more than 16000 property files which are being maintained manually and needs to be computerized. There is shortage of Inspectors in the Property Tax Department (10 Inspectors are posted against sanctioned strength of 34). Due to shortage of Inspectors and manually maintaining the records, properties have not been inspected at regular intervals which resulted delay in finalization of RVs, non-processing of PTRs, Vacancy remission cases, mutation case, remand cases etc. **(Para 2.2.1)**
- (ii) The new Unit Area Method 2009 introduced with effect from 1st April 2009 has not been implemented for all properties. In a number of cases, notices u/s 72 to revise RVs have been issued in succeeding years and still old RVs fixed under old system continue leading to **loss of revenue of ` 45.55 crore. (Para 2.2.2)**
- (iii) There were 6232 notices issued u/s 72 of the Act for revising RVs during the years 2000-01 to 2014-15 pending up to 14 years and no time limit has been provided in NDMC Act. The difference in the existing ARVs and proposed ARVs of these cases comes to approximately ` 5142 crore which is potential revenue locked up as per data provided by the Department to Audit in electronic form. **(Para 2.2.3)**
- (iv) The Department was assessing hotels including the rent received from shopping complexes prior to 2009. However after 2009 under Annual Rent Bye Laws, the hotels have been assessed ignoring shopping complexes earning rents resulting in **loss of revenue of ` 71.82 crore. (Para 2.2.4 & 2.2.5)**
- (v) The Department revised RVs of 10 Hotels under One Time settlement Scheme (OTSS) raising minus demand to tax for ` 122.17 crore without furnishing complete details by the Hotel assesses. This resulted in loss of revenue of ` **22.38 crore** worked out to the extent information available.
Rebate of ` **1.22 crore** was allowed to Hotel Oberoi under One Time settlement Scheme irregularly as the final demand could not worked out due to furnishing incomplete information. **(Para 2.2.6)**
- (vi) The RVs of open plots are being fixed on estimated rates of lands on higher value than constructed building as no Bye Laws have been framed for this. This abnormal high RV causes litigation cases, increasing arrears. The Hotel Leela has not paid tax of ` **17.33 crore** on dispute arises on RV fixed for open plot. **(Para 2.3)**
- (vii) Injudicious reduction of RV of a property, fixation of RVs without comparing actual rent, lease agreement and other irregularities resulted in loss of ` **3.95 crore. (Para 2.3.1 to 2.3.5)**

- (viii) The Department issued 2203 notices for recovery of arrears of tax only during the year 2014-15 and in 8269 cases, no action has been initiated. Due to inadequate action for recovery of arrears, there has been declining trend in collection of receipt of revenue during the years 2012-13 to 2014-15 and arrears have increased from ₹ **824 crore** to ₹ **1207 crore**. **(Para 2.3.6 to 2.3.7)**
- (ix) There are delays in issuing mutation orders. Instances have been noticed where mutation orders were issued stating that order is valid only after payment of property tax. However, arrears of ₹ **2.21 crore** have not been paid even after six years after issue of these orders. **(Para 2.3.9)**
- (x) The Department has not established a Grievances Redressal System and assessee's complaints/objections are not being attended on regular basis. **(Para 2.3.10)**

Disclaimer

The files of 14586 Private properties and 1484 Government properties are being maintained manually. These have been processed on choose and pick up basis instead regular periodicity. Necessary details, such as period of construction/reconstruction, area of construction, year wise filing of PTRs, details of rents/lease deed, allowances of vacancy remission & processing of mutation requests etc are not readily available in files. Out of 622 cases of properties selected by audit, the Department did not provide 137 case files to the Audit.

CHAPTER-3

POWER DEPARTMENT

Audit of Purchase of Power by NDMC during the period from April-2012 to March-2015

3. The Power Department of NDMC is responsible for purchase of electricity for smooth supply of electricity in NDMC area.

The Department purchases electricity mainly from NTPC, PPCL and other state generating companies. The power purchased from generating companies outside Delhi is transmitted by Power Grid Corporation to Delhi Transco Limited (DTL) network and thereafter the DTL transmits the share of NDMC to its substations.

During the years 2012-13 to 2014-15, the quantum of electricity purchased by the NDMC was as below:-

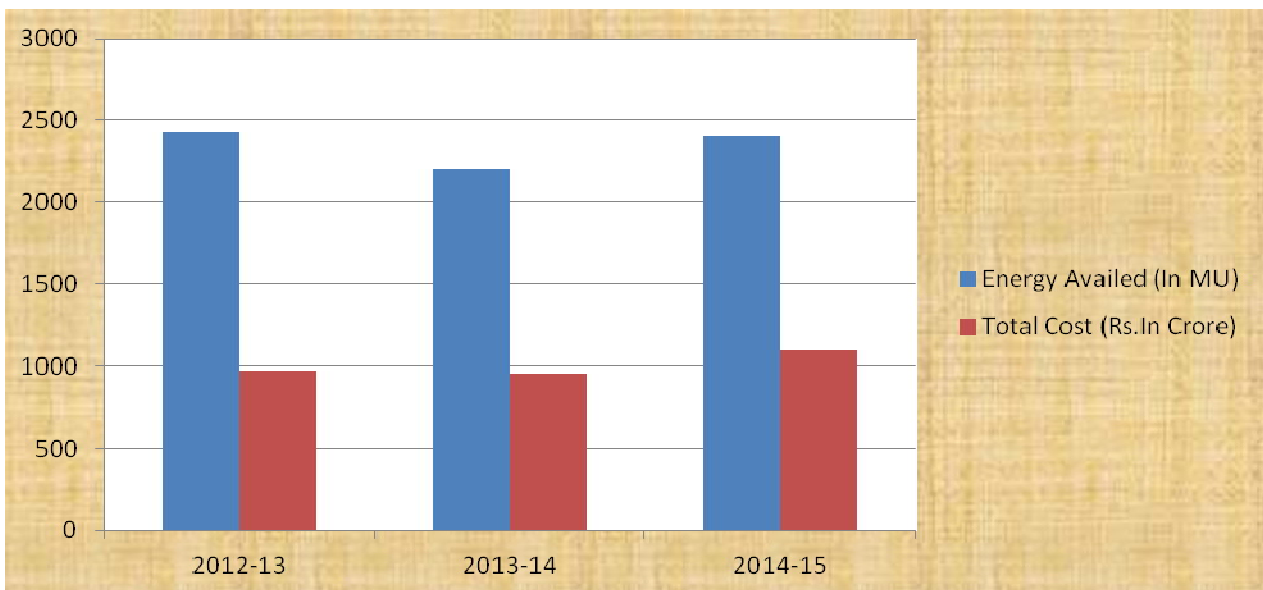


Table 3.1 Details of purchase of power by NDMC from different sources

Generating station	Energy availed(MU)			Average purchase rate (₹ /kwh)			Total purchase cost (₹ in crore)		
	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
BTPS	675.23	649.35	708.93	4.69	4.74	4.94	316.98	307.79	350.50
Dadri-I	798.45	755.10	851.41	3.85	4.06	4.41	307.77	306.57	375.37
Rajghat Power Station	2.11	1.71	Nil	4.97	4.90	Nil	1.05	0.84	Nil
Gas Turbine	4.99	3.39	Nil	4.11	5.15	Nil	2.05	1.75	Nil
Pragati Power Station-I	620.41	635.46	750.06	3.26	3.83	4.20	202.30	243.38	314.70
PPS-III Bawana	326.13	159.87	96.92	4.50	6.22	6.22	146.76	99.44	60.28
Total	2427.33	2204.89	2407.32	4.02	4.35	4.57	976.92	959.77	1100.85

The following Departments / Divisions of NDMC are involved in purchase of power:

- **Power Division** is responsible for preparation of annual estimate of power requirement, long term agreements with generating companies, MOU with other generating companies to meet excess demand, arrangement with other state electricity companies/Board for exchange of electricity, pursuance with Ministry of Power for allocation of power from generator, agreements for sale of surplus of power.
- **State Load Dispatch Centre (SLDC)** is dealing with preparation of demand schedule of electricity in every slot of 15 minutes continuously throughout year, regulation of purchase of electricity, sale of surplus electricity.
- **Accounts Department (Power)** is responsible for payment of power purchase, realization of sale proceeds of surplus power, maintenance of accounts, budget etc.

3.1 Audit Finding

3.1.1 Payment of power purchase bills without verification

Audit observed that during the year 2012-13 to 2014-15, payments amounting to ₹ 037.54 crore were made to the Power Generating Companies, Transmission Companies, Power Trading Companies in connection with purchase of power, transmission charges and brokerage charges etc without proper verification. The payments of the bills were passed on the same day on the plea of availing rebate on the prompt payment of bills. While passing the bills, the accuracy of tariff plan, Regional Energy Account (REA) accounts, record of meter reading on incoming feeders were not examined. Further, as per agreements entered into with the Power Generating Companies, discrepancies in the bills, if any, has to be pointed out within 60 days of receipt of bills. As no detailed checking of the bills was done, the Department simply relied on the bills presented by the Power companies and thus no discrepancy was ever pointed out by the Department.

Examination of six sub-stations of NDMC revealed that there were 11 incoming feeder meters *installed* at these sub stations, out of which two meters were dead. Though nine meters were working, readings in these meters were neither being recorded nor being passed on to Power Division for verification of power bills received from power companies.

Log Book maintained at Sub Stations were not recorded. Further, two meters were dead and at two feeders no meter was installed.

3.1.2 Inaccuracy in meter readings

The NDMC is receiving the power from DTL on about 38 incoming feeders. Out of these, meter No.4864845 installed at SPM No.1/Bapu Dham was of multiplying factor of 1000. In March-2013 the multiplying factor was revised from 1000 to 2000 (as the Current Transformer Ratio of the meter was found of 800/1 instead of 400/1). As such, multiplying factor of 2000 was applied by DTL for computing the energy consumption during the period March-2013 to June-2014. Thereafter, from July-2014 onwards the reading of the meter was again computed with multiplying factor of 1000 without recording any reason for change of CTR. Thus, NDMC

had paid energy charges without verifying the accuracy of meter for 10.11 MU during the period 01.03.2013 to 30.06.2014 (1783-772=1011×1000).

3.1.3 Unjustified allocation of Northern Region Load Dispatch Centre (NRLDC) charges among the users of power by DTL.

Delhi Transco Limited is the nodal agency for collection & disbursement of NRLDC charges based on the CERC Regulations. The basis of distribution of NRLDC charges among the generating stations/sellers is as per their installed/contracted capacity and distribution licenses /buyers as per their allocated/contracted capacity.

However, audit noted that the DTL has distributed the total charges among the five distribution companies (BRPL, BYPL, NDPL, NDMC, Bawana) without including MES which is also a power distribution company in Delhi. Thus, the total charges which should have been distributed among six companies viz BRPL, BYPL, NDPL, NDMC, Bawana and MES were allocated to only five companies and as a result NDMC had to bear additional charges.

The department sated (August-2015) that the apportionment of charges were among the DISCOMS who have allocation from Central Sector generator and use NRLDC controlled Transmission Lines for transfer of power and it is possible that MES does not have any allocation from Central sector power plants and so NRLDC charges are not levied on MES.

The reply is not tenable as the records indicated that MES has been purchasing and selling power through NRLDC controlled Transmission Lines.

NDMC should sort out the matter with the DTL for justified allocation of charges among the actual users of power.

3.1.4 Non utilization of SCADA/DMS facilities

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

Some of the functions of SCADA in power distribution system are given below.

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

NDMC entered to an agreement in July, 2007 with Power Grid Corporation to execute the work for providing SCADA/DMS (Supervisory control & data acquisition/Data management system) in NDMC area in 66/33/11KV and 33/11KV electricity supply distribution network on turnkey basis. The total estimated cost of the project was worked out tentatively to

₹14.52 crore (including Power Grid Consultancy of ₹1.62 crore). The said project was commissioned in January-2013. So far, NDMC has released ₹10.50 crore to PGCIL.

However, it was noticed that the SCADA/DMS is not able to deliver the following desired services for which the system was installed :

- NDMC (SLDC) was unable to: (i) estimate the power demand with peak hours/off peak hours (ii) Improving power system efficiency by maintaining an acceptable range of power factor. As a result there has been wide variation in schedule demand drawls and actual drawl of electricity (iii) DTL is charging Unscheduled Interchange/DSM charges and low voltage charges from the NDMC as discussed in subsequent paragraphs.

3.1.5 Avoidable payment of Unscheduled Interchange charges³ on purchase of electricity

The Department has entered into agreements with various power generating companies for purchase of power to meet its power requirements for distribution to its consumers. The tentative quantum of power likely to be drawn is informed by NDMC (SLDC Division) to DTL on day ahead basis.

However, the quantum of energy which is not scheduled above is purchased through Unscheduled Interchange (UI)* for which DTL recover UI charges. Further, under this system, the purchase price is not competitive. **Higher quantum of UI purchases at a real time may lead to purchase of energy at uncertain prices depending on the market factors which normally results in purchase of energy at higher rates as compared to the price agreed upon with the power generating companies.**

Audit observed that during the 2012-13 to 2014-15, the NDMC has drawn electricity 1789.59 MUs as against scheduled drawl of 1547.38 MUs. Further, it also observed that variation from actual drawal to scheduled drawal was upto 829 percent. It was noticed that SLDC did not consider the previous day's drawal of energy for estimating power requirement for the next day. As a result, NDMC had to pay ₹46.42 crores to DTL as UI charges for not adhering to its schedule drawal as shown in the **Annexure-XVI**.

Department stated (July-2015) that the charges of UI cannot be minimized to zero due to real time outage of generation, real time load crash due to cable fault/transformer failure, weather conditions, safety margin to avoid the load shedding, delay time required for revision of daily schedule in real time by DTL, technical constraints in backing down generation units etc.

As the quantum of UI charges levied by the DTL are huge NDMC needs to review the system for minimizing them.

³ The Unscheduled Interchange means actual drawl minus schedule drawl, where actual drawl stands for measured energy and scheduled drawl stands for schedule of dispatch in MW.

3.1.6. Levy of additional charges due to drawal of energy at below 49.7 Hz frequency regime

DTL levied additional deviation amount of ₹ 5.34 Crore during May-2012 to March-2015 for drawal of energy at below 49.7 Hz frequency regime in terms of DERC order dated 03.08.2010. Had the SCADA system worked and utilized efficiently, the above shortcomings/deviations could have been monitored and minimized.

3.1.7 Avoidable payment of reactive energy charges under low voltage conditions

There are some specific advantages of capacitors such as (i) it reduces line current of the system (ii) it improves voltage level of the load (iii) it also reduces system Losses (iv) it improves power factor of the source current (v) it reduces load of the alternator (vi) it reduces capital investment per mega watt of the load. This is because capacitor which reduces reactive current flowing through the whole system.

It was, however, noted that NDMC has received and injected reactive energy under low voltage conditions (i.e. below 97%) of 201921000 kvrh during the period April-2012 to March-2015, as a result DTL has charged an amount of ₹ 2.29 crore as per **Annexure-XVII**. This could have been minimized had NDMC maintained its Capacitor Banks properly.

3.1.8 Sale of surplus power at Non Competitive Rates

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

Audit observed that during the years 2012-13 to 2014-15, surplus power of 393.01 MUs (as per **Annexure-XVIII**) valuing ₹ 96.09 crores was sold at non-competitive rates.

The Department while confirming (July-2015) that the sale of energy at UI rate is always lower than the price discovered through bidding process, informed that:

- *SLDC did not consider previous day's drawl of energy for estimating the next day schedule.*
- *Data of actual energy drawl is issued by the NRLDC/SLDC after 45 days and hence no such provision is there to confirm the actual drawl on day ahead basis.*
- *SLDC frame the schedule on the basis of actual energy drawl during the corresponding period of previous year.*
- *UI charges are impossible to avoid due to some technical constraints.*

As the sale of surplus power at UI rates as compared to the sale through competitive bidding has a substantial financial impact, the entire system needs to be reviewed so that loss due to sale of power at uncompetitive rates could be minimized.

3.1.9 Shortcomings in banking of energy

To meet the gap of demand and supply of energy in NDMC area, Power Department has entered into agreements with different states through PTC for banking arrangement. Generally NDMC inject the electricity in winter season and receive back in summer season.

Scrutiny of the banking of energy records revealed the following shortcomings:

- NDMC had entered into agreements with Tripura State Electricity Corporation Limited and Jammu & Kashmir Power Department (JKPD) for banking of electricity of 120 MW in winter season and receive back in summer season as shown **Annexure-XIX**.

However, the Power Department of NDMC did not prepare a final energy account showing the supply and return of power energy after completion of all the transactions.

The department stated (August-2015) that all energy transactions (export/import) are posted on SLDC/NRLDC website. As such hardcopy of such schedules was not taken every day to avoid wastage of paper and space.

The reply is not tenable as the department should have prepared a final energy account showing the supply and return of power energy instead of watching the each date transactions posted on SLDC/NRLDC website.

- NDMC was to bank 20 MW power from JKPD as per LOI No.D255/SEE(R&P)/14 dated 28.07.2014 during 04.08.2014 to 19.09.2014 to ensure power supply due to shut down of Dadri Power Plant of NTPC & BTPS during August-2014. NDMC was to return the power to JKPD in November-2014. However, it was noticed that there was no shut down of the said plants and as such NDMC had to sell surplus power through energy exchanges during this period.

This led to extra financial burden on NDMC on account of brokerage paid to PTC, transmission charges and lesser revenue realization on sale of surplus power under Unscheduled Interchange mode. Exact financial burden could not be worked out in audit due to non production of relevant records by Power Department.

Department replied that banking arrangement from JKPD in July-2014 was made keeping in view the shutdown of Dadri and BTPS plants by NTPC months ahead to avoid load shedding in NDMC area as done by other DISCOMS.

Before making banking arrangement, the department should have confirmation from NTPC regarding plant shutdown.

- Chandigarh Electricity Department invited bids through PTC for purchasing 15 MW to 60 MW in various time slots for the period 16th April 2014 to 30th September 2014. The closing date of bid was 15th January, 2014. However, NDMC could not participate in the said bid though NDMC had surplus power under these time slots due to non finalization of

the appointment of consultant (Broker) for the period 1st April 2014 onwards. As a result, NDMC had to sell surplus power through Unscheduled Interchange mode which realizes less revenue as compare to competitive rates.

The department stated (August-2015) that merely participating in tender does not mean that NDMC could have got it.

It is essential that while audit agrees into this, still Consultant (Broker) is appointed online so that NDMC not excluded in future from participating in PTC bids.

3.1.10 Outstanding dues from Delhi Based DISCOMs

As on 31.03.2015, a sum of ` 16.97 crore was outstanding against various Power Distribution Companies of Delhi on account of sale of surplus power as indicated below :

S. No.	Name of the DISCOM/DTL	Amount Outstanding as on 31.03.2015
1	BSES Rajdhani Power Limited	8,00,03,976
2	BSES Yamuna Power Limited	1,42,16,915
3	Garrison Engineering (Utility) Electricity Supply	4,57,234
4	Delhi Transco Limited (Reactive Energy)	1,06,93,855
5	Delhi Transco Limited – UI Charges	6,43,36,086
TOTAL		16,97,08,066

Year wise break up of out standings and efforts made by the Department to recover outstanding amount of ` 16.97 crore from above DISCOMs were not available on record which are awaited in audit.

CHAPTER-4

IT DEPARTMENT

Working of 24* 7 NDMC Call Centre for attending Citizen's Grievances (from November-2013 to March-2015).

4 The first step in providing effective and efficient service delivery w.r.t. key municipal areas like water supply, electricity, waste management, repairs and maintenance of roads, parks and other public spaces to the citizens in NDMC area is having an IT enabled 24 * 7 mechanism of hearing citizen complaints and promptly attending to them.

NDMC outsourced, in November 2013, the running of 24*7 Call Center to M/s Intelligent Communication System India Ltd. (ICSIL), a joint venture PSU of Delhi Govt.

This Control room consisted of:

- (i) Fifteen IT trained outsourced staff deployed 24*7, in shifts by ICSIL whose duty it was to register all complaints received through Primary Rate Interface line Number (PRI) 499935555(27 lines) .
- (ii) Seven regular staff of NDMC who received Public Health complaints on offline number 23348300.

Audit has collected and analyzed the Control room data on manpower, response period, MIS reports etc for the period November-2013 to March-2015 and the Audit findings are as below:

4.1 Seven Staff of Public Health department are manually entering complaints in the register and forwarding them to ICSIL DEOs. This is completely redundant and involves duplication of work.

As per clause 3.4 of agreement, the Man Power of 18 i.e. 15 call centre Executives + 2 Supervisors + 1 System Administrator were to be provided for working in three shifts (8hrs. each) by the ICSIL.

However, the call center was being managed by operating only two shifts up to July-2015. **This arrangement was in violation of terms of agreement.**

4.2 Other points regarding Staff Deployment by vendor are :

- a) Supervisor was not available physically between 9:00 PM to 9:00 AM in the control room.
Hence the payment on account of Supervisor was in excess for about 360 hrs. in a month (@12hr per day) for one supervisor who was not physically present.
- b) The current attendance record does not reflect the shift timings. The past attendance record of ICSIL staff from November-2013 to 23.09.2015 has been reported misplaced as on date. **Hence, the working hours/shifts and strength of the staff during the said period cannot be ascertained.**

4.3 Complaint received/resolved, pendency period

On an average only about 27-30 complaints were being received per day.

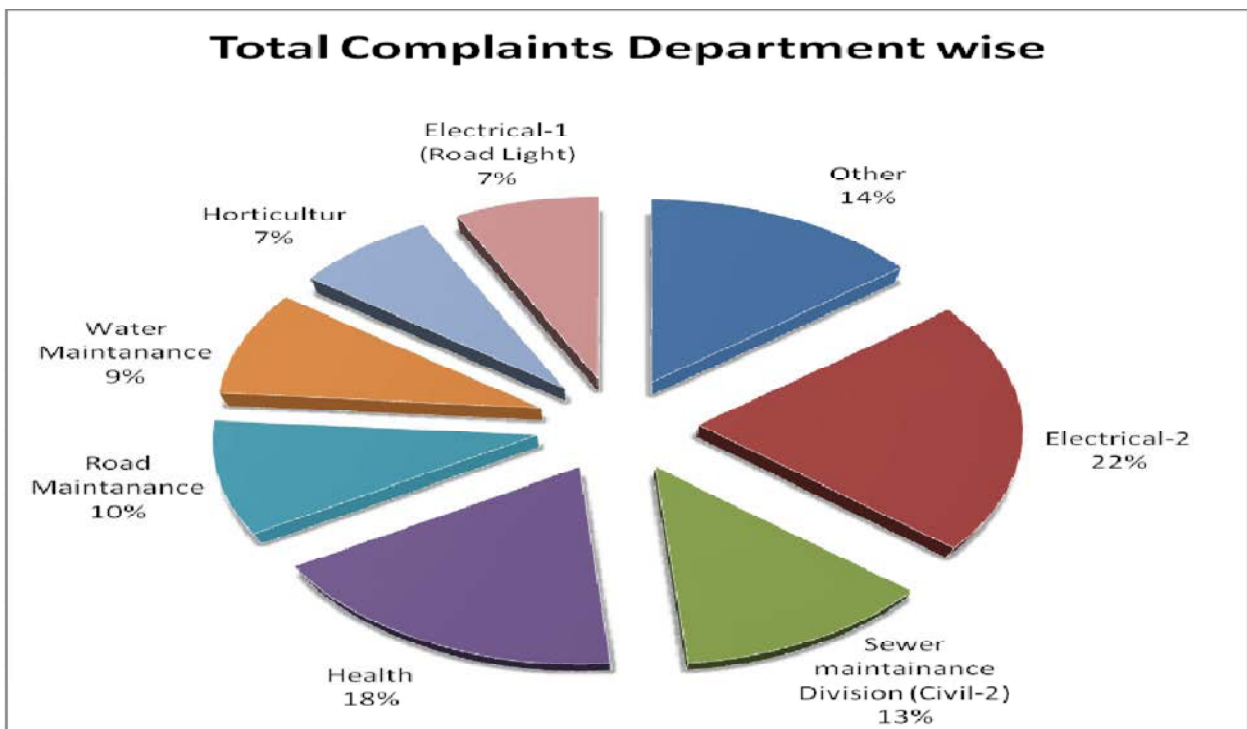
This shows that a very small proportion of complaints are routed through the electronic system and the awareness and popularity of 24*7 call centre is lacking. Further expenditure amounting ` 15,22,140/- as Capital expenditure on the project and ` 3,20,573/- per month as recurring expenditure (recurring expenditure of ` 400/- per complaint) as detailed below was exorbitant for attending about 800 complaint per month.

Cost head	Cost per year	Cost per month	Cost per day	Complaint per day	Cost per complaint (capital + recurring)
Operational cost	3641880	303490	447418/30=14914	11180/14*30=27	` 552
Technologies and infrastructure cost	1522140	126845			
Recurring cost	25000 + 180000 = 205000	17083			
Total cost	5369020	447418			

The details of the complaints received in the control room during the period November-2013 to December-2014 (**Annexure-XX**) and their disposal/follow up was as under:

Department wise data of complaints are:-

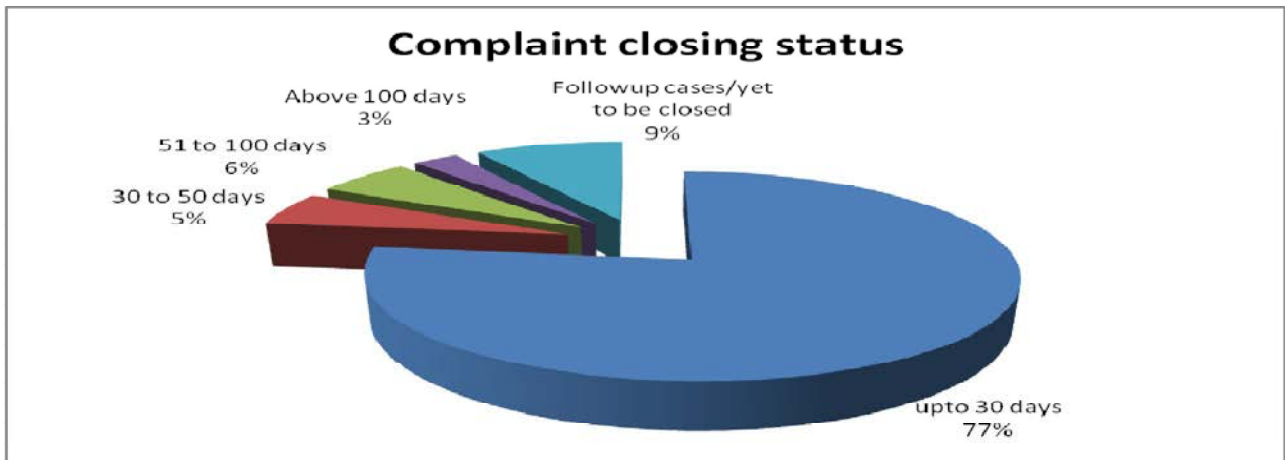
Sl. No.	Department	Total Complaints	% of complaints
1.	Other	1607	14.37
2.	Electrical-2	2420	21.64
3.	Sewer Maintenance Division (Civil-2)	1394	12.47
4.	Health	2009	17.97
5.	Road Maintenance	1095	9.8
6.	Water Maintenance	996	8.91
7.	Horticulture	827	7.4
8.	Electrical-1 (Road Light)	832	7.44
9.	Total	11180	100%



Above data enlighten Electrical & Health Department from where about 40% of total complaints received.

