

Annexure –1
(Referred to in paragraph no.2.3)

Sampling techniques used for selection of the units and data

1. In the first stage BSNL Corporate Office and head offices of all the Maintenance Regions (Northern Telecom Region, Southern Telecom Region, Western Telecom Region and Eastern Telecom Region) were selected for the Performance Audit.
2. At the territorial circles, one General Manager office was selected for field study. Along with General Manager office, one Deputy General Manager office was also covered in the Performance Audit. In large circles where more than one Deputy General Manager office functioned, viz., Andhra Pradesh, Gujarat, Karnataka, Maharashtra, Madhya Pradesh, Tamil Nadu, Uttar Pradesh, two Deputy General Manager offices were taken up for detailed study. The details of selection are given below:

Region	GM/DGM office	Total	Selected	Percentage
ETR	GM	2	2	100
	DGM	9	6	66.67
NTR	GM	5	5	100
	DGM	11	9	81.82
WTR	GM	4	4	100
	DGM	15	13	86.67
STR	GM	7	4	57.14
	DGM	12	11	91.67
Total	GM	18	15	83.33
	DGM	27	39	82.98

3. Apart from the above Administrative offices, Level I TAXs functioning in the territorial circles were covered.

Annexure – II
(Referred to in paragraph no.2.8.4)

Statement showing links and cost of Purchase Order (phase wise)

PHASE	Date of Purchase Order	Cost of Purchase Order (Rs. in crore)	Links provided
PHASE-I	29.09.2005	19.62	3000
PHASE-II	20.12.2006	60.20	19200
PHASE-III	23.05.2008	58.80	NA
TOTAL		138.62	22200

Annexure – III
(Referred to in paragraph no.2.8.4.1)

Delay in Providing Point of Intersection (POI) to private operators

Region	Division/Route	Delay (in days)		Amount (Rs. in lakh)
		From	To	
NTR	Lucknow	6	137	5.45
ETR	Bihar & Jharkhand	300	570	264.00 [#]
WTR	Ahmedabad	44	168	9.50
	Rajkot	0	545	14.96
	Bhopal	17	336	9.22
	Raipur	2	101	3.31
Total				306.44

includes potential loss due to non-provisioning of POI also

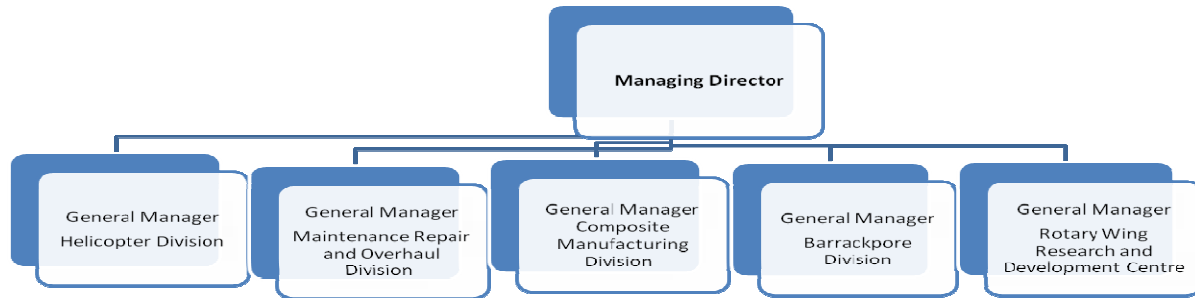
Annexure – IV
(Referred to in paragraph no.2.8.4.2)

IUC Outstanding (Post-IOBAS Period) against Private Operators

Region	Division/Route	Period		Amount (Rs. in crore)
		From	To	
ETR	Patna, Bhubaneswar, Guwahati, Kolkata	April 2005	March 2009	37.18
WTR	Gujarat (Ahmedabad and Rajkot)	November 2005	January 2009	4.47
	Madhya Pradesh (Bhopal and Raipur)	December 2005	March 2009	2.00
STR	Bangalore and Chennai	April 2008	March 2009	0.29
Total				43.94

Annexure – V
(Referred to in paragraph no.3.1)

Organisation Chart of Helicopter Complex



Annexure-VI
(Referred to in paragraph no.3.1)

Statement showing details of ALH project cost (September 2009)

(Rs. in crore)

Nature of expenditure	Sanction cost	Expenditure incurred	Remarks
Design of ALH-Basic Helicopter	536.05	536.05	Customer funded
WSI Project			Customer funded
Army	405.95	243.64	
Navy	139.92	137.81	
IAF	54.29	42.70	
Sub total of WSI Project	600.16	424.15	
Total	1136.21	960.20	Customer funded
Infrastructure			
Capital – ALH	259.25	176.52	Company funded
Capital – Shakti engine	070.16	15.52	Company funded
DRE - ALH	408.80	177.41	Company funded
DRE – Shakti engine	029.25	17.19	Company funded
Total	767.46	386.64	
Civil version of ALH	89.31	89.17	Company funded
WSI – Shakti Engine	110.05	104.62	Initially to be funded by Company and later on to be recovered during production phase.
Total	966.82	580.43	Company funded

Annexure – VII
(Referred to in paragraph no.3.7.1.1)

Major milestones of helicopter development programme

1. Specification of development target values
2. Freeze of ALH basic configuration
3. Definition of critical components
4. Release of long lead items (LLITS) for prototype
5. Lay down of test programmes and test procedures
6. Design freeze of PT1
7. GTV operational
8. PR1 roll out
9. PT2/PT3 first flight
10. Design freeze of production version
11. PT4 first flight
12. Acceptance of performance data
13. PT delivery to Indian Armed Forces test centre

Annexure-VIII
(Referred to in paragraph no.3.7.3)

Statement showing the working of profitability of ALH-Defence and Civil customers

Year	No. ALH sold	Sale value		Material cost	Labour cost	Other costs	Total cost	Material cost per unit	Labour cost per unit	Other costs per unit	Total unit cost	Profit/Loss
		Total	per ALH									
2004-05	12	437.71	36.48	281.56	44.25	32.85	358.66	23.46	3.69	2.74	29.89	
	2	55.20	27.60	46.93	7.38	5.48	59.79	23.46	3.69	2.74	29.89	
	14	492.91	35.21	328.49	51.63	38.33	418.45	23.46	3.69	2.74	29.89	5.32
2005-06	11	378.08	34.37	261.58	49.83	36.19	347.60	23.78	4.53	3.29	31.60	
	2	64.00	32.00	47.56	9.06	6.58	63.20	23.78	4.53	3.29	31.60	
	13	442.08	34.01	309.14	58.89	42.77	410.80	23.78	4.53	3.29	31.60	2.41
2006-07	10	368.55	36.86	225.67	41.23	28.30	295.20	22.57	4.12	2.83	29.52	7.34
2007-08	9	309.60	34.40	170.73	90.78	32.92	294.43	18.97	10.09	3.66	32.72	
	1	25.50	25.50	18.97	10.09	3.66	32.72	18.97	10.09	3.66	32.72	
	10	335.10	33.51	189.70	100.87	36.58	327.15	18.97	10.09	3.66	32.72	0.79
2008-09	3	106.34	35.45	59.28	26.66	15.82	101.76	19.76	8.89	5.27	33.92	
	11	364.94	33.18	217.34	97.74	57.99	373.07	19.76	8.89	5.27	33.92	
	14	471.28	33.66	276.62	124.40	73.81	474.83	19.76	8.89	5.27	33.92	-0.26

Annexure-IX

(Referred to in paragraph no.3.7.5.2)

Customer /year of order	Ordered Nos.	Supplied Nos	Order Value Appx-(Rs. crore)	Remarks
ONGC Limited (April 2005)	3	2	111	Third ALH was not accepted by ONGC. Reasons not on record. Subsequently, it was supplied to Ministry of Home Affairs resulting in locking up Rs.30.49 crore for two years. Further due to non-provision in the contract with ONGC for recovery of operation and maintenance charges during the period of non utilisation of the ALH due to snags, the Company could not recover from ONGC Rs.2.17 crore it had paid to the service provider.
Govt. of Jharkahand (February 2005)	2	1	62	Due to delay of two years in supply of first ALH the order for the second ALH was cancelled.
Royal Nepalese Army (Jan 2003)	2	2	76	One ALH delivered met with an accident (October 2004) due to failure of Tail rotor control tube resulting in Company absorbing repair/replacement cost of Rs.9.17crore.
Ecuador Air Force (April 2008)	7	5	254	One ALH crash landed in October 2009. Supply of balance ALH pending outcome of the enquiry report of crash.

Annexure X
(Referred to in paragraph no.5.5)

Sampling

Sampling techniques used for selection of the units and data

The performance audit was conducted as a horizontal study across the four PSU insurers viz., NIA, NIC, OIC and UIIC with corporate offices at Mumbai, Kolkata, New Delhi and Chennai. The following methodology was adopted for selection of units and sample selection of policies underwritten for test audit.

