

APPENDICES

Appendix-1
(Referred to in paragraph 1.1)
Statement showing details of Departments and PSUs & other entities thereunder

Sl. No.	Name of Department	Name of Public Sector Undertaking (PSU)	Name of other entity (Autonomous Body/Authority, etc.)			Total number of PSUs & other entities
1	2	3	4			5=3+4
1	Energy Department	1. Uttar Pradesh Power Corporation Limited (UPPCL) 2. Dakshinanchal Vidyut Vitaran Nigam Limited (Subsidiary of UPPCL) 3. Kanpur Electricity Supply Company Limited (Subsidiary of UPPCL) 4. Madhyanchal Vidyut Vitaran Nigam Limited (Subsidiary of UPPCL) 5. Paschimanchal Vidyut Vitaran Nigam Limited (Subsidiary of UPPCL) 6. Purvanchal Vidyut Vitaran Nigam Limited (Subsidiary of UPPCL) 7. Uttar Pradesh Power Transmission Corporation Limited 8. Uttar Pradesh Jal Vidyut Nigam Limited 9. Uttar Pradesh Rajiya Vidyut Upadan Nigam Limited (UPRVVNL) 10. Jawaharpur Vidyut Upadan Nigam Limited (Subsidiary of UPRVUNL) 11. UCM Coal Company Limited 12. UPSIDC Power Company Limited 13. Southern UP Power Transmission Company Limited	1. Uttar Pradesh Commission	Electricity	Regulatory	14
2	Department of Additional Sources of Energy	-	1. Uttar Pradesh Development Agency	New and Renewable Energy		1
3	Department of Information Technology and Electronics	1. Uplease Financial Services Limited 2. Uptron India Limited 3. Kanpur Components Limited 4. Electronics and Computer (India) Limited 5. Shreetron India Limited 6. Uptron Powertronics Limited 7. Uttar Pradesh Electronics Corporation Limited 8. Uttar Pradesh Development Systems Corporation Limited	-			8
4	Infrastructure and Industrial Development Department	1. Pradeshia Industrial & Investment Corporation of U.P. Limited 2. Uttar Pradesh Financial Corporation 3. Noida Metro Rail Corporation 4. Noida International Airport Company Limited 5. DMIC Integrated Industrial Township Greater Noida Limited	1. Uttar Pradesh Development Authority 2. Gorakhpur Industrial Development Authority 3. Lucknow Industrial Development Authority 4. Greater Noida Industrial Development Authority	Expressway	Industrial	26

Sl. No.	Name of Department	Name of Public Sector Undertaking (PSU)	Name of other entity (Autonomous Body/Authority, etc.)	Total number of PSUs & other entities 5=3+4
1	2	3	4	5=3+4
5	Micro, Small and Medium Enterprises and Niryat Pratsahan Department	6. Uttar Pradesh Cement Corporation Limited	5. New Okhla Industrial Development Authority	7
		7. Uttar Pradesh State Mineral Development Corporation Limited	6. Yamuna Expressway Industrial Development Authority	
		8. Vindhyachal Abrasives Limited (Subsidiary of Uttar Pradesh State Mineral Development Corporation Limited)	7. Uttar Pradesh State Industrial Development Authority	
		9. Auto Tractors Limited	8. Satharia Industrial Development Authority	
		10. Continental Float Glass Limited (Subsidiary of Uttar Pradesh State Mineral Development Corporation Limited)	9. Government Press, Prayagraj	
		11. The Indian Turpentine and Rosin Company Limited	10. Government Press, Rampur,	
		12. Uttar Pradesh Carbide and Chemicals Limited (Subsidiary of Uttar Pradesh State Mineral Development Corporation Limited)	11. Government Press, Ramnagar, Varanasi;	
		13. Uttar Pradesh Instruments Limited (Subsidiary of Uttar Pradesh State Industrial Development Corporation Limited)	12. Government Press, Lucknow	
		14. Almora Magnesite Limited		
		1. Uttar Pradesh Small Industrial Corporation Limited (UPSICL)	-	
		2. Uttar Pradesh Asbestos Limited (Subsidiary of UPSICL)		
		3. Uttar Pradesh Plant Protection Appliances (Private) Limited (Subsidiary of UPSICL)		
		4. Uttar Pradesh State Brassware Corporation Limited		
		5. Uttar Pradesh State Leather Development and Marketing Corporation Limited		
6	Transport Department	1. Uttar Pradesh Export Promotion Council, Lucknow	-	1
		2. Uttar Pradesh Handicraft and Marketing Development Corporation Limited (Uttar Pradesh Export Corporation Limited)		
7	Handloom and Textile Industry Department	1. Uttar Pradesh State Road Transport Corporation		5
		1. Uttar Pradesh State Handloom Corporation Limited	-	
		2. Uttar Pradesh State Textile Corporation Limited		
		3. Bhadohi Woolens Company Limited		
		4. Uttar Pradesh State Spinning Company Limited		
8	Khadi and Village Industries Department	5. Uttar Pradesh State Yarn Company Limited		1
		-	1. Uttar Pradesh Khadi & Village Industries Board	

