

Annexures

Annexure 1.1
(Referred to in paragraph 1.1.5)
Position of Inspection Reports

(₹ in crore)

Year	Opening Balance			Addition during the year			Clearance during the year			Closing Balance		
	IRs	Para-graphs	Money value	IRs	Para-graphs	Money value	IRs	Para-graphs	Money value	IRs	Para-graphs	Money value
2009-10	289	4,481	3,093.36	108	2,972	2,900.71	11	301	218.47	386	7,152	5,775.60
2010-11	386	7,152	5,775.60	54	2,009	1,831.89	85	564	434.09	355	8,597	7,173.40
2011-12	355	8,597	7,173.40	96	2,204	3,079.27	24	657	394.02	427	10,144	9,858.65
2012-13	427	10,144	9,858.65	104	1,610	1,209.64	62	520	571.99	469	11,234	10,496.31
2013-14	469	11,234	10,496.31	92	790	1,099.45	3	83	0.00	558	11,941	11,595.76
2014-15	558	11,941	11,595.76	76	506	159.57	15	159	7.40	619	12,288	11,747.93
2015-16	619	12,288	11,747.93	80	458	52.23	9	129	4.12	690	12,617	11,796.04
2016-17	690	12,617	11,796.04	111	650	169.04	11	357	484.30	790	12,910	11,480.78
2017-18	790	12,910	11,480.78	70	499	1,038.00	9	3,879	5,383.67	851	9,530	7,135.11
2018-19	851	9530	7,135.11	65	393	510.05	6	328	298.74	910	9,595	7,346.42

Annexure 1.2
(Referred to in paragraph 1.1.6)
Position of paragraphs included in the Audit Report, Accepted by the
Departments and the amount recovered

(₹ in crore)

Year of Audit Report	Number of Paragraphs included	Money value of the Paragraphs	Number of Paragraphs accepted	Money value accepted	Amount recovered during the year 2018-19	Cumulative position of recovery of accepted cases as of 31 March 2019	Percentage of recovery
2008-09	15	1,729.62	7	109.00	-	0.14	0.13
2009-10	18	1,764.20	5	49.36	-	0.39	0.79
2010-11	15	1,479.98	4	58.00	-	0.06	0.10
2011-12	17	2,363.11	1	19.14	-	1.23	6.43
2012-13	3	536.00	3	70.16	-	00	0.00
2013-14	3	98.39	3	20.83	-	00	0.00
2014-15	1	1.34	1	1.34	-	0.02	1.49
2015-16	4	122.13	4	7.02	-	0.01	0.14
2016-17	7	254.46	7	7.04	-	00	0.00
2017-18	7	705.58	7	390.39	-	0.00	0.00
Total	90	9,054.81	42	732.28	-	1.85	0.25

Annexure 1.3
(Referred to in para 1.3(a))
Residential rates applied instead of Commercial

(Amount in ₹)

Sl. No.	Reg. No./ B.No./Vol No./Date	Area, Plinth area (Sq.m.)	Amount of the property as per circle rate	Stamp Duty (SD) and Registration Fee (RF) payable {Rate of SD-6% (male) or 4% (female), Rate of RF-1% }	Stamp Duty and Registration Fee paid	Difference	Remarks
1	5180/1/1743 4/91-106/ 28.05.2018	1227.67, 552	Land cost=127680*3*1227.67 = 470246717 Construction cost=12840*.6*552 = 4252608 Total : 474499325	SD-28469960 RF-4744993 Total=33214953	SD-9627000 RF-1604452 Total=11231452	21983501	The property was purchased by NITCO Logistics Pvt Ltd in 1975 and was used as its branch office. Later Sujata Hotels Pvt Ltd purchased it in the year 2005 but on its request the deed was made in favour of SHPL Realty Pvt Ltd through this deed. The property is in use as commercial one since 1975. Thus, it should be treated as commercial property.
2	14220/1/240 61/87-94 /14.12.2018	139.63, 130.90	Land cost=139.63*127680*3 = 53483875 Construction cost=130.90*12840 =1680756 Total : 55164631 50% of Cost of property =27582316	SD-1654939 RF-275823 Total=1930762	SD-921000 RF-153500 Total=1074500	856262	Property under transfer is built on commercial shop plot. Thus property is commercial.
3	10455/16734/ 1-15/ 08.12.2016	12.76, 63.777	Land cost =12.76*127680*3 = 4887590 Construction cost=63.777*12840 = 818897 Total cost = 5706487	SD-342389 RF-57065 Total=399454	SD-141000 RF-23500 Total=164500	234954	According to presentation details the property is shown as shop, also the entire floor is shown as shop in the map. The adjacent part is also registered between the same vendors and vendees as 'commercial' property.
4	10456/16734/ 16-30/ 08.12.2016	12.76, 63.777	Land cost =12.76*127680*3 = 4887590 Construction cost=63.777*12840 =818897 Total cost =5706487	SD-342389 RF-57065 Total=399454	SD-141000 RF-23500 Total=164500	234954	According to presentation details the property is shown as shop, also the entire floor is shown as shop in the map. The adjacent part is also registered between the same vendors and vendees as 'commercial' property.

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5	10574/16739/ 59-68/ 19.12.2016	232.43, 901.29	Land cost = $232.43 \times 70080 \times 3$ = 48866083 Construction cost= $901.29 \times .6 \times 10800$ = 5840359 Total cost = 54706442 15% share= 8205966	SD-328239 RF-82060 Total= 410299	SD-192000 RF-48000 Total= 240000	170299	According to presentation details the property contains no kitchen on any of the residential floors i.e. First Floor, Second Floor and Third Floor. Further, all the rooms on these floors have attached toilets and the rooms are so arranged as to serve each one in the passage as a hotel has. Further, property verified from NDMC found to be a commercial property
6	7728/1/2284 5/101- 120/11.08.20 16	108.70, 371.6	Cost of Land: $108.70 \times 127680 \times 3/4$ = 10409112 Cost of Construction: $92.90 \times 12840 = 1192836$ Total= 11601948	SD-696117 RF-116019 Total= 812136	SD-360000 RF-60000 Total= 420000	392136	Property under transfer is built on commercial shop plot.
Total						23872106	

Annexure 1.4
(Referred to in para 1.3(b))
Wrong Calculation of the valuation of properties

(Amount in ₹)

Sl. No.	Reg. No./ B.No./Vol. No./Date of registration	Area,Plinth area (Sq. m.)	Amount of the property as per circle rate	Stamp Duty { @6% (male) or 4% (female) } and Registration Fee(@1%) payable	Stamp Duty and Registration Fee paid	Difference	Remarks
SR VIVEK VIHAR							
1	4704/1/811/05.07.2016	41.805, 82.9	LC-56640*41.805*1 = 2367835 CC-8220*82*.9*1 = 606636 Second floor-8220*41*1*1 = 337020 Total cost - 3311491	6%=198689 1%=33115 = 231804	Consideration amount ₹ 38000 199800 + 1000 = 200800	31004	Registration fee was paid ₹1000 instead of ₹ 33115.
2	4996/1/822/15.07.2016	32.16, 107.99	LC-127680*32.16*3 = 12318566 CC-12840*107.99*1*1 = 1386592 Total cost – 13705158 83.4% @6%- 11430102 16.6% @4% - 2275056	6% =685806 4%=91002 1%= 137052 = 913860	Consideration amount ₹ 7000000 749000 + 132000 = 881000	32860	Super area not taken while calculating the cost of construction.
3	5142/1/827/20.07.2016	7.54, 7.54	LC-70080*7.54*3 = 1585210 CC-10800*7.54*.8*1 = 65146 Total cost - 1650356	4%=66014 1%=16504 = 82518	Consideration amount ₹ 750000 30000 + 7500 = 37500	45018	As per description of property mentioned in the instrument land share should not be divided by any share
4	5161/1/828/21.07.2016	44.93, 44.93	LC-70080*44.93*3/1 = 9446083 CC-10800*44.93*.8*1 = 388195 Total cost - 9834278	6% =590057 1%=98343 = 688400	Consideration amount ₹ 3550000 213000 + 35500 = 248500	439900	As per description of the property shown in the instrument land share should not be divided by any share. The whole area of land should be taken while calculating the cost of the land.

Sl. No.	Reg. No./ B.No./Vol. No./Date of registration	Area,Plinth area (Sq. m.)	Amount of the property as per circle rate	Stamp Duty { @6% (male) or 4% (female) } and Registration Fee(@1%) payable	Stamp Duty and Registration Fee paid	Difference	Remarks
5	5162/1/828/ 21.07.2016	9.05, 9.05	LC-70080*9.05*3 = 1902672 CC-10800*9.05*1*1 = 97740 Total cost - 2000412	6%=120025 1%=20004 = 140029	Consideration amount ₹ 750000 45000 + 7500 = 52500	87529	As per description of property mentioned in the instrument land share should not be divided by any share
6	5362/1/835/ 28.07.2016	6.5, 6.5	LC-70080*6.5*3 = 1366560 CC-10800*6.5*.8*1 = 56160 Total cost - 1422720	6%=85363 1%=14227 = 99590	Consideration amount ₹ 600000 36000 + 6000 = 42000	57590	As per description of property mentioned in the instrument land share should not be divided by any share
7	8927/1/1294/ 15.12.2017	70.2324, 70.2324	LC-56640*70.2324*3/2 = 5966945 LC-56640*70.2324*1/2 =1988982 CC-9480*70.2324*0.8*1 = 532643 Total cost- 8488570	6%=509314 1%=84886 = 594200	Consideration amount ₹ 7170000 430200 + 71700 = 501900	92300	As per description of the property mentioned in the instrument land share should be divided by 2 instead of 3.
8	9074/1/1300/ 20.12.2017	55.60, 16.72	LC-56640*55.60 = 3149184 LC-56640*16.72*3 =2841062 CC-8220*55.60*0.8*1 = 365626 CC-9480*16.72*0.8*1 = 126804 Total cost- 6482676	4%=259307 1%=64826 = 324133	Consideration amount ₹ 2500000 100000 + 25000 = 125000	199133	As per description of property mentioned in the instrument, land share should not be divided by any share.
9	4278/1/1480/ 18.05.2018	10.37, 10.37	LC-70080*10.37*1/2 = 363365 CC-9360*10.37*0.9*1 =87357 Total cost- 450722	6%=27043 1%=4507 = 31550	Consideration amount ₹ 280000 16800 + 2800 = 19600	11950	As per description of the property mentioned in the instrument, land share should be divided by 2 instead of 3.