1. Two Regional Offices (ROs) for each PSU insurer under each zone were selected on the basis of claims incurred during the last three years. The selected ROs represented 68 *per cent*, 75 *per cent*, 51 *per cent* and 79 *per cent* of the premium collected by NIA, NIC, OIC and UIIC respectively.
2. Out of total 95 ROs of the four PSU insurers 32 ROs were selected for detailed audit. The ROs in metro cities with high density of health policies and high claim ratio were selected. Two DOs under each selected RO were selected by respective office of the Principal Director of Commercial Audit & ex-officio Member Audit Board at Mumbai, Kolkata, New Delhi and Chennai and one BO under each DO was selected by the audit party on judgmental basis. Thus, 32 ROs, 64 DOs and 64 BOs were visited during the performance audit.
3. 100 *per cent* analysis of the data furnished by the TPAs in respect of issue of identity cards, cashless settlement, reimbursement claims and claims settlement was done using IDEA so as to evaluate the performance of the Third Party Administrators.
4. Structured Query Language (SQL) was used for data analysis in respect of individual mediclaim policies.
5. In respect of underwriting, out of the 3882 TMGPs issued by the selected Divisional offices/Branch offices, 701 policies were selected using appropriate sampling techniques for test check. Details of cases selected are given below:

PSU insurer	No. of TMGPs issued	No of TMGP selected
NIA	2534	254
NIC	600	135
OIC	507	172
UIIC	241	140
Total	3882	701

Annexure XI
(Referred to in paragraph no.5.7.1.3)

Corporate Clients of PSU Insurers

Sl. No.	Year	Insurer	Insured	Premium	Claim	ICR
1.	2007-08	OIC	ALCATEL	63,000,000	49,100,000	77.94
2.	2008-09	OIC	ALCATEL	64,200,000	49,800,000	77.57
3.	2007-08	OIC	AMAR RAJA BATTERIES	3,278,000	1,131,000	34.50
4.	2008-09	OIC	AMAR RAJA BATTERIES	5,145,000	5,174,000	100.56
5.	2006-07	NIC	ANZ Operations & Tech.	13,873,006	9,175,523	66.14
6.	2007-08	NIC	ANZ Operations & Tech.	10,538,650	17,962,918	170.45
7.	2006-07	NIC	ASIAN PAINTS	12,600,000	25,500,000	202.38
8.	2007-08	NIC	ASIAN PAINTS	11,700,000	13,800,000	117.95
9.	2008-09	NIC	ASIAN PAINTS	16,300,000	19,700,000	120.86
10.	2007-08	OIC	BLUE STAR	8,800,000	8,100,000	92.05
11.	2008-09	OIC	BLUE STAR	9,600,000	11,100,000	115.63
12.	2006-07	NIC	Caterpillar	7,571,350	6,934,206	91.58
13.	2006-07	NIC	Caterpillar	21,505,839	41,809,591	194.41
14.	2007-08	NIC	Caterpillar	2,381,490	2,873,192	120.65
15.	2007-08	NIC	Caterpillar	2,803,489	5,152,482	183.79
16.	2008-09	NIC	Caterpillar	5,766,367	1,213,414	21.04
17.	2008-09	NIC	Caterpillar	19,616,472	20,061,204	102.27
18.	2006-07	OIC	CTS	83,200,000	121,600,000	146.15
19.	2007-08	OIC	CTS	187,800,000	182,000,000	96.91
20.	2008-09	OIC	CTS	193,400,000	230,000,000	118.92
21.	2007-08	OIC	DHL	4,500,000	6,100,000	135.56
22.	2006-07	OIC	DQ ENTERTAINMENT	2,207,000	3,611,000	163.62
23.	2007-08	OIC	DQ ENTERTAINMENT	4,545,000	7,868,000	173.11
24.	2006-07	NIC	EXIM BANK	5,200,000	4,500,000	86.54
25.	2007-08	NIC	EXIM BANK	4,800,000	5,600,000	116.67
26.	2008-09	NIC	EXIM BANK	8,400,000	6,800,000	80.95
27.	2006-07	NIC	First Indian Corpn.	10,642,840	11,012,061	103.47
28.	2008-09	NIC	First Indian Corpn.	14,561,045	9,657,419	66.32
29.	2006-07	NIA	HDFC	114,600,000	95,100,000	82.98
30.	2007-08	NIA	HDFC	230,300,000	179,600,000	77.99
31.	2006-07	NIA	HPCL	518,600,000	365,900,000	70.56
32.	2007-08	NIA	HPCL	504,800,000	428,800,000	84.94
33.	2006-07	NIC	I I T, Chennai	1,591,659	2,705,615	169.99
34.	2007-08	NIC	Inautix Tech.	14,513,462	15,017,602	103.47
35.	2008-09	NIC	Inautix Tech.	12,759,544	7,612,012	59.66
36.	2006-07	NIC	Indian Instt of Tech	4,040,143	9,218,820	228.18
37.	2006-07	NIC	Indian Instt of Tech	1,972,220	4,658,044	236.18
38.	2008-09	OIC	INFOR GLOBAL	4,759,000	6,713,000	141.06
39.	2006-07	OIC	INFOR GLOBAL SOLUTIONS	7,754,000	7,161,000	92.35

40.	2007-08	OIC	INFOR GLOBAL SOLUTIONS	6,631,000	4,842,000	73.02
41.	2006-07	NIC	Infosys	80,434,824	132,518,227	164.75
42.	2007-08	NIC	Infosys	136,292,332	141,706,283	103.97
43.	2008-09	NIC	Infosys	142,303,196	100,834,954	70.86
44.	2007-08	NIC	Infosys - dependants	19,529,812	23,950,708	122.64
45.	2008-09	NIC	Infosys - dependants	24,850,308	16,677,283	67.11
46.	2007-08	NIC	Infosys BPO	26,013,514	19,532,866	75.09
47.	2008-09	NIC	Infosys BPO	8,139,315	16,085,655	197.63
48.	2006-07	NIC	INTEGRAN MANAGERD	2,100,000	200,000	9.52
49.	2006-07	OIC	INTERGRAPH CONSULTING	1,858,000	1,999,000	107.59
50.	2008-09	OIC	Invensys Dev Centre India Pvt Ltd	5,339,000	7,742,000	145.01
51.	2008-09	OIC	ITC INFOTECH LTD	8,989,000	10,326,000	114.87
52.	2006-07	NIC	JAIN IRRIGATION	3,500,000	3,600,000	102.86
53.	2007-08	NIC	JAIN IRRIGATION	6,800,000	11,600,000	170.59
54.	2008-09	NIC	JAIN IRRIGATION	11,400,000	14,000,000	122.81
55.	2006-07	OIC	JET AIRWAYS	21,300,000	72,000,000	338.03
56.	2007-08	OIC	JET AIRWAYS	39,500,000	72,600,000	183.80
57.	2008-09	OIC	JET AIRWAYS	90,000,000	110,400,000	122.67
58.	2006-07	NIC	KEOMI TRAVELS	3,400,000	7,300,000	214.71
59.	2007-08	NIC	KEOMI TRAVELS	3,400,000	8,800,000	258.82
60.	2006-07	NIC	KOLKATA MUNICIPAL CORP	19,447,000	49,194,000	252.96
61.	2007-08	NIC	KOLKATA MUNICIPAL CORP	19,447,000	24,567,000	126.33
62.	2008-09	NIC	KOLKATA MUNICIPAL CORP	19,447,000	24,567,000	126.33
63.	2006-07	NIC	KOLKATA POLICE FORCE	27,016,000	49,939,000	184.85
64.	2007-08	NIC	KOLKATA POLICE FORCE	37,363,000	49,490,000	132.46
65.	2008-09	NIC	KOLKATA POLICE FORCE	32,962,000	27,327,000	82.90
66.	2006-07	NIA	LIC	437,100,000	747,200,000	170.94
67.	2007-08	NIA	LIC	711,500,000	792,200,000	111.34
68.	2006-07	NIA	LIC AGENTS	28,200,000	31,900,000	113.12
69.	2007-08	NIA	LIC AGENTS	27,200,000	21,200,000	77.94
70.	2008-09	NIA	LIC AGENTS	41,800,000	60,700,000	145.22
71.	2006-07	UIIC	M/s. Bharat Electronics Ltd. Corporate office	31,357,037	40,370,720	128.75
72.	2007-08	UIIC	M/s. Bharat Electronics Ltd. Corporate Office	37,827,214	38,737,475	102.41
73.	2006-07	UIIC	M/s. Bharat Electronics Ltd. Jalahalli	17,408,000	36,928,357	212.13
74.	2007-08	UIIC	M/s. Bharat Electronics Ltd. Jalahalli	17,405,860	22,589,092	129.78
75.	2006-07	UIIC	M/s. Corporate Infrastructure Services	6,874,094	14,000,932	203.68
76.	2007-08	UIIC	M/s. Corporate Infrastructure Services	16,224,612	27,934,618	172.17
77.	2006-07	UIIC	M/s. Delphi TVS Diesel Systems Limited	4,103,729	2,793,596	68.07
78.	2007-08	UIIC	M/s. Delphi TVS Diesel Systems Limited	3,790,819	3,267,340	86.19
79.	2008-09	UIIC	M/s. Delphi TVS Diesel Systems Limited	4,163,375	3,791,039	91.06
80.	2006-07	UIIC	M/s. Goldman Sachman	14,909,926	18,117,933	121.52
81.	2007-08	UIIC	M/s. Goldman Sachman	18,975,896	31,346,466	165.19
82.	2008-09	UIIC	M/s. Goldman Sachman	35,329,156	23,526,352	66.59
83.	2006-07	UIIC	M/s. Hewlett Packard-Employees	56,514,968	73,258,786	129.63
84.	2007-08	UIIC	M/s. Hewlett Packard-Employees	83,412,670	118,746,089	142.36
85.	2006-07	UIIC	M/s. Hewlett Packard-Parents	50,313,919	92,304,217	183.46
86.	2007-08	UIIC	M/s. Hewlett Packard-Parents	102,490,085	124,622,384	121.59

