

Annexure-I
(Referred to in Para 2.4)
Statement showing loss of potential revenue from rental income
from the Air India properties in Hong Kong

Property details	Vacant since	Date on which approval sought for renting out	Time assumed for renovation work	Date from which actually rented out	Period of avoidable vacancy	Period of occupancy in between	Effective avoidable vacancy period	Revenue loss @ HKD 75000 per month	Revenue loss equivalent in Indian Rupee at 1HKD=₹7.43
Woodland Heights	May 2009	November 2009	3 months (Dec 2009 - Feb 2010)	November 2012	March 2010 to October 2012 32 months	15 Feb 12 to 15 Aug 12 on ad-hoc basis 6 months	26 months	19,50,000	1,44,88,500
Villa Monte Rosa	May 2010	January 2010	3 months (May 2010 – July 2010)	November 2015	August 2010 to October 2015 63 months	Nil	63 months	47,25,000	3,51,06,750
Total								66,75,000	4,95,95,250

Although the Villa Monte Rosa was let out at a rental of HKD 88000 per month, the monthly rental of HKD 75000 has been assumed for both the properties based on the rent at which the property at Woodland Heights was let out from November 2012.

Annexure-II
(As referred to in Para 7.1.2)

Sample selection for Audit of Non-performing assets

SL. No.	Clients Name	Month of NPA	Branch	Asset Classification	NPA
					(₹ in Crore)
1	Ashapura Garments Ltd	Jun-15	Mumbai	Sub-Standard ¹	24.00
2	Arch Pharmalabs Ltd	Nov-13	Mumbai	Doubtful ² -2	17.71
3	Shashi distilleries pvt ltd.	Mar-15	Bangalore	Sub-Standard	17.97
4	Innoventive Industries Ltd	Apr-14	Pune	Doubtful-1	14.26
5	Rallison Electricals Pvt Ltd	Nov-11	Delhi	Doubtful - 3	13.20
6	Neo Corp International LTD	Mar-16	Indore	Sub-Standard	13.04
7	Aegan Batteries LTD	Jan-16	Hosur	Sub-Standard	10.74
8	Ankur Drugs & Pharma Ltd.	May-11	Mumbai	Loss	8.91
9	VKS Projects Ltd	Mar-14	Mumbai	Doubtful-1	7.98
10	Arvind Remedies LTD	Apr-15	Chennai	Sub-Standard	7.61
11	Rajat PharmaChem Ltd.	Feb-09	Mumbai	Loss	7.22
12	Accord Industries	Jun-15	Ahmedabad	Sub-Standard	6.80
13	Uniword telecom Ltd.	Aug-10	Delhi	Loss	6.23
14	Varia Engineering Works PVT LTD	May-15	Ahmedabad	Sub-Standard	5.23
15	Jupiter Bioscience Ltd	Sep-11	Hyderabad	Doubtful - 3	4.95
16	Avon Organics Ltd	Mar-14	Mumbai	Doubtful-1	4.83
17	Ramalinga Fabrics Pvt Ltd	Sep-12	Coimbatore	Doubtful-2	4.07
18	Pioneer Alloy Castings Ltd	Jul-11	Chennai	Doubtful - 3	4.05
19	ICOMM Tele Ltd	Nov-12	Hyderabad	Doubtful -2	3.98
20	Bharat Logitrans Ltd.	Jan-09	Delhi	Doubtful - 3	3.85
21	DF Forgings LTD	Nov-15	Bangalore	Sub-Standard	3.63
22	Supreme Tex Mart LTD	Sep-15	Ludhiana	Sub-Standard	3.44
23	Priyadarshini Spinning Mills	May-12	Hyderabad	Doubtful - 2	3.21
24	Anus Laboratories Ltd	Nov-12	Hyderabad	Doubtful -2	2.91
25	Raagam Mines Pvt Ltd	Nov-15	Hyderabad	Sub-Standard	3.19
26	R S Electricals Ltd	Dec-15	Delhi	Sub-Standard	2.59
27	Delta Fashions Ltd.	Apr-11	Mumbai	Doubtful - 3	2.50
28	Paper Prints (I) Pvt Ltd.	Aug-09	Mumbai	Loss	2.49
29	Sri Balaji Foundries Pvt.Ltd.	Jul-08	Bangalore	Doubtful - 3	2.45
30	G S Oils Ltd	Dec-12	Hyderabad	Doubtful -2	2.44
31	Multi Flex Lami Print Ltd	Mar-14	Mumbai	Doubtful-1	2.23
32	Unibios Labarotaries Ltd	Nov-14	Mumbai	Doubtful-1	2.14

¹ An asset which has been classified as NPA for a period not exceeding 18 months

² An asset which remains a sub-standard asset for a period exceeding 18 months.

