

## **Appendix/Annexures**



**Appendix-1**  
**Different types of assessments under DVAT Act and CST Act**  
**(Referred to in Paragraph 1.2.2)**

**System of assessment under DVAT Act and CST Act**

<b>Self Assessment</b>	→	Under Section 31(1), where a return is furnished by a person as required under section 26 or 27 of this Act which contains the prescribed information and complies with the requirements of this Act and the Rules- (a) the Commissioner is taken to have made, on the day on which the return is furnished, an assessment of the tax payable of the amount specified in the return; (b) the return is deemed to be a notice of the assessment and to be under the hand of the Commissioner, and (c) the notice referred to in clause (b) is deemed to have been served on the person on the day on which the Commissioner is deemed to have made the assessment.
<b>Default Assessment</b>	→	Under section 32(1), if any person - (a) has not furnished returns under this Act by the prescribed date; or (b) has furnished incomplete or incorrect returns; or (c) has furnished a return which does not comply with the requirements of this Act; or (d) for any other reason, the Commissioner is not satisfied with the return furnished by a person; the Commissioner may for reasons to be recorded in writing assess or reassess to the best of his judgment the amount of net tax due for a tax period or more than one tax period by a single order so long as all such tax periods are comprised in one year.
<b>Penalty Assessment</b>	→	Under section 33, if any person is liable to pay a penalty under the Act, the Commissioner shall assess the case and serve on the person a notice of assessment of the penalty that is due.
<b>Assessment under Central Sales Tax (CST) Act</b>	→	Section 9(2) of the CST Act, <i>inter-alia</i> empowers the authorities of a State Government, who collect tax on behalf of Government of India under different sections of CST Act, to assess, re-assess, collect and enforce payment of tax including interest and penalty.

**Annexure 1.1**  
**Details of cases which escaped assessment and became time-barred**  
**(Referred to in paragraph 1.2.2.1)**

(₹ in crore)

Sl. No.	Ward	2009-10		2010-11	
		Cases not assessed	GTO	Cases not assessed	GTO
1	33	2	21.33	3	39.29
2	44	14	148.27	15	314.45
3	49	5	57.73	3	36.97
4	76	7	146.19	7	272.40
5	86	8	56.70	5	108.83
6	88	12	132.49	9	103.28
7	94	23	389.80	15	518.17
8	101	14	984.19	19	1299.71
9	104	5	70.22	2	99.33
10	201	3	93.21	4	480.21
11	204	3	125.82	3	48.02
<b>Total</b>		<b>96</b>	<b>2225.95</b>	<b>85</b>	<b>3320.66</b>

**Annexure 1.2**  
**List of pending demand cases**  
**(Referred to in paragraph 1.2.2.2 (i) and (ii))**

(₹ in crore)

Ward No.	Demand cases selected	Cases where demand paid/recti-fied	Out-standing demand cases	Amount out-standing	Objection filed in cases <sup>66</sup>	Amount under objection	Cases where neither objection filed nor demand paid	Amount
33	72	7	65	7.59	0	0	65	7.59
44	235	28	207	100.11	2	45.00	205	55.11
49	256	49	207	21.10	5	0.36	202	20.74
76	157	10	147	32.65	0	0	147	32.65
86	129	56	73	7.72	15	3.24	58	4.48
88	135	12	123	18.36	9	0.23	114	18.13
94	421	17	404	148.33	0	0	404	148.33
101	358	70	288	84.89	0	0	288	84.89
104	189	41	148	24.40	65	9.47	83	14.93
201	122	36	86	36.50	39	13.74	47	22.76
204	175	26	149	30.40	29	7.88	120	22.52
<b>Total</b>	<b>2249</b>	<b>352</b>	<b>1897</b>	<b>512.05</b>	<b>164</b>	<b>79.92</b>	<b>1733</b>	<b>432.13</b>

<sup>66</sup>Wards 33,76,94 and 101 did not provide any information regarding objections filed by dealers with OHAs.

**Annexure 1.3**  
**Outstanding demand against cancelled dealers**  
**(Referred to in paragraph 1.2.2.2 (iv))**

(₹ in crore)

Ward No.	No. of dealers whose RC is cancelled	No. of cases	Amount
33	07	14	2.98
44	09	33	52.82
49	18	63	9.18
76	05	17	8.45
86	01	01	0.77
88	05	16	5.98
94	48	132	74.68
101	29	97	51.43
104	03	26	4.75
204	03	11	3.94
<b>Total</b>	<b>128</b>	<b>410</b>	<b>214.98</b>

**Annexure 1.4**  
**Forms issued to dealers after the cancellation of**  
**RC without realisation of demands**  
**(Referred to in paragraph 1.2.3.1 (iii))**

(₹ in crore)