87.	2006-07	UIIC	M/s. IBM India Limited-Employees	113,459,776	116,548,706	102.72
88.	2007-08	UIIC	M/s. IBM India Limited-Employees	133,583,004	175,025,989	131.02
89.	2008-09	UIIC	M/s. IBM India Limited-Employees	174,342,829	219,786,549	126.07
90.	2006-07	UIIC	M/s. IBM India Limited-Parents	189,318,864	194,293,397	102.63
91.	2007-08	UIIC	M/s. IBM India Limited-Parents	235,422,557	292,533,054	124.26
92.	2008-09	UIIC	M/s. IBM India Limited-Parents	298,120,539	360,988,177	121.09
93.	2006-07	UIIC	M/s. J & B Software India Pvt. Ltd.	1,373,837	1,919,046	139.69
94.	2007-08	UIIC	M/s. J & B Software India Pvt. Ltd.	1,749,511	1,945,796	111.22
95.	2006-07	UIIC	M/s. Lucas TVS Ltd. Padi	18,745,608	18,423,926	98.28
96.	2007-08	UIIC	M/s. Lucas TVS Ltd. Padi	10,706,241	19,089,187	178.30
97.	2008-09	UIIC	M/s. Lucas TVS Ltd. Padi	17,272,570	19,574,273	113.33
98.	2006-07	UIIC	M/s. MRF Employees Union	3,459,136	3,921,365	113.36
99.	2006-07	UIIC	M/s. MRF Ltd.	1,788,654	6,380,284	356.71
100.	2007-08	UIIC	M/s. MRF Ltd.	4,513,323	8,281,562	183.49
101.	2008-09	UIIC	M/s. MRF Ltd.	4,388,640	9,263,228	211.07
102.	2006-07	UIIC	M/s. Sundaram Fasteners	3,424,692	2,527,069	73.79
103.	2007-08	UIIC	M/s. Sundaram Fasteners	4,072,162	4,832,412	118.67
104.	2008-09	UIIC	M/s. Sundaram Fasteners	4,512,844	5,484,107	121.52
105.	2006-07	UIIC	M/s. Technical Stampings	1,144,031	1,390,934	121.58
106.	2007-08	UIIC	M/s. Technical Stampings	1,222,803	2,326,898	190.29
107.	2006-07	NIC	MAGMA	3,492,000	9,449,000	270.59
108.	2007-08	NIC	MAGMA	6,494,000	14,548,000	224.02
109.	2008-09	NIC	MAGMA	7,498,000	0	0.00
110.	2006-07	OIC	MATRIX LAB	5,264,000	13,200,000	250.76
111.	2007-08	OIC	MATRIX LAB	10,700,000	8,900,000	83.18
112.	2008-09	OIC	MATRIX LAB	16,603,000	21,858,000	131.65
113.	2007-08	NIC	Neyveli Lignite	117,978,000	70,779,085	59.99
114.	2008-09	NIC	Neyveli Lignite	110,112,800	25,269,898	22.95
115.	2006-07	NIA	NIC MEDICLAIM STAFF	10,900,000	16,900,000	155.05
116.	2007-08	NIA	NIC MEDICLAIM STAFF	10,900,000	17,000,000	155.96
117.	2008-09	OIC	ORCHID CHEMICALS	11,400,000	21,100,000	185.09
118.	2006-07	NIA	PANCARD CLUBS	67,200,000	51,700,000	76.93
119.	2007-08	NIA	PANCARD CLUBS	88,500,000	46,900,000	52.99
120.	2007-08	NIC	PANTALOON	22,100,000	31,700,000	143.44
121.	2008-09	NIC	PANTALOON	24,500,000	27,800,000	113.47
122.	2008-09	NIC	PARSI GROUP	1,200,000	5,200,000	433.33
123.	2008-09	UIIC	PARSI RESOURCE	1,200,000	5,200,000	433.33
124.	2006-07	NIC	RALLIS	1,900,000	2,900,000	152.63
125.	2007-08	NIC	RALLIS	1,600,000	5,200,000	325.00
126.	2006-07	OIC	RIL	35,800,000	113,600,000	317.32
127.	2007-08	OIC	RIL	54,700,000	134,000,000	244.97
128.	2008-09	OIC	RIL	146,400,000	156,000,000	106.56
129.	2006-07	NIC	SAP India	7,881,680	11,347,551	143.97
130.	2007-08	NIC	SAP Labs	21,189,883	30,492,592	143.90
131.	2006-07	OIC	SHANTA BIOTECHNICS	2,766,000	1,606,000	58.06
132.	2007-08	OIC	SHANTA BIOTECHNICS	3,944,000	2,761,000	70.01
133.	2006-07	NIC	SREI INFRASTRUCTURE	1,565,000	4,723,000	301.79

134.	2007-08	NIC	SREI INFRASTRUCTURE	2,752,000	3,952,000	143.60
135.	2008-09	NIC	SREI INFRASTRUCTURE	3,801,000	5,711,000	150.25
136.	2007-08	NIC	SRF Ltd	2,137,904	2,434,939	113.89
137.	2008-09	NIC	SRF Ltd	2,851,772	1,240,442	43.50
138.	2006-07	OIC	SYNTEL	9,900,000	18,100,000	182.83
139.	2007-08	OIC	SYNTEL	11,100,000	20,600,000	185.59
140.	2008-09	OIC	SYNTEL	11,300,000	3,300,000	29.20
141.	2006-07	NIA	TATA MOTORS	26,400,000	34,600,000	131.06
142.	2007-08	NIA	TATA MOTORS	35,500,000	29,600,000	83.38
143.	2008-09	NIA	TATA MOTORS	25,100,000	23,400,000	93.23
144.	2006-07	NIA	TATA POWER	20,000,000	35,000,000	175.00
145.	2007-08	NIA	TATA POWER	25,000,000	40,000,000	160.00
146.	2006-07	NIA	TCS	491,900,000	640,300,000	130.17
147.	2007-08	NIA	TCS	791,200,000	991,600,000	125.33
148.	2006-07	NIC	Texas tech.	8,735,073	14,338,202	164.15
149.	2008-09	NIC	Texas tech.	14,747,173	14,701,535	99.69
150.	2008-09	OIC	TN GOVT EMP SCHEME	84,100,000	112,400,000	133.65
151.	2006-07	OIC	UIIC STAFF MEDICLAIM	128,500,000	215,500,000	167.70
152.	2007-08	OIC	UIIC STAFF MEDICLAIM	115,900,000	216,600,000	186.89
153.	2008-09	OIC	UIIC STAFF MEDICLAIM	134,900,000	245,100,000	181.69
154.	2006-07	NIA	VSNL	27,200,000	33,200,000	122.06
155.	2007-08	NIA	VSNL	42,300,000	44,700,000	105.67
156.	2008-09	NIA	VSNL	51,000,000	60,700,000	119.02
157.	2006-07	NIC	WEST BENGAL FINANCE CORP	727,000	844,000	116.09
158.	2007-08	NIC	WEST BENGAL FINANCE CORP	856,000	966,000	112.85
159.	2008-09	NIC	WEST BENGAL FINANCE CORP	1,251,000	905,000	72.34

Annexure XII
(Referred to in paragraph no.5.7.1.4)

Premium foregone due to non-compliance with guidelines

(Rs. in crore)

PSU Insurer	Year	No. of cases test checked.	Malus*		Other criteria**		Total
			No. of cases with short loading	Amount	No. of cases with short loading	Amount	
NIC	2006-07	31	6	9.74	2	0.15	9.89
	2007-08	32	17	28.32	0	0.00	28.32
	2008-09	72	10	24.17	1	1.55	25.72
Total		135	33	62.23	3	1.70	63.93
NIA	2006-07	57	14	2.79	21	1.83	4.62
	2007-08	97	17	4.84	44	5.60	10.44
	2008-09	100	16	10.54	45	9.97	20.52
Total		254	47	18.17	110	17.40	35.58
OIC	2006-07	27	6	2.28	2	0.12	2.40
	2007-08	35	8	6.49	8	0.84	7.33
	2008-09	110	17	6.68	7	2.92	9.60
Total		172	31	15.45	17	3.88	19.33
UIIC	2006-07	42	35	21.23	35	35.32	56.55
	2007-08	45	42	47.26	42	38.57	85.83
	2008-09	53	45	36.05	45	32.42	68.47
Total		140	122	104.54	122	106.31	210.85
Grand Total		701	233	200.39	252	129.29	329.68

* Malus loading premium foregone is worked out based on the incurred claim ratio of the previous policy period and in accordance with the guidelines issued by the respective PSU insurer.

** Other criteria like loading for pre-existing diseases, maternity, family floater, corporate buffer premium foregone was worked out in accordance with the guidelines of respective PSU insurer.

Annexure XIII
(Referred to in paragraph no.5.7.6.3)

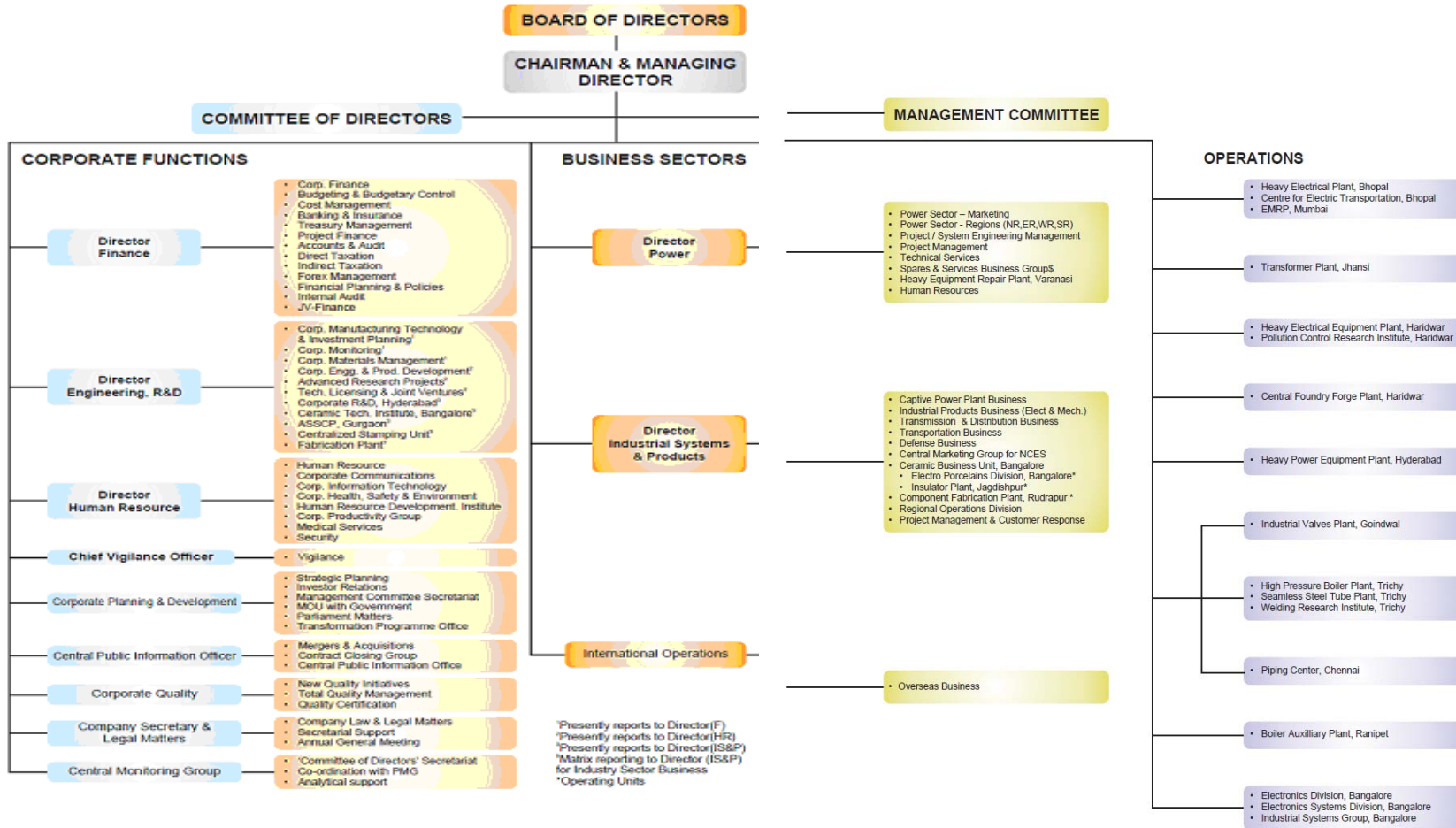
Variation in the claims paid for the same disease