SL. No.	Clients Name	Month of NPA	Branch	Asset Classification	NPA
					(₹ in Crore)
33	Amar Remedies Ltd	Nov-13	Mumbai	Doubtful -2	2.14
34	BSPN Industries Pvt Ltd	Mar-14	Hyderabad	Sub-Standard	2.00
35	Fast Flying Fashions India (P) Ltd.	Aug-12	Coimbatore	Doubtful-2	1.93
36	Karnataka Bank/Classic Cottage International	Apr-07	Bangalore	Doubtful - 3	1.90
37	Calyx Chemicals & Pharmaceuticals Ltd	Jun-15	Mumbai	Sub-Standard	1.86
38	Mindlogicx Infratec Limited	Mar-15	Bangalore	Sub-Standard	1.65
39	Prasad Impex Pvt Ltd	Feb-16	Mumbai	Sub-Standard	2.08
40	Unijules Lifesciences Ltd	Nov-13	Mumbai	Doubtful -2	1.62
41	RJ Spinning Mills India Pvt Ltd	Oct-13	Coimbatore	Sub-Standard	1.52
42	RGC Construction (P) Ltd.	Jan-09	Hyderabad	Loss	1.50
43	Central Electricals and Electronics	Mar-16	Mumbai	Sub-Standard	1.35
44	Carline Pressings PvtLtd	Oct-12	Pune	Loss	1.21
45	S R Steels	Jun-15	Ludhiana	Sub-Standard	1.05

Annexure-III
(As referred to in Para 7.1.5)
Deviations noticed in the NPA accounts

SL. No.	CLIENT NAME	Date of Sanction	Date of last Renewal	Month of NPA	NPA Amount (₹ in crore)	Deviations noticed in the NPA accounts							
						Sanction in excess of MPBF	Sanction of limits without considering limits already availed from other factoring companies	Waiver of UTL/lack of direct communication with customers	Factoring on Allied/related parties	Disbursement of funds in deviation to sanction terms	Non reduction of limits despite clear signs of incipient sickness	Other issues	
1	Ashapura Garments Ltd	Dec-06	Apr-14	Jun-15	24.00		Yes						
2	Arch Pharamalabs Ltd	May-03	March-12	Nov-13	17.71		Yes						
3	Innoventive Industries Ltd	Sep-05	Jul-13	Apr-14	14.26	Yes	Yes				Yes		
4	Aegan Batteries LTD	Aug-14		Jan-16	10.69	Yes				Yes			
5	VKS Projects Ltd	Apr-13		Mar-14	7.98							Yes	
6	Arvind Remedies LTD	Nov-07	Jul-14	Apr-15	7.61			Yes	Yes				
7	Accord Industries	Nov-11	Jan-14	Jun-15	6.80				Yes				
8	Uniword telecom Ltd.	Oct-07	Oct-08	Aug-10	OTS ³			Yes					
9	Varia Engineering Works	Sep-14		May-15	5.08				Yes			Yes	
10	Jupiter Bioscience Ltd	Sep-06	Jul-10	Sep-11	4.24			Yes					Yes
11	Avon Organics Ltd	Sep-10	May-12	Mar-14	4.83						Yes		

³ Amount recovered under OTS was ₹1.60 crore against the book liability of ₹7.69 crore.