Sl. No.	TIN and Ward No.	Form Type	Date of cancellation of RC	Date of issue of forms	Form Amount	Demand amount
1	07560473427, W-76	C	20.06.2014	29.07.2014	0.48	0.24
2	07256893591, W-101	C	15.05.2013	30.08.2014	0.14	0.06
3	07730364839, W- 94	C	09.01.2014	06.08.2014	1.59	0.18
	-do-	F	09.01.2014	06.08.2014	2.16	-
4	07590417296, W-94	C	02.07.2012	16.06.2014	0.04	0.18
5	07050468906, W-101	F	12.05.2014	24.05.2014	6.00	0.18
6	07620212658, W-104	F	30.04.2011	17.04.2013	31.38	0.14
7	07980378039, W-76	C	19.03.2012	08.11.2012	15.17	0.18
<b>Total</b>					<b>56.96</b>	<b>1.16</b>

**Annexure 1.5**  
**Allowance of refund to dealers whose registration were cancelled**  
**(Referred to in paragraph 1.2.3.1 (vi))**

(Amount in ₹)

Sl. No.	TIN	Ward	Date of cancellation of RC	Refund amount	Date of issue	Assessment period	Date of assessment	Demand amount
1	07040113843	49	31/07/2013	157925	29/10/2013	First Quarter-2012	07/06/2014	31820
2	07150439654	76	01/10/2013	923	23/12/2013	Third Quarter-2012	07/06/2014	1763
3	07230303422	49	01/07/2011	16969	19/07/2011	Annual-2011	26/02/2013	10000
4	07500229796	94	15/03/2012	157372	11/07/2012	Annual-2010	30/03/2015	1472814
5	07550295292	94	30/05/2012	6137	29/01/2014	First Quarter-2012	07/06/2014	199
6	07560223943	94	01/04/2012	242826	31/01/2014	Annual-2010	30/03/2015	2059586
7	07720165267	94	01/04/2012	242032	31/01/2014	Annual-2010	30/03/2015	1919552
8	07730203625	76	30/09/2010	76436	12/05/2011	Annual-2009	05/11/2012	200883
9	07730307609	49	27/12/2010	14485	08/08/2012	Annual-2010	09/03/2015	430175
10	07900067683	49	31/03/2012	150000	23/05/2012	Annual-2010	16/03/2015	1636286
11	07900280695	104	01/04/2012	242284	24/06/2014	Annual-2010	30/03/2015	1340330
<b>Total</b>				<b>1307389</b>				<b>9103408</b>

**Annexure 2.1(i)**  
**Statement showing investments made**  
**by State Government in PSUs whose accounts are in arrears**  
**(Referred to in paragraph no. 2.1.9)**

(Figures in columns 4 and 6 to 8 are ₹ in crore)

Sl. No.	Name of the Public Sector Undertaking	Year upto which accounts finalised	Paid up capital as per latest finalised accounts	Period of accounts pending finalisation	Investment made by State Government during the years for which the accounts are in arrears			
					Year	Equity	Loans	Grants/ Subsidy
(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)
<b>A Working Companies/ Corporations</b>								
1	Delhi SC /ST /OBC Minorities, Handicapped Financial and Development Corporation Limited	2003-04	25.92	11 years (2004-05 to 2014-15)	2004-05	0.00	0.00	2.04
					2005-06	1.81	0.00	0.66
					2006-07	0.00	0.34	0.00
					2007-08	7.00	2.15	0.00
					2008-09	0.64	0.00	0.36
					2009-10	6.00	0.00	0.64
					2010-11	3.83	0.00	0.51
					2011-12	0.00	0.00	0.50
					2012-13	0.00	50.00	0.53
					2013-14	0.00	0.00	81.00
					2014-15	0.00	0.00	0.00
2	Delhi State Industrial & Infrastructure Development Corporation Limited	2013-14	21.00	1 year (2014-15)	2014-15	0.00	0.00	0.00
3	Delhi Power Company Limited	2013-14	745.05	1 year (2014-15)	2014-15	0.00	0.00	350.00
4	Delhi Transco Limited	2013-14	3951.00	1 year (2014-15)	2014-15	0.00	100.00	200.00
5	Indraprastha Power Generation Company Limited	2013-14	736.54	1 year (2014-15)	2014-15	0.00	0.00	5.00
6	Pragati Power Corporation Limited	2013-14	2074.19	1 year (2014-15)	2014-15	0.00	100.00	0.00
7	Delhi State Civil Supplies Corporation Limited	2013-14	7.00	1 year (2014-15)	2014-15	0.00	0.00	40.89
8	Delhi Tourism and Transportation Development Corporation Limited	2013-14	6.28	1 year (2014-15)	2014-15	0.00	0.00	3.61
9	Delhi Transport and Infrastructure Development Corporation Limited	2012-13	10.65	2 year (2013-14 to 2014-15)	2013-14	0.00	10.00	0.00
					2014-15	0.00	0.00	0.00
<b>Total A (Working Government Companies)</b>			<b>7577.63</b>			<b>19.28</b>	<b>262.49</b>	<b>685.74</b>
<b>B Working Statutory Corporations</b>								
1	Delhi Financial Corporation	2013-14	26.30	1 year (2014-15)	2014-15	0.00	0.00	0.00
2	Delhi Transport Corporation	2013-14	1983.85	1 year (2014-15)	2014-15	0.00	0.00	1003.85
<b>Total B (Working Statutory Corporations)</b>			<b>2010.15</b>			<b>0.00</b>	<b>0.00</b>	<b>1003.85</b>
<b>Grand Total (A+B)</b>			<b>9587.78</b>			<b>19.28</b>	<b>262.49</b>	<b>1689.59</b>
<b>Total Investment</b>						<b>1971.36</b>		