(in Rupees)

PSU Insurer		2006-07		2007-08		2008-09	
DISEASE – CATARACT							
NIC	RO/TPA	Min	Max	Min	Max	Min	Max
	Chennai RO						
	TTK	10000	50188	10000	53866	10000	69458
	FHP	10000	63713	10000	98000	10000	98000
	Bengaluru RO						
	TTK	10050	50000	10030	133391	10013	115395
	Mediassist	10000	50000	10000	100200	10000	74374
OIC	Chennai RO						
	FHP	10210	29509	10095	90575	11884	41700
	Medicare	10137	60000	10222	65024	11604	56053
	Hyderabad RO						
	TTK	10000	37600	10000	44700	10500	40511
	FHP	11086	50706	10000	29557	13225	41536
	Kolkata RO						
	Medicare	5928	51821	5932	34200	8800	29450
Heritage	5642	30500	7304	51427	7289	90707	
UIIC	Bangalore RO						
	Genins	10483	22000	10000	22000	10000	36000
	Mediassist	10132	91659	10000	85140	10000	155000
	Medsave	10000	39014	10000	55000	10000	25425
	Paramount	10199	58822	12607	25595	13452	25000
	Chennai RO						
	Medicare	14940	17140	15150	19580	18436	18436
	Medsave	10000	37810	10000	54000	10000	60000
	Paramount	10002	30000	10070	27000	11963	11963
NIA	Chennai RO						
	TTK	10000	78500	10000	139674	10000	66929

	MD India			12600	44100	10000	54270
	Medi Assist	0	0	10589	45000	10000	61000
	Hyderabad RO						
	Alankit	0	0	0	0	11000	64857
	FHPL	10400	49055	10000	58500	10605	45000
	GHPL	10000	60000	11720	131100	10000	72800
	MD India	15000	32000	26550	65000	10800	120000
DISEASE – APPENDICITIS							
	Chennai RO						
NIC	TTK	11288	62861	10000	74912	10000	100044
	FHP	12670	73672	12000	68190	10588	105856
	Bengaluru RO						
	TTK	11258	94718	10500	113837	10555	72939
	Hyderabad RO						
NIA	FHPL	11530	55000	15273	66173	11148	72185
	GHPL	27124	73500	20742	109762	21729	72523
	Chennai RO						
UIIC	Medsave	10765	69886	13710	200000	10000	85013
	Bangalore RO						
	Paramount	10432	30963	11396	46444	10163	38787
	Medsave	11060	54292	23620	28750	12075	40296
	Genins	14100	32197	16181	50000	14319	75273

Annexure-XIV
(Referred to in paragraph no. 6.1)
Organization Chart of BHEL



Annexure-XV
(Referred to in paragraph no. 6.2)
Selected units and its functions

Units/Division, Location	Main Functions/Activities	Major Products Procured	Products Selected under Audit
Heavy Power Equipment Plant, Hyderabad	Manufacture of industrial and utility Turbo Generators i.e. Gas Turbines, Steam Turbines, Compressors & associated equipment like Heaters, Dearators, Heat Exchangers, Pumps, Bowl Mills, Switchgears, Oil Drilling Rigs etc.	Rotor forging, Nickel, Stainless Steel U-Tubes , Frame 9E Flange to Flange Machines, Hydraulic Couplings, Pump Casing, Bevel Planetary Gear Boxes Liner and Pads, Casings & Forgings.	Rotor forging, Nickel, Stainless Steel U-Tubes, Frame 9E Flange to Flange Machines, Hydraulic Couplings, Pump Casing, Bevel Planetary Gear Boxes Liner and Pads, Casings & Forgings.
High Pressure Boiler Plant, Trichy	Manufacture of Steam Generators for utilities/industries viz. Heat Recovery Steam Generators behind Gas Turbines, Fluidized Bed Combustion Boilers, Valves, Fittings & Soot Blowers, High Pressure Piping System, Nuclear Steam Generators, Seamless Steel Tubes etc.	Carbon Steel tubes, Boiler water circulating pumps, Alloys Steel Plates, Boiler quality plates, Pipes , Structural Steel Beams, Channels and Seamless Pipes.	Carbon Steel tubes, Boiler water circulating pumps, Alloys Steel Plates, Boiler quality plates, Pipes, Structural Steel Beams, Channels and Seamless Pipes.
Heavy Electrical Plant, Bhopal	Manufacture of Heavy Electrical equipments viz. Hydro, Steam, Marine & Nuclear Turbines, Heat Exchangers, Hydro & Turbo Generators, Transformers, Switchgears, Control gears, Transportation Equipment, Capacitors, Bushings, Electrical Motors, Rectifiers, Oil Drilling Rig Equipments and Diesel Generating sets.	Steel, Copper, Castings, Forgings, Cranes, Guide Vane, Cables, Bearings, Magnet Frame, Lead Wire Assembly, Commutator Bar Blank, Flange Barrel Assy, Suspension Tube, END Shield PE Casting, LE casting etc	Steel, Copper, Castings, Forgings, Cranes, Guide Vane, Cables, Bearings, Magnet Frame, Lead Wire Assembly, Commutator Bar Blank, Flange Barrel Assy, Suspension Tube, END Shield PE Casting, LE casting etc

Heavy Electrical Equipment Plant, Haridwar	Manufacture of Electrical Machines, Industrial controls panels, Turbo Generators, Hydro Sets, Steam Turbine, Condenser, Super Rapid Gun Mount, & Gas Turbine.	Rotors (Low Pressure, High Pressure & Intermediate Pressure), Outer Casing (High Pressure & Intermediate Pressure), Inner Casings (High Pressure & Intermediate Pressure), Moving Blades, Turbo Generator, Damper Wedge & Carbon Steel Plates.	Rotors (Low Pressure , High Pressure & Intermediate Pressure), Outer Casing (High Pressure & Intermediate Pressure), Inner Casings (High Pressure & Intermediate Pressure), Moving Blades, Turbo Generator, Damper Wedge & Carbon Steel Plates
Boiler Auxiliaries Plant, Ranipet	Manufacture of ESPs, Fans and Air Pre Heaters, Defence Systems, Gates & Dampers, Space Applications, Desalination Plants, Wind Electric Generators, Ash & Coal handling Systems	ECHVR, SS Wire, Plates, Sheets, Angles, Beams, Channels, CR Coils, Panel Type Hopper Heater.	ECHVR, SS Wire, Plates, Sheets, Angles, Beams, Channels, CR Coils, Panel Type Hopper Heater.
Power Sectors –Southern and Western Region, Chennai, Nagpur	Installation and Commissioning of Power Plants-Thermal, Hydro, Nuclear & Gas, Renovation & Modernization of Power Plants, Service after Sales.	Cement, Steel, Cranes and Capital items of customer related projects.	Cement, Steel, Cranes and Capital items of customer related projects.
Project Engineering Management, Noida	Project Engineering Management (PEM), procured Balance of Plant Equipments for BHEL's Projects. PEM also doing the Engineering's works for projects.	Condensate Polishing Unit, Cooling Tower, Lime Stone Handling System, Oxygen Dosing System, Power Station Cabling, Station Lighting System, LV Switchgears and DM Plants	Condensate Polishing Unit, Cooling Tower, Lime Stone Handling System, Oxygen Dosing System, Power Station Cabling, Station Lighting System, LV Switchgears and DM Plants
Transmission Business Group, Delhi	Transmission Business Group, procured Balance of Plant Equipments for Transmission Business and Power Projects.	G.I Structures, LT/ HT cables, Control & Relay Panel , Circuit Breakers, Steel, Clamp & Connectors , PLCC equipments & DG Sets.	G.I Structures, LT/ HT cables, Control & Relay Panel, Circuit Breakers, Steel, Clamp & Connectors, PLCC equipments & DG Sets.

