

ANNEXURES

Annexure-I
(Referred to in Para 1.1)

Economic and Service Ministries/ Departments

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

**Annexure-II
(Referred to in Para 1.1)**

List of Central Autonomous Bodies

Sl. No.	Name of Central Autonomous Body	Administrative Ministry/Department
1.	Rajiv Gandhi National Aviation University	Civil Aviation
2.	Airport Economic Regulatory Authority	
3.	Coal Mines Provident Fund Organisation	Coal
4.	Marine Products Export Development Authority	Commerce and Industry
5.	Rubber Board	
6.	Spices Board	
7.	National Institute of Design, Ahmedabad	
8.	Coffee Board	
9.	Tobacco Board	
10.	Tea Board of India	
11.	Agricultural & Processed Food Products Export Development Authority	
12.	Export Inspection Council	
13.	Footwear Design and Development Institute	
14.	National Institute of Design, Bhopal	
15.	National Industrial Corridor Development and Implementation Trust	Corporate Affairs
16.	Investor Education and Protection Fund Authority	
17.	Competition Commission of India	
18.	Insolvency and Bankruptcy Board of India	Department of Economic Affairs
19.	Securities and Exchange Board of India	
20.	Stressed Assets Stabilisation Fund	Department of Financial Services
21.	Pension Fund Regulatory Development Authority	
22.	Insurance Regulatory and Development Authority	Finance
23.	Special Liquidity Scheme Trust	
24.	Standing Conference of Public Enterprises	Heavy Industries and Public Enterprises
25.	National Automotive Board	
26.	National Automotive Testing and R&D Infrastructure Project Implementation Society	
27.	Rajghat Samadhi Committee	Housing and Urban Affairs
28.	Delhi Urban Art Commission	
29.	National Capital Region Planning Board	
30.	Delhi Development Authority	Micro, Small and Medium Enterprises
31.	Coir Board	
32.	Khadi & Village Industries Commission	Petroleum and Natural Gas
33.	Oil Industry Development Board	
34.	Petroleum and Natural Gas Regulatory Board	
35.	Rajiv Gandhi Institute of Petroleum Technology	
36.	Visakhapatnam Port Trust	

Sl. No.	Name of Central Autonomous Body	Administrative Ministry/Department
37.	Chennai Port Trust	Ports, Shipping and Waterways
38.	Cochin Port Trust	
39.	Indian Maritime University	
40.	New Mangalore Port Trust	
41.	V.O. Chidambaranar Port Trust	
42.	Deendayal Port Trust	
43.	Jawaharlal Nehru Port Trust	
44.	Mormugao Port Trust	
45.	Mumbai Port Trust	
46.	Mumbai Port Trust Pension Fund Trust	
47.	Tariff Authority of Major Ports	
48.	Seamen's Provident Fund Organisation	
49.	Calcutta Dock Labour Board	
50.	Syama Prasad Mookerjee Port	
51.	Paradip Port Trust	
52.	Bureau of Energy Efficiency	
53.	Joint Electricity Regulatory Commission	
54.	Central Electricity Regulatory Commission	Road Transport and Highways
55.	National Power Training Institute	
56.	Indian Road Congress	
57.	Central Silk Board	Textiles
58.	National Jute Board	
59.	National Institute of Fashion Technology, New Delhi (along with Srinagar and Rae-Bareli)	
60.	Textiles Committee	

**Annexure-III
(Referred to in Para 1.5)**

Outstanding Utilisation Certificates

Ministry/ Department	Period to which grants relate (grants released upto March 2019)	Outstanding UCs which were due by 31.03.2020 in respect of grants released upto March 2019	
		No. of pending UCs	Amount (₹ in crore)
Ministry of Housing and Urban Affairs	1985-86 to 2013-14	239	347.47
	2014-15	101	1,321.56
	2015-16	72	174.51
	2016-17	216	2,142.77
	2017-18	294	2,692.68
	2018-19	672	5,987.15
	Total	1,594	12,666.14
Department of Financial Services	2015-16	10	140.96
	2016-17	11	1,707.56
	2017-18	11	604.89
	2018-19	7	614.22
	Total	39	3,067.63
Ministry of Textiles	1978-79 to 2013-14	446	8.89
	2014-15	319	17.37
	2015-16	429	124.37
	2016-17	332	582.01
	2017-18	366	23.10
	2018-19	690	40.61
	Total	2,582	796.35
Department of Heavy Industry	2003-04 & 2013-14	2	7.63
	2015-16	3	8.74
	2016-17	6	3.76
	2017-18	20	70.33
	2018-19	23	306.05
	Total	54	396.51
Department of Chemicals and Petrochemicals	2018-19	22	292.09
	Total	22	292.09
Ministry of Tourism	2010-11 to 2013-14	10	9.36
	2014-15	7	32.83
	2015-16	9	37.10
	2016-17	13	81.02
	2017-18	7	39.56
	2018-19	2	23.36
	Total	48	223.23
Ministry of Micro, Small and Medium Enterprises	2006-07 to 2013-14	132	19.79
	2014-15	42	3.54
	2015-16	52	5.21
	2016-17	1	0.80
	2017-18	98	124.14
	2018-19	9	38.11
Total	33434	191.59	

Ministry/ Department	Period to which grants relate (grants released upto March 2019)	Outstanding UCs which were due by 31.03.2020 in respect of grants released upto March 2019	
		No. of pending UCs	Amount (₹ in crore)
Ministry of Road Transport and Highways	2015-16	2	8.85
	2016-17	1	4.40
	2017-18	6	103.84
	2018-19	14	49.43
	Total	23	163.52
Department of Commerce	2006-07 to 2013-14	17	74.37
	2015-16	1	2.00
	2016-17	2	15.30
	2017-18	6	35.35
	Total	26	127.02
Ministry of Ports, Shipping and Waterways	2015-16	5	6.76
	2016-17	7	17.61
	2017-18	6	48.81
	2018-19	4	26.22
	Total	22	99.40
Ministry of Petroleum and Natural Gas	2014-15 to 2017-18	1	91.66
	Total	1	91.66
Department of Promotion of Industry and Internal Trade	2014-15	1	1.42
	2016-17	12	3.95
	2018-19	9	24.42
	Total	22.00	29.79
Ministry of Steel	2014-15 to 2017-18	6	11.21
	2018-19	10	5.46
	Total	16	16.67
Ministry of Mines	2017-18	7	1.24
	2018-19	28	14.87
	Total	35	16.11
Department of Public Enterprises	2012-13 & 2013-14	13	0.71
	2014-15	3	0.17
	2015-16	31	2.80
	Total	47	3.68
Grand Total		4,865	18,181.39

**Annexure-IV
(Referred to in Para 1.6)**

Autonomous Bodies whose accounts were submitted with delay

Sl. No.	Name of Autonomous Bodies	Date of submission of Accounts	Delay in months
1.	Coal Mines Provident Fund Organisation, Kolkata	18-Jan-21	19
2.	Joint Electricity Regulatory Commission (State of Goa and UTs), Gurugram	24-Aug-20	14
3.	National Power Training Institute, Faridabad	13-Dec-19	6
4.	Investor Education and Protection Fund Authority, New Delhi	15-Nov-19	5
5.	Central Silk Board, Hyderabad	14-Nov-19	5
6.	Pension Fund Regulatory Authority of India, New Delhi	10-Nov-19	4
7.	Coffee Board, Hyderabad	4-Nov-19	4
8.	National Jute Board, Kolkata	1-Nov-19	4
9.	Seaman's Provident Fund Organisation, Mumbai	11-Oct-19	3
10.	Tobacco Board, Guntur	19-Sep-19	3
11.	National Industrial Corridor Development and Implementation Trust, New Delhi	11-Sep-19	2
12.	Rajghat Samadhi Committee, New Delhi	29-Aug-19	2
13.	Spices Board, Kochi	21-Aug-19	2
14.	Indian Maritime University, Chennai	19-Aug-19	2
15.	Petroleum and Natural Gas Regulatory Board, New Delhi	13-Aug-19	1
16.	Oil Industry Development Board, Noida	12-Aug-19	1
17.	Delhi Urban Art Commission, New Delhi	9-Aug-19	1
18.	Airport Economic Regulatory Authority, New Delhi	1-Jul-19	1
19.	Securities and Exchange Board of India, Mumbai	3-Jul-19	1
20.	Delhi Development Authority, New Delhi	2-Jul-19	1
21.	Coir Board, Kochi	11-Jul-19	1
22.	Tariff Authority for Major Ports, Mumbai	26-Jul-19	1
23.	Khadi & Village Industries Commission, Mumbai	17-Jul-19	1
24.	National Institute of Design, Ahmedabad	15-Jul-19	1
25.	Stressed Assets Stabilisation Fund, Mumbai	15-Jul-19	1
26.	Rajiv Gandhi National Aviation University, New Delhi	Accounts not received	
27.	Indian Road Congress, New Delhi	Accounts not received	

Annexure-V
(Referred to in Para 1.7)

**Autonomous Bodies in respect of which Audited Accounts had not been presented in
the Parliament**

Sl. No.	Name of Autonomous Body	Name of Ministry
For the year 2013-14, 2014-15, 2015-16 and 2016-17		
1.	Stressed Assets Stabilisation Fund, Mumbai	Department of Financial Services
For the year 2017-18		
2.	Rajiv Gandhi National Aviation University, New Delhi	Civil Aviation
3.	Stressed Assets Stabilisation Fund, Mumbai	Department of Financial Services
4.	Joint Electricity Regulatory Commission (State of Goa and UTs), Gurugram	Power
For the year 2018-19		
5.	Coal Mines Provident Fund Organisation, Dhanbad	Coal
6.	Stressed Assets Stabilisation Fund, Mumbai	Department of Financial Services
7.	Joint Electricity Regulatory Commission (State of Goa and UTs), Gurugram	Power
8.	National Power Training Institute, Faridabad	Power

**Annexure-VI
(Referred to in Para 1.7)**

Delay in presentation of Audited Accounts for the year 2018-19 by Autonomous Bodies to Parliament

Sl. No.	Name of Autonomous Body	Name of Ministry	Delay in months
For the year 2018-19			
1.	Delhi Urban Art Commission, New Delhi	Housing & Urban Affairs	15
2.	Pension Fund Regulatory Authority of India, New Delhi	Finance	15
3.	Investor Education Protection Fund Authority, New Delhi	Corporate Affairs	14
4.	National Industrial Corridor Development and Implementation Trust, New Delhi	Commerce and Industry	14
5.	Delhi Development Authority, New Delhi	Housing & Urban Affairs	13
6.	National Jute Board, Kolkata	Textiles	9
7.	Rajghat Samadhi Committee, New Delhi	Housing & Urban Affairs	9
8.	Insolvency and Bankruptcy Board of India, New Delhi	Corporate Affairs	9
9.	Central Silk Board, Hyderabad	Textiles	9
10.	Indian Maritime University, Chennai	Ports, Shipping and Waterways	3
11.	Tobacco Board, Guntur	Commerce and Industry	2
12.	Petroleum and Natural Gas Regulatory Board, New Delhi	Petroleum and Natural Gas	2
13.	Rajeev Gandhi Institute of Petroleum and Technology, Rae Bareli	Petroleum and Natural Gas	2
14.	Insurance Regulatory and Development Authority, Hyderabad	Finance	1

**Annexure-VII
(Referred to in Para 1.8)**

Significant Observations on the Accounts of Central Autonomous Bodies

1. Central Electricity Regulatory Commission, New Delhi

Significant Accounting Policies

Accounting Policy No. 9 for Retirement Benefits

As per para 24 of Accounting Standard 1, “All significant accounting policies adopted in the preparation and presentation of financial statement should be disclosed”.

CERC notified (17 November 2005) Central Electricity Regulatory Commission (Indoor/Outdoor Medical Facilities) Regulations, 2005 for its employees. Thereafter, vide its notification dated 20 November 2015, CERC amended its earlier notification so as to include the employees who have superannuated from the commission, having rendered service of not less than five years after being permanently absorbed in the Commission. In light of above, CERC issued (20 June 2017) its Guidelines for medical facility to officials of CERC after superannuation.

In accordance with para 24 of Accounting Standard 15, the medical facility provided by CERC to its employees after superannuation is in the nature of post-employment benefit. Policy in respect of medical facility should have been disclosed along with significant accounting policy regarding Retirement Benefits.

2. Bureau of Energy Efficiency, New Delhi

Balance Sheet

Investment from Earmarked/ Endowment Funds (Schedule 9) - ₹547.45 crore

As per Bureau of Energy Efficiency (Form of Annual Statement of Accounts and Records) Rules, 2007 (notification issued by the Ministry of Power dated 28 February 2007), amount held as ‘Bank Balances against earmarked/ endowment funds’ should be separately disclosed in Schedule 11-Current Assets, Loans, Advances etc.

Audit noticed that the above included ₹45.00 crore held in Vijaya Bank Fixed deposits (for one year duration) and ₹452.45 crore held in Vijaya Bank Savings and Sweep Accounts for various schemes i.e., corpus fund, the Partial Risk Guarantee Fund for Energy Efficiency, the Venture Capital Fund for Energy Efficiency, Star & Labelling Fee etc., which should have been shown under ‘Bank Accounts with Scheduled Banks’ held against earmarked funds.

This has resulted in overstatement of ‘Investments from Earmarked Funds’ (Schedule 9) and understatement of ‘Current Assets, Loans, Advances etc. (Schedule 11) by ₹497.45 crore each.

3. Oil Industry Development Board, Noida

Balance Sheet

A. Investments – Others (Schedule-10): ₹3,82,621.00 lakh

The above is overstated by ₹4,013.00 lakh due to non-reduction of equity investment in M/s Biecco Lawrie Limited (BLL) in line with the decision of Cabinet Committee on Economic Affairs. Consequently; 'Excess of Income over Expenditure' is also overstated by the same amount.

Despite CAG of India's comments on the accounts of OIDB in the earlier years (2017-18 and 2018-19), the Board has not provided for diminution in the value of investment in equity shares of BLL.

B. Current Asset, Loans, Advances etc. (Schedule 11): ₹8,03,260.00 lakh

The above is overstated by ₹11,065.00 lakh due to:

- i) Non-provision of bridge loan of ₹1,200.00 lakh given to BLL though payments of instalments were not forthcoming. Considering the poor financial condition of BLL, there was no reasonable certainty that the above loan amounts would be recovered.
- ii) Non-provision of loans of ₹9,865.00 lakh given to BLL during the years 2018-2019 and 2019-20 for meeting out the expected expenditure on voluntary retirement scheme, cost of existing employees, outstanding salary dues of employees, secured loans from banks and contingent liabilities. Considering the poor financial condition of BLL, there was no reasonable certainty that the above loan amounts would be recovered.

