

Annexure-I
(Referred to in Para 2.1.1)

Statement showing grant sanctioned, released and expenditure by each NIPER during 2007-08 to 2017-18

(₹ in lakh)

Name of NIPER	Year	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Ahmedabad	Sanctioned	200	250	300	278	300	500	679	450	1776	1813	2296
	Released	200	250	300	278	300	500	679	450	1776	1813	2296
	Expenditure	100	295	322	288	312	434	456	519	1884	1938	2169
Guwahati	Sanctioned	0	100	1065	100	0	522	288	391	2100	2627	5200
	Released	0	100	1065	100	0	522	288	391	2100	2627	5200
	Expenditure	0	77	158	179	277	1061	373	418	2067	2668	4582
Hajipur	Sanctioned	0	0	0	0	0	45	370	400	600	600	600
	Released	220	275	715	100	0	45	350	400	600	500	500
	Expenditure	140	312	221	240	256	260	403	416	503	511	515
Hyderabad	Sanctioned	350	2218	508	585	810	2030	2300	1417	3500	3500	3000
	Released	350	2218	508	585	810	2030	2300	1417	3500	3500	3000
	Expenditure	130	2215	473	584	735	2082	2245	1539	3511	3564	2730
Kolkata	Sanctioned	200	148	300	160	350	450	500	450	630	800	1150
	Released	150	150	348	160	309	175	441	438	630	800	1150
	Expenditure	107	205	308	282	246	278	315	354	525	614	1125
Mohali	Sanctioned	NA	1739	2123	2064	2477	2282	1920	2087	2748	2748	2831
	Released	NA	1739	2123	2064	2477	2282	1920	2087	2748	2748	2831
	Expenditure	NA	1979	2668	2447	2883	3010	3353	3113	4089	3952	3913
Raebareli	Sanctioned	0	0	0	0	650	450	450	445	700	700	850
	Released	0	250	280	428	300	350	450	445	550	625	950
	Expenditure	0	194	399	348	360	375	320	395	590	525	897
Grand Total	Sanctioned	750	4455	4296	3179	4587	6279	6507	5640	12054	12788	15927
	Released	920	4982	5339	3707	4196	5904	6428	5628	11904	12613	15927
	Expenditure	477	5277	4549	4368	5069	7500	7465	6754	13169	13772	15931

Annexure-II
{ Referred to in Para 4.1.6.1(c) }

Financial Assistance in respect of those projects for which the SRPs were not formulated

(₹ in crore)						
Sl. No.	State	Financial Year	No of Projects	Estimated cost of projects	Loan sanctioned	Amount Disbursed in the FY
1.	Haryana (SRP still Pending)	2012-13	10	869.53	623.36	335.73
2.		2013-14				353.44
3.		2014-15				186.97
4.		2015-16	10	1607.49	1238.97	165.14
5.		2016-17				521.65
Total (i)						1562.93
6.	Rajasthan (SRP Published on 10 November 2015)	2012-13				61.75
7.		2013-14	5	278.27	208.7	2.00
8.		2014-15				1.69
9.		2015-16				0
10.		2016-17				0
Total (ii)						65.44
11.	GNCTD (No SRP Prepared)	2012-13				0
12.		2013-14	1	101.65	76.24	0
13.		2014-15				20.00
14.		2015-16				0
15.		2016-17				0
Total (iii)						20.00
Grant Total (i + ii + iii)						1648.37