Sl. No.	Reg. No./ B.No./Vol. No./Date of registration	Area,Plinth area (Sq. m.)	Amount of the property as per circle rate	Stamp Duty { @6% (male) or 4% (female) } and Registration Fee(@1%) payable	Stamp Duty and Registration Fee paid	Difference	Remarks
10	4581/1/1492/ 29.05.2018	43.47, 42	LC-56640*43.47/3 = 820714 CC-8220*42*1*1 = 345240 Total cost- 1165954	6%=69957 1% =11660 = 81617	Consideration amount ₹ 1100000 66000 + 11000 = 77000	4617	Age factor for construction cost was used 0.8 instead of 1.
11	1601/1/1015/ 30.03.2017	193, 193	LC-193*70080 =13525440 CC-193*9360*1 =1806480 Total cost-15331920	4%=613277 1% =153319 =766596	Consideration amount ₹ 12520000 500800 + 125200 = 626000	140596	Property is in Krishna Nagar and it falls into category E instead of F. Hence rates of E category to be applied instead of F.
SR KALKAJI							
12	1926/1/14563/ 11.05.2017	Prop Land Share 36.89 (6896*59.78/1 1172.241) Plinth area 59.78	LC-36.89*127680*3*1 = 14130346 CC-59.78*12840*1*1 = 767575 Total cost- 14897921	6%=893875 1%=148979 = 1042854	Consideration amount ₹ 5949832 376800 + 59499 = 436299	606555	Amount of land share was not worked out, Stamp Duty & Registration Fee were paid only on plinth area by the Party.
13	1214/1/15314/ 07.03.2019	Prop Land Share 18.30 (6896*29.66/1 1172.241) Plinth area 29.66	LC-18.30*127680*3*1 = 7009632 CC-29.66*12840*1*1 = 380834 Total cost- 7390466	5%=369523 1%=73905 = 443428	Consideration amount ₹ 4120000 206000 + 41200 = 247200	196228	Calculation of Stamp Duty & Registration Fees were not applied as per para 1 & 3 of the annexure of Notification (i.e. Land Cost & Construction Cost separately.
SR ROHINI							
14	4353/1/6883/ 10.05.2016	34, 34	LC- 34*70080*1*1 =2382720 CC- 34*9360*1*1 =318240 Total cost- 2700960	6%=162058 1% =27010 = 189068	Consideration amount ₹ 2500000 150000 + 25000 = 175000	14068	As per Form A plinth area of the property under transfer is 34 Sq.m., but plinth area of 11.22 Sq.m. was taken for calculation instead of 34 Sq.m.
15	4743/1/6899/ 20.05.2016	60, 60	LC- 60*70080*1*1 =4204800 CC- 60*9360*1*1 =561600	5%=238320 1%=47664	Consideration amount ₹ 4400000 220000		As per Form A plinth area of the property under transfer is 60 Sq.m., but plinth area of 20 Sq.m. was taken for calculating the cost of

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			Total cost- 4766400	= 285984	+ 44000 = 264000	21984	construction instead of 60 Sq.m..
16	4825/I/6902/ 24.05.2016	60, 60	LC- 60*70080*1*1 =4204800 CC- 60*9360*1*1 =561600 Totalcost- 4766400	5%=238320 1%=47664 = 285984	Consideration amount ₹ 4400000 220000 + 44000 = 264000	21984	As per Form A plinth area of the property under transfer is 60 Sq.m. but plinth area of 20 Sq.m. was taken for calculating the cost of construction instead of 60 Sq.m.
17	2511/I/8356/ 07.03.2019	400, 660	LC- 400*46200*2*1 =36960000 CC- 660*8040*1*1 =5306400 Totalcost- 42266400	6%=2535984 1%= 422664 = 2958648	Consideration amount ₹ 41800000 2508000 + 418000 =2926000	32648	As per Form A year of Construction is 2000, hence, age factor should be applied 1.0 instead of 0.09 for calculation of the cost of construction of the property.
18	3068/I/8380/ 22.03.2019	56.144, 56.144	Prop. land share 996.387*56.144/5526.96 = 10.12 LC- 10.12*70080*3 =2127629 CC- 56.144*10800*1*1 = 606355 Total cost- 2733984	6%=164039 1%=27340 =191379	Consideration amount ₹ 2600000 156000 +26000 =182000	9379	Super area not taken for calculating the cost of construction of the property in the instrument.
19	3069/I/8380/ 22.03.2019	29.97, 29.97	Prop. land share 996.387*29.97/5526.96 = 5.40 LC- 5.40*70080*3 =1135296 CC- 29.97*10800*1*1 = 323676 Total cost- 1458972	6%=87538 1%=14590 =102128	Consideration amount ₹ 1400000 84000 +14000 =98000	4128	Super area not taken for calculating the cost of construction of the property in the instrument.
SR, ASAF ALI							
20	4563/1/17407/ 10.05.2018	104.52, 43.025	LC- 104.52*127680*1/4 =3336278 CC- 43.025*11160*1*1	6%=228986	Consideration amount ₹ 3500000 210000		Cost of const. was taken for 14 Sq.m. instead of 43.025 Sq.m. (correct plinth area as per map). No consideration amount was taken

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			=480159 Total cost- 3816437	1%=38164 =267150	+35000 =245000	22150	for third floor roof rights for calculation of total value of property transferred.
21	4159/1/17389/ 01.05.2018	125.42 ,104.518	LC- 25.09*127680*1 =3203491 CC- 11160*125.423*1*1 =1399721 Total cost- 4603212	5%=230160 1%=46032 =276192	Consideration amount ₹ 3450000 172500 +34500 =207000	69193	Cost of const. was taken for 20.91Sq.m. instead of 125.423 Sq.m. including kitchen room and toilet etc. constructed of fourth floor (correct plinth area).
22	5113/1/17431/ 30.05.2018	46.01, 46.01	LC- for two floors 46.01*127680*1*2/5 =2351866 CC-for two floors: 46.01*11160*1*1*2 =1026943 Total cost- 3378809	4%=135152 1%=33788 =168940	Consideration amount ₹ 1695000 67800 +16950 =84750	84190	Cost of land of only one floor included in the sale of two floors.
23	5212/1/17435/ 29.05.2018	71.81, 71.81	LC- 71.81*127680*1/4 = 2292175 CC- 71.81*11160*1*.8 =641120 Total cost- 2933295	4%=117332 1%=29333 =146665	Consideration amount ₹ 2500000 100000 +25000 =125000	21665	Cost of land was taken for 14.362 Sq.m. instead of 17.9525(71.81/4) Sq.m.
24	4134/1/17388/ 01.05.2018	57, 128.43	LC- 40% 214.05*127680*40/100 = 10931962 CC- 40% 214.05*11160*1.5*.6*40/100 = 859967 Total cost- 11791929	6%=707516 1%=117919 =825435	Consideration amount ₹ 11600000 696000 +116000 =812000	13435	40% share of entire property consisting of two floors is under transfer. Cost of construction of first floor not included.
25	4755/1/17415/ 15.05.2018	18.58, 74.36	LC- 18.58*70080*3*1 = 3906259 CC- 74.36*10800 = 803088 Total cost- 4709347	5%=235467 1%=47093 =282560	Consideration amount ₹ 4000000 200000 +40000 =240000	42560	Cost of land was taken for 14.87 Sq.m. instead of 18.58 Sq.m.(8*25/9/50*41.81)

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26	1195/1/17258/06.02.2018	117.4, 71.06&117.4	LC-[25% (117.4*70080*3/4) + (117.4*70080*3/4)] = 3085272 CC 25%{(10800*71.06*.5) + (117.4*9360*3*.5)} = 508005 Total cost- 3593277	6%=215597 1%=35933 =251530	Consideration amount ₹ 3150000 189000 +31500 =220500	31030	Plot area of property was taken as 75.24Sq.m.instead of correct area 117.4Sq.m.
27	1197/1/17258/06.02.2018	117.4, 71.06&117.4	LC-[25% {(117.4*70080*3/4) + (117.4*70080*3/4)}] = 3085272 CC-[25% {(10800*71.06*.5) + (117.4*9360*3*.5)}] = 508005 Total cost- 3593277	6%=215597 1%=35933 =251530	Consideration amount ₹ 3150000 189000 +31500 =220500	31030	Plot area of property was taken as 75.24Sq.m. instead of correct area 117.4Sq.m.
28	1196/1/17258/06.02.2018	117.4, 71.06&117.4	LC-[25% {(117.4*70080*3/4) + (117.4*70080*3/4)}] = 3085272 CC-[25% {(10800*71.06*.5) + (117.4*9360*3*.5)}] = 508005 Total cost- 3593277	4%=143731 1%=35933 =179664	Consideration amount ₹ 3150000 126000 +31500 =157500	22164	Plot area of property was taken as 75.24 Sq.m. instead of correct area 117.4Sq.m.
29	1194/1/17258/06.02.2018	117.4, 71.06&117.4	LC-[25% {(117.4*70080*3/4) + (117.4*70080*3/4)}] = 3085272 CC-[25% {(10800*71.06*.5) + (117.4*9360*3*.5)}] = 508005 Total cost- 3593277	4%=143731 1%=35933 =179664	Consideration amount ₹ 3150000 126000 +31500 =157500	22164	Plot area of property was taken as 75.24 Sq.m. instead of correct area 117.4Sq.m.
30	1130/1/17255/03.02.2018	64.431, 42.27	LC-66.431*56640*3/5 = 2257591		Consideration amount ₹ 1800000	71707	As per map attached with the instruments the plot area works out to 66.431