**Annexure – 2.1 (ii)**  
**Summarised financial position and working results of Government Companies and Statutory Corporations as per their latest finalised financial statements/accounts (Referred to in paragraph 2.1.11)**

(Figures in Columns 5 to 12 are ₹ in crore)

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which accounts finalised	Paid up Capital	Loans outstanding at the end of the year	Accumulated Profit (+)/ Loss (-)	Turnover	Net Profit (+)/ Loss (-)			Net Profit/ Loss before Interest & Depreciation	Interest	Depreciation	Net Profit/ Loss (before tax)	Net Impact of Audit Comments <sup>67</sup>	Capital employed <sup>68</sup>	Return on capital employed <sup>69</sup>	Percentage return on capital employed	Manpower
								9 (a)	9 (b)	9 (c)									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	9 (a)	9 (b)	9 (c)	9 (d)	(10)	(11)	(12)	(13)	(14)			
<b>A. Working Government Companies</b>																			
<b>FINANCE</b>																			
1	Delhi SC/ST/OBC Minorities, Handicapped Financial and Development Corporation Limited	2003-04	2013-14	25.92	11.79	26.99	11.09	6.22	0.40	0.25		5.57	0.00	81.94	5.97	7.29	166		
<b>Sector wise Total</b>								<b>6.22</b>	<b>0.40</b>	<b>0.25</b>		<b>5.57</b>	<b>0.00</b>	<b>81.94</b>	<b>5.97</b>	<b>7.29</b>	<b>166</b>		
<b>INFRASTRUCTURE</b>																			
2	Delhi State Industrial & Infrastructure Development Corporation Limited	2013-14	2014-15	21.00	0.00	311.75	1305.00	150.04	0.00	1.69		148.35	0.00	2026.06	148.35	7.32	1521		
3	Shahjahanabad Redevelopment Corporation <sup>70</sup>	2014-15	2015-16	0.00	0.00	0.00	0.00	0.05	0.00	0.05		0.00	0.00	0.18	0.00	0.00	16		
<b>Sector wise Total</b>								<b>150.09</b>	<b>0.00</b>	<b>1.74</b>		<b>148.35</b>	<b>0.00</b>	<b>2026.24</b>	<b>148.35</b>	<b>7.32</b>	<b>1537</b>		
<b>POWER</b>																			
4	Delhi Power Company Limited	2013-14	2014-15	745.05	3189.98	-1660.24	0.00	57.29	93.28	0.02		-36.01	0.00	3837.82	57.27	1.49	18		
5	Delhi Transco Limited	2013-14	2014-15	3951.00	1695.23	-2593.23	532.39	-1.40	79.03	119.54		-199.97	-2.59	3482.80	-120.94	0.00	1502		
6	Indraprastha Power Generation Company Limited	2013-14	2014-15	736.54	88.15	438.57	969.12	350.20	122.76	37.78		189.66	0.00	701.84	312.42	44.51	955		

<sup>67</sup>Impact of accounts comments include the net impact of comments of Statutory Auditors and CAG issued during the period Oct 2014 to Sep 2015 on the latest finalised accounts and is denoted by (+) increase in profit/ decrease in losses (-) decrease in profit/ increase in losses.

<sup>68</sup>Capital employed represents net fixed assets (including capital works-in-progress) plus working capital except in case of finance companies/ corporations where the capital employed is worked out as a mean of aggregate of the opening and closing balances of paid up capital, free reserves, bonds, deposits and borrowings (including refinance).

<sup>69</sup>Return on capital employed has been worked out by adding profit and interest charged to profit and loss account.

<sup>70</sup>SRC has a paid up capital of ₹ 700 only, interest of ₹ 113 and accumulated profit of ₹ 43,514 only.