Annexure-III
{(Referred to in Para 4.1.6.1(h))}

Details of audit findings

Sl. No.	Name of project	Loan assistance/sanctioned date	Loan Released / date	Terms and conditions of loan	Audit observation	Ministry/Board Reply (January 2018/ November 2017)	Further remarks of Audit
RELEASING OF LOAN WITHOUT FULFILMENT OF TERMS AND CONDITIONS OF LOAN SANCTION LETTER							
1.	“Construction of Medical college with Teaching Hospital” project in the district Mewat, Haryana	₹239.18 crore / 09 June 2009	₹113.33 crore / 18 November 2010	The loan was sanctioned subject to approval of building plans, conversion of land use, budgetary sanctioned letter, environmental clearance etc.	Audit observed that at the time of site visit (November 2010) by the Board’s officials it was seen that environmental clearance and conversion of land use etc were pending. However, Board released (18 November 2010) two instalment of loan amounting to ₹113.33 crore to State Govt. The project was completed on 21 May 2015 and is operational.	The Ministry/Board in its reply stated that before release of the final loan instalment compliance with all the terms & conditions of the loan assistance is ensured by the Board. However, as per the need of the project suitable support is being provided to the implementing agency for smooth implementation of the project.	The reply of the Ministry and the Board is not acceptable because the Board has not ensured the compliance of the terms and condition contained in the sanction letter prior to disbursement of loan instalment.
2.	“Anand Vihar Residential Housing Scheme at Hapur by Hapur Palkhua Development Authority (HPDA)” in Uttar Pradesh	₹133.80 crore	₹50 crore (released in two instalments of ₹37.50 crore and ₹12.50 crore during	PSMG emphasised that the work regarding basic infrastructure of water supply, sewerage, etc. for the	Audit observed that the HPDA did not construct the STP and it was proposed by the HPDA that the discharge from the Anand Vihar Housing Scheme will be put in the large drain flowing towards the western edge of the project. This was against the Environmental Protection Act 1986, which states that no untreated domestic and	The Board stated that the Board had requested (30 December 2015) HPDA to take immediate action with regard to treatment of sewage from the project area and take up the construction of required STP on top priority.	The reply of the Board is not acceptable because as per the DPR, there was a provision for construction of STP and PSMG in its 40 th meeting also laid emphasis on the

			August 2008 and March 2009 respectively)	residential scheme should be synchronised and completed within scheduled date of completion and milestones.	industrial waste should be permitted to be discharged over land or into water bodies before treating. Thus, while disbursing the loan and its utilisation, the Board was unable to ensure that the requisite STP as directed by PSMG was constructed.		construction of STP, however even after three years of completion of project the STP was not constructed. The Board did not take up the matter with IA since December 2015.
GRANTING OF LOAN DESPITE NON-AVAILABILITY OF LAND WITH THE IA							
3.	“Alwar water Supply Upgradation Project” in Rajasthan	₹131.14 crore/ 19 November 2013	₹51 crore / 30 September 2016		The Board released (30 September 2016) second instalment of loan of ₹43.72 crore on the recommendation of physical and financial verification (23 September 2016) done by the officials of the Board. Audit observed that PHED was not able to start (30 March 2017) the construction work at six locations across the Alwar town where land is yet to be transferred by UIT to PHED, Rajasthan. In fact, prior to releasing the loan, the Board did not ensure availability of requisite land in the possession of IA. Even during physical verification of the project, the Board was unable to assess and ensure that the land was in the possession of IA.	The Board in its reply stated that the project involved transfer of land from one Government entity to another. The issues on the remaining two sites are also expected to be sorted out soon, as confirmed by the IA.	The reply of the Board is not acceptable because despite lapse of five years from the date of approval, the requisite land was not in the possession of IA. The project is still in progress (June 2019).

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4.	“Water supply Scheme for Nalhar Medical College and Nuh Town” in Haryana	₹79.21 crore / 04 August 2011	₹90.13 crore/ till 30 September 2016	The land should be in possession of GoH and statutory clearances should be obtained.	Audit observed that the Board did not ensure whether the land was in the possession of Implementing Agency prior to releasing of loan instalment of ₹90.13 crore. In fact, as on 02 February 2017, only 14.50 acre out the 20 acre of requisite land had been acquired. Further, although the requisite approvals were pending, the Board released (30 September 2016) third instalment of ₹22 crore on the recommendation of the physical and financial verification conducted (23 September 2016) by the officials of the Board.	The Board in its earlier reply stated (October 2017) that the delay in the land acquisition process occurred due to the ambiguity on application of the new Land Acquisition Act (LAA) 2013 for acquiring of land for the sub project.	The reply of the Board is not acceptable because loan was given in 2011 with completion by August 2014 subject to the condition that land was in possession; furthermore instalments were released subsequently without ensuring the possession of land. The project is still in progress (June 2019).
ABSENCE OF AGREEMENT/RELEVANT CLAUSES TO PROTECT FINANCIAL INTERESTS							
5.	“Improvement by way of four laning of Rewari Kot Kasim Road up to NH-8, Shahjahanpur Rewari road up to 6 km, Rewari Narnaul Road (SH26), Rewari Mohindergarh	₹79.55 crore / November 2008	₹67.55 crore / 3 July 2009	The stipulated date of completion of project was November 2010.	The loan disbursed by the Board was not linked with the progress of the project and there was no penal provision for the delay in the project. There was delay of five years in completion of project. The stipulated date of completion of project was November 2010 and actual date of completion was 10.02.2016. Despite the huge delay in the completion of project the Board released (31 March 2016) last instalment of ₹4.22 crore.	The Ministry/Board replied that there was no provision for levying of penalty incorporated in the sanction letter because the projects which the Board finances are public welfare oriented. Delay faced by the project is due to some practical issues which may arise on the ground during the course of implementation.	The reply of the Ministry and the Board is not acceptable because the Board in its earlier reply confirmed that IA had stopped the execution of work by breaching the terms and conditions of contract due to