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			CC-66.431*9480*.9 = 566789 Total cost-2824380	6%=169463 1%=28244 =197707	108000 +18000 =126000		Sq.m.(55*130/9/50*41.81) instead of 42.27 Sq.m. mentioned in instruments.
31	9802/16705/ 31.10.2016	238.71, 167.09	LC-238.71*127680/4 = 7619623 CC-167.09*11160 = 1864724 Cost of Stilt-32.51*11160 =362812 Total cost- 9847159	4%=393886 1%=989472 =492358	Consideration amount ₹ 8400000 336000 +84000 =420000	72358	No. of floors is four. Proportionate land right transferred for four floors should be 1/4 th but taken as 1/5 th . Further, other part of property including other portions and common area not included in calculation of duty.
32	10734/16745/ 22.12.2016	1093.14 (28*125+80*1 25-65*26.67 sqft)(25% share in each case),1093.14	LC-1093.14*159840*3/5 = 104836499 CC-1093.14*15960*0.9 = 15701863 Total-120538362*25% share of each) (30134590/- in each case)	6%=1808075 1%=301346 = 2109421	Consideration amount ₹ 27650000 1659000 + 276500 = 1935500	173921	According to presentation details the land area works out to 1093.14 Sq.m. but the instrument registered with plinth area 1001.65 Sq.m. only.
33	10703/16744/ 22.12.2016	1093.14 (28*125+80*1 25-65*26.67 sqft)(25% share in each case),1093.14	LC-1093.14*159840*3/5 = 104836499 CC-1093.14*15960*0.9 = 15701863 Total-120538362*25% share of each) (30134590/- in each case)	6% = 1808075 1% = 301346 = 2109421	Consideration amount ₹ 27650000 1659000 + 276500 = 1935500	173921	According to presentation details the land area works out to 1093.14 Sq.m. but the instrument registered with plinth area 1001.65 Sq.m. only.
34	10705/16744/ 22.12.2016	1093.14 (28*125+80*1 25-65*26.67 sqft)(25% share in each case),1093.14	LC-1093.14*159840*3/5 = 104836499 CC-1093.14*15960*0.9 = 15701863 Total-120538362*25% share of each) (30134590/- in each case)	6%=1808075 1%=301346 = 2109421	Consideration amount ₹ 27650000 1659000 + 276500 = 1935500	173921	According to presentation details the land area works out to 1093.14 Sq.m. but the instrument registered with plinth area 1001.65 Sq.m. only.

Sl. No.	Reg. No./ B.No./Vol. No./Date of registration	Area,Plinth area (Sq. m.)	Amount of the property as per circle rate	Stamp Duty {@6% (male) or 4% (female)} and Registration Fee(@1%) payable	Stamp Duty and Registration Fee paid	Difference	Remarks
35	10706/16744/ 22.12.2016	1093.14 (28*125+80*125-65*26.67 sqft)(25% share in each case),1093.14	LC -1093.14*159840*3/5 = 104836499 CC -1093.14*15960*0.9 = 15701863 Total -120538362*25% share of each) (30134590/- in each case)	6%=1808075 1%=301346 = 2109421	Consideration amount ₹ 27650000 1659000 + 276500 = 1935500	173921	According to presentation details the land area works out to 1093.14 Sq.m. but the instrument registered with plinth area 1001.65 Sq.m. only.
36	1586/16819/ 14.03.2017	138.19, 73.67	LC -138.19*127680*1/5 = 3528820 CC -73.67*11160*1*1 = 822157 Total cost = 4350977	6%=261059 1%=43510 = 304569	Consideration amount ₹ 2800000 151200 + 28000 = 179200	125369	According to presentation details the land area works out to 35ft*42.6ft (138.19 Sq.m.) but the instrument registered with land cost of 73.67 Sq.m. only.
37	10622/16741/ 20.12.2016	46.45/46.45	LC -46.45*70080*1/4 = 813804 CC -46.45*9360*1*1 = 434772 Total cost -1248576	6%=74914 1%=12486 =87400	Consideration amount ₹ 1095000 65700 +10950 =76650	10750	According to presentation details the land area is 92.85Sq.m. Super area on sale is 46.45Sq.m. and carpet area is 41.81Sq.m. Construction cost of only carpet area and not the super area included.
38	9108/16675/ 10.10.2016	Plot area = 362.86 Plinth area 412.7 (350 (R) + 62.7(C))	Land Share Residential (R) 350*362.86/412.7= 307.73 Land Share Commercial (C) 62.7*362.86/412.7= 55.13 LC(R) -.30.77*70080*1 =2156362 LC (C) -5.51*70080*3 =1158422 CC(R) -35*9360*0.5*1 = 163800 CC(C) -6.27*10800*.5*1 = 33858 Total cost = 3512442	6%=210747 1%=35124 =245871	Consideration amount ₹ 3200000 192000 +32000 =224000	21871	According to presentation details the land area is 362.86Sq.m. (434 sq.yd). Proportionate land area of Residential and Commercial Plinth is wrongly calculated as 33.15Sq.m. and 3.135 Sq.m.instead of 30.83Sq.m. and 5.52 Sq.m. respectively.

Sl. No.	Reg. No./ B.No./Vol. No./Date of registration	Area,Plinth area (Sq. m.)	Amount of the property as per circle rate	Stamp Duty { @6% (male) or 4% (female) } and Registration Fee(@1%) payable	Stamp Duty and Registration Fee paid	Difference	Remarks
39	9109/16675/ 10.10.2016	Plot area = 362.86 Plinth area 412.7 (350 (R) + 62.7(C))	Land Share Residential (R) $350*362.86/412.7=307.73$ Land Share Commercial (C) $62.7*362.86/412.7=55.13$ LC(R) - $30.77*70080*1$ $=2156362$ LC (C) - $5.51*70080*3$ $=1158422$ CC(R) - $35*9360*0.5*1$ $= 163800$ CC(C) - $6.27*10800*.5*1$ $= 33858$ Total cost = 3512442	6%=210747 1% =35124 =245871	Consideration amount ₹ 3200000 192000 +32000 =224000	21871	According to presentation details the land area is 362.86Sq.m.(434 sq.yd). Proportionate land area of Residential and Commercial Plinth is wrongly calculated as 33.15Sq.m.and 3.135 Sq.m. instead of 30.83 Sq.m. and 5.52 Sq.m.respectively.
40	9110/16676/ 10.10.2016	Plot area = 362.86 Plinth area 412.7 (350 (R) + 62.7(C))	Land Share Residential (R) $350*362.86/412.7=307.73$ Land Share Commercial (C) $62.7*362.86/412.7=55.13$ LC(R) - $30.77*70080*1$ $=2156362$ LC (C) - $5.51*70080*3$ $=1158422$ CC(R) - $35*9360*0.5*1$ $= 163800$ CC(C) - $6.27*10800*.5*1$ $= 33858$ Total cost = 3512442	6%=210747 1% =35124 =245871	Consideration amount ₹ 3200000 192000 +32000 =224000	21871	According to presentation details the land area is 362.86Sq.m.(434 sq.yd). Proportionate land area of Residential and Commercial Plinth is wrongly calculated as 33.15 Sq.m. and 3.135 Sq.m. instead of 30.83 Sq.m. and 5.52Sq.m. respectively.

Sl. No.	Reg. No./ B.No./Vol. No./Date of registration	Area,Plinth area (Sq. m.)	Amount of the property as per circle rate	Stamp Duty { @6% (male) or 4% (female) } and Registration Fee(@1%) payable	Stamp Duty and Registration Fee paid	Difference	Remarks
41	9111/16676/10.10.2016	Plot area = 362.86 Plinth area 412.7 (350 (R) + 62.7(C))	Land Share Residential (R) $350*362.86/412.7=307.73$ Land Share Commercial (C) $62.7*362.86/412.7=55.13$ LC(R) - $30.77*70080*1=2156362$ LC (C) - $5.51*70080*3=1158422$ CC(R) - $35*9360*0.5*1=163800$ CC(C) - $6.27*10800*.5*1=33858$ Total cost = 3512442	6%=210747 1% =35124 =245871	Consideration amount ₹ 3200000 192000 +32000 =224000	21871	According to presentation details the land area is 362.86Sq.m.(434 sq.yd). Proportionate land area of Residential and Commercial Plinth is wrongly calculated as 33.15 Sq.m. and 3.135 Sq.m. instead of 30.83 Sq.m. and 5.52 Sq.m.respectively.
42	9130/16677/10.10.2016	Plot area = 362.86 Plinth area 412.7 (350 (R) + 62.7(C))	Land Share Residential (R) $350*362.86/412.7=307.73$ Land Share Commercial (C) $62.7*362.86/412.7=55.13$ LC(R) - $30.77*70080*1=2156362$ LC (C) - $5.51*70080*3=1158422$ CC(R) - $35*9360*0.5*1=163800$ CC(C) - $6.27*10800*.5*1=33858$ Total cost = 3512442	6%=210747 1% =35124 =245871	Consideration amount ₹ 3200000 192000 +32000 =224000	21871	According to presentation details the land area is 362.86Sq.m.(434 sq.yd). Proportionate land area of ResidentialandCommercial Plinth is wrongly calculated as 33.15 Sq.m.and 3.135 Sq.m. instead of 30.83Sq.m. and 5.52 Sq.m. respectively.