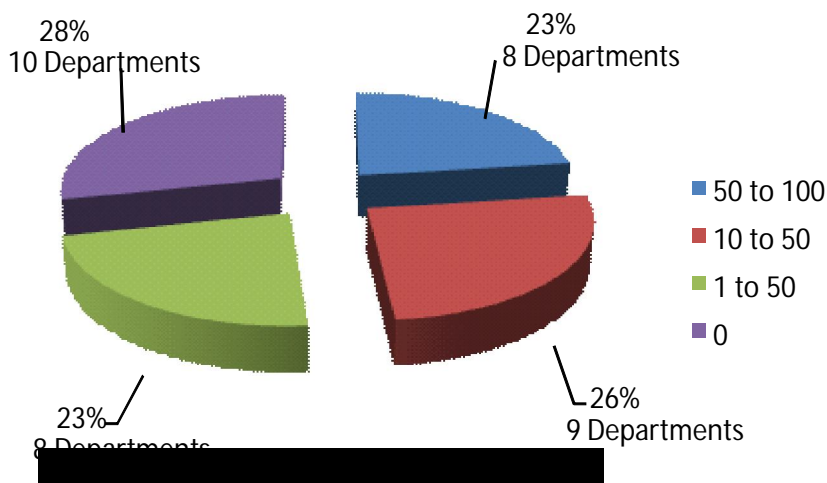
i) The redressal rate/pending complaints :- Analysis of the time taken for disposal of complaints & closing/pendency status w.r.t. the complaints for the period November-2013 to December-2014, in percentage was as under:

Complaint closing period status			
Sl. No.	Closing period	Total Complaints	% of closing
1	upto 30 days	8600	76.92
2	30 to 50 days	618	5.53
3	51 to 100 days	652	5.83
4	Above 100 days	310	2.77
5	Follow up cases/yet to be closed	1000	8.94
	Total	11180	100



Non-disposal of complaints status			
S.No.	range of pendency %	No. of department (S. No. in Annexure – XX)	Departments %
1	50 to 100	8(1 to 08)	23
2	10 to 50	9(9 to 17)	26
3	1 to 10	8(18 to 25)	23
4	0	10(26 to 35)	28

Non - Disposal of complaints status



MIS reporting, during the period of Audit, was on weekly basis on the status of pending complaints to Director (PR), pendency report to HODs on daily-basis and 25th & 50th complaint to Secretary & Chairman respectively. **However, the MIS report shows only the total number of pending complaints department wise, without mentioning the nature of complaint or since when it was pending.**

A weekly report generated on the basis of the opening and closing date of the complaints will be more effective in monitoring the pendency.

Assessment of Nature of complaints: -It is observed that the complaints received in the system are being marked as level 01-05 and given arbitrarily assessed priority. The Supervisor informed that complaints regarding fire, dead peacock and natural disaster are being treated as urgent complaints and same are dealt on the same day. Though the complaint types were listed with the system Administrator, there was no automatic prioritization of complaints. Moreover the priority **actually being assigned was based on the level from where the complaints originate (from NDMC Member, Minister, Chairman) and not in consideration of nature of complaint.**

Following complaints were not at all taken/recorded by the system and only the phone no. of the concerned official was provided to the caller

- Electricity/water bills/environmental charges.
- Online payment of bills-non-confirmation of payment issues.
- Requests for Birth/Death Certificates/Water tankers etc.

The system should have set criteria for categorizing the nature of complaint and each & every call should be entered in the system for record purpose.

4.4 Terms & conditions of agreement.

Below mentioned conditions incorporated in the agreement were not followed.

- i) As per clause 3.8 of the agreement/condition 8 of offer letter dated 04.10.2013 ICSIL was supposed to obtain dedicated 4/5 digit number exclusively for NDMC call center which was not done and **call center was functioning with PRI line No. 49993555.**
- ii) While clause 3.14 of the agreement/condition 14 of offer letter dt.04.10.2013 bound ICSIL by all the rules/orders of minimum wages as applicable from time to time, the fixed cost in r/o manpower provided was agreed to which was higher than minimum wage (as on 01.10.2013/01.04.2014/01.10.2014/01.04.2015 etc.) approved for respective posts in Delhi apart from 10% service charges.
- iii) Cost with increase of 10% during next year for which extension to ICSIL was approved were also far more than minimum wage rate. Moreover Minimum wage act does not include the annual hike in terms of percentage as the rates are being increased as & when there is increase in DA rate.

Hence the payment of ` 37,10,000/-made in r/o manpower (call center operator & sup. only, the minimum wage rate for DBA could not be known) to ICSIL till March 2015, was

**more than the due payment of `28,83,238/- as per minimum wage by `8,26,762/-.
(Annexure-XXI)**

- iv) The department made a request to the Chairman for inviting tender for the control room as the performance of ICSIL was not up to the mark. **However, no criteria on which ICSIL performance was assessed is available on record. As per clause 19(P-65) of Agreement, performance below standard invite penalty to double the proportionate cost but no penalty was charged from ICSIL.**

The penalty clause in the agreement should be clear/specific in terms of non achievement of set yardsticks.

- v) As per Clause 3.21 of the Agreement it was initially for one year-extendable for another period with consensus of both the parties. Accordingly the agreement with ICSIL was extended till October-2015 on its expiry as on 31.10.2014 **for which no agreement was found executed on record.** Further the agreement **extended up to January-2016 despite the facts on record about below standard performance in August-2015.** The work for inviting open tender was initiated in August-2015 only which is still under finalization.

The tender could have been invited after completion of one year term of ICSIL for betterment of control room and getting competitive rates from the firms having experience in this field.

- vi) As per Clause 7.9 of the Agreement the Bank Guarantee submitted initially was valid till the expiry of Agreement i.e. up to 31.10.2014. Thereafter in case of extension ICSIL was supposed to submit fresh guarantee. **Accordingly the fresh Performance Guarantee was submitted but ONLY after a delay of about six month i.e. dt.03.05.2015 instead of November-2014.**

4.5 Payments of ESI and EPF amounts to ICSIL without verification of deposition through challans/Acquittance rolls

The payment to the staff outsourced by the ICSIL is being made every month on the basis of attendance certified by the Chief Security Officer. Going through the bills submitted for payment, following has been noticed.

Payment on account of ESI contribution as well as on account of EPF (w.e.f. November-2014) was being made by NDMC even though the copy of Challans in support of deposition of said amounts and ESI/EPF Nos. allotted to the staff and acquaintance roll as a token of payment received by concerned person which are mandatory requirements, were not found attached along with subsequent bills. The payment of bills was being continuously released without insisting for those documents.

The department should have obtained requisite documents before releasing the payment to the contractor to ensure the authenticity of deposition of ESI/EPF contributions and payment of amount of wages/charges to the concerned staff.

The matter was referred to the Department (April 2016) for confirmation of facts & figures. Reply is awaited.

CHAPTER-5

HORTICULTURE DEPARTMENT (PALIKA PARKING)

Wasteful expenditure of ₹ 1.39 crore on procurement of WTE machine

5 NDMC procured in September 2014 for “Waste to Energy” machines of 2 tonne capacity each from Messers No-Kooda Solutions systems Pvt. Ltd. (NKSSPL), at a total cost of ₹ 1.39 crores.

The machines were installed in the following parks with the stated objective of “Decentralized Waste Management” by allowing on site, environment friendly, conversion of Green Waste into fuel pellets and thus saving on collection and transportation logistics and fuel costs.

- Lodhi Garden
- Nehru Garden
- Talkatora Gargen
- Purana Qila Nursery

As per MoU signed in July 2014, between NDMC and NKSPPL:

- Around 8-10 MT of green waste would be recycled and reprocessed from the four sites. For this NDMC was to ensure a minimum 3-4 tonnes of Green Waste, daily, at each site. This was because fresh waste loses weight in two days and only 2 MT remain for processing from 4 Mt waste.
- Log book at each site was to record the Green Waste rendered by the parks, hours of operation etc.
- Machines were to be operated by vendor team and electricity costs were to be borne by the vendor.
- Recycled fuel pellets were to be the property of the vendor.
- Horticulture Department personnel in each park was to monitor the functioning of the machine installed therein.

Audit of functioning of the WTE machines by examination of project files and site visits in February 2015, revealed:

- The WTE machines are of 2 MT capacity. Scrutiny of log-books revealed that the Green Waste available at each site is much less than the required 3-4 MT, except in peak patjhad season. Thus at every site, the machine is functioning below capacity (**Annexure-XXII**). At Purana Qila, the machine is not functional at all.

- Horticulture officials at each site were not involved in the decision making process and hence wrong assumptions were made about transportation costs of Green Waste. Park officials revealed that most green waste is composted by them in compost pits and is never transported to landfill sites.
- The Horticulture Department which was handed over these machines by the Project Department has not taken over responsibility, with the result that vendor is functioning without any monitoring.
- The machines are Electricity operated and subject dried Green Waste to a High Temperature incineration process, and compacts the residues, converting the organic waste to cooking-fuel pellets. They generate considerable heat as well as unpleasant noise in green environs besides being an eyesore. All this is contrary to the claim of "compact unit with green, clean, noise free operation."
- As on date, 28,000 units of Electricity has been consumed. The meters were installed only in December 2014, so the bills do not include consumption from October to December 2014. NKSSPL has also stopped paying the electric dues from June 2015 onwards claiming that they are to be paid by NDMC. So this is not a zero energy, environment friendly operation at all. No water metres are installed, though the machines also consume water.
- The fuel pellets generated, are the property of the company and are sold by them in market. After incurring Cap Ex of ₹ 1.39 crore, giving free premium space, free raw material (which is easily recyclable by parks), free water and even providing major chunk of electricity costs to the vendor, no benefits environmental or monetary are accruing to NDMC.

Audit is of the view that to be sustainable and effective a WTE must demonstrably reduce or mitigate environmental impact, not add to it. In the municipal context, recycling and reuse through low cost high benefit methods like organic composting are also recommended by Inter-ministerial Task Force of MoUD, 2005 set up under Supreme Court's orders.

The 2014 Report of Task Force on WTE set up by Planning Commission also recommends low-tech methods like composting/bio-methanation/vermin-composting/segregation etc as suitable for on-site decentralized waste processing, instead of pyrolysis, incineration etc. used in WTE machines.

Director (Horticulture) confirmed that the machines have been longly non operational or under-operational at all, location and his conscience says "the attempt to try meet wasteful expenditure."

CHAPTER-6

ARCHITECT & ENVIRONMENT DEPARTMENT

6.1 Non recovery of ₹ 2.06 crore on account of license fees, permission & penalty charges in respect of Towers/Antennas installed in NDMC Area by the Cellular Companies

As per the guidelines approved by the Council in August 2002 (partially modified in October 2004), Architect Department is responsible for granting permission after charging ₹ 2.00 lakh, for installation of Cellular towers/antennas on the buildings within NDMC area. The permission shall be valid for 10 years or period of license granted by Competent Authority or Department of Telecom whichever is earlier. A monthly license fee @ ₹ 25/- per Sq. Ft. per month subject to a minimum of ₹ 25000/- shall also be payable by each allottee from the date of grant of permission to the Estate Department. Further, installation of towers/antennas are not permissible in the campus of NDMC Schools including Navyug schools and buildings of hospitals/dispensaries except in case of exemption granted on specific case

During scrutiny of the records, Audit observed that:

- (i) Due to lack of co-ordination between Architect Department & Estate Department, Architect Department issued permission for renewal of towers without taking 'No dues' of license fee from Estate Department. As a result, outstanding dues to the tune of ₹ 1.39 crore **(Annexure-XXIII)** on account of license fees as on 01.01.2015 remain unrecovered which is to be recovered from the cellular companies (09 Nos.).
- (ii) The towers/antennas in the campus of NDMC Schools have been removed but dates of their removal from school buildings not found recorded. This has resulted in non-recovery of outstanding dues of license fees to the tune of ₹ 56 lakh **(Annexure-XXIV)** which is to be recovered from these cellular companies (03 Nos.).
- (iii) There is no proper mechanism to reconcile the actual number of towers/antennas installed and the antennas/towers due for renewal. Thus, no action could be taken against tower/antennas in r/o which permission granted was already expired in the year 2006. The Department issued notices (September 2014) after 9/10 years of lapse for renewal of permission. As a result an amount of ₹ 3.80 lakhs **(Annexure-XXV)** on account of permission & penalty charges is to be recovered from Cellular Company.

On being pointed out in Audit, the Chief Architect accepted the necessity for carrying out survey to ascertain the actual number of towers installed for recovery of permission fee within the due time along with co-ordination of Estate Department.

The Department did not clarify what is the mechanism within the Architect Department of communicating the allotment/vacation of tower to Executive Department.

CHAPTER-7

CIVIL ENGINEERING DEPARTMENT

7.1 Execution of various works to the tune of ₹ 74.05 lakh through work orders instead of calling tenders

Section 14.1 of the CPWD Manual, 2012 states that normally tenders should be called for all works costing more than ₹ 50,000. In urgent cases, work may be awarded without call of tenders after obtaining approval of Competent Authority. However, a precise reason should be recorded by Divisional Officer before dispensing with call of tenders for works costing more than ₹ 50,000. Further, Section 14.3 of the CPWD Manual, 2012 envisages that the works to Registered Labour Co-operative Societies, costing upto the limit fixed from time to time, can be awarded at current market rates without call of tenders.

During test check of the work order register of the Water Supply Division for the year 2013-14 and 2014-15, Audit observed that 39 works (**Annexure-XXVI**) were though above ₹ 50,000, awarded on work order basis without calling tenders in violation of Section 14.1 of CPWD Manual 2012. None of the works was awarded to any Registered Labour Co-operative Societies.

The audit is of the view that calling tender and awarding work would not only be economical but also getting prompt and efficient after sale service.

Department did not furnish all the supporting documents in it's reply, hence requested to provide the same.

7.2 Loss of ₹ 11.65 lakh on account of de-concretisation surrounding trees

The Hon'ble National Green Tribunal (NGT) had directed in November-2013 that de-concretisation of area around trees should be carried out. Concrete mortars were to be removed and area was to be filled with good quality earth. The issue whether the area could then be covered with grass pavers was in doubt and was referred twice by Superintending Engineer (Planning) for clarification. However, the R-IV Division which had floated the tender in December-2014 awarded the work on the condition that the Division would take simultaneous permission from NGT before execution. The work was awarded (February 2015) to M/s Sabri Construction at a tendered cost of ₹ 30.96 lakh.

Date of commencement of work was 04.03.2015 by which time permission of NGT could not be obtained.

Subsequently, the contractor informed the division vide letter dated 07.04.2015 that NGT had discontinued CC grass pavers work since 23.3.2015. Accordingly, the foreclosure of the agreed work was approved on 18.05.2015 and claim of the contractor for ₹ 11.65 lakh for about 42% (35% scheduled + 7% extra items) work done was passed and paid.

Audit observed that the advice of SE (Planning) to obtain the approval of NGT before execution of the work was ignored by the division which resulted in loss of ₹ 11.65 lakh.

The Department has, however, failed to intimate (a) whether responsibility for not taking permission from NGT before execution and award the work which led to unfruitful expenditure of ₹ 11.58 lakh has been fixed (b) suitable measures have been taken by the Department to avoid such instances and (c) whether any disposal action or write off of the loss with the approval of competent authority has been initiated.

CHAPTER-8

ELECTRICAL ENGINEERING DEPARTMENT

8.1 Irregular expenditure to the tune of ₹ 62.81 lakh on daily wage workers engaged in excess of sanctioned strength

The Distribution South (Electrical) Division, Electrical Engineering Department has sanctioned strength of 136 Assistant Lineman (ALM), against which 76 are working. In order to meet the shortage and carry out the work assigned to Division, Department engaged muster roll labour on adhoc basis. The Department sought the permission for engaging 50 Casual workers to attend the day to day work for 2014-15 which was valid upto 04.12.2014.

However it was observed that no wide publicity was given for the said proposal of engaging the casual labour to give the equal opportunity to all eligible and willing candidates. Also even after expiry of sanction the labour was engaged. While moving the proposals the details regarding sanctioned strength, men in position and number of daily wage staff already engaged was not submitted for the approving authority which led to the engagement of excess labours than sanctioned strength resulting in irregular expenditure to the tune of ₹ 62.81 lakh as shown below. There is a procedure in place through which casual labour can be engaged.

(₹ in lakh)

Month	Sanctioned strength (a)	Men in position (b)	TMR+RMR engaged (c)	Total (d) [b+c]	Excess (e) [a-d]	No. of days (f)	Daily wage rate(g)	Excess payment (h) [e x f x g]
April,14	136	76	98+29=127	203	67	26	329	5.73
May,14	136	76	100+29=129	205	69	27	329	6.13
June,14	136	76	91+29=120	196	60	25	329	4.94
July,14	136	76	99+0=99	175	39	27	329	3.46
Aug,14	136	76	4+88=92	168	32	26	329	2.74
Sept,14	136	76	4+115=119	195	59	26	329	5.05
Oct,14	136	76	5+117=122	198	62	26	329	5.30
Nov,14	136	76	7+122=129	205	69	27	329	6.13
Dec,14	136	76	7+122=129	205	69	25	329	5.68
Jan,15	136	76	7+123=130	206	70	27	329	6.21
Feb,15	136	76	6+123=129	205	69	24	329	5.45
Mar,15	136	76	7+123=130	206	70	26	329	5.99
					735	Total		62.81

On being pointed out by Audit, the Department stated that the Electric Connections & LT Distribution network are increasing day by day but sanctioned strength is same as it was in 1977. Further, the revision of sanctioned strength is under review by the head of the department in coordination with the Council. The reply is not tenable because additional requirement of 50 labours was assessed in the year 2013-14 based on the volume of work. The justification for not following the set procedure with due transparency have not been given by the Department.

The Department is, however, yet to made serious efforts for revision of sanctioned strength and make a policy for uniform procedures in engaging the casual labour.

8.2 Blockage of fund of ₹ 27.10 lakhs due to non issuance of stores
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Section 37.5 of CPWD Manual, 2012 stipulates “as it is not business to purchase stores in driblets, periodical indents should be prepared and as many articles as possible be obtained by means of such indents. At the same time, care should be taken not to purchase sores much in advance of actual requirements, if such purchases are likely to prove unprofitable to Government.

The store divisions of Electrical Engineering department are responsible for procurement of material indented by various divisions under its jurisdiction.

Audit observed that Store-II (33KV) Electrical Division purchased 33KVA, 600 Amp isolator/Female finger contact finger worth ₹ 22.78 lakhs (**Annexure-XXVII**) based on the indent received from Maintenance division during 2010-12 out of which material worth ₹ 18.05 lakhs could not be issued till August, 2015. This indicates that demand raised by the user Department was not vetted.

Similarly, 64 Octagonal Light Pole of 8 mtrs worth ₹ 11.37 lakh were also procured in January-2014, after three years as per requirement projected by the Road Light Division in July-2011. Out of 64 items procured, only 13 were issued and remaining 51 items worth ₹ 9.05 lakh were lying in the store for more than one year. Thus, these purchases amounting to ₹ 27.10 lakh resulted in blockage of NDMC fund as well as space.

On being pointed out by the audit the Department vide their letter No.D/1095/CE(E)-I dated 11.04.2016 informed that some quantities have been issued to the user divisions and remaining materials/spares are to be required at the time of break down and to meet emergency.

The department reply is not satisfactory as there is still a blockage of ₹ 15.27 lakh as on date and the material was purchased against the specific requirement not for spares to be required at the time of break down and to meet emergency.

The division could not provide reasons for non-drawal of these items by the user department, even when these were procured against their specific requirement.

The Department has, however, failed to intimate (a) whether responsibility for making unrealistic demands which led to blockage of fund of ₹ 15.27 lakh has been fixed (b) suitable measures have been taken by the Department to avoid recurrence of such instances and (c) whether any disposal action or utilization of these items with the approval of competent authority has been initiated

The department reply is not satisfactory as there is still a blockage of ₹ 15.27 lakh as on date and material purchased for specific requirement not for spares to be required at the time of break down.

8.3 Blockage of funds due to non issuance of stores procured by Store-I Division

The Store-I Division (11KVA) of Electrical Engineering Department is responsible for procurement of items indented by various divisions under its jurisdiction.

Para 37.5 of CPWD Manual 2014 stipulates "as it is not business to purchase stores in driblets, periodical indents should be prepared and as many articles as possible be obtained by means of such indents. At the same time, care should be taken not to purchase stores much in advance of actual requirement, if such purchases are likely to prove unprofitable to the Government".

During scrutiny of records, Audit observed that as on 31st October 2015, items to the tune of ₹ 2.68 crore purchased by the Store-I Division in the year 2008 & 2012 are still lying unutilized in store **(Annexure-XXVIII & XXIX)**.

Similar issue has been pointed out by Audit during previous years but no step has been taken to check procurement in excess of requirement **(Annexure-XXX)**. The Store-I Division did not make vigorous effort to utilize the stock lying in their store.

Hence, the Department failed to intimate (a) whether responsibility for making unrealistic demands which led to blockage of fund of ₹ 2.68 crore has been fixed (b) suitable measures have been taken by the Department to avoid recurrence of such instances and (c) whether any disposal action or utilization of these items with the approval of competent authority has been initiated.

The Department's reply is not satisfactory as the Deptt. did not clarify the efforts for fixing responsibility for floating unneeded requirements and there is still a blockage of ₹ 2.68 Crore as on date. Disposal action as intimated will be checked during the next audit.

CHAPTER-9

NAVYUG SCHOOL EDUCATION SOCIETY

9.1 Anomalies in pay fixation of pensioners engaged on contract basis resulting in excess payment of ₹ 13.31 lakh

Navyug School Education Society (NSES) of NDMC, established in December 1992, to control, manage and maintain Navyug Schools.

NDMC appointed three officials after their retirement viz. Smt. Rajbala as OSD, Sh. S.P. Taneja as A.O. and Sh. K.L. Miglani as A.A.O. in NSES w.e.f. 01.07.2008, 30.05.2010 and 01.04.2011 respectively on contract basis initially for six months subject to further extension on performance basis. As per guidelines of DOPT regarding total emoluments to be paid on re-employment of retired employees should not exceed the last pay drawn.

Audit observed the anomalies in pay fixation in respect of above mentioned officials, the detail of which is as under:

- (i) The emoluments in respect of Smt. Rajbala were fixed in terms of NDMC order no.SO(E)/2882/A-III dated 30.05.2008. In the said order, nothing was mentioned about the fixation of emoluments on engagement of retired persons. However, an amount of original pension was deducted from the emoluments so fixed, to arrive at net emoluments to be paid during the contractual period which were subject to revision on enhancement of DA. The deduction on account of pension (w.e.f. March-2012) being drawn, from emoluments was stopped and emoluments were revised in terms of NDMC order No.SO(E)/203/SA-XIV dated 07.01.2011.
- (ii) Similarly, the emoluments in respect of Sh. S.P. Taneja and Sh. K.L. Miglani were also fixed in terms of order No.SO(E)/203/SA-XIV dated 07.01.2011 and net amount to be paid was not deducted by the amount of pension being drawn by them.

Audit further observed that the above mentioned officials were drawing the pensionary benefits (pension + DR) and emoluments along with allowances, due to which the total **emoluments exceeded from last pay drawn. Further, DA was also paid on that excess amount which is contrary to DOPT guidelines on contractual appointment. This resulted in excess payment by NDMC to the tune of ₹ 13.31 lakh (Annexure-XXXI).**

However, the Department failed to furnish:

- (a) the standard terms and conditions of the Govt. of India as stated in the appointment orders of aforesaid officials;
- (b) the basis on which the deduction on account of pension component in respect of Smt. Rajbala was stopped w.e.f. March-2012 and the reasons for not deducting the same from the emoluments of Sh. S.P. Taneja and Sh. K.L. Miglani while fixing their emoluments;
- (c) the authority under which drawal of DR on pension and DA on emoluments have been allowed/paid; and
- (d) the justification/circumstances under which the DOPT guidelines on contractual appointment were not followed for fixation of emoluments of pensioner on contract basis and also the authority by which the fixation has been done.

The matter was referred to the Department (November 2015); their reply is awaited.

CHAPTER-10

SECURITY DEPARTMENT

10.1 Deployment of Security Guards for double duty in a day in violation of terms of contract.

Security Department of the NDMC looks after security system of the entire Palika Kendra building, Palika Parking, electric substations, garden, parking etc. at various location under its jurisdiction. The Department also provides security services during annual function in schools, culture functions in parks/gardens, VIP visits etc. in coordination with Delhi Police. The Security services are being arranged through award of contract vide NIT.

As per Clause 9 (f) of Notice Inviting Tender (NIT), there are 3 shifts of eight hours commencing from 0600 hrs. to 1400 hrs, 1400 hrs. to 2200 hrs. and 2200 hrs. to 0600 hrs. The timing of the shift is changeable and shall be fixed by the Department from time to time depending upon the requirement. **Further, prolonged duty hours (more than 8 hours at a stretch) shall not be allowed in view of the sensitive nature of duty.**

During test check of attendance registers for the month of September-2013, October-2014 and March-2015 at various locations in NDMC area, maintained by the Contractors, Audit observed that security guards had performed 201 nos. of **double duty** after duty in continuation against the conditions of NIT as under:-

Sl. No.	Name of location	Month	No. of Guards did double duties	No. of shifts to be done	No. of shifts actually done	Extra duty Done	Hours by extra duty (7 x 8 hours)
1	2	3	4	5	6	7	8
1.	Palika Kendra	September, 2013	13	13	26	13	104
2.	Pragati Bhawan	September, 2013	01	06	12	06	48
3.	CWG	September, 2013	07	07	14	07	56
4.	Palika Bazar	October, 2014	111	111	222	111	888
5.	CP Hospital	October, 2014	09	09	18	09	72
6.	CP Hospital	March, 2015	55	55	110	55	440
Total			196	201	402	201	1608

In addition to above one guard viz Shri Manoj Kumar deployed at Charak palika Hospital, attended on all three shifts on 6 March 2015.

Above mentioned extra duties performed are in violation of clause of the contract and attracts the imposition of penalty @ ` 5000/- on each occasion for 82 days/occasions (dates) during the months, selected for audit which was to be deducted from the contractor's monthly bill as per clause 12 (c) of the NIT. The payment made on account of those duties is not in order as well the amount of penalty worked out of ` 410000/- (82X5000) on account of penalty to be recovered from the contractor's bill.

The Department reply is not satisfactory as no adequate action against the agency for not fulfilling the contract/NIT conditions was taken/intimated

CHAPTER-11

TRANSPORT DEPARTMENT (AUTO WORKSHOP)

11.1 Under utilization of manpower and limitations of Auto Work Shops

Two Auto Workshops are working altogether in a same compound at Laxmi Bai Nagar headed by two Executive Engineers (Mech.) separately. One Workshop is handling the repair of Light Motor Vehicles (LMVs) i.e. Staff Cars, Motorcycle, Petro Driven Vehicles and another is handling repair work of Heavy Motor Vehicles (HMs) i.e. Trucks, Tractors, Small Load Carrying Vehicles, Water Tanker, Fire Rescue Vehicles, Swaraj Mazda Bus & Crane and Diesel Driven Vehicles etc.

Staff position & workload of vehicles allotted for repairs

As per records of Auto Workshop have presently a total of 152 personnel of various categories are posted in both the Auto Workshops for handling 257 vehicles consisting of 122-Staff Cars, 6-Motorcycles and 129-HMV Vehicles. Apart from these there are 25 more CNG Vehicles which are getting repaired through market as the Workshops are not fully equipped to handle the repair work of CNG Vehicles. Details of staff posted and vehicles held is shown in **Annexure-XXXII**.

Under utilization of manpower of Auto Work Shops

The audit observed that 06 supervisory staff (JE/Foreman) are supervising 14 working staff consisting of Mechanic, Fitter, Welder & Radiator Repairer for handling an average of 2.5 complaints/repair job per day in Auto Workshop (LMV) whereas 09 supervisory staff (AE/JE/Foreman) are supervising 32 working staff consisting of Mechanic, Fitter, Welder, Painter & Black Smith for handling an average of 3 complains/repair jobs per day in Auto Workshop (HMs) as per **Annexure-XXXIII**.