As a result, 'Excess of Income over Expenditure' is also overstated by ₹11,065.00 lakh.

Despite CAG's comments on the accounts of OIDB in the earlier years (2017-18 and 2018-19), the Board has not made provision against the loans given to BLL.

General

C. Creation and utilisation of Hydrogen Corpus Funds

Ministry of Petroleum and Natural Gas decided to create Hydrogen Corpus Fund with contribution from OIDB and oil PSUs in June 2003. The Hydrogen Corpus Fund was established in the year 2004 with initial corpus of ₹100 crore. OIDB contributed ₹40 crore, IOC, ONGC & GAIL contributed ₹16 crore each and BPCL and HPCL contributed ₹6 crore each towards the Hydrogen Corpus Fund.

Centre for High Technology was made nodal agency for taking up Hydrogen Research and Related Activities within Oil and Gas Sector through various R&D Institutions of Participating Organisations in Hydrogen Corpus Fund. In reply to an Audit query, the Management had stated (September 2020) that the matter of transferring the Hydrogen Corpus Fund to Centre for High Technology was deliberated (March 2020) in the OI Board wherein it was decided to continue the present arrangement for better fund management.

Audit observed that as on 31 March 2020, an amount of ₹175.76 crore had accumulated in the Corpus Fund which is being kept in various banks, outside the accounts of OIBD. Further during 2019-2020 an amount of ₹2.25 crore only was utilised by Centre for High Technology. No formal audit and accountability mechanism exists for the fund. In view of the considerable amount involved, a formal mechanism to oversee the financials of the fund is essential.

Further as all the projects are to be carried out by Centre for High Technology, OIBD should have considered transferring the funds to them for proper monitoring and better utilisation.

Despite CAG's comments on the accounts of OIBD in the previous year (2018-19), the Board has not considered transferring the Hydrogen Corpus Fund to Centre for High Technology for proper monitoring and better utilisation.

4. National Institute of Design, Ahmedabad

Balance Sheet

A. Fixed Asset: ₹14,006.88 Lakh

A.1 Capital Work in Progress (Schedule 6): ₹1,199.40 Lakh

The above includes ₹1,196.35 lakh being cost of construction of New Girls Hostel Building at NID, Ahmedabad and Student Mess & Recreation Centre at NID, Gandhinagar. The Institute has already taken possession of both the buildings and the same were also occupied by the Institute in July 2018. The handing over/ taking over procedure was also completed in November 2018. Despite being pointed out vide CAG's comment no. A.1 on the accounts of the Institute for the year 2018-19, the Institute has not yet capitalised the same and kept the entire expenditure of ₹1,196.35 lakh under Capital Work in Progress (CWIP). Non-capitalisation of expenditure has resulted in overstatement of CWIP and understatement of fixed assets (Buildings) by ₹1,196.35 lakh.

Non-capitalisation of expenditure also resulted in non-charging of depreciation and consequently resulted in understatement of Depreciation Fund and overstatement of Capital Fund by ₹59.53 lakh for the year 2018-19 and 2019-20.

B. Current Assets, Loans, Advances Etc. (Schedule 8): ₹10,852.27 lakh

B.1 Income Accrued: ₹397.15 lakh

The above includes ₹358 lakh being amount of other project receipts and ₹7 lakh service charges which are lying outstanding for more than one year. Institute had neither recovered these old receivables nor has any policy of provision for the doubtful recovery in the accounts for the financial year 2019-20. Non-provision has resulted in overstatement of Current Assets, Loans and Advances and Surplus carried over to Balance Sheet by ₹365 lakh. Despite this issue being pointed out in SARs for the years 2016-17, 2017-18 and 2018-19, no corrective action has been taken by the Institute in the Accounts for the financial year 2019-20.

5. Coffee Board, Bengaluru

A. Income and Expenditure Account

Income - ₹227.65 crore

The Board has a practice of accounting for the assets purchased out of Government grants by debiting the Asset account and crediting the Corpus Fund instead of accounting for the same as 'Deferred income' as required under the provisions of para 14 of Accounting Standard (AS)-12 Accounting for Grants and Uniform format of Accounts. This has resulted in understatement of (i) Income and (ii) Excess of income over expenditure by ₹2.63 crore. This has also resulted in understatement of Deferred Income and overstatement of Corpus/ Capital Fund by ₹92.91 crore. Further, this has also resulted in non-compliance to the depreciation method in respect of assets purchased out of Government grants in the manner as specified in the Notes to Schedule 8 of Uniform Format of Accounts and Para 14 of Accounting Standard (AS) 12 Accounting for Grants.

This comment was also raised on the accounts of Coffee Board for the years 2016-17, 2017-18 and 2018-19. However, the Board has not yet taken any corrective action.

6. Tobacco Board, Guntur

Income and Expenditure Account

A. Income from services (Schedule 12): ₹58.95 crore

The service charges receivable from buyers and growers were not accounted in books on accrual basis and the same was accounted in the books on the date of realisation. It was observed that the service charges of ₹48.38 lakh¹ were not accounted in the books on accrual basis for the year 2019-20. This has resulted in understatement of Income from service charges by ₹48.38 lakh and also resulted in understatement of Current Assets by ₹48.38 lakh.

Similarly, the service charges of ₹1.86 crore² for the year 2018-19 were realised in the year 2019-20 but the same was accounted in the current year Income. This has resulted in overstatement of Income from Services for the year 2019-20 by ₹1.86 crore.

B. Other income (Schedule 18): ₹51.85 crore

The above includes ₹6.73 crore towards penalty on excess crop as well as unauthorised cultivation of tobacco for the year 2018, which was received in the year 2019-20 from the growers of Karnataka. The Tobacco Board levied penalties of ₹18.40 crore during 2018

¹ Auctions conducted in Andhra Pradesh from 2 March to 21 March 2020 and accrued service charges of ₹16.85 lakh from growers for 18 March to 21 March were not taken. In Karnataka auctions conducted from 2 March to 21 March 2020 and accrued services of ₹31.53 lakh from buyers for 18 to 21 of March were not taken in the accounts.

² Accrued service charges of ₹30.30 lakh (₹15.23 lakh from growers and ₹15.07 lakh from buyers) for auctions conducted in Andhra Pradesh from 22 March 2019 to 30 March 2019 were not considered in 2018-19. In Karnataka auctions were conducted from 1 March to 28 March 2019 but accrued service charges of ₹155.24 lakh (₹108.88 lakh from growers from 18 March to 28 March 2019 and ₹46.36 lakh from buyers from 23 March to 28 March 2019) were not taken in 2018-19.

auctions but an amount of ₹11.67 crore was accounted in the year 2018-19 and balance amount of ₹6.73 crore was not accounted in the year 2018-19. Non-accounting of Other Income on accrual basis has resulted in overstatement of 'Other Income' by ₹6.73 crore and understatement of 'Prior Period Income' by ₹6.73 crore.

7. Visakhapatnam Port Trust, Visakhapatnam

Balance Sheet

Current Liabilities

A. Other Liabilities: ₹402.86 crore

The above does not include ₹11.34 crore, being the amount pertaining to the investments of GPF trust of VPT employees downgraded by rating agencies viz., ICRA, CARE and India Ratings & Research. Being the principal employer, VPT has to absorb the losses of GPF trust, for which no liability was provided in the books of VPT during the year. This has resulted in understatement of Other Liabilities as well as Finance and Miscellaneous Expenditure by ₹11.34 crore with corresponding overstatement of Profit for the year by ₹11.34 crore.

Application of Funds

B. Capital Works in Progress: ₹175.94 crore

The above was overstated by ₹15.96 crore due to continuation of the completed work, viz., Connection of dead end lines at North of R&D Yard to Eastern Grid (third line) from East Coast Railways under Capital Work in progress. Thus, non-capitalisation of the above completed work has resulted in understatement of Railways and Rolling Stock by ₹15.96 crore. This has also resulted in understatement of depreciation by ₹0.26 crore with corresponding overstatement of Profit for the year by a similar amount.

Current Assets

C. Sundry Debtors: ₹367.18 crore

Provision towards doubtful debts made till March 2014 was ₹7.31 crore. Subsequently, despite giving assurances year after year, VPT had not made further provision towards doubtful debts. Out of gross Sundry Debtors of ₹374.49 crore as at 31 March 2020, amount outstanding for more than five years was ₹132.36 crore (35.34 per cent).

Similar comment was included in the Separate Audit Report for the year 2018-19 in view of assurance by VPT to take necessary action during financial year 2019-20. However, no corrective action was taken.

8. Central Silk Board, Hyderabad

Balance Sheet

Corpus/ Capital Fund (Schedule 1): ₹449.86 crore

The balance of Corpus/ Capital Fund as on 31 March 2019 was ₹442.64 crore but the Central Silk Board (CSB) has made various adjustments and arrived at an amount of

₹447.66 crore as on 1 April 2019. As per Uniform format of accounts of Central Autonomous Bodies, “Corpus /Capital Fund is akin to Capital, Share Capital or Owners Funds. It comprises amounts received by way of contributions specifically to the Corpus, as increased/ decreased by the net operating results shown in the Income and Expenditure Account”.

The adjustments made by the Board during the current year are neither specific contributions to the corpus fund nor arising out of operating results shown in Income and Expenditure Account. This resulted in non-adherence to Uniform format of accounts. Balances certified in previous year’s financial statements are to be carried forward in the current year’s financial statements. Not doing so would affect the true and fair view of the accounts presented.

Current Assets, Loans and Advances

Loans, Advances and Other Assets (Schedule 11B): ₹67.18 crore

The above includes ₹6.44 crore towards loan amount including accrued penal interest recoverable on account of multi-end reeling units. The Board has not made a provision for outstanding principal and interest amount despite the amount being outstanding for more than 20 years. This has resulted in overstatement of current assets (loans) and understatement of provision by ₹6.44 crore.

Further, CSB accounted the outstanding loan including interest as “Other miscellaneous deposits”. The loans provided to beneficiaries should be accounted as loans instead of deposits. This needs rectification.

9. Indian Maritime University, Chennai

Balance Sheet

Fixed Assets – Schedule 8 – ₹429.55 crore

Land: ₹49.96 crore

Above is overstated by an amount of ₹1.53 crore being the expenditure incurred for construction and development of Playfield at IMU Campus, Visakhapatnam. Since the construction of Play Field has not been completed till date and not put to use for intended purpose, the amount incurred should be shown under Capital Work-in-Progress. This has resulted in overstatement of Land and understatement of Capital Work in Progress.

10. Chennai Port Trust, Chennai

A. Sundry Debtors: ₹141.70 crore

Above does not include Estate Rental dues of ₹24.24 crore (including GST) pending from various departments/ organisations towards allotment of office building. This has resulted in understatement of Sundry Debtors and Revenue Reserves to the extent of ₹24.24 crore.

B. Current Liabilities and Provision: ₹1075.63 crore

B.1 As per Actuarial valuation done by LIC for Pension Liability as on 31 March 2020, the liabilities worked out to ₹6,495.33 crore. However, Corpus available in Pension Fund

Trust Account as on 31 March 2020 was ₹3,451.62 crore. This has resulted in understatement of Current Liabilities and Provisions and overstatement of Profit to the extent of ₹3,043.71 crore.

B.2 As per Actuarial valuation done by LIC for Leave Encashment Liability as on 31 March 2020, the liabilities worked out to ₹163.44 crore. However, Corpus available in Leave Encashment Fund Account as on 31 March 2020 was ₹77.58 crore. This has resulted in understatement of Current Liabilities and Provisions and overstatement of Profit to the extent of ₹85.86 crore.

These issues were brought to the notice of the Port, for corrective action through previous years' Separate Audit Reports, however, no corrective action was taken by the Port.

11. Cochin Port Trust, Cochin

A. Current Liabilities and Provisions: ₹694.21 crore

The liability on account of pension and gratuity contribution of existing employees and pensioners as per actuarial valuation worked out to ₹3,193.34 crore as on 31 March 2020 against which the investment in the Pension and Gratuity Fund was ₹335.86 crore, leaving a shortfall of ₹2,857.48 crore. This has resulted in understatement of Current Liabilities and Provisions by ₹2,857.48 crore as well as overstatement of Profit to the same extent.

The comment was also included in Separate Audit Reports for the years 2016-17, 2017-18 and 2018-19. However, no corrective action has been taken by the Port.

B. Finance & Miscellaneous Income (Sch. N) – ₹43.20 crore

Cochin Port Trust applied for Service Export from India Scheme scrip valuing ₹7.98 crore for the financial year 2018-19 on 19 March 2020 and recognised 98.78 *per cent* of the same as income for the financial year 2019-20. As the realisation of the scrip was contingent upon successful auction of the same in the open market, recognition of income as on 31 March 2020, resulted in overstatement of Income by ₹7.88 crore with corresponding overstatement of Profit.

12. New Mangalore Port Trust, Mangalore

Balance Sheet

A. Deferred Tax Liability ₹154.95 crore

Above is overstated by an amount of ₹1.02 crore due to a provisional entry passed in March 2020 by debiting the Provision for Taxation. This has also resulted in understatement of Provision for Taxation (Current Liabilities & Provisions) to the same extent.

B. Leave Encashment Fund ₹21.89 crore

As per Actuarial Valuation, liability towards Leave Encashment Fund, as on 31 March 2020, worked out to ₹23.14 crore. However, balance in Leave Encashment Fund as on 31 March 2020 was ₹21.89 crore. This has resulted in understatement of Current Liabilities and Provisions and overstatement of Profit to the extent of ₹1.25 crore.

C. Net Sundry Debtors ₹26.75 crore

As per Actuarial Valuation, liability towards Gratuity Fund, as on 31 March 2020, worked out to ₹74.02 crore. However, balance in Gratuity Fund as on 31 March 2020 was ₹84.28 crore. Non recognition of differential amount as income of the Port resulted in understatement of Current Assets (Receivable from Gratuity Fund Trust) by ₹10.26 crore, Current year's income by ₹3.21 crore and prior period income by ₹7.05 crore.

13. V.O. Chidambaranar Port Trust, Tuticorin

Balance Sheet

A. Equity Contributions - ₹90.71 crore

Sethu Samudram Corp. Ltd. - ₹50 crore

The Port has made an investment of ₹50 crore in the equity shares of Sethusamudram Corporation Limited which is under the process of winding up. Non-provisioning for the diminution/ decline in the value of investment, as per the provisions of Accounting Standard-13, resulted in overstatement of Investments and understatement of Provisions by ₹50 crore.

B. Application of Funds - Current Liabilities and Provisions - ₹591.40 crore

The above is understated by an amount of ₹289.06 crore being the shortfall in contribution towards Pension and Gratuity Funds, as per Actuarial valuation made by LIC. This has also resulted in overstatement of Profit to the same extent.