Sl. No.	Reg. No./ B.No./Vol. No./Date of registration	Area,Plinth area (Sq. m.)	Amount of the property as per circle rate	Stamp Duty { @6% (male) or 4% (female) } and Registration Fee(@1%) payable	Stamp Duty and Registration Fee paid	Difference	Remarks
43	9131/16677/10.10.2016	Plot area = 362.86 Plinth area 412.7 (350 (R) + 62.7(C))	Land Share Residential (R) 350*362.86/412.7= 307.73 Land Share Commercial (C) 62.7*362.86/412.7= 55.13 LC(R) -.30.77*70080*1 =2156362 LC (C) -5.51*70080*3 =1158422 CC(R) -35*9360*0.5*1 = 163800 CC(C) -6.27*10800*.5*1 = 33858 Total cost = 3512442	6%=210747 1% =35124 =245871	Consideration amount ₹ 3200000 192000 +32000 =224000	21871	According to presentation details the land area is 362.86Sq.m.(434 sq.yd). Proportionate land area of Residential and Commercial Plinth is wrongly calculated as 33.15 Sq.m. and 3.135 Sq.m. instead of 30.83 Sq.m. and 5.52 Sq.m. respectively.
44	9145/16677/10.10.2016	Plot area = 362.86 Plinth area 412.7 (350 (R) + 62.7(C))	Land Share Residential (R) 350*362.86/412.7= 307.73 Land Share Commercial (C) 62.7*362.86/412.7= 55.13 LC(R) -.30.77*70080*1 =2156362 LC (C) -5.51*70080*3 =1158422 CC(R) -35*9360*0.5*1 = 163800 CC(C) -6.27*10800*.5*1 = 33858 Total cost = 3512442	6%=210747 1% =35124 =245871	Consideration amount ₹ 3200000 192000 +32000 =224000	21871	According to presentation details the land area is 362.86Sq.m. (434 sq.yd). Proportionate land area of Residential and Commercial Plinth is wrongly calculated as 33.15 Sq.m. and 3.135 Sq.m. instead of 30.83 Sq.m. and 5.52 Sq.m.respectively.
45	9146/16678/10.10.2016	Plot area = 362.86 Plinth area 412.7 (350 (R) + 62.7(C))	Land Share Residential (R) 350*362.86/412.7= 307.73 Land Share Commercial (C) 62.7*362.86/412.7= 55.13 LC(R) -.30.77*70080*1 =2156362		Consideration amount ₹ 3200000	21871	According to presentation details the land area is 362.86Sq.m.(434 sq.yd). Proportionate land area of Residential and Commercial Plinth is wrongly calculated as 33.15Sq.m. and 3.135 Sq.m.instead of 30.83Sq.m. and 5.52Sq.m.respectively.

Sl. No.	Reg. No./ B.No./Vol. No./Date of registration	Area,Plinth area (Sq. m.)	Amount of the property as per circle rate	Stamp Duty {@6% (male) or 4% (female)} and Registration Fee(@1%) payable	Stamp Duty and Registration Fee paid	Difference	Remarks
47	9148/16678/10.10.2016	Plot area = 362.86 Plinth area 412.7 (350 (R) + 62.7(C))	Land Share Residential (R) 350*362.86/412.7= 307.73 Land Share Commercial (C) 62.7*362.86/412.7= 55.13 LC(R) -30.77*70080*1 =2156362 LC (C) -5.51*70080*3 =1158422 CC(R) -35*9360*0.5*1 = 163800 CC(C) -6.27*10800*.5*1 = 33858 Total cost = 3512442	6%=210747 1%=35124 =245871	Consideration amount ₹ 3200000 192000 +32000 =224000	21871	According to presentation details the land area is 362.86Sq.m.(434 sq.yd). Proportionate land area of Residential and Commercial Plinth is wrongly calculated as 33.15 Sq.m. and 3.135 Sq.m.instead of 30.83 Sq.m.and 5.52 Sq.m.respectively.
SR, BASAI DARAPUR							
48	13712/1/24040/03.12.2018	207 , 176.62	Land (103.8*1+2.9*3+110.32*3+17.4 2*3)=495.72 LC -495.72*127680 /4 =15823382 CC -98.1545*11160*1*1 =1095404 Total- 16918786	4%=676751 1%=169188 =845939	Consideration amount ₹ 12300000 492000 +123000 =615000	230939	No. of floors is four. Hence, total plinth area given is incorrect. Total plinth area for 4 floors may be a maximum of 830.4 Sq.m. Total plinth area of basement not given, hence, area transferred is taken as half. Thus, Registration fee paid is less.
49	11513/1/23455/30.11.2017	167.22 ,78.39	LC - 167.22*127680/5 =4270130 CC -78.39*11160*1*1 =874832 Total - 5144962	4%=205799 1%=51450 257249	Consideration amount ₹ 4000000 160000 +40000 =200000	57249	Entire basement under transfer but land share taken in consideration is incorrect.
50	7892/1/22852/12.08.2016	22.4 , 22.4	LC -22.4*127680*3*2/3 =5720064 CC -443750 Totalcost - 6163814	6%=369829 1%=61638 =431467	Consideration amount ₹ 4135000 248100 +41350 =289450	142017	Number of floors only three but taken as four.

Sl. No.	Reg. No./ B.No./Vol. No./Date of registration	Area,Plinth area (Sq. m.)	Amount of the property as per circle rate	Stamp Duty {@6% (male) or 4% (female)} and Registration Fee(@1%) payable	Stamp Duty and Registration Fee paid	Difference	Remarks
51	8108/1/22860/ 22.08.2016	52.91, 52.91	LC-52.91*127680/2 = 3377774 CC-52.91*11160*.8 =472381 Total cost- 3850155	5%=192508 1%=38502 =231010	Consideration amount ₹ 2100000 105000 +21000 =126000	105010	No. of floors is two, plot size 25 Sq.m. and plinth area under transfer 52.91 Sq.m. as per instrument which is incorrect.
52	14021/1/24052/ 11.12.2018	50,45	LC-50*127680/2 = 3192000 CC-45*11160*.8 =401760 Totalcost- 3593760	4%=143750 1%=35938 =179688	Consideration amount ₹ 2400000 96000 +24000 =120000	59688	No. of floors is two, plot size 12.5 Sq.m. and plinth area under transfer 45 Sq.m. as per instrument which is incorrect. The plot area is 50 Sq.m. and not 12.5 Sq.m. as used in calculation.
53	7393/1/22832/ 01.08.2016	48 ,35	LC-48*127680/3 = 2042880 CC-35*11160*.9 = 351540 Total cost- 2394420	4%=95777 1%=23944 =119721	Consideration amount ₹ 1950000 78000 +19500 =97500	22221	Covered area as per instrument is 48 Sq.m.
54	11869/1/23469/ 11.12.2017	292.55,50.73	LC-50.73*3*127680/2 = 9715810 CC-50.73*12840*.7 = 455961 Total cost- 10171771	6%=610306 1%=101718 =712024	Consideration amount ₹ 8000000 480000 +80000 =560000	152024	As per map attached with the instrument area under transfer is 50.73 Sq.m. 15*28+14*9=546 sqft 546 sqft =546/9*83.61*100= 50.73 Sq.m.
55	11848/1/23468/ 08.12.2017	260.12 ,92.34	LC- 127680*260.12*1/3*1/2 =5535354 CC-92.34*11160=1030514 Totalcost : 6565868	4%=262635 1%=65659 =328294	Consideration amount ₹ 5186600 207500 +51830 =259330	68964	Since there are 3 floors, proportionate land share for half portion of one floor should be taken as 1/6 th and not 1/8 th as considered while paying stamp duty.
56	11792/1/23466/ 08.12.2017	75.25 ,37.63	LC- 75.25*70080/2=2636760 CC-37.63*9360*0.6 = 211330 Totalcost- 2848090	4%=113924 1%=28481 =142405	Consideration amount ₹ 2750000 110000 +27500 =137500	4905	Half share transferred but construction cost of only 50% of half share has been taken as consideration amount in the instrument.

Sl. No.	Reg. No./ B.No./Vol. No./Date of registration	Area,Plinth area (Sq. m.)	Amount of the property as per circle rate	Stamp Duty {@6% (male) or 4% (female)} and Registration Fee(@1%) payable	Stamp Duty and Registration Fee paid	Difference	Remarks
57	11579/1/23457/04.12.2017	40.14,77.5	LC- 40.14*70080 =2813011 CC-77.5*9360*.8 = 580320 Total cost-3393331	6%=203600 1%=33933 =237533	Consideration amount ₹ 3200000 192000 +32000 =224000	13533	Cost of construction was taken for 44.5 Sq.m. Instead of 77.5 Sq.m.
58	11801/1/23466/08.12.2017	75.25,37.63	LC- 75.25*70080*1/2 = 2636760 CC- 37.63*9360*0.6 = 211330 Totalcost- 2848090	6%=170885 1%=28481 =199366	Consideration amount ₹ 2750000 165000 +27500 =192500	6866	Half share transferred but construction cost of only 50% of half share has been taken as consideration amount in the instrument.
59	11793/1/23466/08.12.2017	75.25,75.25	LC-75.25*70080*1 = 5273520 CC-75.25*9360*.6) = 422604 Total cost- 5696124	4%=227845 1%=56961 =284806	Consideration amount ₹ 2750000 220000 +55000 =275000	9806	Cost of construction was taken for 37.63Sq.m instead of 75.25 Sq.m.
60	11529/1/23455/01.12.2017	41.8 , 40	LC-41.8*56640*1 = 2367552 CC-40*8220*4*1 = 1315200 Total cost- 3682752	6%=220965 1%=36828 =257793	Consideration amount ₹ 2700000 162000 +27000 =189000	68793	Plinth area of only one floor included in the instrument in place of four.
61	14530/1/24073/21.12.2018	50,40	LC-50*127680/2 = 3192000 CC-40*11160 =446400 Totalcost- 3638400	6%=218304 1%=36384 =254688	Consideration amount ₹ 2100000 126000 +21000 =147000	107688	No. of floors is two, plot size 50 Sq.m. and plinth area under transfer 40 Sq.m. as per instrument which seems to be incorrect
SR SAROJINI NAGAR							
62	1414/1/150/12.04.2016	104.55 , 115	LC-(1 st and 2 nd floor) : 104.55*245520*2)/3 = 17112744 CC-115*17400*0.6) = 1200600 Total cost- 18313344	6%=1098801 1%=183133 =1281934	Consideration amount ₹ 10000000 600000 +100000 =700000	581934	Rate of Flat taken, but should have been treated as floor of B-category as Proportionate land right (FAR) has also been transferred