After examining the date-wise deployment of staff in Auto Workshop (LMV) it was observed that during the month of January, 2016, the staff deputed on repair jobs for 2 to 10 days in a month and no jobs were assigned to one Mechanic, one Fitter and nine Khallasie (**Annexure-XXXIV**).

Similarly, two Painters and four Blacksmith are found surplus as there is no job found for Painter and Blacksmith in Auto Workshop (HMs).

It was also observed that in Auto Workshop (LMV), only 14% of repair pertains to full service which were carried out only for 48 cars from the available 122 staff cars during the last six month (August, 2015 to January, 2016) as per **complaint register** whereas rest are minor repairs only i.e. starting trouble, bumper repair, horn repair, clutch break down, fan belt repair, oil check, shocker repair, radiator leakage etc. (**Annexure-XXXV**). This shows that all the

cars are not being attended in the workshop or are getting repaired through open market by individual department directly out of their own imprest due to which the quantum of repairs done through open market cannot be ascertained.

On the contrary, in the **absence of complaints register** in Auto Workshop (HMV) which shows nature of job, name of the staff deployed for job work and date of completion of repair work of vehicles, audit could not examine the actual deployment of staff on jobs of repair and the days required to complete the job work (**Annexure-XXXVI**).

Auto Workshop Limitations for CNG Vehicles

Audit has also observed that the Auto Workshops are not equipped with requisite computerized system/software to tune and to check fault in the CNG vehicles. Moreover, the staff deployed is also not trained for the same, due to which, the job/repair work of all existing 25 CNG vehicles are being carried out through open market only.

The matter was referred to the Department (April 2016) for confirmation of facts & figures and comments, a reply is awaited.

11.2 Purchase of new cars by surrendering staff cars before completion of their life

As per Council's resolution No. 15(C-24) dated 28-10-2009, the life and condemnation of Government vehicles in terms of distance run (in km) and length of use (in years) is **1,50,000 Km or 6 ½ years** whichever is reached later (Motor vehicles fitted with less than 20 H.P.)

As per records of Auto workshop, there were 125 staff cars (as on March, 2014) for the use of the NDMC officers. During the year 2014-15 & 2015-16, Transport Department of NDMC surrendered 31 staff Cars and purchased 32 staff cars (Till December 2015) at a cost of ₹ 1.77 crore (**Annexure-XXXVII, XXXVIII & XXXIX**). Out of total 32 staff cars purchased, 20 cars were purchased by the Transport Department whereas 12 cars were purchased by the respective Departments.

As per record of Auto Workshop out of 31 cars surrendered, 25 cars had not completed either prescribed Kilometer run (150000 KM) or period of use (6½ years) as specified in Council Resolution stated above before discarding these vehicles which is evident from the facts mentioned below

- The list of condemned vehicle includes one Esteem & one Tata Indigo at Sl. No.19 & 22 of **Annexure-XXXVII** which have covered running km of 50700 Km & 67855 Km only against prescribed Km of 150000.
- Proposal for purchase of three new vehicles in lieu of following old vehicles was submitted by SE (R-II) vide their note dated 09-02-2015 by stating that the vehicles were incurring more maintenance expenditure and required run of 1,00,000 km has already been completed till date

Sl. No.	Designation of officer using the car	Vehicle No.	Model year	Kilometer run
1	CE (C-I)	DL2CQ 5918 Swift Dzire	2010	103400
2	SE (R-I)	DL2CQ 2805 Indigo	2007	119450
3	SE (R-II)	DL2FCL 0200 Ambassador	2007	101112

Hence, **while obtaining approval of Chairperson, it was incorrectly mentioned that the prescribed run was 1,00,000 km instead of 1,50,000 km.**

- Director (Transport) vide note dated 21-11-2013 proposed the purchase of five new cars in lieu of below mentioned staff cars issued to the Vice Chairman & members.

Sl. No.	Staff Car No.	Make	Model
1.	DL-2CQ-4624	Amb.	2009
2.	DL-3CBP-1100	Amb.	2009
3.	DL-2CAK-2020	Amb.	2008
4.	DL-2CQ-5132	Amb.	2009
5.	DL-4CAP-2000	Amb.	2009

These cars have completed the prescribed run in kilometers but have not completed life of 6 ½ years as prescribed in rules.

- Director (Transport) vide note dated 13.02.2015 proposed to purchase of one Maruti Swift Dzire LXI in place of existing staff car i.e. Tata Indigo DL2CQ 2806 which was giving continuous trouble and did not complete prescribed 150,000 Km run. However, it was proposed to allot this old vehicle to one of the branch where long driving will not be required so that the vehicle would be put to use, **but the vehicle was not allotted and still lying unused in the work shop.**

All the condemned 31 cars were lying idle in Auto Workshop for a period ranging from 03 months to 15 months.

- Transport Department and other Departments purchased the cars without following the norms contained in Council's resolution No. 15 (C-24) dated 28.10.2009.

In addition to above Audit noticed that one of the Electric Division, 33 KVA (maintenance) was hiring vehicles without consulting and obtaining NOC from Auto Workshop before hiring the vehicles. During the period may2013 to November 2014 i.e. in 19 months, Division hired Gypsee/cars at a cost of ₹ 21.30 lakh @ ₹ 39655/- P.M. per vehicle for attending complaints and this expenditure was being booked in Budget Code 230-5-47 under running and maintenance of Electric Sub Station.

The matter was referred to the Department (April 2016) for confirmation of facts & figures and comments, a reply is awaited.

CHAPTER-12

RECOVERIES AT THE INSTANCE OF AUDIT

On being pointed out and regular follow-up by Audit, the following recoveries were made by the various departments (May 2016).

Sl. No.	Department	Brief Particulars of recoveries	Amount recovered (` in crore)
1.	Commercial Department	(i) 2.3.8 of 2012 : on account of sale of surplus power. (ii) Arrear in r/o temporary connection	38.62 0.85
2.	Navyug School Education Society	Recovery of overpayment of the conveyance allowance	0.001
3.	Property Tax	Recovery in r/o transfer duty and service charge from GNCT of Delhi	99.33
4.	Enforcement	Recoveries of outstanding dues from defaulters.	0.08
5.	Accounts	Over payment of family pensioner	0.18
		Total	139.06

Say ` 139 Crore

(Varsha Tiwary)

Chief Auditor

New Delhi

Dated

Annexure-I

**Heads of Accounts showing adverse balance at the year ended March, 2015 – Liabilities
(Chapter-1) [Part-II(F)]**

Sl. No.	Head of A/C	Description	₹ in Lakh
1.	3117002	New Pension Scheme 2004	60.93
2.	3501001	Suppliers Due	1355.29
3.	3501004	Payables Against Specific Scheme	1.26
4.	3501007	Payable Against Expenses	0.64
5.	3501107	Welfare Expenses Payable	82.20
6.	3501102	Wages Payable Net	25.95
7.	3501104	Pension payable	9.21
8.	3501138	Income Tax (TDS) At Source, NDMC	1.28
9.	3502008	Cess (Welfare Cess Act 1996)	79.78
10.	3502014	Income Tax Collected (At source)	8.28
Total			1624.82

Annexure-II

**Heads of Accounts showing adverse balance at the year ended March, 2015 – Assets
(Chapter-1) [Part-II(F)]**

Sl. No.	Head of A/C	Description	in Lakh
1.	4301036	Stock in Hand: Electric Meters	15.34
2.	4311033	Private Properties: Receivable - For More Than 2 Years Not Exceeding 3 Years	15085.88
3.	4311036	Private Properties: Receivable - For More Than 5 Years	52345.25
4.	4313045	LIC Fees from markets/shopping complex/shops receivable	32739.08
5.	4313046	Damages/ Misuses charges receivables	9342.36
6.	4313111	Electric surcharge on arrears	0.01
7.	4313130	Electric LT surcharge	169.08
8.	4313304	Licence fees from tharas	0.05
9.	4313406	Tehbazari Licence receivable current year	7.87
10.	4313407	Tehbazari Licence receivable For More Than 1 Year Not Exceeding 2 Years	0.03
11.	4313408	Tehbazari Licence receivable For More Than 2 Years Not Exceeding 3 Years	1.03
12.	4313410	Tehbazari Licence receivable others	6.25
13.	4318003	REC control account Electricity	7539.50
14.	4318004	REC control account water supply	1448.01
15.	4318005	REC control account Licence fees	26.43
16.	4321001	Accumulated provision and write off	72552.25
17.	4323000	Provision for outstanding fees and user charges	89012.16
18.	4323002	Electricity dues	8566.05
19.	4323003	Water supply	5782.03
20.	4502101	State Bank of India	8901.26
21.	4601001	Interest Bearing – House Building Advance	104.21
22.	4601002	Interest Bearing – Conveyance Advance	40.34
23.	4601003	Interest Bearing – Computer Advance	1.67
24.	4604006	Fixed Assets	66.68
25.	4601005	Non Interest bearing festival advance	6.14
26.	4601007	Non Interest Bearing – Tour Advance	9.73
27.	4601009	Non Interest Bearing – salary Advance	1.45
28.	4604004	Lease Rentals	0.51
29.	4606001	Electricity	4700.00
30.	4606003	Water	0.34
Total			308470.99

Annexure-III

**Notice u/s 72 issued for increasing RVs of Hotels under UAM 2009
(Chapter-2) [Para 2.2.2 (i)]**

(in crore)

Name of Hotel	Date of Notice u/s 72	Existing RVs	Proposed RVs	Criteria on which notice was issued	Current RV	Arrears under remand / stay order	Arrears as on 31 March 2015	Remarks
Hotel Taj	29.03.2010	2.73	29.14	Bye Law 3 UAM 2009	2.73 (w.e.f.1-4-2000-01)	31.11 11.43	0	Notice not finalized. Tax is being paid on old RV
-do-	29/3/2014	29.14	44.58	Bye law 4 UAM 2009	-do-	-do-	0	-do-
Hotel Park	1/18/2010	0.72	4.29	Bye Law 3 UAM 2009	4.29 (w.e.f.1-4-2009)	15.26	0.87	-
-do-	12-12-2013	4.29	5.15	-do-	-do-	0	0	Notice not finalized.
Claridges	29-03-2010 (1-4-2009)	1.75	9.67	-do-	9.67 (w.e.f.1-4-2009)	0	6.02	Notice finalized.
-do-	10-03-2014 (1-4-2013)	9.67	11.61	-do-	11.67 (w.e.f.1-4-2013)	0	0	-do-
Oberoi	22-01-2010 01-04-2009	-	21.3	Bye Law 3	21.3 (w.e.f.1-4-2009)	0	0	Notice finalized.
-do-	1-4- 2013	21.3	25.27	-do-	25.57 (w.e.f.1-4-2013)	0	0	-do-
Maurya Sheraton	20-02-2010 01-04-2009	42.9	20.66	Bye Law 3 UAM 2009	20.66 (w.e.f.1-4-2009)	0	0	Notice finalized.
-do-	29-3-2014	20.66	24.79	Bye Law 3 UAM 2009	-do-	0	0	-Notice not finalized.
Hotel Leela Palace					13.86 (w.e.f.24-12-2010)	0	17.93	
-do-					16.67 (w.e.f.1-4-2013)	0	0	

Annexure-IV

**Loss of property tax due to delay in implementation of New Annual Rent Bye Laws 2009 with effect from 1-4-2009
(Chapter-2)[Para 2.2.2 (ii)]**

(in lakh)

S. No.	PID No.	Property Address	Notice No. & Date	Existing RV	Proposed RV after taking unit area rate of 1000 per SQMT	Effective Date	Difference in RV	Period of Delay (in year w.e.f. 2009-10)	Details of calculation for RV	Loss of Tax based on 20% average rate on Difference RV on delayed period
1	4807	Flat No.03 at FF Dakshineswar Bldg. New Delhi	09.03.2012	319100	351100	01.04.2011	32000	2		0.06
2	4813	FLAT 9 AT 3RD FLR,,DAKSHINESHWAR BLDG,NEW DELHI	11.02.2011	17100	114100	01.04.2010	97000	1	181.16x1000x0.7x1x1x1x0.9	0.19
3	4820	FLAT 16 AT 4TH FLR,,DAKSHINESHWAR BLDG,NEW DELHI	11.02.2011	12400	84800	01.04.2010	72800	1	134.70x1000x0.7x1x1x1x0.9	0.14
4	4646	FLAT NO 4A,,SAGAR APARTMENT,NEW DELHI	Based on PTR for year RV 2010-11	12600	82700	01.04.2010	70100	1	131.27x1000x.7x1x1x.9	0.14
5	4639	FLAT NO 2A,,SAGAR APARTMENT,NEW DELHI	08.02.2011	16400	82700	01.04.2010	66300	1	131.27x1000x.7x1x1x.9	0.13
6	4900	FLAT NO E AT 1ST FLR OF FRONT PORTION,,SAGAR APARTMENT,NEW DELHI	9/2/2011	14400	93600	1/4/2010	79200	1	148.64x1000x.7x1x1x.9	0.16
7	4641	FLAT NO 2C, 2D & CPS 64,,SAGAR APARTMENT,NEW DELHI	8/2/2011	38900	248600	1/4/2010	209700	1	371.59x1000x.7x1x1x.9 and 23x1000x.7x1x1x.9	0.42
8	4645	FLAT NO 3D,,SAGAR APARTMENT,NEW DELHI	8/2/2011	18900	122900	1/4/2010	104000	1	195.16x1000x.7x1x1x.9	0.21
9	4670	FLAT NO 10A,,SAGAR APARTMENT,NEW DELHI	Based on PTR for year RV 2010-11	10900	82700	1/4/2010	71800	1	131.27x1000x.7x1x1x.9	0.14

10	4819	FLAT 15 AT 4TH FLR,,DAKSHINESHWAR BLDG,NEW DELHI	11.02.2011	23700	84800	1/4/2010	61100	1	134.7x1000x.7x1x1x.9	0.12
11	4669	FLAT NO 9D,,SAGAR APARTMENT,NEW DELHI	3.10.2011	37800	126500	1/4/2011	88700	2	195.09x1000x.7x1x1x.9 and 23x1000x.7x1x0.25x.9	0.35
12	4905	FLAT NO J,,SAGAR APARTMENT,NEW DELHI	21.12.2012	24700	73100	1/4/2010	48400	1	116.12x1000x.7x1x1x.9	0.10
13	4812	8,,FLAT NO 8 AT 2ND FLR,DAKSHINESHWAR BLDG,NEW DELHI,110001	11/2/2011	11600	84800	1/4/2010	73200	1	134.7x1000x.7x1x1x.9	0.15
14	4813	FLAT 9 AT 3RD FLR,,DAKSHINESHWAR BLDG,NEW DELHI	11/2/2011	17100	114100	1/4/2010	97000	1	181.16x1000x.7x1x1x.9	0.19
15	4671	FLAT NO 10B & CPS NO 10,SAGAR APARTMENT,NEW DELHI	Based on PTR for year RV 2010-11	10800	108100	1/4/2010	97300	1	171.59x1000x.7x1x1x.9	0.19
16	4672	FLAT NO 10C & CPS NO 32,33,,SAGAR APARTMENT,NEW DELHI	9/2/2011	17200	118500	1/4/2010	101300	1	181.80x1000x.7x1x1x.9 & 23x1000x.7x1x.25x.9	0.20
17	4909	FLAT NO N,CPS No. 35,SAGAR APARTMENT,NEW DELHI	13/12/2010	18800	97200	1/4/2010	78400	1	148.64x1000x.7x1x1x.9 & 23x1000x.7x1x.25x.9	0.16
18	4721	1ST FLOOR, FLAT NO-C & CPS N 28,,GIRDHAR APARTMENTS,NEW DELHI	15-02-2011	107000	123500 wef 1-4-2010	1/4/2010	16500	1	148.6x1000x.8x1x1x.9 & 23x1000x.8x1x.25x.9	0.03
19	6112	Shop No. 1 to 26 37-39, 42-49 and 52-71Babar Road	1. 28-03-2011 2. 31-3-2014	33500	1. 13500000 wef 1-4-2010 2. 16200000 wef 1-4-2013	1/4/2010	13466500	1	2500x .5x1000x4x3x1x.9	26.93
20	4758	Flat No. 302 Asha Deep	#VALUE!	45000	316000	1/4/2010	271000	1	167.22x1000x.7x1x3x.9	0.54
		Total								30.55

Annexure-V

**Detail of Notices issued under New Annual Rent Bye Laws 2009
(Chapter-2)[Para 2.2.2 (ii)]**

(in lakh)

S. No.	PID No.	Property Address	Notice No. & Date	Existing RV	Proposed RV	Difference in RV	Effective Date	Period of Delay where RV should have been effective (in year)	Loss of Tax based on 25% average rate on Difference RV on delayed period
1	1581	18460 SQFT at ground floor Hansalaya Building Barakhamba Road New Delhi.	22.02.2011	155400	12965100	12809700	01.04.2010	1.00	32.02
2	1595	60, open car parking space(CPS) Hansalaya Barakhamba Road New Delhi	03.03.2011	1440000	10432800	8992800	1/4/2010	1.00	22.48
3	5942	Shop no. 1 Flat 34 Sindhia House	31.03.2011	109623000	134087600	24464600	1/4/2010	1.00	61.16
4	6225	1 Bazar Lane, Bengali Mkt. New Delhi	27.03.2012	103500	3234000	3130500	1/4/2011	2.00	15.65
5	8090	77, Jor Bagh, New Delhi	04.03.2011	201100	1100600	899500	1/4/2010	1.00	2.25
6	10766	6/48 Malcha Marg, Shopping Centre 603.23 SQMT	12.03.2011	80900	1046000	965100	1/4/2010	1.00	2.41
7	10799	9/48 Shopping Centre Malcha Marg 523.37 Sqm	12.03.2011	1344600	3956600	2612000	1/4/2010	1.00	6.53
8	10816	10/48 Malcha Marg, Shopping Centre 1935 Sqft	12.03.2011	1406700	1917600	510900	1/4/2010	1.00	1.28
9	13877	Birla Tower 25, Barakhamba Road	28.03.2011	17300500	23079300	5778800	1/4/2010	1.00	14.45
10	13879	LGF MSG 7212 sqft, 3RD Floor MSG 1999 Sqft etc, Birla Tower Barakhambha Road ND	28.03.2011	73051300	89101700	16050400	1/4/2010	1.00	40.13
11	13921	Shop No. 50-51 Bengali Market, New Delhi	14/3/2011	756500	1056900	300400	1/4/2010	1.00	0.75
12	15060	12/48 Shopping Centre Malcha Marg 244.4 Sqm	30.03.2011	560400	777300	216900	1/4/2010	1.00	0.54
			Total	206023900	282755500	76731600			199.65

Properties where revised unit rate of ₹ 1200 could not be implemented w.e.f.2013-14.
(Chapter-2)[Para 2.2.2 (ii)]

S.NO	D& C NO.	PID NO.	PROPERTY ADDRESS	EXISTING R.V. 2012-13	EXISTING R.V. 2013-14	EXISTING R.V. 2014-15	PTR FINALIZED OR NOT
1	48	4805	FLAT NO 1 AT FF,,DAKSHINESHWAR BLDG,NEW DELHI	21300	21300	21300	No PTR
2		4806	FLAT NO 2 AT FF,,DAKSHINESHWAR BLDG,NEW DELHI	342300	342300	342300	No PTR
3		4807	FLAT NO 3 AT FF,,DAKSHINESHWAR BLDG,NEW DELHI	319100	319100	319100	NO PTR
4		4809	FLAT NO 5 AT 2ND FLR,,DAKSHINESHWAR BLDG,NEW DELHI	648000	648000	648000	NO PTR
5		4811	FLAT NO 7 AT 2ND FLR,,DAKSHINESHWAR BLDG,NEW DELHI	349900	349900	349900	NO PTR
6		4819	FLAT 15 AT 4TH FLR,,DAKSHINESHWAR BLDG,NEW DELHI	23700	23700	23700	NO PTR
7		4814	FLAT 10 AT 3RD FLR,,DAKSHINESHWAR BLDG,NEW DELHI	23500	23500	23500	NO PTR
8		4815	FLAT 11 AT 3RD FLR,,DAKSHINESHWAR BLDG,NEW DELHI	16600	16600	16600	NO PTR
9		4817	Flat No.13,,10, Hailey Road, DAKSHINESHWAR BLDG, New Delhi,110001	598500	598500	598500	NO PTR
10		4810	FLAT NO 6 AT 2ND FLR,,DAKSHINESHWAR BLDG,NEW DELHI	1080000	1080000	1080000	NO PTR
11		4826	FLAT NO 22 AT 6THFLR,,DAKSHINESHWAR BLDG,NEW DELHI	515000	515000	515000	PTR 2013-14
12		4827	FLAT NO 23 AT 6THFLR,,DAKSHINESHWAR BLDG,NEW DELHI	85000	85000	85000	PTR 2013-14
13		4830	FLAT NO 26 AT 7TH FLR,,DAKSHINESHWAR BLDG,NEW DELHI	918000	918000	918000	No PTR
14		4692	FLAT NO. 44,,11TH FLR,DAKSHINESHWAR BLDG,NEW DELHI	324000	324000	324000	PTR 2013-14
15	49	4756	FLAT NO-204,,ASHA DEEP,NEW DELHI	351100	351100	351100	No PTR
16		4757	FLAT NO-301,,ASHA DEEP,NEW DELHI	648000	648000	648000	PTR 2012-13
17	47	4700	FLAT NO-A3 & CPS S-12,,GIRDHAR APARTMENTS,NEW DELHI	155200	155200	155200	No PTR
18		4704	3RD FLOOR, FLAT NO- A1 & CPS S-4,,GIRDHAR APARTMENTS,NEW DELHI	392600	392600	392600	No PTR
19		4712	5TH FLOOR, FLAT NO-A3 & CPS S-14,,GIRDHAR APARTMENTS,NEW DELHI	159700	159700	159700	No PTR
20		4711	5TH FLOOR, FLAT NO-A2 & CPS S-19,,GIRDHAR APARTMENTS,NEW DELHI	123300	123300	123300	No PTR
21		4742	6TH FLOOR, FLAT NO-D,,GIRDHAR APARTMENTS,NEW DELHI	333400	333400	333400	No PTR
22	33	4934	B-24,,SAGAR APARTMENT,NEW DELHI	162000	162000	162000	PTR 2012-13 & 2013-14
23		4941	B-30,,SAGAR APARTMENT,NEW DELHI	259200	259200	259200	PTR 2012-13 & 2013-14
24		4741	FLAT NO 2C, 2D & CPS 64,,SAGAR APARTMENT,NEW DELHI	248600	248600	248600	No PTR
25		638	7 & 7/1,,HANUMAN ROAD,NEW DELHI	89800	89800	89800	PTR 2012-13 & 2013-14
26		647	22,,HANUMAN ROAD,NEW DELHI	773900	773900	773900	No PTR
27		660	BUNGLOW 33,,HANUMAN ROAD,NEW DELHI	885230	885230	885230	PTR 2012-13 & 2013-14
28	69	6127	1 & 3,,BABAR ROAD,NEW DELHI	334800	334800	334800	No PTR
29		6113	4,,BABAR ROAD,NEW DELHI	317400	317400	317400	No PTR
30		6134	GF & SF (EACH MSG. 1722 SQ.FT.) AT 13,,BABAR ROAD,NEW DELHI	576000	576000	576000	PTR 12-13
31		13992	BASEMENT (MSG. 1722 SQ.FT) AT 13,,BABAR ROAD,NEW DELHI	256300	256300	256300	No PTR
32		6117	11 GF BABAR ROAD,,BABAR ROAD,NEW DELHI	259500	259500	259500	No PTR
33		12858	SF, 1287 SQFT, 14,,BABAR ROAD,NEW DELHI	258200	258200	258200	No PTR

34	6288	22,,BABAR ROAD,NEW DELHI	50100	50100	50100	PTR 12-13
35	6289	23 GF,,BABAR ROAD,NEW DELHI	311900	311900	311900	PTR 12-13
36	6687	21,,BABAR ROAD,NEW DELHI	144800	144800	144800	PTR 12-13
37	6694	47,,BABAR ROAD,NEW DELHI	463100	463100	463100	PTR 12-13

Annexure-VII

Details of Notices issued on 30th & 31st March.
(Chapter-2) [Para 2.2.3 (i)]

S. No	PID No.	Address of Property / area of property	owner of the property	Type of property (residential/commercial)	Date of notice issued u/s 72	Existing ARV	Proposed ARV	Criteria on which revised ARV proposed	Range of amending RV (in lakh)	ARV as on March 2015	tax arrears as on March 2015	Period of pending notices (in years)	Audit comments
1	5589	M 38/1,2 Cannought Place area of plot 383.77 sqmt	Sh Anand Swarup and Rameshwar Swarup	Commercial used (1st Floor TATA AIG Insurance Co. Ltd., IInd Floor ICE Consultancy, Reliance Infocom Ltd., City Bank, IIIrd Floor Hindustan Lever network, Reliance infocom Ltd.	31.3.01	1205040	28499760	market rent basis @ ₹ 115/- per Sqft per month Calculation details not available in the file.	12.05 - 284.99	1094900	-23225958	14	No details in support of market rent. As per survey report of 2005, total const area 20652 sqft was verified. Assessee submitted PTR 2010-11, and worked out RV 3269452 proposing tax ₹ 732752. No action taken on this PTR.
2	5819	A21-25, A31-32,44,45, A25/39 TO 48, A25/74,80,82,A 25/49,50,69-73, A25/81, 83-93, 76, TIN SHED 1554 SQFT KITCHEN 100 SQFT,,A BLOCK,NEW DELHI	M/s EASTERN LINKERS (P) LTD		30.3.11	46900	2100000 (1.4-2000) 12138000 (1.4.2010)	AS PER NEW ANNUAL RENT BYE LAWS 2009/ COMPARABLE RENT BASIS Noting-as per property no. M 45 CP let out to ICICI bank at monthly rent @ 535000 per month 21 x 535000 x 12 x.9=121338000	0.46 - 121.38	46900	117045	4	No PTR filed. No collection. Dept asked information from the owner of the property i.e. total plot area, total area constructed. Copy of lease deed were called for vide letter dated 25.2.15. Department has not taken action thereafter.

3	5838	6,7 & others E Block Connought Place	M/s Puri Investment		30.3.11	29803300	34668000	As per New Annual Rent Bye Laws 2009/comparable rent basis. Property has 6 unit=@ monthly rent of 535000 (6x535000x12x0.9) compared rent of M 45, CP let out to ICICI bank.	298.0 - 346.6	29803300	51375925	4	No PTR after 2006-07. No objection from assessee side. Letter was issued for personal hearing on 10.12.14 and no action was taken by the department to finalize the notice.
4	5942	Shop no. 1 Flat 34 Sindhia House	Atma Ram Properties Pvt Ltd		31.3.11	10962300	3860433 w.e.f.1.4.08 13408760 w.e.f.1.4.10	Under new annual rent bye law 2009	109.6 - 134.08	66765500	39582451	0	Asst order 18.3.13 was finalized at RV of ` 68245300 w.e.f.1.4.10. PTR 2012-13 has not been finalized due to difference shown in area. No PTR filed for 2013-14 &2014-15.
5	6391	Show room No. H Vandana Building,11 tolstoy marg	KHURSHID ENTERPRISES (P) LTD		31.1.13	701000	4172900	On actual rent basis	7.01 - 41.72	757368	2863995	0	RV was finalized as per notice. however, the assessee has not paid tax.
6	6392	Show room No. G Vandana Building,11 TOLSTOY MARG	BEEBA K. SINGH BEDI, SOHINDER KAUR BEDI, RANI		31.1.13	1262000	3233600	On actual rent basis	12.62 - 32.33	2585300	737025	0	RV was finalized as per notice. and for 12-13, demand of ` 820080 was raised . However, demand was reduced to ` 62590 on reduced RV 2585300. Rebate of ` 71559 was allowed for 11-12 & 13-14.