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which accounts finalised	Paid up Capital	Loans outstanding at the end of the year	Accumulated Profit (+)/ Loss (-)	Turnover	Net Profit (+)/ Loss (-)				Net Impact of Audit Comments <sup>67</sup>	Capital employed <sup>68</sup>	Return on capital employed <sup>69</sup>	Percentage return on capital employed	Manpower
								Net Profit/ Loss before Interest & Depreciation	Interest	Depreciation	Net Profit/ Loss (before tax)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	9 (a)	9 (b)	9 (c)	9 (d)	(10)	(11)	(12)	(13)	(14)
7	Pragati Power Corporation Limited	2013-14	2014-15	2074.19	2068.71	1227.62	2139.00	1105.08	304.94	202.23	597.91	0.00	6112.18	902.85	14.77	277
8	DSIIDC Energy Limited	2014-15	2015-16	0.01	0.00	0.21	0.16	0.11	0.00	0.00	0.11	0.03	0.23	0.11	47.83	0
	<b>Sector wise Total</b>			<b>7506.79</b>	<b>7042.07</b>	<b>-2587.07</b>	<b>3640.67</b>	<b>1511.28</b>	<b>600.01</b>	<b>359.57</b>	<b>551.70</b>	<b>-2.56</b>	<b>14134.87</b>	<b>1151.71</b>	<b>8.15</b>	<b>2752</b>
<b>SERVICES</b>																
9	Delhi State Civil Supplies Corporation Limited	2013-14	2014-15	7.00	2.14	19.00	1037.22	11.78	0.00	0.56	11.22	0.00	35.10	11.22	31.97	650
10	Delhi Tourism and Transportation Development Corporation Limited	2013-14	2014-15	6.28	0.00	21.46	1050.60	22.41	0.00	3.15	19.26	0.00	196.97	19.26	9.78	782
11	Geospatial Delhi Limited	2014-15	2015-16	10.76	1.00	3.56	4.24	2.60	0.00	0.73	1.87	0.22	21.15	1.87	8.84	63
12	DSIIDC Exim Limited	2014-15	2015-16	0.01	0.03	-0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
13	DSIIDC Liquor Limited	2014-15	2015-16	0.01	0.00	-0.04	0.00	0.00	0.00	0.00	0.00	0.00	-0.03	0.00	0.00	0
14	DSIIDC Maintenance Services Limited	2014-15	2015-16	0.01	0.00	-0.07	0.00	-0.01	0.00	0.00	-0.01	0.00	-0.06	-0.01	0.00	0
	<b>Sector wise Total</b>			<b>24.07</b>	<b>3.17</b>	<b>43.87</b>	<b>2092.06</b>	<b>36.78</b>	<b>0.00</b>	<b>4.44</b>	<b>32.34</b>	<b>0.22</b>	<b>253.13</b>	<b>32.34</b>	<b>12.78</b>	<b>1495</b>
<b>TRANSPORT</b>																
15	Delhi Transport and Infrastructure Development Corporation Limited	2012-13	2014-15	10.65	20.00	21.97	28.23	36.01	19.31	1.98	14.72	0.00	219.84	34.03	15.48	135
	<b>Sector wise Total</b>			<b>10.65</b>	<b>20.00</b>	<b>21.97</b>	<b>28.23</b>	<b>36.01</b>	<b>19.31</b>	<b>1.98</b>	<b>14.72</b>	<b>0.00</b>	<b>219.84</b>	<b>34.03</b>	<b>15.48</b>	<b>135</b>
	<b>Total A (All sector wise working Government companies)</b>			<b>7588.43</b>	<b>7077.03</b>	<b>-2182.49</b>	<b>7077.05</b>	<b>1740.38</b>	<b>619.72</b>	<b>367.98</b>	<b>752.68</b>	<b>-2.34</b>	<b>16716.02</b>	<b>1372.40</b>	<b>8.21</b>	<b>6085</b>
<b>B. Working Statutory corporations</b>																
<b>FINANCE</b>																
16	Delhi Financial Corporation	2013-14	2014-15	26.30	56.99	0.00	16.99	7.45	7.10	0.32	0.03	0.00	146.70	7.13	4.86	99
	<b>Sector wise Total</b>			<b>26.30</b>	<b>56.99</b>	<b>0.00</b>	<b>16.99</b>	<b>7.45</b>	<b>7.10</b>	<b>0.32</b>	<b>0.03</b>	<b>0.00</b>	<b>146.70</b>	<b>7.13</b>	<b>4.86</b>	<b>99</b>
<b>TRANSPORT</b>																
17	Delhi Transport Corporation	2013-14	2014-15	1983.85	11676.14	-18971.02	1115.98	1298.13	2490.20	171.67	-1363.74	-2671.18	2557.09	1126.46	44.05	32930
	<b>Sector wise total</b>			<b>1983.85</b>	<b>11676.14</b>	<b>-18971.02</b>	<b>1115.98</b>	<b>1298.13</b>	<b>2490.20</b>	<b>171.67</b>	<b>-1363.74</b>	<b>-2671.18</b>	<b>2557.09</b>	<b>1126.46</b>	<b>44.05</b>	<b>32930</b>
	<b>Total B (All sector wise working Statutory corporations)</b>			<b>2010.15</b>	<b>11733.13</b>	<b>-18971.02</b>	<b>1132.97</b>	<b>1305.58</b>	<b>2497.30</b>	<b>171.99</b>	<b>-1363.71</b>	<b>-2671.18</b>	<b>2703.79</b>	<b>1133.59</b>	<b>41.93</b>	<b>33029</b>
	<b>Grand Total (A + B)</b>			<b>9598.58</b>	<b>18810.16</b>	<b>-21153.51</b>	<b>8210.02</b>	<b>3045.96</b>	<b>3117.02</b>	<b>539.97</b>	<b>-611.03</b>	<b>-2673.52</b>	<b>19419.81</b>	<b>2505.99</b>	<b>12.90</b>	<b>39114</b>