SL. No.	CLIENT NAME	Date of Sanction	Date of last Renewal	Month of NPA	NPA Amount (₹ in crore)	Deviations noticed in the NPA accounts							
						Sanction in excess of MPBF	Sanction of limits without considering limits already availed from other factoring companies	Waiver of UTTL/lack of direct communication with customers	Factoring on Allied/related parties	Disbursement of funds in deviation to sanction terms	Non reduction of limits despite clear signs of incipient sickness	Other issues	
12	Ramalinga Fabrics Pvt Ltd	Jun-11		Sep-12	4.07							Yes	
13	ICOMM Tele Ltd	May-12		Nov-12	4.26			Yes					
14	DF Forgings LTD	Mar-14		Nov-15	3.63				Yes				
15	Supreme Tex Mart LTD	Feb-13	Aug-14	Sep-15	3.44	Yes							
16	Anus Laboratories Ltd	Apr-02	Mar-12	Nov-12	2.91			Yes					
17	Raagam Mines Pvt Ltd	Oct-14		Nov-15	2.87	Yes							
18	Paper Prints (I) Pvt Ltd.	Feb-08		Aug-09	2.49			Yes	Yes				
19	Sri Balaji Foundries Pvt.Ltd.	Jan-08		Aug-08	2.44				Yes	Yes			Yes
20	G S Oils Ltd	Jul-06	Oct-11	Dec-12	2.44				Yes	Yes			
21	Multi Flex Lami Print Ltd	Apr-13		Mar-14	2.41		Yes			Yes			
22	Amar Remedies Ltd	May-12		Nov-13	2.14		Yes					Yes	
23	Fast Flying Fashions India (P)	Dec-10		Aug-12	1.93	Yes							
24	Calyx Chemicals & Pharmaceuticals Ltd	Aug-02	Jul-13	Jun-15	1.70								Yes

SL. No.	CLIENT NAME	Date of Sanction	Date of last Renewal	Month of NPA	NPA Amount (₹ in crore)	Deviations noticed in the NPA accounts						
						Sanction in excess of MPBF	Sanction of limits without considering limits already availed from other factoring companies	Waiver of UTTL/lack of direct communication with customers	Factoring on Allied/related parties	Disbursement of funds in deviation to sanction terms	Non reduction of limits despite clear signs of incipient sickness	Other issues
25	RJ Spinning Mills India Pvt Ltd	Sep-10	Nov-11	Oct-13	OTS ⁴				Yes			
26	RGC Construction (P) Ltd.	Dec-05	Dec-07	Jan-09	1.50		Yes	Yes				
27	Central Electricals and Electronics	May-15		Mar-16	0.76		Yes		Yes			
28	Carline Pressings Pvt Ltd	Oct-02	Mar-12	Oct-12	1.21	Yes						
	TOTAL				143.40	5	6	8	3	2	4	5

⁴ Amount recovered under OTS was ₹1.80 crore against the book liability of ₹2.07 crore

Annexure IV

(As referred to in Para 7.1.5.1(D))

Cases where factoring limits were sanctioned/disbursed to Clients in excess of Maximum Permissible Banking Finance (MPBF)

(₹ in Crore)

Sl. No.	Name of the Client	Type of Factoring Facility	Date of first sanction	Date of last Renewal	Date of NPA	Assessed MPBF	Working Capital Limits sanctioned/availed	Limits actually Sanctioned	Excess Limits sanctioned beyond MPBF	FIU as on Date of NPA
1	Fast Flying Fashions	SBF	Dec 2010	Nil	Aug-2012	0.70	0.70	2.00	2.00	1.93
2	Raagam Mines Pvt Ltd	SBF	Oct-2014	Nil	Nov-2015	1.21	0.00	4.00	2.79	3.19
3	Supreme Tex Mart LTD	SBF	Feb-2013	Aug-2014	Sep-2015	180.00	183.19	5.00	5.00	3.48
4	Aegan Batteries LTD	SBF	Aug-2014	Nil	Jan-2016	29.00	29.17	10.00	10.00	11.72
5	Innoventive Industries Ltd	SBF	Sep-2005	Jul-2013	Apr-2014	300.00	450.00	15.50	15.50	14.52
					Total				35.29	34.84

Annexure V

(As referred to in Para 7.1.5.1 (II))

Cases where factoring limits were sanctioned without ascertaining the factoring limits already availed by the clients

(₹ in crore)