14. Rubber Board, Kottayam

A. Investments-Others: ₹ 18.92 crore

This stand understated by ₹6.19 crore due to non-provision for diminution in the value of investment made in five Joint Venture Companies whose net-worth stands fully eroded. Since the realisability of investments is doubtful, provision should be made for diminution in value of assets. The non-provision of impairment loss has also resulted in understatement of Excess of Expenditure over Income.

B. Plantations: ₹ 5.76 crore

Above is overstated by ₹3.92 crore due to capitalisation of plantations set up for research purpose instead of charging to Income and Expenditure Account as expenditure in respective previous years. This has also resulted in understatement of Excess of Expenditure over Income through Prior Period Expenditure.

C. Current Assets, Loans & Advances: ₹ 59.73 crore

This is overstated by ₹28.57 crore due to non-provision towards doubtful working capital loan, interest thereon, lease rent receivables and other receivables, from the companies, whose net worth has been fully eroded. Since the companies are having accumulated losses more than their net worth, the realisability of these receivables is doubtful. This has also resulted in understatement of excess of expenditure over income by the same amount.

D. Income from Sales and Services: ₹7.70 crore

Above is understated by an amount of ₹2.96 crore receivable for the trainings conducted, during the financial year 2019-20, under Prime Ministers Kausal Vikas Yojana (₹2.95 crore) and Additional Skill Acquisition Programme (₹0.01 crore). This has also resulted in understatement of Current Assets to the same extent.

15. Spices Board, Kochi**A. Earmarked/Endowment funds: ₹240.46 crore**

a) Above is understated by ₹3.52 crore due to accounting of interest earned during the year as income in the Income and Expenditure Account instead of crediting the same to Earmarked Funds (Pension Liabilities) under the head 'Income from investments made on account of funds'. This has resulted in understatement of Earmarked/ Endowment Funds and excess of Expenditure over Income by ₹3.52 crore.

b) Above is understated by an amount of ₹2.12 crore due to non-accounting of interest accrued during the year 2019-20, on Earmarked Pension Funds. This has resulted in understatement of Earmarked/ Endowment Funds and Current Assets (Interest Accrued) by ₹2.12 crore.

16. Marine Products Export Development Authority, Chennai**A. Current Liabilities and Provisions: ₹237.02 crore**

Above is understated by ₹5.34 crore due to non-provisioning for the arrear amount of statutory dues payable (Gratuity-₹1.81 crore, Leave Encashment-₹0.37 crore and Commuted Pension-₹3.16 crore) to the employees on account of increase in payables due to implementation of Seventh Pay Commission. This has resulted in understatement of Provisions and Expenditure to an extent of ₹5.34 crore.

B. Establishment expenses: ₹48.28 crore

This is understated by ₹199.57 crore being the liability for retirement benefits of employees as per actuarial valuation. The Authority has shown this liability under 'Current Liabilities and Provisions' with corresponding debit to 'Miscellaneous Expenditure' in Balance Sheet instead of routing it through Income and Expenditure Account. This has resulted in understatement of Establishment Expenses by ₹199.57 crore and overstatement of Miscellaneous Expenditure to that extent.

17. Coir Board, Kochi**Consolidated Balance Sheet****A. Corpus/Capital Fund and Liabilities****Earmarked/ Endowment Funds (Schedule – 3) – ₹55.25 crore**

Above is overstated by an amount of ₹315.57 lakh being interest earned on unutilised grants lying in bank accounts of various Earmarked/ Endowment Funds. The same should have been remitted into the Consolidated Fund of India in compliance of the Rule 230(8) of GFR, 2017. This has resulted in overstatement of Earmarked/ Endowment Funds and understatement of Current Liabilities & Provisions.

Consolidated Income & Expenditure**B. Income****Interest Earned (Schedule – 17) – ₹1.86 crore**

Above is overstated by an amount of ₹164.38 lakh being interest earned on Grants in Aid deposited in banks in respect of ‘Assistance to Training Institutions’ and ‘Coir Vikas Yojana’. The interest earned has been recognised as Income of the Board instead of depositing the same into Consolidated Fund of India. This has resulted in overstatement of Excess of Income over Expenditure and understatement of Current Liabilities and Provisions.

18. Tea Board of India, Kolkata**Balance Sheet- Current Liabilities & Provisions****₹51,910.19 lakh****Loans– Interest free Loan to Tea Trading Corporation of India Limited ₹354.46 lakh**

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

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

Out of the above interest free loans paid to Corporation, Tea Board received grants of ₹354 lakh from Govt. of India towards payments to Corporation. Subsequently, Corporation went into liquidation as per winding up order dated 24 June 2002 and Tea Board could not recover the aforesaid loan of ₹574 lakh. During 2012-13, Tea Board adjusted balance amount of interest free loan of ₹220 lakh (₹574 lakh – ₹354 lakh) paid to Corporation from the loan due to Government. Hence, Tea Board received/ adjusted from Government the total amount of ₹574 lakh paid to Corporation as interest free loan. However, ₹354 lakh was disclosed in the

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

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

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

The comment was included in the Separate Audit Report on the accounts for the years 2017-18 and 2018-19 but no corrective action has been taken by the Management.

19. Syama Prasad Mookerjee Port, Kolkata

A. Capital Reserve includes ₹386.88 crore (₹53.43 crore, ₹68.75 crore, ₹68.62 crore, ₹54.97 crore, ₹77.57 crore and ₹63.54 crore relating to 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 and 2019-20 respectively) realised by Syama Prasad Mookerjee Port, Kolkata as charges from tenants for unauthorised occupation as per Schedule of Rent. The amount was directly transferred to Capital Reserve by treating the same as Mesne profit (Capital Receipt) in contravention of Para 2a of the Common Framework for Financial Reporting prepared by S. B. Billimoria & Co and applicable for Syama Prasad Mookerjee Port, Kolkata. However, compensation charges are realised as per Schedule of Rent notified by Tariff Authority for Major Ports and therefore, cannot be treated as capital receipt.

Thus, accounting of compensation charges as capital receipts has resulted in overstatement of Capital Reserve by ₹386.88 crore and understatement of surplus for the year by ₹63.54 crore and ₹323.34 crore for prior periods.

B. As per accounting manual, the word ‘Fund’ in relation to any reserve was to be used only when such Reserve was represented by a specified investment. However, balances of Replacement, Rehabilitation and Modernisation of Capital Assets and Development, Repayment of Loans and Contingencies Funds as on 31 March, 2020, *vis-à-vis* amount of specified investments made there against showed a total shortfall of ₹8.64 crore. Thus, the requirement of matching investment in respect of the funds was not fulfilled.

C. As per accounting manual, the word ‘Fund’ in relation to any reserve was to be used only when such Reserve was represented by a specified investment. However, balances of Kolkata Port Trust Employees’ Superannuation Fund and Retirement Medical Benefit Funds as on 31 March 2020 *vis-à-vis* amount of specified investments and bank balances there against showed a total shortfall of ₹42.38 crore. Thus, the requirements of matching investment in respect of the funds were not fulfilled.

D. Capital Work in Progress (CWIP) included 13 non-plan capital works-in-progress for which a total of ₹7.83 crore was paid and expenditure worth ₹3.53 crore was capitalised

last year. The balance amount worth ₹4.30 crore was not capitalised due to lack of completion certificate. The same amount of ₹4.30 crore is still being shown as CWIP in the current year due to non-submission of completion certificate from the respective divisions. This has resulted in understatement of fixed assets and overstatement of Capital work-in-progress by ₹4.30 crore. As the date of completion of the above works is still not known, the understatement of depreciation could not be ascertained by Audit.

E. Capital Work in Progress included ₹17.32 crore towards Capital Dredging over Jiggerkhali Flat since long in Haldia Dock Complex. The said work-in-progress was transferred by Kolkata Dock System during 2001-02 but the same was not capitalised due to lack of documents like 'Completion Certificate', 'Copy of Final Bill' etc. As no records/documents regarding the nature of the expenditure were available, the amount should have been charged off to Profit & Loss Account. Non-charging of this amount has resulted in overstatement of CWIP by ₹17.32 crore and overstatement of surplus by the same amount.

F. As per the direction issued by Ministry of Shipping dated 14 June 2013, disclosure of all Corporate Social Responsibility (CSR) activities undertaken by the organisation on their official website and in their Annual Report was mandatory. Though Kolkata Port Trust incurred CSR expenditure of ₹1.66 crore for the 2019-20, the same was not disclosed in the Notes of Accounts.

G. Sundry Debtors included ₹553.49 crore on account of claim towards Dredging and River Maintenance from 1999-2000 to 2011-12 which was disallowed by Government audit against which Syama Prasad Mookerjee Port, Kolkata had approached the Central Government under section 105 of the Major Ports Trust Act 1963 (with reference to Note no. 18). The claim has become very old with remote possibility of realis

ation. Such non-provision against old outstanding dues has resulted in overstatement of Sundry Debtors as well as understatement of Provision for Bad and Doubtful Debts by ₹553.49 crore.

20. Paradip Port Trust, Paradip

A. Paradip Port Trust (Port) awarded on Build Operate Transfer (BOT) basis the works for development of Iron-ore Berth at Paradip to M/s JSW Paradip Terminal Private Limited (JSWPTPL) and for development of Coal Berth at Paradip to M/s Kalinga International Coal Terminal Private Limited. The work of capital dredging for both the berths were awarded to M/s. Dredging Corporation of India Ltd (DCIL). The works of capital dredging attributable to the BOT Iron-ore Berth were completed on 31 March 2020. The capital dredging works associated with the Iron-ore Berth is, however, 50 *per cent* of the total quantum of works being executed by M/s DCIL compositely for both the Iron-ore & Coal Berths. As the BOT Iron-ore Berth was in operation by JSWPTPL since 1 October 2019, the Capital Dredging works attributable to the BoT Iron-ore Berth has also been certified as complete, therefore the proportionate capital dredging works should have been capitalised during the year 2019-20. This has resulted in overstatement of 'Capital works

in progress' and understatement of Fixed Assets (Net block) to the extent of ₹51.33 crore with corresponding overstatement of net surplus before income tax by ₹0.51 crore.

B. The Port has an investment of ₹40 crore towards equity shares in Paradip Port Road Co. Ltd. (PPRCL), a Special Purpose Vehicle with National Highways Authority of India (NHAI). The net worth of PPRCL has been fully eroded and stood at (-) ₹495.52 crore as on 31 March 2016. Meanwhile the Board of Trustees of the Port were appraised in the meeting held on 26 October 2018 that NHAI had proposed for winding up of the SPV. Therefore, provision should be made for diminution in the value of long term investment as required under AS-13. Thus, non-provision of the same has resulted in overstatement of investment and corresponding overstatement of Net surplus before tax by ₹40 crores.

C. The Port purchased a defined benefit plan from Life Insurance Corporation of India for managing pension & gratuity fund of employees & pensioner. Paradip Port Trust makes an annual contribution to the fund which is treated as an expenditure in the books of accounts. Paradip Port Trust provided ₹361.15 crore during the year 2019-20. In their valuation report, LIC has sought for additional ₹402.44 crore for gap funding in Pension & Gratuity Fund. As per AS-15, appropriate provision should have been made in accounts for gap funding of ₹402.44 crore. Non-provisioning of the same has resulted in overstatement of Net Surplus before tax with corresponding understatement of 'Current liabilities & provision' by ₹402.44 crore.

D. The "Common Framework for Financial Reporting for Major Ports Trusts" (November 2002) was approved by CAG and that framework also clearly laid down that bad and doubtful debts should be provided for. The Port has not provided ₹52.68 crore as doubtful debts for the year 2019-20 against the debts which were more than six months old. This has resulted in overstatement of Sundry Debtors as well as overstatement of Net Surplus by ₹52.68 crore.

21. Mumbai Port Trust Pension Fund Trust, Mumbai

Balance Sheet

Corpus/Capital Fund and Liabilities – ₹8647.25 crore (Schedule I)

Notes on Accounts – Item III-b

Mumbai Port Trust Pension Fund Trust was formed vide a Trust Deed (14 January 2004) to meet the pension liability of employees and ex-employees. LIC has been appointed as the Fund Manager to manage the Pension Fund. LIC does the actuarial valuation every year based on which the money is invested by Mumbai Port Trust with LIC.

The total pension liability as per actuarial valuation as on 31 March 2020 intimated by LIC was ₹12,777.23 crore (₹7,707.05 crore towards existing pensioners and ₹5,070.18 crore towards future pensioners). The pension fund balance as on 31 March 2020 was ₹8,647.25 crore (mentioned as ₹8,709.14 crore in Note No. III-b). Considering the Actuarial Valuation Report, there is a shortfall of ₹4,129.98 crore in the Fund Balance.

The short provision of pension liability has resulted in understatement of liabilities (Pension Fund Account) and Assets (Current Assets, Loans and Advances – “Receivable from Mumbai Port Trust”) to the extent of ₹4,129.98 crore. Audit has been pointing out the shortfall in provisioning since 2012-2013.

22. Mormugao Port Trust, Goa

Current Assets, Loans and Advances- ₹308.30 crore (Schedule 4)

Sundry Debtors – ₹72.99 crore

This includes an amount of ₹7.26 crore receivable towards Lease rent, interest on delayed payment, encroachment charges from M/s Western India Shipyard Ltd for the year 2017-18 and 2018-19. The Hon’ble National Company Law Tribunal (NCLT) declared (12 December 2017) a moratorium under section 14 of the Insolvency & Bankruptcy code, 2016 restricting MPT from transferring, encumbering, alienating or disposing of any Western India Shipyard Ltd assets. Therefore, the recovery of ₹7.26 crore from M/s Western India Shipyard Ltd is doubtful and the same should have been provided for. This has resulted in overstatement of Debtors by ₹7.26 crore with corresponding understatement of provisions for doubtful debts as well as loss. Though this is being pointed out by Audit since 2017-18, the same is yet to be rectified by the Management.

23. Jawaharlal Nehru Port Trust, Mumbai

Balance Sheet-Current Assets, Loan and Advances (Schedule-6)

Interest accrued on Investments - ₹227.15 crore

A. Cash and Bank Balance (including TDR with banks) - ₹3,349.93 crore

The above includes an amount of ₹67.59 crore being the balance amount of fixed deposit which was deposited in February 2014 and interest accrued thereon up to 31 March 2020 amounting to ₹61.62 crore pending receipt from Oriental Bank of Commerce.

As JNPT is not in possession of Fixed Deposit Receipt for ₹67.59 crore and the matter is under investigation by CBI Court and another case is also pending with National Consumer Disputes Redressal Commission and next date of hearing is scheduled in Jan 2021, provision should have been created for doubtful investment and interest accrued thereon. Non-provisioning for doubtful investment has resulted in overstatement of profit by ₹129.21 crore, overstatement of Cash and Bank Balance by ₹67.59 crore and Interest Accrued on Investments by ₹61.62 crore.