**Annexure-2.2 A**  
**Financial position of the Corporation for the years 2010-11 to 2014-15**  
**(Referred to in paragraph-2.2.2 and 2.2.2.2)**

(₹ in crore)

Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
<b>LIABILITIES</b>					
Total Equity Capital including ₹ 540 crore issued under JNNURM	1583.30	1784.30	1983.85	1983.85	1983.85
Reserves and funds	193.26	257.45	270.58	301.71	326.70
Loans from GNCTD	511.30	511.30	511.30	511.30	511.30
Ways & Means loans from GNCTD	11164.84	11164.84	11164.84	11164.84	11164.84
Grant-in-Aids (VRS)/Pension	0.47	0.47	0.47	0.00	24.0
GIA-water harvesting	0.02	0.02	0.02	0.02	0.02
Grant for construction of Bus depots/terminals	137.87	128.27	139.36	146.80	22.02
Grant-in Aid-Ways & Means	0	529	1304	0	0
Interest on Govt. loans	170.65	1915.33	3954.93	6419.86	9222.86
Current Liabilities	1171.00	578.45	514.82	550.69	632.56
<b>Total</b>	<b>14932.71</b>	<b>16869.44</b>	<b>19844.17</b>	<b>21079.07</b>	<b>23888.15</b>
<b>ASSETS</b>					
Fixed assets (at cost)	2538.41	2517.64	2473.99	2448.07	2327.76
less Depreciation	629.61	760.79	865.40	1002.55	1050.17
Net Fixed Assets	1908.80	1756.85	1608.59	1445.52	1277.59
Investment/deposit with bank against reserve funds	2.164	2.37	2.57	2.82	2.99
total current assets, loans & advances	759.95	417.35	625.73	659.71	718.79
Accumulated losses	12261.80	14692.88	17607.28	18971.02	21888.78
<b>Total</b>	<b>14932.71</b>	<b>16869.44</b>	<b>19844.17</b>	<b>21079.07</b>	<b>23888.15</b>
<b>Ratio analysis</b>					
Liquid Ratio	0.26 : 1	0.33 : 1	0.51 : 1	0.63 : 1	0.43:1
Debt Equity Ratio	7.37	6.55	5.88	5.88	5.88
Fixed Assets to Shareholders' fund	111.25	88.74	73.34	64.99	56.81
Return on equity	-146.78	-131.57	-139.68	-61.75	- 130.46
Return on capital employed	-220.978	-175.635	-213.082	-108.704	-246.48
Net worth	-10346.87	-11993.35	-13908.99	-16538.60	-19532.19

**Annexure-2.2B**  
**Working results of the Corporation for the period 2010-15**  
**(Referred to in paragraph 2.2.2)**

(₹ in crore)

Sl. No.	Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
1	Operating revenue	866.34	1196.05	1228.38	1115.98	992.17
2	Non-operating revenue	116.64	80.65	96.03	113.04	117.70
3	Utilization of Grant-in-aid from GNCTD	0.00	0.00	0.00	2204.00	1104.64
4	Others-prior period adjustment etc.	1.99	138.93	25.28	16.57	12.03
<b>5</b>	<b>Total revenue (1+2+3+4)</b>	<b>984.97</b>	<b>1415.63</b>	<b>1349.69</b>	<b>3449.59</b>	<b>2226.54</b>
<b>Operating Expenditure</b>						
6	CNG, Oil & Lubricants and Repairs & Maintenance	354.28	513.91	597.27	578.31	492.35
7	AMC charges-Low Floor Buses	56.79	109.23	145.98	172.64	197.57
8	Total Employee Cost	985.06	1165.67	1220.18	1310.77	1329.59
9	Depreciation	159.05	184.31	173.10	171.67	169.11
10	Other miscellaneous operating expenses	52.25	60.79	67.53	76.82	76.74
<b>11</b>	<b>Total Operating expenditure (6+7+8+9+10)</b>	<b>1607.43</b>	<b>2033.91</b>	<b>2204.06</b>	<b>2310.21</b>	<b>2265.36</b>
<b>Non-operating expenditure</b>						
12	Interest on GNCTD loans	1678.88	1770.82	2039.60	2456.79	2803.00
13	Others (interest on equity capital and plan loan reapportioned to capital reserve and other misc. non-operating revenue)	33.78	41.97	20.43	46.34	75.93
14	Total Non-operating expenditure (12+13)	1712.66	1812.79	2060.03	2503.13	2878.93
<b>15</b>	<b>Total expenditure (11+14)</b>	<b>3320.09</b>	<b>3846.70</b>	<b>4264.09</b>	<b>4813.34</b>	<b>5144.29</b>
16	Operating loss for the year (1-11)	741.09	837.86	975.68	1194.23	1273.19
17	Total loss for the year (15-5)	2335.12	2431.07	2914.40	1363.75	2917.75
<b>Analysis of revenue and expenditure per kilometer</b>						
18	Effective kms operated (in crores)	29.22	37.4	35.36	31.67	28.74
19	Operating revenue per km (1/18) (₹)	29.65	31.98	34.74	35.24	34.52
20	Non-operating revenue per km (2/18) (₹)	3.99	2.16	2.72	3.57	4.10