Sl. No.	Name of the Client	Date of fresh sanction	Date of last sanction/renewal	Whether factoring already availed is known or not	Projected Turnover	MPBF as per TO method	Assessed MPBF as per CMA	Factoring limit already availed	Working Capital Limits from Banks	Total limits availed	PP Limits sanctioned by the company	Excess financing by the company	Date of NPA	FIU as on Date of NPA
		3	4	5	6	7	8	9	10	11 (9+10)	13	14	15	16
1	Amar Remedies	May-12	No renewal	No	690.14	138.03	160.00	16.00	159.00	175.00	8.00	8.00	Nov-13	2.24
2	Multi Flex Lami Print Ltd	Apr-13	No renewal	Yes	240.90	48.18	72.00	25.00	65.61	90.61	5.00	5.00	Mar-14	2.41
3	Carline Pressings	Oct-02	Mar-12	Yes	42.28	8.46	NA	2.50	9.96	12.46	1.50	1.50	Oct-12	1.36
4	Innoventive	Sep-05	Jul-13	Yes	989.33	197.87	300.00	164.89	450.00	614.89	15.50	15.50	Apr-14	14.52
5	Ashapura Garments	Dec-06	Apr-14	Yes	800.60	160.12	201.00	28.50	199.96	228.46	23.00	23.00	Jun-15	24.00
6	Arch Pharamalabs	May-03	Mar-12	No	1484.75	296.95	NA	---	691.50	691.50	18.00	18.00	Nov-13	17.76
	Total										71.00	71.00		62.29

Annexure VI

(As referred to in Para 7.1.5.5)

Cases where factoring limits continued despite incipient sickness of Client

(₹ in crore)

Sl. No	Name of the Client	Type of Factoring Facility	Last PP Limit sanctioned	Date on which Incipient sickness was identified	Amount of Payments released after sickness	Date of NPA	FIU as on Date of NPA	Remarks
1	Avon Organics Ltd	PBD	5	Jul-13	4.77	Mar-2014	5.08	Working Capital Banker of the Client was classified as NPA in July 2013
2	Amar Remedies Ltd	SBF	8	Jan-13	2.97	Nov-2013	2.24	Working Capital Banker of the Client was classified as NPA in December 2012
3	Calyx Chemicals & Pharmaceuticals Ltd	PBD	2.5	Dec-13	1.84	Jun-2015	2.04	Client referred itself to CDR in January 2014 / February 2014. Canara bank informed about the irregularities in the account on 05.02.2013
4	Innoventive Industries Ltd	SBF	15.5	Sep-13	5.3	Apr-2014	14.52	Client referred itself to CDR in October 2013. Factoring was permitted despite this and amounts against factored invoices credited to Working Capital Bankers
					14.88		23.88	

**Annexure VII
(Referred to in Para 11.2)**

Statement showing loss of generation

Month	Possible Generation Hours (Hours)	Stoppage due to external factors (Hours)	Net Possible Generation Hours (Hours)	Possible Generation (KWH)	Possible Generation (MU)	Rate per KWH (₹ per KWH)	Loss of (₹ in crore)
(A)	(B)	(C)	(D)=(B-C)	(E)=(D*2*1000)	(F)=(E/10^6)	(G)	(H)=(E*G)
Jun-13	720.00		720.00	14,40,000.00	1.44	4.37	0.63
Jul-13	120.00		120.00	2,40,000.00	0.24	4.37	0.11
Nov-13	720.00		720.00	14,40,000.00	1.44	4.37	0.63
Dec-13	744.00	100.00	644.00	12,88,000.00	1.29	4.37	0.56
Jan-14	744.00	13.75	730.25	14,60,500.00	1.46	4.37	0.64
Feb-14	672.00	1.75	670.25	13,40,500.00	1.34	4.37	0.59
Mar-14	744.00	75.42	668.58	13,37,166.67	1.34	4.37	0.58
Apr-14	720.00	4.17	715.83	14,31,666.67	1.43	4.47	0.64
May-14	744.00		744.00	14,88,000.00	1.49	4.47	0.67
Jun-14	720.00		720.00	14,40,000.00	1.44	4.47	0.644
Jul-14	744.00		744.00	14,88,000.00	1.49	4.47	0.67
Aug-14	744.00	69.75	674.25	13,48,500.00	1.35	4.47	0.60
Sep-14	720.00	69.75	650.25	13,00,500.00	1.30	4.47	0.58
Oct-14	744.00		744.00	14,88,000.00	1.49	4.47	0.67
Nov-14	432.00		432.00	8,64,000.00	0.86	4.47	0.39
Total	10,032.00	334.58	9,697.42	193,94,833.33	19.39		8.60

Annexure VIII
(Referred to in Para 12.4.4)

Statement showing the detail of 27 stretches covering 37 projects and 23 toll plazas