7	6393	Show room No. F Vandana Building, 11 TOLSTOY MARG	SH MANMOH AN NATH, SH ARVIND NATH & SH CHANDER SHEKHAR		31.1.13	997200	5936000	On actual rent basis	9.97 - 59.36	4744800	2914274	0	RV was finalized as per notice. RV was further reduced. Rebate was allowed. However, assessee has not paid tax.
8	6394	Show room No. E Vandana Building, 11 TOLSTOY MARG	Smt Jaswant Kaur Jaggi, S Ajit Singh & others		31.1.13	810600	4021000	On actual rent basis	8.10 - 40.21	3514900	3575101	0	RV was finalized as per notice. Further, RV for 2014-15 was reduced to 3214900. However, assessee has not paid tax.
9	6395	Show room No. D Vandana Building, 11 TOLSTOY MARG	M/s GOPAL DASS ESTATE HOUSING (P) LTD C/O SH RAJ KUMAR		31.1.13	880700	4368700	On actual rent basis	8.80 - 43.68	4368700	3042328	0	RV was finalized as per notice. However, the assessee has not paid tax.
10	6396	Show room No. C Vandana Building, 11 TOLSTOY MARG	Mrs Ambika Kapoor		31.1.13	650500	3226900	On actual rent basis	6.50 - 32.26	3226900	2517226	0	RV was finalized as per notice. However, the assessee has not paid tax.
11	6397	Show room No. B Vandana Building, 11 TOLSTOY MARG	Mrs Usha Kapoor C/o Hitkari Poltteries		31.1.13	559400	3329700	On actual rent basis	5.59 - 33.29	3329700	2517226	0	RV was finalized as per notice. Part payment has been made. Penalty of 7992 was imposed.
12	6398	Show room No. A 2 Vandana Building, 11 TOLSTOY MARG	Dr Rajesh Puri		31.1.13	367200	2457500	On actual rent basis	3.67 - 24.57	2457500	1955514	0	RV was finalized as per notice. Rebate was allowed during 2012-13. Thereafter no payment was made during last two years. The department has not taken action thereafter.

13	6399	Show room No. A 2 Vandana Building, 11 TOLSTOY MARG	Khursid Sons		31.1.13	208800	3026900	On actual rent basis	20.08 - 30.26	208800	0	2	No action after Assessee's objection dated 30-4-2013 and assessee has paid tax at existing RV.
14	7518	16 Jor Bagh 830.53 SQFT	Samara Holdings (P) Ltd	commercial	30.3.05	50400	2811700	On comparative rent	0.50 - 28.11	2022200	5674634	0	RV of ₹ 2811700 was finalized vide Asst order 27.1.12 as proposed in notice of March 2005. Further, RV of ₹ 1685200 was reduced based on the PTR filed for 2012-13. However, the assessee has not accepted above RVs and objected on 3.4.13 stating the property is being used self occupied as residential purposes. However, the dept has not replied assessee's objection.
15	9608	2 Bungalow Amrita Sher Gill Marg New Delhi	Jay TEE (P) Ltd		31.3.08	32000	11310070 0 wef 17.8.07 13367700 wef 19.3.08	On comparable rent basis based on completion certificate issued by Architect,	.032 - 113.10	13367700	26855249	0	Asst order dated 12-12-2012 finalized RV as per notice u/s 72. PTR 2013-14 filed for RV 2635119 on SOP basis and deposited tax for last 5 years. No action notice u/s 77 was issued on 22-7-2014 for tax arrears.

16	1039 8	Shop/Flat No. 61 Sarojini Nagar, New Delhi. Sh. Wishan Dass Mutreja and Sh Kirti Abrol Area 108.33 Sqm.+163 Sqm	Sh Raj Paul		(i) 10.1.01 (ii) 28.3.06 (iii) 30.3.09 (iv)30.3 .11	(i)1527 (ii)3400 (iii) 3400 (iv) 3400	(i)26781 (1.1.2000) (ii)60500 (1.4.2005) (iii) 31408 (1.4.2000, 100300 (1.4.2005) , 4380500 (1.4.2008) (iv) 31408 (1.4.2000, 100300 (1.4.2005) , 4380500 , 9585000 (1.4.2010)	(i) Cost basis by taking 10% of the cost of the flat i.e. ` 252540/- + RV of Addl. (ii) On Comparable Rent of ` 31.14 Per Sqft PM for covered area of 108.28Sqft of varandah plus existing RV. (iii) On actual Rent basis (iv) On comparable rent basis	0.34-- 95.85	3400	-620118	14	(i) The assessee vide their letter dated 1.1.2000, 17.4.2006, 28.4.2009 & 3.5.2011 asked calculation of proposed RV as notice does not disclose this, the department has not put up consider the above said objection. (ii) Sh. Kirti Abrol and Sh. Wishan Dass Mutreja has applied for mutaion on 11.12.08 & 9.1.12 respectively, no action taken by the department. (iii) PTR for 2010- 11 & 2014-15 dated 31.3.11, 27.10.14 were filed but not put up/no action. (iv) The Dept issued letter dated 8.9.011 for hearing and thereafter no correspondence is on record.
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17	1040 0	Shop/Flat No. 62 Sarojini Nagar New Delhi	Mr. Kirti Abrol		30.3.09 30.3.11	24900 8640000	8640000 10800000	(i) On comparable rent basis with shop No. 85, SN MKT. (ii) On comparable rent basis	0.24 - 108.00	24900	-887640	9	No evidence in support of rent were enclosed in the file. PTR for 2010-11 (RV ` 15.71 lakh), 2013-14 (RV ` 6.28 lakh) based on self occupied area, multiplied by 1 & 2014-15 (RV ` 6.28 lakh). PTRs were not finalized and no explanation was asked for change in factor.
18	1055 1	Shop/Flat No.53 Sarojini Nagar. Area=186.97 Sq.m.	Smt Kailash		30.3.99 31.3.06 25.3.11 23.3.13	1080+660 19800 19800 19800	(i)250268/- (1.4.1998) (ii) 286668/- (1.4.2005) (iii)327400/ - (1.4.2010) (iv)9554500 /- (1.4.2012)	(ii) On comparable rent of ` 31.14 Sqft. PM for covered area of 108.28 Sqft of varandah flus existing RV. (iii&iv) Under new annual rent bye laws, 2009/ comparable rent basis	0.198 - 95.55	. 19800	-1264595	0, (finalized on 19-2- 2014) after 14 years	1 Asst Order dated 19.12.14 finalized all 4 notices after 14 years fixing RVs for different period. However, this order has not been implemented by the Accounts Section due to mistake in period and returned to Asst section on 8.1.15 which is still pending. The assessee is still paying tax at old Rv of ` 19800. 2 Smt Pooja Arora , daughter in law of owner ,Mrs Kailash requested on 26.8.10 & reminder 2.1.12 for Mutation but no action has been taken.

19	10580	Shop 85, Sarojini Nagar Market	Late Sh Ram Chandra		29.3.11	160000 Total area 2525 SQFT	196400 (wef 1-4-2005 13635000 (wef 1-4-2010	On comparable rent basis 25% rent was increased at 8,00,000 pm and 10,00,000 pm	1.60 - 136.35	160000	5590265	4	On Assessee's objection dated 5.1.12, hearing date was given 1.11.11. No action has been taken thereafter.
20	10995	FLAT NO 606 AT 5TH FL,,KAILASH BLDG,NEW DELHI 94.39 Sq Mtr	SMT RAJINDER KUMARI ,SMT PUSHPA ANEJA C/O M/S UNIVERSAL FINANCE TRADERS PVT		25.3.04 & 27.3.04 & 25.3.12 (cancelled)	52300	1097200 wef 1.4.99 /03-04 237800 wef 1.4.12 94.39x100 0x.7x4x.9	increase in rent on the basis of prevalent market rent	0.52 - 10.97	52300	185706	10	The flat was purchased by Mrs. Shobha Jindal who neither paid transfer fee nor applied for mutation. However, second notice was sent to shobha Jindal. Neither department took action nor any response from assessee side. Old RV still exists. Again a proposal for issue another (draft 25.3.13) for revising RV on UAM of ` 237800 was approved but this notice was not issued being on lower side. No PTR.

21	1135 4	Basement II Gopal Das Bhawan, Barakhamba Road asrea 26800 sqft	M/s Gopal Das Housing & Commercia I Estate Pvt Ltd		30.3.05	5453800	5788800	As the owners have failed to file return u/s 77 of NDMC Act and have not been disclosing rents at which premises have been let out, RV was proposed as per Annexure - I i.e. ` 57,88,800 w.e.f.1.04.04	54.53 - 57.88	5453800	25990554	10	The Department vide their letter dated 21.12.12 directed the assessee to pay ` 23018254 within 7 days to avoid any corrective method of recovery. In response the assessee on 14.1.13 clarified that from 2001 onwards have been requesting for settlement of this disputes giving all the necessary information but after 12 years, the letter has been given communicating NDMC's decision. The Dept has not taken any action on this.
22	1137 7	3rd Floor 6, 1838 SQFT Dr Gopal Das Bhawan	Shri Niranjan Lal Verma		31.3.11	2719500	3875900 & 4168500	w.e.f. 1.4.00 & 1.4.10 on comparable rent basis	27.19 - 41.68	2719500	12044548	4	No PTRs after issue of notices and dept issued one letter dated 5.3.12 for hearing, thereafter no action in the file.

23	1219 1	Jaipur Polo ground Chanakyapuri The property was leased to Indian Polo Association for sport activities from Ministry of Works & Housing, L&D Nirman Bhawan at 400 per Acre/per year.	Hony Secy		31.3.01 & 31.3.11 & 31.3.14	0 & 11009400 & 397678645	11009400 & 39767864 5 & 47721430 0	Cost basis & Under new annual rent bye law 2009	110.09 - 477.21	0	0	14	RV determined at present cost of land applicable in case of ` 80 lakh worked out ` 8000 per acre & ` 300 per sqft for cost of shed. 15.2 acre x 80,00,000 & 300 x 2412, total cost =122326300 10 % of cost=12232630; RV=11009400 .The assessee on 7.2.01 clarified that area is used by Air Force Golf Course which is totally independent organization which has nothing to do with this association. House tax Dept asked balance sheet on 13.2.00. Thereafter no reply was received from the assessee. The Department has not finalized/assessment order even after issuing three notices u/s 72 in 2001, 2011 & 2013.
24	1373 6	135 SQFT AT G.F.INCLUDING MEZZ,, 135 SQFT AT G.F. INCLUDING MEZZ, ECE HOUSE, KG Marg	VIMLESH INDUSTRIES (P) LTD.		30.3.05	0	94800	on comparable rent	0 - 0.94	0	0	10	No PTR and no collection.

25	1406 5	12 Aradhana Colony	M/s Neeraj Bharara & others		31.3.14	4151200	2629800 w.e.f.1.4. 09 & 4981400 w.e.f.1.4. 13	Under new annual rent bye law 2009.	41.51 - 49.81	4151200	1569884	1	PTR for the year 2010-11was finalized at corrected RV i.e. 41,51,200 on 7.6.11.Calculation of the proposed RV was not recorded on notice and the approval of the notice issued dt.31.3.14 is also not on file. Thereafter, no action was taken to finalize the order.
26	1442 2	House no. 9 Anant Ram Dairy Sector 13 RKPuram	Shri Jai Shanker Singh c/o Miss Krishna Singh		30.3.00	0	2808360 wef 1.4.99	on market rent basis	0 - 28.08	683100	5035600	15	No PTR has been filed. The assessee raised objection, criteria of RV/calculation not indicated, copy of survey report, exact measurement of building as measured by the dept and requested of hearing. The dept issued letter for hearing on 8.9.06, 23.10.07 & 13- 144-2007. No action in file.

27	1483 2	GF-I, 2 CPS and Antina, Narang House, New Delhi Area 2345 Sq. Ft.	Mrs. Raviinder Kaur, Mr. Sarabjit Singh Sabharwal	commercial	30.3.13	3669100	5850300	On comparable rent basis - Compared with GF-4, Market Rent @ 231 per month (2345x231x12x0.9)	36.69 - 58.50	3669100	4572802	2	The assessee vide their letter dated 8.6.09 & 24.6.09 objected RV of 3669100 fixed by NDMC vide AO No. D0763/SO (T)/2008 dated 31.12.08 enclosing lease agreement. The assessee filed the PTRs for the year 2010-11 onwards on the basis of declared area 69.6 sq.ft. Department could not finalized the PTRs as well as RV and issue Notice u/s 72 on comparable rent basis. Thereafter, no action was taken by the department.
28	1506 0	12/48 Shopping Centre Malcha Marg 244.4 Sqm	Sh. Narinderjit Singh & others	Commercial	30.3.11	560400	777300	Annual Rent Bye Law 2009	5.60 - 7.77	454700	89235	4	After finalization of PTR 2011-12 & 2013-14, Assessment order was issued on 31.7.12 on RV=464700 less than existing RV. This was due to bifurcation of PID into two properties.
29	1406 5	Basement, GF, FF 12, Aradhana Colony (Area 166.49, 176.43 & 166.32 Sq Ft)	Neeraj Bharara, Parveen Kr. Harneerja & others		31.3.14	4151200 1. (166.49 x1x4x3x0.25x1000x.90) 2.176.43x1x4x3x1x1000x.90)	2629800 w.e.f.1.4.09 and 4981400 w.e.f.1.4.13	Under new annual rent bye law 2009.	41.51 - 49.81	4151200	1569884	1	PTR for the year 2010-11was finalized at RV i.e. 41,51,200 on 7.6.11.Calculation of the proposed RV was not recorded on

						3. 166.32x1x4 x3x1x 1000x.90)							notice and the approval of the notice issued dt.31.3.14 is also not on file. Notices issued u/s 72 are still pending and no further action has been taken to finalize.
30	1439 9	Flat no. 108 to 120, 23 BK Road, Narain Manzil New Delhi (MSG6012 SQFT)	Smt Raj vinder Kaur		28.3.08 12.7.12	5519100 6130600	7272100 (1.4.07)	on actual rent basis. In noting portion, rent @112 per SQFT taken into account, Tenant standard Chartered Bank.	55.19 - 72.72	8489100	8887663	7	The Assessee had objected on 5.5.08, 13.1.10 the notice was received on 1st April 2008 beyond financial year. Hence notice is invalid cannot be applied for previous financial year. Secondly, details not given how the RV has been determined.

Annexure-VIII

**Details of Notice issued U/s 72 to change the existing RV on Higher Side (Difference more than one crore)
(Chapter-2) [Para 2.2.3 (ii)]**

S. No.	PID No. of property	Address of Property / area of property	owner of the property	type of property (residential/commercial)	Date of notice issued u/s 72	Existing ARV	Proposed ARV	Criteria on which revised ARV proposed	Range of amending RV (in lakh)	ARV as on March 2015	tax arrears as on March 2015	Period of pending notices (in years)	Audit comments
1	1580	1640 SQFT AT GF Hansalya New Delhi	M/s Hansalaya Properties & Dogra Investment Pvt Ltd		1.3.11	1154600	16918500	Annual Rent Bye Law 2009 In notice reason was shown as per UAM basis while value of RV was adopted on rent basis.	11.54 - 169.18	3605700	5590285	4	As per information given by tenant ABM ambro bank, rent was ₹ 420000 pm on which RV work out to ₹ 4557168. However the Dept issued notice of RV ₹ 1.69 crore. There was no evidence of rent. RV was taken incorrectly. The assessee not given tax from 2009-10 even on exiting RV which resulted into arrear of ₹ 5590065. No recovery action.
2	1581	18460 SQFT at ground floor Hansalaya Building Barakhamba Road New Delhi.	M/s Hansalaya Properties.		22.2.11	155400	12965100	Annual Rent Bye Law 2009	1.55 - 129.65	155400	0	4	No PTR after 2005-06. No action on Assessee's objection for personal hearing dated 5.1.12. The assessee is paying demand at old RV.
3	1595	60, open car parking space(CPS) Hansalaya Barakhamba Road New Delhi	M/s Hansalaya Properties.		1-3-2002 & 3-3-2011	142500	1440000 (wef 1.4.01) & 10432800 (wef 1.4.10)	Annual Rent Bye Law 2009	1.42 - 104.3	142500	0	13	No PTR after 2005-06. No action on Assessee's objection dated 5.1.12. The assessee is paying demand at old RV.

4	2905	10-C GF, FF K.G. Marg, New Delhi	The Oriental Mercantile Company Ltd.		4.3.12 28.3.13	9171100 9171100	10061300 (1.4.11) 21600000 (1.4.12) as per UAM for 1863.2 SQMTx.5x4x 3x1x1000x.9 = 10061300 being higher than rental value of ` 91.71 lakh	(i) On Actual Rent Basis. (ii) Under new annual rent bye law 2009. (iii) on the basis of inspection, rent of the property was ` 20 lakh per month. Proposed RV of ` 2.16 crore was worked out w.e.f.1.4.12.	91.71 - 216.00	9171100	18057465	3	(i) PTR 2012-13 RV of ` 23.4 lakh was received. this was not put up. No notice was issued. (ii) Mutation was allowed in the name of M/s Oriental Mercantile Company Ltd. However, recovery action for tax arrears and NDMC arrears for transfer duty from GNCT Delhi was not confirmed/taken. (iii) Propose RV based on Under new annual rent bye law 2009 was made effective from 1.4.11 instead of 1.4.09. (v) Position of court case: not known
5	4624	4, Bunglaw Tilak Marg Owner: 21st Century Constn Ltd	M/S 21st CENTURY CONSTRUCTI ONS LIMITED		23.1.13	9250800	300173000 wef 14.1.13	u/s 63(2) calculation for open plot, 5% of 9307.69 SQMT x 645000 per SQMT appx =	92.50 - 300.17	9250800	3553128	2	No PTR after 2011-12, No action was taken on Assessee's objection dated 5.1.12 and asked for date for personal hearing.
6	5589	M 38/1,2 Cannought Place area of plot 383.77 sqmt	Sh Anand Swarup and Rameshwar Swarup	Commercial used (1st Floor TATA AIG Insurance Co. Ltd., IInd Floor ICE Consultancy, Reliance Infocom Ltd., City Bank, IIIrd Floor Hindustan Lever network,	31.3.01	1205040	28499760	market rent basis @ ` 115/- per Sqft per month Calculation details not available in the file.	12.05 - 284.99	1094900	-2.3E+07	14	No details in support of market rent. As per survey report of 2005, total const area 20652 sqft was verified. Assessee submitted PTR 2010-11, and worked out RV ` 3269452 proposing tax ` 732752. No action taken on this PTR.

				Reliance infocom Ltd.									
7	5685	C-2,13,17,18 19,19/1 ,20,21,22,35, C Block Connought Place New Delhi 55.536 Sq. mtr.(C-18)	Lt. Sh. Daya Singh		30.3.11	30600	12871872 wef 1.4.00 69336000 wef 1.4.10	As the Tenant filled the last PTR 2010-11 on the basis of covered area of C-18 & deposit the the amount of ` 35985 by cheque.	0.30 - 128.71	30600	9227042	4	The Assessee had objected on the notice received on March 2001 with the request to cancel & withdrawn. However, no action on the assessee's request. NO PTR and no collection.
8	5819	A21-25, A31- 32,44,45, A25/39 TO 48, A25/74,80,82 ,A25/49,50,6 9-73, A25/81, 83-93, 76, TIN SHED 1554 SQFT KITCHEN 100 SQFT,,A BLOCK,NEW DELHI	M/s EASTERN LINKERS (P) LTD		30.3.11	46900	2100000 (1.4.00) 12138000 (1.4.10)	AS PER NEW ANNUAL RENT BYE LAWS 2009 / COMPARABLE RENT BASIS Noting-as per property no. M 45 CP let out to ICICI bank at monthly rent @ ` 535000 per month 21 x 535000 x 12 x.9= ` 121338000	0.46 - 121.38	46900	117045	4	No PTR filed. No collection. Dept asked information from the owner of the property i.e. total plot area, total area constructed. Copy of lease deed were called for vide letter dated 25.2.15. Department has not taken action thereafter.

9	9614	8 Amrita Sher Gill Marg New Delhi - 110003 21800 SQFT=1/2 acre	M/s Halmira Estate Tea Pvt Ltd	residential SOP	17.3.11 & 31.1.13	9400	4048400 & 64843785	On compared with 6 Amrita Sher Gill Marg. In noting calculation done based UAM method & Based on U/S 63 (2) for open plot	40.48 -648.43	9400	0	4	No PTR except blank for 2010-11 .No action in the file. Demand is being paid at old RV.
10	10400	Shop/Flat No. 62 Sarojini Nagar New Delhi	Mr. Kirti Abrol		30.3.09 30.3.11	24900 8640000	8640000 10800000	(i) On comparable rent basis with shop No. 85, SN MKT. (ii) On comparable rent basis	0.24 - 108.00	24900	-887640	9	No evidence in support of rent were enclosed in the file. PTR for 2010-11 (RV ` 15.71 lakh), 2013-14 (RV ` 6.28 lakh) based on self occupied area, multiplied by 1 & 2014-15 (RV ` 6.28 lakh. PTRs were not finalized and no explanation was asked for change in factor.
11	10413	Shop/flat 69 Sarojini Nagar Market	Shri Arjun das & Girdhari lal	commercial	29.3.11	523200	10187000	Uam 2009 and comparable market rent	5.23 - 101.87	0	1851290	4	No PTR filed. There is no evidence in support of market rate. No action after notice. It was stated that there are many shops in the complex of 197 Main Properties and no owner ship record is available in NDMC except original assessee. RV was calculated on market rate.

12	10422	Shop ne. 73 Sarojini Nagar Market , New Delhi 209.96 Sqm	Smt. Shanti Devi	Ground Floor : Commerical Ist.& lind floor: Residential	29.03.11	50500	12555000	on comparatable rent basis.	0.50 - 125.55	50500	-4888210	4	As per inspection the shop and flat were let out to TASSI. This was not disclosed by owner. The owner has filed objections on 23.1.11 the basis how the RV has been arrived. This was not put up. PTR for the year 2010-11 & 2013-14 have been filed but not finalized.
13	10491	Shop/Flat No. 29 Sarojini Nagar MKT. New Delhi	SH PREM CHAND		29.3.12	3246400	12555300	On actual Rent and Under New Annual Rent Bye Laws, 2009	32.45 - 125.53	3246400	5787100	3	No PTR. No action thereafter. The assessee is not paying demand even on old RV.
14	10580	Shop 85, Sarojini Nagar Market	Late Sh Ram Chandra		29.3.11	160000 Total area 2525 SQFT	196400 (wef 1.4.05 13635000 (wef 1.4.10	On comparable rent basis 25% rent was increased at ` 8,00,000 pm and ` 10,00,000 pm	1.60 - 136.35	160000	5590265	4	On Assessee's objection dt.5.1.12, hearing date was given 1.11.11. No action has been taken thereafter.
15	10651	148, Malcha Marg	Smt Anita Khanna		24.3.14	515800	10111020	open plot u/s 63(2)_	5.15 - 101.11	515800	206320	1	PTR for 2011-12, RV was declared by assessee ` 5.15800 on rent basis taking occupancy factor 3, However, in PTR for 2012-13, RV was declared 1.71900 on SOP basis taking occupancy factor 1. The dept issued letter 11.7.13 but no reply from assessee. Dept has not taken action for rectification of assessemnt for 2012-13/ non filing PTRs/not paying demands.

16	10668	112 Malcha Marg, New Delhi 782.31 Sqm	Smt. Rupindra Majithia	Residential	13.5.13	281600	21706500	Open Plot U/S-63(2)	2.81 - 217.06	281600	0	2	No action on the Objection raised by assessee dt 7.6.13. No PTR after 2011-12. The assessee is paying demand on old RV.
17	10690	Shop no. 99 Sarojini Nagar Mkt	M/s Fairdeal co-operative Stores Pvt Ltd		28.3.03	416600 less 10%	14049600 less 10%	wef 1.4.03 on market rent of ~ 400 SQFT compare with shop 2A/B Khan market	4.16 - 140.49	856400	935245	12	PTR 2010-11 received on UAM but not finalized. Notice is not finalized and no action for making asst from 2009-10 onwards.
18	10705	D-68 Malcha Marg 674.08 Sqm	Mrs. Shobha Sharma W/o Late Sh. B.M. Sharma	Residential	24.3.14	3780000	21739080	Open plot U/s 63(2) of NDMC Act.	37.80 - 217.39	774400	875471	1	No PTR after 2011-12, No action thereafter. The assessee is not paying tax for more than 5 years.