Sl. No.	Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
21	Total Income per km (5/18)(₹)	33.71	37.85	38.17	108.92	77.47
22	Operating expenditure per km (11/18) (₹)	55.01	54.38	62.33	72.95	78.82
23	Non-operating Expenditure per Km (14/18) (₹)	58.61	48.47	58.26	79.04	100.17
24	Operating Loss per km (16/18) (₹)	25.36	22.40	27.59	37.71	44.30
25	Traffic earning (₹ in crore)	863.60	1191.44	1222.53	1109.92	987.05
26	Non-traffic earning (₹ in crore)	119.38	85.26	101.88	119.10	122.82
27	Traffic earning per km (25/18) (₹)	29.56	31.86	34.57	35.05	34.34
28	Non-Traffic Earning per km (26/18) (₹)	4.09	2.28	2.88	3.76	4.27
29	Variable cost (₹ in crore)	412.34	625.75	744.75	751.76	689.92
30	Variable Cost per km (29/18) (₹)	14.11	16.73	21.06	23.74	24.01
31	Contribution (total earnings – variable cost) (₹ in crore)	570.64	650.95	579.66	477.26	419.95
32	Contribution per km (31/18) (₹)	19.53	17.41	16.39	15.07	14.61
33	Total of semi variable cost (Employee cost, Rent rates and taxes etc.) (₹ in crore)	1069.25	1236.23	1303.63	1420.15	1439.31
34	Total of semi variable cost per KM (33/18)(₹)	36.59	33.05	36.87	44.84	50.08
35	Working Expenditure (variable cost +semi variable cost) per km (₹)	50.70	49.79	57.93	68.58	74.09
36	Working Loss (₹ in crore)	498.61	585.28	723.98	942.89	1019.36
37	Working Loss per km (36/18) (₹)	17.06	15.65	20.47	29.77	35.47
38	Depreciation per km (in ₹)	5.44	4.93	4.90	5.42	5.88
39	Interest on GNCTD loan per km ( in ₹)	57.45	47.35	57.68	77.57	97.53
40	Fixed cost per km (₹)	62.90	52.28	62.58	83.00	103.41
<b>41</b>	<b>Total expenditure per km (₹)</b>	<b>113.60</b>	<b>102.06</b>	<b>120.51</b>	<b>151.57</b>	<b>177.50</b>
<b>42</b>	<b>Total Profit(loss) per km (₹)</b>	<b>(-79.92)</b>	<b>(-65.00)</b>	<b>(-82.42)</b>	<b>(-43.06)</b>	<b>(-101.52)</b>

Source: Annual Accounts of the Corporation and information provided by Corporation.

**Annexure-2.3**  
**Statement showing operational performance of**  
**Delhi Transport Corporation**  
**(Referred to in paragraph 2.2.3)**

