

APPENDICES

Appendix-I

(Referred to in Para 1.1)

Economic and Service Ministries/ Departments

Sl. No.	Economic and Service Ministries
1.	Chemicals and Fertilizers
2.	Civil Aviation
3.	Coal
4.	Commerce and Industry
5.	Corporate Affairs
6.	Heavy Industries and Public Enterprises
7.	Housing and Urban Affairs
8.	Micro, Small and Medium Enterprises
9.	Mines
10.	Petroleum and Natural Gas
11.	Power
12.	Road Transport and Highways
13.	Shipping
14.	Steel
15.	Textiles
16.	Tourism
	Departments of Ministry of Finance
1.	Department of Financial Services
2.	Department of Investment and Public Asset Management

Appendix-II
(Referred to in Para 1.5)

Outstanding UCs

Ministry/ Department	Period to which grants relate (grants released upto March 2018)	Outstanding UCs which were due by 31.03.2019 in respect of grants released upto March 2018	
		No. of pending UCs	Amount (₹ in lakh)
Ministry of Housing and Urban Affairs	1985-86 to 2012-13	223	29,180.93
	2013-14	28	6,994.82
	2014-15	119	1,49,432.17
	2015-16	110	57,757.32
	2016-17	345	4,94,909.38
	2017-18	549	9,59,205.02
	Total	1,374	16,97,479.64
Ministry of Textiles	1978-79 to 2012-13	708	1227.18
	2013-14	100	34.70
	2014-15	355	1,882.84
	2015-16	780	19,774.87
	2016-17	796	58,632.18
	2017-18	869	5,614.72
	Total	3,608	87,166.49
Department of Heavy Industry	2003-04	1	20.00
	2013-14	1	743.00
	2015-16	3	873.87
	2016-17	14	1,263.09
	2017-18	27	15,651.62
	Total	46	18,551.58
Ministry of Micro, Small and Medium Enterprises	2006-07 to 2012-13	96	1,097.68
	2013-14	36	880.92
	2014-15	43	360.54
	2015-16	53	545.94
	2016-17	1	80.00
	2017-18	99	13,561.34
	Total	328	16,526.42
Department of Promotion of Industry and Internal Trade	2014-15	01	1748.00
	2015-16	03	2306.40
	2016-17	15	1945.86
	2017-18	13	8810.15
	Total	32	14,810.41

Department of Commerce	2008-09 & 2012-13	7	5,025.33
	2015-16	1	200.00
	2016-17	3	1,961.00
	2017-18	13	6,015.50
	Total	24	13,201.83
Ministry of Tourism			
	2010-11	02	400.00
	2012-13	02	80.00
	2013-14	04	293.60
	2014-15	10	1,957.00
	2015-16	2	310.80
	2016-17	14	2,639.00
	2017-18	12	823.60
	Total	46	6,504.00
Department of Chemicals and Petrochemicals			
	2009-10 & 2011-12	4	8.00
	2014-15	2	755.00
	2015-16	3	192.00
	2016-17	11	1,623.00
	2017-18	0	0
	Total	20	2,578.00
Department of Pharmaceuticals			
	2009-10 & 2010-11	4	1,283.80
	2014-15	1	684.00
	2017-18	7	18.00
	Total	12	1,985.80
Ministry of Steel			
	2015-16	1	139.89
	2016-17	5	154.79
	2017-18	3	941.96
	Total	9	1,236.64
Department of Public Enterprises			
	2012-13	9	27.00
	2013-14	7	62.93
	2014-15	3	16.95
	2015-16	39	356.21
	2016-17	1	10.00
	2017-18	0	0
	Total	59	473.09
Ministry of Road Transport and Highways			
	2004-05 to 2008-09	23	11.72
	2017-18	3	390.00
	Total	26	401.72

Ministry of Shipping	2015-16	10	72.60
	2016-17	14	50.48
	2017-18	29	257.14
	Total	53	380.22
Ministry of Mines			
Ministry of Mines	2015-16	2	30.59
	2016-17	5	150.37
	2017-18	9	159.77
	Total	16	340.73
Ministry of Corporate Affairs			
Ministry of Corporate Affairs	2007-08 to 2010-11	6	1.33
	2015-16	1	11.53
	2017-18	0	0.00
	Total	7	12.86
Grand Total		5,660	18,61,649.43

Appendix-III

(Referred to in Para 1.6)

Autonomous Bodies which submitted accounts after delay of over three months

Sl. No.	Name of Autonomous Bodies	Date of submission of Accounts	Delay in months
1.	National Automotive Board, New Delhi	21.2.2020	20
2.	Coal Mines Provident Fund Organisation, Dhanbad	22.8.2019	14
3.	Joint Electricity Regulatory Commission (State of Goa and UTs), Gurugram	6.6.2019	11
4.	Stressed Assets Stabilisation Fund, Mumbai	13.3.2019	9
5.	National Institute of Pharmaceutical Education and Research, Guwahati	11.3.2019	8
6.	Export Inspection Council, New Delhi	20.2.2019	8
7.	Coffee Board, Hyderabad	11.1.2019	7
8.	Central Silk Board, Hyderabad	23.1.2019	7
9.	National Institute of Pharmaceutical Education and Research, Hyderabad	4.1.2019	6
10.	National Automotive Testing and R&D Infrastructure Project Implementation Society, New Delhi	28.12.2018	6
11.	Pension Fund Regulatory Authority of India, New Delhi	4.12.2018	5
12.	National Institute of Pharmaceutical Education and Research, Hajipur	6.12.2018	5
13.	Rajiv Gandhi National Aviation University, New Delhi	19.11.2018	5
14.	Rajghat Samadhi Committee, New Delhi	19.11.2018	5
15.	National Institute of Pharmaceutical Education and Research, Mohali	15.10.2018	4
16.	Footwear Design and Development Institute, Noida	5.10.2018	3
17.	National Jute Board, Kolkata	8.10.2018	3
18.	Indian Road Congress, New Delhi	Accounts not received	
19.	Textile Committee, Mumbai	Accounts not received	

Appendix-IV

(Referred to in Para 1.7)

Autonomous Bodies in respect of which Audited Accounts for the year 2012-13, 2013-14, 2014-15, 2015-16, 2016-17 and 2017-18 had not been presented before the Parliament

Sl. No.	Name of Autonomous Body	Name of Ministry
For the year 2012-13		
1.	Tariff Advisory Committee, Mumbai	Finance
For the year 2013-14		
2.	Stressed Assets Stabilisation Fund, Mumbai	Finance
3.	Tariff Advisory Committee, Mumbai	
For the year 2014-15		
4.	Stressed Assets Stabilisation Fund, Mumbai	Finance
5.	Tariff Advisory Committee, Mumbai	
For the year 2015-16		
6.	Stressed Assets Stabilisation Fund, Mumbai	Finance
For the year 2016-17		
7.	Stressed Assets Stabilisation Fund, Mumbai	Finance
For the year 2017-18		
8.	Rajiv Gandhi National Aviation University, New Delhi	Civil Aviation
9.	Coal Mines Provident Fund Organisation, Dhanbad	Coal
10.	Export Inspection Council, New Delhi	Commerce & Industry
11.	Stressed Assets Stabilisation Fund, Mumbai	Finance
12.	Joint Electricity Regulatory Commission (State of Goa and UTs), Gurugram	Power

Appendix-V

(Referred to in Para 1.7)

**Delay in presentation of Audited Accounts for the years 2012-13 to 2017-18 by
Autonomous Bodies to Parliament**

Sl. No.	Name of Autonomous Body	Name of Ministry	Delay in months
For the year 2012-13			
1.	National Institute of Pharmaceutical Education and Research, Hyderabad	Chemicals and Fertilizers	16
For the year 2013-14			
2.	National Institute of Pharmaceutical Education and Research, Hajipur, Bihar	Chemicals and Fertilizers	43
3.	Indian Road Congress, New Delhi	Commerce and Industry	39
4.	National Institute of Pharmaceutical Education and Research, Raebareli	Chemicals and Fertilizers	19
5.	Indian Maritime University, Chennai	Shipping	19
6.	National Institute of Pharmaceutical Education and Research, Hyderabad	Chemicals and Fertilizers	7
For the year 2014-15			
7.	National Institute of Pharmaceutical Education and Research, Hajipur, Bihar	Chemicals and Fertilizers	31
8.	National Institute of Pharmaceutical Education and Research, Mohali	Chemicals and Fertilizers	18
9.	National Institute of Pharmaceutical Education and Research, Hyderabad	Chemicals and Fertilizers	14
10.	DMIC Project Implementation Trust Fund, New Delhi	Commerce and Industry	11
For the year 2015-16			
11.	National Automotive Testing and R&D Infrastructure Project Implementation Society, New Delhi	Heavy Industries and Public Enterprises	31
12.	Coal Mines Provident Fund Organisation, Dhanbad	Coal	24
13.	National Institute of Pharmaceutical Education and Research, Hajipur, Bihar	Chemicals and Fertilizers	19
14.	National Institute of Pharmaceutical Education and Research, Guwahati	Chemicals and Fertilizers	15
15.	Airport Economic Regulatory Authority, New Delhi	Civil Aviation	12
16.	National Institute of Pharmaceutical Education and Research, Hyderabad	Chemicals and Fertilizers	12
17.	Agricultural and Processed Food Products Export Development Authority, New Delhi	Commerce and Industry	11
18.	Pension Fund Regulatory and Development Authority, New Delhi	Finance	3

Sl. No.	Name of Autonomous Body	Name of Ministry	Delay in months
For the year 2016-17			
19.	National Institute of Pharmaceutical Education and Research, Guwahati	Chemicals and Fertilizers	19
20.	Export Inspection Council, New Delhi	Commerce and Industry	19
21.	National Automotive Testing and R&D Infrastructure Project Implementation Society, New Delhi	Heavy Industries and Public Enterprises	19
22.	National Institute of Pharmaceutical Education and Research, Hyderabad	Chemicals and Fertilizers	12
23.	Coal Mines Provident Fund Organisation, Dhanbad	Coal	12
24.	Airport Economic Regulatory Authority of India, New Delhi	Civil Aviation	7
25.	Pension Fund Regulatory and Development Authority, New Delhi	Finance	7
26.	Joint Electricity Regulatory Commission, Gurgaon, Haryana	Power	7
27.	Indian Maritime University, Chennai	Shipping	7
28.	Textile Committee, Mumbai	Textiles	7
29.	Agricultural and Processed Food Products Export Development Authority, New Delhi	Commerce and Industry	3
30.	National Industrial Corridor Development and Implementation Trust, New Delhi	Commerce and Industry	3
31.	Petroleum and Natural Gas Regulatory Board, New Delhi	Petroleum and Natural Gas	3
32.	National Jute Board, Kolkata	Textiles	3
33.	National Institute of Pharmaceutical Education and Research, Ahmedabad	Chemicals and Fertilizers	2
34.	National Institute of Fashion Technology, New Delhi	Textiles	2
35.	National Institute of Pharmaceutical Education and Research, Mohali	Chemicals and Fertilizers	2
36.	National Institute of Pharmaceutical Education and Research, Kolkata	Chemicals and Fertilizers	2
For the year 2017-18			
37.	National Institute of Pharmaceutical Education and Research, Guwahati	Chemicals and Fertilizers	11
38.	National Institute of Pharmaceutical Education and Research, Hajipur, Bihar	Chemicals and Fertilizers	11
39.	National Institute of Pharmaceutical Education and Research, Mohali	Chemicals and Fertilizers	11
40.	National Institute of Pharmaceutical Education and Research, Hyderabad	Chemicals and Fertilizers	7

Sl. No.	Name of Autonomous Body	Name of Ministry	Delay in months
41.	Insolvency and Bankruptcy Board of India, New Delhi	Corporate Affairs	7
42.	National Automotive Testing and R&D Infrastructure Project Implementation Society, New Delhi	Heavy Industries & Public Enterprises	7
43.	National Institute of Pharmaceutical Education and Research, Ahmedabad	Chemicals and Fertilizers	6
44.	Footwear Design and Development Institute, Noida	Commerce and Industry	6
45.	Coffee Board, Hyderabad	Commerce and Industry	6
46.	Pension Fund Regulatory Authority of India, New Delhi	Finance	6
47.	Delhi Urban Art Commission, New Delhi	Housing and Urban Affairs	6
48.	Petroleum and Natural Gas Regulatory Board, New Delhi	Petroleum and Natural Gas	6
49.	Central Silk Board, Hyderabad	Textiles	6
50.	National Jute Board, Kolkata	Textiles	6
51.	Airport Economic Regulatory Authority, New Delhi	Civil Aviation	1
52.	Securities and Exchange Board of India, Mumbai	Finance	1
53.	Insurance Regulatory and Development Authority of India, Hyderabad	Finance	1
54.	Coir Board, Kochi	Micro, Small & Medium Enterprises	1
55.	Oil Industry Development Board, Noida	Petroleum and Natural Gas	1
56.	Indian Maritime University, Chennai	Shipping	1
57.	National Institute of Design, Ahmedabad	Commerce and Industry	Less than one month
58.	Rajghat Samadhi Committee, New Delhi	Housing and Urban Affairs	
59.	Delhi Development Authority, New Delhi	Housing and Urban Affairs	
60.	National Power Training Institute, Faridabad	Power	
61.	National Institute of Fashion Technology, New Delhi	Textiles	

Appendix-VI

(Referred to in Para 1.8)

Significant Observations on the Accounts of Central Autonomous Bodies

1. Rajghat Samadhi Committee, New Delhi

1.1 Fixed Assets

The civil works amounting to ₹1.30 crore completed as on 31 March 2019 at Rajghat Samadhi Committee by CPWD have not been capitalised during the year 2018-19 and booked as revenue expenditure under head Maintenance of Samadhi (Civil Works). This has resulted in understatement of Fixed Assets by ₹1.30 crore and understatement of surplus by ₹1.30 crore.

2. National Automotive Testing and R&D Infrastructure Project Implementation Society (NATIS), New Delhi

2.1 Liabilities

2.1.1 Project Grants under the head liabilities includes an amount of ₹372.00 crore received as loan from Government of India (GoI). As per uniform format of accounts approved for central autonomous bodies amount of ₹372.00 crore should have been booked as Loans and Borrowings instead of booking the same as Project Grants. This has resulted in overstatement of Project Grants and understatement of Loans and Borrowings by ₹372.00 crore.

2.1.2 Depreciation Fund on Project Assets under the head liabilities includes depreciation of ₹4.37 crore booked in excess due to wrongful capitalisation by ₹87.54 crore and resultant over-depreciation of allocable expenditure (indirect expenses) pertaining to ICAT-Manesar during 2018-19 as against the practice being followed by NATIS for its other centers where such allocable expenditure (indirect expenses) are not being capitalised. This has resulted in overstatement of Depreciation Fund on Project Assets and Excess of Expenditure over Income by ₹4.37 crore.

2.1.3 Depreciation Fund on Project Assets under the head liabilities includes depreciation of ₹1.62 crore excess booked upto 2017-18 in spite of assets not being ready for their intended purpose before 2018-19. This has resulted in overstatement of Depreciation Fund on Project Assets and Excess of Expenditure over Income (due to not giving effect of prior period error) by ₹1.62 crore.

2.2 Assets

2.2.1 Project Assets under the head Fixed assets does not include an amount of ₹18.59 crore being Goods and Services Tax liability of NATIS, upto 31 March 2019, on project undertaken by NATRAX-Indore. This has resulted in understatement of Project Assets and Current Liabilities and Provisions by ₹18.59 crore.

2.2.2 Project Assets under the head Fixed assets includes an amount of ₹18.08 crore for Project Assets which being obsolete and support for which has been discontinued by original equipment manufacturers (OEM) were replaced with technologically upgraded projects assets during 2018-19. As per the vendor, the realisable value of these project assets was negligible, hence the book value of these assets should have been provided for completely. This resulted in overstatement of Projects Assets and understatement of Excess of Expenditure over Income by ₹18.08 crore.

2.2.3 Project Assets under the head Fixed assets does not include an amount of ₹1.41 crore being work done upto 31 March 2019 at ARC-Chennai, for which bills were received during 2019-20. In view of accounts of NATIS being prepared on accrual basis ₹1.41 crore should have been accounted for during 2018-19. This has resulted in understatement of Projects Assets and Current Assets and Liabilities by ₹1.41 crore.

2.2.4 Project Assets under the head Fixed assets includes an amount of ₹24.27 crore being amount of project assets of NATRAX-Indore which have been transferred back to the State Government before 2018-19. These project assets should have been charged off through Income and Expenditure Account. This resulted in overstatement of Project Costs and understatement of Excess of Expenditure over Income (due to not giving effect of prior period error) by ₹24.27 crore.

2.3 Current Assets, Deposits and Advances

Projects Assets (Running Works) under the head Current Assets, Deposits and Advances includes ₹7.33 crore on account of creation of provision against advances to U.P. State Industrial Development Corporation. For creation of the above provision, Income and Expenditure Account should have been debited instead of debiting Project Assets (Running Works). This resulted in overstatement of Project Assets (Running Works) and understatement of Excess of Expenditure over Income by ₹7.33 crore.

3. Insolvency and Bankruptcy Board of India, New Delhi

3.1 Income and Expenditure Account

3.1.1 Interest Earned under the head Income includes ₹39.84 lakh towards interest earned on Grants in aid during the year. However, as per Rule 230(8) of General Financial Rules, 2017, all interests or other earnings against Grants in aid or advances (other than reimbursement) released to any Grantee institution should be mandatorily remitted to the Consolidated Fund of India immediately after finalisation of the accounts.

Thus, non-compliance of GFR 2017, has resulted in overstatement of income and understatement of current liabilities by ₹39.84 lakh and consequently overstatement of surplus to the same extent.

4. Competition Commission of India (CCI)

4.1 Capital Work in Progress - ₹18.58 crore

4.1.1 Capital Work in Progress under the head Assets includes an amount of ₹17.36 crore paid to M/s NBCC Service Ltd on account of interior fit-out work for the office space of CCI at Kidwai Nagar. The majority of work was completed and put to use in which the office of CCI was shifted during August 2018. The same should have been capitalised. This has resulted into overstatement of Grant-in-aid for acquiring office space by ₹10.69 crore, CWIP by ₹17.36 crore and understatement of Fixed Assets by ₹6.34 crore (Net) (₹6.67 crore - ₹0.33 crore (Depreciation)). Consequently, surplus is also overstated by ₹0.33 crore.

4.1.2 CCI entered into a Memorandum of Understanding with M/s National Informatics Centre Services Inc.(NICSI) for supply and implementation of CCI, IT Infrastructure work at new office complex, Kidwai Nagar, New Delhi at a cost of ₹2.01 crore. CCI paid an amount of ₹93.77 lakh (i.e. 40 per cent of the cost) and booked as CWIP in the books of accounts. The majority of active component for IT Infrastructure have been provided and installed during September 2018 to February 2019, which has also been verified by the Technical Evaluation Committee of CCI; but the same has not been capitalised.