**Revision of RVs of Hotels under one time settlement scheme (OTSS) prior to 2009-10
(Chapter-2) (Para 2.2.6)**

(₹ in crore)

Name of Hotel	Date of Assessment order	Period of assessment	Range of old existing RVs	Range of New RVs	Total tax as per old existing RVs	Total tax as per new RVs	Difference of tax to be adjusted / recovered
Ashoka	3/31/2013	1980-81 to 2008-09	2.13 to 7.56	0.06 to 2.49	35.47	11.12	24.35
Samrat	-do-	1982-83 to 2008-09	2.61 to 4.45	0.83 to 1.48	21.85	7.5	14.35
Janpath	-do-	1986-87 to 2008-09	0.10 to 1.73	0.17 to 0.29	7.25	3.07	4.18
Yatri Niwas	1/20/2010 6/2/2014	2002-03 to 2008-09	1.41	0.65	NA	NA	0
Kanishka	1/21/2014	2005-06 to 2008-09	4.82 to 17.02	6.42 to 6.97	17.37	7.24	10.13
Taj Palace		1969-70 to 2008-09	0.13 to 1.02	0.005 to 2.22	15.55	7.16	8.39
Imperial	3/15/2010	1969-70 to 2008-09	0.13 to 1.02	0.0054 to 2.22	15.55	7.16	8.38
Ambassador	1/12/2010	1987-88 to 2006-07	1.24 to 0.55	0.009 to 0.92	4.54	2.63	1.91
Oberai	17-03-2010 30-03-2010	1970-71 to 1988-89 1989-90 to 2003-04	2.82 to 7.83	0.44 – 2.30 2.91 – 7.91	2.91	2.95	-0.04
Maurya Sheraton	3/26/2010 12/4/2012	1987-88 to 2008-09	4.29 to 2.71	0.72 to 7.87	64.04	13.52	50.52
						Total	122.17

Annexure-X

Issue of Notice/Finalization of RV without calculating Car Parking Space (CPS)
(Chapter-2) [Para 2.3.5 (iii)]

(in thousands)

S. No.	PID No.	Property Address	Area of CPS	Year	Total RV	Calculation of RV	Calculation of RV of CPS	RV of CPS not taken	Remarks
1	4671	FLAT NO 10B & CPS NO 10,,SAGAR APARTMENT,NEW DELHI	23 Sq.M.	2010-11	108100 [RV Finalized on PTR 2010-11 @ 108100 w.e.f.1-04-2010	$171.59 \times 1000 \times 7 \times 1 \times 1 \times 0.9 = 108100$	$23 \times 1000 \times 7 \times 1 \times 1 \times 0.25 \times 9$	3.62	RV of CPS Area NOT included
				2011-12	111700 [PTR 2011-12 finalized @ 111700 w.e.f.1-04-2011	$171.59 \times 1000 \times 7 \times 1 \times 1 \times 0.9$ & $23 \times 1000 \times 7 \times 1 \times 1 \times 0.25 \times 9 = 111700$	-	0	RV of CPS Area included
				2013-14	103700 [PTR 2013-14 finalized @ 103700	$171.59 \times 1200 \times 7 \times 1 \times 1 \times 0.8 \times 9 = 103700$	$23 \times 1200 \times 7 \times 1 \times 1 \times 0.25 \times 9$	4.35	RV of CPS Area NOT included
2	4909	FLAT NO N,,CPS No. 35,SAGAR APARTMENT NEW DELHI	23 Sq.M.	2010-11	97200 [RV Finalized on PTR 2010-11 @ 97200 w.e.f.1-04-2010]	$148.64 \times 1000 \times 7 \times 1 \times 1 \times 0.9$ & $23 \times 1000 \times 7 \times 1 \times 1 \times 0.25 \times 9 = 97200$	-	0	RV of CPS Area included
				2013-14	89900 [PTR 2013-14 finalized @ 89900 w.e.f.1-04-2013]	$148.64 \times 1200 \times 7 \times 1 \times 1 \times 0.8 \times 9 = 89900$	$23 \times 1000 \times 7 \times 1 \times 1 \times 0.25 \times 9$	3.62	RV of CPS Area NOT included
3	4711	Flat No. A-2 CPS -19 5th Floor Girdhar Apartment	23 Sq.M.	2009-10	123300 [PTR 2009-10 finalized @ 123300 w.e.f.1-04-2009]	$171.31 \times 1000 \times 8 \times 1 \times 1 \times 0.9 = 123300$	$23 \times 1000 \times 7 \times 1 \times 1 \times 0.25 \times 9 = 3622 \times 6 \text{ years}$	21.73	RV of CPS Area NOT included 2009-10 onwards
4	4713	Flat No. A-1 CPS S-15 Girdhar Apartment	23 Sq.M.	2009-10	380200 (RV Finalized on PTR 2009-10 @ 380200	$176.04 \times 1000 \times 8 \times 1 \times 3 \times 1 \times 0.9 = 380200$	$23 \times 1000 \times 7 \times 1 \times 1 \times 0.25 \times 9$	3.62	RV of CPS Area NOT included
				2010-11	392800 (RV Finalized on PTR 2010-11 @ 392800)	$176.04 \times 1000 \times 8 \times 1 \times 3 \times 1 \times 0.9$ & $23 \times 1000 \times 8 \times 1 \times 3 \times 0.25 \times 9 = 392800$	-	0	RV of CPS Area included
5	4910	FLAT NO O,,SAGAR APARTMENT,NEW DELHI	23 Sq.M.	2011-12 & 2012-13	78200	$118.45 \times 1000 \times 7 \times 1 \times 1 \times 1 \times 0.9$ & $23 \times 1000 \times 7 \times 1 \times 1 \times 0.25 \times 9 = 78200$	-	0	RV of CPS Area included
				2013-14	71600 [RV Finalized on PTR 2013-14 @ 71600 w.e.f.1-04-2013]	$118.45 \times 1200 \times 7 \times 1 \times 1 \times 0.8 \times 9 = 71600$	$23 \times 1200 \times 7 \times 1 \times 1 \times 0.25 \times 9$	4.35	RV of CPS Area NOT included
6	4722	1-D Girdhar Aptt.28 Ferozshah road New Delhi	23 Sq.M.	2010-11	123500(RV finalized on PTR 2010-11	$148.6 \times 8 \times 1 \times 1 \times 1 \times 1000 \times 0.9$ & $23 \times 8 \times 1 \times 1 \times 1 \times 1000 \times 0.9 = 123500$	-	0	RV of CPS Area included
				2013-14	102700 [RV Finalized on PTR 2013-14 @ 102700 w.e.f.1-04-2013]	$148.64 \times 8 \times 1 \times 8 \times 1 \times 1200 \times 0.9 = 102700$	$23 \times 1200 \times 7 \times 1 \times 1 \times 0.25 \times 9$	4.35	RV of CPS Area NOT included
TOTAL								45.64	

Annexure-XI

Arrears of ARV more than ` 30 Lakhs
(Chapter-2) (Para 2.3.6)

(` in Lakh)

S.No.	PROPERTY ID	SEAT NO	PROPERTY ADDRESS	CURRENT ARV	GRAND BALANCE
1	11357	S2-5	GF 23000 SQFT, DR GOPAL DASS BHAWAN,NEW DELHI	38303300	11.43
2	11245	S2-2	PUNJAB NATIONAL BANK,,PARLIAMENT STREET,NEW DELHI	26581600	18.67
3	5340	S1-1	1-,,LYTLON ROAD,BHAGWAN DASS ROAD,NEW DELHI	24332200	15.41
4	2656	S2-5	SPACE MSG 11800 SQFT AT 10TH FLOOR,,ASHOKA ESTATE,NEW DELHI	23652000	2.57
5	11371	S2-5	2 ND FLR 3, 8932 SQFT,,DR GOPAL DASS BHAWAN,NEW DELHI	22669400	6.74
6	13892	S2-7	11TH FL (MSG. 6889 SQ.FT), 12TH FL. (MSG. 6036/- SQ.FT) & 9 CPS.,,STATESMAN HOUSE,NEW DELHI	22362100	13.30
7	11358	S2-5	UGF 15697 SQFT,,DR GOPAL DASS BHAWAN,NEW DELHI	21316300	9.10
8	2902	S1-1	10 B,,K G MARG,K G MARG,NEW DELHI	19037800	9.33
9	2469	S2-5	AREA 11280 SQFT 6 th FL,,D C M BLDG,NEW DELHI	18597600	16.72
10	13018	S1-1	B-28, GROUND FLOOR,,B BLOCK CON PLACE,NEW DELHI	17560900	10.18
11	11378	S2-5	3RD FLR 7, 6712 SQFT,,DR GOPAL DASS BHAWAN,NEW DELHI	15222800	23.95
12	2466	S2-5	AREA 9116 SQFT AT 5th FLOOR,,D C M BLDG,NEW DELHI	14983900	13.61
13	13160	S2-7	B-102, 103 CPS NO. BB-3, P-01 TO P-08,,STATESMAN HOUSE,BARAKHAMB ROAD,NEW DELHI,NEW DELHI,110001	14770300	12.25
14	4468	S2-3	7th FLOOR & CPS NO. MB-43 TO 46,,AMBA DEEP,NEW DELHI	14171700	2.47
15	13814	S2-7	3RD FLOOR (MSG 7819 SQFT),,EAST TOWER, 25, BARAKHAMB ROAD,NEW DELHI	13457300	4.23
16	11528	S2-5	11TH FLR 11970 SQFT,,DR GOPAL DASS BHAWAN,NEW DELHI	13039400	15.57
17	841	S1-2	GF MEZZ 6732 SQFT OF HEAD QTRS OFFICE BLDG IN THE COMPOUND OF YMCA,,JAI SINGH ROAD,NEW DELHI	12211800	211.83
18	5971	S1-1	74,74/1-74/5,74/7-74/10,,JANPATH,,NEW DELHI	11938800	3.51
19	11539	S2-5	15TH FLR 14000 SQFT,,DR GOPAL DASS BHAWAN,NEW DELHI	11846100	9.16
20	9589	S1-4	FLAT NO-8,,KHAN MARKET,NEW DELHI	11664000	3.04
21	11575	S2-6	SPACE NO.1, FIRST FLOOR 6000 SQFT,,VIJAYA BLDG,NEW DELHI	11340000	27.46
22	11	S1-2	RIVOLI CINEMA BUILDING,,REGAL BLDG,NEW DELHI	11286000	21.31
23	5450	S1-1	K-13, K-15,K-16, K-35 TO 38 & K-51 TO 54,,K BLOCK CON PLACE,NEW DELHI	11089100	8.30
24	100	S1-2	SHOP NO 1 & FLAT NO- 31 & 35,,90-BLOCK/CON. PLACE,NEW DELHI	10931800	116.42
25	13823	S2-7	FLAT NO. 1001 MSG. 2374 SQ.FT. AT 10TH FLOOR,,EAST TOWER, 25, BARAKHAMB ROAD,NEW DELHI	10896700	6.42
26	10764	S1-2	2/48 SHOPPING CENTRE,,MALCHA MARG,NEW DELHI	10800000	5.59
27	13550	S2-3	FLAT NO. GF-3 (MSG 2916 SQFT),,NAURANG HOUSE,NEW DELHI	10707500	95.54
28	7547	S2-1	44,,JOR BAGH,NEW DELHI	10111020	15.70
29	4624	S1-1	4,,BUNGLOWS,TILAK MARG	9250800	35.53
30	11562	S2-6	SPACE NO.12, GROUND FLOOR 6000 SQFT,,VIJAYA BLDG,NEW DELHI	8998200	5.51

31	11182	S2-1	SHEIKH PURA HOUSE,,SCHOOL,NEW DELHI	8870100	6.48
32	9698	S1-4	FLAT NO-17,,KHAN MARKET,NEW DELHI	8802000	2.58
33	5532	S1-1	M84,M34,M35,M86 & OTHERS,,M BLOCK CON PLACE,NEW DELHI	8708200	12.96
34	5432	S1-1	H13,14, 56, 57, 58, 91, 92, 93,,H BLOCK CON PLACE,NEW DELHI	8658800	7.06
35	9825	S1-4	FLAT NO-52,,KHAN MARKET,NEW DELHI	8553600	44.58
36	1476	S2-6	FLAT NO 101 & 102 OF LEFT AT FF,,NEW DELHI HOUSE,NEW DELHI	8203100	2.40
37	9269	S1-4	FLAT NO. 58,,KHAN MARKET,KHAN MARKET,NEW DELHI,NEW DELHI,110001	8100000	4.74
38	9423	S1-4	24,,PRITHVI RAJ ROAD,NEW DELHI	8062300	10.13
39	15153	S2-1	89,,LODHI ESTATE,LODHI ESTATE,NEW DELHI	8007800	210.76
40	9686	S1-4	SHOP NO-19B,,KHAN MARKET,NEW DELHI	7970400	5.05
41	9249	S1-4	SHOP NO-16B,,KHAN MARKET,NEW DELHI	7830000	2.27
42	9804	S1-4	FLAT NO-47,,KHAN MARKET,NEW DELHI	7776000	5.64
43	9702	S1-4	FLAT NO-23,,KHAN MARKET,NEW DELHI	7762500	4.54
44	9215	S1-4	24,,AURANGZEB ROAD,NEW DELHI	7628400	10.78
45	14315	S1-1	SECOND FLOOR (MSG. 3444 SQ.FT),,AT M-39,M BLOCK CON PLACE,NEW DELHI,110001	7439500	22.80
46	9462	S1-4	FLAT NO-4,,KHAN MARKET,NEW DELHI	7141500	5.40
47	10815	S1-2	11/48 SHOPPING CENTRE BASEMENT LIFT FF,,CHANAKYA PURI,NEW DELHI	7128000	11.87
48	13021	S1-1	PORTION MSG 1600 SQFT (APPX.) AT GF IN PHELPS BLDG 9-A, CON PLACE,,A BLOCK,NEW DELHI	7128000	5.53
49	12110	S2-3	GF-4 (MSG 2946 SQFT),,GROUND FLOOR,NAURANG HOUSE,NEW DELHI	7055300	6.81
50	9798	S1-4	FLAT NO-41,,KHAN MARKET,NEW DELHI	7020000	6.83
51	9799	S1-4	FLAT NO-42,,KHAN MARKET,NEW DELHI	6949800	4.05
52	9416	S1-4	13,,PRITHVI RAJ ROAD,NEW DELHI	6779600	10.22
53	9841	S1-4	SHOP NO-41A,,KHAN MARKET,NEW DELHI	6632000	3.95
54	13655	S1-1	F-16 & 16/2,,PART UNIT NO.17 & 18 (4150 SQ.FT),BLOCK-F, D-CIRCUS,NEW DELHI,NEW DELHI,110001	6598700	18.30
55	13945	S1-1	K-14,,(50% EACH),K BLOCK CON PLACE,NEW DELHI	6480000	3.77
56	14588	S2-7	B-201 F (MSG 1775 SQFT),,28, B.K.ROAD,STATESMAN HOUSE,NEW DELHI,110001	6283000	4.81
57	13744	S2-7	FLAT NO 601 TO 607 AT 6TH FLOOR,,EAST TOWER, 25, BARAKHAMBA ROAD,NEW DELHI	6252000	17.47
58	13616	S1-1	G-36 GF AND MEZZ FLOOR,,G BLOCK CON PLACE,NEW DELHI	6237000	20.50
59	9833	S1-4	SHOP NO-36B,,KHAN MARKET,NEW DELHI	6210000	0.98
60	14337	S2-7	FLAT NO. 1007 TO 1012,,23 B.K. ROAD,NARAIN MANZIL,NEW DELHI,110001	6123600	36.95
61	11529	S2-5	12TH FLR 5550 SQFT,,DR GOPAL DASS BHAWAN,NEW DELHI	6122300	8.85
62	5141	S2-6	26,,FEROJESHAH ROAD,NEW DELHI	6116700	13.26
63	9855	S1-4	Shop 48-B,,KHAN MARKET,KHAN MARKET,NEW DELHI	6091200	3.48
64	8892	S2-1	SHOP NO 11,,JOR BAGH,NEW DELHI	6078800	4.78
65	6377	S1-1	T.B.Associate Building,,T B ASSOCIATION BUILDING, 3,RED CROSS ROAD	5965200	10.46
66	14957	S1-1	L-13,,L BLOCK,L BLOCK, CON PLACE	5961600	7.79
67	11367	S2-5	AREA MSG. 5483 SQ.FT.,,AT 1ST FLOOR,DR GOPAL DASS BHAWAN,NEW DELHI	5941300	2.01
68	14523	S1-1	D-27 (GF),,HOTEL PLACE HEIGHT,D BLOCK CON PLACE,NEW DELHI,110001	5940000	1.72

69	9858	S1-4	SHOP NO-50A,,KHAN MARKET,NEW DELHI	5848100	0.02
70	9465	S1-4	FLAT NO-65,,KHAN MARKET,NEW DELHI	5832000	7.93
71	9802	S1-4	flat 45,,FLAT NO-45,KHAN MARKET	5832000	1.49
72	9842	S1-4	SHOP NO-41B,,KHAN MARKET,NEW DELHI	5787700	2.53
73	9221	S1-4	SHOP NO-2B,,KHAN MARKET,NEW DELHI	5778000	6.08
74	9444	S1-4	29 BUNGLOW,,PRITHVI RAJ ROAD,NEW DELHI	5647600	4.21
75	9072	S1-4	1,,TEES JANUARY MARG,NEW DELHI	5592300	10.80
76	10990	S2-3	FLAT NO 601 AT 5TH FL,,KAILASH BLDG,NEW DELHI	5579700	1.60
77	5659	S1-1	F 19, 19/1, 19/2 (NATIONAL INDIA BUILDING),,F BLOCK CON PLACE,NEW DELHI	5507100	22.11
78	14980	S1-4	SHOP NO 55B,,GROUND FLOOR,KHAN MARKET,NEW DELHI,110003	5505400	10.32
79	9251	S1-4	Shop No. 69A,,Khan Market, KHAN MARKET,NEW DELHI	5407800	5.89
80	9683	S1-4	SHOP NO-18A,,KHAN MARKET,NEW DELHI	5400000	7.80
81	9846	S1-4	SHOP NO-44A,,KHAN MARKET,NEW DELHI	5400000	4.10
82	4497	S2-3	18th FLOOR,,AMBA DEEP,NEW DELHI	5387000	1.56
83	103	S1-2	SHOP NO 4 & FLAT NO 35,55,34, 58, FF,SF,,90-BLOCK/CON. PLACE,NEW DELHI	5303700	11.72
84	10021	S1-2	21,,SARDAR PATEL ROAD,NEW DELHI	5280500	6.47
85	9725	S1-4	28,,GOLF LINK,NEW DELHI	5259100	7.94
86	9625	S1-4	22,,AMRITA SHER GILL MARG,NEW DELHI	5105700	207.46
87	9824	S1-4	FLAT NO-51,,KHAN MARKET,NEW DELHI	5103000	12.48
88	243	S1-2	106,,& 106/1,BAIRD ROAD,NEW DELHI	5100500	1.46
89	10004	S1-2	11,,SARDAR PATEL ROAD,NEW DELHI	5088100	7.26
90	9847	S1-4	SHOP NO-44B,,KHAN MARKET,NEW DELHI	4860000	1.43
91	9607	S1-4	1,,AMRITA SHER GILL MARG,NEW DELHI	4844900	1.93
92	14335	S2-7	FLAT NO 508,508A,508B,509,509A,509B,510,510A,511,,517 (MSG. 2712 SQ.FT), 23 B.K. ROAD,NARAIN MANZIL,NEW DELHI,110001	4832700	13.05
93	12872	S2-1	INDIAN SOCIETY OF INTERNATIONAL LAW, 9,,BHAGWAN DASS ROAD,NEW DELHI	4802600	2.58
94	9245	S1-4	SHOP NO-14B (MSG 464 SQFT),,KHAN MARKET,NEW DELHI	4781700	0.75
95	11206	S2-1	JAWAHAR BHAWAN TRUST, 3 RAI SINHA ROAD, NEW DELHI,,SCHOOL,NEW DELHI	4765900	12.80
96	10996	S2-3	FLAT NO-607,,AT 5TH FL,KAILASH BLDG,NEW DELHI,NEW DELHI,110001	4747500	5.10
97	1896	S2-5	FLAT NO - 612,,ARUNACHAL,NEW DELHI	4673100	0.63
98	9664	S1-4	3,,GOLF LINK,NEW DELHI	4603900	12.31
99	9832	S1-4	SHOP NO-36A,,KHAN MARKET,NEW DELHI	4536000	1.21
100	2977	S2-3	FLAT 111A,,FLAT NO 111 & CPS NO. UB-27,SURYA KIRAN,NEW DELHI,110001	4498200	16.86
101	5436	S1-1	H-36,37, 66 TO 68 & OTHERS,,H BLOCK CON PLACE,NEW DELHI	4462600	35.76
102	5516	S1-1	M17& 17/1, MEZZ 17,17/1, M-74, M-115,,M BLOCK CON PLACE,NEW DELHI	4449800	11.85
103	13694	S1-1	M-11 (SF) GOKUL NIWAS KNOWN AS M26-M33 ETC.,80-83 & 121-124,,M BLOCK CON PLACE,NEW DELHI	4438800	4.81
104	11979	S1-4	27A,,AURANGZEB ROAD,NEW DELHI	4374400	0.58
105	9827	S1-4	FLAT NO-55,,KHAN MARKET,NEW DELHI	4326700	18.27

106	7529	S2-1	27,,JOR BAGH,NEW DELHI	4325600	5.94
107	9866	S1-4	SHOP NO-54 B,,KHAN MARKET,NEW DELHI	4320000	4.48
108	9887	S1-4	SHOP NO-67A,,KHAN MARKET,NEW DELHI	4320000	2.47
109	4537	S2-3	FLAT NO 1111, 1112 & 1113,,AMBA DEEP,NEW DELHI	4238900	4.90
110	1607	S2-5	FLAT NO GF-2,,GROUND FLOOR,ARUNACHAL,NEW DELHI	4231400	42.64
111	1344	S2-5	FLAT NO 607,,- 2168 SQFT,KANCHANJUNGA,NEW DELHI	4094500	2.34
112	9751	S1-4	55,,GOLF LINK,NEW DELHI	4050700	39.00
113	15154	S1-4	25A,,AKBHAR ROAD,AKBHAR ROAD,NEW DELHI	4036700	1.51
114	11654	S2-6	4245 Sqft.,,8TH FL,,VIJAYA BLDG,NEW DELHI	3988600	3.83
115	1277	S2-5	M-4,,KANCHANJUNGA,NEW DELHI	3964900	5.00
116	1282	S2-5	FLAT NO 106,,KANCHANJUNGA,NEW DELHI	3944900	0.91
117	10999	S2-3	FLAT NO 610 AT 5TH FL,,KAILASH BLDG,NEW DELHI	3930200	1.12
118	11191	S2-1	27-29,,BHAI VIR SINGH MARG,NEW DELHI	3829700	20.04
119	9815	S1-4	SHOP NO-29B,,KHAN MARKET,NEW DELHI	3810200	12.66
120	9266	S1-4	SHOP NO-78,,KHAN MARKET,NEW DELHI	3756200	1.03
121	2550	S2-5	FLAT NO.103A, CPS NO. 10 & 31,,ASHOKA ESTATE,NEW DELHI	3705900	0.53
122	10973	S2-3	FLAT NO 410 AT 3RD FL,,KAILASH BLDG,NEW DELHI	3704200	3.87
123	6202	S2-1	TRIVENI KALA SANGAM BLDG,,TANSEN MARG,NEW DELHI	3664700	2.41
124	2551	S2-5	FLAT NO.103 B,,ASHOKA ESTATE,NEW DELHI	3633100	1.87
125	6925	S2-4	GF-8 to 10,Tolstoy Marg, TOLSTOY HOUSE, New Delhi, NEW DELHI,110001	3587000	1.02
126	44	S1-2	FLAT NO 69,,REGAL BLDG,NEW DELHI	3547700	10.30
127	11353	S2-5	LGF REMAINING PORTION (11740.45 SQFT),,DR GOPAL DASS BHAWAN,NEW DELHI	3533800	14.51
128	14639	S2-1	3,,SAN MATIN MARG,CHANAKYAPURI,NEW DELHI	3515000	2.61
129	10628	S1-2	11 A,,MALCHA MARG,,MALCHA MARG,CHANAKYA PURI, NEW DELHI,NEW DELHI	3504300	5.76
130	10107	S1-2	27,,SARDAR PATEL ROAD,NEW DELHI	3492000	0.48
131	7230	S2-4	FLAT NO 1012, 1012A,,MB-5, OPEN CPS NO -1,TOLSTOY HOUSE,NEW DELHI	3461900	9.43
132	6580	S1-1	5,,TOLSTOY MARG,,NEW DELHI,110001	3448000	9.23
133	11033	S2-3	FLAT NO 803 AT 7TH FL,,KAILASH BLDG,NEW DELHI	3428600	0.97
134	10025	S1-2	26 (RENTAL PORTION SOP),,SARDAR PATEL ROAD,NEW DELHI	3425700	19.01
135	1638	S2-5	FLAT NO UGF-8,11,,12 & 13,ARUNACHAL,NEW DELHI,NEW DELHI,110001	3419700	1.93
136	10538	S1-2	5,,RAJDOOT MARG,NEW DELHI	3370500	18.98
137	12109	S1-3	FLAT/SHOP NO 1,,1/2 PORTION BACK SIDE,SAROJINI NAGAR MARKET,NEW DELHI,110023	3367900	19.79
138	9719	S1-4	22,,GOLF LINK,NEW DELHI	3333900	1.30
139	10994	S2-3	FLAT NO 605 AT 5TH FL,,KAILASH BLDG,NEW DELHI	3326800	1.88
140	11032	S2-3	FLAT NO 802 AT 7TH FL,,KAILASH BLDG,NEW DELHI	3325200	0.94
141	10998	S2-3	FLAT NO 609 AT 6TH FL,,KAILASH BLDG,NEW DELHI	3311100	0.93
142	5434	S1-1	H32,33, 35,100 & OTHERS,,H BLOCK CON PLACE,NEW DELHI	3301400	19.01
143	14050	S2-7	FLAT NO- B-201 G,,(MSG 904 SQFT) & 2 CPS,STATESMAN HOUSE,NEW DELHI	3264700	6.29

144	9230	S1-4	SHOP NO-7A,,KHAN MARKET,NEW DELHI	3262500	4.13
145	10494	S1-3	SHOP/FLAT NO 31,,SAROJINI NAGAR MARKET,NEW DELHI	3240000	55.99
146	3576	S2-3	FLAT NO 704,,ANSAL BHAWAN,NEW DELHI	3240000	16.19
147	14009	S1-1	F-60,,F BLOCK CON PLACE,NEW DELHI	3240000	2.95
148	11195	S2-1	2 INSTITUTIONAL AREA,,DIPLOMATIC ENCLAVE,NEW DELHI	3232000	0.10
149	1293	S2-5	FLAT NO 205, MSG 1181 SQFT,,KANCHANJUNGA,NEW DELHI	3221900	12.57
150	5526	S1-1	FIRST FLOOR (MSG 4750 SQFT),,AT M-39,M BLOCK CON PLACE,NEW DELHI,110001	3208000	7.73
151	13166	S2-7	A-301,1683 SQFT,,STATESMAN HOUSE,NEW DELHI	3180800	3.83
152	14019	S2-7	FLAT NO 715, 715A, 716, 716A (MSG. 1213 SQ.FT),,AT 23 B.K. ROAD,NARAIN MANZIL,NEW DELHI,110001	3170200	5.10
153	2561	S2-5	FLAT NO.203,,ASHOKA ESTATE,NEW DELHI	3151400	10.97
154	2110	S2-7	FLAT NO 201, 202, 204 & 209,,INDRA PRAKASH,NEW DELHI	3142300	0.88
155	9415	S1-4	11A,,PRITHVI RAJ ROAD,NEW DELHI	3132500	15.28
156	10114	S1-2	8, 8A,,PANCHSHEEL MARG,NEW DELHI	3120600	0.99
157	11034	S2-3	FLAT -804,,AT 7TH FL,KAILASH BLDG,NEW DELHI,NEW DELHI,110001	3118000	2.63
158	13982	S2-6	AREA MSG. 600 SQ.FT. AT FF.,,HANSALAYA,NEW DELHI	3110400	0.87
159	6868	S2-4	8 TO 11,,UGF 8 TO 11,TOLSTOY HOUSE,NEW DELHI,110001	3088800	4.62
160	2548	S2-5	FLAT NO.102A,,ASHOKA ESTATE,NEW DELHI	3051700	13.96
161	14308	S2-5	FLAT NO. 406,,BARAKHAMBIA ROAD,ASHOKA ESTATE,NEW DELHI,110001	3032600	6.47
162	14484	S1-1	F-27 (GROUND FLOOR),,F BLOCK CON PLACE,MALHOTRA BUILDING,NEW DELHI,110001	3024000	4.20
163	9839	S1-4	Shop No 40-A,,Khan Market, KHAN MARKET,NEW DELHI	3024000	2.36
164	9102	S1-4	(2822 SQFT) FLAT NO D-102,,6, AURANGZEB ROAD,NEW DELHI	3024000	1.21
			Total		2268.51

Annexure-XII

**Non Recovery of arrear of Vandana Building
(Chapte-2) [Para 2.3.6 (iii)]**

(In Lakh)

Sl. No.	PID No.	Premises No.	Area in Sq ft	Existing RV	Proposed RV	Current tax demand	Arrears of tax (In `)
1	6398	Show room No. A 1	910.02 SQFT	367200	2457000	587250	13.68
2	6399	Show room No. A 2	1121.08	208800	3026900	41760	0
3	6397	Show room No. B	1233.24	559400	3329700	848910	22.35
4	6396	Show room No. C	1195.15	650500	3226900	818070	17.82
5	6395	Show room No. D	1618.04	880700	4368700	116010	26.81
6	6394	Show room No. E	1489.27	810600	4021000	814470	35.75
7	6393	Show room No. F	2198.55	997200	5936000	1273440	29.14
8	6392	Show room No. G	1197.64	1262000	3233600	625590	7.37
9	6391	Show room No. H	1545.54	701000	4172900	1101870	25.19
			Total	6437400	33772700	6227370	178.11