Annexure-XVI
(Referred to in paragraph no.6.2)

Unit-wise details of Selected Sample

(Amount: Rupees in crore)

Name of the unit	Total No. of Purchase Orders	Total Value of Purchase Orders	Selected No. of Purchase Orders	Value of Selected Purchase Orders	Percentage of selected value to total value of Purchase Orders
Trichy	37513	11793	170	3941	33
Hyderabad	29589	8679	186	2865	33
Haridwar	16643	7961	151	2484	31
Bhopal	44227	5031	806	2091	42
PEM, Noida	2592	2526	85	848	34
TBG, New Delhi	1614	749	90	218	29
BAP Ranipet	7766	3102	394	1313	42
PSSR Chennai	783	780	75	521	67
PSWR Nagpur	298	149	85	141	95
Total	141025	40770	2042	14422	35

Annexure-XVII
(Referred to in paragraph no.6.6.4.2)

Limited Vendor Base

Unit	Product	No. of Vendors
Hyderabad	429 material categories	2
Bhopal	476 material categories	2
Haridwar	411 material categories	2
Trichy	37 material categories	2
PEM	12 material categories	2
Hyderabad	390 material categories	3
PEM	15 material categories	3
Trichy	98 material categories	3
Haridwar	402 material categories	3

Annexure-XVIII
(Referred to in paragraph no.6.6.4.5)

Statement Showing Details of Orders to Banned Parties

Job_No	Project Name	Po No	Po Date	Package	Vendor	PO Value
226	Lehra Mohabbat - 2x250 Mw	P-94/06	22-May-2006	temp-COLTCS	Gea Bgr Energy System India Ltd.	1,86,00,000
234	Amarkantak Tps 1x210mw	P-146/06	11-Jul-2006	Fuel Oil Handling And Storage System	Techno Electric And Engg. Co. Ltd.	3,27,25,000
234	Amarkantak Tps 1x210mw	P-147/06	11-Jul-2006	Fuel Oil Handling And Storage System-E&C	Techno Electric And Engg. Co. Ltd.	42,24,517
					<i>Sub total</i>	5,55,49,517
<i>Name of sister concern of GEA namely (GEA ECOFLEX INDIA PVT LTD)</i>						
		Date of issue enquiry				
281	Sikka TPS Extension Units 3 & 4, 2x270MW		P-183/08	03-Jul-2008	Heat Exchangers(Plate Type)	3,56,51,807
280	Koderma TPS Stage - I Unit 1 & 2	13.03.2008	P-172/08	30-Jun-2008	Heat Exchangers(Plate Type)	3,04,96,381
280	Koderma TPS Stage - I Unit 1 & 2	13.03.2008	P-176/08	30-Jun-2008	Heat Exchangers(Plate Type)	26,50,315
266	Budge Budge Generating Stn,1X250MW Unit3	01.12.2007	P-84/08	26-May-2008	Heat Exchangers(Plate Type)	75,11,933
279	Rayalseema TPP Stage III, UNIT 5	04.12.2007	P-85/08	26-May-2008	Heat Exchangers(Plate Type)	88,04,451
277	Santaldih 1X250MW Unit-6		P-44/08	13-May-2008	Heat Exchangers(Plate Type)	1,38,60,000
260	PARICHA EXTN 2x250MW, Unit-5&6		P-325/07	11-Sep-2007	Heat Exchangers(Plate Type)	1,47,40,001
262	2X250MW Harduaganj TPS Expansion		P-326/07	11-Sep-2007	Heat Exchangers(Plate Type)	1,47,40,001
269	DADRI 1X490MW STAGE II / Unit-2 NCTPP		P-329/07	11-Sep-2007	Heat Exchangers(Plate Type)	1,20,00,001
248	BARSINGSAR- 2x125 MW, NLC		P-319/07	10-Sep-2007	Heat Exchangers(Plate Type)	1,90,10,002
244	Neyveli TPS II expansion - 2x250 MW		P-320/07	10-Sep-2007	Heat Exchangers(Plate Type)	1,74,50,000
239	BHILAI PROJECT 2x250 MW		P-337/06	10-Oct-2006	Heat Exchangers(Plate Type)	1,92,61,631
214	KORBA (EAST) TPS 2X250 MW		P-25/06	25-Apr-2006	Heat Exchangers(Plate Type)	1,62,75,423
					<i>Sub Total</i>	21,24,51,946
					Grand Total (Rs.)	26,80,01,463

Annexure-XIX
(Referred to in paragraph no. 6.6.5.2)

Details of Extra Cost due to Delayed placement of Orders

Unit name	PO No./Project	Material	Audit observations	Management's reply & further remarks	Rs. in Crore
Haridwar	T8N6320 & 6321 dated 29 July 2008	IP Shaft Forgings	Non placement of order within the validity of offer, later re-tendering and placement of order on same vendor in subsequent enquiry at revised negotiated price.	<i>The unit stated (June 2009) that approving authority deemed it suitable to pursue the vendor to accept its own LPP. However, the efforts made were unsuccessful and the validity expired. The reply is not tenable as the validity period of the offers should have kept in mind while perusing the vendor.</i>	6.10
Haridwar	PO No. T7N 6436 and 6437) and PI No. 71/T/T212/7/1301N/1.	IP Shaft (5 nos.)	Approval for AMA was given by the Corporate office in June 2007 for procurement of IP Shaft but the enquiry was issued in August 2007 against the internal target of 9 days.	The unit stated (August 2009) that enquiry was issued late due to manpower/ time constraints/ priority of jobs in hand. Reply is not tenable as enquiry was issued after 81 days from the date of receipt of indent which can not be justifiable.	1.00 ¹
Hyderabad	B708P035	Axial Turbo Blowers	Due to delay in finalization of specification of material and expiry of validity of bid, led to extra cost of Rs.4.47 crore.	<i>The unit stated (May 2009) that delay in finalisation of specification was due to time taken in reaching acceptable specification. The reply is not acceptable as against the stipulated time of 75 days for conversion of indent to order, the time of six months taken for finalization of specifications per se was not justified.</i>	4.47
Hyderabad	D308A016	Stainless Steel U-Tubes	Delay in placement of order within the validity period of offer. The enquiry was again re-issued (April 2008) Thus, due to failure to finalise the order within the initial offer validity period the unit incurred an avoidable extra expenditure of Rs 2.13 crore.	<i>The Management stated (January 2010) that though Indents were raised by Engineering in the year 2007, the actual production / supply of Heaters were not planned in the same financial year due to so many official reasons. Actual authorization for processing the indents was received after discussions by product Head and Head of MPC in January 2008. The reply is not acceptable as the due date for submission was extended upto 29-02-2008 from 19-02-08 due to non receipt of bids. Vendor's price was valid upto 29-02-2008 only. The unit did not contact the vendor immediately for extension of price validity. Subsequently, the vendor agreed for extension of validity subject to 9 per cent</i>	2.13

¹ Financial impact has been worked out taking the mean of price offers received in February 2007 and September 2007.

				increase in prices. Consequently, the tender was cancelled and revised bids were obtained which resulted in extra expenditure.	
Ranipet	Five POs	CR coils	The unit had not placed purchase order within time as a result the Vendor did not accept the order. Later, purchases were made at rates higher by Rs. 5.57 crore. As a result Company incurred extra expenditure.	The unit stated (June 2009) that during the reverse auction conducted on 19/02/2008, M/S ISPAT had signed the compliance report confirming that the rates were valid till 30 days from auction date i.e., up to 20/03/2008 and hence the order was placed on 04/03/2008, which was well within the validity period of 20/03/2008. The reply is not acceptable since M/S ISPAT had categorically stated that their offer was valid up to 29/02/2008. Therefore, though the price was valid for execution up to 20/03/2008 as confirmed by them in the reverse auction, the purchase order should have been placed by the unit before 29/02/2008. The Corporate Management, however, stated (January 2010) that other BHEL Units were advised to recover the extra financial implication from any of the pending bills of M/s ISPAT Industries.	5.57
TBG	No. 4588422, 4588423 and 4588424 dated 10th December 2008	Air Conditioning Ventilation System	Price bid was not opened within validity date. Later on revised price bid was submitted by the vendor which led to extra expenditure.	The. Management did not furnish any specific reply on the issue raised and stated (January 2010) that the specifications of packages were dependant on finalization of layouts at site and finalization of relevant equipment. In order to expedite the procurement engineering releases advance indents with an estimated data, which will change, based on the actual site requirement and needs customer approval. Hence there was a delay in finalization of purchase orders.	0.77 ²
TBG New Delhi	PO No. 4568136 dated 7 July 2006	LT Power and Control Cables for Chanderpura and Mejia project	Technical evaluation of bids against indent of November 2005 completed in March 2006 & offers were valid up to 7 April 2006. Due to non-extension of bids validity, apparently due to rise in prices, order placed against snap price bids on M/s KEI Industries for value Rs. 7.30 Crore, against Billing Break Up cost quoted to the customer Rs. 2.95 Crore, which lead to extra expenditure of Rs.4.25 crore.	The unit reply is silent on this issue. Management stated (January 2010) that the specifications of packages were dependant on finalization of layouts at site and finalization of relevant equipment. In order to expedite the procurement engineering releases advance indents with an estimated data, which will change, based on the actual site requirement and needs customer approval. Hence there was a delay in finalization of purchase orders. Management replies is not acceptable since the technical evaluation of bids against indent of November 2005 completed in March 2006 & offers were valid up to 7 April 2006 .	4.25 ³
TBG New Delhi	PO No. 4568072 & 4568071	Clamp & Connector for DVC Projects,	Against indent of 14 July 2005 and tender enquiry of 28 July 2005, technical evaluation sent on 5 December 2005 was received after 110 days on 25 March 2006 and	The unit noted the observation stating that technical evaluation was received after 16 weeks with enhanced scope. The Corporate Management stated (January 2010) that the specifications of	0.71

² The financial impact has been worked out with reference to first cost estimate.

³ The financial impact has been worked out with reference to price quoted to the customer.