This has resulted in overstatement of CWIP by ₹93.77 lakh, understatement of Current Liabilities by ₹107.26 lakh, Fixed Assets 'Computers/ Peripherals' by ₹160.82 lakh (Net) {(₹201.03 lakh – ₹40.21 lakh (Depreciation))} and Depreciation by ₹40.21 lakh and consequent overstatement of Surplus by ₹40.21 lakh.

5. Agricultural and Processed Food Products Export Development Authority (APEDA)

5.1 Income and Expenditure Account-Income-Interest Earned - ₹8.17 crore

As per the interest certificate received from Canara Bank, an interest of ₹1.84 crore (including TDS ₹0.18 crore) was received / accrued during the year 2018-19. However, instead of booking ₹1.84 crore as interest income, APEDA has booked ₹3.86 crore as interest income which has resulted in overstatement of Income for the year by ₹2.02 crore and Current assets, loans, advances etc. by ₹2.02 crore.

5.2 Receipt & Payment Account-Receipts-Grants received from Government of India – ₹129.65 crore

5.2.1 Grants received from Government of India under Receipts is overstated by ₹50 crore as the actual amount of grants received during 2018-19 is ₹79.65 crore only. Correspondingly, decrease in current liabilities (Payments side) is also overstated by the same amount.

6. Airports Economic Regulatory Authority of India, New Delhi (AERA)

6.1 Capital Fund and Liabilities-Current Liabilities and Provisions- ₹3.89 crore

Current Liabilities and Provisions does not include:

a) ₹1.53 crore payable to Airport Authority of India (AAI) towards Establishment expenses (salary, wages and other benefits) for employees/ officers borrowed by AERA from AAI for the month of March 2018 (₹0.09 crore) and for the year 2018-19 (₹1.44 crore).

b) ₹0.19 crore (₹0.18 crore – October 2009 to March 2018 and ₹0.01 crore – April 18 to March 2019) payable to M/s. Air India Ltd. towards arrears of rent. The issue was also raised in the SAR on the Accounts of AERA for the year 2017-18, however, corrective action has not been taken.

Thus, non- provision of above liabilities has resulted in understatement of Current Liabilities and Provisions by ₹1.72 crore and overstatement of surplus by the same amount.

7. National Institute of Fashion Technology, New Delhi (NIFT)

7.1 Capital Reserve: Government Grant

7.1.1 Grant capitalised during the year – ₹ 31.40 crore

The above does not include grant of ₹5 crore paid by the State Government of Jammu & Kashmir to Jammu & Kashmir State Industrial Development Corporation (J&K SIDCO) for construction of NIFT Permanent Campus at Srinagar, in February 2018 despite the fact that Utilisation Certificate submitted by J&K SIDCO to the Institute in March 2019 included the details of above grant. Hence, this amount has remained out of books of the Institute as on 31 March 2019.

This resulted in understatement of Grant capitalised during the year by ₹5 crore and consequent understatement of Capital Work-in-Progress (CWIP) to the same extent.

7.1.2 Government Grant – Unutilised Government Grant – ₹100.01 crore

The above includes ₹30.48 crore being Grant received from Ministry of Textile, Govt. of India and paid to J&K SIDCO as advance for construction of NIFT Permanent Campus at Srinagar. J&K SIDCO has submitted Utilisation Certificate for ₹35.48 crore (including State Government's share of ₹5 crore) in March 2019. However, the Institute did not adjust the advance and above government grant has still been shown in the unutilised government grant as on 31 March 2019.

This resulted in overstatement of Unutilised Government Grant by ₹30.48 crore and understatement of Grant Capitalised during the year to the same extent. Further, this has

also resulted in overstatement of Current Assets, Loans and Advances by ₹29.93 crore¹ and consequent understatement of CWIP to the same extent.

7.2 Assets-Fixed Assets-Capital Work in Progress (Building) – ₹230.77 crore

7.2.1 A reference is invited to the CAG's comment no. A.2.1.1 on the accounts of the Institute for the year 2017-18, wherein it was pointed out that the Institute did not capitalise the girls' hostel & kitchen block of Delhi Centre, which had been put to use since July 2015. The Delhi State Industrial & Infrastructure Development Corporation (DSIIDC) has handed over the entire campus of Delhi Centre in August 2018. Despite being pointed out, the Institute has not yet capitalised the same and kept the entire expenditure of ₹58.73 crore under CWIP. Further, an amount of ₹3.00 crore paid to DSIIDC in June 2018, has been shown as Advance to Contractor.

Non capitalisation of the above building has resulted in overstatement of CWIP by ₹58.73 crore and advance to contractor by ₹3.00 crore and consequent understatement of Fixed Assets (Building) by ₹60.73 crore (after providing of depreciation of ₹1.00 crore).

This also resulted in understatement of deferred revenue income and of depreciation during the year by ₹1.00 crore.

7.2.2 The above includes mobilisation advance of ₹5.97 crore as on 31 March 2019 provided to J&K SIDCO towards ongoing construction of NIFT campus in Srinagar, Jammu & Kashmir. The Srinagar campus has shown WIP of ₹35.55 crore including ₹5.97 crore mobilisation advance. Accordingly, the value of CWIP should have been ₹29.58 crore only (₹35.55 crore – ₹5.97 crore) instead of ₹35.55 crore booked by the Institute and the balance of ₹5.97 crore should have been shown as advance to Contractor. The issue was also raised vide CAG's comment No. A.2.1.1. (ii) on the Accounts of the Institute for the year 2017-18, however, no corrective action has been taken.

This has resulted in overstatement of CWIP by ₹5.97 crore and consequent understatement of Current Assets, Loans and Advances to the same extent.

7.2.3 The above includes ₹0.72 crore being value of fixed assets handed over by the Patna campus to Bihar Industrial Area Development Authority (BIADA), Patna while shifting from temporary campus to permanent campus in October 2014. In the absence of any agreement for payment towards these fixed assets and in view of no response from BIADA against the demand of Institute, these fixed assets should have been written off.

Inclusion of above assets in CWIP resulted in overstatement of Capital Work-in-Progress by ₹0.72 crore and consequent overstatement of Surplus to the same extent.

¹ *The J&K SIDCO had spent ₹0.55 crore over and above the amount provided to them as per UC submitted to the Institute for the year 2017-18. The same was adjusted by the Institute during the year 2018-19.*

7.3 Current Assets, Loans, Advances Etc.- Sundry Debtors - ₹25.06 crore

7.3.1 Above includes ₹10 crore being the amount shown as recoverable from the Ministry of Textiles (MoT) on account of additional liability towards pay and allowances due to implementation of sixth Central Pay Commission (CPC) Report. As the MoT had not released the above amount and has conveyed that no further amount would be provided on account of sixth CPC, necessary provision towards doubtful recovery should have been created as already commented upon vide Separate Audit Reports from the year 2011-12 onwards.

Despite being pointed out repeatedly, the Institute has not created provision for doubtful recovery. This has resulted in overstatement of Loans & Advances as well as Surplus by ₹10 crore.

7.3.2 The above does not include an amount of ₹0.51 crore being amount recoverable from Ministry of Textile towards work done by the Institute in respect of Visual Merchandising, Visual Enhancement of Façade and open space at Trade Facilitation Centre, Varanasi.

This resulted in understatement of sundry debtors by ₹0.51 crore and consequent understatement of Income and Surplus to the same extent.

7.4 Claims Receivable: TDS & Tax Recoverable - ₹2.83 crore

As per Income Tax Return (ITR) filed for years 2006-07 to 2018-19, TDS deducted and deposited to the Tax Department was ₹2.59 crore and against this, the Tax Department has made a refund of ₹1.16 crore till March 2019. Thus, TDS receivable should have been shown as ₹1.43 crore, however, the Institute has shown TDS receivable from Income Tax Department as ₹1.87 crore pertaining to the years 2006-07 to 2018-19.

This resulted in overstatement of Claims Receivable by ₹0.44 crore and consequent overstatement of Surplus to the same extent.

7.5 Advances and Other Amounts Recoverable in Cash or in Kind or for Value to be received- ₹61.76 crore

The above includes ₹3.10 crore paid to Rajasthan Urban Drinking Water Sewerage & Infrastructure Corporation Ltd (RUDSICO) for procurement of Furniture and Fixtures. The above assets were received by the Institute from RUDISCO in October 2017 at a total cost of ₹4.10 crore, however, the Institute has not yet capitalised the same.

This resulted in overstatement of advances and other amounts recoverable in Cash or in Kind or for value to be received by ₹3.10 crore and understatement of Fixed Assets by ₹4.10 crore and understatement of Sundry Creditors by ₹1.00 crore.

7.6 Income & Expenditure Account - Deferred Revenue Income - ₹21.78 crore

7.6.1 Prior Period Income - ₹32.37 crore

The above includes ₹51.14 crore (₹21.78 crore during current year and ₹29.36 crore on account of prior period) being deferred depreciation booked in Income & Expenditure account due to implementation of Accounting Standard (AS) 12 – Accounting of Government Grants. The Institute capitalised the Government Grant to the tune of ₹698.94 crore (net of deferred depreciation), however, the corresponding Net Assets created out of Government Grants has been shown as ₹664.23 crore which has resulted in a difference of ₹34.71 crore between the Grant capitalised and net assets created out of it in the books of accounts as on 31 March 2019.

Despite being pointed out in Separate Audit Report of the previous year the Institute has not yet reconciled the difference between assets created out of Government Grants and own Funds as on 31 March 2019.

8. National Institute of Pharmaceutical Education and Research, Mohali (NIPER)

8.1 Liabilities-Endowment/ Corpus Fund Project Account - ₹5.73 crore

The above does not include ₹64.63 lakh (₹34.71 lakh for 2017-18 and ₹29.92 lakh for 2018-19) being the amount of interest earned on fixed deposits made out of grants provided for specific Projects. Since, the funds under Project Accounts were allotted to NIPER with the condition that the interest so earned will be treated as credited to institute/ agency and shall be adjusted towards further instalment of the grant. Accordingly, the Institute should have credited the interest earned to the respective project account.

However, the Institute did not credit ₹64.63 lakh of interest earned as liability under the Project accounts, and instead booked it as Income, which led to understatement of Liability under Project Account and overstatement of Income (Interest Earned) by ₹64.63 lakh each. This also led to deficit of ₹64.63 lakh instead of Nil.

8.2 Current Liabilities & Provisions Pension Liabilities - ₹ 1.98 crore

A reference is invited to the CAG's comment no. A.3.1 on the annual accounts of NIPER for the year 2015-16 & 2016-17 and A.2.1.1 for the year 2017-18 which stated that the Institute has not carried out actuarial valuation of Pension liabilities. Despite being pointed out, Institute has not carried out actuarial valuation for Pension liabilities and made provision of ₹1.98 crore only during the year 2018-19 and built Pension Fund of ₹11.76 crore up to 31 March 2019 against Pension liabilities of ₹26.72 crore up to 31 March 2015, as per the actuarial valuation report of 2014-15. The impact of short provision for Pension liability and deficit or surplus could not be quantified in the absence of actuarial valuation as on 31 March 2019.

9. Footwear Design and Development Institute, Noida (FDDI)

9.1 Current Liabilities and Provisions -Provisions for Gratuity -₹5.61 crore

The Institute has made the payment towards liability for Gratuity up to September 2018 to Life Insurance Corporation of India (LIC) as the Trust deed for Gratuity of the employees was entered into with LIC in September 2006. The actuarial valuation of liability for the period October 2018 to March 2019 has not been provided for as the contributions are made on the basis of actuarial valuation report provided by LIC each year in September.

In the absence of actuarial valuation report as on Balance Sheet date, Audit cannot quantify the liability to be provided for Gratuity as on 31 March 2019.

Despite being pointed out in Separate Audit Report of the previous year the Institute has not yet taken any action in line with Audit observation.

9.2 Fees/ Subscriptions -₹41.89 crore

Above includes ₹0.52 crore towards fees received from students by Kolkata Campus of the Institute, for first quarter of the next financial year 2019-20 i.e. April 2019 to June 2019. The same should have been shown as fees received in advance under current liabilities and provisions.

This resulted in overstatement of fees/ subscriptions by ₹0.52 crore, understatement of liabilities and deficit to the same extent.

9.3 Significant Accounting Policies

9.3.1 Expenditure - Note No.7

As per accounting Policy on Expenditure, expenditure on Leave Encashment was being booked on cash basis.

The above policy is in deviation from the instructions contained in Uniform format of accounts for Central Autonomous Bodies as well as Accounting Standards – 15 (Employees Benefits) prescribed by ICAI, which stipulates for creation of liability for retirement benefits based on actuarial valuation.

In the absence of actuarial valuation report as on Balance Sheet date, audit could not quantify the liability to be provided for leave encashment as on 31 March 2019.

Despite being pointed out in Separate Audit Report of the previous year the Institute has not yet taken any action in line with Audit observation.

9.4 Other Comments

The Institute has not constituted a Fund as per the requirement of section 21(1) of FDDI Act, 2017, wherein, all moneys provided by the Central Government; all fees and other charges received by the Institute, all moneys received by the Institute by way of loans,

grants, gifts, donations, benefactions, bequests or transfers; and all moneys received by the Institute in any other manner or from any other source are credited. Non creation of the Fund has resulted in violation of the FDDI Act, 2017.

Despite being pointed out in Separate Audit Report of the previous year the Institute has not yet taken any action in line with Audit observation.

10. Petroleum and Natural Gas Regulatory Board, New Delhi

The annual accounts of the Board for the year 2018-19 submitted in June 2019 had not been prepared in the Uniform Format of Accounts prescribed for Central Autonomous Bodies despite being pointed out in the Separate Audit Report for the previous year. However, on issue being pointed out by Audit again during annual account audit for the year 2018-19, the Board revised its accounts and prepared the same as per Uniform Format.

11. Rajiv Gandhi Institute of Petroleum Technology, Rae Bareli

11.1 Grant in Aid

As per the information submitted by the Institute, it was having unspent balance of Capital Grant amounting to ₹170.70 crore at the end of the year 2017-18. During the year 2018-19, the Institute did not receive any Capital Grant. However, it earned interest of ₹2.28² crore on unspent balance of Capital Grant and utilised ₹16.12 crore towards addition of assets/ CWIP, during the year. Accordingly, the unspent balance of Capital Grant works out to ₹156.86 crore as on 31 March 2019. However, as per the Financial Statements, closing balance of Grant unutilised works out to ₹134.31 crore (Capital Fund ₹622.32 crore *minus* Gross Block ₹488.01 crore).

Institute stated (September 2019) that initially in the years 2008-09 and 2009-10, Revenue expenditure was also got considered while calculating Capital Grant utilisation and accordingly, reconciliation of the difference would require to be done from the year 2008-09. Further, it assured to reconcile the difference in the amount of unutilised Capital Grant during the FY 2019-20.

12. Bureau of Energy Efficiency (BEE)

12.1 Investments - from Earmarked / Endowment Funds- ₹43,370.92 lakh

The above includes ₹3,000.00 lakh held in Vijaya Bank as fixed deposits (for one year duration) and ₹35,370.92 lakh held in Vijaya Bank Savings & Swipe Accounts for various schemes i.e. Corpus Fund, PRGFEE, VCFEE, S&L Fee etc. which should have been shown under 'Bank Accounts with Scheduled Banks' under 'Current Assets, Loan, Advances etc.' separately for each scheme.

² *Institute has shown interest earned as ₹3.79 crore including ₹1.51 crore on account of Bank Guarantee invoked. However, the Institute has shown the BG invoked under Current Liabilities (Schedule – 5). Accordingly, the same has been deducted from the interest earned.*

The above has resulted in overstatement of 'Investments- from Earmarked/ Endowment Funds' and understatement of 'Current Assets, Loans, Advances etc.' by ₹38,370.92 lakh each.

13. Jawaharlal Nehru Port Trust (JNPT)

13.1 Interest accrued on Investments - ₹205.99 crore

Cash and Bank Balance (including TDR with banks) - ₹3,328.17 crore

The above includes an amount of ₹67.59 crore being the balance amount of fixed deposit (deposited in February 2014) and interest accrued thereon up to 31 March 2019 amounting to ₹49.76 crore pending receipt from Oriental Bank of Commerce. As JNPT is not in possession of Fixed Deposit Receipt for ₹67.59 Crore and the matter is under investigation by CBI Court, provision should have been created for doubtful investment and interest accrued thereon. Non-provisioning for doubtful investment has resulted in overstatement of profit by ₹117.35 crore, overstatement of Cash and Bank Balance by ₹67.59 crore and Interest Accrued on Investments by ₹49.76 crore. This issue is being raised by Audit since 2013-14.

13.2 Advances to Contractors – ₹ 329.64 crore

This includes ₹234.50 crore being the advance given to Indian Port Rail Corporation Limited (IPRCL) for construction of various projects. As the work of construction of these projects by IPRCL is in progress and the amount of ₹243.46 crore has been claimed by IPRCL towards completed works through Running Account Bills, the amount of ₹234.50 crore shown as advance to IPRCL should have been transferred to Capital Work in Progress (CWIP). Further, the difference of ₹8.96 crore (₹243.46 crore – ₹234.50 crore) should have been shown under Current Liabilities.

Non-transfer of expenditure incurred on capital work to CWIP as discussed above has resulted in understatement of CWIP by ₹243.46 core and overstatement of Current Assets, Loans and Advances by ₹234.50 crore and understatement of Current Liabilities by ₹8.96 crore.

14. Mumbai Port Trust (MbPT)

14.1 Finance and Miscellaneous Income– ₹58.63 crore

Interest earned on Earmarked Funds- ₹35.00 crore

The above includes ₹21.94 crore being the interest earned on Earmarked Funds. As per the Common Frame Work for Financial Reporting for Major Ports (November 2002), income accruing on investments which are earmarked against specific funds should be credited to the respective fund account and the expenditure relating to respective fund shall be debited to the respective fund account. The Port has accounted the Interest on earmarked funds under the head "Finance and Miscellaneous Income". This has resulted in understatement of deficit and Earmarked Funds by ₹21.94crore.

Though the above deficiency is being pointed out by Audit since 2014-15, the same is yet to be rectified by the Port Management.

15. Deendayal Port Trust (DPT)

15.1 Current Liabilities & Provisions- ₹ 3,517.55 crore

As per actuarial valuation of Pension Fund carried out by Life Insurance Corporation of India (LIC), the total liability in respect of Pension Fund as on 1 April 2019 is ₹783.76 crore. DPT has recognized a liability of only ₹391.88 crore for the year and disclosed in the Notes on Accounts (No. 31) that the remaining liability of ₹391.88 crore will be recognized in subsequent year.

However, as per AS 15 (Employee Benefits), full provision for Pension Fund should have been made in the current year. This has resulted in understatement of Current Liabilities & Provisions and overstatement of Profit by ₹391.88 crore.