	Road, Rewari Dadri Road upto proposed bypass” in the State of Haryana						which the work was delayed. Despite the huge delay in the completion of project the Board released (31 March 2016) last instalment of ₹4.22 crore.
6.	Multi Modal Transit Centre (MMTC) projects at Sarai Kale Khan and Anand Vihar.	-	₹69.96 lakh as commitment charges/ 31 January 2013	Multi Modal Transit Centre (MMTC) projects at Sarai Kale Khan and Anand Vihar on the request of Transport Department, Delhi. These Projects were approved by the Board without ensuring change of land use and sanction of the building plans by the various related authorities.	As per ADB conditions, commitment charges are levied on undisbursed loan amounts. Audit observed that no agreement was entered by the Board with GNCTD about the payment of commitment charges. Due to this, the Board paid (31 January 2013) ₹69.96 lakh as commitment charges on behalf of GNCTD due to non-starter projects of the Transport Department of GNCTD.	The Ministry/Board in its reply stated that the matter is under consideration and regular follow-up is going on to ensure recovery of said commitment charges from GNCT- Delhi.	The reply of the Ministry and the Board is not acceptable since despite lapse of more than five years, the Board was unable to recover the outstanding amount from GNCTD. The reply of the Board was silent on approval of loan without ensuring change of land use and sanction of the building plans.

FINANCING OF PROJECT NOT COVERED UNDER ANY ELEMENTS OF RP 2021							
7.	“Construction of Multi-story office building at Karkardooma Institutional area at Shahdara South in the NCTD”	₹76.24 crore/ 30 December 2013	₹20 crore / 02 September 2014	The stipulated date of completion of project was September 2016.	Audit observed that till April 2017 the said work was not awarded and started. The work has been awarded in the month of October 2017. Funding for construction of office building of a civic agency is not covered under various elements of RP 2021.	The Ministry/Board in its reply stated that the project has been considered for financial assistance on the following ground: (i) The site for construction office complex of East Delhi Municipal Corporation (EDMC) proposed in the Central Business district of Shahdara falls within the urbanisable area of MPD – 2021. (ii) In accordance with Section 7(e) & 8(e) of the NCRPB Act 1985, the Board provides financial assistance to the constituent states and their implementing agencies for infrastructure development projects in the NCR and CMA.	The reply of the Ministry and the Board is not acceptable because grant of financial assistance for construction of office building is not covered under any element of RP 2021. The project is still in progress (June 2019).

Annexure-IV
(Referred to in Para 4.2.3)

Statement showing extra items which were not included in the main agreement

Sl. No.	Detail of extra item executed	Quantity executed	Rates quoted (₹)	Amount paid (₹ in lakh)	Reasons given by the CPWD	Audit comments
1.	Providing and applying white cement based putty of average thickness 1 mm of approved brand and manufacture, over the plastered wall surface to prepare the surface even and smooth complete.	74,872.99 sq.mtr	86.20 per sq.mtr.	64.54	Making of base with cement based putty is required for internal walls and ceiling of all quarters and also as per the requirement of client department.	This work was basically construction of 184 residential quarters and white cement wall putty is one of the essential requirements for such work. The CPWD did not take this into account while approving Detailed Estimate and NIT and got this work done as an extra item.
2.	Core cutting on RCC walls, floors and roofs slab using hilty cutting machine and tool as per requirement of passing various dia of pipes at all floor levels and as per direction of Engineer in Charge. (a) Core dia and depth vary 100 mm to 150 mm as required at site.	1065 mtr.	1,017.09 per mtr.	10.83	This item considered technically necessary for cutting holes/cores in the RCC floor slab/walls.	Non-inclusion of such item reflects that detailed estimate was not prepared with full cognizance of requirement of the project.
3.	Providing and fixing M.S grills of required pattern in frames of window etc with M.S. flats, square or round bars etc. including priming coat with approved steel primer all complete.	44,424.91 Kg	115.25 per Kg	51.20	This item was taken in the estimate prepared for all remaining items which were necessary to execute at site for completion of work but due to requirement of scaffolding at every floor it is very hard to execute this item from another agency.	All necessary items were not envisaged at the time of sanctioning of detailed estimate/NIT, and this item was considered as remaining item by the CPWD. If this item was included in the DE/NIT, market rate payment could have been avoided.