Sl. no.	Name of stretch	Name of project	Name of toll plaza	State
1	Lucknow Kanpur (Km 11.000 to Km 59.000)	1. EW-2 2. EW-8 3. EW-9	Nawabganj	Uttar Pradesh
2	Lucknow Ranimau (Km 8.250 to Km 70.000)	1. LMNHP-EW-II-WB-1 2. LMNHP-EW-II-WB-2	Ahmedpur, (Km 53.000)	Uttar Pradesh
3	Ranimau-Faizabad (Km 70.00 to Km 135.00)	1. LMNHP-EW-II-WB-2 2. LMNHP-EW-III-WB-3	Ronahi (Km 107.000)	Uttar Pradesh
4	Ayodhya- Basti (Km 135.00 to Km 190.0)	1. Package LMNHP-4 2. Package LMNHP-5	Choukadi, (Km 163.000)	Uttar Pradesh
5	Ayodhya- Basti (Km 190.00 to Km 252.86)	1. Package LMNHP-5 2. Package LMNHP-6	Mandaw Nagar (Km 198.000)	Uttar Pradesh
6	Gorakhpur Kasia (Km 279.80 to Km 320.80)	1. Package LMNHP-7 2. Package LMNHP-8	Muzaina Hatim (Km 307.000)	Uttar Pradesh
7	Kasia UP Border (Km 320.80 to Km 366.80)	LMNHP-8	Salemgarh (Km 357.000)	Uttar Pradesh
8	Varanasi Mohania (Km 317 to Km 319, Km 319 to Km 21.000 and Km 21.000 to Km 46.000)	Varanasi-Mohania	Daffi (Km 12.000)	Uttar Pradesh
9	Tundla- Makanpur	Agra Makanpur	Tundla	Uttar Pradesh
10	Jalandhar-Mukerian (Km 4.230 to Km 70.000)	1. Jalandhar- Bhogpur / 2. Bhogpur-Mukerian	Chollang (Km 34.500)	Punjab
11	Mukerian-Madhampur (Km 70.000 to Km 117.750/ Km 4.000 to Km 16.350)	1. Mukerian –Pathankot 2. Pathankot-Madhampur	Harsh Manesar (Km 84.500)	Punjab
12	Madhopur-Vijaypur (Km 16.350 to Km 80.00)	1. Madhopur-Kunjwani 2. Kunjwani-Vijaypur	Rajbagh (Km 43.600)	Punjab
13	Vijaypur-Jammu/Jammu bypass (Km 80.00 to Km 97.200/ Km 00.000 to Km 15.000)	Vijaypur-Jammu/Jammu bypass	Thandikui (Km 88.300)	Jammu & Kashmir

14	Swaroopganj- Pindwara (Km 249.700 to Km 264.000 of NH-14 and Km 0.00 to Km57.00 of NH-76)	1.Swaroopganj- Bekaria 2.Bekaria- Gogunda	Malhera (Km11.200)	Rajasthan
15	Poindwara –Udaipur (Km 57.000 to 104.724)	1.Bekaria- Gogunda 2.Gogunda to Udaipur	Gogunda (64.200)	Rajasthan
16	Chittorgarh Bypass (Km 159.0 to Km 168.50)	Chittorgarh Bypass	Rithola	Rajasthan
17	Agra bypass	Agra bypass	No tolling as the stretch is under construction	Uttar Pradesh
18	Jhansi- Lakhnadon (Km99.05 to Km 160.000)	1.Jhansi- Lakhnadon (C-3) 2.Jhansi- Lakhnadon (C-4)	Malthone (Km142.319)	Madhya Pradesh
19	Jhansi- Lakhnadon (Km 160.0 to Km 219.49)	1. Jhansi- Lakhnadon (C4) 2. Jhansi- Lakhnadon (C5)	Mehar (Km 187.000)	Madhya Pradesh
20	Jhansi- Lakhnadon	Jhansi- Lakhnadon (C-6)	No tolling	Madhya Pradesh
21	Jhansi- Lakhnadon (Km 262.739 to Km 309.0)	Jhansi- Lakhnadon (C-7)	Titarpani (Km294.500)	Madhya Pradesh
22	Jhansi- Lakhnadon	Jhansi- Lakhnadon (C-8)	No tolling	Madhya Pradesh
23	Jhansi- Lakhnadon	Jhansi- Lakhnadon (C-9)	Khamaria	Madhya Pradesh
24	Lucknow-Bypass	Lucknow-Bypass	No toll plaza	Uttar Pradesh
25	Ashapur-Tharivan (Km 38.00 to Km 94.020)	Ashapur-Tharivan	Chittora toll plaza (Km71.000)	Uttar Pradesh
26	Etawah-Sikandra (Km 321.00 to Km 393.0)	Etawah-Sikandra	Anantram toll plaza	Uttar Pradesh
27	Udaipur-Kherwara	Udaipur-Kherwara	Paduna toll plaza	Rajasthan