Sl. No.	Name of Department	Name of Public Sector Undertaking (PSU)	Name of other entity (Autonomous Body/Authority, etc.)	Total number of PSUs & other entities
1	2	3	4	5=3+4
9	Department of Tourism	1. Uttar Pradesh State Tourism Development Corporation Limited	-	1
10	Civil Aviation Department	-	-	-
11	Geology and Mining Department	-	-	-
12	Culture Department	1. Uttar Pradesh Chalchitra Nigam Limited	-	1
13	Religious Affairs Department	-	-	-
14	Public Works Department	1. Uttar Pradesh Rajkiya Nirman Nigam 2. Uttar Pradesh State Bridge Corporation Ltd.	-	2
15	Environment, Forest and Climate Change Department	1. Uttar Pradesh Forest Corporation	1. Uttar Pradesh Pollution Control Board 2. Compensatory Afforestation Fund Management and Planning Authority	3
16	Science and Technology Department	-	1. Council of Science and Technology 2. Remote Sensing Application Centre	2
Total				72

Appendix-2.1
(Referred to in paragraphs 2.1.2 and 2.1.8)
Statement showing details of 29 Non-functional PSUs for which liquidator has not been appointed

Sl No.	Name of Department	Name of Non-functional PSUs	Date of Incorporation	Date/month of closure of operations	No. of years since when the operation of PSUs were closed as of March 2021	Objective of the PSUs
1	Infrastructure and Industrial Development	The Indian Turpentine and Rosin Company Limited	22.02.1924	October 2000	20	To manufacture, buy sell and deal in Resin, Rosin and turpentine.
2	Infrastructure and Industrial Development	Uttar Pradesh Instruments Limited	01.01.1975	01.07.1999	21	Deals in water meters, student microscope and automobile dashboard meters, tools accessories.
3	Laghu Udhog evam Niryat Pratsahan	Uttar Pradesh State Brassware Corporation Limited	12.02.1974	17.11.1990	30	To aid, counsel assist, finance, protect and promote Brass and EPNS small industries.
4	Laghu Udhog evam Niryat Pratsahan	Uttar Pradesh State Leather Development and Marketing Corporation Limited	12.02.1974	16.03.2001	20	To promote, aid, assist, or finance cottage footwear industry.
5	Hathkargha evam Vastra Udhog	Uttar Pradesh State Textile Corporation Limited	02.12.1969	28.03.2001	20	To carry on the business of textile mills.
6	Hathkargha evam Vastra Udhog	Uttar Pradesh State Yarn Company Limited	20.08.1974	28.06.2012	8	To carry on the business of cotton spinners and doublers tent makers yarn merchants.
7	Commercial Tax	Uttar Pradesh Chalchitra Nigam Limited	10.09.1975	01.03.1990	31	To carry on the business as proprietors, distributors, managers of theatres, cinemas, film productions, etc.
8	Energy	Southern UP Power Transmission Company Limited	08.08.2013	25.09.2019	1	Company was incorporated with the objective of establishing transmission lines.
9	Information Technology and Electronics	Uplase Financial Services Limited	05.01.1988	2002	18	Financing of Uptron products to Govt. Employee on instalment basis and sanction of finance to others also.
10	Sugar Industry and Cane Development	Chhata Sugar Company Limited	18.04.1975	24.06.2009	11	Carry on the business of sugar mills in all its branches
11	Sugar Industry and Cane Development	Nandganj-Sihori Sugar Company Limited	18.04.1975	24.06.2009	11	Carry on the business of sugar mills in all its branches
12	Sugar Industry and Cane Development	Ghatampur Sugar Company Limited	30.05.1986	24.06.2009	11	Carry on the business of sugar mills in all its branches