15.2 Estate Rentals- ₹280.82 crore

Rent from Land- ₹258.42 crore

DPT has accounted for Facility compensation Charges on cash basis, which is not in accordance with Significant Accounting Policy (No. 2) in respect of accounting on accrual basis for preparation of financial statements. Hence, Rent from land does not include ₹19.91 crore recoverable from various parties towards Facility Compensation Charges pertaining to Pipelines division as on 31 March 2019.

This has resulted in understatement of income for the year by ₹14.29 crore, prior period income by ₹5.62 crore and Current Assets by ₹19.91 crore.

Though the above observation was pointed out by Audit through Comment No. B.1.2 (ii) of the Separate Audit Report on the accounts for 2017-18, the same is yet to be rectified by the Port Management.

16. Mormugao Port Trust (MPT)

16.1 Current Assets, Loans and Advances- ₹262.23 crore

Sundry Debtors –₹60.36 crore

This includes an amount of ₹7.26 Crore due towards Lease rent, Interest on delayed payment, encroachment charges levied on WISL from M/s Western India Shipyard Ltd. (WISL) for the years 2017-18 and 2018-19. The Hon'ble National Company Law Tribunal (NCLT) declared (12 December 2017) a moratorium under section 14 of the Insolvency & Bankruptcy Code, 2016 restricting MPT from transferring, encumbering, alienating or disposing of any WISL assets. Therefore, the recovery of ₹7.26 crore from M/s WISL is not certain and the same should have been provided for. This has resulted in over statement of Debtors and understatement of provisions to the same extent.

Though this is being pointed out by Audit since 2017-18, the same is yet to be rectified by the Port Management.

17. Khadi & Village Industries Commission (KVIC)

17.1 Corpus/ Capital fund and Liabilities

Endowment Fund- ₹513.42 crore

The above includes ₹14.20 crore being the aggregate of imprest grant advances provided by the Commission over the years from 1964 onwards to its Field Offices and Institutions financed by it and nodal banks, not adjusted in the books of accounts due to non-receipt / non-entry of recoupment bills/ vouchers. In absence of the details, Audit is unable to certify the accuracy and recoverability of the 'Endowment Fund' balances to the extent of these imprest advances of ₹14.20 crore.

Though this comment has been issued in the SAR since 2011-12, KVIC is yet to adjust/ reconcile the remaining advances despite such long pendency.

The Commission has not received Utilisation Certificates (UCs) to the extent of ₹1,453.53 crore from field offices, Programme Directorates, Khadi Institutions and Village Industries Institutions, etc. Out of ₹1,453.53 crore, ₹903.52 crore pertained to years 2000-01 to 2016-17 and balance ₹550.01 crore pertained to the year from 2017-18. Thus, the compliance of provisions of GFR 212 (1) read with 209 (6) was not ensured by the Commission. In the absence of a proper system to monitor the pending UCs, Audit is unable to verify the expenditure booked.

The comment has been issued since 2016-17.

17.2 Current Liabilities and Provisions- ₹28.54 crore

This does not include an amount of ₹245.50 crore being the unspent amount with field offices/ CO units/ Corporation Bank etc. plus interest of ₹80.63 crore (₹34.26 crore for 2017-18 + ₹51.51 crore for 2018-19 – ₹5.14 crore interest earned on Internal Resource Generation (IRG) for both the years) earned on the unspent grants refundable to Government of India. The unspent grants being refundable to Government of India (as disclosed under Sr. No. 3.1 of Significant Accounting Policies forming part of Final Accounts), should have been accounted under Current Liabilities. This has resulted in understatement of Current Liabilities and Provisions and understatement of receivables to the extent of ₹326.13 crore.

17.3 Fixed Assets- ₹18.50 crore

Capital Work in progress- ₹5.92 crore

This does not include an amount of ₹7.57 crore being the part payment made to M/s. Atos India Pvt. Ltd. during 2017-18 to 2018-19 towards Application Software Development (SAP ERP implementation and SAP License) as against the total contract value of ₹18.95 crore. The SAP ERP software development is under progress and has not been put to use as on 31st March 2019. KVIC instead of accounting ₹7.57 crore under Capital Work in Progress (Intangible Assets under Development) has booked the amount under revenue expenditure (Expenditure on Grants and Subsidies).

Thus, this has resulted in understatement of Capital Work in Progress (Intangible Assets under Development) and overstatement of revenue expenses by ₹7.57 crore

The comment has been issued in the Separate Audit Report 2017-18 and KVIC has not taken corrective action during the current year as well.

17.4 Receipt and Payment Account-

PMEGP Expenditure -₹2,142.86 crore

As per schedule 15 C the Margin Money disbursed was ₹2,100 crore. However, as per the performance status on PMEGP for the year 2018-19, Margin Money disbursed to the beneficiaries was ₹2,070 crore. Thus, there is a difference of ₹30 crores. This has resulted in overstatement of PMEGP expenditure and understatement of Endowment Fund by ₹30 crores.

17.5 Income and Expenditure Account

17.5.1 Establishment Expenditure - ₹361.31 crore

As per Schedule 14, the expenditure on Pension, Gratuity and Commutation is ₹184.54 crore. However, the actual expenditure on Pension, Gratuity and Commutation incurred by Directorate of Accounts (Pension) is of ₹169.46 crore. Hence there is overstatement of establishment expenditure by ₹15.08 crore.

17.5.2 Corpus/ Capital Fund- ₹18.50 crore

This does not include an amount of ₹31.40 crore as an excess of income over expenditure. As per the Uniform format the excess of income over expenditure is added to the Corpus/ Capital Fund. This has resulted in understatement of Corpus/ Capital Fund and overstatement of Reserve and surplus by ₹31.40 crore and non-Compliance of Uniform Format prescribed by the Government of India.

17.5.3 Current Assets, Loans & Advances etc.- ₹2,215.89 crore

This does not include an amount of ₹33.66 crore being the total amount refundable to KVIC on account of Interest and others, Interest on Village Industry capital, rebates and subsidies etc. by Trading Units. In Trading Fund account, it is shown as Liability but in Main Fund account, KVIC has not shown it as receivables. This has resulted in understatement of Current Assets of Main Fund by ₹33.66 crore.

17.5.4 Current Liabilities and Provisions- ₹28.54 crore

This does not include the provisions towards the liability of Retirement Benefits viz. Gratuity, Pension and Leave Encashment on actuarial valuation basis mandatorily required under Accounting Standard 15 and the Uniform Format of Accounts for Central Autonomous Bodies (clause 12.1 and 12.2) as well. This has resulted in understatement of Current Liabilities and Provisions to the extent provision not made and non-compliance of the provisions of Uniform Format of Accounts prescribed by the Government of India.

This comment has been issued in the SAR of 2017-18 wherein Commission replied that due to various constraints the accrual system of accounting could not be implemented in 2017-18. Further, Commission assured to take steps towards compliance, which has not yet been carried out.

18. Oil Industry Development Board (OIDB)

18.1 Investments- Others- ₹3,79,871 lakh

The above is overstated by ₹4,013 lakh due to non-provision for diminution in the value of equity investment in M/s Biecco Lawrie Limited. The permanent and continuing diminution in value of investment held by OIDB in BLL has not been recognized in the accounts as per the requirement of AS13. Consequently, 'Excess of Income over Expenditure' is overstated by the same amount.

This was also commented upon by the CAG of India in its Separate Audit Report on the annual accounts of OIDB for the year ended 31 March 2018. However, no corrective action has been taken by the Board.

18.2 Current Asset, Loans, Advances etc.- ₹7,84,639 lakh

The above is overstated by ₹8,377 lakh due to:

i) Non-provision of bridge loan of ₹1,200 lakh given to Biecco Lawrie Limited (BLL) though payment of instalments were not forthcoming. Considering the poor financial condition of BLL, there was no reasonable certainty that the above loan amounts would be recovered.

This was also commented upon by the CAG of India in its Separate Audit Report on the annual accounts of OIDB for the year ended 31 March 2018. However, no corrective action has been taken by the Board.

ii) Non-provision of loan of ₹7,177 lakh given to Biecco Lawrie Limited (BLL) for meeting out the expected expenditure on voluntary retirement scheme, cost of existing employees, outstanding salary dues of employees, secured loans from banks and contingent liabilities. Considering the poor financial condition of BLL, there was no reasonable certainty that the above loan amounts would be recovered.

As a result, 'Excess of Income over Expenditure' is also overstated by ₹8,377 lakh.

18.3 General

18.3.1 Creation and utilisation of Hydrogen Corpus Funds

Ministry of Petroleum and Natural Gas (MoP&NG) decided to create Hydrogen Corpus Fund (HCF) with contribution from OIDB and oil PSUs in June 2003. HCF was established in the year 2004 with initial corpus of ₹100 crore. OIDB contributed ₹40 crore, IOC, ONGC & GAIL contributed ₹16 crore each and BPCL and HPCL contributed ₹6 crore each towards HCF. CHT was made nodal agency for taking up

hydrogen research and related activities within oil and gas sector through various R&D institutions of participating organizations in HCF.

Audit observed that as on 31 March 2019, an amount of ₹152.36 crore had accumulated in the Corpus Fund which is being kept in various banks outside the accounts of OIBD. Accounts for the year 2018-19 of the HCF have not been finalised yet (September 2019). No formal audit and accountability mechanism exists for the fund. In view of the considerable amount involved, a formal mechanism to oversee the financials of the fund is essential. Further, as all the projects are to be carried out by CHT, OIBD should have considered transferring the funds to them for proper monitoring and better utilisation. This was also highlighted during audit on the accounts of the earlier year through Management Letter.

18.3.2 Creation of OIBD Drought Relief Trust

During the period from April to June 2000 unprecedented drought had hit some States viz., Andhra Pradesh, Rajasthan and Gujarat. In response to appeal made by the then Hon'ble Minister of P&NG, the Ministry of Petroleum & Natural Gas decided to reimburse the cost of diesel for transportation of drinking water to the drought affected villages in these States. A Charitable Trust, OIBD Drought Relief Trust (OIBD DRT), was formed on 1 June 2000. The Board of Trustees in its meeting held on 29 September 2009 decided to change the name of the Trust as OIBD Relief Trust as the specific objectives of Drought Relief Trust have already been met. OIBD Relief Trust has received ₹20.60 crore from Oil PSUs towards contribution.

Audit observed that as on 31 March 2019, an amount of ₹17.29 crore has been accumulated in the Trust which is kept in various banks, outside the accounts of OIBD. No formal audit and accountability mechanism has been created for the fund. In view of the considerable amount involved, a formal oversight mechanism over the financial of the fund is essential. This was also highlighted during audit on the accounts of the earlier year through Management Letter.

19. National Institute of Design, Ahmedabad (NID)

19.1 Fixed Assets- ₹13,679.44 lakh

Capital Work-in Progress - ₹1,190.60 lakh

The above includes ₹1,190.60 lakh being cost of construction of additional block of girls' hostel in NID campus at Ahmedabad and student mess and recreation centre at NID, Gandhi Nagar. The institute has already taken possession of both the buildings and the same were also occupied in July 2018. The handing over/ taking over procedure was also completed in November 2018. Non-capitalisation of the same has resulted in overstatement of CWIP and understatement of Fixed Assets (Building) by ₹1,190.60 lakh.

19.2 Current Asset, Loans and Advances- ₹9,463.73 lakh

This includes ₹70.85 lakh (Other Project Receipts: ₹63.20 lakh and Service Charges: ₹7.65 lakh) being income accrued up to 31 March 2013 in respect of project completed five to 19 years ago. The institute had neither recovered these old receivables nor have any policy of provision for the doubtful recovery. Non-provision has resulted in overstatement of 'Current Asset, Loans and Advances' with corresponding understatement of 'Deficit carried over to Balance Sheet' by ₹70.85 lakh. This issue was included in the SARs for the years 2016-17 and 2017-18. However, no corrective action has been taken by the Institute in the Accounts for the financial year 2018-19.

20. Kolkata Port Trust (KoPT)

20.1 Capital Reserve includes ₹323.34 crore realised by KoPT towards compensation charges from tenants for unauthorised occupation as per Schedule of Rent. The amount has directly been transferred to Capital Reserve. Thus accounting of compensation charges as capital receipts has resulted in overstatement of Capital Reserve by ₹323.34 crore and understatement of profit for the year by ₹77.57 crore and ₹245.77 crore for prior periods.

20.2 An amount of ₹115 crore pertaining to sale of land during the year 2018-19 was booked under Capital Reserve instead of income of KoPT in violation of the *Common Framework for Financial Reporting*. This has resulted in understatement of income and overstatement of Capital Reserve by ₹115 crore and consequent understatement of profit by the same amount. During scrutiny audit observed that cost of the said land was also not reduced from the balance figure of Land and thereby resulted in overstatement of Land as well as Reserve and surplus by ₹115 crore.

20.3 Capital Work in Progress of Haldia Dock Complex (HDC) includes ₹17.32 crore towards Capital Dredging over Jiggerkhali Flat which has been kept as CWIP since long. As no records/ documents regarding the nature of the expenditure were available, the amount should have been charged off to Profit & Loss Account. Non-charging of this amount has resulted in overstatement of CWIP by ₹17.32 crore and overstatement of profit by the same amount.

20.4 As per actuarial valuation dated 31 March 2019, liabilities for Pension and for Gratuity of present employees were ₹2665.19 crore and ₹374.20 crore respectively (total ₹3039.39 crore) against which total funds of ₹2171.53 crore was available. Though this aspect has been disclosed in the Notes on Accounts (Sl. No. 13), shortfall amounting to ₹867.86 crore was not provided for in the accounts. Thus, non-provision of the liability for difference between actuarial valuation and funds available has resulted in understatement of Provisions as well as overstatement of profit by ₹867.86 crore.

20.5 In violation of significant accounting policies and basic accounting principles, KoPT has accounted for the lease premium amounting to ₹110.23 crore as income for the current year in 2018-19. This has resulted in overstatement of Premium on Leased

Land (Current year) by ₹108.19 crore with corresponding overstatement of Net profit before tax to the same extent.

20.6 KoPT has profit after tax ₹31.63 crore in 2018-19 and appropriated ₹108.19 crore (transferred to deferred revenue income on account of upfront premium) instead of ₹31.63 crore. As per the Guidance Note on Terms used in Financial Statements issued by Institute of Chartered Accountants regarding Appropriation Account, only profit portion can be appropriated for dividends, reserves, share of partners, provision for tax etc. However, KoPT has appropriated more than the profit amount. This has resulted in overstatement of both deficit after appropriation and debit balance of Profit & Loss account under Balance Sheet by ₹76.56 crore. Deferred revenue income was also understated by the same amount.

21. Paradip Port Trust (PPT)

21.1 Investments include an amount of ₹30 Crore towards investment in equity shares of Setu Samudram Corporation Ltd., Chennai which has stopped working since August 2009. Valuation of investment at cost is contrary to the AS-13 regarding accounting for investments. This has resulted in overstatement of investment and corresponding overstatement of Net surplus before tax by ₹30 crore.

21.2. Investments include investment of ₹40 Crore towards equity shares in Paradip Port Road Co. Ltd. (PPRCL), a Special Purpose Vehicle with National Highways Authority of India. The net worth of PPRCL has fully eroded which stood at (-) ₹495.52 crore as on 31.03.2016. Meanwhile the Board of trustees (Paradip Port Trust) have been appraised in the meeting No 02/20018-19 held on 18 October 2019 that NHAI had proposed for winding up of the SPV. Therefore, provision should have been made for diminution in the value of long term investment as required under AS-13. Non-provisioning of the same has resulted in overstatement of investment and corresponding overstatement of Net surplus before tax by ₹40 crore.

21.3 The Ministry approved (21 March 2016) the Port Trust's proposal (13 November 2015) for implementation of the scheme for giving VRS to CF & H workers under the nomenclature 'Special Severance Package for Clearing Forwarding & Handling (CF&H) workers of PPT' and also directed that the entire financial implication would have to be borne by the Port Trust along with investments required to be made for mechanization and developing other infrastructure for increasing port profitability and efficiency. The Management Committee has disbursed ₹84.80 crore till 31 March 2019. However, the aforesaid disbursements have been booked under Current Assets Loans & Advances instead of charging the same to Profit & Loss Account. Thus there has been an overstatement of Net surplus before tax with corresponding overstatement of 'Current Assets Loans & Advances' to the extent of ₹84.80 crore.

22. Calcutta Dock Labour Board (CDLB)

The liability for Superannuation Pension of CDLB as on 31 March 2019 was shown as ₹875.52 crores while the amount as worked out by Life Insurance Corporation of India reflected ₹908.52 crores. This has resulted in understatement of Current Liabilities and Provisions as well as Excess of Expenditure over Income by ₹33.00 crores.

23. National Jute Board

Earmarked/ Endowment Fund includes ₹69.92 crore received in phases during the period from 2014-15 to 2018-19 as capital grant from Government of India for construction of 'Patsan Bhawan' which should have been shown under Earmarked/ Endowment Fund. This has resulted in understatement of Earmarked Fund and overstatement of Jute Board Fund Account by ₹69.92 crore. Further the interest accrued on investment of such unspent fund amounting to ₹0.39 crore on unspent fund should also be credited to the Earmarked Fund for 'Patsan Bhawan' instead of Jute Board Fund Account. This also led to understatement of current liabilities and over statement of income.

24. Tea Board

During the period from 1993 to 1995 Tea Board paid ₹599 lakh to Tea Trading Corporation of India Ltd. (TTCI) as interest free loan vide Ministry of Commerce & Industry sanction Letter No.48021/2/93-Plant A dated 16 August 1993, T-39012/93 Plant A dated 26 April 1994, T-39012/1/93- Plant A dated 4 July 1994, T-39012/1/93 plant A dated 30 March 1995 and Fax dated 28 April 1995 and 25 October 1995 respectively. Against this interest free loan, TTCI refunded an amount of ₹25 lakh to Tea Board on 2 June 1994. The details of payments of loan and refund thereof are enumerated below:-

Date	Cheque No.	Drawn on	Amount (₹in lakh)
01.09.1993	262896	Central Bank of India	350
12.05.1994	262930 to 262933	Central Bank of India	44
01.06.1994	262934 to 262937	Central Bank of India	12
28.07.1994	262942	Central Bank of India	109
31.03.1995	262992	Central Bank of India	55
05.05.1995	262999	Central Bank of India	14
08.11.1995	452786	State Bank of India	6
07.12.1995	084410	Bank of Baroda	9
Total			599
Less: Refunded by TTCI on 2 June 1994 by Bank transfer			25
Balance			574

Out of the above interest free loans paid to TTCI, Tea Board received grants of ₹354 lakh from Govt. of India towards payments to TTCI. Subsequently, TTCI went into liquidation as per winding up order dated 24 June 2002 and Tea Board could not recover the aforesaid loan of ₹574 lakh. During 2012-13, Tea Board adjusted balance amount of

interest free loan of ₹220 lakh (₹74 lakh – ₹354 lakh) paid to TTCI from the loan due to Government. Hence, Tea Board received/ adjusted from Government the total amount of ₹74 lakh paid to TTCI as interest free loan.