This issue is being raised by Audit since 2013-14.

B. Capital Work in Progress ₹3,446.73 crore (Schedule 3)

i) The above includes an amount of ₹1,704.18 crore being the expenses incurred for capital dredging work, which was completed on 18 February 2019 as certified by the consultant. This has resulted in understatement of depreciation for the year by ₹17.04 crore, Prior Period Expenditure (Depreciation) by ₹8.52 crore, understatement Gross Fixed Assets by ₹1704.18 crore and overstatement of profit by ₹25.56 crore.

ii) The above includes an amount of ₹183.74 crore being the expenses incurred for Development of Centralised Parking Zone, which was completed on 5 December 2019. Non-capitalisation of the same has resulted in overstatement of Capital Work- in Progress (CWIP) by ₹183.74 crore and Understatement of Gross Fixed Assets by the same amount. This has also led to understatement of depreciation by ₹2.3 crore and overstatement of profit by same amount.

iii) The above includes an amount of ₹32.77 crore being the cost of the assets (Tank farm) taken over from M/S. HOCL on 24 December 2019. Against the actual value of the asset of ₹16.38 crore, the amount booked was double. This resulted in overstatement of CWIP by ₹16.38 crore and overstatement of creditors for capital works by ₹16.38 crore.

C. Loans and Advances

Advances to Contractors – ₹313.84 crore (Schedule 6)

This includes ₹280.89 crore being the advance given to Indian Port Rail Corporation Limited (IPRCL) for construction of various projects. The work of construction of these projects by IPRCL is in progress and an amount of ₹207.81 crore has been claimed by IPRCL towards completed works through Running Account Bills.

Non-transfer of expenditure incurred on capital work to CWIP has resulted in understatement of CWIP by ₹207.81 crore and overstatement of Current Assets, Loans and Advances by ₹207.81 crore. Similar point was included in the SAR for 2018-19 also.

D. Estate Rentals – ₹129.18 crore (Schedule-11)

SEZ Income- ₹9.91 crore

The above includes SEZ income of ₹9.44 crore recognised by the Port during 2019-2020. JNPT has been appointed as the Developer for a Port based Multi Product Special Economic Zone (SEZ) to be developed on an area admeasuring approx. 277.38 hectares at JN Port.

JNPT executed a lease deed with Nhava Sheva Business Park Private Limited on 29 July 2020 wherein Port had given 17.97 hectares of land in consideration of the upfront lease premium of sum of ₹566.30 crore. As per the lease deed, lease period would be 60 years commencing from the date of the deed (July 2020). Nhava Sheva Business Park Private Limited remitted lease premium of ₹566.30 crore to the Port during July 2019 to July 2020.

Since the lease deed was effective only from July 2020, recognition of SEZ income during 2019-20 has resulted in understatement of current liabilities and overstatement of Profit to the extent of ₹9.44 crore (₹566.30 crore/60 years).

24. Mumbai Port Trust, Mumbai

Balance Sheet

A. General Reserve- ₹41.49 crore

As per the Common Framework for Financial Reporting for Major Ports (CFFR), debit balance of Profit and Loss Account should be deducted from Unspecified Reserves (also referred to as 'General Reserve').

The Port has shown a debit balance under Profit and Loss Account of ₹417.27 crore on the asset side of the balance sheet and has shown a General Reserve of ₹41.49 crore on the liability side of the Balance Sheet. The Port should have adjusted the debit balance of Profit and Loss Account with available amount in the General Reserve and shown only the remaining amount on the asset side i.e. ₹370.78 crore (₹417.27 crore minus ₹41.49 crore).

Non-adjustment of the two figures has resulted in overstatement of debit balance of Profit and Loss Account and General Reserve by ₹41.49 crore.

B. Current Assets, Loans and Advances

Sundry Debtors - ₹3,203.79 crore

The Port had given on lease land measuring 7150.23 sq metres to Rashtriya Chemicals and Fertilizes Limited (RCF) for the period from 01 March 1972 to 28 February 2002. The Board of Trustees decided (9 January 2018) to take over the assets on the land (Tank farm) at scrap value assessed at ₹2.87 crore and to adjust the amount against the dues recoverable amounting to ₹6.69 crore from RCF. Though RCF has surrendered the assets, the Port did not adjust the amount against dues receivable from RCF. Hence, there is overstatement of Sundry Debtors by ₹2.87 crore.

Further, the Port has shown the matter regarding taking over of leased land from RCF as a contingent liability, which is not correct, since there is no contingent liability in this regard.

25. Securities and Exchange Board of India, Mumbai

Balance Sheet

A. Schedule 9 – Current Assets, Loans and Advances etc.

Current Assets – Sundry Debtors (Others) - ₹121.82 crore

The above does not include an amount of ₹1.59 crore receivable from an external organisation on account of reimbursement for SEBI employees on deputation. This has resulted in understatement of Sundry Debtors (Others) and overstatement of Establishment Expenses to that extent.

Management in its reply (October 2020) stated that due to COVID-19 lock down the amount was not received till the finalisation of Annual Statement of Accounts and that necessary rectification entry has been made in financial year 2020-21.

Income and Expenditure Account

B. Schedule 15 – Other Administrative expenses etc.

Repair and maintenance – Building and premises – ₹31.90 crore

The above includes Fire Suppression System, Aspiration Smoke Detection System & Rodent Repellent System amounting to ₹44,99,837 which was to be capitalised on 19 March 2020. Booking of the amount as an expense instead of capitalizing the same under Fixed Assets has resulted in understatement of Fixed Assets and overstatement of Repair and Maintenance and understatement of Excess of Income over Expenditure to that extent.

Management in its reply (October 2020 and December 2020) stated that it was inadvertently accounted under the expense head ‘Repair and Maintenance’.

26. Pension Fund Regulatory and Development Authority, New Delhi

Balance Sheet

Earmarked/ Endowment Funds- (Schedule-3): ₹2.20 crore

The above does not include unutilised grants of ₹152.40 crore received from Government on account of Swavalamban Scheme and Atal Pension Yojana. As per PFRDA (Form of Annual Statement of Accounts and Records) Rules, 2015, amounts received as grants for earmarked purposes are required to be disclosed under Schedule 3 “Earmarked/ Endowment Funds”. Similarly, Plan Funds received from Government are to be shown as separate Funds and not mixed up with any other Funds. As grant received for Swavalamban Scheme and Atal Pension Yojana were to be utilised for specific purpose, they should have been depicted separately under Earmarked Funds. Grants received during the year, payments made thereto, unutilised balance at year end should be depicted under the respective Funds only.

The treatment of these grants as income in the books of accounts has resulted in incorrect depiction of various heads of accounts namely Corpus/ Capital Fund, Income and Expenditure. The exact impact on these heads of accounts due to such treatment could not be computed in Audit. However, this has resulted in understatement of Earmarked Funds and overstatement of Current Liabilities by ₹152.40 crore.

Despite being pointed out repeatedly in SARs for the years ending on 31 March 2017, 2018 and 2019, PFRDA has not depicted the above-mentioned grant as a separate fund under ‘Earmarked/Endowment Funds’.

Income & Expenditure Account

Interest Earned (Schedule 17): ₹6.23 crore

Other Administration Expenses (Schedule 21): ₹234.83 crore

Above includes ₹1.77 crore being interest earned on government grant (Atal Pension Yojana ₹1.47 crore and Swavalamban Yojana ₹0.3 crore). The interest earned on the grants received for specific purposes, should be added to the grants under ‘Earmarked/ Endowment Fund’ (Schedule 3) instead of treating it as income.

Further, an expenditure of ₹209.61 crore³ pertaining to Atal Pension Yojana has been charged to the Other Administration expenses instead of deducting it through the grants.

This has resulted in overstatement of Income by ₹1.77 crore, overstatement of expenditure by ₹209.61 crore and overstatement of Earmarked Fund by ₹207.84 crore.

27. National Institute of Fashion Technology, New Delhi

Balance Sheet

A. Current Liabilities and Provisions (Schedule 7): ₹268.35 crore

The above does not include ₹2.53 crore being lease rent payable by Raebareli Campus to ITI Limited (ITI) for the financial year 2019-20. The lease agreement entered into with ITI had expired on 14 November 2018 and efforts of NIFT to get the land transferred from ITI have not yet materialised. In the meantime, ITI demanded lease rent on provisional basis as per the last agreement. Though NIFT had created provision for the period 15 November 2018 to 31 March 2019, no provision has been created for the year 2019-20. Non-provision of lease rent has resulted in understatement of Current Liabilities and Provisions by ₹2.53 crore and overstatement of Surplus to that extent.

Income & Expenditure Account

B. Deferred Revenue Income - ₹22.40 crore

Prior Period Income - ₹4.74 crore

The above includes ₹23.23 crore (₹22.40 crore during current year and ₹0.83 crore on account of prior period) being deferred depreciation booked in Income & Expenditure account due to implementation of Accounting Standard (AS)-12 – Accounting of Government Grants. NIFT capitalised the Government Grant to the tune of ₹747.42 crore (net of deferred depreciation), however, the corresponding Net Assets created out of Government Grants has been shown at ₹716.27 crore which has resulted in a difference of ₹31.15 crore.

Despite being pointed out in the Separate Audit Reports on the accounts for the years 2017-18 and 2018-19, NIFT has not yet reconciled the difference.

28. Export Inspection Council, New Delhi

Balance Sheet

A. Current Liabilities & Provisions

EIC, EIA Delhi, Mumbai, Chennai, Kolkata, Kochi

Export Inspection Council (EIC) and Export Inspection Agencies (EIAs) have not got actuarial valuation carried out for employee retirement benefits which is in deviation from the instructions contained in Uniform format of accounts for Central Autonomous Bodies as well as Accounting Standards – 15 (Employees Benefits) prescribed by ICAI, which

³ APY Government Contribution ₹107.38 crore, APY Promotion ₹2.29 crore and incentives under APY ₹9.94 crore

stipulates for creation of liability for retirement benefits based on actuarial valuation. In the absence of actuarial valuation report as on Balance Sheet date, Audit could not quantify the liability to be provided for retirement benefits as on 31 March 2019.

Despite being pointed out in Separate Audit Reports of the previous years (2014-15 to 2017-18), EIC/ EIAs have not yet taken any action in line with the Audit observation.

B. Current Liabilities (Schedule 3)

Central Fund: ₹671.16 crore

EIC

Above does not include ₹3.39 crore being interest earned on the Central Fund. The Central Fund which is managed by EIC, consists of amount received from EIAs. The expenditure of EIAs and EIC is met from the Central Fund. Since, this fund is owed to EIAs, the interest earned on this fund should have been added to the fund only. Moreover, EIC itself in its Notes to Accounts (SI. No. 5) has stated that interest earned on the deposit of Central Fund is not directly meant to be income of EIC. However, the interest earned has been treated as the income of EIC which has resulted in overstatement of Income and understatement of Current Liabilities by ₹3.39 crore.

Income & Expenditure Account

Depreciation (schedule - 16) - ₹0.98 lakh

EIC

Above does not include ₹1.35 crore being depreciation on lease hold Building. National Building Construction Corporation (NBCC) has leased out Building/ office space at East Kidwai Nagar to EIC for a period of 30 years. An amount of ₹67.37 crore was paid to NBCC for the said building from April 2016 to December 2018 and NBCC offered the possession w.e.f, 17 August 2018. However, no depreciation on the amount capitalised towards said Building has been charged by EIC.

This has resulted in overstatement of fixed assets and understatement of depreciation expenses by ₹1.35 crore.

29. Competition Commission of India, New Delhi

Balance Sheet

A. Grants-in-Aid for acquiring Office Space – ₹7.96 crore

Earmarked/ Endowment Fund (Schedule 3) - Nil

Competition Commission of India (CCI) received ₹10.99 crore in December 2019 from the Ministry of Corporate Affairs, towards recurring Capital Asset for making payment of Stamp Duty for office premises. In this connection, following has been noticed.

- i) The above grant of ₹10.99 crore has been received for a specific purpose i.e., for payment of Stamp Duty for office premises. Accordingly, the same should have been shown under the head Earmarked/ Endowment Funds as per fund based accounting.

ii) CCI spent ₹3.17 crore⁴ for other purposes, in deviation to the terms of Grants released by the Ministry. Moreover, no documents regarding seeking of prior approval of the Ministry for deviation were found on record.

iii) The balance amount of ₹7.96 crore (₹10.99 crore *minus* ₹3.17 crore) has been shown in the Balance Sheet as 'Grants-in-aid for acquiring office space'.

The above has resulted in overstatement of Grants-in-aid by ₹7.96 crore, understatement of Earmarked/ Endowment Fund by ₹11.13 crore (₹10.99 crore plus ₹0.14 crore as interest income thereon). Further, this has also resulted in understatement of Fixed Assets by ₹2.09 crore (understatement of Superstructures on Land not belonging to the entity by ₹0.02 crore and Furniture & Fixtures by ₹2.07 crore⁵) and overstatement of Surplus by ₹1.08 crore (₹1.04 crore towards non-charging of penal interest being revenue expenditure and ₹0.04 crore towards depreciation).

B. Current Assets, Loans and Advances (Schedule 11) – ₹105.13 crore

Investment from Earmarked/ Endowment Funds of CCI (Schedule 9) - Nil

Competition Commission of India (CCI) received ₹10.99 crore in December 2019 from Ministry of Corporate Affairs, towards recurring Capital Asset for making payment of Stamp Duty for office premises.

It was noticed that CCI has shown the above amount including interest of ₹0.14 crore received thereon under Current Assets, Loans and Advances instead of showing it under Investment from Earmarked/ Endowment Funds, which is against the principle of fund based accounting.

This has resulted in overstatement of Current Assets, Loans and Advances and understatement of Investment from Earmarked/Endowment Funds by ₹11.13 crore (₹10.99 crore *plus* ₹0.14 crore).

30. Agricultural and Processed Food Products Export Development Authority, New Delhi

Current Liabilities and Provisions (Schedule 4): ₹22.43 crore

Refundable to Ministry of Commerce & Industry: ₹9.01 crore

A. APEDA received grants amounting to ₹5.40 crore from the Ministry of Commerce & Industry (MoC&I) during the year 2019-20 as assistance for Export Promotion and Market Development under the Scheme for North Eastern Region. In this regard, it was observed that:

i) As the above grants were received for a specific purpose, the same should have been recognised as 'Earmarked Fund' and the related expenditure (both capital and

⁴ Payment of ₹2.11 crore to NBCC Services Ltd. (NSL) on account of interior fit outs, payment of ₹0.02 crore to School of Planning & Architecture (SPA) for consultancy charges and payment of ₹1.04 crore to NBCC on account of penal interest for delay in payment of installments.