Annexure – IX
(Referred in Para 12.4.5.1 (II))
Statement showing the non realisation of user fee due to delay in issue of toll fee notification

Sl. No	Name of the stretch	Name of Toll Plaza	Actual date of completion of stretch/ Scheduled date of publication of toll fee notification	Scheduled date of start of toll fee collection	Actual date of publication of toll fee notification	Delay in days	Amount of non realization of toll (₹ in crore)	Reasons
1	Lucknow Kanpur	Nawabganj	February 2006	1 April 2006	18 March 2009	35 months and 18 days	57.59	NHAI provided one file relating to the toll fee notification of the stretch starting from 2011, thus audit could not recognize the reason for delay in toll notification for 35 months and 18 days.
2	Lucknow Ranimau	Ahmedpur	Sept 2011	15 November 2011	14 December 2012	13 months	42.04	Proposal were sent four times to MoRTH and the same were returned, finally after forwarding proposal fifth time the notification was published with a delay of 24 months from date of initiation of first proposal.
3	Ayodhya-Basti	Choukadi	31 December 2011	15 February 2012	1 March 2012	15 days	1.25	Toll fee notification for the entire length of 55 km was notified on 1 March 2012 with a delay of 13 months from date of initiation of first proposal.
4	Ayodhya-Basti	Mandaw Nagar	31 December 2011	15 February 2012	6 August 2012	172 days	17.62	NHAI submitted proposals five times for publication of toll fee notification. Finally Fee notification was approved by the Minister of MoRTH on 17 November 2011. However, the same was published on 6 August 2012 with a delay of 9 months from date of approval of fee notification as the MoRTH/NHAI took nine months in preparation of

										Hindi version of fee notification. Thus, toll fee notification for the entire length of 62.86 km was notified with a delay of 18 months from date of initiation of first proposal
5	Gorakhpur Kasia	Muzaina Hatim	7 May 2012	21 June 2012	3 January 2013	196 days	13.05			Reason was non fulfillment of criteria of 60 km of distance from other toll plaza and queries raised by the MoRTH. Finally toll fee notification for the entire length of 41.00 km was notified on 3 January 2013 with a delay of 13 months from date of initiation of first proposal.
6	Chittorgarh Bypass	Rithola	October 2009	15 December 2009	24 December 2009	9 days	0.79			NHAI submitted the proposal for issue of toll fee notification for toll collection at Rithola toll plaza of Chittorgarh by pass on 22.9.2009 and further replied by NHAI on 15.10.2009 on the query raised by MoRTH. Proposal was cleared by the Finance wing of MoRTH on 3.11.2009, but the file was misplaced in MoRTH. The file was recreated and cleared the same by Finance wing of MoRTH again on 26.11.2009. Minister, MoRTH approved the proposal on 30.11.2009 and published the fee notification on 24.12.2009.
7	Jhansi-Lakhnado n (C-3)/ Jhansi-Lakhnado n (C-4)	Malthone	28 March 2012	12 May 2012	21 February 2013	284 days	5.20			The main reasons for delay in issue of toll notification was delay in submitting the proposal of fee notification by Regional office, Bhopal to NHAI, Hqrs. and further delay of 134 days (19.08.2012 - 31.12.2012) for submitting the proposal to MoRTH.