		220 KV Sub-station, Chanderpura and Mejia	bids were valid up to 4 April 2006. On requesting vendor to provide price of additional items, vendor submitted revised price bid valid up to 30 April 2006, as metal prices were rising and order placed for value Rs. 1.81 crore, whereas Billing Break Up Cost quoted to the customer was Rs. 1.10 crore.	packages were dependant on finalization of layouts at site and finalization of relevant equipment. In order to expedite the procurement engineering releases advance indents with an estimated data, which will change, based on the actual site requirement and needs customer approval. Hence there was a delay in finalization of purchase orders.	
Ranipet	PO No 3170120 & 3170119	Speed reducer type IIA and IIB	The Unit delayed the development of indigenous vendor and had to place order on the foreign vendor resulting in extra expenditure of Rs.1.35 crore.	The unit stated (January 2010) that speed reducers were initially imported and subsequently two indigenous vendors have been developed. It was also stated that being a critical item for the functioning of the air preheater, all precautions had to be taken before indigenous sources were introduced. The fact remains that the unit started the process of developing new indigenous vendors after a delay of 24 months	1.35
				Total	26.35

Annexure-XX

(Referred to in paragraph no.6.6.5.3)

Statement showing the Additional Expenditure of Rs.29.09 crore

Sl. No	PO Reference	Audit Observation	Management's Reply	Amount (Rs. in crore)
1.	T7N6116 & T7N6117 (May 2007)	Two Purchase Orders were placed (23 February 2007) on M/s SDF @ EU 955000 for LP Rotors. Instead of approaching the vendor for repeat ordering against additional requirement of 6 LP Rotors, the unit floated fresh enquiry (22 March 2007). Accordingly, two purchase orders were placed one on M/s SDF @ EU 1329700 per pc for 4 LP Rotors for delivery before March 2009 and @ EU 1330186 per pc for 2 LP Rotors for delivery after 1 April 2009), which resulted in extra expenditure of Rs.14.24 crore (EU 2249172).	<i>The Corporate Management stated (January 2010) that repeat order was very delicate decision which was heavily dependent on assessment of market situation at that time. In many cases especially in recession times it may prove to be counter productive. Also, it was akin to Single Tender purchase. Hence repeat ordering was not encouraged in high value procurements. The reply is not in the line with the provisions of Purchase Policy which insists the placement of repeat order provided there is no downward price trend.</i>	14.24
2.	T8N6106 (April 2008)	The unit had placed PO (January 2008) for procurement of 4 LP Rotors @ EU1172100. Instead of approaching the vendor for repeat ordering on the vendors (M/s SAAR & M/s SDF), the Unit floated fresh enquiry (27 February 2008) despite knowing the increasing price trend. The rates offered in the subsequent enquiry were EU 1265000 per rotor which resulted in extra expenditure of Rs.6.47 crore (EU 1021900).	The unit stated (29 August 2009) that as the price bid against the earlier enquiry was opened, the clubbing of additional requirement was not possible. Reply is not tenable as: (i) After opening of price bid, the Company could have approached the L1 vendor for additional requirement as in case of repeat order. (ii) Moreover, the unit also had the option to place repeat order against PO placed in earlier enquiry. (Management replies and rebuttal as mentioned above)	6.47
3.	T7N6380 (September 2007)	Against the indent (21 May 2007) for 5 Nos. LP Rotors, the Unit approached (25 July 2007) M/s SDF for repeat ordering (PO No. 7/6117 @ EU 1329700 per pc) and placed a repeat order (PO No. 7/6231 and 7/6232 dated 31 July 2007). However, before placement of repeat order (PO No. 7/6231 and 7/6232), further indents for 3 Nos. LP Rotors with firm requirement had also been finalized (20 & 24 July 2007) which were received in Purchase Department on 26 July 2007. Instead of clubbing the additional requirement of 3 Nos. in repeat ordering, the Unit invited limited tender enquiry (16 August 2007). Only one offer of M/s SDF was received and the Unit placed two POs in September 2007 @ EU 1587800 per pc) on the vendor. Thus by not opting for repeat order, Company committed to incur extra expenditure of Rs 4.90 crore (EU 774300).	Management stated (June 2009) that:- (i) Against last enquiry M/s SDF had quoted for all 6 nos. with differential rates of EU 1329700 per pc for 4 Nos. with delivery till 31March 2009 and EU 1369600 per pc for 2 nos. deliveries after 1 April 2009. M/s Mitsui had quoted for 2 nos. @ EU1338357 per pc and delivery after 1 April 2009. (ii) Since delivery against indent 7/1300 was before 31March 2009 repeat order was placed on M/s SDF. However, for delivery after 1 April 2009 order had been placed on M/s Mitsui who had offered only 2 nos. against enquiry of 6 nos., competent authority ordered for fresh enquiry. Reply is not tenable because: (i) As per Corporate purchase policy a repeat order may be placed provided there is no downward price trend and it should give benefit in delivery. (ii) Since M/s SDF had quoted differential rates on delivery based, repeat order could have been placed for additional 3nos having required delivery after March 2009. (iii) Repeat order placed (PO No 7/6231-32) were with delivery after April 2009.	4.90
4.	T8N6091 (April 2008)	The unit had placed (2 January 2008) PO (No. T7N6633 and 6634) @ EU 341000 per pc for procurement of 4 nos. IP Rotor on M/s SAAR. But instead of approaching vendor for	<i>The Unit stated (October 2009) that since the last PO placed for one No. IP Rotor and indents were for 5 nos., it was thought prudent to issue fresh enquiry for taking</i>	1.77

		repeat order, fresh enquiry was floated (20 February 2008) and PO (T8N6091) was placed (19 November 2008) @ EU 381000 per pc against the additional requirement of 7 nos. IP Rotor. Thus, by not opting for repeat order Company committed to incur extra expenditure of Rs 1.77 crore (EU 280000).	<i>advantage of bulk quantity.</i> Reply is not tenable as the earlier PO (No. T7N6633 & T7M6634) was placed for 4 nos. on the same vendor.	
5.	T8M6612 (December 2008)	The unit had placed a PO (8/6234) for procurement of IP Inner Casing (3 Sets) on M/s Cividale @ EU 494500 per set. However, instead of asking the vendor for repeat ordering against the additional requirement of 4 sets, fresh enquiry was floated (22 July 2008) and PO (2008/6612) was placed (22 December 2008) on the same vendor @ EU 568094 per set resulting into extra-expenditure of Rs.1.40 crore (EU 220782).	<i>The Corporate Management stated (January 2010) that repeat order was very delicate decision which was heavily dependent on assessment of market situation at that time. In many cases especially in recession times it may prove to be counter productive. Also, it was akin to Single Tender purchase. Hence repeat ordering was not encouraged in high value procurements. The reply is not in the line with the provisions of Purchase Policy which insists the placement of repeat order provided there is no downward price trend.</i>	1.40
6.	F7K6566 (November 2007)	A PO was placed (3 August 2007) on M/s. Dilling GTS, for Carbon Steel Plates of thickness 110mm and 120mm @ EU 1225 per MT. Indent for the same material along with other items was again raised on 12 September 2007 (approximately one and half month after PO placement). Instead of asking the vendor for repeat order, the Unit went for fresh enquiry and placed PO on M/s. Reiner Brach @ EU 1320 & EU 1335 per MT respectively in November, 2007 resulting into extra expenditure of Rs.30.73 lakh.	<i>The Corporate Management stated (January 2010) that repeat order was very delicate decision which was heavily dependent on assessment of market situation at that time. In many cases especially in recession times it may prove to be counter productive. Also, it was akin to Single Tender purchase. Hence repeat ordering was not encouraged in high value procurements. The reply is not in the line with the provisions of Purchase Policy which insists the placement of repeat order provided there is no downward price trend.</i>	0.31
7.	Total			29.09

Annexure-XXI
(Distillate Yield and Fuel & Loss)
(Referred to in paragraph no.7.7.1)

		Mathura Refinery			Panipat Refinery		
		2006-07	2007-08	2008-09	2006-07	2007-08	2008-09
Distillate Yield	MOU target (%)	69.9	70	70	78.6	77.0	78
	Actual (%)	71.5	70.8	71.1	72.2	78.1	80.7
Fuel & Loss	MOU target (%)	10.0	9.8	9.3	12.6	10	10.2
	Actual (%)	8.8	8.8	8.7	13.0	9.7	9.6

Annexure- XXII
(Capacity utilization of processing units)
(Referred to in paragraph no.7.7.2)

(in percentage)

Units	2006-07	2007-08	2008-09	2006-07	2007-08	2008-09
	Mathura Refinery			Panipat Refinery		
CDU	111	104.5	107.5	89.7	97.1	101.0
CDU 2				67.6	116.6	116.8
VDU	106.75	95.37	103.26	79.6	87.5	92.6
VDU 2				63.9	114.3	115.1
BBU	135.80	89.72	79.39	87.0	74.6	53.9
CCRU	94.20	89.04	88.28	60.8	78.1	79.7
DCU				47.3	96.0	98.3
DHDS	79.74	74.99	84.76	52.5	66.4	109.6
DHDT	79.23	79.15	80.08	59.0	87.7	86.6
FCCU	103.29	90.08	100.41	103.5	104.4	100.4
HGU I	87.21	85.12	85.54	51.1	74.1	52.9
HGU II	62.64	54.69	65.16	47.9	60.0	67.2
NHDT	75.03	49.60	47.26			
NSU	78.00	98.44	106.07			
OHCU	97.70	90.00	100.95	77.8	100.0	107.2
PENEX	87.18	61.27	60.84			
PRU	50.44	50.74	26.45			
PX				58.9	90.6	87.2
PTA				36.4	75.2	77.5
PXPTA Splitter	60.09	56.01	56.75			
SRU	64.21	58.29	71.53	44.9	60.1	41.3
SRU 2				24.7	50.4	78.0
VBU	83.73	60.54	84.82	52.4	48.8	7.6
HCU				60.0	105.5	106.3

Annexure- XXIII

(Referred to in paragraph no.7.7.2)

Statement showing quantity of Production of various products

(Qty in MT)

Product	Mathura			Panipat		
	2006-07	2007-08	2008-09	2006-07	2007-08	2008-09
Propylene	13514	13445	7012	-56	2220	-488
LPG	315972	294552	328317	289036	424450	465767
LAN	306807	257525	383966			
Super Naphtha	7660	3851	10739			
Naphtha				593371	806624	824631
PTA				196915	386201	401639
Paraxylene				-	17397	5097
PX-PTA feed Naphtha	155526	149603	154736			
MS-BS II				560423	570335	801231
BS-II 3% Bz	196075	259083	274950			
MS Xtra Premium				13083	0	0
MS Euro-III	890495	736257	720688	104225	185562	186010
MS 93 RON	1657	1184	1186			
SKO	509796	427430	437754	779779	1114106	1237813
ATF	716312	695843	674303	456722	661671	672759
MTO				9621	11817	10600
HSD BS-II				2891863	4190836	4404156
HSD Euro-III	1806515	1518617	1740179	1198342	1724645	1663307
HSD Winter Grade				1994	1751	2666
ULHSD	1536552	1488946	1466477			
DHPPA				5386	12068	14779
HPS	429757	391599	441615	319214	317330	191434
Bitumen	677917	717034	722638			
Bitumen (80-100)				365799	290133	246341
Bitumen (60-70)				118931	126924	134930
RPC				317533	699784	725015
Sulphur	38525	36276	42915	67782	113811	139170
Gas Fuel	163250	150873	143340	384011	-	-
Liquid Fuel				913157	-	-
Coke	54556	47455	53795	42150	-	-
FO	836885	721693	809325			
RFO	80115	64492	35708			