Sl. No.	Reg. No./ B.No./Vol. No./Date of registration	Area,Plinth area (Sq. m.)	Amount of the property as per circle rate	Stamp Duty {@6% (male) or 4% (female)} and Registration Fee(@1%) payable	Stamp Duty and Registration Fee paid	Difference	Remarks
63	4338/1/788/29.08.2018	45.9, 287.5	LC-45.9*127680*1 = 5860512 CC-287.5*11160*1 = 3208500 Total cost- 9069012	6%=544141 1%=90690 =634831	Consideration amount ₹ 7750000 465000 +77500 =542500	92331	Total plinth area of the four floors is 1150 Sq.m.and land area is 306Sq.m. Basement floor area taken is incorrect. Thus plinth under transfer taken one-fourthof 1150Sq.m.
64	1577/1/157/23.04.2016	321.91,354.37	LC-321.91*774000*2/5 =99663336 CC-354.37*21960*1 =7781965 Cost of stilt parking 897.13*21960/4/4) =1231311 Totalcost- 108676612	5%=5433831 1%=1086766 =6520597	Consideration amount ₹ 89483333 4543000 +826000 =5369000	1151597	Proportionate land transferred out total for two floors out of 5 floors is 40% and not 30% as taken in the deed.
65	4426/1/511/10.10.2017	11.64, 11.64	LC-11.64*245520*3/2 = 4286779 CC-11.64*19920 = 231869 Totalcost- 4518648	6%=271119 1%=45186 =316305	Consideration amount ₹ 700000 42000 +7000 =49000	267305	Consideration amount of shop floor was calculated instead at the minimum rates for Built-up flats
66	4600/1/289/08.11.2016	14.35, 14.35	LC-14.35*245520*3 = 10569636 CC-14.35*19920 = 285852 Totalcost- 10855488	4%=434220 1%=108555 =542774	Consideration amount ₹ 3500000 140000 +35000 =175000	367774	Consideration amount of shop floor was calculated instead at the minimum rates for Built-up flats
SR LAJPAT NAGAR							
67	6079/1/483/13/12/2017	50.16, 50.16	Land Share 50.16/250.8*50.16=10.032 LC-10.032*127680*1=1280886 CC-50.16*11160*1=559786 Totalcost-1840672	4%=73627 1%=18407 =92034	Consideration amount ₹ 1300000 52000 +13000 65000	27034	Sewa Nagar falls into D category. However, Stamp duty levied on 'E' category.
68	4337/1/407/06.09.2017	10% of 150.15	LC-150.5*127680/5 =3843168 CC-112.56*11160*1	6%=305960	Consideration amount ₹ 3400000 204000	118953	Land share taken 10 per cent instead of proportionate land share.

Sl. No.	Reg. No./ B.No./Vol. No./Date of registration	Area,Plinth area (Sq. m.)	Amount of the property as per circle rate	Stamp Duty {@6% (male) or 4% (female)} and Registration Fee(@1%) payable	Stamp Duty and Registration Fee paid	Difference	Remarks
			=1256170 Totalcost-5099338	1%=50993 =356953	+34000 238000		
69	4642/1/707/ 25.08.2018	10% of 217.38	LC-217.38*159840/5 =6949204 CC-153*13920*1 =2129760 Totalcost-9078964	(6+6+4)/3% =484211 1%=90789 =575000	Consideration amount ₹ 6000000 (6+6+4)/3% 320000 +60000 380000	195000	Land share taken 10 per cent instead of proportionate land share.
70	1589/1/71/ 21.06.2016	12.5% of 150.5	LC-167.22*127680/5 =4270130 CC-150.5*11160*1 =1679580 Totalcost-5949710	5%=297486 1%=59497 =356983	Consideration amount ₹ 4200000 210000 +42000 =252000	104983	Land share taken 12.5 per cent instead of proportionate land share.
71	1598/1/71/ 21.06.2016	167.22	LC-167.22*159840/5 =5345688 CC-167.22*13920*.9 =2094932 Totalcost-7440620	6%=446437 1%=74406 =520843	Consideration amount ₹ 7500000 450000 +64000 =514000	6843	The registration fee paid on ₹ 64,00,000 instead of at ₹ 74,40,620.
72	2325/1/606/ 01.05.2018	83.61	LC-83.61*159840/4 =3341056 CC-13920*83.61 =1163851 Totalcost-4504907	6%=270294 1%=45049 =315343	Consideration amount ₹ 400000 271000 +4000 =275000	40343	The registration fee paid on ₹ 4,00,000 instead of at ₹ 45,04,906.
73	4805/1/714/ 04.09.2018	10% of 418.06	LC-41.806*774000*1 =32357844 CC-21960*110.14*.9 =2176807 Totalcost-34534651	5%=1726733 1%=345347 =2072080	Consideration amount. ₹ 15000000 1727500 +150000 =1877500	194580	The registration fee paid on ₹ 1,50,00,000 instead of ₹ 3,45,34,651.
74	6079/1/483/ 13/12/2017	50.16	Land Share 50.16/250.8*50.16=10.032 LC-10.032*127680*1	4%=73627	Consideration amount ₹ 1300000 52000	27034	Sewa Nagar falls into D category. However, Stamp duty levied on 'E' category instead of 'D'.

Sl. No.	Reg. No./ B.No./Vol. No./Date of registration	Area,Plinth area (Sq. m.)	Amount of the property as per circle rate	Stamp Duty { @6% (male) or 4% (female) } and Registration Fee(@1%) payable	Stamp Duty and Registration Fee paid	Difference	Remarks
			=1280886 CC-50.16*11160*1=559786 Totalcost-1840672	1%=18407 =92032	+13000 =65000		
SR PITAMPURA							
75	11281/1/7726/0 6.08.2018	62.7,47	LC-62.7*70080 =4394016 CC-9360*47*1 =439920 Totalcost-4833936	6%=290036 1%=48339 =338375	Consideration amount ₹ 4800000 288000 +48000 =336000	2375	Construction factor taken as 0.8 instead of 1.
76	14667/1/6610/0 8.11.2016	-	80000	80000*12*2 % =19200	17700	1500	Annual average rent calculated on rent of 11 months instead of 12 months.
SR SEELAMPUR							
77	2073/1/4876/ 20.12.2017	35,35	LC-70080*35/2 =1226400 CC-9360*35 =327600 Totalcost-1554000	4%=62160 1%=15540 =77700	Consideration amount ₹ 1150000 46000 +11500 =57500	20200	Property under transfer is double Storey but while calculating the land share it is divided by 3 instead of 2.
78	1109/1/4839/ 02.08.2017	41.8,20.9	LC-56640*41.80 =2367552 CC-8220*20.90 =171798 Totalcost-2539350	4%=101574 1%=25394 =126968	Consideration amount ₹ 2505000 100200 +25050 =125250	1718	Construction factor taken as 0.8 instead of 1,year of construction not available.
79	1228/1/4844/ 14.08.2017	83.61,142.13	LC-56640*83.61*1 =4735670 CC-8220*142.13 =1168309 Totalcost-5903979	4%=236159 1%=59040 =295199	Consideration amount ₹ 49000008 196000 +49000 =245000	50199	Stamp duty levied on 'G' category instead of 'F'. No category for Panchal Vihar and Shahdara and Karawal Nagar in F category.
80	583/1/4907/ 02.04.2018	83.61	LC-56640*83.61 =4735670	6%=284140	Consideration amount ₹ 3865000 231900	60947	Karawal Nagar is in 'F' category Stamp duty levied on 'G' category instead of 'F'.

Sl. No.	Reg. No./ B.No./Vol. No./Date of registration	Area,Plinth area (Sq. m.)	Amount of the property as per circle rate	Stamp Duty {@6% (male) or 4% (female)} and Registration Fee(@1%) payable	Stamp Duty and Registration Fee paid	Difference	Remarks
				1%=47359 =331497	+38650 =270550		
81	695/1/4911/ 12.04.2018	106.18	LC-56640*106.18 =6014035	4%=240561 1%=60140 =300701	Consideration amount ₹ 4910000 196400 +49100 =245500	55201	Karawal Nagar is in 'F' category Stamp duty levied on 'G' category instead of 'F'.
82	780/1/4915/ 20.04.2018	41.80,41.80	LC-41.80*56640*1 =2367552 CC-8220*41.80*1 =343596 Totalcost-2711148	4%=108446 1%=27111 =135557	Consideration amount ₹ 2400000 96000 +4000 =120000	15557	Karawal Nagar is in 'F' category Stamp duty levied on 'G' category instead of 'F'.
Total						8040741	

- LC: Land cost, CC: Construction cost

Annexure 2.1

(Referred to in Paragraph 2.1.2.8, Paragraph 2.1.2.9 and Paragraph 2.1.2.13)

Summarised financial results of Power Sector Undertakings for the latest year for which accounts are finalised

(₹ in crore)