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4.	Providing and fixing on wall face unplasticised rigid PVC rain water pipes conforming to IS: 13592 Type A including jointing with seal ring conforming to IS: 5382 leaving 10 mm gap for thermal expansion. a. single socketed pipes 75 mm diameter.	787.28 mtr.	141.25 per mtr.	1.11	During the site inspection of ADG, CPWD, it was desired that PVC pipe 75 mm dia may be provided to the balcony to drain out water. There is no provision in the agreement hence extra item.	Audit views that draining out water from the balcony is very basic and essential items of construction, which the CPWD had missed while framing detailed estimate.
5.	Providing and fixing glass panes with nails etc Float glass 4 mm thick as per direction of Engineer in charge.	364.51 sq.mtr.	655.91 per sq. mtr	2.39	Item is required in the opening of window for the provision of cooler and AC in all the blocks. Item is not taken in the agreement hence extra.	This provision was very much integral to the windows, and missed by the CPWD, resulting in having to be taken up as extra item.
6.	Extra for plastering exterior walls of height more than 10 m from ground level for every additional height of 3 m or part thereof.	10,041.52 sq. mtr	39.11 per sq mtr	3.93	Item was required for plaster in lift shaft, but item has not been taken in the agreement.	Plaster in lift shaft was essential, but missed out by the CPWD.
Total					134.00 (Say ₹1.34 crore)	

Annexure-V
(Referred to in Para 4.4)

Avoidable expenditure during the period April 2007 to March 2018

Sl. No.	Description	Minto Road Press	Mayapuri Press
1.	Contract Demand taken	1000 KVA	802 KVA
2.	Maximum Contract Demand required	350 KVA	400 KVA
3.	Contract Demand remaining unutilised	650 KVA	402 KVA
4.	Rate per KVA :		
	April 2007 to August 2011 (53 months)	₹150/KVA	₹150/KVA
	September 2011 to August 2017 (72 months)	₹125/KVA	₹125/KVA
	September 2017 to March 2018 (7 months)	₹130/KVA	₹130/KVA
5.	Avoidable cash loss :		
	(i) ₹150X53monthsX650KVA= ₹51,67,500		
	(ii) ₹125X72monthsX650KVA=₹58,50,000		
	(iii) ₹130X07monthsX650KVA=₹5,91,500		
		₹1,16,09,000	
	(i) ₹150X53monthsX402KVA= ₹31,95,900		
	(ii) ₹125X72monthsX402KVA=₹36,18,000		
	(iii) ₹130X07monthsX402KVA=₹3,65,820		
			₹71,79,720
	Total		₹1, 87, 88,720

Total avoidable cash loss- ₹1, 87, 88,720 or ₹1.88 crore

**Annexure-VI
(Referred to in Para 4.5.1)**

Statement showing year-wise details of outstanding printing charges at the end of 2014-15 and recovery there against during 2015-16 and 2016-17

(Amount in ₹)