Annexure XXIV
(Referred to in paragraph no.7.7.6)

(Details of Pollution control)

a) Air Polluants: SO₂ Emissions

Sl. No.	SO ₂ Emission from Process Unit	Limit	Mathura Refinery			Panipat Refinery		
			2006-07	2007-08	2008-09	2006-07	2007-08	2008-09
1	AVU (Kg/MT Crude)	0.25	0.09	0.06	0.07	0.17	0.13	0.12
2	FCCU (Kg/MT of feed)	2.5	0.58	0.58	0.53	0.42	0.15	0.17
3	SRU (Kg/MT of Sulphur in feed)	120	18.62	21.28	21.28	30.69	17.6	18.8
4	Total SO ₂ emission (Kg/hr)	450	333	302	308			

B Treated Effluent Leaving Refinery

B 1 Water Pollutants-Mathura Refinery

Sl. No.	Parameter	MINAS		Actual		
		Old Standard	Revised Standard*	2006-07	2007-08	2008-09
1	pH	6.0-8.5	6.0-8.5	7.5-7.9	7.3	7.1-7.7
2	Oil & Grease	10 max	5 max	5.5-6.0	5.6-6.0	4.5
3	Phenol	1.0 max	0.35 max	0.06-0.07	0.06-0.07	0.05-0.06
4	Sulphides	0.5 max	0.5 max	0.18-0.20	0.17-0.19	0.10-0.20
5	BOD	15 max	15 max	11.0-12.0	9.0-10.0	7.0-9.0
6	COD	-	125 max	-	-	65-88
7	TSS	20 max	20 max	10.0-11.0	9.5-10.2	9.0-11.0

*Revised Standard notified vide gazette notification dated 18 March 2008

B 2 Water Pollutants-Panipat Refinery

Sl. No.	Parameter	Old Standard	Revised Standard*	Actual					
				2006-07		2007-08		2008-09	
				ETP-1	ETP-2	ETP-1	ETP-2	ETP-1	ETP-2
1	pH	6.0-8.5	6.0-8.5	7.8	7.4	7.2	7.3	7.9	7.6
2	Oil & Grease	10 max	5 max	7.4	7.1	7	7.5	7.2	7.1
3	Phenol	1.0 max	0.35 max	0.06	0.05	0.07	0.07	0.05	0.05
4	Sulphides	0.5 max	0.5 max	0.4	0.4	0.35	0.35	0.34	0.33
5	BOD	15 max	15 max	12.2	12.1	12.5	12.8	11.9	11.5
6	COD	-	125 max	83.6	84.7	106	109	89	87.2
7	TSS	20 max	20 max	16	13	16	15	15.2	14.4

ETP-Effluent Treatment Plant

Annexure XXV

(Referred to in paragraph 8.1 and 8.7.3.3)

Main features of Nomination blocks and NELP blocks

A. Nomination blocks

- (a) Upto 1998, the Company was offered exploratory blocks on 'nomination basis' and was allowed to apply to the Ministry of Petroleum and Natural Gas (MOPNG) for grant of Petroleum Exploration License (PEL) in respect of the offshore blocks and, hence, these blocks were called as nomination blocks.
- (b) The Ministry of Petroleum and Natural Gas (MOPNG) amended its policy in March 2002 and directed that the PEL would not be extended beyond the current re-grant cycle.
- (c) The re-grant of Petroleum Exploration Licence (PEL) was given for four years with an extension of fifth year subject to surrender of 25 *per cent* of the original PEL area held by the Company.
- (d) Sixth and seventh year extension is granted for pursuing the lead of hydrocarbon reserves with a condition that maximum area retained cannot exceed 50 *per cent* of the original PEL area.
- (e) No re-grant would be available after completion of current grant cycle where neither leads have been obtained nor discovery has been made.

B. NELP blocks

- (a) The Companies/JVs, while bidding for the NELP blocks submit Phase-wise minimum work programme (MWP) which is included in the Production Sharing Contracts (PSCs).
- (b) The MWP consists of commitments made by the bidder for each block in terms of extent of surveys to be conducted and wells to be drilled within seven years, divided into three Phases.
- (c) In the event of non-fulfillment of the MWP for any Phase, the Company can be granted first extension not exceeding six months without penalty.
- (d) Further extensions, however, are granted as per the Extension Policy of 2006 which envisage furnishing of a bank guarantee equal to the cost of unfinished MWP besides payment of liquidated damages at the rate of 10 *per cent* and 30 *per cent* of the cost of unfinished MWP for second and third extensions (six months each) respectively.
- (e) No extension is allowed beyond 18 months and the extended period of a particular Phase is subtracted from the subsequent Phase of the exploration.
- (f) In case no discovery is made, the block has to be surrendered.

Merger Policy under NELP

The MOPNG introduced an optional scheme known as Merger Policy 2007 for NELP III and IV blocks to address the unforeseen situation on non availability of offshore rigs in the international market. The period of the existing Phase I was re-named as new Phase I and the MWP of existing Phase II and III was merged into a new Phase II to be completed in the period provided in the existing Phase III. However, the contractor was required to avail 18 months extension in terms of Extension Policy of 2006 before the merged period of erstwhile Phase II commenced. The contracts already entered in Phase II or which had only seismic work programme and no drilling commitments in Phase I were not covered under this scheme.

Annexure XXVI

(Referred to in para 8.7.1.1)

Statement showing details of the nomination blocks held during 2004-2008

Sl. No.	Name of the block	Name of the Basin	Date of original grant	Commencement of current re-grant period	Date of expiry of current re-grant	Area as on 31.03.2008 (SKM)
1.	Bombay Offshore Extn.-III	WOB	20.11.1989	19.11.2001	Converted into mining lease in November 2006.	523
2.	R-6/R-28 Structure	WOB	01.11.1996	1.12.2002	31.10.2009	362
3.	ED-A Structure	WOB	18.11.1996	18.11.2002	17.11.2009	506
4.	WO-9 Block	WOB	12.12.1990	12.12.2002	11.12.2009	277
5.	Bombay Offshore 1/2/3	WOB	14.11.1985	14.11.2003	13.11.2010	18599
6.	B-142 Structure	WOB	22.04.1991	20.4.2003	Surrendered in February 2009.	30
7.	SW of BH	WOB	01.01.1998	1.1.2004	31.12.2010	846
8.	KD-GKH Block	WOB	01.04.1998	1.4.2004	31.03.2011	4486
9.	Kutch Offshore Block I "A & B"	WOB	06.06.1986	6.6.2004	05.08.2011	279
10.	Kutch Offshore Block-I Extn.	WOB	01.01.1987	1.1.2005	31.12.2011	2118
11.	Kutch-H block I & II	WOB	27.06.1994	27.6.2004	Surrendered in December 2008.	159
12.	Saurashtra-Dahanu	WOB	20.07.1993	20.7.2005	19.12.2012	1880
13.	B-192 A Block	WOB	12.05.1995	12.5.2005	Converted into mining lease in November 2007.	157
14.	SM-86-A	WOB	01.02.1997	1.2.2003	Surrendered in December 2006.	520
15.	IA	K.G. Offshore	22.10.1998	22.10.2004	21.10.2011	110
16.	IB	K.G. Offshore	16.12.1998	18.12.2004	15.12.2011	123
17.	IE	K.G. Offshore	16.12.1998	15.12.2004	15.12.2011	201
18.	IF	K.G. Offshore	20.09.1997	20.09.2003	19.9.2010	309
19.	IG	K. G. Offshore	01.02.1997	01.02.2003	13.01.2010	104.40
20.	C-OS-IX	Cauvery Offshore	01.01.1998	01.01.2004	13.12.2010	803
21.	C-OS-X	Cauvery Offshore	01.01.1998	01.01.2004	Surrendered in December 2007.	866

Annexure XXVII

(Referred to in para 8.7.1.2)

MWP vis-à-vis achievement in respect of Shallow Water NELP Blocks

Sl. No.	Name of the block	Phase Years	Period	Commitment			Actual within the Phase – I Period			Shortfall/Remarks
		Phase		2D (LKM)	3D (SKM)	Wells	2D (LKM)	3D(SKM)	Wells	
1.	MB-OSN-97-4	3-2-2 Phase I	8.5.2000 to 7.5.2003	500	150	1	512	152	-	1 well
2.	KK-OSN-97/3	3-2-2	8.5.2000 to 7.5.2003	-	100	1	=	100	-	1 (Well K-10 spud on 17.09.03) Block surrendered on 06.04.04.
3.	MB-OSN-2000/1	3-2-2 Phase I	2.8.2001 to 1.8.2004	1000	1500	5	1001	2418	3	2 (Block surrendered in 2008)
4.	GS-OSN/2001/1	3-2-2 Phase I	12.3.2003 to 11.3.2006	1000	2000	4	1022	2073	-	4
5.	KK-OSN-2001/2	3-2-2 Phase I	12.3.2003 to 11.3.2006	1000	500	1	990	591	-	One well under drilling during 2008-09
6.	KK-OSN-2001/3	3-2-2 Phase I	12.3.2003 to 11.3.2006	1500	500	1	1052	602	-	One well yet to be drilled
7.	GS-OSN-2003/1	2-3-2	5.12.2005 to 4.12.2007		500	-	-	510	-	MWP completed in Phase I
8.	GS-OSN-2004/1	4-3	02.3.2007 to 01.3.2011	3700	1000	1	3713	1069	-	
9.	KG-OSN-97/1	2-3-2 Ph.I	19.5.2000 to 18.5.2002	2000	-	-	2042	--	--	No pending MWP of Phase I
10.	KK-OSN-2000/1	2-3-2 Phase I	16.8.2001 to 15.8.2003	500	-	-	502	-	-	No pending MWP in Phase I Block surrendered on 15.02.2004
11.	CY-OSN-2000/1	2-3-2 Phase I	01.8.2001 to 31.7.2003	500	--	-	518	-		No pending MWP in Phase I, Block surrendered on 14.2.2007