Sl. No.	Activity & Name of the Power Sector Undertaking	Period of accounts	Net profit/ loss before interest and tax	Net profit/ loss after interest and tax	Turn over	Paid up capital	Capital Employed	Net Worth ¹	Accumulated Profit/ loss (net of free reserves)
1	2	3	4	5	6	7	8		10
A.	Generation								
1	Indraprastha Power Generation Company Limited	2018-19	69.54	-19.84	449.52	736.54	6699.54	1,144.24	408.46
2	Pragati Power Corporation Limited	2018-19	679.48	264.38	3,234.61	2,074.19	1216.38	4,697.97	2,623.89
	Sub-total		749.02	244.54	3,684.13	2,810.73	7915.92	5,842.21	3,032.35
B.	Transmission								
3	Delhi Transco Limited	2018-19	725.01	398.00	1,144.79	3,951.00	3936.18	3,148.56	-802.44
	Sub-total		725.01	398.00	1,144.79	3,951.00	3936.18	3,148.56	-802.44
C.	Others								
4	Delhi Power Company Limited	2017-18	185.60	163.94	109.18	745.05	715.39	-615.17	-1,360.22
5	DSIIDC Energy Limited ²	2018-19	0.00	0.00	0.00	0.01	0.23	0.23	0.22
	Sub-total		185.60	163.94	109.18	745.06	715.62	-614.94	-1,360.00
	Grand total		1,659.63	806.48	4,938.10	7,506.79	12567.72	8,375.83	869.91

¹ Net worth is the sum total of the paid-up capital and free reserves and surplus minus accumulated losses and deferred revenue expenditure. Deferred Revenue Expenditure of ₹ 0.76 crore in respect of IPGCL and ₹ 0.11 crore in respect of PPCL was deducted to arrive at the net worth figures

² DSIIDC Energy has net loss of ₹ 19,500

Annexure 2.2

(Referred to in Paragraph 2.1.2.12)

Statement showing GNCTD funds infused in the four power sector undertakings since 2001-02 till 31 March 2019

(₹ in crore)

Year	IPGCL				PPCL				DTL				DPCL			
	Equity	Interest Free Loan (IFL)	IFL converted into equity	Grants and subsidies for operational and management expenses	Equity	Interest Free Loan (IFL)	IFL converted into equity	Grants and subsidies for operational and management expenses	Equity	Interest Free Loan (IFL)	IFL converted into equity	Grants and subsidies for operational and management expenses	Equity	Interest Free Loan (IFL)	IFL converted into equity	Grants and subsidies for operational and management expenses
2001-02	0	0	0	0	0.05	0	0	0	0	0	0	0	0.05	0	0	0
2002-03	0	0	0	0	323.14	0	0	0	0	0	0	0	0	0	0	0
2003-04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2004-05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2005-06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2006-07	0	0	0	0	1.00	0	0	0	0	0	0	0	0	0	0	0
2007-08	0	0	0	13.13	635.50	0	0	0	3,452.00	0	0	0	0	0	0	0
2008-09	0	0	0	0	464.50	0	0	0	0	0	0	0	0	0	0	0
2009-10	497.54	0	0	75.00	0	0	0	0	0	0	0	0	0	0	0	0
2010-11	0	0	0	0	0	0	0	0	239.00	0	0	0	0	0	0	332.35
2011-12	50.00	0	0	5.00	400.00	0	0	0	0	0	0	0	0	0	0	170.00
2012-13	49.00	0	0	4.00	250.00	0	0	0	0	0	0	0	0	0	0	459.65
2013-14	0	0	0	4.00	0	0	0	0	0	0	0	0	745.00	0	0	430.95
2014-15	0	0	0	5.00	0	0	0	0	0	0	0	0	0	0	0	350.00
2015-16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	182.18
2016-17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	176.01
2017-18	0	0	0	1.54	0	0	0	0	0	0	0	0	0	0	0	0
2018-19	0	0	0	0	0	0	0	3.57	0	0	0	0	0	0	0	0
Total	596.54	0	0	107.67	2,074.19	0	0	3.57	3,691.00	0	0	0	745.05	0	0	2,101.14

Annexure 2.3
(Referred to in paragraph 2.1.3.3)

**Statement showing position of equity and outstanding loans relating to State PSUs (other than Power Sector) as on
31 March 2019**

(₹ in crore)

Sl. No.	Sector & Name of the PSU	Name of the Department	Month and year of incorporation	Equity at close of the year 2018-19 ³				Long term loans outstanding at close of the year 2018-19			
				GNCTD	GoI	Others	Total	GNCTD	GoI	Others	Total
1	2	3	4	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)
A	Social Sector										
1	Delhi SC /ST /OBC Minorities, Handicapped Financial and Development Corporation Limited	Welfare of SC/ ST/ OBC/ Minorities	Jan-83	33.33	11.88	0.00	45.21	0.92	13.33	0.00	14.25
2	Delhi State Civil Supplies Corporation Limited	Food, Supplies and Consumer Affairs	Nov-80	7.00	0.00	0.00	7.00	2.14	0.00	0.00	2.14
	Total A			40.33	11.88	0.00	52.21	3.06	13.33	0.00	16.39
B	Competitive Environment										
3	Delhi State Industrial & Infrastructure Development Corporation Limited	Industries	Feb-71	21.00	0.00	0.00	21.00	0.00	0.00	0.00	0.00
4	Delhi Tourism and Transportation Development Corporation Limited	Tourism	Dec-75	6.28	0.00	0.00	6.28	0.00	0.00	0.00	0.00
5	Delhi Creative Arts Development Limited	Industries	May-11	0.00	0.00	0.01	0.01	0.00	0.00	0.04	0.04
6	DSIIDC Liquor Limited	Industries	May-11	0.00	0.00	0.01	0.01	0.00	0.00	0.04	0.04
7	DSIIDC Maintenance Services Limited	Industries	May-11	0.00	0.00	0.01	0.01	0.00	0.00	0.00	0.00
8	Delhi Transport and Infrastructure Development Corporation Limited	Transport	Aug-10	10.65	0.00	0.00	10.65	0.00	0.00	0.00	0.00

³ Figures as per latest received accounts as on 30 September 2019

9	Intelligent Communication Systems India Limited	Joint Venture of DSIIDC and TCIL	Apr-87	0.00	0.00	1.00	1.00	0.00	0.00	0.00	0.00
	Total B-I			37.93	0.00	1.03	38.96	0.00	0.00	0.08	0.08
10	Delhi Financial Corporation	Finance	Apr-67	18.05	0.00	8.43	26.48	33.00	0.00	5.33	38.33
11	Delhi Transport Corporation	Transport	Nov-71	1,983.85	0.00	0.00	1,983.85	11,676.14	0.00	0.00	11,676.14
	Total B-II			2,001.90	0.00	8.43	2,010.33	11,709.14	0.00	5.33	11,714.47
	Total B (I+II)			2,039.83	0.00	9.46	2,049.29	11,709.14	0.00	5.41	11,714.55
C	Others										
12	Geospatial Delhi Limited	Information Technology	May-08	10.76	0.00	0.00	10.76	0.00	0.00	0.00	0.00
13	Shahjahanabad Redevelopment Corporation	Urban Development	May-08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	NDMC Smart City Limited	Ministry of Urban Development	Jul-16	0.00	250.00	0.00	250.00	0.00	0.00	0.00	0.00
	Total C			10.76	250.00	0.00	260.76	0.00	0.00	0.00	0.00
	Total A + B + C			2,090.92	261.88	9.46	2,362.26	11,712.20	13.33	5.41	11,730.94

Annexure 2.4
(Referred to in paragraph 2.1.3.7)

Statement showing difference between Finance Accounts of GNCTD and Accounts of the State PSUs (other than Power Sector) in respect of balances of Equity, Loans and Guarantee as on 31 March 2019

(₹ in crore)

Sl. No.	Name of PSU	As per records of the State PSUs			As per Finance Accounts of Government of GNCTD			Difference		
		Paid-up Capital	Loans outstanding	Guarantee Committed	Paid-up Capital	Loans outstanding	Guarantee Committed	Paid-up Capital	Loans outstanding	Guarantee Committed
1	2	3	4	5	6	7	8	9	10	11
1	Delhi SC/ST/OBC Minorities, Handicapped Financial and Development Corporation Limited	33.33	60.72	0.00	38.13	69.82	0.00	-4.80	-9.10	0
2	Delhi State Civil Supplies Corporation Limited	7.00	2.14	0.00	7.00	4.36	0.00	0.00	-2.22	0

Annexure 2.5
(Referred to in paragraph 2.1.3.8)

Statement showing position of State Government investment in working State PSUs (other than Power Sector) during the period for which accounts are in arrears

(₹ in crore)

Sl. No.	Name of PSU	Period upto which accounts finalised	Period for which accounts are in arrears	Paid up capital as per latest accounts finalised	Investment made by State Government during the period for which accounts are in arrears			
					Equity	Loans	Grants/Subsidy	Total
A	Government Companies							
1	Delhi SC/ST/OBC Minorities, Handicapped Financial and Development Corporation Limited ⁴	2011-12	2012-13 to 2018-19	45.20	0.00	56.00	84.58	140.58
2	Delhi State Industrial and Infrastructure Development Corporation Limited	2017-18	2018-19	21.00	0.00	0.00	0	0
3	Delhi State Civil Supplies Corporation Limited	2017-18	2018-19	7.00	0.00	0.00	1.65	1.65
4	Delhi Transport and Infrastructure Development Corporation Limited ⁵	2016-17	2017-18 to 2018-19	10.65	0.00	0.00	0	0
5	NDMC Smart City ⁶ Limited	2017-18	2018-19	250.00	0.00	0.00	0	0
6	Intelligent Communication Systems India Limited	2017-18	2018-19	1.00	0.00	0.00	0	0
	Total A			334.85	0.00	56.00	86.23	142.23
B	Statutory Corporation							
1	Delhi Financial Corporation	2017-18	2018-19	26.48	0.00	0.00	0	0
2	Delhi Transport Corporation ⁷	2017-18	2018-19	1,983.85	0.00	0.00	1,855.17	1,855.17
	Total B			2,010.33	0.00	0.00	1,855.17	1,855.17
	Grand Total (A+B)			2,345.18	0.00	56.00	1,941.40	1,997.40

⁴ The accounts of DSCFDC for the period 2009-10 to 2011-12 were under progress as on 30 September 2019

⁵ The accounts of DTIDC for the period 2016-17 were under progress as on 30 September 2019