Sl. No.	Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
1	Buses held at the end of the Year <sup>71</sup>	6197	5885	5438	5216	4705
2	Average number of buses held	5771	6084	5609	5341	4977
3	Average number of buses on road	4330	5121	4805	4567	4180
4	Percentage of utilisation of buses {(3÷2)×100}	75.03	84.27	85.77	85.51	84.10
5	Number of employees	41938	40796	38162	35561	32930
6	Employee vehicle ratio (5÷2)	7.27	6.71	6.80	6.66	6.62
7	Number of routes operated during the year	571	547	556	567	558
8	Average number of trips scheduled daily	38949	46621	45795	46963	44207
9	Average number of trips operated daily	30819	39983	38612	37404	35511
10	Operational ratio (Percentage) {(9÷8)×100}	79.13	85.76	84.31	79.65	80.33
11	Scheduled kilometers (in lakh)	3666.18	4354.33	4195.17	4012.45	3647.73
12	Gross kilometers operated (in lakh)	2981.80	3806.74	3592.39	3216.42	2910.86
13	Effective kilometers operated (in lakh)	2920.70	3738.70	3534.09	3165.21	2870.98
14	Dead kilometers (in lakh)	61.10	68.04	58.30	51.21	39.88
15	Percentage of dead kilometers to gross kilometers {(14÷12)×100}	2.05	1.79	1.62	1.59	1.37
16	Missed kilometers (in lakh) (11-13)	745.48	615.63	661.08	847.24	776.75
17	Percentage of missed kilometers to scheduled kilometers {(16÷11)×100}	20.33	14.14	15.76	21.12	21.29
18	Vehicle utilisation kilometers/bus/day (13÷ average number of vehicles on road ÷ number of days in the year)	185	199	202	190	188
19	Population of Delhi (in lakh)	167.53	171.15	174.85	178.62	182.48
20	Average number of buses on road per one lakh population (3÷19)	25.85	29.92	27.48	25.57	22.91
21	Total passengers carried (in lakh per year)	11066.15	16176.86	17071.79	15867.61	14187.28
22	Load factor ( <i>Per cent</i> )	71.43	77.75	92.90	86.63	85.02
23	Breakdowns per 10,000 kilometers	1.77	2.35	3.19	3.95	5.35
24	Accidents per one lakh kilometers	0.07	0.07	0.07	0.07	0.06

<sup>71</sup>Excluding seven numbers of Maruti Versa DX2.

**Annexure-2.4**  
**Actual consumption, mileage obtained per kg and extra expenditure on CNG consumption**  
**(Referred to in paragraph 2.2.3.8)**

Sl.No.	Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
1	Total gross kms of SF buses (in lakh)	1198.60	1152.27	910.69	748.53	528.25
2	Actual consumption of CNG (in lakh kg)	400.30	396.81	321.98	268.33	190.70
3	Average kms obtained per kg (1/2)	2.99	2.90	2.83	2.79	2.77
4	Consumption as per norms	386.41	370.20	292.02	239.91	168.60
5	Excess consumption (in lakh kg) (2-4)	13.89	26.61	29.96	28.42	22.10
6.	Average cost per kg (in ₹)	36.75	41.44	36.66	30.02	25.35
7	Extra expenditure (₹ in crore) (5x6)	5.10	11.03	10.98	8.53	5.60

**Annexure-2.5**  
**Detail of manpower, its cost and productivity during 2010-11 to 2014-15**  
**(Referred to in paragraph 2.2.4.5(i))**

Sl.No.	Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
1	Total manpower (Nos.)	41938	40796	38162	35561	32930
2	Manpower cost (₹ in crore)	985.06	1165.67	1220.18	1310.77	1329.59
3	Effective kms (in lakh)	2920.70	3738.70	3534.09	3165.21	2870.98
4	Manpower cost per effective km (₹)	33.73	31.18	34.53	41.41	46.31
5	Manpower productivity per day per person (kms)	19.08	25.04	25.37	24.39	23.89
6	Average number of buses held during the Year	5771	6084	5609	5341	4977
7	Manpower per bus (1/6)	7.27	6.71	6.80	6.66	6.62
8	Staff required as per norms (Nos.)	44954	42410	38842	37066	32986
9	Shortage of staff (Nos.) (8-1)	3016	1604	680	1505	56

**Annexure-2.6**  
**Details of Corporation's properties lying vacant**  
**(Referred to in paragraph 2.2.5.3)**

Sl. No.	Location of property	Owned by	Year of acquisition	Cost of acquisition	Intended purpose	Status of use
1	Dichaou Kalan	DTC	20.12.1972	Free	Vacant	Vacant
2	Dera Mandi	DTC	Not available	1273187	Vacant	Vacant
3	Pratap Nagar	DTC	Not available	NA	Scrap yard	Vacant
4	Khyala More	DTC	June 2006	15185520	Terminal	Vacant
5	MadanPur Khadar	Transport Department	August 2006	2324941	Terminal	Vacant
6	Gadaipur	Transport Department	Sept 2008	2125521	Vacant	Vacant
7	Village Mallikpur	Transport Department	January 2009	62578054	Vacant	Vacant
8	Village Daurala	Transport Department	January 2009	67676584	Vacant	Vacant
9	Dilshad Garden	Transport Department	March 2009	2839677	Terminal	Vacant
10	Rani Khera (Rohini Ph-V)	Transport Department	July 2014	8494585	Depot	Vacant