However, ₹354 lakh was disclosed in the asset side of the Balance Sheet as “Interest free Loan to TTCI”. Similarly, other liabilities also include ₹354 lakh being “Payable to Govt. on Account of TTCI”.

As TTCI is no longer in existence and Tea Board has received/ adjusted the total amount of loan paid to TTCI from Government; disclosure of ₹354 lakh in the Asset Side of the Balance Sheet as “Interest free Loan to TTCI” is incorrect and should be adjusted against liability of ₹354 lakh towards “Payable to Govt. on Account of TTCI”.

Non-adjustment of the above has resulted in overstatement of assets towards “Interest free Loan to TTCI” by ₹354 lakh and overstatement of “Other Liabilities” by the same amount.

25. Tobacco Board

Current Liabilities and Provisions- ₹210.56 crore

Payment of Gratuity, Leave Salary and Half Pay Leave Fund- ₹30.00 crore

The above is understated by ₹24.35 crore due to non-provisioning towards gratuity and group leave encashment to be paid to the officials of Tobacco Board who attained the age of superannuation as estimated by LIC of India, pending approval of Government of India. Thus, instead of a surplus of ₹16.41 crore, there will be a deficit of ₹7.94 crore during the year.

26. Coffee Board

Income -₹193.72 crore

The Board has a practice of accounting for the assets purchased out of Government grants by debiting the Asset account and crediting the Corpus Fund instead of accounting for the same as ‘Deferred income’ as required under the provisions of para 14 of Accounting Standard-12 (Accounting for Grants) and Uniform format of Accounts. This has resulted in understatement of income and Excess of income over expenditure by ₹8.27 crore. This has also resulted in understatement of Deferred income and overstatement of Corpus/ Capital Fund by ₹84.95 crore. Further, this has also resulted in non-compliance to the depreciation method in respect of assets purchased out of Government Grants in the manner as specified in the Notes to Schedule 8 of Uniform Format of Accounts/ Para 14 of Accounting Standard-12.

27. Cochin Port Trust

Current Liabilities and Provisions- ₹747.66 crore

The liability on account of pension and gratuity contribution of existing employees and pensioners as per actuarial valuation worked out to ₹2,774.26 crore as on 31 March 2019

against which the investment in the Pension and Gratuity Fund was ₹178.05 crore, leaving a shortfall of ₹2,596.21 crore. This has resulted in understatement of Current Liabilities & Provisions by ₹2,596.21 crore as well as overstatement of profit to the same extent.

28. Marine Products Export Development Authority

28.1 Current Liabilities and Provisions- ₹211.11 crore

The above is understated by ₹8.57 crore due to non-provisioning of the differential amount of statutory dues payable (Gratuity - ₹1.22 crore, leave encashment - ₹0.37 crore, commuted pension - ₹3.16 crore and pension arrears - ₹3.82 crore) to the employees on account of increase in the payables due to implementation of the seventh Pay Commission. This has resulted in understatement of Provisions and Expenditure to an extent of ₹8.57 crore.

28.2 Establishment Expenses- ₹39.14 crore

This stands understated by ₹177.03 crore being the liability for retirement benefits of employees as per actuarial valuation. The Authority has shown this liability under 'Current Liabilities and Provisions' with corresponding debit to 'Miscellaneous Expenditure' in Balance Sheet instead of routing it through Income and Expenditure Account. This had resulted in understatement of 'Establishment Expenses' by ₹177.03 crore and overstatement of 'Miscellaneous Expenditure' to that extent.

29. V.O. Chidambaranar Port Trust

Finance and Miscellaneous Expenditure - ₹209.84 crore

The above is understated by an amount of ₹46.75 crore being the shortfall in contribution towards Pension and Gratuity Funds, as per Actuarial valuation made by LIC. This has resulted in understatement of Current Liabilities & Provisions and overstatement of Profit by ₹46.75 crore.

30. New Mangalore Port Trust

Fixed assets -Net Block : ₹874.93 crore

Net Block is overstated by ₹3.03 crore in respect of work of 'Augmentation of Fire Fighting Facility at Berth No.13 to handle Very Large Gas Carriers' which was capitalised in September 2017. The depreciation on the work has been charged considering the age of the work as 75 years instead of 10 years which resulted in overstatement of Net Block by ₹3.03 crore and overstatement of Profit on account of under-charging of depreciation for two years.

31. Chennai Port Trust

Current Liabilities and Provision: ₹734.69 crore

31.1 As per Actuarial valuation done by LIC for Pension Liability as on 31 March 2019, the liabilities worked out to ₹5,539.60 crore. However, Corpus available in Pension

Fund as on 31 March 2019 was ₹3,360.09 crore. This has resulted in understatement of Current Liabilities and Provisions, and Loss by ₹2,179.51 crore.

31.2 As per Actuarial valuation done by LIC towards Leave Encashment liability as on 31 March 2019, the liabilities worked out to ₹154.44 crore. However, Corpus available in Leave Encashment Fund as on 31 March 2019 was ₹72.21 crore. This has resulted in understatement of Current Liabilities and Provisions, and Loss by ₹82.23 crore.

32. Rubber Board

Current Liabilities and Provisions - ₹14.21 crore

32.1 Contrary to the provisions of Accounting Standard-15, the Board did not carry out actuarial valuation for retirement benefits of employees as on 31 March 2019. The last actuarial valuation was carried out in June 2012 as per which the provision required was ₹448.81 crore. Against this only balance available in the pension fund was of ₹73.94 crore as on 31 March 2019. This has resulted in understatement of 'Excess of Expenditure over income' with corresponding understatement of 'Current Liabilities and Provisions' by ₹374.87 crore.

32.2 Subsidies payable to farmers under Twelfth Plan 2012-2017 amounting to ₹25.94 crore although sanctioned, were pending for payment as on 31 March 2019. The Board has not provided for the said amount in the financial statements, which has resulted in understatement of 'Excess of Expenditure over Income' and 'Current Liabilities and Provisions' by ₹25.94 crore.

33. Indian Maritime University

Fixed Assets - ₹465.63 crore

33.1 Gross Block is understated by an amount of ₹32.59 crore due to non-capitalisation of five assets which were put to use during 2017-18. This has resulted in understatement of Net Block (₹27.87 crore), prior period items (₹1.62 crore), depreciation (₹3.10 crore) and overstatement Capital Work in Progress by ₹32.59 crore.

33.2 Gross Block is understated by ₹22.77 crore due to non-capitalisation of three assets which were put to use during 2018-19. This has resulted in overstatement of Capital Work in Progress by ₹22.77 crore and understatement of Net Block by ₹21.99 crore as well as Depreciation by ₹0.78 crore.

34. Coir Board

Current Liabilities and Provisions - ₹6.35 crore

Contrary to the provisions of Accounting Standard-15, the Board did not made provision for the liabilities towards Gratuity, Pension and Leave Encashment (Earned Leave) on the plea that Actuarial Valuation Report for the year 2018-19 was not received at the time of finalisation of accounts. The Board should have on the basis of prudence, provided for the expenditure based on previous year's (2017-18) actuarial valuation

amounting to ₹165.53 crore. Non-provision for the same resulted in understatement of Current Liabilities and Provisions and overstatement of excess of Income over Expenditure.

35. Spices Board

Provisions- ₹197.54 crore

Contrary to the provisions of Accounting Standard-15, the Board did not carry out actuarial valuation for retirement benefits of employees as on 31 March 2019. The Board has conducted actuarial valuation during 2015-16 as per which the actuarial liability was valued at ₹226.23 crore as against which the provision was for only ₹197.54 crore as on 31 March 2019.

36. Pension Fund Regulatory and Development Authority

Interest Earned - ₹4.35 crore

Above includes an amount of ₹1.85 crore on account of interest earned on savings bank deposit account being operated for receiving Grants-in-Aid for Atal Pension Yojana and Swavalamban Scheme from Government. The interest earned on such account should be depicted under 'Earmarked/ Endowment Fund' separately. Thus, this has resulted in overstatement of Income and understatement of Earmarked Fund by ₹1.85 crore.

37. Delhi Development Authority (DDA)

Nazul-I

37.1 Income from Damages

A reference is invited to comment no. A.1.1 in SAR of CAG of India on the financial statements of DDA for the year 2017-18 wherein non-booking of accrued income in respect of all the damage properties was commented.

DDA has not booked income from damages for ₹34.90 crore through prior period item though pointed out by audit in SAR of CAG for the year 2017-18. Audit further noticed that DDA has not issued any notice for recovery of damage charges from the unauthorized occupants during the current year 2018-19. Resultantly, income accrued amounting to ₹38.31 crore has not been booked in the financial statements as per accrual system of accounting³.

This has resulted into understatement of income from damages for the year 2018-19 by ₹38.31 crore, understatement of prior period income by ₹34.90 crore and understatement of Sundry Debtors by ₹73.21 crore and consequently understatement of excess of income over expenditure by ₹73.21 crore.

³ *9,53,050 as area of total properties in square yard x ₹33.50 per square yard per month as the minimum damage charges in residential category.*

Nazul-II

37.2 Non-preparation of Balance Sheet and Income & Expenditure Account

Nazul-II relates to large scale acquisition, development and disposal activities of land by DDA on behalf of Government of India. In respect of Nazul-II accounts, DDA had prepared Receipt & Payment Account only, resultantly important Assets and Liabilities of Nazul-II accounts have not been depicted in the financial statements. This account was having an investment of ₹7,899.31 crore at the end of March, 2019. Audit is repeatedly commenting upon non-preparation of Balance Sheet and Income and Expenditure Account for Nazul-II so that all assets and liabilities pertaining to this account are correctly depicted.

General Development Account

37.3 EWS Houses Reserve – ₹ 389.86 Crore

A reference is invited to comment no. 4.2(b), 4.3(c), 3.1 and C.1.3.1(i) in the SAR of CAG of India for the year 2014-15, 2015-16, 2016-17 and 2017-18 respectively on financial statements of DDA. During the year 2018-19, DDA incurred an expenditure of ₹448.79 crore on account of Specified Housing Scheme – EWS Houses, out of EWS Fund created specifically for the purpose. The assets {Work in Progress (WIP) and Finished Stock of EWS houses} created by utilising EWS fund have, however, not been shown separately in the Schedule F of Balance sheet though investments against EWS Fund, which is another asset are being shown separately. EWS Houses (WIP and Finished Stock) constituted a major portion of the total WIP and Finished Stock of built-up houses. However, due to non-disclosure of EWS houses under a separate head, cumulative amount utilised for construction of EWS Houses could not be verified. Being a material fact, non-disclosure of EWS Houses under the separate head is against the principle of full disclosure.

37.4 Assets - Old Stock- ₹2245.04 crore

A reference is invited to C 1.3.1(ii) of SAR of India on financial statements of DDA for 2017-18 wherein overstatement of Inventory in case of SFS/ HIG category flats to the tune of ₹111.94 crore was commented upon.

This year also inventory includes ₹343.05 crore in respect of 1597 SFS/ HIG flats. A test check of details of 551 cases was conducted by Audit vis-à-vis list of vacant flats as submitted by respective zones and it was found that as against these 551 flats only 50 flats were shown vacant in these zonal report as on 31 March 2019. This shows that this inventory of 551 flats considered for the financial statement was overstated to the extent of 501 number of SFS/ HIG flats amounting to ₹168.72 crore (₹189.30 crore - ₹20.58 crore provisions for the cost to complete). This has also resulted in overstatement of income to the same extent.

As this test check pertains only to 551 SFS/ HIG flats; the extent of such overstatement in remaining SFS/ HIG flats as well as of other categories viz. MIG/ Janta could not be commented upon in audit.

37.5 Sundry Debtors - ₹494.85 crore

DDA has shown an amount of ₹494.85 crore as Sundry Debtors in the Balance Sheet of General Development Account as of 31 March 2019. The Authority as per Note No. 11 of the Notes to Accounts disclosed that party wise and age-wise detail of sundry debtors as on 31 March 2019, duly reconciled is not readily available. Further, the Authority is not maintaining party-wise and age-wise breakup of debtors; as such the audit is unable to draw an assurance as to the authenticity, existence and recoverability of Sundry Debtors valuing ₹494.85 crore as shown in the Balance Sheet as at 31 March 2019. Mere disclosure in Notes to Accounts that debtors have not been reconciled is not sufficient.

Appendix-VII
{Referred to in Para 1.8(a)}

Autonomous Bodies where Internal Audit was not conducted during the year 2018-19

Sl. No.	Name of Autonomous Body
1.	National Automotive Testing and R&D Infrastructure Project Implementation Society, New Delhi
2.	Airport Economic Regulatory Authority, New Delhi
3.	National Institute of Pharmaceutical Education and Research, Mohali
4.	Petroleum and Natural Gas Regulatory Board, New Delhi
5.	Central Electricity Regulatory Commission, New Delhi
6.	Bureau of Energy Efficiency, New Delhi
7.	National Power Training Institute, Faridabad
8.	Mumbai Port Trust Pension Fund Trust, Mumbai
9.	Kolkata Port Trust, Kolkata
10.	Calcutta Dock Labour Board, Kolkata
11.	National Institute of Pharmaceutical Education and Research, Kolkata
12.	Tea Board, Kolkata
13.	National Institute of Pharmaceutical Education and Research, Hyderabad
14.	Tobacco Board, Guntur
15.	Coffee Board, Bengaluru
16.	Marine Products Export Development Authority, Chennai
17.	Spices Board, Kochi

Appendix-VIII

{Referred to in Para 1.8(b)}

Autonomous Bodies where physical verification of fixed assets was not conducted during the year 2018-19

Sl. No.	Name of Autonomous Body
1.	National Automotive Testing and R&D Infrastructure Project Implementation Society, New Delhi
2.	Competition Commission of India, New Delhi
3.	Airport Economic Regulatory Authority, New Delhi
4.	National Institute of Fashion Technology, Bengaluru campus
5.	National Institute of Pharmaceutical Education and Research, Mohali
6.	Footwear Design and Development Institute, Noida
7.	Bureau of Energy Efficiency, New Delhi
8.	National Power Training Institute, Faridabad
9.	Mumbai Port Trust, Mumbai
10.	Khadi & Village Industries Commission, Mumbai
11.	Oil Industry Development Board, Noida
12.	National Institute of Design, Ahmedabad
13.	Kolkata Port Trust, Kolkata
14.	Paradip Port Trust, Paradip
15.	National Institute of Pharmaceutical Education and Research, Kolkata
16.	Tea Board, Kolkata
17.	New Mangalore Port Trust, Mangalore
18.	Chennai Port Trust, Chennai
19.	V.O. Chidambaranar Port Trust, Tuticorin
20.	Spices Board, Kochi
21.	Delhi Development Authority, New Delhi

Appendix-IX

{Referred to in Para 1.8(c)}

Autonomous Bodies where physical verification of inventories was not conducted during the year 2018-19

Sl. No.	Name of Autonomous Body
1.	National Institute of Pharmaceutical Education and Research, Mohali
2.	Bureau of Energy Efficiency, New Delhi
3.	Oil Industry Development Board, Noida
4.	National Institute of Design, Ahmedabad
5.	Kolkata Port Trust, Kolkata
6.	Paradip Port Trust, Paradip
7.	Tea Board, Kolkata
8.	V.O. Chidambaranar Port Trust, Tuticorin
9.	Spices Board, Kochi
10.	Delhi Development Authority, New Delhi

Appendix-X

{Referred to in Para 1.8(d)}

Autonomous Bodies which are accounting for the grants on realisation/ cash basis

Sl. No.	Name of Autonomous Body
1.	Bureau of Energy Efficiency, New Delhi
2.	National Power Training Institute, Faridabad
3.	Khadi and Village Industries Commission, Mumbai

Appendix-XI

{Referred to in Para 1.8(e)}

Autonomous Bodies which have not accounted for gratuity and other retirement benefits on the basis of actuarial valuation

Sl. No.	Name of Autonomous Body
1.	National Institute of Pharmaceutical Education and Research, Mohali
2.	National Power Training Institute, Faridabad
3.	Khadi and Village Industries Commission, Mumbai
4.	Kolkata Port Trust, Kolkata
5.	Calcutta Dock Labour Board, Kolkata

Appendix-XII

{Referred to in Para 1.8(f)}

Autonomous Bodies that revised their accounts as a result of audit

Sl. No.	Name of Autonomous Body
1.	Petroleum and Natural Gas Regulatory Board, New Delhi
2.	National Institute of Pharmaceutical Education and Research, Hyderabad
3.	Coffee Board, Bengaluru
4.	Visakhapatnam Port Trust, Visakhapatnam
5.	Insurance Regulatory and Development Authority of India, Hyderabad
6.	V.O. Chidambaranar Port Trust, Tuticorin

Appendix-XIII

(Referred to in Para 1.9)

Position of Outstanding Action Taken Notes as on 31 March 2020

Sl. No.	Name of the Ministry/ Department	Report for the year ended	Ministries and Autonomous Bodies		
			Due	Not Received	Under Correspondence
1.	M/o Petroleum and Natural Gas	March 2015 Report No. 11 of 2016	1	-	1
2.	M/o Commerce and Industry	March 2017 Report No. 4 of 2018	1	-	1
Total			2	-	2

Appendix-XIV

(Referred to in Para 2.1)

Details of Mobilisation Advance to different contractors towards Construction Works, Interior Works and Furniture Works

(₹ in crore)

Sl. No.	Name of the Works	Name of the Contractor	Contract Value	Mobilisation Advance
Construction Works				
1.	Hyderabad campus	Bhavya Creators Pvt. Ltd.	70.66	7.07
2.	Patna campus	Bhavya Creators Pvt. Ltd.	70.23	7.02
3.	Gujarat campus	Goldman developers Ltd.	67.02	6.7
4.	Punjab campus	Anurag Enterprises	68.97	6.9
5.	Chhindwara campus	Bhavya Creators Pvt. Ltd.	54.38	5.44
6.	Guna campus	Anurag Enterprises	69.95	6.99
7.	Noida New Building	Anurag Enterprises	15.55	1.56
Furniture Works				
8.	Hyderabad campus	Royal Safe Company	5.05	0.5
9.	Gujarat campus	JPG Engineers Pvt. Limited	4.58	0.46
10.	Guna campus	JPG Engineers Pvt. Limited	2.97	0.3
Interior Works				
11.	Hyderabad campus	JPG Engineers Pvt. Limited	5.81	0.58
12.	Gujarat campus	VastuSadan	5.75	0.58
13.	Punjab campus	Manu Lal and Sons	5.53	0.55
14.	Guna campus	JPG Engineers Pvt. Limited	4.74	0.48
Total			451.19	45.13

Appendix-XV

(Referred to in Para 4.1.1.2)

**Statement showing important provisions of Credit Guarantee Fund Scheme for
Micro and Small Enterprises**

**CREDIT GUARANTEE FUND SCHEME FOR MICRO AND SMALL
ENTERPRISES (CGS-I)**

(Updated upto August 2018)

The Scheme had come into force from 1 August 2000 and had covered eligible credit facilities extended by the lending institutions to eligible borrowers effective from 1 June 2000.