Sl No.	Name of Department	Name of Non-functional PSUs	Date of Incorporation	Date/month of closure of operations	No. of years since when the operation of PSUs were closed as of March 2021	Objective of the PSUs
13	Sugar Industry and Cane Development	Uttar Pradesh (Paschim) Ganna Beej Evam Vikas Nigam Limited	27.08.1975	March 2002	19	Establishment, assistance and promotion of primary and secondary seed nurseries for production of standard sugarcane seeds in the regional areas
14	Matsya and Pashudhan	Uttar Pradesh Poultry and Livestock Specialities Limited	07.12.1974	29.11.2004	16	To carry on, promote, establish, administer, own and run, improve, develop, aid counsel, finance, directly or indirectly engage in production, processing, storage and sale of all or any of the business of poultry feeds and equipment, sheep and wool, other livestock products, fodder, manufacture and supply of country medicines, dairy and dairy products.
15	Matsya and Pashudhan	Uttar Pradesh Pashudhan Udhog Nigam Limited	05.03.1975	31.12.1998	22	To undertake development of livestock and poultry or other birds and to market them and their products in and outside India.
16	Food Processing	Uttar Pradesh Horticultural Produce Marketing and Processing Corporation Limited	06.04.1977	30.06.1990	31	To aid, assist, initiate, promote, expedite, accelerate and/or execute development projects, enterprises and/or project/schemes which in the opinion of the Company are likely to promote and/or accelerate the production, packing and grading transportation, storing, processing, marketing and/or export of apple, apple products, Potato, Potato products and/or other fruits, vegetables and the related products.
17	Panchayati Raj	Uttar Pradesh Panchayati Raj Vitta Evam Vikas Nigam Limited	24.04.1973	19.05.2003	18	To advance loans to Panchayati Raj bodies and Institutions (i.e. Zila Parishads, Kshetra Samities, Sanyukt Samities and Panchayats in the State of UP of development projects proposed to be executed by them comprising of communications, public health, environmental sanitation, housing (including commercial housing) electrification, rural water supply, drainage, primary education, functional literacy, minor irrigation and such other purposes calculated to create and to increase the productive assets of these bodies and institutions.