*Source: Details provided by the Corporation*

**Annexure 2.7**  
**Short attendance in Board of Directors meetings**  
**(Referred to in paragraph 2.7.1.3)**

PSU	2012-13		2013-14		2014-15		Remarks	
	No. of Dir.	Meetings to attend	Meetings to attend	Meetings not attended	No. of Dir.	Meetings to attend		Meetings not attended
DPCL	1	5	4	3	1	5	4	Government accepted (November 2015).
	1	5	-	-	-	-	-	
DSCFDC	2	4	4	4	3	4	4	DSCFDC accepted (December 2015).
	-	-	4	3	1	3	3	
	-	-	-	-	1	4	3	
DSCSC	1	4	-	-	-	-	-	DSCSC accepted (Oct. 2015).
DSIIDC	1	4	3	3	1	6	4	No Director (F) since 15.10.2012. DSIIDC accepted (November 2015).
	2	5	-	-	1	4	3	
	1	4	-	-	-	-	-	
DTIDC	-	-	4	3	-	-	-	DTIDC accepted (July 2015).
DTL	1	5	3	3	1	8	6	Government accepted (November 2015).
	1	5	6	4	2	5	3	
DTTDC	1	5	5	5	1	4	4	DTTDC accepted (Aug. 2015).
	1	6	4	3	1	4	3	
GDL	2	2	2	2	1	3	2	GDL accepted (August 2015).
IPGCL	-	-	4	3	1	4	4	Government accepted (November 2015).
PPCL	1	4	4	3	1	4	4	Government accepted (November 2015).
					1	6	3	

**Annexure 2.8**  
**Irregular attendance in Audit Committee meetings**  
**(Referred to in paragraph 2.7.2.2)**

Company	Year	Internal Auditor		Statutory Auditor		Director (Finance)		Remarks
		Meetings to be attended	Meetings not attended	Meetings to be attended	Meetings not attended	Meetings to be attended	Meetings not attended	
DSCFDC	2012-13	2	2	2	2	2	2	DSCFDC accepted (December 2015)
	2012-13	4	2	4		-	-	
DSCSC	2013-14	5	4	5	3	-	-	
	2012-13	4	4	-	-	4	2	DSI IDC accepted (November 2015)
2013-14	3	2	-	-	-	-		
DTIDC	2013-14	1	1	1	1	1	1	DTIDC accepted (July 2015)
	2012-13	4	2	4	2	-	-	
DTL	2013-14	3	1	-	-	3	2	Government accepted (November 2015)
	2012-13	2	2	2	1	2	2	
DTTDC	2013-14	-	-	-	-	3	1	Government accepted (February 2016)
	2013-14	4	1	4	1	-	-	
PPCL	2013-14	4	1	4	1	-	-	Government accepted (November 2015)

**Annexure 2.9**  
**Details of matters not discussed in Audit Committee Meetings**  
**(Referred to in paragraph 2.7.2.3)**

Company	Matters not discussed			Remarks
	2012-13	2013-14	2014-15	
DPCL	-	-	Scope of audit, Financial and risk management policies, Fraud and fraud risk.	Government accepted (November 2015)
DSCFDC	Financial and risk management policies, Internal control system, Fraud and fraud risk Statutory Auditors' Report, C&AG comments on financial statements	-	-	DSCFDC accepted (December 2015). No Audit Committee meeting held during the year 2013-14 and 2014-15.
DSCSC	Financial and risk management policies, Internal control system, Fraud and fraud risk, Scope of audit	Financial and risk management policies, Internal control system, Fraud and fraud risk, Scope of audit	Financial and risk management policies, Internal control system, Fraud and fraud risk Scope of audit, Recommendation on remuneration of Auditors	
DSIIDC	Financial and risk management policies, Internal control system, Fraud and fraud risk	Financial and risk management policies, Internal control system, Fraud and fraud risk	Financial and risk management policies, Internal control system, Fraud and fraud risk	DSIIDC (November 2015) noted for future compliance.
DTIDC				
DTL	Financial and risk management policies, Internal control system, Fraud and fraud risk, Scope of Audit	Financial and risk management policies, Internal control system, Fraud and fraud risk, Scope of Audit	Financial and risk management policies, Internal control system, Fraud and fraud risk, Scope of audit	Government accepted (November 2015).
DTTDC	Fraud and fraud risk	Fraud and fraud risk	Fraud and Fraud risk Did not recommend for appointment, remuneration and terms of appointment of Auditors	Government accepted (February 2016).
GDL	Fraud and fraud risks	Fraud and fraud risks	Fraud and fraud risks	GDL accepted (August 2015). Government accepted (November 2015) for IPGCL & PPCL.
IPGCL				
PPCL				

**Annexure 2.10**  
**Amount not spent on CSR activities by PSUs (2014-15)**  
**(Referred to in paragraph 2.7.5)**

(₹ in lakh)

Sl. No.	Company	Average net profit (ANP)	Amount to be incurred as CSR (2% of ANP)
1	DSCFDC (for 2001-02 to 2003-04)*	284.12	5.68
2	DSIIDC	18354.42	367.09
3	DTIDC (for 2010-11 to 2012-13)*	957.93	19.16
4	DTL	7585.22	151.70
5	IPGCL	24208.10	484.16
6	PPCL	38002.81	760.06
<b>Total</b>		<b>89392.60</b>	<b>1787.85</b>

*\*Accounts for subsequent years are in arrears and yet to be audited.*