⁶ The accounts of NDMC Smart City for the period 2017-18 were under progress as on 30 September 2019

⁷ The accounts of DTC for the period 2017-18 were under progress as on 30 September 2019

Annexure 2.6
(Referred to in paragraph 2.1.3.11 and 2.1.3.12)

Summarised financial results of State PSUs (other than Power Sector) for the latest year for which accounts were finalised

(₹ in crore)

Sl. No.	Sector, Type and Name of the PSU	Period of accounts	Year in which received	Net profit/loss before dividend, interest and tax	Net profit/loss after tax	Turn over	Paid up capital	Capital employed	Net Worth	Accumulated profit/loss
1	2	3	4	5	6	7	8	9	10	11
A.	Social Sector									
	Working Government Companies									
1	Delhi SC/ST/OBC Minorities, Handicapped Financial and Development Corporation Limited	2011-12	2018-19	-4.45	-4.85	1.48	45.20	75.54	61.29	16.09
2	Delhi State Civil Supplies Corporation Limited	2017-18	2018-19	2.76	1.98	934.53	7.00	39.18	37.04	30.04
	Total A			-1.69	-2.87	936.01	52.20	114.72	98.33	46.13
B.	Competitive Environment Sector									
	1. Working government companies									
3	Delhi State Industrial and Infrastructure Development Corporation Limited	2017-18	2018-19	99.66	-22.36	1,144.52	21	587.46	587.46	566.46
4	Delhi Tourism and Transportation Development Corporation Limited	2018-19	2019-20	42.88	37.26	1,257.38	6.28	180.28	180.28	174
5	Delhi Creative Arts Development Limited	2018-19	2019-20	0	0	0	0.01	0.00	-0.04	-0.05
6	DSIIDC Liquor Limited	2018-19	2019-20	0	0	0	0.01	0.00	-0.04	-0.05
7	DSIIDC Maintenance Services Limited	2018-19	2019-20	0	0	0	0.01	-0.07	-0.07	-0.08
8	Delhi Transport and Infrastructure Development Corporation Limited	2016-17	2018-19	57.02	23.01	68.33	10.65	73.98	73.98	63.33
9	Intelligent Communication Systems Private Limited	2017-18	2018-19	6.29	3.66	148.31	1.00	22.13	22.13	21.13
	Total B I			205.85	41.57	2,618.54	38.96	863.78	863.70	824.74
	2. Working government corporations									
9	Delhi Financial Corporation	2017-18	2018-19	-0.01	-4.21	10.29	26.48	67.78	29.45	2.97

10	Delhi Transport Corporation	2017-18	2018-19	175.59	-4,329.41	810.12	1,983.85	-19,812.92	-31,489.06	-33,472.91
	Total B II			175.58	-4,333.62	820.41	2,010.33	-19,745.14	-31,459.61	-33,469.94
	Total (B I + B II)			381.43	-4,292.05	3,438.95	2,049.29	-18,881.36	-30,595.91	-32,645.20
C.	Others									
11	Geospatial Delhi Limited	2018-19	2019-20	3.53	2.51	5.63	10.76	23.11	23.11	12.35
12	Shahjahanabad Redevelopment Corporation	2018-19	2019-20	0	0	0	0	0	0	0
13	NDMC Smart City Limited	2017-18	2019-20	-6.58	-6.12	0	250	229.61	229.61	-20.39
	Total C			-3.05	-3.61	5.63	260.76	252.72	252.72	-8.04
	Grand Total (A+B+C)			376.69	-4,298.53	4,380.59	2,362.25	-18,513.92	-30,244.86	-32,607.11

Annexure 2.7
(Referred to in Paragraph 2.1.3.15)

Statement showing State Government funds infused in State PSUs (other than Power Sector) during the period from 2000-01 to 2018-19

(₹ in crore)

A. Social Sector (1 and 2) and B. Competitive Environment Sector (3, 4 and 5)															
Sl. No.	1			2			3			4			5		
Year	Delhi SC/ST/OBC Minorities, Handicapped Financial and Development Corporation Limited			Delhi State Civil Supplies Corporation Limited			Delhi State Industrial and Infrastructure Development Corporation Limited			Delhi Tourism and Transportation Development Corporation Limited			Delhi Transport and Infrastructure Development Corporation Limited		
	Equity	IFL	Grants and subsidies for operational and management expenses	Equity	IFL	grants and subsidies for operational and management expenses	Equity	IFL	grants and subsidies for operational and management expenses	Equity	IFL	grants and subsidies for operational and management expenses	Equity	IFL	grants and subsidies for operational and management expenses
Since inception to 2002	12.77	0	0	7.00	0	0	21.86	0	0	6.28	0	0.2	0	0	0
2002-03	1.27	0	0	0	0	0	0	0	0	0	0	0.2	0	0	0
2003-04	0	0	0	0	0	0	0	0	0	0	0	0.2	0	0	0
2004-05	0	0	0	0	0	0	0	0	0	0	0	0.2	0	0	0
2005-06	0	0	0	0	0	0	0	0	0	0	0	0.2	0	0	0
2006-07	1.82	0	0	0	0	0	0.29	0	0	0	0	0.2	0	0	0
2007-08	7.00	0	0	0	0	0	0	0	0	0	0	0.25	0	0	0
2008-09	0.64	0	0	0	0	0	0	0	0	0	0	0.25	0	0	0
2009-10	0	0	0	0	0	0	0	0	0	0	0	0.25	0	0	0
2010-11	6	0	0	0	0	0	0	0	0	0	0	0.25	0	0	0

2011-12	3.83	0	0	0	0	0	0	0	0	0	0	0.59	10.65	0	0
2012-13	0	50.00	0	0	0	0	0	0	0	0	0	0.75	0	0	0
2013-14	0	0	0	0	0	0	0	0	0	0	0	0.75	0	0	0
2014-15	0	6.00	0	0	0	0	-1.15	0	0	0	0	0.75	0	0	0
2015-16	0	0	0	0	0	0	0	0	0	0	0	0.75	0	0	0
2016-17	0	0	0	0	0	0	0	0	0	0	0	0.75	0	0	0
2017-18	0	0	0	0	0	0	0	0	0	0	0	1.00	0	0	0
2018-19	0	0	0	0	0	0	0	0	0	0	0	1.50	0	0	0
Total	33.33	56.00	0	7.00	0	0	21.00	0	0	6.28	0	9.04	10.65	0	0

B. Competitive Environment Sector (6 and 7) and C. Others (8 and 9)												
Sl. No.	6			7			8			9		
Year	Delhi Financial Corporation			Delhi Transport Corporation			Geospatial Delhi Limited			Shahjahanabad Redevelopment Corporation		
	Equity	IFL	Grants and subsidies for operational and management expenses	Equity	IFL	grants and subsidies for operational and management expenses	Equity	IFL	grants and subsidies for operational and management expenses	Equity	IFL	grants and subsidies for operational and management expenses
Since inception to 2002	18.05	0	0	117	0	0	0	0	0	0	0	0
2002-03	0	0	0	0	0	0	0	0	0	0	0	0
2003-04	0	0	0	0	0	0	0	0	0	0	0	0
2004-05	0	0	0	0	0	0	0	0	0	0	0	0
2005-06	0	0	0	0	0	130.67	0	0	0	0	0	0
2006-07	0	0	0	0	0	41.87	0	0	0	0	0	0
2007-08	0	0	0	377.30	0	20.18	0	0	0	0	0	0
2008-09	0	0	0	250.00	0	19.00	0.05	0	0	0	0	0
2009-10	0	0	0	620.00	0	20.00	10.71	0	0	0	0	1.00
2010-11	0	0	0	219.00	0	65.45	0	0	0	0	0	4.93
2011-12	0	40	0	201.00	0	589.00	0	0	0	0	0	0
2012-13	0	0	0	199.55	0	846.14	0	0	0	0	0	0
2013-14	0	0	0	0	0	974.00	0	1.00	0	0	0	0
2014-15	0	0	0	0	0	1,083.00	0	1.00	0	0	0	0
2015-16	0	0	0	0	0	1,234.00	0	0	0	0	0	0
2016-17	0	0	0	0	0	1,615.90	0	0	0	0	0	0
2017-18	0	0	0	0	0	2,077.18	0	0	0	0	0	0
2018-19	0	0	0	0	0	1,889.45	0	0	0	0	0	0
Total	18.05	40	0	1,983.85	0	10,605.84	10.76	2.00	0	0	0	5.93

Annexure 2.8
(Referred to in paragraph no. 2.1.3.15)

Year wise details of investment by the GNCTD and present value of Government investment for the period from 2002-03 to 2018-19 excluding DTC

(₹ in crore)

Financial year	Present value of total investment at the beginning of the year	Equity infused by the state government during the year	Interest free loans given by the state government during the year	grants and subsidies for operational and management expenses	Total investment during the year	Total investment at the end of the year	Average rate of interest on government borrowings (in %)	Present value of total investment at the end of the year	Minimum expected return to recover cost of funds for the year	Total earnings for the year
i	ii	iii	iv	v	vi=iii+iv+v	vii=ii+vi	viii	ix={vii* (1+ viii/100)}	x={vii*viii}/100}	xi
2002-03	65.96 ⁸	1.27	0	0.2	1.47	67.43	11.17	74.96	7.53	23.48
2003-04	74.96	0	0	0.2	0.2	75.16	10.65	83.17	8.00	12.07
2004-05	83.17	0	0	0.2	0.2	83.37	10.34	91.99	8.62	16.70
2005-06	91.99	0	0	0.2	0.2	92.19	8.87	100.36	8.18	21.60
2006-07	100.36	2.11	0	0.2	2.31	102.67	9.35	112.27	9.60	28.44
2007-08	112.27	7.00	0	0.25	7.25	119.52	9.84	131.28	11.76	48.77
2008-09	131.28	0.69	0	0.25	0.94	132.22	9.90	145.32	13.09	-2.25
2009-10	145.32	10.71	0	1.25	11.96	157.28	9.52	172.25	14.97	31.10
2010-11	172.25	6	0	5.18	11.18	183.43	9.10	200.12	16.69	64.42
2011-12	200.12	14.48	40.00	0.59	55.07	255.19	9.77	280.12	24.93	149.54
2012-13	280.12	0	50.00	0.75	50.75	330.87	9.73	363.07	32.19	184.82
2013-14	363.07	0	1	0.75	1.75	364.82	9.21	398.42	33.60	120.75
2014-15	398.42	-1.15	7	0.75	6.6	405.02	8.59	439.81	34.79	123.76
2015-16	439.81	0	0	0.75	0.75	440.56	8.54	478.18	37.62	115.32

⁸ This is historical investment made by GNCTD in all 8 non-power PSUs excluding DTC till the year 2001-02. The PV for the same has not been calculated in absence of average rate of interest on government borrowings for the year 2001-02.