Sl. No.	Year	Balance outstanding at the end of 2014-15	Balance outstanding at the end of 2016-17	Outstanding Dues at the end of 2014-15, received during 2015-16 and 2016-17	Balance outstanding at the end of 2017-18
1.	1976-77 to 1989-90	2,05,41,981	2,05,41,981	0	2,05,41,981
2.	1990-91	2,53,789	2,53,789	0	2,53,789
3.	1991-92	17,02,646	17,02,646	0	17,02,646
4.	1992-93	31,28,706	31,28,706	0	31,28,706
5.	1993-94	28,48,869	28,48,869	0	28,48,869
6.	1994-95	11,06,703	11,06,703	0	11,06,703
7.	1995-96	7,50,990	7,50,990	0	7,50,990
8.	1996-97	35,58,056	35,58,056	0	35,58,056
9.	1997-98	61,01,292	61,01,292	0	60,97,578
10.	1998-99	35,78,687	35,78,687	0	35,78,687
11.	1999-2000	39,58,765	39,58,765	0	39,58,765
12.	2000-01	59,29,416	59,29,416	0	59,29,416
13.	2001-02	1,75,49,573	1,75,47,024	2,549	1,75,47,024
14.	2002-03	61,10,899	61,10,899	0	61,10,899
15.	2003-04	42,66,431	42,66,431	0	42,66,431
16.	2004-05	34,28,078	34,20,459	7,619	32,75,184
17.	2005-06	62,13,323	51,22,280	10,91,043	51,22,280
18.	2006-07	67,47,091	60,22,476	7,24,615	60,22,476
19.	2007-08	1,10,81,761	1,06,98,249	3,83,512	1,06,98,249
20.	2008-09	1,01,53,758	94,61,610	6,92,148	94,61,610
21.	2009-10	60,12,478	59,25,065	87,413	58,72,418
22.	2010-11	30,91,945	29,50,703	1,41,242	29,50,703
23.	2011-12	1,05,33,280	1,00,90,849	4,42,431	1,00,38,516
24.	2012-13	1,67,78,741	1,66,43,740	1,35,001	1,66,43,740
25.	2013-14	30,25,22,050	6,92,86,112	23,32,35,938	5,26,33,972
26.	2014-15	44,06,02,993	28,70,17,969	15,35,85,024	14,93,59,963
27.	2015-16	NA	28,49,04,111	NA	28,29,45,798
28.	2016-17	NA	17,25,33,917	NA	10,32,56,708
29.	2017-18	NA	NA	NA	20,77,54,368
Total		89,85,52,301	96,54,61,794		94,74,16,525

Annexure-VII
(Referred to in Para 4.5.4)

Organisation-wise details of outstanding recovery of printing charges at the end of 2014-15, 2015-16, 2016-17 and 2017-18

(Amount in ₹)

Sl. No.	Central Ministry /Department or the name of the organisation from whom printing charges due to be recovered	Balance Outstanding as on 31.03.2015	Balance Outstanding as on 31.03.2016	Balance Outstanding as on 31.03.2017	Balance Outstanding as on 31.03.2018
1.	Agriculture	1,49,73,144	1,41,76,098	1,49,13,262	1,59,28,472
2.	Atomic Energy	0	0	1,04,017	1,16,757
3.	AYUSH	0	0	2,76,093	3,36,479
4.	B.S.N.L.	9,41,030	9,41,030	9,84,115	9,84,115
5.	Bureau of Indian Standards	63,653	63,653	1,40,176	3,20,283
6.	Cabinet Secretariat	1,55,973	3,09,660	1,90,510	2,24,388
7.	Chemicals & Fertilisers	1,27,149	3,26,585	7,15,801	11,94,951
8.	Civil Aviation	3,59,521	4,56,888	7,20,239	11,07,972
9.	Civil Supply Consumer Affairs & Public Distribution	2,350	2,350	2,350	2,350
10.	Coal & Mines	1,60,860	2,19,637	3,29,156	11,67,712
11.	Commerce and Industry	56,94,913	39,42,732	65,92,100	1,51,73,061
12.	Communications and Information Technology	56,83,488	47,99,327	55,73,767	58,82,281
13.	Consumer Affairs, Food and Public Distribution	2,06,857	3,16,539	5,28,097	15,49,958
14.	Corporate Affairs	69,916	1,35,623	6,68,126	30,72,706
15.	Culture	2,04,868	1,05,434	5,31,737	8,08,541
16.	Defence	9,65,18,835	11,30,40,549	10,99,18,995	12,29,87,466
17.	Development of North Eastern Region	0	0	1,30,034	1,30,034
18.	Drinking Water and Sanitation	1,19,151	51,375	2,41,353	2,25,486
19.	Earth Sciences	0	0	1,06,821	1,14,405
20.	Election Commission of India	0	0	2,23,901	9,78,659
21.	Electronics & Information Technology	0	0	1,38,904	1,38,904
22.	Environment, Forest and Climate Change	32,62,638	36,80,918	1,15,10,214	1,79,47,550
23.	External Affairs	4,03,201	4,84,182	6,90,093	13,17,816
24.	Family Court	0	0	2,12,013	2,12,013
25.	Finance	1,15,74,211	1,18,01,048	2,40,49,758	3,23,33,270