Annexure-XIII

**Delay in mutation after payment of transfer fee before or during 2012-13
(Chapter-2) [Para 2.3.9 (i)]**

S. No.	PROPERTY ID	PROPERTY ADDRESS	CURRENT ARV	CURRENT TAX	ARREAR TAX	GRAND BALANCE	TRANSFER FEE	OWNER NAME as on 2012-13	OWNER NAME as on 2014-15
1	96	SHOP NO 12,,SOLD PORTION,REGAL BLDG,NEW DELHI	1,951,000	437,750	70,618	528,368	20,000	M/S COMPUTER MART	M/S COMPUTER MART
2	305	8/6-7,,LADY HARDING ROAD,LADY HARDING ROAD,NEW DELHI	663,300	132,660	314,153	471,826	25,000	MRS. SHALU ANAND	M/S SUPERLATIVE PROPERTY DEVELOPERS PVT. LTD.
3	1248	FLAT NO 505 235 SQFT,,NIRMAL TOWER,NEW DELHI	55,000	11,000	-29,250	32,760	29,250	SHRI B.S.BANTHIA SMT MALA BANTHIA SHRI NEELESH BANTHIA	SHRI B.S.BANTHIA SMT MALA BANTHIA SHRI NEELESH BANTHIA
4	1389	FLAT NO 1002A,,KANCHANJUNGA,NEW DELHI	478,800	95,760	18,576	129,336	15,000	MRS MALA PURI	MRS MALA PURI
5	1390	FLAT NO 1002B,,KANCHANJUNGA,NEW DELHI	640,500	98,920	18,892	194,172	18,000	MRS RUCHI PURI	MRS RUCHI PURI
6	1489	FLAT NO 115 OF LEFT AT FF,,27, BARAKHAMB ROAD,NEW DELHI HOUSE,NEW DELHI	1,566,000	341,500	-59,133	566,490	284,000	MISS. REVATITALWARMRS. MADHUTALWAR	MISS. REVATITALWARMRS. MADHUTALWAR
7	1649	FLAT NO - 102D,,19, B K ROAD,ARUNACHAL BLDG,NEW DELHI,110001	104,700	20,940	51,490	84,430	12,000	PROFESSIONAL DATA SYSTEM PVT LTD	PROFESSIONAL DATA SYSTEM PVT LTD
8	1960	FLAT NO - 1009,ARUNACHAL BUILDING, NEW DELHI	615,600	123,120	302,827	516,071	24,000	DR.(MRS) USHA SHARMA MR. MAN MOHAN SHARMA	DR.(MRS) USHA SHARMA MR. MAN MOHAN SHARMA
9	2169	FLAT NO.512A,,INDRA PRAKASH,NEW DELHI	597,000	119,400	-53,376	101,725	24,000	MRS. RAJINDER KAUR CHADHA	MRS. RAJINDER KAUR CHADHA
10	2395	FLAT NO- 2 A,,D C M BLDG,NEW DELHI	167,000	33,400	79,185	208,360	112,500	MR. SUBODH GUPTA (HUF)	MR. SUBODH GUPTA (HUF)
11	2717	UB 6,,INDRA PRAKASH,NEW DELHI	87,700	17,540	34,203	67,743	16,000	Mr Sachin Khurana and sons HUF Mrs Deepali Khurana	Mr Sachin Khurana and sons HUF Mrs Deepali Khurana
12	2796	FLAT NO-107 & CPS G-23,,NILGIRI APTT, 9 B K RD,NEW DELHI	408,100	81,620	-5	299,120	217,500	MRS. ARUNA SHROFF	MRS. ARUNA SHROFF
13	3752	A-111,,HIMALAYA HOUSE,NEW DELHI	438,700	87,740	23,345	111,085	468,300	M/S SHIRDI BIO FUELS PVT. LTD.	M/S SHIRDI BIO FUELS PVT. LTD.
14	3854	FLAT NO-201 & CPS-LB-2,,ANRIKSH BHAWAN,NEW DELHI	182,700	36,540	99,528	185,818	49,750	M/S SUDH INVESTMENT PVT. LTD.	M/S SUDH INVESTMENT PVT. LTD.
15	4502	FLAT NO 811,,AMBA DEEP,NEW DELHI	892,600	178,520	450,787	519,002	33,090	MR. VIJAY MEHRA AND MRS CUCKOO MEHRA	MR. VIJAY MEHRA AND MRS CUCKOO MEHRA

16	4760	FLAT NO-304,,ASHA DEEP,NEW DELHI	105,300	0	-196,946	28,054	225,000	MS. SABINA INDERJIT MS. SONIA INDERJIT	MS. SABINA INDERJIT MS. SONIA INDERJIT
17	5078	305,,ADISHWAR,NEW DELHI	137,500	27,500	984,711	1,272,886	324,000	MR. RAKESH KAUSHAL	MR. RAKESH KAUSHAL
18	5168	FLAT NO 3C,,DEWANSHREE BLDG,NEW DELHI	286,000	57,200	28,595	426,293	340,493	MR. ANILJIT SINGH LH TO LATE SHRI MOHANJIT SINGH	MR. ANILJIT SINGH LH TO LATE SHRI MOHANJIT SINGH
19	5727	FLAR NO. 216,,COMPETENT HOUSE, F-14, CON PLACE,NEW DELHI	562,100	112,420	67,494	179,920	1	MR. ARUN SINGH	MR. ARUN SINGH
20	5768	C-40,,FLAT NO 10,DWARKA SADAN C 40-42 CON PLACE,New Delhi,110001	7,700	1,540	21,248	24,553	1,750	MRS. NIRMALBANSAL	MRS. NIRMALBANSAL
21	6262	48,,TODAR MAL ROAD,NEW DELHI	426,200	85,240	46,877	2,907,122	2,775,000	MRS. SANGEETA JAITLEY MR. ARUN JAITLEY	MRS. SANGEETA JAITLEY MR. ARUN JAITLEY
22	6723	6D,,ATMA RAM HOUSE,NEW DELHI	280,600	56,120	14,387	70,732	225	SH MAYANK KHEMKA	SH MAYANK KHEMKA
23	7948	SHOP NO 113,,KHANNA MKT,NEW DELHI	75,500	3,840	-6,220	38,900	7,500	MR. SURESH KUMARS/O LATE SH. RANGI LALMR. MUKESH SHARMAS/O SH. B.R. SHARMA	MR. SURESH KUMARS/O LATE SH. RANGI LALMR. MUKESH SHARMAS/O SH. B.R. SHARMA
24	8009	STALL NO 21,,KHANNA MKT,NEW DELHI	12,300	2,460	1,335	8,295	4,500	MRS. VIDYA WALIA	MRS. VIAWALIA
25	8758	QTR NO K-94,,B K DUTT COLONY,NEW DELHI	3,000	600	1,800	17,410	15,000	SMT. PREM LATA	SMT. PREM LATA
26	8818	QTR NO J-62,,B K DUTT COLONY,NEW DELHI	92,900	18,580	83,573	146,102	28,238	MRS. MANJU SAHAI MR. LALIT SAHAI	MRS. MANJU SAHAI MR. LALIT SAHAI
27	9304	FLAT NO 9,9A GF,,GOLF APARTMENT,NEW DELHI	430,100	86,020	-40,984	86,020	40,984	M/S ALL TIME PRODUCTIONS PVT.LTD.	M/S ALL TIME PRODUCTIONS PVT.LTD.
28	9336	FLAT NO 7 SF (1904 SQFT),,GOLF APARTMENT,NEW DELHI	143,200	28,640	11,542	105,827	49,631	MRS. RAJ ARORAMR. RAJESH ARORA	MRS. RAJ ARORAMR. RAJESH ARORA
29	9447	FLAT NO 1-A,,23 P R ROAD,NEW DELHI	155,300	31,060	-893,679	412,386	1,275,000	MRS. MANJU KAPOOR, MS. MINI KAPOOR & MRS ANJALI KAPOOR (1/3 UNDIVIDED SHARE EACH)	MRS. MANJU KAPOOR, MS. MINI KAPOOR & MRS ANJALI KAPOOR (1/3 UNDIVIDED SHARE EACH)
30	10360	FLAT/SHOP NO 1,,1/2 PORTION FRONT SIDE,SAROJINI NAGAR MARKET,NEW DELHI,110023	56,500	11,300	536	32,886	21,050	HAR BHAGWAN SATYAPPAUL	HAR BHAGWAN SATYAPPAUL
31	10723	32,,MALCHA MARG,NEW DELHI	471,100	94,220	-29,407	130,213	65,400	MRS. ENA MEHRA	MRS. ENA MEHRA
32	11328	LGf 93,,121.78 SQFT,DR GOPAL DASS BHAWAN	26,300	5,260	82,848	103,168	15,000	MR ANIL KUMAR	MR ANIL KUMAR
33	11385	175+434=609,,4TH FLR,DR GOPAL DASS BHAWAN,New Delhi,NEW DELHI,110001	754,200	150,840	-71,509	201,649	8,138	MR. SHIVAMSETH	MR. SHIVAMSETH
34	11387	4TH FLR 9, 434 SQFT,,DR GOPAL DASS BHAWAN,NEW DELHI	537,500	107,500	-40,329	148,669	8,138	MR. CHANDAN SETH	MR. CHANDAN SETH

35	11704	7A SPACE, 12TH FL 425 SQFT,,VIJAYA BLDG,NEW DELHI	113,700	22,740	0	66,748	6,368	M/S SREE SYNCHEM PVT. LTD.	M/S SREE SYNCHEM PVT. LTD.
36	11710	SPACE NO -8E, MSG 675 SQFT AT 12 TH FLOOR,,VIJAYA BLDG,NEW DELHI	377,200	75,440	44,851	127,371	7,080	MR. SUBHASHCHANDERCHAWALA	MR. SUBHASHCHANDERCHAWALA
37	11809	LGF 53, 325.72 SQFT,,VIJAYA BLDG,NEW DELHI	26,300	5,260	0	12,583	7,323	M/S PARAS POLYMERS PVT.LTD	M/S PARAS POLYMERS PVT.LTD
38	11810	LGF 54, 178.80 SQFT,,VIJAYA BLDG,NEW DELHI	16,000	3,200	-4,020	3,200	4,020	M/S PARAS POLYMERS PVT.LTD.	M/S PARAS POLYMERS PVT.LTD.
39	12790	FLAT NO J-4 [1981.33 SQFT],,DHAWAN DEEP,NEW DELHI	512,500	102,500	937,399	1,132,314	92,380	MR. AKHIL MALHOTRAMR. ANUJ MALHOTRAMR. ASHISH MALHOTRA	MR. AKHIL MALHOTRAMR. ANUJ MALHOTRAMR. ASHISH MALHOTRA
40	12825	FLAT NO F-4 [1785.19 SQFT],,DHAWAN DEEP,NEW DELHI	463,200	92,640	226,506	402,949	83,675	MRS. RENU MALHOTRA	MRS. RENU MALHOTRA
41	12838	FLAT NO A-1 [1486.40 SQFT],,DHAWAN DEEP,NEW DELHI	372,600	74,520	16,707	272,374	181,142	MRS. RASNA PREET SABHARWAL	MRS. RASNA PREET SABHARWAL
42	13291	FLAT NO - 506,,MSG 2038.72 SQFT,SILVER ARCH,NEW DELHI	170,400	34,080	-472,307	65,221	503,448	BINDIYAJAIN	MRS. SONAL BAJAJMISS. SHRUTI BAJAJ
43	13604	325 SQFT,2nd Floor,ECE HOUSE ANNEXE-1, NEW DELHI,,325 SQFT IN ANNEXE-I,ECE HOUSE	205,400	41,080	13,078	60,027	5,859	MRS. PARAMJITKAUR	MRS. PARAMJITKAUR
44	13606	545 SQFT IN ANNEXE-I,,ECE HOUSE,NEW DELHI	413,900	82,780	17,332	206,412	106,300	SHRI ANIL LAMBA	SHRI ANIL LAMBA
45	13699	AREA MSG 265 SQFT AT 13TH FLOOR,,DR GOPAL DASS BHAWAN,NEW DELHI	543,200	108,640	276,663	717,711	12,000	MRS POOJA RAM	MRS POOJA RAM
46	13700	AREA MSG 265 SQFT AT 13TH FLOOR,,DR GOPAL DASS BHAWAN,NEW DELHI	543,200	108,640	276,663	717,711	12,000	MRS GAURI RAM	MRS GAURI RAM
47	14097	SHOP NO-29,,BABU MARKET,NEW DELHI	20,000	4,000	6,502	14,900	8,700	RAJIVWADHWA	RAJIVWADHWA
48	14596	UB-6MSG,,MSG 686SFT,NAURANG HOUSE,NEW DELHI,110001	185,200	37,040	69,648	206,844	100,156	M/S ORIENT EXPRESS PVT. LTD.	M/S ORIENT EXPRESS PVT. LTD.
49	14620	AREA MSG 1218 SQFT,,BASEMENT, ANNEXE-II,ECE HOUSE,NEW DELHI	855,000	171,000	26,094	203,794	6,700	MRS. ASHA CHOPRA	MRS. ASHA CHOPRA
50	14622	AREA MSG 373 SQFT,,BASEMENT, ANNEXE-II,ECE HOUSE,NEW DELHI	261,800	28,060	-10,072	141,134	50,246	MR. RAJ NATH KHOSLA	MR. RAJ NATH KHOSLA
51	14627	AREA MSG 373 SQFT,,GROUND FLOOR, ANNEXE-II,ECE HOUSE,NEW DELHI	648,100	129,620	-65,621	191,285	52,246	SH K.J. ARORA	SH K.J. ARORA
52	14635	AREA MSG 692 SQFT,,GROUND FLOOR, ANNEXE-II,ECE HOUSE,NEW ELHI	1,195,700	248,925	182,003	442,371	11,438	S. MOHAMMED NAQI AND OTHERS	S. MOHAMMED NAQI AND OTHERS

53	14643	FLAT NO. 419 (MSG 518 SQFT), CPS UB-21, NAURANG HOUSE, NEW DELHI	764,100	67,120	700,709	682,570	31,080	MRS. KOMAL RANI BHASIN	MRS. KOMAL RANI BHASIN
54	14938	FLAT NO. 1118, MSG 472 SQFT, NAURANG HOUSE, NEW DELHI	178,400	35,680	25,579	69,883	8,624	MRS. NEERA GUPTA	MRS. NEERA GUPTA
55	14963	AREA MSG. 3650 SQ.FT., 9TH FLOOR, DR GOPAL DASS BHAWAN, NEW DELHI	4,303,400	1,141,020	16,567,656	17,933,691	225,000	M/S JAIPURIA INFORMATIONTECHNOLOGY PVT LTD.	M/S JAIPURIA INFORMATIONTECHNOLOGY PVT LTD.
56	14965	AREA MSG 36 SQFT,,UGF-6,KANCHANJUNGA	11,400	2,280	1,311	10,729	7,020	MISS. NEHAGUPTA	MISS. NEHAGUPTA
57	14966	AREA MSG 688 SQFT,,UGF-6,KANCHANJUNGA	538,800	107,760	70,812	394,572	216,000	M/S M/S OBEROI BUILDPROP PVT LTD THR. ITS DIRECTOR SH VIRAG GUPTA	M/S M/S OBEROI BUILDPROP PVT LTD THR. ITS DIRECTOR SH VIRAG GUPTA
58	15035	26A,,AURANGZEB ROAD	468,400	93,680	0	407,030	313,350	SMT. SAVITA MOHTA	SMT. SAVITA MOHTA
59	15061	FLAT NO. 802,,MSG 353 SQFT,MOHAN DEV BUILDING	838,700	167,740	279,413	470,658	23,500	MRS. RITU LOHIA	MRS. RITU LOHIA

Delay in mutation after payment of transfer fee received during 2013-14

S. No.	PROPERTY ID	PROPERTY ADDRESS	CURRENT ARV	CURRENT TAX	ARREAR TAX	GRAND BALANCE	TRANSFER FEE	OWNER NAME as on 2013-14	OWNER_NAME as on 2014-15
1	1105	FLAT NO. 1103,,AKASH DEEP BLDG,NEW DELHI	269300	53860	0	278860	225000	MRS. DAVINDER KAUR	MRS. DAVINDER KAUR
2	1248	FLAT NO 505 235 SQFT,,NIRMAL TOWER,NEW DELHI	55000	11000	-1441	38809	29250	SHRI B.S.BANTHIA SMT MALA BANTHIA SHRI NEELESH BANTHIA	SHRI B.S.BANTHIA SMT MALA BANTHIA SHRI NEELESH BANTHIA
3	1300	FLAT NO 301,,(MSG 901 SQFT),KANCHANJUNGA,NEW DELHI,NEW DELHI,110001	1679400	369850	74082	576242	132300	MR. PAWAN KUMAR GUPTA 50 PERCENT SHAREMRS. KAMLESH KUMARI GUPTA 50 PERCENT SHARE	MR. PAWAN KUMAR GUPTA 50 PERCENT SHAREMRS. KAMLESH KUMARI GUPTA 50 PERCENT SHARE
4	1480	FLAT NO 106 AT FF,,NEW DELHI HOUSE,NEW DELHI	1394900	298725	122681	984718	555012	MR. VIDHAN VYASMR. HARI SHANKAR VYAS	MR. VIDHAN VYASMR. HARI SHANKAR VYAS
5	1499	FLAT NO 311,,NEW DELHI HOUSE,NEW DELHI	583200	116640	3421	187706	50558	MRS. MANVEEN BAL	MRS. MANVEEN BAL
6	1757	FLAT NO 912,,NEW DELHI HOUSE,NEW DELHI	783600	156720	-45648	297392	116000	MRS. ALKA GUPTA	MRS. ALKA GUPTA
7	1784	FLAT NO 1111,,NEW DELHI HOUSE,NEW DELHI	432000	86400	212171	500237	151900	MR. RAJESH K. TANDON	MR. RAJESH K. TANDON
8	1794	FLAT NO 1207,,NEW DELHI HOUSE,NEW DELHI	351000	70200	210600	530805	250000	MR. PRABHAT KUMARMRS. ANUJA AGARWAL	MR. PRABHAT KUMARMRS. ANUJA AGARWAL
9	1878	FLAT NO - 510,,ARUNACHAL,NEW DELHI	237800	47560	148920	466490	270000	MAHENDRA KUMAR SHARDA (HUF)	MAHENDRA KUMAR SHARDA (HUF)

10	1882	FLAT NO - 514,,ARUNACHAL,NEW DELHI	1114900	228725	116291	474637	225000	M/S APEX FINCORP ADVISORS PRIVATE LIMITED	M/S APEX FINCORP ADVISORS PRIVATE LIMITED
11	1902	FLAT NO - 702A,,ARUNACHAL,NEW DELHI	324000	64800	66810	208315	76700	S. AMAR TEJ SINGHS. PRITAM SINGH	S. AMAR TEJ SINGHS. PRITAM SINGH
12	1913	FLAT NO - 713,,ARUNACHAL,NEW DELHI	155100	31020	81260	211285	99000	MRS. MADHU NEGI	MRS. MADHU NEGI
13	1917	FLAT NO - 801,,ARUNACHAL,NEW DELHI	950400	190080	98490	859070	570500	M/S PHOENIX TRADE LINK PRIVATE LIMITED	M/S PHOENIX TRADE LINK PRIVATE LIMITED
14	2815	FLAT NO-406, CPS B- 26,,NILGIRI APTT, 9 B K RD,NEW DELHI	431600	86320	429006	1265336	750000	MR. SURENDER KUMAR	MR. SURENDER KUMAR
15	2959	G I AT G FL,,SURYA KIRAN,NEW DELHI	505400	101080	2526	343606	240000	MRS. Kumkum ChopraMR. Sunil ChopraMs.Ayesha Sood 50 percent share	MRS. Kumkum ChopraMR. Sunil ChopraMs.Ayesha Sood 50 percent share
16	3012	407,,SURYA KIRAN,K.G.MARG,NEW DELHI,110001	1198800	49540	-140620	669400	160000	MISS. MALINI KHANNA	MISS. MALINI KHANNA
17	3754	B-1/112,,HIMALAYA HOUSE,NEW DELHI	954900	190980	5469	564069	345000	MR. ANUJ KHANNA	MR. ANUJ KHANNA
18	3758	F-116,,HIMALAYA HOUSE,NEW DELHI	649900	129980	21984	158304	6340	MRS. DAMANDEEP BAJAJMR. PARAMJIT SINGH BAJAJMRS. JAGDISH KAUR BAJAJ	MRS. DAMANDEEP BAJAJMR. PARAMJIT SINGH BAJAJMRS. JAGDISH KAUR BAJAJ
19	3855	FLAT NO-202,,IInd Floor,,ANTRIKSH BHAWAN,New Delhi-,NEW DELHI,110001	1027300	206825	-3467	442605	196800	MR. RAHUL SANGER	MR. RAHUL SANGER
20	3948	G.F.19,,ANTRIKSH BHAWAN,K.G.MARG,NEW DELHI,110001	648600	129720	-5	225360	69000	M/S VIMAL MALHOTRA (HUF)	M/S VIMAL MALHOTRA (HUF)
21	6630	10TH FLOOR 1002,,ROHIT HOUSE,NEW DELHI	77400	15480	16254	289734	258000	MR. BHARANIDHARAN PANDYAN	MR. BHARANIDHARAN PANDYAN
22	8592	227,,JOR BAGH,NEW DELHI	667600	133520	162164	631504	360000	M/S PINK CITY APARTMENTS PVT. LTD.	M/S PINK CITY APARTMENTS PVT. LTD.
23	10464	PLOT NO 26,,ARADHANA COLONY,ARADHANA COLONY,NEW DELHI	755300	100000	705330	1678364	755000	MRS. AMITA SINH	MRS. AMITA SINH
24	11048	FLAT NO 905 AT 8TH FL,,KAILASH BLDG,NEW DELHI	711400	142280	136710	1316954	495910	MISS AMBIKA JAINMRS. SONAL JAIN	MISS AMBIKA JAINMRS. SONAL JAIN
25	11061	FLAT NO 1005 AT 9TH FL,,KAILASH BLDG,NEW DELHI	2078700	473610	56810	800420	270000	MRS. Pratibha Bhan	MRS. Pratibha Bhan
26	11369	2 ND FLR 1, 914 SQFT,,DR GOPAL DASS BHAWAN,NEW DELHI	1734600	383650	6090516	6742957	268716	MR. RUNBEER SINGH SULLMR. GURJIT SINGH SULL	MR. RUNBEER SINGH SULLMR. GURJIT SINGH SULL

27	11564	SPACE NO.14, GROUND FLOOR 250 SQFT,,VIJAYA BLDG,NEW DELHI	326000	65200	0	76450	11250	MRS. GEETA LUTHRAMRS. MEERA LUTHRAMRS. NIRMAL LUTHRA	MRS. GEETA LUTHRAMRS. MEERA LUTHRAMRS. NIRMAL LUTHRA
28	13041	B-401,427 SQFT,,STATESMAN HOUSE,NEW DELHI	1083700	220925	31892	376975	124958	MRS. CHITVAN PANDE	MRS. CHITVAN PANDE
29	13083	B-704,408 SQFT,,STATESMAN HOUSE,NEW DELHI	881200	176240	26597	210997	8160	MS.SHEFALI CHANDRAMRS. SHAILAJA CHANDRA	MS.SHEFALI CHANDRAMRS. SHAILAJA CHANDRA
30	13268	FLAT NO - 207,,MSG 1664.50 SQFT,SILVER ARCH,NEW DELHI	139100	27820	596238	720078	96000	MR. SANJAY TOHANIMRS. VEENA TOHANI	MR. SANJAY TOHANIMRS. VEENA TOHANI

Delay in mutation after payment of transfer fee received during 2014-15

S. No.	PROPERTY ID	PROPERTY ADDRESS	CURRENT TAX	CURRENT ARV	ARREAR TAX	TRANSFER FEE	GRAND BALANCE as on 31.03.2015	OWNER_NAME as on 31.03.2015	OWNER NAME as on 31.03.2014
1	1096	FLAT NO. 1002,,AKASH DEEP BLDG,NEW DELHI	497200	99440	1052	266232	165740	MS. RASHI AGARWALMS. MEGHNA AGARWAL	MS. RASHI AGARWALMS. MEGHNA AGARWAL
2	1469	C.P.S AT UPPER BASEMENT NO. 1 TO 20,,NEW DELHI HOUSE,NEW DELHI	0	1043200	319782	0	319782	DIRECTOR NEW DELHI HOTEL LTD.	DIRECTOR NEW DELHI HOTEL LTD.
3	1625	FLAT NO UGF-1, 2, 5, 6,, ARUNACHAL,NEW DELHI	0	4900000	1509372	330900	1178477	M/s ASSOCIATES ELECTRONICS RESEARCH FOUNDATION	M/s ASSOCIATES ELECTRONICS RESEARCH FOUNDATION
4	1730	FLAT NO 713,,NEW DELHI HOUSE,NEW DELHI	0	363700	-20	156000	-156000	DR N P DALAL & MRS D N DALAL C/O SH PUNEET SALUJA & KISHAN CHAND	DR N P DALAL & MRS D N DALAL C/O SH PUNEET SALUJA & KISHAN CHAND
5	2041	GF8,,INDRA PRAKASH,NEW DELHI	0	299300	275970	60000	215995	SMT KRISHNA KAPOOR (M/S KAPUR PROP & INVEST)	SMT KRISHNA KAPOOR (M/S KAPUR PROP & INVEST)
6	2072	GF 38,,INDRA PRAKASH,NEW DELHI	0	233000	-2040	105000	-107040	MRS PREM SETH	MRS PREM SETH
7	2558	FLAT 201,,ASHOKA ESTATE,NEW DELHI	0	2428300	338457	0	338457	SH ASHOK RAJ NATH TH SH ALOK DHIR (HUF) & SMT MANISHA DIR	M/S CHOWDRY ASSOCIATES
8	3627	A-21,,HIMALAYA HOUSE,NEW DELHI	0	791400	158280	158280	5	MRS INDRA KHANNA & OTHERS	MRS INDRA KHANNA & OTHERS
9	4366	FLAT NO 905,,MERCANTILE HOUSE,NEW DELHI	0	682700	513476	110630	402856	SH MANISH AGGARWAL	SH MANISH AGGARWAL
10	4766	FLAT NO-603,,ASHA DEEP,NEW DELHI	0	379300	1377709	550823	826916	M/s INDU SAIN FAMILY TRUST C/O SH RAHUL GAUTAM	M/s INDU SAIN FAMILY TRUST C/O SH RAHUL GAUTAM
11	5156	FLAT NO 4B,,DEWANSHREE BLDG,NEW DELHI	0	139500	0	710579	-710579	MRS VIRENDER Kaur KOHLI & SH SURJEET SINGH KOHLI C/O SH PRITHPAL KOHLI	MRS VIRENDER Kaur KOHLI & SH SURJEET SINGH KOHLI C/O SH PRITHPAL KOHLI

12	5469	AREA 154 SQFT BASEMENT,,RAMA HOUSE A BLOCK CON PLACE,NEW DELHI	0	118800	0	54100	-54100	SH GOPI NATH & OTHERS TH MRS AMAR JEET KAUR	SH GOPI NATH & OTHERS TH MRS AMAR JEET KAUR
13	6429	FLAT NO- 4F (MSG 880 SQFT),,VANDANA BLDG,NEW DELHI	0	248500	240341	371541	-131195	SH BRIG VISHWA MITTER	SH BRIG VISHWA MITTER
14	6749	FLAT NO-208,,MSG 645 SQFT,PRAKASH DEEP,NEW DELHI	0	440900	139086	0	139161	SH ANIL KUMAR & OTHERS C/O M/S BHANDARI MACHINERY (P) LTD.	SH ANIL KUMAR & OTHERS C/O M/S BHANDARI MACHINERY (P) LTD.
15	7032	EIGHTTH FLOOR 810,,TOLSTOY HOUSE,NEW DELHI	0	808300	26238	21910	4328	SH M P SOONIE, MRS BIMLA SOONIE, MRS VINAY MAL GUPTA SH D P SOONIE	SH M P SOONIE, MRS BIMLA SOONIE, MRS VINAY MAL GUPTA SH D P SOONIE
16	8978	QTR NO F-52,,B K DUTT COLONY,NEW DELHI	0	43800	9960	925	9035	SMT RAM RAKHI	SMT RAM RAKHI
17	9082	FLAT NO A-201,,6, AURANGZEB ROAD,NEW DELHI	0	252300	2211275	837730	1476380	SH PRATAP CHAND & OTHERS TH SH DHIRAJ SARNA	SH PRATAP CHAND & OTHERS TH SH DHIRAJ SARNA
18	11040	FLAT NO 810,,KAILASH BLDG,NEW DELHI	0	2935400	1011829	384000	627829	Sh.RAMESHPARCHANISH. VIDYASAGAR	Sh.RAMESHPARCHANISH. VIDYASAGAR
19	12049	FLAT NO- 716 (MSG 474 SQFT) & CPS MB-8,,NAURANG HOUSE,NEW DELHI	0	788400	152748	229000	-76252	SH SUBHASH MANN & SMT. MEENAXI MANN	SH SUBHASH MANN & SMT. MEENAXI MANN
20	13556	FLAT NO- 313 (MSG 479 SQFT),,NAURANG HOUSE,NEW DELHI	0	646600	10000	0	10005	SH TRILOCHAN SINGH SABHARWAL & OTHERS C/O SH KAWALJIT KOCHAR	MRS. KANWAL KOCHAR
21	13699	AREA MSG 265 SQFT AT 13TH FLOOR,,DR GOPAL DASS BHAWAN,NEW DELHI	543200	108640	714336	834991	12000	MRS POOJA RAM	MRS POOJA RAM
22	15113	FLAT NO-214 A,,MSG 625 SQFT,KAILASH BLDG,NEW DELHI	0	1485500	-381067	146312	-527379	MR. VIJENDER KUMAR GUPTA	VIJENDER KUMAR GUPTA
23	15337	FLAT NO- 215,,MSG 463 SQFT,TOLSTOY HOUSE	0	635000	21700	0	21700	MR. HEMANT MANDAL	MR. HEMANT MANDAL
24	15343	FLAT NO- 214-B,,MSG 625 SQFT,KAILASH BLDG	0	1485500	309049	0	309049	THE OWNER CARE OF MRS DEEPTI SEN GUPTA	THE OWNER CARE OF MRS DEEPTI SEN GUPTA
25	4812	8,,FLAT NO 8 AT 2ND FLR,DAKSHINESHWAR BLDG,NEW DELHI,110001	0	84800	80000	0	80000	SARLA SONAN , MR JITENDER PRAMEELAR SONAN C/O JAYSON CO.	SARLA SONAN , MR JITENDER PRAMEELAR SONAN C/O JAYSON CO.