Report on Revenue, Economic, Social and General Sectors and PSUs for the year ended March 2019

2016-17	478.18	0	0	0.75	0.75	478.93	8.65	520.36	41.43	30.36
2017-18	520.36	0	0	1	1	521.36	8.58	566.09	44.73	68.43
2018-19	566.09	0	0	1.5	1.5	567.59	8.64	616.63	49.04	33.34
Total		41.11	98.00	14.77	153.88					

Annexure 2.9
(Referred to in paragraph no. 2.2.2)

Details of collection of monthly charges in Bawana Industrial Area

(₹ in crore)

Year	CETP Charges	Water Charges	Maintenance Charges	Total collection amount	Payment made to concessionaire
2012-13	3.33	1.89	Nil	5.22	5.22
2013-14	5.64	2.67	Nil	8.31	7.49
2014-15	5.89	3.42	5.52	14.83	7.32
2015-16	6.77	4.73	13.28	24.78	14.47
2016-17	8.56	8.30	28.77	45.63	28.65
2017-18	10.10	11.78	24.84	46.72	40.89
2018-19	16.36	15.44	71.81	103.61	101.30
Total	56.65	48.23	144.22	249.10	205.34

Details of collection of monthly charges in Narela Industrial Area

(₹ in crore)

Year	CETP Charges	Water Charges	Maintenance Charges	Total collection amount	Payment made to concessionaire
2012-13	0.65	Nil	Nil	0.65	0.65
2013-14	3.20	0.04	0.19	3.43	3.36
2014-15	3.34	1.57	7.08	11.99	8.42
2015-16	2.68	1.83	8.03	12.54	14.10
2016-17	3.50	2.77	12.89	19.16	14.75
2017-18	3.02	2.49	12.09	17.60	17.30
2018-19	4.18	2.85	17.14	24.17	22.32
Total	20.57	11.55	57.42	89.54	80.90

Annexure 2.10

(Referred to in paragraph no. 2.2.4.1, 2.2.4.2 and 2.2.5.1)

Deficiencies as per Monthly Progress Report (MPR) * of the Third Party Engineer (TPE) in Bawana Industrial Area

		2016-17	2017-18	2018-19
Sl. No.	Service	No. of months for which the deficiency existed as per MPR	No. of months for which the deficiency existed as per MPR	No. of months for which the deficiency existed as per MPR
1.	Drain re-cleaning work/ silt removal	7	8	8
2.	Sewer line	7	10	8
3.	Door to door garbage / Municipal Solid Waste (MSW)	7	8	4
4.	Road	7	10	8
5.	Horticulture work	7	10	8
6.	Water	7	10	8
7.	Electric work (Street light)	3	0	0
8.	CETP (sludge removal)	Not mentioned in the report	2#	8

* Reports were available for 7 months only for 2016-17, for 10 months for 2017-18 and for 8 months for 2018-19.

The issue was not reported upon prior to February 2018 and the deficiency existed in all the months thereafter.

Deficiencies as per MPR ** of the Third Party Engineer in Narela Industrial Area

	2016-17	2017-18	2018-19
Service	No. of months for which the deficiency existed as per MPR	No. of months for which the deficiency existed as per MPR	No. of months for which the deficiency existed as per MPR
Drain re-cleaning work/ silt removal	11	12	8
Road	12	12	8
Horticulture work	3	12	8
Parking	12	12	8
Electric work (Street light)	Not mentioned in the report	9#	8
MSW	Not mentioned in the report	05 \$	8

**Reports were available for 12 months for 2016-17, 12 months for 2017-18 and 8 months for 2018-19.

The issue was not reported upon prior to July 2017 and the deficiency existed in all the months thereafter.

\$ The issue was not reported upon prior to November 2017 and the deficiency existed in all the months thereafter.

Annexure 3.1
(Referred to in paragraph 3.1.1)

**Details of NGOs which received Grants-in-Aid of ₹ 25 lakh or above during
2018-19**

(₹ in lakh)

Sl. No.	Name of NGO	Amount Received
Directorate of Education		
1.	Umeed Residential Hostel	38.19
Department of Women & Child Development		
2.	Prayas OHB 1	63.04
3.	Saraswati Educational Society	83.25
4.	Pardarshita	70.86
Department of Health & Family Welfare		
5.	Sharan	41.31
6.	Child Survival India	27.49
7.	SPYM	33.73
8.	Krishna Foundation	29.91
9.	Space	29.23
10.	Sharan-II	40.37
11.	Kinnar Bharti	27.82
12.	Space-II	29.32
13.	Sahyog Charitable Trust – IDU	35.36
14.	Love Faith & Action Trust – IDU	28.98
15.	Ganga Social Foundation T1-2 (IDU)	29.81
16.	Matrix Society for Social Service (IDU)	26.37
17.	Deep Shikha Samiti	26.05
18.	MITR (CBO)	26.81
19.	BPS – IDU	35.95
20.	Sharan – III	33.38
21.	Rural Association for Women Alligations Tribute (RAWAT)	28.05
22.	Human Development Society	31.65
23.	SPYM (II)	26.67
Grand Total		843.60

Annexure 3.2
(Referred to in paragraph 3.1.5)

Statement showing the details of rendering of accounts to CAG and submission of Audit Report to State Legislature by the autonomous bodies

Sl. No.	Name of the body	Period of entrustment of audit of accounts to CAG	Year up to which accounts were rendered	Year up to which Audit Report issued	Year up to which Audit Report submitted to State Legislature	Year for which accounts due	Period of delay in submission of accounts (up to 31st March 2019)
1.	Guru Gobind Singh Indraprastha University	Deemed entrustment (CAG office's clarification letter no 14-Audit-II/128-98 dated 15.01.2004)	2017-18	2016-17	2010-11	Nil	Nil
2.	Netaji Subhash Institute of Technology	2017-18 to 2021-22	2015-16	2014-15	2008-09	2016-17 2017-18	2
3.	Delhi Jal Board	Deemed entrustment (CAG Office's clarification letter no confidential note 497 dated 16.12.2003)	2012-13	2012-13	2005-06	2013-18	5
4.	Delhi Building & Other Construction Workers Welfare Board	The Board is constituted and notified under the Act by the Parliament	2016-17	2015-16	Not laid	2017-18	1
5.	Indraprastha Institute of Information and Technology Delhi	2018-19 to 2022-23	2017-18	2016-17	2016-17	Nil	Nil
6.	Ambedkar University Delhi	Deemed entrustment (as the period not specified)	2017-18	2016-17	Not laid	Nil	Nil
7.	Delhi Kalyan Samiti	2014-15 to 2022-23	2016-17	2014-15	As per MoA of the Samiti SAR need not be laid before Legislature	2017-18	1
8.	Delhi Urban Sehltter Improvement Board	Deemed entrustment (as the period not specified)	Accounts not received since inception w.e.f. 2010	NIL	Accounts not received since inception.	2010-18	8

Sl. No.	Name of the body	Period of entrustment of audit of accounts to CAG	Year up to which accounts were rendered	Year up to which Audit Report issued	Year up to which Audit Report submitted to State Legislature	Year for which accounts due	Period of delay in submission of accounts (up to 31st March 2019)
9.	Delhi Electricity Regulatory Commission	Audit u/s 19(3) of CAG's DPC Act	2017-18	2017-18	2017-18	Nil	Nil
10	Delhi Legal Services Authority (DLSA)	Audit is conducted u/s 18(2) of Legal services Authorities Act, 1987	2017-18	2017-18	No record available with DLSA about last placing of SAR in State Legislature	Nil	Nil

Annexure 3.3
(Referred to in paragraph 3.2.6.2(c))
Implementation of Welfare schemes

		(₹ in crore)
Sl. No.	Welfare scheme	Amount disbursed
1	Maternity benefits (Rule 271 of DBOCW)	3.52
2	Advance for purchase or construction of house (Rule 274 of DBOCW)	0
3	Disability Pension & ex-gratia payment (Rule 275 of DBOCW)	0.042
4	Loan for purchase of work related tools (Rule 276 of DBOCW)	0.002
5	Death benefit (Rule 278 of DBOCW) & Funeral Assistance (Rule 277 of DBOCW)	5.88
6	Medical Assistance to beneficiaries (Rule 280 of DBOCW)	0.005
7	Financial assistance for education of children (Rule 281 of DBOCW)	104.74
8	Financial assistance for Marriage (Rule 282 of DBOCW)	4.98
9	Pension Scheme (Rule 273 of DBOCW)	2.31
10	Grant for purchase of works related tool (Rule 276 A of DBOCW)	0
11	Imparting vocational training to registered construction workers & Setting up of Construction Academy for construction workers (Rule 283 of DBOCW)	0
12	Financial Assistance for miscarriage (Rule 271 A of DBOCW)	0
13	Providing item of utility (Rule 283 B of DBOCW)	0
14	Family pension (Rule 283 of DBOCW)	0
Total		121.47

Though “Death benefits” and “Funeral assistance” are separate schemes, the expenditure is clubbed as these amounts are paid together.