Sl No.	Name of Department	Name of Non-functional PSUs	Date of Incorporation	Date/month of closure of operations	No. of years since when the operation of PSUs were closed as of March 2021	Objective of the PSUs
18	Samaj Kalyan	Tarai Anusuchit Janjati Vikas Nigam	02.08.1975	04.06.1999	21	To establish or promote the establishment of cottage and small industries utilising as far as possible the local raw material for the upliftment of Scheduled Tribes and other tribes residing in any part of the state of Uttar Pradesh other than that of Kumaon and Garhwal Division.
19	Bhumi Vikas and Jal Sansadhan	Command Area Poultry Development Corporation Limited	Not Available	04.08.1999	21	To establish farms for the development of Poultry industry and to produce layers and broiler chicks.
20	Bhumi Vikas and Jal Sansadhan	Uttar Pradesh Poorvanchal Vikas Nigam Limited	30.03.1971	07.11.1992	28	To aid, assist, promote or establish, develop or execute industries, projects or enterprises or programmes for manufacture, production or distribution of plants, machinery, implements, accessories, tools, packing and other materials, substances, goods or things of any description which in the opinion of the Company is likely to promote or advance the economic, industrial and agricultural development in the Poorvanchal Region.
21	Bhumi Vikas and Jal Sansadhan	Bareilly Mandal Vikas Nigam Limited	31.01.1976	07.11.1992	28	To aid, assist, promote or establish, develop or execute industries, projects or enterprises or programmes for manufacture, production or distribution of plants, machinery, implements, accessories, tools, packing and other materials, substances, goods or things of any description which in the opinion of the Company is likely to promote or advance the economic, industrial and agricultural development in the Bareilly Mandal.
22	Bhumi Vikas and Jal Sansadhan	Gorakhpur Mandal Vikas Nigam Limited	31.03.1976	07.11.1992	28	To aid, assist, promote or establish, develop or execute industries, projects or enterprises or programmes for manufacture, production or distribution of plants, machinery, implements, accessories, tools, packing and other materials, substances, goods or things of any description which in the opinion of the Company is likely to promote or advance the economic, industrial and agricultural development in the Gorakhpur Mandal.

Sl No.	Name of Department	Name of Non-functional PSUs	Date of Incorporation	Date/month of closure of operations	No. of years since when the operation of PSUs were closed as of March 2021	Objective of the PSUs
23	Bhumi Vikas and Jal Sansadhan	Lucknow Mandalika Vikas Nigam Limited	31.01.1976	07.11.1992	28	To aid, assist, promote or establish, develop or execute industries, projects or enterprises or programmes for manufacture, production or distribution of plants, machinery, implements, accessories, tools, packing and other materials, substances, goods or things of any description which in the opinion of the Company is likely to promote or advance the economic, industrial and agricultural development in the Lucknow Mandal.
24	Bhumi Vikas and Jal Sansadhan	Varanasi Mandalika Vikas Nigam Limited	31.03.1976	07.11.1992	28	To aid, assist, promote or establish, develop or execute industries, projects or enterprises or programmes for manufacture, production or distribution of plants, machinery, implements, accessories, tools, packing and other materials, substances, goods or things of any description which in the opinion of the Company is likely to promote or advance the economic, industrial and agricultural development in the Varanasi Mandal.
25	Bhumi Vikas and Jal Sansadhan	Moradabad Mandalika Vikas Nigam Limited	30.03.1978	07.11.1992	28	To aid, assist, promote or establish, develop or execute industries, projects or enterprises or programmes for manufacture, production or distribution of plants, machinery, implements, accessories, tools, packing and other materials, substances, goods or things of any description which in the opinion of the Company is likely to promote or advance the economic, industrial and agricultural development in the Moradabad Mandal.
26	Bhumi Vikas and Jal Sansadhan	Meerut Mandalika Vikas Nigam Limited	31.03.1976	02.11.1992	28	To aid, assist, promote or establish, develop or execute industries, projects or enterprises or programmes for manufacture, production or distribution of plants, machinery, implements, accessories, tools, packing and other materials, substances, goods or things of any description which in the opinion of the Company is likely to promote or advance the economic, industrial and agricultural development in the Meerut Mandal.