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26.	Food & Civil Supply	50,282	50,282	50,282	50,282
27.	Food & Consumers Affairs	3,099	3,099	3,099	3,099
28.	Food Processing Industries	7,16,070	5,53,550	3,20,230	2,28,712
29.	Health & Family Welfare	97,02,560	1,01,66,604	1,77,64,191	1,92,64,668
30.	Heavy Industries and Public Enterprises	6,20,493	7,10,357	9,49,422	8,66,381
31.	Home Affairs	2,22,66,147	2,08,58,350	2,76,92,755	6,88,37,457
32.	Housing and Urban Poverty Alleviation	0	0	96,349	10,96,415
33.	Human Resource Development	3,30,98,623	3,40,68,467	3,57,80,279	4,23,27,406
34.	Industry	25,129	25,129	25,129	25,129
35.	Information & Broadcasting	3,60,631	2,93,630	4,95,931	3,31,589
36.	Labour	13,767	13,767	13,767	13,767
37.	Labour and Employment	10,64,340	3,91,180	11,60,188	38,19,631
38.	Law and Justice	24,64,568	26,97,006	24,89,190	30,50,178
39.	Micro, Small and Medium Enterprises	57,191	1,59,015	1,90,448	8,75,757
40.	Mines	1,00,72,833	13,35,514	7,13,538	6,76,029
41.	Minority Affairs	0	0	2,56,871	2,88,725
42.	N.C.T. D(Delhi Gazette)	48,49,926	12,54,733	66,66,003	56,15,753
43.	N.C.T. Of Delhi	1,78,29,259	1,52,45,679	4,65,76,176	4,44,92,266
44.	New & Renewable Energy	0	96,875	1,16,528	1,20,054
45.	Non-Conventional Energy Sources	5,05,937	5,05,937	5,05,937	5,05,937
46.	Overseas Indian Affairs	37,640	0	0	0
47.	Parliamentary Affairs	6,838	6,838	66,986	1,47,651
48.	Personnel, Public Grievances and Pensions	53,49,542	53,99,685	48,19,733	59,28,094
49.	Petroleum and Natural Gas	4,67,322	5,44,418	52,90,414	87,81,359
50.	Planning (NITI AYO)	1,31,078	1,31,078	97,112	97,112
51.	Power	55,055	93,004	3,44,824	6,34,433
52.	President's Secretariat	0	0	10,578	73,655
53.	Punchayati Raj	0	0	44,711	44,711
54.	Railway	35,81,191	30,76,957	1,39,12,197	1,01,14,163
55.	Rural Area & Employment	19,857	19,857	19,857	19,857
56.	Rural Development	25,72,111	25,04,016	27,83,615	28,85,702
57.	Science & Technology	3,53,036	3,53,036	5,64,374	3,67,938
58.	Road Transport and Highways	16,20,202	15,46,164	3,04,43,406	5,53,50,287

59.	Shipping	0	0	5,53,258	8,33,109
60.	Skill Development & Entrepreneurship	0	84,650	3,25,366	3,52,875
61.	Small Scale Industries	27,203	27,203	27,203	27,203
62.	Social Justice & Empowerment	3,35,654	59,517	7,30,659	10,94,250
63.	Space	0	0	1,27,775	1,39,151
64.	Statistics and Programme Implementation	16,83,750	14,66,555	12,12,790	11,36,600
65.	Steel and Mines	87,396	29,935	78,970	1,38,080
66.	Supply and Rehabilitation	28,143	28,143	28,143	28,143
67.	Supreme Court	0	0	7,052	19,393
68.	Surface Transport	2,940	2,940	2,940	2,940
69.	Textiles	1,75,414	2,12,677	6,78,354	9,01,669
70.	Tis Hazari Court	4,20,275	3,83,511	42,84,942	25,26,533
71.	Tourism & Culture	2,63,075	2,63,075	4,45,015	3,65,503
72.	Tribal Affairs	2,73,723	4,48,870	4,26,774	4,26,774
73.	Urban Development (Controller of Publication)	62,65,78,838	67,25,31,722	56,44,59,943	42,49,12,399
74.	U.P.S.C	35,15,311	12,18,368	30,59,142	30,59,142
75.	Urban Development	60,50,286	66,88,856	75,47,442	79,54,677
76.	Water Resources	1,72,408	1,89,945	5,94,309	8,16,670
77.	Welfare	2,45,563	2,45,563	2,45,563	2,45,563
78.	Women & Child Development	2,64,011	59,805	6,07,457	7,26,874
79.	Youth Affairs and Sports	11,826	1,99,477	2,62,945	5,19,151
	Grand Total	89,85,52,301	94,10,98,667	96,54,61,794	94,74,16,525