**Pending Mutation Case where the Department issued notice u/s 72 to owner after transfer of property/accepted PTRs filed by the new owner
(Chapter-2) [Para 2.3.9 (ii)]**

S. NO.	PID NO.	PROPERTY ADDRESS	NAME OF PREVIOUS OWNER	NAME OF APPLICANT WHO REQUESTED MUTATION IN HIS NAME	DATE OF APPLICATION FOR MUTATION	DETAILS OF DOCUMENTS SUBMITTED	DATE OF NOTICE U/S 72 ISSUED IN THE NAME OF ORIGINAL OWNER	REMARKS
1	10685	76, Malcha Marg, New Delhi	Sh. Santokh Singh	M/s Uppal Housing Pvt. Ltd.	21.04.2014	Indemnity Bond, Affidavit, copy of Regd. Sale Deed.	5/8/2014	notice u/s 72 issued to original owner is illegal as after transfer of property, he is not legally responsible for dues.
2	10398	Shop/Flat No. 61, Sarojini Nagar, New Delhi	Sh. Raj Paul	1. Sh. Kirti Abrol 2. Sh. Wishan Dass	11/12/2008 09/1/2012	Indemnity Bond, Affidavit, Copy of Agreement to sell & Conveyance Deed	30/3/2011	Notice issued to the original owner who is not legally responsible after transfer of property. New owner though mutation not done, filed PTR for 2010-11 & 2014-15 and paid tax also.
3	10633	21, Malcha Marg, New Delhi	M/S P.S.L.ENGINEERING (P) LTD	Sh. Tulsi Vansh Prakash Punj	18/1/2010	Indemnity Bond, Affidavit, Ownership and Physical Possession	21-3-2005	New owner though mutation not done, filed PTR for 2010-11 & 2014-15 and paid tax also.
4	10551	Shop/Flat No. 53, Sarojini Nagar, New Delhi	Smt. Kailash Rani	Smt. Pooja Arora	26/08/2010 Reminder dated 02/1/2012	Indemnity Bond, Affidavit, Death Certificate, Copy of PAN card, Copy of Passport.	25/3/2011 23/3/2013	notice u/s 72 issued to original owner is illegal as after transfer of property, New owner though mutation not done, filed PTR for 2011-12 & 2013-14 and paid tax also. PTR finalized by the Deptt.
5	13561	Flat No. 911-912 Narang House 21 K.G. Marg	Sh. Trilochan Singh Sabharwal	M/s Access Lease Fire (p) Ltd.	4/6/2009	Indemnity Bond, Affidavit, copy of buyer Agreement, copy of transfer letter from builders, payment receipt	0	Assessment order u/s 70(6) of NDMC Act 1994, was issued to M/s Access Lease Fire (p) Ltd. On 14.10.11 to maintain the RV of Rs. 321700/- w.e.f. 1/4/2010 and will be maintained for the year 2011-12, without issuing mutation order.
6	14354	916 Narain Manjil Barakhambha Road, New Delhi	M/s Som Dutt Builders Pvt. Ltd.	Neena Kapur	9/3/2007	Affidavit, Indemnity Bond, Photo copy of Possession Letter, Copy of Lease Deed & Copy of Agreement signed and registered in the Sub-Registrar Office		New owner is filing PTR and depositing tax. Mutation case was also pending.

7	14345	Flat No. 317-320 Narain Manjil Barakhambha Road, New Delhi		Sh. Brahm Datt	31/5/2010	Affidavit, Indemnity Bond, Copy of Agreement signed and registered in the Sub- Registrar Office, Copy of Lease deed etc.		PTR 2011-12. 2012-13 & 2013-14 filed by the new owner. The Dept also accepted PTR for 2011-12 signed by the new owner without mutation.
8	14345	Flat No. 314-15 Narain Manjil Barakhambha Road, New Delhi		M/s Brahm Datt & Fin. Co. Pvt. Ltd.	2/6/2010	Affidavit, Indemnity Bond, Copy of Agreement signed and registered in the Sub- Registrar Office, Copy of Lease deed etc.		PTR 2011-12. 2012-13 & 2013-14 filed by the new owner. The Dept also accepted PTR for 2011-12 signed by the new owner without mutation.
9	5685	C-18 Prem House Connaught Place, New Delhi	Sh. Daya Singh	Sh. Harisimran Singh & Sh. Amarjit Singh	14.05.2010 & Reminder dated 10.05.2011	Affidavit, Indemnity Bond, Death Certificate, Letter of L&DO	30.03.2011	Notice U/s 72 issued in the name of original owner

Annexure-XV

List of cases where mutation order was issued stating that this change is valid only after the payment of property tax
(Chapter-2) [Para 2.3.9 (iii)]

(in lakh)

S. No.	Property address & PID no	Name of the new owner	Mutation order issued by the department	Outstanding arrears on the date of mutation order	Outstanding arrears of tax as on March 2015	Remarks
1	16-C Atma Ram House, Tolstoy Marg, New Delhi PID 6386	M/s JNG Properties & leasing (P) Lrd	19-5-2000	1.02	0.58	Account section has raised bill of ₹ 67559 in October 2010 (7-10-2000) after 10 years from the Mutation issued in 2000. The assessee has objected that he had paid all the dues at the time of mutation.
2	Flat no. 10, 9 th floor, Dr. Gopal Das Bhawan, 28, Barakhamba Road PID 14963, original owner M/s R.L Verma & Sons (HUF) Area: MSG	M/s Jaipuria Information Technology Pvt Ltd' was changed	No. Mutation order/2009-2010/955/Tax dated 17-12-2009 issued stating that this change is valid only after the payment of property tax which amounts to ₹ 14510616.	145.1	202.15	The Department has now issued notice u/s 100 to recover the dues in March 2015 after 6 years of the mutation (2009).
3	10577, 82 Sarojini Nagar Market Mr Kirti Abrol(70%) and Mr Mohinder Singh (30%)	Mr Kirti Abrol(70%) and Mr Mohinder Singh (30%)	Mutation Order/2009-10/862/294/Tax dated 15-9-2009 stating that this change is valid only after the payment of property tax which amounts to ₹ 1832565.	18.32	18.55	No action for recovery though 6 years have been lapsed after mutation.
Total					221.28	

Annexure-XVI

**Details of UI Charges on Purchase of Electricity
(Chapter-3) (Para 3.1.5)**

No. of Days	Scheduled Drawal in Mus	Actual drawal in Mus	UI Energy in Mus	Range of deviation	UI amount as per Intrastate UI account in ` Lacs	Adjusted UI amount to equate the same with Inter state UI issued by NRPC for the state Delhi as a whole in ` Lacs	DIFF_UI Cap Amount (In ` Lakh)	Additional UI Amount (In ` Lakh)	Net UI (In ` Lakh)
(1)	(2)	(3)	(4)=(3)-(2)	(5)	(6)	(7)	(8)	(9)	(10)=(7)+(8)+(9)
207	890.755225	930.86265	40.107427	Upto 10%	1457.759	1393.48514	67.38531	419.09759	1879.96803
72	267.876924	306.034823	38.157901	10-20%	749.15853	640.29509	1.13955	105.5186	746.95324
57	192.82136	239.355325	46.533965	20-30%	745.13035	624.85017	0.11198	2.69751	627.65966
23	73.372956	98.760032	25.387073	30-40%	420.60291	329.08753	0.01805	0.73506	329.84062
14	38.167373	54.976353	16.808983	40-50%	235.74298	190.36389	0	0.62262	190.98651
7	18.298279	28.077325	9.779045	50-60%	127.88145	106.17456	0	0	106.17456
10	27.011672	45.013235	18.001559	60-70%	308.36255	262.64551	0	1.69535	264.34086
6	12.208799	21.409101	9.200302	70-80%	160.44937	137.90931	0	1.66492	139.57422
5	11.518669	21.0281	9.509431	80-90%	99.88621	96.10336	0	0	96.10336
3	7.004168	13.43731	6.433142	90-100%	97.29099	85.11456	0	0.41705	85.53161
1	2.117389	4.429598	2.312209	109%	48.43238	35.17371	0	0	35.17371
1	1.813402	4.156016	2.342614	129%	26.99167	21.05109	0	0	21.05109
1	1.588571	4.403214	2.814643	177%	68.12954	66.72443	0	1.78264	68.50707
1	0.918684	4.173672	3.254988	354%	16.88293	0.1176	16.77562	0.10731	17.00053
1	0.724147	4.155916	3.431769	474%	18.05387	0	18.05387	0	18.05387
1	0.670571	4.523317	3.852746	575%	7.88406	0	7.88406	0	7.88406
1	0.515773	4.790233	4.274461	829%	6.70137	0	6.70137	0	6.70137
Total	1547.38396	1789.5862	242.20226		4595.3402	3989.09595	118.0698	534.3387	4641.5044

Details of DTL charges for drawing/injecting reactive energy under low voltage

(Chapter-3) (Para 3.1.7)

Month	Reactive Energy under LV conditions (i.e. below 97%) in kVArh	Energy Charges @ Paise 11.0 per kVArh on Col.No. 2
1	2	3
April'12	5361300	5.90
May'12	7547400	8.30
June'12	13125400	14.44
July'12	14694600	16.16
August'12	10201500	11.22
Sept.'12	9601000	10.56
Oct.'12	4150000	4.57
Nov.12	1126600	1.24
Dec.12	284300	0.31
Jan.13	1025700	1.13
Feb.13	121900	0.13
Mar.13	718600	0.79
Apr.13	2450800	2.70
May'13	10108700	11.12
June'13	11394100	12.53
July'13	11915300	13.11
August'13	10182500	11.71
Sept.'13	8522900	9.80
Oct.'13	3771400	4.34
Nov.13	1395400	1.60
Dec.13	2831100	3.26
Jan.14	3290900	3.78
Feb.14	3011300	3.46
Mar.14	2596200	2.99
Apr.14	5950100	6.84
May'14	8936200	10.28
June'14	17050100	20.46
July'14	12333800	14.80
August'14	6830200	8.20
Sept.'14	4916300	5.90
Oct.'14	926900	1.11
Nov.14	1377100	1.65
Dec.14	1469400	1.76
Jan.15	1183300	1.42
Feb.15	620100	0.74
Mar.15	898600	1.08
	201921002	229.39

**Details of unscheduled sale of Surplus Power
(Chapter-3) (Para 3.1.8)**

No. of Days	Scheduled Drawal in Mus	Actual drawal in Mus	UI Energy in Mus	Range of deviation
(1)	(2)	(3)	(4)=(3)-(2)	(5)
257	1033.466309	983.069629	-50.396676	Upto -10%
234	953.233435	815.587954	-137.645476	(-) 10 to 20%
136	575.360362	434.702483	-140.657874	(-) 20-30%
33	150.246641	99.611869	-50.634773	(-) 30-40%
4	18.870535	10.659411	-8.211124	(-) 40-50%
2	10.069007	4.607078	-5.461929	(-) 50-60%
Total	2741.246289	2348.238424	393.007852	

**Shortcoming in banking of energy
(Chapter-3) (Para 3.1.9)**

Receiving Utility	Period of Injection	Quantum of energy to be injected	Quantum of energy to be returned	Period of returning of energy
TSECL (Tripura) From NDMC	01.12.2013 to 31.12.2013 (17.00-21 hours)	25 MW	105 %	June-2014 (9.00-17.00 hours)
JKPDD from NDMC	01.01.2014 to 08.01.2014 (06.00-16 hours)	50 MW	105 %	June-2014 (10.00-19.00 hours)
JKPDD from NDMC	09.01.2014 to 31.01.2014 (06.00-16 hours)	25 MW	105 %	June-2014 (10.00-19.00 hours)
NDMC from JKPDD	04.08.2014 to 19.09.2014 (17.00-21 hours)	20 MW	103 %	November-2014 (9.00-17.00 hours)

Annexure-XX

**Details of complaints received and their disposal/follow up during the period November, 2013 to December,2014
(Chapter-4) (Para 4.3)**

S.No.	Department	Grand Total	Close	Follow Up/Still pending	% of follow up cases/Pendency
1.	Estate - I Department	2	0	2	100.00
2.	Project Department	1	0	1	100.00
3.	Officer Complaint Department	13	1	12	92.31
4.	Sewerage Maintenance Division	4	1	3	75.00
5.	U.A.C.C	115	51	64	55.65
6.	Health (Stray Animals)	9	4	5	55.56
7.	Enforcement Department	285	134	151	52.98
8.	Enforcement (Monkey Menace)	48	23	25	52.08
9.	Electric Desert Cooler	3	2	1	33.33
10.	Health (Stray Dog)	303	207	96	31.68
11.	BOT (Toilet)	43	31	12	27.91
12.	Others	4	3	1	25.00
13.	Road Maintenance	1095	934	161	14.70
14.	Electrical - 1(Road Light)	827	706	121	14.63
15.	Road Maintenance Drainage	379	324	55	14.51
16.	Building Maintenance	385	345	40	10.39
17.	Health Department (Monkey Menace)	29	26	3	10.34
18.	Electric (BM)	39	36	3	7.69
19.	Water Cooler Maintenance	27	25	2	7.41
20.	Health (Fogging)	270	252	18	6.67
21.	Health (Sanitary)	1355	1282	73	5.39
22.	Horticulture Maintenance	832	792	40	4.81
23.	Water Maintenance	996	952	44	4.42
24.	Sewer Maintenance Division (Civil-2)	1394	1340	54	3.87
25.	Electrical – 2 (Current Related, Traffic Light)	2420	2407	13	0.54
26.	Fire Department	193	193	0	0.00
27.	Water Distribution (for dharna and for staff)	78	78	0	0.00
28.	Wild Animals Related	10	10	0	0.00
29.	Architecture Department	7	7	0	0.00
30.	IT Department	5	5	0	0.00
31.	NA	3	3	0	0.00
32.	Sewer Drainage	3	3	0	0.00
33.	Audit Department	1	1	0	0.00
34.	Flag Related Complaint	1	1	0	0.00
35.	Security Department	1	1	0	0.00
	Grand Total	11180	10180	1000	8.94

**Excess payment to the agency in r/o manpower
(Chapter-4) [Para 4.4 (iii)]**

(in lakh)

Sl. No.	Nomenclature of the post	Period	No. of Months	No. of Posts	Monthly rate as per agreement	Monthly rate as per Minimum Wages Act	Total amount paid as per agreement	Total amount paid as per Minimum Wages Act	Excess amount paid as per agreement over Minimum Wages Act
(i)	Call Center Operator	Nov. 13 to Mar, 14	5	15	12000	9802	900000	735150	1.65
		Apr, 14 to Sept, 14	6		12000	10374	1080000	933660	1.46
		Oct, 14	1		12000	10478	180000	157170	0.23
		Nov, 14 to Mar, 15	5		13200	10478	990000	785850	2.04
	Supervisor	Nov. 13 to Mar, 14	5	2	16000	10686	160000	106860	0.53
		Apr, 14 to Sept, 14	6		16000	11310	192000	135720	0.56
		Oct, 14	1		16000	14414	32000	28828	0.03
		Nov, 14 to Mar, 15	5		17600	0	176000	0	1.76
	Total					3710000	2883238	8.27	
(ii)	DBA	Nov. 13 to Mar, 14	5	1	25000		125000	0	1.25
		Apr, 14 to Sept, 14	6		25000		150000	0	1.50
		Oct, 14	1		25000	21383	25000	21383	0.04
		Nov, 14 to Mar, 15	5		27500		137500	0	1.38

**WTE Machine functioning capacity
(Chapter-5) (Para 5.1)**

Audit after visiting all the sites, examined the status of the machines after discussing with the staff available on the site and documents maintained by the operator. Average output of Green Waste produced per day by the machines installed in NDMC gardens as under:

Average output of Green Waste produced per day by the machines installed in NDMC gardens				
Month	Talkatora Garden (in Kg.)	Lodhi Garden (in KG)	Nehru Park (in Kg)	Purana Kila Nursery
Jan 2015	449	386	490	Machine was not working due to not producing waste by the NDMC in required quantity.
Feb 2015	472	519	480	
Mar 2015	484	417	405	
Apr 2015	474	439	489	
May 2015	473	367	434	
Jun 2015	494	374	484	
Jul 2015	350	344	413	
Aug 2015	369	440	447	
Sept 2015	263	267	246	

Source: Audit visited the sites and examined the register maintained by the Operator showing working hours per day and net produce by the machines. From October-2015, the operator has not maintained register at site with these information. The position of working of all the four machines is as under:

1. Lodhi Garden The officers/staff responsible for the site
Shri Babu Khan, Add Director

Shri Jitendra Kaushik, Asst Director

Shri Praveen Rana, Section officer

The machine was in working condition since last month. Working hours are from 9.00 (AM) hours to 5.00 (PM) hours. There were two helpers working on the site. One Supervisor visits once or twice daily and was not met. Earlier to this there was break down due to stolen of some parts of machine and the Operator has now started the machine with their own resources. It was explained that 4-5 carts waste appx 1 Ton maximum is collected from the Garden daily. However, the machine is not able to reprocess whole of the waste given daily and a heap of the waste was lying on the site for reprocessing. There are six compost pits and the department is still using these pits for making compost manure by filling waste green and the same is used in the garden. More than one Ton waste appx is available in the garden daily. The register maintained by the operator was not made available to audit.

2. Nehru Park The officers/staff responsible for the site

Shri Jogender Dbas, Asstt. Director

Shri Sandip Sharma, Section officer

The machine was found in working condition. Working hours are from 9.00 hours to 5.00 hours with two helpers. One Supervisor visits once or twice daily. It was explained that 4-5 carts (Palli) waste appx 1 Ton maximum is collected from the Garden daily. However, the machine is not able to reprocess whole of the waste given daily and a heap of the waste was lying on the site for reprocessing. During raining season machine was not working for one or two week. (In Nehru Part) a register maintained by the operator from the date of 1st January 2015 to 19.09.2015 was shown showing monthly produced as under:

Month	Minimum output in Kg	Maximum output in Kg	Average output in kg	Average qty of waste used in Kg (two times of output)
01/15	200	600	450	900
02/15	300	600	400	800
03/15	270	600	450	900
04/15	300	570	460	830
05-15	220	600	400	800
06/15	250	600	450	900
07/15	100	600	400	800
08/15	120	700	400	800
09/15	200	300	250	500

Thus, taking into quantity of final product prepared, waste green consumed by the machine was always within 1 Ton only. There are four compost pits and the department is still using these pits for making compost manure by filling waste green and the same are used in the garden.

3. **Talkatora Garden** The officers/staff responsible for the site

Shri S.Challaia, Dy. Director

Shri Rais Ali, Asstt. Director

Shri Ravindrakarb, Section officer

The machine was found in working condition. Working hours are from 9.00 hours to 5.00 hours with two labours. One Supervisor visits once or twice daily. It was explained that 4 carts (Palli) waste appx 1 Ton maximum is collected from the Garden daily. However, the machine is not able to reprocess whole of the waste given daily and a heap of the waste was lying on the site for reprocessing. During raining season machine was not working for one or two week. In Talkatora a register maintained by the operator from the date of 1st February to 20th September 2015 was shown showing monthly produced as under:

Month	Minimum output in Kg	Maximum output in Kg	Average output in kg	Average qty of waste used in Kg (two times of output)
01/15	300	520	400	800
02/15	450	500	480	960
03/15	450	550	500	1000
04/15	450	500	480	960
05-15	200	550	400	800
06/15	450	600	500	1000
07/15	150	500	400	800
08/15	100	500	300	600
09/15	100	300	200	400

Thus, taking into quantity of final product prepared, waste green consumed by the machine was always within 1 Ton only. There are four compost pits and the department is still using these pits for making compost manure by filling waste green and the same are used in the garden.

4. **PuranaKila NDMC Nursery** The officers/staff responsible for the site

Shri Satyendra Pal, Dy. Director

Shri N. K. Sharma, Asst Director

Shri T. D. Meena, Section officer

The machine was not found in working condition. It was explained that maximum waste approx. 4-5 quintal maximum is collected from the nursery daily. However, a heap of the waste was lying on the site for reprocessing. There are four compost pits and the department is still using these pits for making compost manure by filling waste green and the same are used in the nursery.

**Renewal of towers without taking 'No Dues' of licence fees from Estate Department
(Chapter-6) [Para 6.1(i)]**

(in crore)

Name of Cellular Company	location of installation of Antennas	Renewal permission of by Architect Deptt. upto	Ref No. EP-ID/seat no. VIII of Estate Dept showing outstanding license fee	Arrear of license Fee to be paid to Estate Deptt. as on January 2015
M/s Reliance Infratel Ltd,	Barat Ghar, LuxmiBai Nagar	20-07-2015	3517	0.20
-do-	Barat Ghar, Khan Market,	20-07-2015	3520	0.13
-do-	Barat Ghar, Aligunj,	20-07-2015	3522	0.05
-do-	PalikaBhawanPatudi House		3525	0.07
M/s Tata Tele Services Ltd	VidutBhawanAurangjeb Road	10-06-2020	3529	0.15
-do-	Barat Ghar, LuxmiBai Nagar	20-07-2015	3530	0.13
M/s Idea	PalikaBhawan IRCON RK Puram	20-07-2015	3533	0.23
M/s Bharti Cellular	ChannakyaBhawan	20-07-2015	3535	0.22
M/s MTNL	Barat GharLodhi Road	07-02-2007	3537	0.22
09 Nos.			Total (A)	1.40

Annexure - XXIV

**Non maintenance of removal record for tower/antennas from School Buildings
(Chapter-6) [Para 6.1(ii)]**

(in crore)

Name of Cellular Company	location of installation of Antennas	Ref No. EP-ID/seat no. VIII of Estate Dept showing outstanding license fee	Arrear of license Fee to be paid to Estate Deptt. as on January 2015
M/s Tata teleservices ltd	NavYug School Kitner Road	3532	0.14
M/s Tata tele services ltd	NavYug School Patudi House	3531	0.14
M/s Idea	NDMC school Bangali Market	3534	0.28
03 Nos.		Total (B)	0.56

Annexure – XXV

**Non maintenance of proper mechanism of tower/antenna due for renewal
(Chapter-6) [Para 6.1(iii)]**

(in crore)

Name of Cellular Company	location of installation of Antennas	Period up to which permission granted	Permission charges for 10 years required to be paid from back date (in `)	Penalty charges @20000 per annum (in `)	Total charges to be paid
Viom Networks Ltd, Noida	Kanchenjunga, Barakhamba Road	18, 14-10-2006	200000	180000	0.04
			Total (C)		0.04
			Grand Total (A+B+C)		2.00

**List of works awarded on work order basis without calling tender
(Chapter-7) (Para 7.1)**

(in lakh)

Year	Name of the Agency	Work order No.	Particulars of work	Amount
2013-14	Sh. DS Chauhan	13	Replacement of 200 dia leaking MS pipeline by DI pipe of 200 mm dia behind Krishi Bhawan near Boat Club lawns	1.11
	M/s Vishesh Builders	21	Installation of sluice valves and scour valve on municipal water mains at Ashoka Road to check contamination of supply in various bungalows	1.00
	Sh. Pushkar	24	Repairs to NDMC feeder line from Jhandewalan Reservoir on Deshbandhu Gupta Road	1.64
	--	25	Installation of 30 mm dia sluice valve on Ashoka Road & leak repair of 300 mm dia water mains at Windsor Place	1.00
	--	26	Repair of 10 Nos. water tankers at water supply control room, Kali Bari Marg, ND	14.56
	Sh. Rajesh Kumar	27	Providing & laying sub-mains for hydrants at BR Camp, Race Course, New Delhi	3.43
Total (A)				22.74
2014-15	M/s Raj Engg. Co.	02	Installation of 15 HP mono submersible pump set with electrical accessories at Sanskriti School Booster Pump	0.65
	Sh. Rajesh Kumar	03	Connecting of 100 mm dia CI pipeline with 600 mm dia HS line near NDMC WBs Tilak Lane	0.66
	M/s Sona construction Co.	07	Providing & laying filter water connection line at Indira Prayavaran Bhawan, Jor Bagh	1.52
	M/s Sona construction Co.	08	Laying of new Hydrant pipe line at Sanjay Camp, near Singapore Embassy, New Delhi	7.11
	M/s Sona construction Co.	10	Repairing of 250 mm dia ductile Iron pipe at Safdar Hashmi Marg, Bengali Market	0.60
	Sh. Rajesh Kumar	12	Supplying pig lead, lead wool and spun yarn at Gole Mkt. Service centre	0.88
	Sh. Rajesh Kumar	16	Locating/rectifying contamination of filtered water at GRG Road & Telegraph Square	0.84
	M/s Indraprastha Auto Care	19	Repair of water tanker no. DL-IGB 6986	0.97
	Sh. DS Chauhan	24	Providing & laying filtered water hydrant in Jhuggis near Durga mandir, Krishna Menon Lane	0.64
	Sh. DS Chauhan	26	Providing & laying filtered water hydrant in Jhuggis near Dhobi ghat No. 18, Sunehri Bagh Lane	0.76
	M/s Sona Construction Co.	27	Providing new filtered water public hydrant at JJ Cluster, Raisina road	0.68
	M/s Deepak Allied Traders & Engg.	29	Repair of damaged pipeline at Ring Road, Moti Bagh, near Pillar No. 155	0.79
	M/s Super System Engineers	32	Installation of 15 HP mono submersible pump set with electrical and mechanical fixture at Sanjay Camp, Booster Pump	0.93
Sh. Raj Pal singh	33	Providing & laying of new filtered water public hydrant at Le-Meridinan T.Hut	1.39	
Sh. DS Chauhan	34	Providing & Laying of new filtered water public hydrant at Talkatora Jhuggi Camp	1.97	
M/s Sona construction Co.	35	Providing & Laying of new filtered water public hydrant at Princess Park part I	1.96	