8	Jhansi-Lakhnado n (C-4)/ Jhansi-Lakhnado n (C-5)	Mehar	31. October 2012	15 December 2012	21 February 2013	68 days	1.21	The proposal for fee notification was moved by RO, Bhopal on 18.08.2012 with a delay of 47 days (120-73 days (from 31.10.2012-18.08.2012)) and the fee notification was issued on 21.02.2013
9	Jhansi-Lakhnado n (C-7)	Titarpani	5 December 2009	19 January 2010	14 December 2011	693 days	8.16	The proposal for fee notification was moved by RO, Bhopal on 18 January 2011 with a delay of more than a year for which no reasons were found on record. Further it took one more year to complete/ resolve the procedural work, inter-ministerial consultation and the reservation of Ministry of Law as to whether Central Government could levy toll on a partially completed stretch 46.261 (from km 262.739 to km 309.000) as the stretch of section entrusted to NHAI was from km 131.695 to km 405.000 a length of total about 273 Km.
10	Vijaypur-Jammu/Jammu bypass	Thandikhui	August 2012	15 October 2012	27 September 2013	346 days	24.37	Due to delay in submission of the wanted information by the PIU
11	Ashapur-Thariwan (Fatehpur-Khaga)	Chittaura	24 May 2008	23. June 2008	8 February 2012	43 Months and 16 days	123.17	Fee notification was approved by Minister, MoRTH on 14 January 2011 with concurrence of Ministry of Law and Justice on 7 February 2011. However, the fee notification was not published due to amendment dated 12 January 2011 in the Fee Rules 2008. MoRTH, revised the draft fee notification in line with the amendments

12	Etawah-Sikandara	Anantram	12 November 2007	12 December 2007	18 March 2008	97 days	7.35	Reason for delay could not be ascertained in the absence of related records in the file.
						Total	301.80	

Annexure X
(Referred in Para 12.4.5.1 (III))
Statement showing delay in start of toll operation

Sl. No	Name of the Package	Name of Toll Plaza	Actual date of Completion of project/ Scheduled date for publication of toll fee Notification	Scheduled date of start of toll collection as per fee notification	Actual date of publication of toll fee notification	Actual date of start of toll collection	Delay in days	Amount non realized (₹ in crore)	Reasons
1	2	3	4	5	6	7	8	9	10
1	Lucknow Ranimau	Ahmedpur	Sept 2011	15 November 2011	14 December 2012	1 January 2013	16 days (7-6)	1.76	Due to delay in submission of performance security by the toll collecting agency.
2	Lucknow Ranimau	Ronahi	Sept 2011	15 November 2011	8 July 2011	9 October 2012	327 days (7-5)	36.48	Due to shortcomings in bidding process, bids were re-invited by NHAI.
3	Ayodhya-Basti	Choukadi	31 December 2011	15 February 2012	1 March 2012	16 October 2012	226 days (7-6)	20.52	Reasons for delay in starting of toll plaza were that no minimum basic infrastructure for toll collection was installed on toll plaza by NHAI as required in bid documents. No dividers, toll booth or barriers sign boards and electric D.G. set etc. were provided by NHAI in time.
4	Ayodhya-Basti	Mandaw Nagar	31 December 2011	15 February 2012	6 August 2012	31 October 2012	84 days (7-6)	8.82	NHAI invited the bids for appointment of user fee collecting agency on 14 November 2011 with a delay of 10 months from the date initiation of fee notification

5	Gorakhpur Kasia	Muzaina Hatim	7 May 2012	21 June 2012	3 January 2013	19 January 2013	14 days (7-6)	0.93	NHAI invited the bids for appointment of user fee collecting agency on 23.5.2012. Agency was selected on 26.9.2012.
6	Kasia Border	Salemgarh	7 May 2012	21 June 2012	22 May 2012	16 December 2012	177 days (7-5)	8.96	NHAI failed to start the toll in time due to delay in construction of toll plaza and tolling was started from 16 December 2012. Reasons for delay in construction of toll plaza was not available on record
7	Bhogpur-Mukerian	Chollang	30 January 2014	16 March 2014	27 September 2013	21 March 2014 (7-5)	4 days	0.44	OMT agency did not start the toll operation since other adjoining toll plaza could not start toll in state of J & K.
8	Kunjwani Vijaypur	Rajbagh	May 2014	15 July 2014	27 September 2013	Not started till 31 March 2015 (7-5)	259 days	21.66	OMT agency as well as NHAI did not start the toll plaza for want of State Government support even after the matter was raised at the level of Chief Secretary and Chief Minister of the state of Jammu and Kashmir. State Government wanted to merge the toll plaza with the State Government toll plaza at Lakanpur km 16.400. However, NHAI did not accept the proposal of the State Government. NHAI failed to start toll collection even after issue of separate fee notification for this toll plaza on 4.3.2014.