Credit facilities eligible under the Scheme

The Trust shall cover credit facilities (Fund based and/ or Non-fund based) extended by Member Lending Institution(s) (MLIs) to a single eligible borrower in the Micro and Small Enterprises sector for credit facility (i) not exceeding ₹50 lakh (Regional Rural Banks/ Financial Institutions); (ii) not exceeding ₹200 lakh (Scheduled Commercial Banks, select Financial Institutions and Non-Banking Financial Companies (NBFCs); (iii) not exceeding ₹50 lakh for Small Finance Banks (SFBs) by way of term loan and/ or working capital facilities on or after entering into an agreement with the Trust, without any collateral security and/ or third party guarantees or such amount as may be decided by the Trust from time to time.

Provided further that, as on the material date

- (i) Credit facility is standard and regular (not Special Mention Accounts - SMA) as per RBI guidelines
- (ii) The business or activity of the borrower for which the credit facility was granted has not ceased; and / or
- (iii) The credit facility has not wholly or partly been utilised for adjustment of any debt deemed bad or doubtful of recovery, without obtaining a prior consent in this regard from the Trust.

CGTMSE had included the MSE Retail Trade under its ambit for fresh credit facilities eligible for guarantee coverage by MLIs on or after 28 February 2018 for cases from ₹10 lakh to ₹100 lakh.

CGTMSE had also introduced (February 2018) a new “Hybrid Security” product where the MLIs are allowed to obtain collateral security for a part of the credit facility, whereas the remaining unsecured part of the credit facility, upto a maximum of ₹200 lakh, can be covered under CGS-I. CGTMSE, however, have pari-passu charge on the primary security as well as on the collateral security provided by the borrower for the credit

facilities extended. Under the hybrid security product, there is no requirement for MLIs to create security/ charge in favour of CGTMSE by way of legal documentation.

Credit facilities extended by more than one bank and/ or financial institution jointly and/ or separately to eligible borrower up to a maximum of ₹200 lakh per borrower subject to ceiling amount of individual MLI or such amount as may be specified by the Trust.

Annual Guarantee Fee (AGF)

AGF is charged on the guaranteed amount for the first year and on the outstanding amount for the remaining tenure of the credit facilities sanctioned/ renewed to MSEs on or after 1 April 2018 as detailed below:

Credit Facility	Annual Guarantee Fee (AGF) [per cent per annum]	
	Women, Micro enterprises and Units covered in North East Region	Others
Upto ₹5 lakh	1.00 <i>per cent</i> + Risk premium as per extant guidelines of the Trust	
Above ₹5 lakh and upto ₹50 lakh	1.35 <i>per cent</i> + Risk premium as per extant guidelines of the Trust	1.50 <i>per cent</i> + Risk premium as per extant guidelines of the Trust
Above ₹50 lakh and upto ₹200 lakh	1.80 <i>per cent</i> + Risk premium as per extant guidelines of the Trust	
Retail Trade (₹10 lakh to ₹100 lakh)	2.00 <i>per cent</i> + Risk premium as per extant guidelines of the Trust	
<i>AGF is charged on the guaranteed amount for the first year and on the outstanding amount for the remaining tenure of the credit facility</i>		

In respect of credit facilities sanctioned by the MLIs prior to 1 April 2018, the Trust charged ASF/AGF on the guaranteed amount as per details given below

Guarantees sanctioned upto 31 December 2012

Credit facility	Upfront Guarantee Fee (<i>per cent</i>)		Annual Service Fee (<i>per cent</i>)
	North East Region (including Sikkim)	Others	
Upto ₹5 lakh	0.75	1.00	0.50
Above ₹5 lakh to ₹50 lakh	0.75	1.50	0.75
Above ₹50 lakh to ₹100 lakh	1.50	1.50	0.75

Guarantees sanctioned on or after 1 January 2013

Credit facility	Annual Guarantee Fee (<i>per cent per annum</i>)	
	Women, Micro enterprises and units in North East Region (including Sikkim)	Others
Upto ₹5 lakh	0.75	1.00
Above ₹5 lakh to ₹100 lakh	0.85	1.00

Guarantees sanctioned after 1 April 2016

Credit facility	Annual Guarantee Fee (<i>per cent per annum</i>) + Risk Premium (RP)	
	Women, Micro enterprises and units in North East Region (including Sikkim)	Others
Upto ₹5 lakh	0.75 + RP	1.00 + RP
Above ₹5 lakh to ₹100 lakh	0.85 + RP	1.00 + RP

Charging of Annual Service Fee (ASF)/AGF at differential rates depending upon NPA levels/ Claim Payout ratio of MLIs

The Trust had earlier adopted non-discretionary approach in levying ASF/AGF without reference to the level of NPAs reported by the MLIs on the CGTMSE portal vis-à-vis the guarantees issued to them as also without reference to the claims paid to the MLIs vis-à-vis the fees and recoveries received from the MLIs. Considering very high level of NPAs reported by some of the MLIs as also significantly larger amount of claims settled for some of the MLIs, the Trust had introduced risk based pricing structure for cases sanctioned on or after 1 April 2016 as detailed in table below:

Risk premium on NPAs in Guaranteed portfolio		Risk premium on claim payout ratio	
NPA Percentage	Risk Premium	Claim Payout percentage	Risk Premium
0-5	Standard rate (SR)	0-5	Standard rate (SR)
>5-10	10 <i>per cent</i> of SR	>5-10	10 <i>per cent</i> of SR
>10-15	15 <i>per cent</i> of SR	>10-15	15 <i>per cent</i> of SR
>15-20	20 <i>per cent</i> of SR	>15-20	20 <i>per cent</i> of SR
>20	25 <i>per cent</i> of SR	>20	25 <i>per cent</i> of SR

Payment of AGF

The MLIs are required to pay first time Annual Guarantee fee (AGF) to the Trust within 30 days from the date of first disbursement of credit facility (not applicable for Working capital) or 30 days from the date of Demand Advice (CGDAN) of guarantee fee whichever is later or such date as specified by the Trust. The AGF for subsequent periods is charged at specified rate on pro-rata basis for the first and last year and in full for the intervening years and would be generated by 2nd week of February every year. AGF so demanded would be paid by the MLIs on or before 15th April each year or any other specified date by CGTMSE, of every year.

Extent of the Guarantee Coverage

The trust provides guarantee coverage as below:

Category	Maximum extent of Guarantee where credit facility is		
	Upto ₹5 lakh	Above ₹5 lakh & upto ₹50 lakh	Above ₹50 lakh & upto ₹200 lakh
Micro Enterprises	85 <i>per cent</i> of the amount in default subject to a maximum of ₹4.25 lakh	75 <i>per cent</i> of the amount in default subject to a maximum of ₹37.50 lakh	75 <i>per cent</i> of the amount in default subject to a maximum of ₹150 lakh
Women entrepreneurs/ Units located in North East Region (including Sikkim) (other than credit facility upto ₹5 lakh to micro enterprises)	80 <i>per cent</i> of the amount in default subject to a maximum of ₹40 lakh		
MSE Retail Trade (from ₹10 lakh upto ₹100 lakh)	50 <i>per cent</i> of the amount in default subject to a maximum of ₹50 lakh.		
All other eligible category of borrowers	75 <i>per cent</i> of the amount in default subject to a maximum of ₹150 lakh.		

All proposals for sanction of guarantee approvals for credit facilities above ₹50 lakh and upto ₹200 lakh had to be rated internally by the MLI and should be of investment grade. There is increase in the coverage of the eligible credit limit per borrower under the Scheme from ₹100 lakh to ₹200 lakh extended by Scheduled Commercial Banks and select Financial Institutions to the units in MSEs for proposals sanctioned by the MLIs on or after 1 January 2017. The enhancements in existing guarantee cover beyond ₹100 lakh in respect of working capital facilities, where such enhancements are approved on or after 1 January 2017, would also be eligible for the enhanced coverage upto ₹200 lakh provided the proposal meets the guidelines of the Scheme.

The guarantee cover will commence from the guarantee start date and shall run through the agreed tenure of the term credit in respect of term credit/composite credit. Where working capital alone is extended to the eligible borrower, the guarantee cover shall be for a period of five years or a block of five years, keeping maximum period of guarantee cover of 10 years or for such period as may be specified by the trust in this behalf.

Invocation of guarantee

The Member Lending Institutions (MLIs) are required to inform the date on which the account was classified as NPA in a particular calendar quarter, by end of subsequent quarter using the following option in the online system.

The lending institution may invoke the guarantee in respect of credit facility within a maximum period of three years from the NPA date or lock-in period whichever is later, if the NPA date is on or after 15 March 2018.

- (i) For NPAs prior to 15 March 2018, time period for claim lodgement will be one year for cases sanctioned prior to 01 January 2013 and two years for cases sanctioned after 01 January 2013, if the following conditions are satisfied:
- a) The guarantee in respect of that credit facility was in force at the time of account turning NPA.
 - b) The lock-in period of 18 months from either the date of last disbursement of the loan to the borrower or the guarantee start date in respect of credit facility to the borrower, whichever is later, has lapsed.
 - c) The amount due and payable to the lending institution in respect of the credit facility has not been paid and the dues have been classified by the lending institution as Non-performing Assets. Provided that the lending institution shall not make or be entitled to make any claim on the Trust in respect of the said credit facility if the loss in respect of the said credit facility had occurred owing to actions/ decisions taken contrary to or in contravention of the guidelines issued by the Trust.
 - d) The credit facility has been recalled and the recovery proceedings have been initiated under due process of law. Mere issuance of recall notice under SARFAESI Act 2002 cannot be construed as initiation of legal proceedings for purpose of preferment of claim under CGS. MLIs are advised to take further action as contained in Section 13 (4) of the SARFAESI Act 2002 wherein a secured creditor can take recourse to any one or more of the recovery measures out of the four measures indicated therein before submitting claims for first instalment of guaranteed amount. In case the MLI is not in a position to take any of the action indicated in Section 13(4) of the aforesaid Act, they may initiate fresh recovery proceeding under any other applicable law and seek the claim for first instalment from the Trust.
 - e) However, in case of claims lodged on or after March 14, 2018, initiation of legal proceedings as a pre-condition for invoking of guarantees shall be waived for credit facilities having aggregate outstanding up to ₹50,000/-, subject to the condition that for all such cases, where the filing of legal proceedings is waived, a Committee of the Member Lending Institution (MLI) headed by an Officer not below the rank of General Manager should examine all such accounts and take a decision for not initiating legal action, and for filing claim under the Scheme
 - f) Claims of the respective MLI will be settled to the extent of two times of the fee including recovery remitted during the previous financial year. Any claim lodged / received exceeding two times of the total fee including recovery remitted by MLI will be suspended till such time the position is remedied i.e. payout is brought within the payout cap limit.
- (ii) The claim should be preferred by the lending institution in such manner and within such time as may be specified by the Trust in this behalf.

- (iii) The Trust shall pay 75 *per cent* of the guaranteed amount on preferring of eligible claim by the lending institution, within 30 days, subject to the claim being otherwise found in order and complete in all respects. The Trust shall pay to the lending institution interest on the eligible claim amount at the prevailing Bank Rate for the period of delay beyond 30 days. The balance 25 *per cent* of the guaranteed amount will be paid on conclusion of recovery proceedings or till the decree gets time barred. As per CGTMSE circular No 62 and 135, for loans sanctioned on or after 01 January 2013, the balance 25 *per cent* of the guaranteed amount will be paid on conclusion of recovery proceedings by the lending institution or after three years of obtention of decree of recovery, whichever is earlier. On a claim being paid, the Trust shall be deemed to have been discharged from all its liabilities on account of the guarantee in force in respect of the borrower concerned. MLIs, however, should undertake to refund any amount received from the unit after payment of full guaranteed amount by CGTMSE.
- (iv) In the event of default, the lending institution shall exercise its rights, if any, to take over the assets of the borrowers and the amount realised, if any, from the sale of such assets or otherwise shall first be credited in full by the lending institutions to the Trust before it claims the remaining 25 *per cent* of the guaranteed amount.
- (v) The lending institution shall be liable to refund the claim released by the Trust together with penal interest at the rate of four *per cent* above the prevailing Bank Rate, if such a recall is made by the Trust in the event of serious deficiencies having existed in the matter of appraisal/ renewal/ follow-up/ conduct of the credit facility or where lodgement of the claim was more than once or where there existed suppression of any material information on part of the lending institutions for the settlement of claims. The lending institution shall pay such penal interest, when demanded by the Trust, from the date of the initial release of the claim by the Trust to the date of refund of the claim.
- (vi) MLIs can update the recoveries/ OTS amount received post settlement of first instalment of claim in the CGTMSE portal.
- (vii) While online lodgement of first claim, MLIs have to submit the Declaration & Undertaking (D&U) electronically along with the checklist displayed in the system.
- (viii) The Guarantee Claim received directly from the branches or offices other than respective operating-offices of MLIs will not be entertained.

Appendix-XVI

(Referred to in Para 4.1.1.2)

Statement showing major areas of difference between CGS-I and CGS-II

Sr. No	Particulars	CGS-I				CGS-II
1.	Type of Guarantee	Transaction guarantee (individual account wise)				Portfolio guarantee
2.	Ceiling on interest rate (inclusive of cost of guarantee) for eligible accounts	14 per cent per annum				No cap
3.	Extent of guarantee cover for individual accounts	Category	Loan upto ₹5 lakh	Loan above ₹5 lakh and upto ₹50 lakh	Loan above ₹50 lakh	Maximum guarantee cover of upto 75 per cent (as opted by MLI) of 'Amount in default' of individual accounts covered in the portfolio' (or such other percentage as may be specified by the Trust from time to time).
		Micro Enterprises	85 per cent of Amount in default (Max ₹4.25 lakh)	75 per cent of Amount in default (Max ₹37.50 lakh)	75 per cent of Amount in default	
		Women Entrepreneur/ units in NE/facility above ₹5 lakh to Micro	80 per cent of Amount in default (Max ₹40 lakh)			
	All other category of borrowers	75 per cent of Amount in default (Max ₹37.50 lakh)				
4.	Sanction of Exposure limit	Exposure limits are not sanctioned to banks/RRBs/FIs at the time of registration as Member Lending Institutions (MLIs)				Exposure limit to NBFC for a financial year shall be sanctioned after detailed appraisal.
5.	Pay out caps	Payout caps is fixed at 2 times of the fees paid by the MLI in last FY				Pay out caps shall be fixed for each exposure limit sanctioned to a NBFC.
6.	Submission of accounts for guarantee cover	MLI is required to apply for guarantee cover in respect of credit proposals sanctioned in the quarter April-June, July-September, October-December and January-March prior to expiry of the following quarter i.e. July-September, October-December, January-March and April-June respectively.				Quarterly submission of Batch uploads

Sr. No	Particulars	CGS-I	CGS-II
7.	Payment of Guarantee fee	First time Annual Guarantee Fee (AGF) for a credit facility (other than WC facility) is required to be paid within 30 days of first disbursement or 30 days from the date of Demand Advice of Guarantee fee (CGDAN), whichever is later. For WC facility, AGF has to be paid within 30 days from the date of CGDAN. For consequent years, AGF is required to be paid within 60 days from the date of demand by CGTMSE.	Guarantee fee at specified rate on each batch of the Portfolio shall be paid to the Trust by the institution availing of the guarantee within 30 days from the date of submission of each batch or 30 days from the date of Demand Advice (CGDAN) of guarantee fee whichever is earlier or such date as specified by the Trust. However, the guarantee cover would start from the date of realisation of such payment.
8.	Lock-in period & Lodging of claims/Invocation of guarantee	For each account, there is 18 months lock-in period under CGS. This 18 months lock-in period is from date of last disbursement under the account or date of start of guarantee cover, whichever is later. MLI can invoke guarantee in respect of an account within 2 years from the lock-in period or the date of account turning NPA, whichever is later. The claim could only be lodged after initiation of legal proceedings with DRT/ Revenue Recovery Authority / Lok Adalat / Civil Court/ SARFAESI <i>etc.</i> In case of SARFAESI, MLI has to ensure possession of the secured assets as per section 13(4) of the Securitization Act.	Each Portfolio of MLI would get crystallised at the end of each quarter in which the portfolio is built up. Claims could be lodged for NPA accounts and for which Legal action (SARFAESI Act, Section 38, Arbitration Proceedings, Repossession and Sale of Assets etc), irrevocable demand notice has been initiated after issuing a loan recall notice. In case of SARFAESI, MLI has to ensure possession of the secured assets as per section 13(4) of the Securitization Act.

Appendix-XVII

(Referred to in Para 4.1.2.2)

Statement showing Comparison of CGTMSE with guarantee institutions of other (Asian) countries

Parameter	KODIT	JFC	JFG	CGCM	PUJKI	CGTMSE
Corpus contribution	Govt. and Banks	Govt.	Central/ State Govt.	Central Bank of Malaysia	Govt.	Govt. and SIDBI
Authority	KODIT Act	JFC Act	The Credit Guarantee Corporation Law Act	Central Bank of Malaysia	Govt.	Ministry of MSME, Govt. of India
Guarantee type	Direct to enterprise/ Indirect through lenders	Indirect through vendors	Direct/ Indirect (through other Credit Guarantee Corporations (CGCs))	Direct/ Indirect	Indirect	Indirect through lenders
Credit Assessment	Yes	No	Yes	Yes	No	No
Types of Services provided	1. Credit Guarantee Service 2. Credit Insurance Service 3. Infrastructure Credit Service 4. KODIT Management Consulting to SMEs	1. Credit Insurance Service	1. Credit Guarantee Services (through other 51 CGCs)	1. Conventional Scheme 2. Islamic Schemes 3. Government Funded Schemes 4. Rebate Mechanism 5. CGC Development Programme	1. Credit Guarantee Service for SMEs (Micro Credit Program) 2. Loan For Food Security and Energy Credit of Cattle Breeding	1. CGS-I and II for banks, financial institutions, NBFCs 2. Guarantee Service under Hybrid Model 3. Scheme for Retail Traders (All through MLIs)
Type of Creditors	1. Banks 2. NBFCs 3. Government Institutions	1. Banks 2. Financial Institutions	1. Financial Institutions	1. Financial Institutions	1. Banks 2. NBFCs	1. Banks including SFBs. 2. Financial Institutions 3. NBFCs.