Sh. Raj Pal singh	36	Providing & Laying of new filtered water public hydrant near Railway Qtrs. At Safdarjung Airport flyover	3.41
M/s Sona Construction Co.	37	Providing & laying filtered water hydrant in Jhuggis at DID camp	4.02
Sh. Rajesh Kumar	38	Providing & Laying of new filtered water public hydrant at Kali Bari Mg	1.71
M/s vishesh Builders	39	Providing new filtered water public hydrant at Sangli Mess	1.50
M/s Vishesh Builders	40	Providing & laying of new filtered water public hydrant at Princess Park, Part II	1.79
Sh. DS Chauhan	41	Installation of deep well hand pumps at DID camp	3.44
M/s Vishesh Builders	42	Installation of deep well hand pumps at BR Camp	3.39
M/s Sona Construction Co.	43	Laying of new hydrant pipeline pipeline at Arjun Dass Camp, laxmi Bai Ngr, ND	2.50
M/s Bahl & Co.	45	Maintenance of water supply control room	0.93
Sh. Raj Pal singh	49	Providing & fixing sluice valve 150 mm dia between 23 block Lodhi colony and BK Dutt colony to control contamination	0.63
M/s vishesh Builders	50	Replacement of damaged air valve at ridge Road near Dhaula Kuan and repair of damaged pipeline at West Kidwai nagar	0.73
M/s Perfect Fabricators	52	Painting of water trolleys at water supply control room Kali Bari Marg	0.91
M/s Vishesh Builders	53	Repairing of 900 dia HS water main line at kali Bari Mg and Mandir Mg. Crossing	0.68
Sh. Vijay Kumar	54	Replacement of dilapidated roofing sheet & damaged false ceiling with pre-coated galvanised iron profile sheet & gypsum board at NDMC W/S control room	0.78
M/s Vishesh Builders	55	Repair of damaged water pipeline running under the tree near D-II/c-25, Moti Bagh	0.93
M/s Indraprastha Auto Centre	56	Repair of water tanker No. DL 1GB 6988	0.73
M/s SS Vashisht & Co.	58	Repair to 100 HP Booster pump set at Shivaji Stadium	0.91
Total (B)			51.34
Grand Total (A+B)			74.08

Annexure – XXVII**Material purchased on the basis of indent received from Maintenance Division**
(Chapter-8) (Para 8.2)

(in lakh)

S. No.	Description of item	Page No. of PSL	Date/Year of Purchase	Quantity procured	Quantity issued	Qty lying un-issued as on 31.07.2015	Rate per unit (In `)	Cost of Balance Qty.
1.	33kv 600 AMP motor operated isolator with earth switch	42	27/12/10	08	Nil	08	124859.55	9.99
2.	33kv 600 AMP isolator without earth switch	43	22/1/11	19	9	10	52552.88	5.26
4.	Female finger contact finger of one set suitable for kirlosker switchger ltd.	45	28/12/11	30	Nil	30	4541.06	1.36
5.	Female finger contact for voltas make 33kv HT panel board	46	15/02/12	20	Nil	20	7210.43	1.44
							Total	18.05

**List of items lying in Store against purchase during 2008 and 2012
(Chapter-8) (Para 8.3)**

Sl. No.	Description of the item/supply Order No.	Quantity	Rate (₹) excluding taxes	Date of Receiving	Balance till date	Cost of Balance items (₹ in lakh)	Stock Register page No.
1.	HT XLPE cable 150 mm ² x 3c PILCA Procured order dated 09.02.2008 (As per notings)	16.25 km	605.76	Oct. 08	105.70 mts.	0.64	P-26/PSL-79/15-16
2.	Spare parts for LT ACB Panels of MEI make Jaw contact LT ACB 2000 Amps as per sample S.O. No. 16/DP/EE(S-I)/2008-09 dt. 17.06.08	30 set	22800	25.08.08	26	5.93	P-43/PSL-79/15-16
3.	Spare parts for LT ACB Panels of MEI make Jaw contact LT ACB 1600 Amps as per sample S.O. No. 16/DP/EE(S-I)/2008-09 dt. 17.06.08	30 set	22400	25.08.08	30	6.72	P-43/PSL-79/15-16
4.	Spare parts for LT ACB Panels of MEI make insulating contact LT ACB 1600/2000 Amps as per sample S.O. No. 16/DP/EE(S-I)/2008-09 dt. 17.06.08	30 set	16200	25.08.08	25	4.05	P-44A/PSL-79/15-16
Total						17.34	

ANNEXURE-XXIX**List of Major material lying in stores against the requirement of various Divisions due on lifting of stores by the Divisions
(Chapter-8) (Para 8.3)**

(₹ in lakh)

Description of material	Page No. of Stock register	Unit rate (in ₹)	Qty. lying in stock as 7.5.2013	Date of procurement	Qty. lying in stock on 23.10.2015	Cost of store lying
Distribution transformer 1600KV Dry. Type Ames Impex Make	35/PSL-60 2015-16	14.97 lakh	17	03.03.2010	8	119.76
HT 11 KV XLPE Cable of size i) 150 sq.mm.3c ii) 300 sq.mm/3c	13+14/PSL-80 12/PSL-80	538.51/- per mtr 1245.50/- per mtr	14636 mtrs. 5294 mtrs.	07.06.2012 12.09.2012	6624 mts. 3745 mts.	35.67 46.64
LT ACB panels in two-tierfs I/C + OG 800/800 Amps for above combination i.e. 9 & 10 make Surinder Electricals	34/PSL-80	2.00 lakh	38 Nos.	28.05.2012	6 Nos.	12.00
LT ACB panels in two tier I/C+OG 1600/1600 Amps Make-Surinder Electricals	32/PSL/80	2.32 lakh	9	28.05.2012	3	6.96
LT ACB Panels in two - tier I/C +BC, 1600/1600 AMPs Make-Kay Pee	30/PSL/80	1.25 lakh	2	11.10.2003	2	2.50
LT XPLE cable of size 95 sq.mm/3.5c	04/PSL/80	291 per mtr	-	NA	9229	26.85
Total						250.38

Year wise position of outstanding audit paras issued on Blockage of funds

(Chapter-8) (Para 8.3)

Local Audit Report for the years	No. of audit Paras	Audit paras on Blockade of funds due to excessive purchase of stores
2000-2001	1	Blocking up of funds worth ` 63.60 lacs due to excessive purchase of stores.
2001-02	1	Infrafructuous expenditure of ` 29.09 lakh on purchase of items lying idle since the date of their purchase.
2002-03	2	Injudicious purchase of stores without proper assessment of requirement of resulting in blockade of funds amounting to ` 34.29 lakh. Blockage of funds with ` 15.33 due to excessive purchase of stores.
2003-05	1	Blockage of funds of ` 65.66 lakh.
2005-06	2	Blockage of funds on purchase of stores amounting to ` 7.41 lakh rendered unserviceable/obsolete. Store items lying idle for more than 1 to 2 years-blockade of fund to the tune of ` 22.99 lakh.
2009-10	1	Blockage of fund amounting to ` 1.07 crore.
2010-11	1	Blockage of Council funds of ` 2.89 crore.
2011-12	2	Blockage of council fund amounting to ` 76.46 lakh. Material lying unissued worth ` 80.67 lakh in electrical store.
2012-13	2	Excess procurement of stock resulted in blockade of funds worth ` 1.05 crore. Procurement of materials without earmarking specific purposes resulting in blockade of funds worth ` 76.76 crore.
2013-14	3	Blockage of Council Fund amounting to ` 4.68 Crore due to procurement of excess store materials. Procurement of materials without reconfirming the requirement resulting in blockade of fund ` 1.21 Crore. Blockage of Council Fund amounting to ` 1.85 crore.
	16	

Annexure-XXXI

Anomalies in pay fixation
(Chapter-9) (Para 9.1)

(figures in `)

SH.K.L.MIGLANI, A.A.O.										
PERIOD	PAY FIXED ON RE EMPLOYMENT	PENSION DRAWN	TOTAL	LAST PAY DRAWN	EMOLUMENTS IN EXCESS PER MONTH	DA rate (%)	DA AMOUNT PER MONTH	EXCESS AMOUNT TOTAL PER MONTH	MONTHS	TOTAL AMOUNT PAID IN EXCESS
01.04.2011-30.06.2011	18150	14200	32350	28400	3950	51	2014.5	5964.5	3	17893.5
01.07.2011 -31.12.2011	18150	14200	32350	28400	3950	58	2291	6241	6	37446
01.01.2012 -30.06.2012	18150	14200	32350	28400	3950	65	2567.5	6517.5	6	39105
01.07.2012 -31.12.2012	18150	14200	32350	28400	3950	72	2844	6794	6	40764
01.01.2013 -30.06.2013	18150	14200	32350	28400	3950	80	3160	7110	6	42660
01.07.2013 -31.12.2013	18150	14200	32350	28400	3950	90	3555	7505	6	45030
01.01.2014 -30.06.2014	18150	14200	32350	28400	3950	100	3950	7900	6	47400
01.07.2014 -31.12.2014	18150	14200	32350	28400	3950	107	4226.5	8176.5	6	49059
01.01.2015 -30.06.2015	18150	14200	32350	28400	3950	113	4463.5	8413.5	6	50481
									Total (A)	369838.5
SH. S.P.TANEJA, A.O.										
01.04.2011 -30.06.2011	21000	15165	36165	30330	5835	51	2975.85	8810.85	3	26432.55
01.07.2011 -31.12.2011	21000	15165	36165	30330	5835	58	3384.3	9219.3	6	55315.8
01.01.2012 -30.06.2012	21000	15165	36165	30330	5835	65	3792.75	9627.75	6	57766.5
01.07.2012 -31.12.2012	21000	15165	36165	30330	5835	72	4201.2	10036.2	6	60217.2
01.01.2013 -30.06.2013	21000	15165	36165	30330	5835	80	4668	10503	6	63018
01.07.2013 -31.12.2013	21000	15165	36165	30330	5835	90	5251.5	11086.5	6	66519
01.01.2014 -30.06.2014	21000	15165	36165	30330	5835	100	5835	11670	6	70020
01.07.2014 -31.12.2014	21000	15165	36165	30330	5835	107	6243.45	12078.45	6	72470.7
01.01.2015 -30.06.2015	21000	15165	36165	30330	5835	113	6593.55	12428.55	6	74571.3
									Total (B)	546331.05

SMT. RAJBALA, O.S.D.										
01.03.2012 -30.06.2012	29500	20315	49815	40630	9185	65	5970.25	15155.25	4	60621
01.07.2012 -31.12.2012	29500	20315	49815	40630	9185	72	6613.2	15798.2	6	94789.2
01.01.2013 -30.06.2013	29500	20315	49815	40630	9185	80	7348	16533	6	99198
01.07.2013 -31.12.2013	29500	20315	49815	40630	9185	90	8266.5	17451.5	6	104709
01.01.2014 -31.03.2014	29500	20315	49815	40630	9185	100	9185	18370	3	55110
									Total (C)	414427.2
								Grand Total (A+B+C)		` 1330596.75
									Say	` 13.31 lakh

Annexure-XXXII**Position of posted strength, No. of complaints of repairs and monthly expenditure of Auto Work Shops
(LMVs & HMTVs) Laxmi Bai Nagar, NDMC****(Chapter-11) (Para 11.1)**

Posted strength Designation	Auto Work Shop (LMVs)	Auto Work Shop (HMTVs)	Total staff in both work shops	No. of Vehicles	
	Number	Number	Total staff	Type of vehicles	No. of vehicles
E.E. (Mech)	1	1	2	Staff cars	122
A.E.(E & M)	0	1	1	Motor Cycles	6
J.E.(Mech)	3	4	7	HMV Vehicles	129
DEO/Clerk/Peon	3	4	7	CNG Vehicles	25
Foreman (Auto)	3	4	7		
Mechanic (Auto)	4	11	15		
Fitter (Auto)	6	14	20		
Radiator Repairer (Auto)	2	0	2		
Welder	2	1	3		
Painter	0	2	2		
Black Smith	0	4	4		
Electrician Grade-II	0	1	1		
Driver	3	4	7		
Khallasie	16	32	48		
Sweeper	4	1	5		
AAO/Sr. Asstt.	2	0	2		
Total	49	84	133		

Staff on the strength of Work Shops diverted to other department as shown below:

Name of Work Shop	Designation	No.	Name of department where attached
LMV	Khallasie	4	Dir.(TPT)=2, Dir.(P)=1, S.O.(EE-I)=1
HMV	Foreman	1	Water Supply Kali Bari
	Mechanic	1	-do-
	Khallasie	3	-do-
	Tyreman	1	-do-
	Fitter	1	-do-
	Blacksmith	1	-do-
	Khallasie	4	Palika Kendra
	Fitter	2	RIP Division
	khallasie	1	-do-

Annexure-XXXIII**Posted strength & No. of complaints of repairs under taken during August-2015 to January-2016
(Chapter-11) (Para 11.1)**

Posted strength in Auto Workshops (LMVs & HMs)			Total staff	No. of complaints of repairs under taken during August-2015 to January-2016		
Designation	Number (LMVs)	Number (HMs)		Month	LMVs	HMs
Executive Engineer (Mech.)	1	1	2	August, 15	66	92
Asstt. Engineer (E&M)	0	1	1	September, 15	64	65
Jr. Eng. (Mech.)	3	4	7	October, 15	42	88
Foreman (Auto)	3	4	7	November, 15	45	91
Mechanic (Auto)	4	11	15	December, 15	64	77
Fitter (Auto)	6	14	20	January, 16	60	71
Radiator Repairer (Auto)	2	0	2			
Welder	2	1	3			
Electrician, Grade-II	0	1	1			
Painter	0	2	2			
Black Smith	0	4	4			
Khallasie (including TMR/RMR/ ALM)	16	32	48			
Driver	3	4	7			
DEO/ Clerk / Peon	3	4	7			
AAO / Sr. Asstt.	2	0	2			
Sweeper	4	1	5			
Total	49	84	133	Complaints per day	2.5	3

Annexure-XXXIV

**Performance of Auto Workshop of LMVs (Staff Cars) for the month of January-2016
(Chapter-11) (Para 11.1)**

Sl. No.	Category of personnel	Name of personnel	Dates of which deployed on repair jobs in January-2016	No. of working days deployed on jobs (total working days in January-2016=22 days)
1	J.E. (Mech)=3 Nos.	Sh. Arvind Vasishtha	Over all Supervision	--
		Sh. Amit Pradhan		
		Sh. Abhishek Tyagi on contract		
1	Foreman (Auto)=3 Nos.	Sh. Nafees Ahmed	Over all Supervision	--
		Sh. Chander Mohan		
		Sh. Virender Kumar		
1	Mechanic (Auto)=4 Nos.	Sh. Jeevanand Joshi	Nil	Nil
		Sh. Narayan Singh	19 & 29	2
		Sh. Mahidhar Prasad	8,19 & 23	3
		Sh. Jai Prakash	4 & 8	2
2	Fitter (Autor)=6 Nos.	Sh. Mahavir Prasad	2,9,14,16,20,23 & 29	7
		Sh. Bal Kishan	5,6,8,12,13,18,28 & 29	8
		Sh. Jas Pal	2,7,9 & 23	4
		Sh. Satveer Singh	2,8,9,19,20,22,23 & 29	8
		Sh. Charan Jit	18,20 & 22	3
		Sh. Praveen	Nil	
3	Radiator Repairer=2 Nos.	Sh. Rakesh Sharma	2,4 & 20	3
		Sh. Laxman	5,12,13,18 & 29	5
4	Welder (Auto)=2 Nos.	Sh. Mohan Lal	1,2,7,19 & 27	5
		Sh. Anis Ahmed	1,2,5,7,8,9,11,15,18 & 22	10
5	Khallasie (Auto)=16 Nos.	Sh. Virender Singh Rana	20,22 & 29	3
		Sh. Surrender Kumar	7,20,22 & 28	4
		Sh. Bachhan Lal Pal	2,4,14,16,20,22 & 28	7
		Sh. Rakesh Kumar	2,7,16,18,19,20,22 & 27	9
		Sh. Rajroop	13,16,18,19 & 20	5
		Sh. Ranjit Singh	1,2,4,7,11,13,16,19,22 & 28	10
		Sh. Ashwani	7,13 & 22	3
		Sh. Kuldeep Singh	Nil	Nil
		Sh. K. Murgun	Nil	Nil
		Sh. Sanjay Kumar	Nil	Nil
		Sh. Govind Ram	Nil	Nil
		Sh. Ram Kishan Rai	Nil	Nil
		Sh. Satish Chand	Nil	Nil
		Sh. Ajay Kr. Vashisth	Nil	Nil
Sh. Nitin (TMR/RMR)	Nil	Nil		
Sh. Ashish (TMR/RMR)	Nil	Nil		

Annexure-XXXV

Auto Work Shop (LMV) for Staff cars/Motor Cycles
(Chapter-11) (Para 11.1)

Complaints & Nature of repair jobs undertaken by Auto Work Shop (LMV)							
Month	Full Service	Change of Tyres/ Batteries	Repairs like starting trouble, Bumper repair, Horn repair, clutch break down, fan belt repair, Oil chck, Shocker repair radiator leakage etc	For Fitment of accessories ie seat covers, Mat,		Total complaints	Average per day (25 days working)
	Carried out in W'shop	Carried out in W'shop	Carried out in W'shop	Carried out through market			
				No. of Work orders	Cost (Rs. In lakh)		
August'2015	7	8	51	2	0.77	66	3
September'2015	12	12	40	1	0.05	64	3
October'2015	1	7	34	1	0.24	42	2
November'2015	8	7	30	2	0	45	2
December'2015	8	6	50	1	0.32	64	3
January'2016	12	12	36	1	0.21	60	2
Total	48	52	241	8	1.59	341	

Annexure-XXXVI

Auto Work Shop (HMV) for Staff cars/Motor Cycles
(Chapter-11) (Para 11.1)

Month	No. of complaints attended	For Repair of Fuel Injection pump & CNG vehicles through market		Total complaints	Average per day (25 days working)
		No. of Work orders	Cost (in lakh)		
August'2015	89	3	0.46	92	4
September'2015	63	2	0.97	65	3
October'2015	86	2	1.26	88	4
November'2015	91	0	0	91	4
December'2015	77	0	0	77	3
January'2016	71	0	0	71	3
Total	477	7	2.69	484	

Annexure-XXXVII

List of vehicles which were surrendered in workshop before completing their lives.

(Chapter-11) (Para 11.2)

Sl. No.	Vehicle No.	Model	Make	Km reading	Last user officer	Date since lying in Auto workshop	Period since when standing idle as on date	Vehicle not completed either prescribed Km run/years
1.	DL 2CAK 2020	Ambassador	2008	103214	Member NDMC Sh. Siddiqui	04.09.14	15 months	KM run
2.	DL 2CQ 2001	Ambassador	2007	141541	SE (E-II) Sh. Chaman Lal	13.03.15	09 months	KM run
3.	DL 2CQ 3311	Ambassador	2008	106258	SE(BM-I) Sh. Sher singh	02.03.15	09 months	KM run
4.	DL 2CQ 3903	Ambassador	2008	107900	SE (C) Sh. Ajay Gupta	27.04.15	07 months	KM run
5.	DL 4CAP 0200	Ambassador	2009	198777	GA Branch	07.01.15	11 months	Years
6.	DL 3CAP 1100	Ambassador	2009	156682	Addl. CE (Civil) M S Khan	Not indicated	--	Years
7.	DL 2CQ 4624	Ambassador	2009	154743	DD (Hort.) Sh. S. Chelliah	27.05.15	06 months	Years
8.	DL 2CQ 5131	Ambassador	2009	104330	Member NDMC Sh. Sukharam	26.05.15	06 months	KM run
9.	DL 5CM 9592	Ambassador	2004	125330	EE (C-I) Sh. P.B. Lall	31.12.14	12 months	KM run
10.	DL 2CQ 5132	Ambassador	2009	188491	Member NDMC Sh. Siddiqui	16.02.15	10 months	Years
11.	DL 2CQ 1903	Ambassador	2006	106528	SE (BM-I) Civil Sh. Sher singh	02.03.15	10 months	KM run
12.	DL 5CM 7878	Ambassador	2003	142800	MM Sh. Manjit Rai	13.03.15	10 months	KM run
13.	DL2CQ 2815	Ambassador	2007	122392	Dir. (Hort.) Sh. HK Pachauri	05.05.15	07 months	KM run
14.	DL2CQ 4195	Ambassador	2009	186724	Advisor (Law) Sh. TK Saniyal	20.07.15	05 months	Years
15.	DL2FCL 0200	Ambassador	2007	108439	Dir. (PH) Dr. Alka Saxena	01.10.15	03 months	KM run
16.	DL2CQ 5129	Ambassador	2009	186497	Education Deptt.	12.12.15	One week	Years
17.	DL 2CQ 4310	Ambassador	2009	195372	Dir (P-I& II/TPT)	-	-	Years
18.	DL 2CQ 2816	Ambassador	2007	141013	Jag Jivan K Bakshi Consultant(Advisor)	-	-	KM run
19.	DL2CQ 1208	Esteem	2006	50700	Council Sect	11-5-15	07 months	KM run
20.	DL 2CQ 2806	TATA Indigo	2007	120752	SE(BM-II) Sh. K.K. Tyagi	28.04.15	07 months	KM run
21.	DL 2CQ 2805	TATA Indigo	2007	122062	CE(C-I) Sh. Anant Kr.	21.03.15	09 months	KM run
22.	DL2CQ 3942	TATA Indigo	2008	67855	SE (Elect.) Sh. Suresh Chandra	23.04.15	07 months	KM run
23.	DL 2CQ 4148	TATA Indigo	2009	99839	Dr. Ramesh GA Br.	15.09.15	3 ½ onths	KM run
24.	DL 2CQ 3287	TATA Indigo	2008	131600	Dir (PR)	12-10-15	03 month	KM run
25.	DL2CQ 3944	TATA Indigo	2008	139555	CSO Sh. Ajay Kumar	26.06.15	05 months	KM run

Annexure-XXXVIII

List of vehicles which completed prescribed conditions for condemnation

(Chapter-11) (Para 11.2)

S.No.	Vehicle No.	Model	Make	Kilometer reading	Last user officer	Date since when lying On Road/ OK	Period since when standing idle as on date
1.	DL 5CM 0020	Ambassador	2003	175305	SO (G)	08.11.14	13 months
2.	DL 2CM 7677	Ambassador	2003	181983	Dy Dir (H)	15.9.14	15 months
3.	DL 2CM 8270	Ambassador	2003	162861	Spl MM Z-II	26.6.15	06 months
4.	DL2CQ 1570	Ambassador	2006	156392	DD (Hort.) Sh. Anil Sharma	03.08.15	05 months
5.	DL 2CQ 2821	Wagaon R	2007	159790	PS to Chairperson	24.2.15	10 months
6.	DL 5 CC 4971	Esteem	2005	151936	SE (E-II)	-	-

List of vehicles purchased by Auto Workshop during 2014-15

(Chapter-11) (Para 11.2)

(in lakh)

S. No.	Date of purchase	Make	Regn. No.	Vehicle issued	Cost of vehicle
1.	28.02.14	Maruti SX-4	DL1CQ 7841	Sh. A. K. Singh, Director (Transport/Welfare/EBR.)	6.73
2.	09.07.14	--do--	DL 1CS 2607	Sh. Neeraj Bharti, Director (Monitoring)	5.35
3.	28.07.14	--do--	DL1CS 2602	Sh. Indu Shekhar Mishra, Director (P)	5.35
4.	28.07.14	--do--	DL1CS 2604	Sh. Nikhil Chandra, Director (Tax)	5.35
5.	28.07.14	--do--	DL1CS 2605	Ms Chanchal Yadav, Secy. (NDMC)	5.35
6.	01.08.14	--do--	DL1CS 2606	Fin. Advisor, NDMC	5.35
7.	28.07.14	--do--	DL1CS 2603	SPL MM Z-I	5.35
8.	21.08.14	Maruti Wagon-R LXI	DL 3CC CL 3333	PA to Chairperson	3.46
9.	25.09.14	Maruti SX-4	DL 12CY 0001	Vice Chairman, Sh. Karan Singh Tawar	8.65
10.	06.12.14	Swift Dzire	DL 1CS 6103	Advisor (Law)	5.35
11.	31.12.14	Swift Dzire	DL1CS 6104	Sh. V.K. Pandey, C.E. (Elect.)	5.35
12.	31.12.14	Swift Dzire	DL1CS 6105	Sh. H.P. Singh, S.E. (R-I)	5.35
13.	31.12.14	Swift Dzire	DL1CS 6106	Sh. S.K. Bhardwaj, S.E. (Comml.)	5.35
14.	22.12.14	Maruti Ciaz	DL 1CS 7223	Ms. Anita Arya, Member, NDMC	6.71
15.	10.02.15	Maruti Ciaz	DL 10CA 0021	Sh. B.S. Bhati, Member PS	6.71
16.	10.02.15	--do--	DL 10CA 0022	Member Sh. Abdul Rasheed Ansari	6.71
17.	30.03.15	--do--(Petrol)	DL1CT 0714	Secy office	7.32
18.	05.06.15	Maruti Dzire	DL1CT 3128	Ms. Geetali Tare, Financial Advisor	6.71
19.	21.04.15	Maruti Ciaz	DL2CAY 0001	Sh. K.S. Tanwar, Vice Chairman	8.82
20.	17.03.15	Swift Dzire	DL 1CT 0280	Civil Deptt. SE (BM-I)	5.35
TOTAL					120.67

LIST OF VEHICLES PURCHASED BY DEPTTS. DURING 2014-15

(in lakh)

S. No.	Date of purchase	Make	Regn. No.	User Deptt.	Cost of vehicle
1.	16.02.15	Maruti Ertiga	DL 1CS 9236	Civil Engg. Deptt. for Sh. Raj Shekhar	5.7
2.	20.02.15	EECO 7 seater	DL1CS 9413	Sh. S.K. Bhardwaj, S.E. (Comml.)	3.02
3.	20.02.15	EECO 5 seater	DL 1CS 9416	Director (MS), MS Deptt.	2.85
4.	20.02.15	--do--	DL 1CS 9418	Director (MS) for PMH	2.85
5.	18.03.15	--do--	DL 1CT 0431	Sh. Ajay Gupta, SE (Pub. Health)	5.35
6.	18.03.15	--do--	DL 1CT 0432	Chief Engineer (Civil)-I	5.35
7.	18.03.15	--do--	DL 1CT 0430	Sh. H. P. Singh, S.E. (R-I)	5.35
8.	07.07.14	Swift Dzire	DL1CS 1984	Sh. P.K. Sharma, M.O.H.	5.35
9.	11.08.14	Maruti Ertiga	DL1CS 3182	Director, CPH	5.7
10.	09.04.15	Swift Dzire	DL2CAT 6803	Sh. K.K. Tyagi, SE (BM-II)	4.78
11.	03.07.15	Maruti Ertiga	DL1CT4305	Sh. Ajay Kumar, CSO	5.7
12.	18.09.15	Swift Dzire	DL2CAU 9349	Sh. Suresh Chandra ,SE (Elect.)	4.78
TOTAL					56.78