9	Vijaypur-Jammu/Jammu bypass	Thendikhui	31 August 2012	15 October 2012	27 September 2013	Not started till 31 March 2015 (7-6)	549 days	40.33	Same as above
10	Chittorgarh Bypass	Rithola	31 October 2009	15 December 2009	24 December 2009	28 December 2009	3 days	0.26	NHAI submitted the proposal for issue of toll fee notification for toll collection at Rithola toll plaza of Chittorgarh bypass on 22.9.2009 and further replied by NHAI on 15.10.2009 on the query raised by MoRTH. Proposal was cleared by the Finance wing of MoRTH on 3.11.2009, but the file was misplaced in MoRTH. The file was recreated and the same was cleared by Finance wing of MoRTH again on 26.11.2009. Minister, MoRTH approved the proposal on 31.11.2009 and published the fee notification on 24.12.2009.
11	Jhansi-Lakhnadon (C-3)/Jhansi-Lakhnadon (C-4)	Malthone	28 March 2012	12 May 2012	21 February 2013	17 April 2013	53 days	0.98	Toll collection agency M/s Pratyush Shukla was awarded work of toll collection on 07.03.2013, however, due to non-submission of Bank Guarantee (BG) by the agency, NHAI selected a toll collecting agency through limited bidding and started the toll collection from 17.04.2013.
12	Jhansi-Lakhnadon (C-4)/Jhansi-Lakhnadon (C-5)	Mehar	31 October 2012	15 December 2012	21 February 2013	14 April 2013 (7-6)	50 days	0.90	Toll collection agency M/s Mahesh Chandra was awarded the work of toll collection with annual remittance of ₹9.72 crore on 07.03.2013. However, the same did not materialize due to non-submission of bank guarantee by the agency. The NHAI thereafter

Report No. of 2017

13	Jhansi-Lakhnadon (C-7)	Titarpani	5 December 2009	19 January 2010	14 December 2011	4 March.2012	79 days	1.00	through limited bidding selected a toll collection agency and started the tolling from 14.04.2013 onwards.	
14	Ashapur-Thariwan	Chittaura	24 May 2008	23 June 2008	8 February 2012	14 April 2013	428 days	49.69	Competent authority approved the toll collecting agency on 23.11.2011, but Letter of Award was issued on 28.02.2012. After failure of e-auction called vide NIT dated 14.11.2011, two new NITs were published on 02.04.2012 & 10.10.2012, to which only a single bid and zero bids, respectively, were received. NHAI selected M/s Surya International Pvt. Ltd. for toll collection from 14.04.2013 vide NIT published in December 2012.	
15	Varanasi-Mohania	Daffi	12 October 2007	11 November 2007	7 September 2007	18 May 2008	187 days	12.14	NA	
								Total	204.87	

Annexure-XI
(Referred in Para 12.4.5.5 (I))
Statement showing details of delay in remittance of toll to
NHAI Headquarter Toll Account

Name of PIU	Name of the toll plaza	Number of instances for delay in deposition	Delay in days
Agra	Tundla	70	3-11
Udaipur	Rithola	2	8
	Paduna	11	4-8
Gorakhpur	Chaukadi	3	3-6
	Mandaw Nagar	12	3-7
	Muzaina Hatim	11	3-8
	Salemgarh	6	5-8
Lucknow	Nawabganj	31	3-11
	Ahemadpur		
	Ronahi		
Narsinghpur	Titarpani	6	3-33
Total		152	

Annexure –XII

(Referred in Para 12.4.5.5 (II) (a))

Statement showing the detail of delay in deposit of toll collection amount in Consolidated Fund of India (CFI) by NHAI

S. no.	Name of PIU/toll plaza	Name of toll plaza	Date/period of collection	Date of deposit in CFI	Amount (₹in crore)	Delay in deposit in CFI	Account from which dues adjusted
1	Jalandhar	Harsa Manesar	15.2.2013	10.10.2013	0.26	8 months	Cash deposit
2	Jalandhar	Harsa Manesar	04.02.2014 to 14.03.2014	Not available	2.23	Not available	Performance security
3	Agra	Tundla	13.3.2013	20.11.2013	1.68	8 months	--Do--
4	Lucknow	Amhadpur	May-13	Oct-13	2.97	5 months	--Do--
5	Udaipur	Paduna	Jul-14	Jan-15	5.00	7 months	yet to recover
6	Narshigpur	Titarpani	September 2012 to April 2013	12.02.2013 to 28.05.2013	1.52	5 month and 8 months.	Cash deposited in two instalments
	Total				13.66		