Parameter	KODIT	JFC	JFG	CGCM	PUJKI	CGTMSE
Percentage of coverage	Need based	80 per cent	80 per cent to 100 per cent	30 per cent to 90 per cent based on risk profile of the SMEs		75 per cent, 80 per cent, 85 per cent (based on type of borrower) for Banks 50 per cent to 75 per cent for NBFCs
Type of enterprises covered	SMEs	SMEs (including foreign SMEs)	SMEs	SMEs	SMEs	MSEs
Guarantee Fee	0.5 per cent to 3 per cent	1. Guarantee 0.45 per cent - 1.90 per cent 2. Insurance 0.25 per cent - 1.69 per cent	0.39 per cent to 2.20 per cent based on the type of guarantee provided	Different rates based on the Scheme	-	upto 1 per cent, 1.35 per cent, 1.50 per cent, 1.8 per cent, 2 per cent (based on the type of borrower / institution)
No of Offices	117	154	186	2600	56	1
No of Employees	2381	7364	6211	Information not available		45
Fund Size (US\$)	\$4.1Bn	\$16.37 Bn	\$16.69Bn			\$1.5Bn

Appendix-XVIII

(Referred to in Para 4.1.3.1)

Statement showing financial position of CGTMSE during the period from
2014-15 to 2018-19

(₹ in crore)

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Sources of income					
Interest on investments	439.53	438.28	427.25	523.87	688.55
Income from mutual funds ¹	0.00	0.00	3.75	13.31	13.79
Guarantee fee	166.83	159.67	174.06	178.49	207.79
Annual Guarantee fee	84.27	228.35	344.35	441.07	508.69
Annual Service fee	213.74	151.35	84.02	32.98	9.63
Recoveries by MLIs on claim paid account	31.50	57.93	125.50	177.94	209.63
Others ²	0.09	0.13	0.38	0.30	62.88
Total Income	935.96	1,035.71	1,159.31	1,367.96	1,700.96
Expenditure					
Operating and other Administrative Expenses	6.86	6.87	6.72	7.70	9.79
Provision for Guarantee claims	1,108.03	1,020.73	1,126.11	1,314.84	1,607.58
Others ³	0.15	0.26	0.20	0.22	0.23
Total Expenditure	1,115.04	1,027.86	1,133.03	1,322.76	1,617.60
Excess of Income over Expenditure	(179.08)	7.85	26.28	45.20	83.36

Source: Annual Reports of the Trust and audited financial statements for the year 2018-19

Note:

- The guarantee fee is one-time fee payable by the MLIs for obtaining fresh guarantee cover while the Annual Service Fee (ASF) is payable by the MLIs each year for continuing the guarantee cover.
- The Trust modified (October 2012) the CGS-I and a composite all-in guarantee fee *i.e.* Annual Guarantee Fee (AGF) was payable by the MLIs for credit facilities sanctioned on or after 1 January 2013. The ASF remained applicable for credit facilities sanctioned prior to 1 January 2013.

¹ The Trust invested in debt funds with direct plan-growth through online mechanism.

² Other Income includes miscellaneous income, penal interest income and depreciation written back and interest on refund of income tax.

³ Other Expenditure includes interest on service tax, bank charges and depreciation.

Appendix-XIX

(Referred to in Para 4.1.4.5)

Statement showing delay in submission of application by the Member Lending Institutions and other discrepancies

Applications where the date of submission of application by the MLI for guarantee cover was prior to the date of sanction

CGPAN	GURAMT	APP_SANCTION_DT	APP_SUBMITTED_DT	Difference (in days)
CG20160302371TC	30,00,000	28-03-2026	14-06-2016	3,573
CG20150197462TC	1,70,000	09-07-2015	06-07-2015	2
CG20150231251TC	25,000	09-07-2018	13-08-2015	1,060
CG20160186422TC	7,50,000	04-12-2016	22-03-2016	257
CG20150068920TC	3,00,000	12-01-2020	27-02-2015	1,779
CG20160229087TC	19,00,000	25-05-2016	04-05-2016	20
CG20150167093TC	2,79,150	01-07-2015	15-06-2015	15
CG20160350126TC	3,64,000	18-07-2016	16-07-2016	1
CG20150126047TC	15,00,000	25-04-2016	05-05-2015	355
CG20150050094TC	6,00,000	28-03-2015	04-03-2015	24
CG20150223743TC	5,00,000	06-07-2022	04-08-2015	2,528
CG20150263526TC	1,78,000	17-09-2015	15-09-2015	1
CG20170072844TC	1,45,000	23-04-2017	27-03-2017	26
CG20160104496TC	2,60,000	02-12-2016	05-03-2016	271
CG20160304361TC	16,30,000	26-06-2016	22-06-2016	3
CG20170011596TC	11,44,000	29-12-2017	13-01-2017	349
CG20180077781TC	3,63,750	14-07-2018	19-05-2018	55

Delay in submission of proposal for guarantee cover by the MLIs

Sl. No.	Type of MLI	No. of proposals submitted with delay	Percentage of total delayed proposals	Amount of Guarantee cover (₹ in crore)
1.	Public Sector Banks	35,692	90.46	1,202.54
2.	Private Sector Banks	1,337	3.39	27.58
3.	Foreign Banks	7	0.02	2.60
4.	Regional Rural Banks	2,412	6.11	25.78
5.	Lending Institutions	8	0.02	2.42
Total		39,456	100	1,260.92

Statement showing MLI-wise delay in submission of proposal for guarantee cover

Public Sector Banks

Sl. No.	Name of MLI	No. of Guarantee cover	Amount of Guarantee cover (₹ in crore)	Range of delay (days)
1.	Allahabad Bank	880	34.32	181-273
2.	Andhra Bank	424	13.09	181-272
3.	Bank of Baroda	1,360	62.37	181-1871
4.	Bank of India	5,347	223.35	181-1848
5.	Bank of Maharashtra	369	29.76	181-1176
6.	Canara Bank	11,876	306.39	181-374
7.	Central Bank of India	445	18.95	181-2033
8.	Corporation Bank	705	39.43	181-3809
9.	Dena Bank	205	12.47	181-366
10.	IDBI Bank Ltd.	20	3.00	181-372
11.	Indian Bank	480	20.52	181-269
12.	Indian Overseas Bank	1,278	39.28	181-1749
13.	Oriental Bank of Commerce	143	7.95	181-258
14.	Punjab & Sind Bank	64	1.46	181-251
15.	Punjab National Bank	4,223	118.81	181-2012
16.	State Bank of Bikaner & Jaipur	1	0.03	208
17.	State Bank of Hyderabad	3	0.01	190-197
18.	State Bank of India	3,015	122.60	181-2309
19.	State Bank of Mysore	10	0.30	181-259
20.	State Bank of Patiala	1	0.65	252
21.	State Bank of Travancore	4	0.04	181-1907
22.	Syndicate Bank	1,852	73.19	181-302
23.	UCO Bank	172	4.68	181-367
24.	Union Bank of India	2,685	59.19	181-1072
25.	United Bank of India	64	5.42	181-235
26.	Vijaya Bank	66	5.25	181-300
Total		35,692	1,202.54	

Private Sector Banks

Sl. No.	Name of MLI	No. of Guarantee cover	Amount of Guarantee cover (₹ in crore)	Range of delay (days)
1.	Axis Bank Limited	21	0.71	182-266
2.	HDFC Bank Ltd.	17	3.37	184-267
3.	ICICI Bank	1	0.03	255
4.	Karnataka Bank Limited	13	1.57	183-215
5.	Kotak Mahindra Bank Ltd.	1	0.19	210
6.	Lakshmi Vilas Bank	2	0.26	196-198
7.	Tamilnad Mercantile Bank	26	1.15	182-242
8.	The Jammu & Kashmir Bank Ltd.	1,246	19.47	181-273
9.	The Nainital Bank Ltd.	1	0.02	183
10.	The South Indian Bank Ltd.	8	0.31	182-243
11.	Yes Bank Limited	1	0.50	190
Total		1,337	27.58	

Foreign Banks

Sl. No.	Name of MLI	No. of Guarantee cover	Amount of guarantee cover (₹ in crore)	Range of delay (days)
1.	Deutsche Bank	7	2.60	181-370
Total		7	2.60	-

Regional Rural Banks

Sl. No.	Name of MLI	No. of Guarantee cover	Amount of Guarantee cover (₹ in crore)	Range of delay (days)
1.	Andhra Pradesh Grameena Vikas Bank	366	2.42	181-271
2.	Andhra Pragathi Grameena Bank	111	1.82	181-272
3.	Baroda Uttar Pradesh Gramin Bank	3	0.03	182-297
4.	Chhattisgarh Rajya Gramin Bank	181	0.69	181-265
5.	Dena Gujrat Gramin Bank	5	0.11	187-253
6.	Karnataka Vikas Grameena Bank	6	0.22	194-251
7.	Kaveri Grameena Bank	2	0.06	192-212
8.	Kerala Gramin Bank	57	1.27	181-1784
9.	Langpi Dehangi Rural Bank	2	0.08	188-263
10.	Pallavan Grama Bank	14	0.09	181-229
11.	Pandyan Grama Bank	1397	15.43	181-888
12.	Pragathi Krishna Bank	81	1.51	181-246
13.	Sarva Haryana Bank	7	0.10	187-245
14.	Sarva U.P. Gramin Bank	87	1.27	181-261
15.	Sutlej Bank	3	0.01	181-270
16.	Telangana Grameena Bank	82	0.51	183-260
17.	Uttar Bihar Gramin Bank	8	0.16	182-235
Total		2,412	25.78	

Other lending institutions

Sl. No.	Name of MLI	No. of Guarantee cover	Amount of Guarantee cover (₹ in crore)	Range of delay (days)
1.	Andhra Pradesh State Financial Corporation	4	1.19	186-462
2.	Jammu & Kashmir Development Finance Corporation Ltd.	1	0.30	227
3.	Small Industries Development Bank of India	3	0.93	196-305
Total		8	2.42	

Appendix-XX

(Referred to in sub-para (a) of Para 5.1.4.1)

**Estimated cost of Unfinished Minimum Work Programme recovered earlier and
Revised cost as per new guidelines**

Sl. No.	Name of the block	Consortium Partners with Participating Interest (<i>per cent</i>)	Provisional amount recovered earlier (USD in Million)	Revised amount (Provisional) (USD in Million)	Differential amount to be paid/ paid by consortium (USD in Million)
			A	B	C=B-A
ONGC blocks					
1.	MB-DWN-2000/1	ONGC (85), IOC(15)	11.63	17.83	6.20
2.	GS-DWN-2000/1	ONGC (100)	3.93	5.46	1.53
3.	GS-DWN-2000/2	ONGC (85), GAIL(15)	7.37	10.92	3.55
4.	MB-DWN-2000/2	ONGC (50), GAIL (15), IOC (15), OIL (10), GSPC (10)	5.68	9.51	3.83
5.	KK-DWN-2000/4	ONGC (100)	2.54	6.53	4.00
6.	MB-OSN-97/4	ONGC (70), IOC(30)	2.73	3.29	0.57
Total			33.88	53.56	19.68
RIL blocks					
1.	KG-OSN-97/3	RIL(100)	7.28	10.83	3.56
2.	KG-OSN-97/4		2.65	4.38	1.74
3.	GK-OSN-97/1		2.90	5.43	2.52
4.	MB-OSN-97/3		6.98	7.76	0.77
Total			19.81	28.40	8.59

Appendix-XXI

(Referred to in sub-para (b) of Para 5.1.4.1)

**Non-recovered cost of Unfinished Minimum Work Programme by Government and Private Companies in respect of 33 blocks
(NELP round I to VII)**

Sl. No.	Block & Operator	Consortium Participation interest (per cent)	End of Exploration Phase/ Termination of contract	Details of payment by contractors within 60 days as per Article 5 of PSC (USD in Mn)			Working out of CoUMWP by DGH for approval of MoPNG (USD in Mn)		Details of CoUMWP as approved by MoPNG (USD in Mn)		BG Invoiced (USD in Mn)	Details of payments by Contractors (USD in Mn)			Balance (USD in Mn)	Dues Outstanding from Companies (USD in Mn)	
				Date	Date		Date		Date			CoUMWP	Interest	Date		Govt.	Pvt.
1.	CY-PR-DWN-2004/1 ONGC	ONGC-70, GSPC-10, HPCL-10, GAIL-10	14.11.2012	13.01.2013	0	28.09.2017	19.18	20.08.2018	19.82	0	0	0	-	19.82	19.82	0	
2.	GS-OSN-2001/1 ONGC	ONGC-100	11.03.2008	10.05.2008	0	25.08.2009	13.45	05.09.2014	13.45	0	0	0	-	13.45	13.45	0	
3.	MN-OSN-97/3 ONGC	ONGC-85, GAIL-15	14.09.2007	14.11.2007	0	15.04.2010	7.41	11.06.2010	7.41	0	0	0	-	7.41	7.41	0	
4.	AN-DWN-2003/1 ONGC	ONGC-100	04.12.2012	03.02.2013	0	10.09.2013	7.45	29.12.2014	7.45	0	0	0	-	7.45	7.45	0	
5.	MB-OSN-2000/1 ONGC	ONGC-75, IOC-15, GSPC-15	15.05.2008	14.07.2008	0	08.02.2010	2.18	09.11.2012	2.18	0	0.45	0	02.12.2015 and 09.02.2016	1.74	1.74	0	

Sl. No.	Block & Operator	Consortium Participation interest (per cent)	End of Exploration Phase/ Termination of contract	Details of payment by contractors within 60 days as per Article 5 of PSC (USD in Mn)			Working out of CoUMWP by DGH for approval of MoPNG (USD in Mn)		Details of CoUMWP as approved by MoPNG (USD in Mn)		BG Invoked (USD in Mn)	Details of payments by Contractors (USD in Mn)			Balance (USD in Mn)	Dues Outstanding from Companies (USD in Mn)	
				Date	Date		Date		Date			CoUMWP	Interest	Date		Govt.	Pvt.
6.	MN-OSN-2000/1 ONGC	ONGC-100	15.02.2007	14.04.2007	0	15.09.2009	2.68	03.11.2009	2.68	0	0.86	0	02.03.2015	1.82	1.82	0	
7.	CY-DWN-2004/3 ONGC	ONGC-70, GSPC-10, HPCL-10, GAIL-10	21.11.2012	20.01.2013	0	28.05.2019	19.61	08.08.2019	19.61	0	0	0	-	19.61	19.61	0	
8.	NEC-DWN-2002/2 ONGC	ONGC-100	17.09.2014	17.11.2014	0	09.10.2017	11.82	16.01.2019	11.82	0	10.52	0	14.05.2020	1.30	1.30	0	
9.	AA-ONN-2002/3 OIL	OIL-30, ONGC-70	24.09.2014	23.11.2014	0	20.03.2017	0.55	03.08.2018	0.55	0	0.43	0	04.01.2016, 08.01.2016 & 08.10.2018	0.12	0.12	0	
10.	AA-ONN-2003/3 OIL	OIL-85, HPCL-15	29.05.2010	28.07.2010	0	07.11.2013	7.85	19.02.2015	7.85	0	4.27	0	April/May 2013	3.58	3.58	0	
11.	RJ-ONN-2004/3 OIL	OIL-60,GEOG LOBAL-25, HPCL-15	21.01.2012	20.03.2012	0	07.11.2013	10.23	17.03.2015	10.23	3.51	5.07	0	24.05.2012 26.07.2020 16.02.2017	1.66	0	1.66	

Sl. No.	Block & Operator	Consortium Participation interest (per cent)	End of Exploration Phase/ Termination of contract	Details of payment by contractors within 60 days as per Article 5 of PSC (USD in Mn)			Working out of CoUMWP by DGH for approval of MoPNG (USD in Mn)		Details of CoUMWP as approved by MoPNG (USD in Mn)		BG Invo ked (USD in Mn)	Details of payments by Contractors (USD in Mn)			Balance (USD in Mn)	Dues Outstanding from Companies (USD in Mn)	
				Date	Date		Date		Date			CoUM WP	Inter est	Date		Govt.	Pvt.
12.	RJ-ONN-2005/2 OIL	OIL-60, HOEC-20, HPCL-Mittal Energy-20	24.12.2015	22.02.2016	0	10.05.2018	9.14	07.08.2019	9.14	0	4.18	0	23.03.2016	4.96	1.30	3.66	
13.	RJ-ONN-2005/3 GSPC	GSPC-60, ONGC-40	29.12.2014	27.02.2015	0	09.12.2016	9.35	22.05.2018	9.35	0	4.49	0	18.12.2015 15.03.2016	4.87	4.87	0	
14.	RJ-ONN-2004/1 GSPC & GAIL	GSPC-22.225, GAIL-22.225, HPCL-22.22, HALLWORTHY-11.11, NITINFIRE-11.11, BPCL-11.11	05.05.2013	04.06.2013	0	07.11.2013	2.24	31.10.2014	2.24	0.35	1.81	0	March 2014 -September 2019	0.08	0	0.08	
15.	SR-OSN-97/1 RIL	RIL-100	29.10.2006	28.12.2006	0	07.07.2014	15.70	10.03.2015	15.70	0	0	0	-	15.70	0	15.70	

Sl. No.	Block & Operator	Consortium Participation interest (per cent)	End of Exploration Phase/ Termination of contract	Details of payment by contractors within 60 days as per Article 5 of PSC (USD in Mn)			Working out of CoUMWP by DGH for approval of MoPNG (USD in Mn)		Details of CoUMWP as approved by MoPNG (USD in Mn)		BG Invo ked (USD in Mn)	Details of payments by Contractors (USD in Mn)			Balance (USD in Mn)	Dues Outstanding from Companies (USD in Mn)	
				Date	Date		Date		Date			CoUM WP	Inter est	Date		Govt.	Pvt.
16.	KG-OSN-2001/1 RIL	RIL-100	17.03.2018	16.05.2008	0	11.12.2012	3.46	23.09.2013	3.46	0	0	0	-	3.46	0	3.46	
17.	KG-DWN-98/1 RIL	RIL-70, BPEAL-30	31.12.2010	27.02.2011	0	27.01.2015	78.75	25.05.2018	78.75	0	0	0	-	78.75	0	78.75	
18.	MN-DWN-2003/1 RIL	RIL-55, NIKO-15, BPEAL-30	04.06.2013	03.08.2013	0	07.11.2013	61.31	04.06.2015	61.31	0	18.00	11.47	20.06.2012	43.31	0	43.31	
19.	MN-DWN-2004/1 RIL	RIL-70, BPEAL-30	14.11.2012	13.01.2013	0	07.11.2013	19.83	28.08.2014	19.83	0	6.00	0	12.07.2013	13.83	0	13.83	
20.	MN-DWN-2004/2 RIL	RIL-70, BPEAL-30	14.11.2012	13.01.2013	0	07.11.2013	19.83	13.01.2015	19.83	0	6.00	0	12.07.2013	13.83	0	13.83	
21.	MN-DWN-2004/3 RIL	RIL-70, BPEAL-30	14.11.2012	13.01.2013	0	07.11.2013	19.83	05.03.2015	19.83	0	6.00	0	11.01.2013	13.83	0	13.83	
22.	KG-DWN-2004/4 RIL	RIL-70, BPEAL-30	20.11.2012	19.01.2013	0	07.11.2013	20.19	17.11.2014	20.19	0	6.00	0	18.07.2013	14.19	0	14.19	
23.	KG-DWN-2004/7 RIL	RIL-70, BPEAL-30	22.11.2012	21.01.2013	0	07.11.2013	20.19	12.11.2014	20.19	0	6.00	0	18.01.2013	14.19	0	14.19	