⁵ ₹2.11 crore *minus* ₹0.04 crore towards depreciation on furniture & fixtures

revenue) should have been adjusted there against. However, APEDA has recognised the grants as well as the related expenditure in the Income & Expenditure Account.

ii) Expenditure of ₹70.44 lakh was incurred out of the above grants during the year for interior development of new office premises of APEDA at Guwahati. However, as this expenditure was not incurred for the intended purpose of the grants, the same should have been met out of internal resources and booked as Capital Work in Progress (CWIP).

iii) The terms and conditions attached to the grants stipulated that any unspent amount shall be surrendered by the end of financial year, unless allowed to be adjusted against the next year. Thus, the amount of ₹70.44 lakh was refundable to the Ministry and should have been recognised under 'Current Liabilities'.

The above has resulted in overstatement of Grants/ Subsidies (Schedule 8) and Expenditure on Grants, Subsidies, etc. (Schedule 15) by ₹5.40 crore, and understatement of Current Liabilities and CWIP by ₹70.44 lakh. Further, the disclosure under the head Earmarked/ Endowment Funds (Schedule 3) was also deficient.

B. APEDA had requested (October 2018) MoC&I to utilise the grant of ₹45.81 crore (which was lying unutilised with APEDA at that time) and ₹4.19 crore out of its internal resources for settlement of Transport Assistance claims to the extent of ₹50 crore. MoC&I acceded (January 2019) to the request of APEDA. However, APEDA transferred the entire amount of ₹50 crore from the head 'Refundable to MoC&I' to the head Grants/ Subsidies during 2018-19 for clearance of pending Transport Assistance claims.

This has resulted in understatement of 'Refundable to MoC&I' under Current Liabilities and overstatement of Corpus Fund by ₹4.19 crore.

31. National Capital Region Planning Board (NCRPB), New Delhi

Significant Accounting Policies (Schedule 17)

A. In compliance to its Accounting Policy No. 1(b), NCRPB is classifying its Receipts and Payments Account and Schedules pertaining to its Income and Expenditure Account in Capital and Revenue heads. This is not consistent with the Uniform Format of Accounts prescribed by the Ministry of Finance. This point was commented upon in the CAG Reports for the financial years 2017-18 and 2018-19. However, no corrective action has been taken by the Management and the inconsistency persists.

B. Accounting Policy No. 3(a) states that "All expenses are recognised on accrual basis, except employees' personal claims/reimbursements". The above accounting policy is not consistent with the accrual concept of accounting and the Uniform Format of Accounts prescribed by the Ministry of Finance. This point was commented upon in the CAG Reports for the financial years 2016-17, 2017-18 and 2018-19, but no corrective action has been taken by the Management and the inconsistency persists.

32. Rajghat Samadhi Committee, New Delhi

Balance Sheet (Liabilities)

A. Current Liabilities and Provisions (Schedule 3) – ₹94.09 lakh

The above included a provision for leave encashment and gratuity amounting to ₹37.67 lakh and ₹25.70 lakh respectively. However, the provision has not been made on the basis of actuarial valuation, resulting in violation of Accounting Standard-15 “Employee Benefits”. This issue was earlier raised during 2017-18 and 2018-19 but no corrective action has been taken by the Management despite assurances.

B. Income & Expenditure Account (Expenditure)

The above does not include expenses of ₹1.60 lakh pertaining to the period 2019-20. The related bills were received in the months of February and March 2020. Thus, the above has resulted in understatement of expenses and understatement of current liabilities and provisions by ₹1.60 lakh.

33. Airports Economic Regulatory Authority of India, New Delhi

General- Significant Accounting Policies (Schedule-24)

Fixed Assets (Accounting Policy No. 5)

The above significant accounting policy in respect of fixed assets is not in conformity with the prescribed method of presentation of fixed assets as per Accounting Standard 12-Accounting for Government Grants.

Annexure-VIII
{Referred to in Para 1.8}

**Autonomous Bodies where Internal Audit was not conducted during the year
2019-20**

Sl. No.	Name of Autonomous Body
1.	Airport Economic Regulatory Authority, New Delhi
2.	Bureau of Energy Efficiency, New Delhi
3.	Calcutta Dock Labour Board, Kolkata
4.	Central Silk Board, Hyderabad
5.	Coffee Board, Bengaluru
6.	Competition Commission of India, New Delhi
7.	Investor Education and Protection Fund Authority, New Delhi
8.	Joint Electricity Regulatory Commission, New Delhi
9.	National Capital Region Planning Board, New Delhi
10.	National Institute of Design, Ahmedabad
11.	Paradip Port Trust, Paradip
12.	Petroleum and Natural Gas Regulatory Board, New Delhi
13.	Rubber Board, Kottayam
14.	Syama Prasad Mookerjee Port, Kolkata
15.	Tobacco Board, Guntur
16.	V.O. Chidambaranar Port Trust, Tuticorin

Annexure-IX
{Referred to in Para 1.8}

Autonomous Bodies where physical verification of fixed assets was not conducted during the year 2019-20

Sl. No.	Name of Autonomous Body
1.	Airport Economic Regulatory Authority, New Delhi
2.	Central Silk Board, Hyderabad
3.	Coir Board, Kochi
4.	Competition Commission of India, New Delhi
5.	Indian Maritime University, Chennai
6.	Joint Electricity Regulatory Commission, New Delhi
7.	Mumbai Port Trust, Mumbai
8.	National Institute of Design, Ahmedabad
9.	National Institute of Design, Bhopal
10.	New Mangalore Port Trust, Mangalore
11.	Oil Industry Development Board, Noida
12.	Paradip Port Trust, Paradip
13.	Rajeev Gandhi Institute of Petroleum and Technology, Rae Bareli
14.	Syama Prasad Mookerjee Port, Kolkata
15.	Visakhapatnam Port Trust, Visakhapatnam
16.	V.O. Chidambaranar Port Trust, Tuticorin

Annexure-X
{Referred to in Para 1.8}

Autonomous Bodies where physical verification of inventories was not conducted during the year 2019-20

Sl. No.	Name of Autonomous Body
1.	Agricultural and Processed Food Products Export Development Authority, New Delhi
2.	Bureau of Energy Efficiency, New Delhi
3.	Central Silk Board, Hyderabad
4.	Coir Board, Kochi
5.	Export Inspection Council, New Delhi
6.	Mumbai Port Trust, Mumbai
7.	National Institute of Design, Bhopal
8.	National Institute of Fashion Technology, New Delhi
9.	Paradip Port Trust, Paradip
10.	Rajeev Gandhi Institute of Petroleum and Technology, Rae Bareli
11.	Spices Board, Kochi
12.	Syama Prasad Mookerjee Port, Kolkata
13.	V.O. Chidambaranar Port Trust, Tuticorin

Annexure-XI
{Referred to in Para 1.8}

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

Sl. No.	Name of Autonomous Body
1.	Airport Economic Regulatory Authority, New Delhi
2.	Bureau of Energy Efficiency, New Delhi
3.	Calcutta Dock Labour Board, Kolkata
4.	Export Inspection Council, New Delhi
5.	Joint Electricity Regulatory Commission, New Delhi
6.	National Capital Region Planning Board, New Delhi
7.	National Institute of Fashion Technology, New Delhi
8.	National Jute Board, Kolkata
9.	Paradip Port Trust, Paradip
10.	Petroleum and Natural Gas Regulatory Board, New Delhi
11.	Rajeev Gandhi Institute of Petroleum and Technology, Rae Bareli
12.	Syama Prasad Mookerjee Port, Kolkata

Annexure-XII
{Referred to in Para 1.8}

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

Sl. No.	Name of Autonomous Body
1.	Airport Economic Regulatory Authority, New Delhi
2.	Central Silk Board, Hyderabad
3.	Cochin Port Trust, Cochin
4.	Coffee Board, Bengaluru
5.	Delhi Urban Arts Commission, New Delhi
6.	Jawaharlal Nehru Port Trust, Mumbai
7.	Joint Electricity Regulatory Commission, New Delhi
8.	Mumbai Port Trust, Mumbai
9.	Mumbai Port Trust Pension Fund, Mumbai
10.	Marine Products Export Development Authority, Kochi
11.	Paradip Port Trust, Paradip
12.	Petroleum and Natural Gas Regulatory Board, New Delhi
13.	Rubber Board, Kottayam
14.	Syama Prasad Mookerjee Port, Kolkata
15.	Tobacco Board, Guntur
16.	Visakhapatnam Port Trust, Visakhapatnam

Annexure-XIII
{Referred to in Para 1.8}

Autonomous Bodies that revised their accounts as a result of audit

Sl. No.	Name of Autonomous Body
1.	Coffee Board, Bengaluru
2.	Insurance Regulatory and Development Authority of India, Hyderabad
3.	Visakhapatnam Port Trust, Visakhapatnam
4.	V.O. Chidambaranar Port Trust, Tuticorin

**Annexure-XIV
(Referred to in Para 1.9)**

Position of Outstanding Action Taken Notes

Sl. No.	Name of the Ministry/ Department	Report for the year ended	Outstanding ATNs status	
			ATNs Not received even once	Under process at different stages
1.	Commerce and Industry	Report No. 4 of 2018 for the year ended March 2017	0	1
		Report No. 10 of 2020 for the year ended March 2019	0	1
2.	Corporate Affairs	Report No. 3 of 2020 for the year ended March 2018	0	1
3.	Housing & Urban Affairs	Report No. 3 of 2020 for the year ended March 2018	4	7
		Report No. 10 of 2020 for the year ended March 2019	0	1
4.	Micro Small & Medium Enterprises	Report No. 10 of 2020 for the year ended March 2019	0	1
5.	Petroleum and Natural Gas	Report No. 11 of 2016 for the year ended March 2015	0	1
		Report No. 10 of 2020 for the year ended March 2019	1	1
6.	Power	Report No. 3 of 2020 for the year ended March 2018	1	0
7.	Road Transport & Highways	Report No. 3 of 2020 for the year ended March 2018	1	0
8.	Ports, Shipping & Waterways	Report No. 3 of 2020 for the year ended March 2018	1	4
		Report No. 10 of 2020 for the year ended March 2019	1	4
9.	Textiles	Report No. 10 of 2020 for the year ended March 2019	0	1
10.	Tourism	Report No. 3 of 2020 for the year ended March 2018	0	2
		Report No. 10 of 2020 for the year ended March 2019	0	1
			9	26

Annexure-XV
(Referred to in Para 2.1.6)

Details of e-Forms and Services as sought by Audit

(a) Out of around 100 e-Forms, Audit sought data relating to the following 10 e-Forms:

Sl. No.	e-Form	Description of e-Form
1.	SPICE (INC-32)	Integrated Form for incorporation of Company
2.	INC-33	Memorandum of Association (MOA)
3.	INC-34	Articles of Association (AOA)
4.	DIR-3C	Intimation of Director Identification Number by the Company to the Registrar, DIN services
5.	DIR-9	Report by a Company to RoC for intimating the disqualification of the Director
6.	CHG-1	Application for registration of creation, modification of charge (other than those related to debentures)
7.	CHG-4	Particulars for satisfaction of charge
8.	CHG-8	Application to Central Government for extension of time for filing particulars of registration of creation/ modification/ satisfaction of charge or for rectification of omission or misstatement of any particular in respect of creation/ modification/ satisfaction of charge
9.	AOC-4/AOC-4 (XBRL)	Form for filing financial statement and other documents with the Registrar/ Form for filing XBRL document in respect of financial statement and other documents with the Registrar
10.	MGT-7	Form for filing Annual Return by a Company

(b) As regards services, Audit sought data relating to following electronic Services to check the efficiency in service delivery to the stakeholders

Sl. No.	Type of Service	Timelines and current status as depicted by the Ministry in the Note for Cabinet Committee for Economic Affairs for seeking approval for continuation of MCA21 project (i.e., for Version 2 of MCA21)		
		Prior to MCA21	After MCA21	Current status
1.	Obtain Director Identification Number	--	2-7 days	Online
2.	Name Approval	7 Days	1 days	Online /1 day
3.	Company Incorporation	15 Days	1-2 days	1-2 days
4.	Change of Name of the company	15 Days	3 days	Online

Sl. No.	Type of Service	Timelines and current status as depicted by the Ministry in the Note for Cabinet Committee for Economic Affairs for seeking approval for continuation of MCA21 project (i.e., for Version 2 of MCA21)		
		Prior to MCA21	After MCA21	Current status
5.	Charge creation/ modification	10-15 Days	2 days	Online-Instantaneous in most cases
6.	Change in Registered Office Address	60 Days	1-3 days	Instantaneous
7.	Increase in Authorised Capital	60 Days	1-3 days	With in 24 hours

Annexure - XVI
{(Referred to in Para 2.1.8.1 (A))}

More than one Director Identification Number (DIN) allotted against the same PAN

Sl. No.	DIN	FIRST_NAME	MIDDLE_NAME	LAST_NAME	FATH_FIRST_NAME	FATH_MIDDLE_NAME	FATH_LAST_NAME	PAN
1.	08720641	SUMAN		BHASKAR	NANDLAL			DQUPB2037R
2.	08720663	SUMAN		BHASKAR	NANDLAL			DQUPB2037R
3.	08653614	SANDEEP		SHARMA	SATYA	NARAYAN	SHARMA	EJCPS8791D
4.	08654372	SANDEEP		SHARMA	SATYA	NARAYAN	SHARMA	EJCPS8791D
5.	08637265	NARESH		PRADHAN	BAL		PRADHAN	ESBPP6467F
6.	08637534	NARESH		PRADHAN	BAL		PRADHAN	ESBPP6467F
7.	08720640	RUCHIKA		KAPOOR	ANIL		SONI	EUSPK2803P
8.	08720642	RUCHIKA		KAPOOR	ANIL		SONI	EUSPK2803P
9.	08643313	AMOL	SAJJAN	SHAMBHARKAR	SAJJAN	RAKHU	SHAMBHARKAR	GHWPS1895E
10.	08643336	AMOL	SAJJAN	SHAMBHARKAR	SAJJAN	RAKHU	SHAMBHARKAR	GHWPS1895E
11.	08646085	MAMTA	KUNWAR	SHAKTAWAT	PRATAP		SINGH	HAZPS4347N
12.	08652786	MAMTA	KUNWAR	SHAKTAWAT	PRATAP		SINGH	HAZPS4347N
13.	08461388	DHIRAJ		KUMAR	OM	PRAKASH	GUPTA	HJZPK5626K
14.	08461391	DHIRAJ		KUMAR	OM	PRAKASH	GUPTA	HJZPK5626K
15.	02649161	BABU	LAL	SINGH	BADLOO		SINGH	KZLPS7389A
16.	08484098	BABU	LAL	SINGH	BADLU		SINGH	KZLPS7389A
17.	08643262	MINASHI	AMOL	SHABARKAR	BABARAO		BHAGAT	MIBPS1243J
18.	08643335	MINASHI	AMOL	SHABARKAR	BABARAO		BHAGAT	MIBPS1243J
19.	08462753	DHIR		SINGH	NASIB		SINGH	FEGPS5082K
20.	08467978	DHIR		SINGH	NASIB		SINGH	FEGPS5082K