Annexure-VIII
(Referred to in Para 4.5.4)

Year-wise details of outstanding printing charges from GNCTD

(Amount in ₹)

Sl. No.	Year	NCTD (Delhi Gazette)	NCTD
1.	1976-77 to 1989-90	0	31,20,469
2.	1990-91 to 1999-2000	4,26,036	13,48,110
3.	2000-01 to 2009-10	3,89,725	55,86,130
4.	2010-11	10,473	0
5.	2011-12	0	3,09,256
6.	2012-13	11,024	0
7.	2013-14	0	9,57,877
8.	2014-15	0	5,11,299
9.	2015-16	0	2,85,221
10.	2016-17	13,24,280	78,04,035
11.	2017-18	34,54,215	2,45,69,869
Total due as on 31 March 2018		56,15,753	4,44,92,266

Annexure-IX
(Referred to in Para 4.9)

Calculation of Misuse Charges by DDA and by Audit

Particulars	Formula as per policy	Remarks
Calculation of ₹6.24 lakh as available in the records of DDA	<p>Base Rate X Total Area under misuse in sq. mtrs. X Time Factor X Historical Factor</p> <p>₹11,200 X 181.86 sq. mtrs. X 1.5 X 0.5 = ₹15,27,624</p> <p>From 1 January 1983 to 31 December 1989 (72 months) Misuse charges = ₹15,27,624/210 X 72 = ₹5,23,757.....(i)</p> <p>From 1 January 1990 to 5 July 2000 (138 months) Misuse charges = ₹15,27,624/210 X 138 = ₹10,03,867.....(ii)</p> <p>10% of (ii) = ₹1,00,387.....(iii)</p> <p>Total Misuse Charges = (i) + (iii) = ₹6,24,144</p>	<p>Total Area under misuse taken as 25% of 727.42 sq.mtrs. considering that the misuse area was disputed as per Rule III.</p> <p>Misuse charges considered 10% of total amount worked out for the period 1 January 1990 to 05 July 2000, based upon the clause 5 of misuse Policy, which stipulated that where the property was misused by the tenant without the connivance or knowledge of the owner and owner had filed suit for eviction with misuse of the property as one of the ground of eviction; then 10% of the misuse charges were to be levied.</p>
Calculation by Audit	<p>Base Rate X Total Area under misuse in sq mtrs X Time Factor X Historical Factor</p> <p>₹11,200 X 872.80 sq.mtrs. X 1.5 X 0.50 i.e. ₹73,31,520</p> <p>Less: amount already paid (₹10,00,000 + ₹99,728) = ₹10,99,728</p> <p>Misuse Charges = ₹62,31,792</p>	<p>The total misuse area as approved by DDA was 872.80 sq. mtrs.</p>

1. Base rates have been given under the policy and for localities of South Delhi the base rate was ₹11,200.
2. Time Factor described in the policy was 1 for 0 to 5 years, 1.25 for 5 to 10 years and 1.5 for period above 10 years.
3. Historical factor described in the policy was as given below:

Period of misuse (in years)	Historical Factor
Prior to 1.4.1985	0.25
1.4.1985 to 31.3.1995	0.50
1.4.1995 to 31.3.2005	0.75
1.4.2005 upto date	1

It was also mentioned in the policy that in case the misuse is overlapping in more than one of the above mentioned periods then the factor of the period in which the period of misuse is larger will be taken into consideration.