Sl. No.	Name of the block	Phase Years	Period	Commitment			Actual within the Phase – I Period			Shortfall/Remarks
		Phase		2D (LKM)	3D (SKM)	Wells	2D (LKM)	3D(SKM)	Wells	
12.	CY-OSN-2000/2	3-2-2 Phase I	16.8.2001 to 15.8.2004	1000	500	3	1174	1035	2	1
13.	CB-OSN-2003/1	3-2-2 Phase I	5.12.2005 to 4.12.2008	1000	-	8	1173	-	2	2008-09 Two wells drilled and 6 wells pending
14.	KG-OSN-2004/1	4-3 Phase I	25.5.2007 to 24.5.2011	500	1150	7	-	964		Phase I is upto 2011
15.	WB-OSN-2000/1	3-2-2 Phase I	30.7.2001 to 29.7.2004	2000	1500	4	2010	1508	-	Four Wells pending.
16.	MN-OSN-97/3	2-3-2 Phase I	19.5.2000 to 18.5.2002	1500			1280			No shortfall in MWP in Phase I
17.	MN-OSN-2000/1	2-3-2	16.8.2001 to 15.8.2003	500	-	-	500	-	-	No shortfall in MWP in Phase I

- Note
- 1: MWP in Phase-I not completed in the blocks at Sl. No.1 to 6, 12,13 and 15.
 - 2: Shortage of 21 wells in the blocks at Sl. No.1 to 6, 12,13 and 15.
 - 3: Blocks upto NELP-V (15 Nos) and blocks in NELP-VI (2 Nos. viz. GS OSN 2004/1 and KG OSN 2004/1).
 - 4: MWP completed in Phase I (6 Nos. viz. MN OSN 97/3, MN OSN 2000/1, CY OSN 2000/1, KK OSN 2000/1, KG OSN 97/1 and GS OSN 2003/1).
 - 5: Blocks Surrendered as on 30th September 2009: Sl.No.1, 2, 4,11,12,15, 16 and 17.
 - 6: Blocks Proposed to be surrendered as on 30th September 2009: Sl.No.3 and 9.
 - 7: Block at Sl.No.10 was surrendered in 203-04 and as such was not within the scope of performance audit.

Annexure-XXVIII*(Referred to in para 8.7.1.2)***Statement showing project evaluation of 16 NELP shallow water blocks while bidding**

Sr. No.	Name of block	Area in SKM	No. wells drilled earlier in the area	2D data acquired in LKM	No. of prospects identified	No. of leads identified
1	MB OSN 97/4	18860	4 (3 dry)	21762	25	10
2	KK OSN 97/3	15910	2 (dry)	6477	9	0
3	MN OSN 97/3	5420	4 (dry)	3100	0	13
4	KG OSN 97/1	4485	- (nil wells)	1107	3	2
5	MB OSN 2000/1	18414	8 (7 dry and 1 oil indication)	21516	5	0
6	CY OSN 2000/1	5920	Nil wells	2036	0	3
7	CY OSN 2000/2	3530	2 (dry)	3693	3	3
8	MN OSN 2000/1	6730	Nil wells	505	0	2
9	WB OSN 2000/1	6700	5 (dry)	1805	5	0
10	KK OSN 2001/2	14120	3 (dry)	8022	2	0
11	KK OSN 2001/3	8595	1 (dry)	8208	3	0
12	GS OSN 2001/1	9468	1 (dry)	8044	20	0
13	GS OSN 2003/1	5970	1(dry)	3142	3	0
14	CB OSN 2003/1	2394	5 (2 dry)	1695	6	0
15	GS OSN 2004/1	6589	2 (dry)	5111	0	0
16	KG OSN 2004/1	1151	14 (12 dry) (2 Gas)	2851 450 SKM - 3D	5	0
Total:			52 wells		89	33

Of the 52 wells, 45 were dry and 7 indicated presence of oil/gas.

Annexure XXIX
(Referred to in para 8.7.3.1)

Basin-wise details of number of locations planned as per AP and RDP and actual locations drilled during 2004-08

Year	Planned as per AP	Planned as per RDP	Drilled	Shortfall with reference to	
				AP	RDP
Mumbai Offshore Basin					
2004-05	24	22	14	10	08
2005-06	18	18	^^11	07	07
2006-07	17	17	13	04	04
2007-08	20	20	17	03	03
Total	79	77	55	24	22
Krishna-Godavari Basin					
2004-05	5	8	2	3	6
2005-06	7	7	5	2	2
2006-07	5	7	2	3	5
2007-08	6	9	4	2	5
Total	23	31	13	10	18
Cauvery Basin					
2004-05	5	2	2	3	0
2005-06	2	2	0	2	2
2006-07	1	1	0	1	1
2007-08	0	0	0	0	0
Total	8	5	2	6	3
Bengal-Mahanadi Basin					
2004-05	6	2	0	6	2
2005-06	4	6	1	3	5
2006-07	4	4	1	3	3
2007-08	4	5	4	0	1
Total	18	17	6	12	11
Grand Total	128	130	76	52	54

^^excluding two locations planned in 2004-05 but drilled in 2005-06

Annexure XXX

(Referred to in para 8.7.3.4)

Details of productive and unproductive rig time (in hours)

Year	Productive Time	Non Productive Time					
		Total	Complications	Waiting on man and material	Waiting on weather	Repairs	Others
2004-05	31757.52	16157.24	5494.14	3375.93	387.16	3411.77	3488.24
2005-06	30022.00	16844.32	9785.43	2486.93	275.72	2241.73	2054.50
2006-07	33810.59	20667.59	10679.88	1948.05	2816.32	4038.34	1184.00
2007-08	52058.05	11120.20	5668.75	2001.47	288.83	2153.17	1008.00
Total	147648.16	64789.35 (30.5%)	31628.20 (14.9%)	9812.38 (4.6%)	3768.03 (1.8%)	11845.01 (5.6%)	7734.74 (3.6%)

Annexure XXXI

(Referred to in para 8.7.5.1)

Details of accidents and 'near miss' reports

Accident Report				
Rig name	Year			
	2004-05	2005-06	2006-07	2007-08
S/Gaurav	5 Mn	1P	2 Mn	4 Mn
S/Samrat	--	1P	--	--
CE Thornton	2 Mn	1Mn, 1 Sr	--	--
Badrinath	2 Mn	--	--	1 Sr
Kedarnath	1 Mn 2 Mj	--	--	2 Sr
D S Matdrill	--	--	1 Sr	2 Sr
Frontier Ice	--	2 Mn	1 Mn, 1Sr	--
S/Ratna	1 Mj	--	4 Mn, 1 Sr	--
S/Jyoti	2 Mn	3 Mn	1 Sr 2 Mn	1 Mn
S/Bhushan	1 Mn, 1Mj	5 Mn 1 Sr.	1 Sr	1 Sr.
Total	Mn 13 Mj 04	Mn 11 Mj 0 P 02 Sr 02	Mn 09 Mj 0 Sr 05	Mn 5 Mj 0 Sr 6
Mn-Minor Injury, Mj- Major Injury, Sr - Serious Injury, P- Property Damage				

Rig name	Near Miss report			
	Year			
	2004-05	2005-06	2006-07	2007-08
S/Gaurav	Not reported	11	10	13
S/Samrat		8	--	--
CE Thornton		4	--	04
Badrinath		--	--	--
Kedarnath		--	--	01
D S Matdrill		--	--	--
Frontier Ice		18	1	04
S/Ratna		--	6	09
S/Jyoti		--	--	07
S/Bhushan		17	10	16
Total:		58	27	54

Annexure – XXXII

(Referred to in Paragraph 9.1.1)
Details of facilities available at respective shipyards

Company	Facilities available
Hindustan Shipyard	<ul style="list-style-type: none"> • One dry dock to carry out underwater repairs of ships upto 70000 DWT • One wet basin to carry out afloat repairs • Lifting capacity in the form of cranes of the capacity of <ul style="list-style-type: none"> • 40 tons – 2 nos • 20 tons – 1 no • 10 tons – 3 nos • other associated basic workshop facilities for blasting and painting, steel renewals, electrical, rigging etc.
Cochin Shipyard	<ul style="list-style-type: none"> • One dry-dock capable of accommodating ships up to 125000 DWT • Two quays (280 metre length with 15 ton cranage and 208 metre length with 5-10 ton cranage) • An engine and machine shop with allied tools and machineries.

Annexure-XXXIII

(Referred to in Paragraph 9.7.1)

Statement showing the ship repair turnover of Indian Yards during 2004-05 to 2008-09

	Shipyard	2004-05		2005-06		2006-07		2007-08		2008-09	
		amount	% age	amount	% age	amount	% age	amount	% age	amount	% age
1	Cochin Shipyard	148.02	38.55	151.27	47.86	241.53	57.62	252.14	63.88	270.06	55.07
2	Hindustan Shipyard	135.12	35.19	87.90	27.81	92.14	21.98	108.46	27.48	144.13	29.39
3	MDL	17.20	4.48	6.51	2.06	0.14	0.03	0.00	0.00	0.00	0.00
4	GSL	10.84	2.82	15.19	4.81	22.78	5.43	5.47	1.39	2.25	0.46
5	GRSE	6.90	1.80	0.60	0.19	0.00	0.00	6.30	1.60	0.93	0.19
6	HDPE	6.00	1.56	1.50	0.47	3.50	0.83		0.00		0.00
7	WISL	42.00	10.94	42.70	13.51	45.00	10.73	15.80	4.00	72.15	14.71
8	ABG	15.50	4.04	6.60	2.09	12.00	2.86	6.51	1.65	0.86	0.18
9	Vipul	0.80	0.21	1.20	0.38	1.50	0.36				
10	NN Ship builders	0.90	0.23	0.60	0.19	0.10	0.02				
11	Geeta engg.	0.70	0.18	2.00	0.63	0.50	0.12				
	Totals	383.98	100.00	316.07	100.00	419.19	100.00	394.68	100.00	490.38	100.00

Source:

- Annual accounts in respect Sl. No. 1 to 5 for the five years.
- Report of Working Group on Eleventh FYP in respect of Sl. No.6 to 10 for three years from 2004-05 to 2006-07.
- Websites and information furnished by the Company Secretary of Cochin Shipyard in respect of Sl. No.7 and 8 for the years 2007-08 and 2008-09.