Sl. No.	Block & Operator	Consortium Participation interest (per cent)	End of Exploration Phase/ Termination of contract	Details of payment by contractors within 60 days as per Article 5 of PSC (USD in Mn)			Working out of CoUMWP by DGH for approval of MoPNG (USD in Mn)		Details of CoUMWP as approved by MoPNG (USD in Mn)		BG Invo ked (USD in Mn)	Details of payments by Contractors (USD in Mn)			Balance (USD in Mn)	Dues Outstanding from Companies (USD in Mn)	
				Date	Date		Date		Date			CoUM WP	Inter est	Date		Govt.	Pvt.
24.	KG-DWN-2001/1 RIL	RIL-60, BPEAL-30, HEPI-10	22.01.2012	22.03.2012	0	07.11.2013	24.50	18.02.2015	24.50	0	6.00	3.83	22.06.2012	18.50	0	18.50	
25.	MN-DWN-98/2 RIL	RIL-100	06.03.2011	05.05.2011	0	24.03.2014	44.92	27.04.2015	44.92	0	0	0	*	44.92	0	44.92	
26.	KK-DWN-2001/2 RIL	RIL-70, BPEAL-30	22.01.2012	22.03.2012	0	07.11.2013	13.43	09.03.2015	13.43	0	6.00	3.84	27.06.2012	7.43	0	7.43	
27.	KK-DWN-2001/1 RIL	RIL-70, BPEAL-30	22.01.2012	22.03.2012	0	07.11.2013	13.43	09.03.2015	13.43	0	6.00	3.84	27.06.2012	7.43	0	7.43	
28.	MN-DWN-2004/4 RIL	RIL-70, BPEAL-30	20.11.2012	19.01.2013	0	07.11.2013	19.83	05.03.2015	19.83	0	6.00	0	18.01.2013	13.83	0	13.83	
29.	AA-ONN-2003/2 Geo Petrol	GPI 30 NTPC 40, CRL 15, Brownstone 15	08.04.2010	07.06.2010	0	16.08.2010	18.79	14.01.2011	18.79	4.74	0	0	11.05.2010 and 17.05.2010	14.05	7.52	6.54	
30.	CB-ONN-2005/8 Vasundhara	Vasundhara -100	16.01.2012	18.03.2012	0	21.10.2013	0.00	08.05.2014	20.62	0.23	0	0	13.05.2014	20.40	0	20.40	

Appendix-XXII

(Referred to in sub-para (b) & (c) of Para 5.1.4.1)

Delay in calculation and approval of cost of Unfinished Minimum Work Programme

Sl. No.	Block	End of Exploration Phase/ Termination of contract	Due date of payment of CoUMWP within 60 days as per Article 5	Date of determination of CoUMWP by DGH	Time taken by DGH since end of exploration Phase or termination of contract		Date of approval of CoUMWP by MoPNG	Time taken by MoPNG in approval of CoUMWP since determination of CoUMWP by DGH	
					Days	Months		Days	Months
					D=C-A	D/30		F=E-C	F/30
NELP round I to VII									
1.	RJ-ONN-2005/3	29-12-2014	27-02-2015	09-12-2016	711	23.70	22-05-2018	529	17.63
2.	CY-PR-DWN-2004/1	14-11-2012	13-01-2013	28-09-2017	1779	59.30	20-08-2018	326	10.87
3.	GS-OSN-2001/1	11-03-2008	12-05-2008	25-08-2009	532	17.73	05-09-2014	1837	61.23
4.	CB-ONN-2005/8	16-01-2012	18-03-2012	21-10-2013	644	21.47	08-05-2014	199	6.63
5.	MN-OSN-97/3	15-09-2007	15-11-2007	15-04-2010	943	31.43	11-06-2010	57	1.90
6.	MZ-ONN-2004/2	10-01-2013	12-03-2013	17-06-2013	158	5.27	06-01-2015	568	18.93
7.	AA-ONN-2002/3	24-09-2014	23-11-2014	20-03-2017	908	30.27	03-08-2018	501	16.70
8.	CY-ONN-2003/1	21-03-2011	20-05-2011	29-11-2012	619	20.63	11-11-2014	712	23.73
9.	AN-DWN-2003/1	04-12-2012	03-02-2013	10-09-2013	280	9.33	29-12-2014	475	15.83

Sl. No.	Block	End of Exploration Phase/ Termination of contract	Due date of payment of CoUMWP within 60 days as per Article 5	Date of determination of CoUMWP by DGH	Time taken by DGH since end of exploration Phase or termination of contract		Date of approval of CoUMWP by MoPNG	Time taken by MoPNG in approval of CoUMWP since determination of CoUMWP by DGH	
					Days	Months		Days	Months
					D=C-A	D/30		F=E-C	F/30
		A	B	C			E		
10.	SR-OSN-97/1	29-10-2006	28-12-2006	07-07-2014	2808	93.60	10-03-2015	246	8.20
11.	KG-OSN-2001/1	17-03-2008	16.05.2008	11-12-2012	1730	57.67	23-09-2013	286	9.53
12.	AA-ONN-2004/4	10-01-2013	10-03-2013	03-07-2013	174	5.80	07-01-2016	918	30.60
13.	AA-ONN-2003/3	29-05-2010	28-07-2010	07-11-2013	1258	41.93	19-02-2015	469	15.63
14.	AA-ONN-2003/2	08-04-2010	07-06-2010	16-08-2010	130	4.33	14-01-2011	151	5.03
15.	KG-DWN-98/1	31-12-2010	27-02-2011	27-01-2015	1488	49.60	25-05-2018	1214	40.47
16.	MB-OSN-2000/1	15-05-2008	14-07-2008	08-02-2010	634	21.13	09-11-2012	1005	33.50
17.	MN-DWN-2003/1	04-06-2013	03-08-2013	07-11-2013	156	5.20	04-06-2015	574	19.13
18.	MN-DWN-2004/1	14-11-2012	13-01-2013	07-11-2013	358	11.93	28-08-2014	294	9.80
19.	MN-DWN-2004/2	14-11-2012	13-01-2013	07-11-2013	358	11.93	13-01-2015	432	14.40
20.	MN-DWN-2004/3	14-11-2012	13-01-2013	07-11-2013	358	11.93	05-03-2015	483	16.10
21.	KG-DWN-2004/4	20-11-2012	19-01-2013	07-11-2013	352	11.73	17-11-2014	375	12.50

Sl. No.	Block	End of Exploration Phase/ Termination of contract	Due date of payment of CoUMWP within 60 days as per Article 5	Date of determination of CoUMWP by DGH	Time taken by DGH since end of exploration Phase or termination of contract		Date of approval of CoUMWP by MoPNG	Time taken by MoPNG in approval of CoUMWP since determination of CoUMWP by DGH	
					Days D=C-A	Months D/30		Days F=E-C	Months F/30
		A	B	C			E		
22.	KG-DWN-2004/7	22-11-2012	21-01-2013	07-11-2013	350	11.67	12-11-2014	370	12.33
23.	MN-OSN-2000/1	15-02-2007	14-04-2007	15-09-2009	943	31.43	03-11-2009	49	1.63
24.	RJ-ONN-2004/3	21-01-2012	20-03-2012	07-11-2013	656	21.87	17-03-2015	495	16.50
25.	KG-DWN-2001/1	22-01-2012	22-03-2012	07-11-2013	655	21.83	18-02-2015	468	15.60
26.	MN-DWN-98/2	06-03-2011	05-05-2011	24-03-2014	1114	37.13	27-04-2015	399	13.30
27.	MN-DWN-2004/4	20-11-2012	19-01-2013	07-11-2013	352	11.73	05-03-2015	483	16.10
28.	KK-DWN-2001/2	22-01-2012	22-03-2012	07-11-2013	655	21.83	09-03-2015	487	16.23
29.	KK-DWN-2001/1	22-01-2012	22-03-2012	07-11-2013	655	21.83	09-03-2015	487	16.23
30.	RJ-ONN-2004/1	05-05-2013	04-06-2013	07-11-2013	186	6.20	31-10-2014	358	11.93
31.	CY-DWN-2004/3	21-11-2012	20-01-2013	28-05-2019	2379	79.3	08-08-2019	72	2.4
32.	NEC-DWN-2002/2	17-09-2014	17-11-2014	09-10-2017	1118	37.27	16-01-2019	464	15.47
33.	RJ-ONN-2005/2	24-12-2015	22-02-2016	10-05-2018	868	28.93	07-08-2019	454	15.13

Sl. No.	Block	End of Exploration Phase/ Termination of contract	Due date of payment of CoUMWP within 60 days as per Article 5	Date of determination of CoUMWP by DGH	Time taken by DGH since end of exploration Phase or termination of contract		Date of approval of CoUMWP by MoPNG	Time taken by MoPNG in approval of CoUMWP since determination of CoUMWP by DGH	
					Days D=C-A	Months D/30		Days F=E-C	Months F/30
		A	B	C			E		
NELP round VIII and IX									
34.	AA-ONN-2010/1	15-10-2013	15-12-2013	30-10-2013	15	0.50	31-12-2013	62	2.07
35.	CY-OSN-2009/1	01-08-2014	30-09-2014	08-07-2014	0	0	29-04-2016	661	22.03
36.	CB-ONN-2009/1	14-04-2015	13-06-2015	15-05-2017	762	25.40	01-09-2017	109	3.63
37.	CB-ONN-2009/2	03-07-2015	02-09-2015	13-04-2017	650	21.67	01-09-2017	141	4.70
38.	CB-ONN-2010/10	29-08-2018	28-10-2018	03-08-2017	0	0	08-11-2018	462	15.40
39.	CB-ONN-2010/4	15-10-2018	14-12-2018	15-11-2018	31	1.03	10-12-2018	25	0.83

Appendix-XXIII

(Referred to in sub-para (c) of Para 5.1.4.1)

Non-recovered cost of Unfinished Minimum Work Programme from Private Companies in respect of six blocks
(NELP round VIII & IX)

Sl. No.	Block	End of Exploration Phase/ Termination of contract	Details of payment by contractors within 60 days as per Article 5 of PSC (Amt in USD in Million)		Working out of COUWP by DGH for approval of MoPNG (Amt in USD in Million)		Details of COUMWP as approved by MoPNG (Amt in USD in Million)		BG Invoked (Amt in USD in Million)	Details of payments by Contractors (Amt in USD in Million)			Balance (Amt in USD in Million)
			Date	Date	Amount	Date	Amount	Date		Amount	Amount	CoUMWP	
									A	B	C		D=A-B-C
1.	AA-ONN-2010/1	15-10-2013	15-12-2013	0	30-10-2013	9.01	31-12-2013	9.01	0.00	0.00	0	-	9.01
2.	CY-OSN-2009/1	01-08-2014	30-09-2014	0	08-07-2014	0.43	29-04-2016	0.34	0.00	0.15	0	03.12.2014	0.19
3.	CB-ONN-2009/1	14-04-2015	13-06-2015	0	15-05-2017	11.22	01-09-2017	11.22	1.99	0.00	0	28.12.2017	9.22
4.	CB-ONN-2009/2	03-07-2015	02-09-2015	0	13-04-2017	11.18	01-09-2017	11.18	1.55	0.00	0	27.08.2019	9.63
5.	CB-ONN-2010/10	29-08-2018	28-10-2018	0	03-08-2017	8.91	08-11-2018	8.91	0.00	0.00	0	-	8.91
6.	CB-ONN-2010/4	15-10-2018	14-12-2018	0	15-11-2018	5.31	10-12-2018	5.31	0.00	0.00	0	-	5.31
									45.95	3.54	0.15		42.26

Appendix-XXIV

(Referred to in Para 5.1.4.2)

Delay in approval of cost of Unfinished Minimum Work Programme in respect of seven relinquished/ terminated blocks

SI No	Block	End of Exploration Phase/ Termination of contract	Due date of payment within 60 days as per Article 5	Working out of COUMWP by DGH for approval of MoPNG		Date of approval of COUMWP by MoPNG	Time taken by DGH in calculating the COUMWP for approval of MoPNG	Time elapsed since date of determination by DGH till 30 September 2019
				Date	Amount			
				A	B			
				Date		Date	Days	Days
				C		D	E=C-A	F=30.09.2019-C
1.	VN-ONN-2004/1	21-10-2016	20-12-2016	24-09-2019	1.30	Yet to be approved	1,068	6
2.	KG-ONN-2004/2	10-02-2013	09-04-2013	01-11-2013	2.83		264	2,159
3.	WB-OSN-2000/1	28-02-2008	27-04-2008	11-07-2018	25.63		3,786	446
4.	CB-ONN-2004/5	10-01-2013	11-03-2013	17-10-2013	10.32		280	2,174
5.	GV-ONN-2002/1	07-12-2008	05-02-2009	24-08-2018	2.35		3,547	402
6.	CY-DWN-2001/2	14-09-2014	13-09-2014	03-04-2018	23.81		1,297	545
7.	DS-ONN-2004/1	30-08-2018	29-10-2018	18-06-2019	2.54		292	104
Total					68.78			

Appendix-XXV

(Referred to in Para 5.1.4.2)

Delay in calculation of cost of Unfinished Minimum Work Programme in respect of two relinquished/ terminated blocks

Sl. No.	Block	End of Exploration Phase/ Termination of contract	Due date of payment within 60 days as per Article 5	Working out of COUMWP by DGH for approval of MoPNG		Date of approval of COUMWP by MoPNG	Time taken by DGH in calculating the COUMWP for approval of MoPNG	Time elapsed since date of end of exploration of phase or termination of contract till 30 September 2019
		Date	Date	Date	Amount	Date	Days	Days
		A	B	C		D	E=C-A	F=30.09.2019-A
1.	KK-OSN-2001/2	12-03-2007	11-05-2007	Yet to be determined	N.A.	N.A.	N.A.	4,585
2.	KK-OSN-2001/3	12-03-2007	11-05-2007	Yet to be determined	N.A.	N.A.	N.A.	4,585

Appendix-XXVI

(Referred to in Para 6.1.4.1)

Statement showing loss of revenue due to reduction in depth

Period	DWT (in Tonne)	Cargo handled (in Tonne)	Average Parcel Load (in per cent)	No. of Ships	Reduction in Average Parcel Load (in per cent) (taking 48.54 as base)	Loss of cargo handled due to reduction in Average Parcel Load (in Tonne)	Revenue Per ton (₹)	Revenue loss due to reduction in Average Parcel Load (₹ in crore)
A	B	C	D=C/B x 100	E	F=48.54 - D	G= B x F/ 100	H	I = G x H
2002-03	5,85,97,050	2,84,45,508	48.54	1,659	0.00			
2013-14	6,91,27,540	2,71,50,867	39.28	1,956	9.26	64,03,641	298.70	191.28
2014-15	7,53,75,051	2,90,40,358	38.53	1,900	10.01	75,46,692	318.26	240.18
2015-16	7,84,09,129	3,02,95,504	38.64	2,026	9.90	77,64,287	298.83	232.02
2016-17	8,22,98,638	3,21,48,637	39.06	2,075	9.48	77,99,122	320.22	249.74
2017-18	9,52,02,174	3,80,12,711	39.93	2,315	8.61	81,98,424	326.18	267.42
2018-19	9,82,19,896	4,01,15,996	40.84	2,262	7.70	75,59,942	316.22	239.06
Total								1,419.70

Appendix-XXVII

(Referred to in Para 6.1.4.2)

Statement showing underutilisation of Hopper capacity

Period	Nos. of load	Capacity to be utilised	Capacity actually utilised	Capacity under-utilised	Percentage of under-utilisation	Amount paid (₹ in crore)	Amount paid became ineffective due to under-utilisation (₹ in crore)
A	B	C	D	E = C-D	F=E/C X 100	G	H= G X F
(A) Dredge XXI (Capacity 5500 cub. meter)							
2014-15	2,260	1,24,30,000	1,08,94,640	15,35,360	12.35	93.24	11.52
2015-16	3,837	86,68,000	79,99,793	6,68,207	7.71	77.52	5.97
2016-17	5,011	64,51,500	55,50,696	9,00,804	13.96	20.79	2.90
Total	11,108	2,75,49,500	2,44,45,129	31,04,371	11.27	191.55	20.39
(B) Dredge XX (Capacity 5500 cub. meter)							
2014-15	2,141	1,17,75,500	1,02,35,347	15,40,153	13.08	104.04	13.61
2015-16	794	43,67,000	41,06,419	2,60,581	5.97	51.03	3.05
2016-17	632	34,76,000	31,57,496	3,18,504	9.16	60.72	5.56
Total	3,567	1,96,18,500	1,74,99,262	21,19,238	10.80	215.79	22.22
(C) Dredge XIX (Capacity 5500 cub. meter)							
2014-15	2,180	1,19,90,000	1,04,74,754	15,15,246	12.64	104.94	13.26
2015-16	1,332	73,26,000	69,61,135	3,64,865	4.98	58.67	2.92
2016-17	208	11,44,000	10,53,035	90,965	7.95	18.04	1.44
Total	3,720	2,04,60,000	1,84,88,924	19,71,076	9.63	181.65	17.62

Period	Nos. of load	Capacity to be utilised	Capacity actually utilised	Capacity under-utilised	Percentage of under-utilisation	Amount paid (₹ in crore)	Amount paid became ineffective due to under-utilisation (₹ in crore)
A	B	C	D	E = C-D	F=E/C X 100	G	H= G X F
(D) Dredge XVII (Capacity 7400 cub. meter)							
2014-15	0	0	0	0	-	0	0
2015-16	825	61,05,000	45,03,050	16,01,950	26.24	39.58	10.39
2016-17	0	0	0		-	0	0
Total	825	61,05,000	45,03,050	16,01,950	26.24	39.58	10.39
(E) Dredge XVI (Capacity 7400 cub. meter)							
2014-15	130	9,62,000	6,33,699	3,28,301	34.13	15.94	5.44
2015-16	0	0	0	0	0	0	0
2016-17	0	0	0	0	0	0	0
Total	130	9,62,000	6,33,699	3,28,301	-	15.94	5.44
(F) Dredge XIV (Capacity 4500 cub. meter)							
2014-15	1,275	57,37,500	56,60,659	76,841	1.34	39.59	0.53
2015-16	1,787	80,41,500	77,81,360	2,60,140	3.23	59.48	1.92
2016-17	550	24,75,000	21,77,569	2,97,431	12.02	28.93	3.48
Total	3,612	1,62,54,000	1,56,19,588	6,34,412	-	128.00	5.93
(G) Dredge XII (Capacity 4500 cub. meter)							
2014-15	0	0	0	0	0	0	0
2015-16	1,195	53,77,500	53,44,212	33,288	0.62	37.94	0.23
2016-17	1,927	18,76,500	16,92,948	1,83,552	9.78	16.31	1.60
Total	3,122	72,54,000	70,37,160	2,16,840	-	54.25	1.83