Annexure-X
(Referred to in Para 4.11)

Details of Rates per KVA applicable, Contract Demand taken, optimum Contract Demand required and Contract Demand remaining unutilised in respect of three Sports Complex

(Contract Demand in KVA)

Sl. No.	Details	Rohini Sports Complex	Major Dhyan Chand Sports Complex	Poorvi Delhi Khel Parisar
1.	Contract Demand taken	295	191	276
2.	Optimum Contract Demand required	155	130	102
3.	Contract Demand remaining unutilised	140	61	174

Calculation of avoidable expenditure

Sl. No.	Period	Rate per KVA applicable to the period (in ₹)	Months during this period	Excess KVA	Amount (in ₹)
Rohini Sports Complex (RSC)					
1.	June 2004 to September 2011	150	88	140	18,48,000
2.	October 2011 to August 2017	125	71	140	12,42,500
3.	September 2017 to March 2018	130	07	140	1,27,400
	Total				32,17,900
Major Dhyan Chand Sports Complex(MDCSC)					
4.	April 2010 to September 2011	150	18	61	1,64,700
5.	October 2011 to August 2017	125	71	61	5,41,375
6.	September 2017 to March 2018	130	07	61	55,510
	Total				7,61,585
Poorvi Delhi Khel Parisar (PDKP)					
7.	January 2011 to September 2011	150	09	174	2,34,900
8.	October 2011 to August 2017	125	71	174	15,44,250
9.	September 2017 to March 2018	130	07	174	1,58,340
	Total				19,37,490
	Grand Total				59,16,975

Annexure-XI
(Referred to in Para 7.2)

Liquidated damages recoverable from concessionaires for under-performance with respect to Gross Berth Output

Period	Liquidated damages (₹)
GCB Berth	
April 2013 to June 2013	1,18,54,221
July 2013 to September 2013	95,96,540
October 2013 to December 2013	46,33,997
January 2014 to March 2014	0
April 2014 to June 2014	1,20,41,891
July 2014 to September 2014	1,86,40,592
October 2014 to December 2014	1,35,17,866
January 2015 to March 2015	1,17,82,822
April 2015 to June 2015	2,12,86,968
July 2015 to September 2015	1,15,33,352
October 2015 to December 2015	82,34,467
January 2016 to March 2016	62,56,357
April 2016 to June 2016	49,32,617
July 2016 to September 2016	1,18,13,360
October 2016 to December 2016	22,27,030
January 2017 to March 2017	14,40,287
April 2017 to June 2017	55,13,905
July 2017 to September 2017	55,53,804
October 2017 to December 2017	1,81,72,647
January 2018 to March 2018	2,06,17,362
Total for GCB Berth (A)	19,96,50,085
WQ-6 Berth	
January 2016 to March 2016	19,52,392
April 2016 to June 2016	14,00,833
July 2016 to September 2016	15,12,593
October 2016 to December 2016	12,03,846
January 2017 to March 2017	1,34,198
April 2017 to June 2017	9,91,689
July 2017 to September 2017	31,90,658
October 2017 to December 2017	42,66,733
January 2018 to March 2018	17,86,740
Total for WQ-6 Berth (B)	1,64,39,682
EQ-10 Berth	
January 2017 to March 2017	97,975
April 2017 to June 2017	1,30,341
July 2017 to September 2017	2,58,514
October 2017 to December 2017	94,603
January 2018 to March 2018	37,454
Total for EQ-10 Berth (C)	6,18,887
Grand Total (A + B + C)	21,67,08,654

Note: The calculation of liquidated damages has been made as per the provisions of Appendix-15 of MCA, which provided that the concessionaire would be liable to pay liquidated damages at the rate of one per cent of the Gross Revenue of the respective quarter for every shortfall of 10 per cent in the average performance.

**Annexure-XII
(Referred to in Para 7.3)**

Statement showing loss of revenue due to non-inclusion of penalty clause in the concession agreements by Visakhapatnam Port Trust

Date of commencement of commercial operations	Period	Minimum Guaranteed Cargo (MGC) (in tonnes)	Cargo handled (in tonnes)	Shortfall in achieving MGC (in tonnes)	Royalty earned (₹)	Rate per tonne (₹)	Loss of revenue (₹ crore)
(1)	(2)	(3)	(4)	(5)	(6)	(7) = (6)/(4)	(8) = (5)x(7)
WQ-6 Berth							
July 2015	August 2015 to July 2016	5,20,000	2,22,929	2,97,071	2,73,46,303	122.67	3.64
	August 2016 to July 2017	5,20,000	5,11,014	8,986	4,87,82,343	95.46	0.08
Total (A)							3.72
EQ-10 Berth							
July 2017	July 2017 to June 2018	4,60,000	2,29,690	2,30,310	46,27,875	20.15	0.46
Total (B)							0.46
Grand Total = (A) + (B)							4.18