Sl No.	Name of Department	Name of Non-functional PSUs	Date of Incorporation	Date/month of closure of operations	No. of years since when the operation of PSUs were closed as of March 2021	Objective of the PSUs
27	Bhumi Vikas and Jal Sansadhan	Agra Mandal Vikas Nigam Limited	31.03.1976	07.11.1992	28	To aid, assist, promote or establish, develop or execute industries, projects or enterprises or programmes for manufacture, production or distribution of plants, machinery, implements, accessories, tools, packing and other materials, substances, goods or things of any description which in the opinion of the Company is likely to promote or advance the economic, industrial and agricultural development in the Agra Mandal.
28	Bhumi Vikas and Jal Sansadhan	Allahabad Mandal Vikas Nigam Limited	31.01.1976	02.11.1992	28	To aid, assist, promote or establish, develop or execute industries, projects or enterprises or programmes for manufacture, production or distribution of plants, machinery, implements, accessories, tools, packing and other materials, substances, goods or things of any description which in the opinion of the Company is likely to promote or advance the economic, industrial and agricultural development in the Allahabad Mandal.
29	Bhumi Vikas and Jal Sansadhan	Uttar Pradesh Bundelkhand Vikas Nigam Limited	30.03.1971	11.11.1992	28	To aid, assist, promote or establish, develop or execute industries, projects or enterprises or programmes for manufacture, production or distribution of plants, machinery, implements, accessories, tools, packing and other materials, substances, goods or things of any description which in the opinion of the Company is likely to promote or advance the economic, industrial and agricultural development in the Bundelkhand Region.

Appendix-2.2
(Referred to in paragraphs 2.1.2 and 2.1.11.1)
Statement showing details of 13 Non-functional PSUs under liquidation

Sl. No.	Name of Department	Name of Non-functional PSUs	Date of Incorporation	Date of going into liquidation	No. of year passed since going into liquidation
1	Infrastructure and Industrial Development	Uttar Pradesh Cement Corporation Limited	29.03.1972	08.12.1999	22
2	Infrastructure and Industrial Development	Vindhyachal Abrasives Limited	05.12.1985	28.11.2002	18
3	Infrastructure and Industrial Development	Auto Tractors Limited	28.12.1972	14.02.2003	18
4	Infrastructure and Industrial Development	Continental Float Glass Limited	12.04.1985	01.04.2002	19
5	Infrastructure and Industrial Development	Uttar Pradesh Carbide and Chemicals Limited	23.04.1979	19.02.1994	27
6	Laghu Udhhyog evam Niryat Protsahan	Uttar Pradesh Abscott Private Limited	28.06.1972	14.11.2003	17
7	Laghu Udhhyog evam Niryat Protsahan	Uttar Pradesh Plant Protection Appliances (Private) Limited	28.06.1972	14.11.2003	17
8	Hathkargha evam Vastra Udhhyog	Bhadoli Woollens Limited	14.06.1976	20.02.1996	25
9	Information Technology and Electronics	Electronics and Computers (India) Limited	17.01.1968	14.07.1981	39
10	Information Technology and Electronics	Uptron India Limited	18.10.1979	26.03.2014	07
11	Information Technology and Electronics	Kanpur Components Limited	31.03.1978	10.06.1996	24
12	Sugar Industry and Cane Development	Uttar Pradesh (Poorva) Ganna Beej Evam Vikas Nigam Limited	27.08.1975	01.09.2006	14
13	Sugar Industry and Cane Development	Uttar Pradesh (Rohilkhand Tarai) Ganna Beej Evam Vikas Nigam Limited	27.08.1975	01.09.2006	14

Appendix-2.3
(Referred to in paragraph 2.1.2)
Statement showing investment, accumulated loss and net worth of 29 Non-functional PSUs