Annexure - XVII
{(Referred to in Para 2.1.8.1 (B))}

Director Identification Numbers without any identification particulars

Sl. No.	DIN	FIRST_NAME	PAN	VOTER_ID_NUM	PASSPORT_NUM	DRIVING_LICENSE	AADHAR_NUM	DATE_OF_BIRTH	START_DATE
1.	07484742	ANANDAN						19550301	20160404
2.	07491698	ABHISHEK						19871117	20160413
3.	07496683	GREGORY						19600528	20160419
4.	08408997	RICKY						19991102	20190401
5.	08409012	RICKY						19991102	20190401
6.	08411713	JAGANMOHAN						19740513	20190403
7.	08416198	NISHIGANDHA						19600501	20190408
8.	08428839	SANTOSH						19840515	20190422
9.	08442988	RAVI						19840707	20190503
10.	08461390	RAKESH						19870927	20190523
11.	08469509	MANOWAR						19810510	20190531
12.	08473875	WISHWANATH						19620806	20190606
13.	08476198	SALMA						19780525	20190610
14.	08478743	BALJIT						19860107	20190612
15.	08508552	AKANKSHA						19790619	20190712
16.	08517001	Sarita						19771001	20190722
17.	08539898	YUSUF						19830617	20190819
18.	08540928	HETAL						19781121	20190820
19.	08561281	HARITA PRIYA						19720401	20190912
20.	08516997	Sarita						19771001	20190722

Annexure - XVIII
{(Referred to in Para 2.1.8.1(C))}

Blanks or Zeros in Start Date of Director Identification Number (DIN)

Sl. No.	DIN	START_DATE
1.	08233948	00000000
2.	08351388	00000000
3.	08318034	00000000
4.	08234645	00000000
5.	08231695	00000000
6.	08234197	00000000
7.	08238556	00000000
8.	08233905	00000000
9.	08234115	00000000
10.	08234622	00000000
11.	08234609	00000000
12.	08467984	00000000
13.	08238588	00000000
14.	08234693	00000000
15.	08234610	00000000
16.	08234113	00000000
17.	08234194	00000000
18.	08238515	00000000
19.	08234670	00000000
20.	08441704	00000000

Annexure - XIX
{(Referred to in Para 2.1.8.2 (A))}

Directorships more than the Maximum Limit

Sl. No.	DIN	FIRST_NAME	MIDDLE_NAME	No. of Directorships
1.	00011923	NIRANJAN	LAKHUMAL	163
2.	00005195	KAMALL		86
3.	03049865	SUBHASH		82
4.	00084120	SHARAD	KUMAR	81
5.	00912570	TYAG		79
6.	00289572	YAZDI	HOSI	78
7.	00011487	SURENDRA	LAKHUMAL	138
8.	01434873	SUDHIR	KESHAVLAL	68
9.	00012837	ARUN	KUMAR	66
10.	00084058	GARFIELD	WILLIAM	67
11.	08088999	URMILA		62
12.	00011521	KAMAL	NIRANJAN	119
13.	01999406	GANESH	V	59
14.	01994792	JITENDRA	BHASKAR	57
15.	00025832	SHEO	KUMAR	64
16.	03036731	SANJAY	KUMAR	48
17.	00916016	AMIT		52
18.	00010924	SHIO	KUMAR	45
19.	00200569	ASHOK		45
20.	03101080	ANIL		41

Annexure-XX
{(Referred to in Para 2.1.8.2 (B))}

Private Companies with lesser than prescribed minimum number of Directors

Sl. No.	CORPORATE IDENTITY NUMBER (CIN)	FULL_NAME	ROC_CODE	COMPANY_CLASS	Number of Directors
1.	U99999DL1986PTC024697	BUNTY FOOTWEAR PVT LTD	RC101	Private	No Director
2.	U99999DL1956PTC002683	DIPAK AGENCIES PVT LTD	RC101	Private	No Director
3.	U65923DL1958PTC002890	OM FINANCE PRIVATE LIMITED	RC101	Private	No Director
4.	U29190DL1966PTC004536	CONSOL ELEVATORS PRIVATE LIMITED	RC101	Private	No Director
5.	U65921DL1963PTC003938	AMAR JYOTI FINANCING CO. PRIVATE LIMITED	RC101	Private	No Director
6.	U19129DL1959PTC003029	PUCCA BINDERS PRIVATE LIMITED	RC101	Private	No Director
7.	U65921DL1964PTC004152	PREM AGRO INDUSTRIAL ENGINEERING COMPANYPRIVATE LIMITED	RC101	Private	No Director
8.	U29299DL1966PTC004538	ANCILIARIES & COMPONENTS PRIVATE LIMITED	RC101	Private	No Director
9.	U74899DL1991PTC043662	PERIPHERAL ELECTRONICS PRIVATE LIMITED	RC101	Private	No Director
10.	U19201DL1997PTC089496	ASHIRWAD FOOTWEAR PRIVATE LIMITED	RC101	Private	No Director
11.	U31200DL2000PTC152500	KALPATARU ENERGY VENTURE PRIVATE LIMITED	RC101	Private	No Director
12.	U25199DL1959PTC003090	KALSITRYRES PVT. LTD.	RC101	Private	No Director
13.	U31909DL1988PTC030646	EKTA WIRE INDUSTRIES PRIVATE LIMITED	RC101	Private	No Director
14.	U74899DL1994PTC057374	M.R. MUSHROOMS & AGRO FARMS PRIVATELIMITED	RC101	Private	No Director
15.	U74899DL1995PTC070921	PENGUIN CLOTHING COMPANY PRIVATE LIMITED	RC101	Private	No Director

Sl. No.	CORPORATE IDENTITY NUMBER (CIN)	FULL_NAME	ROC_CODE	COMPANY_CLASS	Number of Directors
16.	U51223DL1997PTC086052	KWALITY CHICKS PRIVATE LIMITED	RC101	Private	No Director
17.	U74900DL1999PTC097841	SERIO INFOTECH PRIVATE LIMITED	RC101	Private	No Director
18.	U74300DL2001PTC110811	NEW ADVERTISEMENT MEDIA ENTERTAINMENTPVT. LTD	RC101	Private	No Director
19.	U74140DL2004PTC127872	ASF INFOTECH PRIVATE LIMITED	RC101	Private	No Director
20.	U51109DL2000PTC103781	FALGUNI INDIA TRAVELS PRIVATE LIMITED	RC101	Private	No Director
21.	U32107DL2001PTC110655	ADD-YABLE ENGINEERS PVT LTD	RC101	Private	One Director
22.	U74900DL2009PTC192719	KINGSWELL TELESOLUTIONS PRIVATE LIMITED	RC101	Private	One Director

Annexure-XXI
{(Referred to in Para 2.1.8.2 (B))}

Public Companies with lesser than prescribed minimum number of Directors

Sl. No.	CORPORATE IDENTITY NUMBER (CIN)	ROC_CODE	REGISTRATION_NUM	COMPANY_CLASS	Number of Directors
1.	U18101HR1979PLC009582	RC101	9582	Public	No Director
2.	L17112HR1986PLC025724	RC101	25724	Public	No Director
3.	U65910DL1983PLC014976	RC101	14976	Public	No Director
4.	U51909DL1910PLC019317	RC101	19317	Public	No Director
5.	L51909DL1984PLC018623	RC101	18623	Public	No Director
6.	U74899DL1986PLC023107	RC101	23107	Public	No Director
7.	U24231DL1986PLC023656	RC101	23656	Public	No Director
8.	U27106DL1990PLC040627	RC101	40627	Public	No Director
9.	U74899DL1992PLC048319	RC101	48319	Public	No Director
10.	U93000DL1992PLC048501	RC101	48501	Public	No Director
11.	U26941DL1992PLC048743	RC101	48743	Public	No Director
12.	U67120DL1994PLC062103	RC101	62103	Public	No Director
13.	U65993DL1996PLC075388	RC101	75388	Public	No Director
14.	U74899DL2000PLC106740	RC101	106740	Public	No Director
15.	L51909HR1974PLC009836	RC101	9836	Public	No Director
16.	L43342HR1901PLC030576	RC101	30576	Public	No Director
17.	U27100HR1991PLC031369	RC101	31369	Public	No Director
18.	U74999DL1992PLC048186	RC101	48186	Public	No Director
19.	U31900DL1992PLC047893	RC101	47893	Public	No Director

Sl. No.	CORPORATE IDENTITY NUMBER (CIN)	ROC_CODE	REGISTRATION_NUM	COMPANY_CLASS	Number of Directors
20.	U24232DL1992PLC048854	RC101	48854	Public	No Director
21.	U67120DL1992PLC049520	RC101	49520	Public	No Director
22.	U74899DL1996PLC075478	RC101	75478	Public	No Director
23.	U24114DL1996PLC080667	RC101	80667	Public	No Director

Annexure-XXII
{(Referred to in Para 2.1.8.2 (B))}
One Person Companies having no director

CORPORATE IDENTITY NUMBER (CIN)	NAME_ORG1	COMPANY_CLASS
U74140DL2015OPC284935	TPAREX TECHNICAL SERVICES OPC PRIVATE	Private (One Person Company)
U74999KA2016OPC096171	PACKROOT PRODUCT PACKAGING BRANDING	Private (One Person Company)
U72900KA2016OPC096308	STEERNET TECHNOLOGIES (OPC) PRIVATE	Private (One Person Company)
U72900TN2016OPC112987	DODGEPLAY (OPC) PRIVATE LIMITED	Private (One Person Company)

Annexure-XXIII
(Referred to in Para 2.1.8.3)

Company's Corporate Identity Numbers having Individual's PAN

Sl. No.	CORPORATE IDENTITY NUMBER (CIN)	ROC_CODE	COMPANY_CLASS	PAN_NUMBER
1.	U15316DL2009PTC196315	RC101	Private	AOEPS7229F
2.	U40106DL2015PTC281276	RC101	Private	AEUPJ3129H
3.	U74140HR2015PTC056340	RC101	Private	FRNPP9999P
4.	U74140DL2014PTC273623	RC101	Private	BMSPA4505R
5.	U72300DL2015PTC275085	RC101	Private	ARGPJ2351J
6.	U72900DL2008PTC177506	RC101	Private	AXGPI6738D
7.	U74999DL2018PTC341275	RC101	Private	ANNPM3749A
8.	U74999HR2015PTC056484	RC101	Private	ALTPK5417B
9.	U70109DL2015PTC275342	RC101	Private	AAMPG3775E
10.	U72400DL2016PTC298171	RC101	Private	ASAPS5041B
11.	U74999DL2016PTC299862	RC101	Private	AHBPG7392K
12.	U52310DL2007PTC163459	RC101	Private	ABAPG9511B
13.	U45208DL2002PTC115052	RC101	Private	ANFPS9597L
14.	U18109DL2015PTC288671	RC101	Private	AFEPK1445E
15.	U74999DL2016PTC300268	RC101	Private	AKFPS5450H
16.	U65992HR2015PTC056810	RC101	Private	ADNPK6655K
17.	U72200DL2005PTC137095	RC101	Private	AUVPK8594A
18.	U99999HR2001PTC034628	RC101	Private	AAIPC8981P
19.	U74140HR2010PTC040244	RC101	Private	AAFPC3879C
20.	U80904HR2017PTC067719	RC101	Private	AACPA1674C

**Annexure-XXIV
(Referred to in Para 2.1.8.4)**

Companies with exactly same name

Sl. No.	CORPORATE IDENTITY NUMBER (CIN)	FULL_NAME	Address	COMPANY_STATUS
1.	U22219DL2017PTC310457	ALWAYS FIRST PUBLICATION PRIVATE LIMITED	10/173, Dakhin Puri, New Delhi, South Delhi, Delhi 110062	ACTV
	U22219DL2017PTC310460	ALWAYS FIRST PUBLICATION PRIVATE LIMITED	10/173, DAKHIN PURI, NEW DELHI South Delhi DL 110062 IN	ACTV
2.	U74999HR1994PTC035383	SPACEAGE INDIA PRIVATE LIMITED	13A INDUSTRIAL DEV.COLONYMEHRAULI ROAD GURGAON HR 000000 IN	ACTV
	U74899DL1994PTC063469	SPACEAGE INDIA PRIVATE LIMITED	112 LAXMI CHAMBERS, D 223 VIKAS MARG, NEW DELHI DL 110092 IN	ACTV
3.	U55101HR1992PTC031831	GAJRAJ HOTELS PRIVATE LIMITED	Motel Gajraj Continental, Bahadurgarh Bypass Near Village Jakhoda Bahadurgarh Jhajjar HR 124507 IN	ACTV
	U55100JH1990PTC003758	GAJRAJ HOTELS PRIVATE LIMITED	HIG 4 HOUSING COLONY DHANBAD DHANBAD JH 826001 IN	ACTV
4.	U51909DL2001PTC113026	PRATHAM MOTORS PRIVATE LIMITED	SUITE 702 NILGIRI PLACE9 BARAKHAMBIA ROAD NEW DELHI Central Delhi DL 110001 IN	ACTV
	U50103WB2004PTC098342	PRATHAM MOTORS PRIVATE LIMITED	16A EVEREST HOUSE46C J L NEHRU ROAD KOLKATA WB 700071 IN	ACTV
5.	U74900DL1996PTC084079	PARADISE AUTOMOBILES PRIVATE LIMITED	SHOP NO 8 DDA SHOPPING CENTER GEETANZALI GREEN PARK NEW DELHI DL 110070 IN	ACTV
	U74899DL1990PTC038846	PARADISE AUTOMOBILES PRIVATE LIMITED	1/7151, SHIVAJI PARK SHAHDARA NEW DELHI DELHI DL 110032 IN	ACTV
6.	U74899DL1989PTC037301	RAJAN HOTELS PRIVATE LIMITED	11 - B/8, PUSA ROAD NEW DELHI NEW DELHI DL 110005 IN	ACTV
	U55101UP1989PTC011104	RAJAN HOTELS PRIVATE LIMITED	3/9-A M G ROADAGRA AGRA UTTAR PRADESH UP 282001 IN	ACTV