Total amount paid in respect of all dredgers became ineffective due to under -utilisation (A+ B+C+D+E+F+G) = ₹83.82 crore

Appendix-XXVIII

(Referred to in Para 6.1.4.3)

Statement showing excess expenditure due to delay in finalising dredging contract

Month	Auckland			Eden			Jellingham & Haldia Anchorage		
	Quantity (Cum.)	Rate per Cum.(₹)	Amount (₹)	Quantity (Cum.)	Rate per Cum.(₹)	Amount (₹)	Quantity (Cum.)	Rate per Cum.(₹)	Amount (₹)
A	B	C	D = B X C	E	F	G = E X F	H	I	J = H X I
Apr-14	13,47,962.65	234.59	31,62,18,557.99	0.00	209.53	0.00	1,74,350.10	259.47	4,52,38,620.94
May-14	15,71,503.18	234.59	36,86,58,930.61	0.00	209.53	0.00	2,97,823.58	259.47	7,72,76,284.20
Jun-14	11,54,604.31	234.59	27,08,58,624.08	0.00	209.53	0.00	2,03,457.73	259.47	5,27,91,177.85
Jul-14	11,26,519.70	234.59	26,42,70,256.57	0.00	209.53	0.00	2,86,557.03	259.47	7,43,52,951.40
Aug-14	14,05,587.17	234.59	32,97,36,694.67	0.00	209.53	0.00	3,75,686.87	259.47	9,74,79,471.18
Sep-14	10,81,061.79	234.59	25,36,06,285.27	0.00	209.53	0.00	3,36,864.85	259.47	8,74,06,323.54
Oct-14	9,11,559.72	234.59	21,38,42,794.66	0.00	209.53	0.00	2,92,877.47	259.47	7,59,92,917.49
Nov-14	8,21,245.77	234.59	19,26,56,045.35	0.00	209.53	0.00	2,75,023.13	259.47	7,13,60,250.86
Dec-14	8,52,418.89	234.59	19,99,68,947.81	0.00	209.53	0.00	2,81,330.74	259.47	7,29,96,886.81
Jan-15	9,42,743.33	234.59	22,11,58,158.07	0.00	209.53	0.00	2,47,768.93	259.47	6,42,88,604.25
Feb-15	6,89,045.90	234.59	16,16,43,278.73	0.00	209.53	0.00	3,27,390.77	259.47	8,49,48,083.27
Mar-15	7,64,441.63	234.59	17,93,30,362.12	0.00	209.53	0.00	4,61,940.97	259.47	11,98,59,823.01
Apr-15	7,36,734.96	234.59	17,28,30,653.19	0.00	209.53	0.00	5,57,816.19	259.47	14,47,36,567.10
May-15	13,41,347.58	234.59	31,46,66,728.70	0.00	209.53	0.00	4,81,871.15	259.47	12,50,31,106.38
Jun-15	10,34,964.92	234.59	24,27,92,421.42	0.00	209.53	0.00	4,64,661.69	259.47	12,05,65,767.56
Jul-15	10,01,457.62	234.59	23,49,31,944.06	0.00	209.53	0.00	4,56,411.42	259.47	11,84,25,071.25
Aug-15	8,58,505.01	234.59	20,13,96,690.94	0.00	209.53	0.00	4,49,329.03	259.47	11,65,87,403.89
Sep-15	8,64,619.41	234.59	20,28,31,066.84	5080.50	209.53	10,64,516.50	4,76,765.97	259.47	12,37,06,467.41
Oct-15	873221.54	234.59	20,48,49,041.40	0.00	209.53	0.00	4,94,487.60	259.47	12,83,04,697.24

Month	Auckland			Eden			Jellingham & Haldia Anchorage		
	Quantity (Cum.)	Rate per Cum.(₹)	Amount (₹)	Quantity (Cum.)	Rate per Cum.(₹)	Amount (₹)	Quantity (Cum.)	Rate per Cum.(₹)	Amount (₹)
A	B	C	D = B X C	E	F	G = E X F	H	I	J = H X I
Nov-15	7,41,289.83	234.59	17,38,99,180.76	0.00	209.53	0.00	3,54,061.83	259.47	9,18,68,422.52
Dec-15	6,63,604.75	234.59	15,56,75,038.68	0.00	209.53	0.00	3,75,235.30	259.47	9,73,62,303.13
Jan-16	6,61,330.82	234.59	15,51,41,595.96	0.00	209.53	0.00	3,20,488.08	259.47	8,31,57,041.19
Feb-16	2,34,214.95	234.59	5,49,44,484.90	33306.27	209.53	69,78,663.57	2,32,049.15	259.47	6,02,09,793.69
Mar-16	0.00	234.59	0.00	210784.82	209.53	4,41,65,742.35	2,02,600.52	259.47	5,25,68,755.87
Apr-16	53,616.96	234.59	1,25,78,001.57	153855.38	209.53	3,22,37,318.23	2,49,129.18	259.47	6,46,41,549.56
May-16	1,66,558.54	234.59	3,90,72,968.23	50572.55	209.53	1,05,96,467.27	2,55,690.78	259.47	6,63,44,085.93
Jun-16	2,32,198.81	234.59	5,44,71,518.58	0.00	209.53	0.00	2,71,968.57	259.47	7,05,67,685.70
Jul-16	2,25,537.21	234.59	5,29,08,774.14	0.00	209.53	0.00	2,56,189.85	259.47	6,64,73,581.29
Aug-16	1,48,426.34	234.59	3,48,19,336.03	14610.54	209.53	30,61,346.74	2,87,899.08	259.47	7,47,01,175.01
Sep-16	1,34,280.71	234.59	3,15,00,912.55	0.00	209.53	0.00	2,36,460.38	259.47	6,13,54,373.71
Oct-16	1,85,613.29	234.59	4,35,43,022.40	0.00	209.53	0.00	3,87,458.96	259.47	10,05,33,975.16
Nov-16	4,02,251.27	234.59	9,43,64,126.34	0.00	209.53	0.00	4,38,286.06	259.47	11,37,22,084.95
Dec-16	5,17,869.30	234.59	12,14,86,958.94	0.00	209.53	0.00	4,40,191.54	259.47	11,42,16,499.25
Total	2,37,46,337.87		5,57,06,53,401.54	4,68,210.06		9,81,04,054.65	1,12,50,124.49		2,91,90,69,802.59

Total quantity dredged during April 2014 to December 2016 = (2,37,46,337.87+ 4,68,210.06 + 1,12,50,124.49) = 3,54,67,484.21 Cum.

Total dredging expenditure incurred on daily hire rate basis= ₹9,78,26,89,118

Total dredging expenditure would have been incurred on quantity rate basis = ₹ (5,57,06,53,401+9,81,04,055+2,91,90,69,803) = ₹ 8,58,78,27,259

Excess expenditure due to delay in finalising dredging contract = ₹ (9,78,26,89,118 – 8,58,78,27,259) = ₹ 1,19,48,61,859 i.e. ₹119.49 crore

Note: The dredging quantity has been recalculated with bulk density of 1.79 gm/Cum.

Appendix-XXIX

(Referred to in Para 6.1.4.4)

Statement showing excess expenditure incurred on dredging at Jellingham

Period	Actual depth achieved (meter)		Difference in depth of Eden over Jellingham (meter)	Under-utilised depth of Jellingham due to lower difference in depth between Jellingham and Eden (meter)	Excess quantity dredged for the under-utilised depth of Jellingham (MM ³)	Unit cost of dredging for Jellingham (₹)	Expenditure incurred on the excess quantity for the under-utilised depth of Jellingham (₹ in crore)
	Jellingham	Eden					
A	B	C	D=C-B	E=B-(C-0.5)	F=E x 0.15 MM ³ / 0.1	G	H=G x F
Jan-17	4.20	4.60	0.40	0.10			
Feb-17	4.40	4.60	0.20	0.30			
Mar-17	4.50	4.40	-0.10	0.60			
Apr-17	4.50	4.60	0.10	0.40			
May-17	4.50	4.60	0.10	0.40			
Jun-17	4.70	4.60	-0.10	0.60			
Jul-17	4.70	4.60	-0.10	0.60			
Aug-17	4.80	4.60	-0.20	0.70			
Sep-17	4.70	4.60	-0.10	0.60			
Oct-17	4.80	4.60	-0.20	0.70			
Nov-17	4.80	4.80	0.00	0.50			
Dec-17	4.90	5.10	0.20	0.30			
Average				0.48	0.73	259.47	18.81
Jan-18	4.90	5.10	0.20	0.30			
Feb-18	5.00	5.10	0.10	0.40			

Period	Actual depth achieved (meter)		Difference in depth of Eden over Jellingham (meter)	Under-utilised depth of Jellingham due to lower difference in depth between Jellingham and Eden (meter)	Excess quantity dredged for the under-utilised depth of Jellingham (MM ³)	Unit cost of dredging for Jellingham (₹)	Expenditure incurred on the excess quantity for the under-utilised depth of Jellingham (₹ in crore)
	Jellingham	Eden					
A	B	C	D=C-B	E=B-(C-0.5)	F=E x 0.15 MM ³ / 0.1	G	H=G x F
Mar-18	5.00	4.90	-0.10	0.60			
Apr-18	5.10	4.90	-0.20	0.70			
May-18	5.30	5.00	-0.30	0.80			
Jun-18	5.10	4.90	-0.20	0.70			
Jul-18	5.10	5.00	-0.10	0.60			
Aug-18	5.30	5.10	-0.20	0.70			
Sep-18	5.10	5.10	0.00	0.50			
Oct-18	4.90	5.10	0.20	0.30			
Nov-18	5.00	5.00	0.00	0.50			
Dec-18	5.10	5.30	0.20	0.30			
Average				0.53	0.80	259.47	20.76
Jan-19	5.10	5.30	0.20	0.30			
Feb-19	5.10	5.50	0.40	0.10			
Mar-19	5.10	5.50	0.40	0.10			
Average				0.17	0.06	259.47	1.62
						Total	41.19
Note: As per tender specification of New Dredging contract, for every subsequent 0.1 meter increase in depth, the norms for quantity shall increase by 0.15 MM³							

Appendix-XXX

(Referred to in Para No. 6.1.4.5)

Statement showing average Turn Round Time of Vessels at KoPT

Period	Kolkata Dock System		Haldia Dock Complex	
	TRT of Vessels worked at Anchorage and Dock	Total TRT of vessels	TRT of Vessels worked at Anchorage and Dock	Total TRT of vessels
	(Figures in days)			
2013-14	10.5	4.63	16.82	5.97
2014-15	10.78	4.68	21.48	8.01
2015-16	9.33	4.34	18.84	8.48
2016-17	9.82	4.83	15.93	6.4
2017-18	12.02	5.1	19.36	7.17
2018-19	6.62	4.83	13.59	6.45
Note: For calculating TRT, Audit excluded those vessels where width was bigger than the width of the Lock gate of respective dock				

Appendix-XXXI

(Referred to in Para No. 6.1.4.6)

Statement showing additional expenditure due to delay in revision of scope of contract

Year	Increase in contract price (in per cent)	Contract price (₹)	Period (months)	Annual Contract Price (₹ in crore)
2017	-	37,00,000	12	4.44
2018	5	38,85,000	6	2.33
Total Payment				6.77
Additional expenditure (40 per cent of the paid amount)				2.71

Appendix-XXXII

{Referred to in Para No. 6.1.5.1(a)}

Statement showing excess expenditure incurred on recirculated dredged material

Year	Dredged quantity (Million Cubic meter)	Dredging expenditure (₹ in crore)	Re-circulation of dredged material in channel @ 15 per cent (Million Cubic meter)	Dredging expenditure incurred on the re-circulated dredged material (₹ in crore)
A	B	C	D = B X 15 per cent	E = C x 15 per cent
2013-14	19.6	349.14	2.94	52.37
2014-15	18.11	394.16	2.72	59.12
2015-16	16.24	343.17	2.44	51.48
2016-17	7.68	244.75	1.15	36.71
2017-18	9.98	253.57	1.50	38.04
2018-19	9.21	272.58	1.38	40.89
Total	80.82	1,857.37	12.12	278.61

Appendix-XXXIII
{ Referred to in Para No. 6.1.5.2(a) }
Statement showing avoidable payment due to non-incorporation of rates for side casting in contract

Dredger	Months	Jellingham				Lower Auckland Bar (UP)			
		Quantity (M ³)	Dredging expenditure @ ₹259.47 per Cum. (₹)	Estimated cost of dredging @ ₹156 per Cum. (₹)	Excess expenditure (₹)	Quantity (M ³)	Dredging expenditure @ ₹224.59 per Cum. (₹)	Estimated cost of dredging @ ₹156 per Cum. (₹)	Excess expenditure (₹)
A	B	C	D=C X 259.47	E=C X 156	F = D – E	G	H=GX224.59	I =G X 156	J = H -I
XX	Jan-17	67,439.85	1,74,98,618	1,05,20,617	69,78,001				
XX	Feb-17	79,504	2,06,28,903	1,24,02,624	82,26,279				
XX	Mar-17	62,693.35	1,62,67,044	97,80,163	64,86,881	43,311.81	97,27,399.40	67,56,642.40	29,70,757.10
XII	Mar-17	0	0	0	0	15,782.59	35,44,611.90	24,62,084	10,82,527.90
XX	May-17	27,292.37	70,81,551	42,57,610	28,23,942	4,944.27	11,10,433.60	7,71,306.12	3,39,127.48
XX	Jun-17	25,710.21	66,71,028	40,10,793	26,60,235				
XX	Jul-17	52,804.81	1,37,01,264	82,37,550	54,63,714				
XXI	Jul-17	38,367.54	99,55,226	59,85,336	39,69,889				
XX	Aug-17	1,187	3,07,991	1,85,172	1,22,819				
XXI	Aug-17	36,588	94,93,488	57,07,728	37,85,760				
XX	Sep-17	37,774.23	98,01,279	58,92,780	39,08,500				
XXI	Sep-17	4,746.50	12,31,574	7,40,454	4,91,120				
XX	Oct-17	62,100.04	1,61,13,097	96,87,606	64,25,491				
XXI	Oct-17	4,944.27	12,82,890	7,71,306	5,11,584				
XXI	Nov-17	80,294.78	2,08,34,087	1,25,25,986	83,08,101				
XX	Dec-17	2,373.25	6,15,787	3,70,227	2,45,560				
XXI	Dec-17	52,607.04	1,36,49,949	82,06,698	54,43,250				

Dredger	Months	Jellingham				Lower Auckland Bar (UP)			
		Quantity (M ³)	Dredging expenditure @ ₹259.47 per Cum. (₹)	Estimated cost of dredging @ ₹156 per Cum. (₹)	Excess expenditure (₹)	Quantity (M ³)	Dredging expenditure @ ₹224.59 per Cum. (₹)	Estimated cost of dredging @ ₹156 per Cum. (₹)	Excess expenditure (₹)
A	B	C	D=C X 259.47	E=C X 156	F = D – E	G	H=GX224.59	I =G X 156	J = H –I
XX	Jan-18	21,359.25	55,42,085	33,32,043	22,10,042				
XXI	Jan-18	26,896.83	69,78,920	41,95,905	27,83,015				
XXI	Feb-18	695	1,80,332	1,08,420	71,912				
XXI	Mar-18	23,732.5	61,57,872	37,02,270	24,55,602				
XXI	Apr-18	18,986	49,29,297	29,61,816	19,67,481				
XXI	May-18	10,877.40	28,22,359	16,96,874	11,25,485				
XX	Jun-18	8,701.91	22,57,885	13,57,498	9,00,387				
XXI	Jun-18	2,768.79	7,18,418	4,31,931	2,86,487				
XX	Jul-18	14,437.27	37,46,038	22,52,214	14,93,824				
XXI	Jul-18	7,119.75	18,47,362	11,10,681	7,36,681				
XXI	Aug-18	34,412.13	89,28,914	53,68,292	35,60,622				
XIX	Sep-18	34,609.90	89,80,231	53,99,144	35,81,086				
XX	Oct-18	37,972	98,52,595	59,23,632	39,28,963				
XX	Nov-18	46,278.38	1,20,07,851	72,19,427	47,88,424				
XX	Dec-18	14,239.50	36,94,723	22,21,362	14,73,361				
XX	Jan-19	3,559.88	9,23,682	5,55,341	3,68,341				
Total		9,43,073.73	24,47,02,339	14,71,19,502	9,75,82,839	64,038.67	1,43,82,445	99,90,033	43,92,412
Total quantity = (9,43,073.73 + 64,038.67) Cum. = 10,07,112.4 Cum.									
Total excess expenditure = (₹9,75,82,839 + ₹43,92,412) = ₹ 10,19,75,251 or ₹ 10.19 crore									

Appendix-XXXIV

{Referred to in Para No. 6.1.5.2(a)}

Statement showing loss of opportunity to save expenditure during the remaining period of the contract

Particulars	Formula	Amount (in ₹)
Total quantity dredged through side casting in 27 months (in Cum.) (Refer Appendix -XXXIII)	A	10,07,112.40
Monthly average quantity (Cum.)	$B=A/27$ months	37,300.46
Average quantity to be dredged during the remaining period contract i.e. 33 month (April 2019 to December 2021) (in Cum.)	$C=B \times 33$ months	12,30,915.16
Rate per cubic meter at Eden (₹ per Cum.)	D	259.47
Rate estimated by KoPT (₹ per Cum.)	E	156.00
Difference in rate (₹ per Cum.)	$F=D-E$	103.47
		Total loss (₹ in crore)
	$G=(C \times F)/10^7$	12.74

Appendix-XXXV

(Referred to in Para 6.4)

Calculation of loss due to under-recovery of Tippling Charges

Period	Tippling charges levied (₹ per MT)	Tippling charges calculated (₹ per MT)	Under-recovery of Tippling charges (₹ per MT)	Quantity tipped (MT)	Loss (₹ in crore)
June 2016 to July 2018	20.40	47.05	26.65	29,52,748	7.87
August 2018 to March 2019	21.10	48.67*	27.57	11,93,502	3.29
Total				41,46,250	11.16

*Revised Annual Indexation Factor for 2018-19 was fixed at 3.45 per cent by TAMP. Accordingly, the revised Tippling charges for handling of thermal coal at IOHP w.e.f. 1 August 2018 would be (₹ 47.05 X 103.45 per cent) = ₹48.67 per MT.