Sl. No.	CORPORATE IDENTITY NUMBER (CIN)	FULL_NAME	Address	COMPANY_STATUS
7.	U70101RJ1993PTC007415	SUMERU ESTATES PRIVATE LIMITED	16,LAL NIWAS, NARAIN SINGH CIRCLE, JAIPUR RJ 000000 IN	ACTV
	U70101WB2004PTC098704	SUMERU ESTATES PRIVATE LIMITED	2nd FLOOR UTTARAPAN T COM BESIDE SAIL H.C.ROAD PRADHAN NAGAR SILIGURI Darjeeling WB 734003 IN	ACTV
8.	U74900DL1999PTC098296	RATNAKAR IMPEX PRIVATE LIMITED	FLAT NO 77, SECOND FLOOR, BLOCK G, POCKET 20, SECTOR 7, ROHINI, DELHI 110085, INDIA	ACTV
	U51101MP1998PTC013132	RATNAKAR IMPEX PRIVATE LIMITED	415-A, CITY CENTER, 570 M G ROAD, INDORE, INDORE, MADHYA PRADESH 452001, INDIA	ACTV
9.	U15146DL2018PTC338243	KUSHALTA BAKES PRIVATE LIMITED	NO. 1, RAJ NAGAR ENCLAVE, PITAM PURA, NORTH WEST DELHI 110034, INDIA	ACTV
	U15460DL2018PTC339050	KUSHALTA BAKES PRIVATE LIMITED	NO. 1, RAJ NAGAR ENCLAVE, PITAM PURA, NORTH WEST DELHI 110034, INDIA	ACTV
10.	U70200DL2017PTC313461	AHEIGHT REALTECH PRIVATE LIMITED	H. NO. 3937, GALI HOSPITAL WALI, 1st FLOOR, DARYA GANJ NEW DELHI, CENTRAL DELHI 110002, INDIA	ACTV
	U70200DL2017PTC313463	AHEIGHT REALTECH PRIVATE LIMITED	H. NO. 3937, GALI HOSPITAL WALI, 1st FLOOR, DARYA GANJ NEW DELHI, CENTRAL DELHI 110002, INDIA	ACTV
11.	U74991DL2016PTC300162	DASVANDH PRIVATE LIMITED	D-1, 111 JANAK PURI, NEW DELHI, WEST DELHI, DELHI 110058, INDIA	ACTV
	U74999DL2016PTC300612	DASVANDH PRIVATE LIMITED	D-1, 111 JANAK PURI, NEW DELHI, WEST DELHI, DELHI 110058, INDIA	ACTV
12.	U01100MH2016PTC281003	KANERA SALES PRIVATE LIMITED	QTR NO. B/3 WCL MINES RESUE STATION INDORA COMPLEX, KALPANA NAGAR NAGPUR Nagpur MH 440026 IN	ACTV
	U51599MH2016PTC281002	KANERA SALES PRIVATE LIMITED	QTR NO. B/3 WCL MINES RESUE STATION INDORA COMPLEX, KALPANA	ACTV

Report No. 16 of 2021

Sl. No.	CORPORATE IDENTITY NUMBER (CIN)	FULL_NAME	Address	COMPANY_STATUS
			NAGAR, NAGPUR, NAGPUR, MAHARASHTRA 440026, INDIA	
13.	U01100TG2016PTC109928	ANVIITHA AGRI BIOTECH PRIVATE LIMITED	FLAT NO 506, LILLY BLOCK, NAGARJUNA DREAM LAND BESIDE ST. MARTINS ENGINEERING COLLEGES KAMPALLY HYDERABAD, TELANGANA 500014 INDIA	ACTV
	U01100TG2016PTC109978	ANVIITHA AGRI BIOTECH PRIVATE LIMITED	FLAT NO 506, LILLY BLOCK, NAGARJUNA DREAM LAND BESIDE ST. MARTINS ENGINEERING COLLEGES KAMPALLY HYDERABAD, TELANGANA 500014 INDIA	ACTV
14.	U74999HR2016PTC064319	APPSINVO PRIVATE LIMITED	G-1002 SUSHANT LOK-II SECTOR 57 GURGAON HARYANA 122002 INDIA	ACTV
	U72900DL2016PTC300616	APPSINVO PRIVATE LIMITED	HOUSE NO.G-1002, SUSHANT LOK-II SECTOR-57, GURGAON GURGAON Central Delhi DL 110001 IN	ACTV
15.	U24293TG2016PTC109763	PUTZEN CHEMICALS PRIVATE LIMITED	FLAT No.501A SY No. 165, 166, 167 17 SAI VILLAGE RAJIV GRUHAKALPA ROAD PRAGATHI NAGAR HYDERABAD TELANGANA 500090 INDIA	ACTV
	U2436TG2016PTC109969	PUTZEN CHEMICALS PRIVATE LIMITED	FLATNO.78, BLOCK NO.S3, SRI SAI SADAN APARTMENTS MADHURA NAGAR, NEAR.SARADI STUDIOS HYDERABAD Hyderabad TG 500038 IN	ACTV
16.	U51909DL1953PTC002351	BALI AND COMPANY PRIVATE LIMITED	27 B/11 NEW ROHTAK ROAD NEW DELHI 000000 INDIA	ACTV
	U63090DL1999PTC099525	BALI AND COMPANY PRIVATE LIMITED	F-30 BHAGAT SINGH MARKET NEW DELHI DELHI 110001 INDIA	ACTV
17.	U51909DL1997PTC087267	BENCHMARK TECHNOLOGIES PRIVATE LIMITED	13/436 SUNDAR VIHAR QUARTER RING ROAD PASCHIM VIHAR NEW DELHI 110087 INDIA	ACTV

Sl. No.	CORPORATE IDENTITY NUMBER (CIN)	FULL_NAME	Address	COMPANY_STATUS
	U51395DL2001PTC111751	BENCHMARK TECHNOLOGIES PRIVATE LIMITED	P-54 VISHNU GARDEN NEAR SHITHLA MATA MANDIR NEW DELHI WEST DELHI DELHI 110018 INDIA	ACTV
18.	U74899DL1994PLC058237	ESSEL INTERNATIONAL LIMITED	12 SADHANA ENCLAVE NEW DELHI DELHI 110017 INDIA	ACTV
	U74899DL1994PLC059874	ESSEL INTERNATIONAL LIMITED	G-17 SINGLE STORY BUILDING VIJAY NAGAR MODEL TOWN NORTH DELHI DELHI 110009 INDIA	ACTV
19.	U36109TG2016PTC109565	CMIX INDIA PRIVATE LIMITED	PLOT No.SV-320/1 & 315/3 CHANDA NAGAR SLINGAMPALLY HYDERABAD RANGAREDDY TELANGANA 500047 INDIA	ACTV
	U36900TG2016PTC109972	CMIX INDIA PRIVATE LIMITED	SURVEY No. 18/A KOKAPET RAJENDER NAGAR HYDERABAD TELANGANA 500075 INDIA	ACTV
20.	U01111MH2016PTC282294	KRISHIPUTRA PRIVATE LIMITED	SHOP No.ST30/B02 SEEDS MARKE- NEW MARKET YARD JALNA JALNA MAHARASHTRA 431203 INDIA	ACTV
	U01111MH2016PTC282295	KRISHIPUTRA PRIVATE LIMITED	SHOP No.ST30/B02 SEEDS MARKE- NEW MARKET YARD JALNA JALNA MAHARASHTRA 431203 INDIA	ACTV

Annexure-XXV
(Referred to in Para 2.1.8.6)

Time taken in applying for incorporation of companies after making application for approval of name of company

Sl. No. (A)	SRN ¹ number of SPICe e-Form (B)	Application Date of SPICe e-Form (C)	SRN number of INC-1 ² (D)	Application Date of INC-1 (E)	Application Date of INC-1 as per INC letter (F)	Validity of SRN as per INC letter (G)	PROPOSED_NAME (H)	Time taken from the date of application for name approval to the date of incorporation of company (C-E) (Days)
1.	G38132619	21-03-2017	C79370334	21-02-2016	21-02-2016	21-04-2016	RASHTEY CHARITABLE FOUNDATION	394
2.	G35203181	06-11-2017	G33933730	27-01-2017	25-01-2017	26-03-2017	MONO PRIVILEGE PRIVATE LIMITED	283
3.	G36843043	06-11-2017	G35455658	14-02-2017	12-02-2017	13-04-2017	IDEAS 2 IMPLEMENTATION CONSULTS PRIVATE LIMITED	265
4.	G32632523	11-01-2017	G02783629	09-05-2016	07-05-2016	06-07-2016	EXEMPLARY POWER CONTROL ENGINEERS PRIVATE LIMITED	247
5.	H46202701	07-03-2019	G92606680	16-07-2018	11-07-2018	12-08-2018	SANYUKT SEVA FEDERATION	234
6.	G36290674	28-06-2017	G31691405	09-01-2017	30-12-2016	28-02-2017	POLUS CONSULTING PRIVATE LIMITED	170
7.	G35944990	20-02-2017	G10576312	05-09-2016	03-09-2016	02-11-2016	LED RODWAY LIGHTING & CONTROLS (INDIA) PRIVATE LIMITED	168

¹ Service Request Number

² Form INC-1 is meant for applying for approval of name of a company

Sl. No. (A)	SRN ¹ number of SPICe e-Form (B)	Application Date of SPICe e-Form (C)	SRN number of INC-1 ² (D)	Application Date of INC-1 (E)	Application Date of INC-1 as per INC letter (F)	Validity of SRN as per INC letter (G)	PROPOSED_NAME (H)	Time taken from the date of application for name approval to the date of incorporation of company (C-E) (Days)
8.	H48720445	30-03-2019	H24051328	29-10-2018	26-10-2018	03-12-2018	NANHI TITLI DEVELOPMENT FOUNDATION	152
9.	G51080273	06-11-2017	G47211115	30-06-2017	29-06-2017	28-08-2017	EPOCH INNOVA PRIVATE LIMITED	129
10.	H41856154	16-01-2019	H11167517	17-09-2018	13-09-2018	14-10-2018	NEED BOX FOUNDATION	121
11.	H45991866	30-05-2019	H43262641	30-01-2019	29-01-2019	03-03-2019	KOCHAL ST ANTONYS NIDHI LIMITED	120
12.	G35061001	08-02-2017	G16190464	21-10-2016	21-10-2016	20-12-2016	PURANCHAND D. HEMLANI SAHYOG FOUNDATION	110
13.	G48172589	14-07-2017	G40054843	06-04-2017	04-04-2017	03-06-2017	ZAYN FOUNDATION	99
14.	G63540520	23-11-2017	G50940089	22-08-2017	21-08-2017	20-10-2017	SAYA SERVE FOUNDATION	93
15.	G50048511	25-08-2017	G44426070	25-05-2017	25-05-2017	24-07-2017	TECHNOSHORE BUSINESS SOLUTIONS PRIVATE LIMITED	92
16.	G50405794	11-09-2017	G45874104	13-06-2017	13-06-2017	12-08-2017	VIRDI INFINITUM SOLUTION PRIVATE LIMITED	90
17.	G35050087	08-03-2017	G28933810	09-12-2016	09-12-2016	07-02-2017	SHAMBHAVI EDUSKILL CONSULTANTS (OPC) PRIVATE LIMITED	89

Report No. 16 of 2021

Sl. No. (A)	SRN ¹ number of SPICe e-Form (B)	Application Date of SPICe e-Form (C)	SRN number of INC-1 ² (D)	Application Date of INC-1 (E)	Application Date of INC-1 as per INC letter (F)	Validity of SRN as per INC letter (G)	PROPOSED_NAME (H)	Time taken from the date of application for name approval to the date of incorporation of company (C-E) (Days)
18.	H47206503	08-05-2019	H44308070	08-02-2019	08-02-2019	04-03-2019	URBAN ELITE MEDICARE FOUNDATION	89
19.	G53218319	19-09-2017	G46603783	23-06-2017	21-06-2017	20-08-2017	PENNA FOUNDATION	88
20.	H46109773	09-05-2019	H44472223	11-02-2019	10-02-2019	17-03-2019	HASA GARMENTS PRIVATE LIMITED	87
21.	G42599480	26-05-2017	G36809903	01-03-2017	28-02-2017	29-04-2017	CITY HOUSE MICROFINANCE ASSOCIATION	86
22.	G73643884	17-01-2018	G57193138	23-10-2017	20-10-2017	19-12-2017	JOIN2 OUR FOUNDATION	86
23.	G37957164	13-04-2017	G33183377	18-01-2017	17-01-2017	18-03-2017	MAKE MY PIC POST PRODUCTIONS PRIVATE LIMITED	85
24.	G48294698	04-08-2017	G43591569	16-05-2017	15-05-2017	14-07-2017	TEEGO SOLUTIONS (OPC) PRIVATE LIMITED	80
25.	G42007237	18-05-2017	G36675718	28-02-2017	27-02-2017	28-04-2017	HAHARO INFRACON & SERVICES PRIVATE LIMITED	79
26.	G45381043	08-06-2017	G38547212	21-03-2017	20-03-2017	19-05-2017	NIRALA TECHNOLOGY PRIVATE LIMITED	79
27.	G37479953	08-03-2017	G30318117	22-12-2016	22-12-2016	20-02-2017	ASSOCIATION FOR CIVIL ENGINEERS DEVELOPMENT	76

Sl. No. (A)	SRN ¹ number of SPICe e-Form (B)	Application Date of SPICe e-Form (C)	SRN number of INC-1 ² (D)	Application Date of INC-1 (E)	Application Date of INC-1 as per INC letter (F)	Validity of SRN as per INC letter (G)	PROPOSED_NAME (H)	Time taken from the date of application for name approval to the date of incorporation of company (C-E) (Days)
28.	G42451179	02-05-2017	G35585587	15-02-2017	14-02-2017	15-04-2017	CHALCEDONY RESEARCH PRIVATE LIMITED	76
29.	G34757914	07-02-2017	G27554054	30-11-2016	30-11-2016	29-01-2017	ASPORA NAGALAND LIMITED	69
30.	G68358696	15-12-2017	G55550537	10-10-2017	10-10-2017	09-12-2017	BARGAIN TENTS PRIVATE LIMITED	66
31.	G43221977	17-05-2017	G37923596	14-03-2017	11-03-2017	10-05-2017	ACAT HI-TECH INFRA PRIVATE LIMITED	64
32.	G49300965	01-08-2017	G44856482	31-05-2017	30-05-2017	29-07-2017	MAHAKAL MICRO CREDIT ASSOCIATION	62
33.	H46548624	09-04-2019	H44137792	07-02-2019	06-02-2019	07-03-2019	AP SECURITAS JK PRIVATE LIMITED	61
34.	H35441658	21-01-2019	H30587943	03-12-2018	30-11-2018	24-12-2018	FASTWELL PLAZZA PRIVATE LIMITED	49
35.	G93304855	26-07-2018	G88995345	12-06-2018	07-06-2018	19-07-2018	SCSR TRADING PRIVATE LIMITED	44
36.	G86219102	07-05-2018	G80995236	28-03-2018	27-03-2018	03-05-2018	JAYRAM HOSPITALITIES PRIVATE LIMITED	40
37.	G85740348	03-05-2018	G80681851	27-03-2018	26-03-2018	01-05-2018	PEEKABOO FASHIONS PRIVATE LIMITED	37
38.	H21543566	18-10-2018	H11509775	14-09-2018	13-09-2018	15-10-2018	GP SHAKTHI INDIA PRIVATE LIMITED	34
39.	G84625953	26-04-2018	G80571748	26-03-2018	24-03-2018	25-04-2018	ASTRALITELED PRIVATE LIMITED	31

Report No. 16 of 2021

Sl. No. (A)	SRN ¹ number of SPICe e-Form (B)	Application Date of SPICe e-Form (C)	SRN number of INC-1 ² (D)	Application Date of INC-1 (E)	Application Date of INC-1 as per INC letter (F)	Validity of SRN as per INC letter (G)	PROPOSED_NAME (H)	Time taken from the date of application for name approval to the date of incorporation of company (C-E) (Days)
40.	G77039246	28-02-2018	G74815234	30-01-2018	27-01-2018	19-02-2018	CCFG INDIA PRIVATE LIMITED	29
41.	G77794956	05-03-2018	G75922559	08-02-2018	07-02-2018	28-02-2018	BOON WELLNESS PRIVATE LIMITED	25
42.	H50344456	11-04-2019	H47020045	20-03-2019	13-03-2019	09-04-2019	MANIRAM RAMRATAN RATHI PRIVATE LIMITED	22

Annexure-XXVI
(Referred to in Para 3.1.2)

Status of Natural Rubber production by major rubber producing countries

(in Thousand Metric Tonne)

Country	1980	1990	2000	2010	2019
Thailand	501	1275	2346	3252	4852
Indonesia	1020	1262	1501	2736	3301
Vietnam	46	103	291	752	1185
China	113	264	445	665	813
India	155	324	629	851	702
Malaysia	1530	1291	928	939	640
Rest of the World	286	411	624	1211	2202
Total	3651	4930	6764	10406	13695
India's natural rubber production as a percentage of global production	4.25	6.57	9.30	8.18	5.13
Decadal increase or Decrease in natural rubber Production in India	-	169	305	222	-149
Percentage increase or decrease in natural rubber Production in India	-	109.03	94.14	35.29	-17.51

Annexure-XXVII
{(Referred to in Para 3.1.7.1(A))}

Year-wise estimated quantity and subsidy amount involved for invoices wherein dealers had not filed their returns in RUBIS or declared nil purchase during the year 2016-17 to 2019-20

Year	No returns filed in RUBIS			Nil quantity declared as purchased in the return filed in RUBIS		
	No. of dealers not filed Returns in RUBIS but issued invoices as per DBTS	Total quantity for which subsidy approved/ disbursed (Metric Tonne)	Subsidy amount (₹ in crore)	No. of dealers who declared nil purchase in Returns in RUBIS but issued invoices as per DBTS	Total quantity for which subsidy approved/ disbursed (Metric Tonne)	Subsidy amount (₹ in crore)
2016-17	1,775	42,723.93	89.16	29	1,44,357.30	0.27
2017-18	1,207	28,849.86	60.67	58	3,39,596.64	0.53
2018-19	1,320	38,214.28	92.49	117	4,00,162.96	0.54
2019-20	1,687	29,432.52	52.52	51	20,92,537.66	4.75
Total	5,989	1,39,220.61	294.84	255	29,76,654.57	6.09

Annexure-XXVIII
{(Referred to in Para 3.1.7.1(A))}

Year-wise estimated quantity and subsidy amount involved for invoices wherein dealers' purchased quantity in their returns in RUBIS was less than the quantity for which subsidy was transferred during the year 2016-17 to 2019-20

Year	Total dealers	Total quantity for which subsidy transferred (Metric Tonne)	Total subsidy amount transferred (₹ in crore)	Average subsidy amount per kg (₹)	Total quantity declared as purchased in the return filed in RUBIS (Metric Tonne)	Difference between the quantity for subsidy and quantity shown in the return (Metric Tonne)	Total amount of subsidy transferred on quantity not shown in return (difference in quantity) (₹ in crore)
A	B	C	D	E= D / C	F	G = C -F	H =E x G
2016-17	68	2,128.79	4.27	20.06	835.13	1,293.66	2.60
2017-18	319	13,459.40	27.85	20.69	4,987.37	8,472.03	17.53
2018-19	203	8,004.56	19.25	24.05	3,541.59	4,462.97	10.73
2019-20	115	3,030.07	4.93	16.26	1,682.14	1,347.93	2.19
Total	705	26,622.82	56.30		11,046.23	15,576.59	33.05

Annexure-XXIX
(Referred to in Para 4.1)

(i) **Water charges paid to DJB by 'U' division and water charges recovered from allottees**

(₹ in lakh)

Period	Water charges paid by 'U' Division to DJB	Water charges recovered from allottees	Difference
2010-11	135.30	3.79	131.51
2011-12	124.89	4.40	120.49
2012-13	346.00	4.96	341.04
2013-14	281.54	5.30	276.24
2014-15	950.00	5.38	944.62
2015-16	990.98	6.24	984.74
2016-17	1,385.00	6.32	1,378.68
2017-18	2,034.00	5.92	2,028.08
2018-19	184.61	5.14	179.47
Total	6,432.32	47.45	6,384.87
As per reply of the Director General, CPWD after issue was pointed out by the Audit, recovery was affected from contractors			16.07
Total Financial Burden			₹63.69 crore

(ii) **Details of rates of recovery of water charges in respect of GPRA quarters**

(figure in ₹)

Area	Monthly applicable rates of water charges		
	Type II	Type-III	Type V
UDAP Colony, Nehru Nagar	-	36 (Last updated 01.04.2002)	-
Lodhi Road Complex	27 (Last updated 01.04.1995)	27 (Date of last updation not available)	65 (Last updated 01.12.2006)
Pragati Vihar Hostel (For double suite quarters)	8.32 (Date of last updation not available)	-	-

Annexure-XXX
(Referred to in Para 4.3)

Water charges paid by the Division *vis-à-vis* those recovered from allottees

(in Rupees)

Water charges paid by DDA to DJB			Water charges recovered from allottees by DDA			
Source	Period	Amount	Source	Period	Amount	
From bills raised by DJB (showing payment history)	November 2012 to 13 December 2012*	1,04,930	Replies furnished by the Division	November 2012 to June 2019	54,93,540	
	13 December 2012 to 10 February 2013	2,08,364				
Reply furnished by the Division	11 February 2013 to 15 July 2019	1,02,08,760				July 2019 to March 2020
	15 July 2019 to March 2020	8,35,235				
Total (A)		1,13,57,289		Total (B)		57,80,391
Financial Burden = (A)– (B)					55,76,898 Say ₹55.77 lakh	

**Note: The bill raised by DJB, dated 17 April 2013, showed payment history for two previous bills i.e. one covering period 8 June 2011 to 13 December 2012 and other covering 13 December 2012 to 11 February 2013. From the bill for the period 8 June 2011 to 12 December 2012 i.e., 554 days, amounting to ₹18,58,940, charges for water consumption for 42 days i.e., 01 November 2012 to 12 December 2012, on a proportionate basis were worked out as ₹18,58,940/ 554*42 i.e. ₹1,04,930. As the Division had made available details of recoveries effected from allottees since November 2012, so proportionate amount of payment made to DJB was extracted to make it in consonance with period of recovery.*

Annexure-XXXI
(Referred to in Para 5.1.1.2)

Total funding of ATI Scheme

(₹ in crore)

Sl. No.	Year	Budget estimate	Revised estimate	Amount sanctioned for training	Amount released for Training	Actual expenditure on training	Amount of capital projects approved	Capital funds released
1.	2012-13	71.00	71.00	132.68	51.58	96.87	0.00	0.00
2.	2013-14	102.00	142.00	110.34	114.94	68.54	0.00	0.90*
3.	2014-15	132.00	87.00	124.01	85.44	113.93	0.965	0.81
4.	2015-16	80.00	75.02	46.18	71.97	44.03	0.00	0.90*
5.	2016-17	79.99	43.34	13.59	13.05	13.16	46.186	25.19
6.	2017-18	30.00	5.00	5.00	4.00	3.99	0.00	0.53
7.	2018-19	30.00	23.44	8.01	8.34	7.85	21.87	13.93
8.	2019-20	30.00	30.00	9.99	9.67	9.55	54.54	19.99
Total		554.99	476.80	449.80	358.99	357.92	123.561	62.25

*Released to EDI, Jote, Arunachal Pradesh as 2nd and 3rd (final) instalments against the approval of ₹2.70 crore in FY 2010-11

Annexure-XXXII
{(Referred to in Para 5.1.2.1(A))}

Targets of training programmes allotted to the Institutes

Institute	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Total
NIESBUD	1,737	2,066	2,255	500	-	-	-	-	6,558
NIMSME	1,292	1,062	1,613	1,075	135	130	25	53	5,385
IIE	1,222	562	680	-	-	-	-	-	2,464
CTR	308	320	489	325	344	-	59	58	1,903
NSIC	380	101	54	96	187	137	161	189	1,305
Total	4939	4111	5091	1996	666	267	245	300	17,615

Ministry provided training funds to NIESBUD up to 2015-16 only and to IIE up to 2014-15 only

Annexure-XXXIII
{(Referred to in Para 5.1.2.2 (D)(i))}

Duplicate trainees found year-wise and apex organisation-wise in latest data

Apex Institute	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Total
NIESBUD	3,147	1,392	1,113	252	NA	NA	NA	NA	5,904
CTRL	822	839	1,781	839	471	NA	28	5	4,785
NIMSME	154	265	348	285	155	46	11	1	1,265
IIE	281	147	242	NA	NA	NA	NA	NA	670
NSIC	78	12	18	32	12	15	18	35	220
Total	4,482	2,655	3,502	1,408	638	61	57	41	12,844

Annexure-XXXIV
{(Referred to in Para 5.1.2.2 (D)(ii))}

Institute-wise fuzzy duplicates cases

Sl. No.	Cases noticed
1.	NIESBUD Audit noticed that the details of all the trainees were matching with each other in programmes 2012/8821 & 2013/8823 (training module was 'Mobile repairing' for both programmes) and in programmes 2014/16728 & 2016/22486 (training module was 'Electrical gadget repair' for both programmes).
2.	NSIC Technical Services Centre, Chennai (Branch of NSIC) In four programmes (2012/6649, 2011/6694, 2012/6616 and 2012/6664), 8 trainees were repeated in one or the other programme. The programme 2012/6664 was started and closed on same date viz. 20.11.2012.
3.	IIE In two programmes (2014/19273 and 2014/19162), details of 13 out of 30 trainees in each programme matched.
4.	NIMSME In four programmes (2016/71, 2017/50, 2017/51 and 2017/61), details of 12 out of 30 trainees in each programme matched.
5.	Institute for Design of Electrical Measuring Instruments, Mumbai (PI of CTR) In four programmes (2012/9546, 2012/9538, 2012/9541 and 2012/9539), details of 9 out of 25 trainees in each programme matched.

Annexure-XXXV
{(Referred to in Para 5.1.2.3(A))}

Institute-wise fund position

(₹ in lakh)

Institute	Opening balance	Grant released	Interest earned on ATI funds	Total available funds	Expenditure incurred	Refunded amount	Closing balance
	(1)	(2)	(3)	(4)= (1+2+3)	(5)	(6)	(7) = (4-5-6)
NIMSME	4.75	11954.30	72.29	12031.34	11904.45	0.00	126.89
NIESBUD	0.00	10695.22	182.65	10877.87	10599.27	0.00	278.60
Total							405.49
IIE	5.66	5148.87	0.00	5154.53	5154.52	0.00	0.01
CTR	5.43*	4735.09	8.01	4748.53	4773.09	8.58	(33.14)
NSIC	0.00	1565.00	13.28	1578.28	1620.44	7.20	(49.36)#
Total							(82.49)
Grand Total	15.84	34098.48	276.23	34400.42	34051.77	15.78	323.00

*CTR charged training fee of ₹5.43 lakh from the trainees

Ministry released the balance amount due to NSIC.

Annexure-XXXVI
(Referred to in Para 8.1)
Detail of payments made to the Social Media Platform (Firm)

Sl. No.	Invoice		Date of payment	Month of campaign	Invoice Amount (€)			Total Invoice Amount (₹)*	Total Vat Amount (₹)*
	Number	Date			Gross amount	VAT	Total		
1.	2260001238	03.08.2018	16.08.2018	July 2018	49,154.72	9,339.40	58,494.12	47,05,851.95	7,51,354.73
2.	222617375	03.08.2018	16.08.2018	June 2018	45,267.29	-	45,267.29	36,77,514.61	0
3.	22600002620	05.09.2018	21.09.2018	Aug 2018	42,206.43	8,019.22	50,225.65	40,89,874.68	6,53,005.08
4.	222530813	05.06.2018	02.10.2018	May 2018	52,725.44	-	52,725.44	43,12,940.99	0
5.	2260003897	02.10.2018	10.10.2018	Sep 2018	25,603.55	4,864.67	30,468.22	24,71,886.69	3,94,670.68
6.	2260005903	05.11.2018	09.01.2019	Oct 2018	128,668.17	24,446.95	153,115.12	1,31,21,965.80	20,95,103.62
7.	2260008049	04.12.2018	09.01.2019	Nov 2018	29,219.69	5,551.74	34,771.43	30,27,896.12	4,83,445.52
8.	2260009465	03.12.2018	09.01.2019	Dec 2018	40,982.30	7,786.63	48,768.93	40,57,574.95	6,47,847.62
9.	2260011224	04.02.2019	18.03.2019	Jan 2019	43,924.09	8,345.58	52,269.67	43,23,224.41	6,90,262.92
10.	223388716	04.03.2019	18.03.2019	Feb 2019	29,718.76	-	29,718.76	24,55,066.76	0
11.	223468809	02.03.2019	29.05.2019	March 2019	105,112.13	-	105,112.13	86,45,472.69	0
12.	223554208	04.05.2019	29.05.2019	April 2019	51,077.56	-	51,077.56	40,41,256.55	0
13.	223613981	05.06.2019	28.08.2019	May 2019	98,699.49	-	98,699.49	78,58,453.39	0
14.	223719668	02.07.2019	28.08.2019	Jun 2019	62,876.39	-	62,876.39	49,72,893.69	0
15.	223843053	02.09.2019	11.10.2019	Jul 2019	**10,439.14	-	10,439.14	8,34,296.07	0
		TOTAL			815,675.15	68,354.19	884,029.34	7,25,96,169.35	57,15,690.16

* Rate of exchange taken for the respective month.

**After adjustment of credit note of €66.10 (vide credit memo No.820190109 dated 3 September 2019)