Sl. No.	Name of the PSUs	Year of account finalised	Investment	Accumulated losses	Paid up capital	Net worth ¹
						(₹ in crore)
1	Uttar Pradesh State Yarn Company Limited	2020-21	144.72	-146.71	31.91	-114.80
2	Uttar Pradesh State Textile Corporation Limited	2019-20	288.88	-608.49	160.79	-447.70
3	The Indian Turpentine and Rosin Company Limited	2010-11	5.96	-32.93	0.22	-32.71
4	Uttar Pradesh State Brassware Corporation Limited	1997-98	7.32	-6.04	5.38	-0.66
5	Uttar Pradesh Instruments Limited	2001-02	19.06	-38.75	1.93	-36.82
6	Uttar Pradesh State Leather Development and Marketing Corporation Limited	2000-01	7.65	-6.86	5.74	-1.12
7	Uttar Pradesh Chalchitra Nigam Limited	2009-10	10.65	-14.80	8.18	-6.62
8	Southern UP Power Transmission Company Limited	2020-21	2.22	-2.22	2.22	0
9	Uplease Financial Services Limited	1997-98	5.21	0.96	1.06	2.02
10	Uttar Pradesh Pashudhan Uhyog Nigam Limited	2015-16	3.44	-4.20	2.73	-1.47
11	Uttar Pradesh Poultry and Livestock Specialities Limited	2013-14	4.04	-4.98	0.50	-4.48
12	Uttar Pradesh State Horticultural Produce Marketing and Processing Corporation Limited	1984-85	10.39	0.01	1.91	1.92
13	Uttar Pradesh (Paschim) Ganna Beej Evam Vikas Nigam Limited	2013-14	0.65	0.67	0.64	1.31
14	Uttar Pradesh Panchayati Raj Vitta Evam Vikas Nigam Limited	1995-96	1.50	0	1.50	1.50
15	Agra Mandal Vikas Nigam Limited	1988-89	1.05	0.10	1.00	1.10
16	Allahabad Mandal Vikas Nigam Limited	1983-84	1.33	0	0.55	0.55
17	Bareilly Mandal Vikas Nigam Limited	1988-89	1.90	0.05	1.00	1.05
18	Gorakhpur Mandal Vikas Nigam Limited	1988-89	2.18	0.02	1.26	1.28
19	Lucknow Mandalviya Vikas Nigam Limited	1981-82	1.56	0.10	0.50	0.60
20	Meerut Mandal Vikas Nigam Limited	2008-09	1.01	0.02	1.00	1.02
21	Moradabad Mandal Vikas Nigam Limited	1991-92	0.90	0.01	0.25	0.26
22	Tarai Anusuchit Janjati Vikas Nigam	1982-83	1.70	0.004	0.25	0.254
23	Uttar Pradesh Bundelkhand Vikas Nigam Limited	2010-11	1.28	0.01	1.23	1.24
24	Uttar Pradesh Poorvanchal Vikas Nigam Limited	1987-88	1.65	0.01	1.15	1.16
25	Varanasi Mandal Vikas Nigam Limited	1987-88	1	Not available	Not available	Not available
26	Command Area Poultry Development Corporation Limited	1994-95	0	0.25	0.24	0.49
27	Chhata Sugar Company Limited	2016-17	110.26	-106.70	81.38	-25.32
28	Nandgani-Sihori Sugar Company Limited	2016-17	256.80	-242.27	256.8	14.53
29	Ghatampur Sugar Company Limited	2016-17	151.62	0.09	8.95	9.04
	Total		1045.93	-1212.65	580.27	-632.38

1 Net worth is the sum total of the paid up capital and free reserve and surplus minus accumulated losses and deferred revenue expenditure.

Appendix-2.4
(Referred to in paragraph 2.1.6)
Statement showing list of records which were not furnished by the PSUs during audit

Sl No.	Name of Department	Name of Non-functional PSUs	Records not furnished during audit
1	Infrastructure and Industrial Development	The Indian Turpentine and Rosin Company Limited	<ol style="list-style-type: none"> Files/Records pertaining to assessment made before declaring the Company as Non-functional. Files pertaining to correspondence made with the Administrative Department, DPE and BPE. Files/Records pertaining to efforts made for revival/reconstruction/winding up of the Company. Fixed Assets Register, Physical Verification Reports and Asset Valuation Reports. Records pertaining to encroachments/theft/embezzlement/obsolescence of assets. Records pertaining to share capital and loans increased by way of Equity and Long Term loan, Grant, Subsidy by GoI, GoUP and others (holding Company, bank, financial institutions <i>etc</i>). Details of Manpower and their utilisation
2	Infrastructure and Industrial Development	Uttar Pradesh Instruments Limited	<ol style="list-style-type: none"> Files/Records pertaining to assessment made before declaring the Company as Non-functional. Files pertaining to correspondence made with the Administrative Department, DPE and BPE. Files/Records pertaining to efforts made for revival/reconstruction/winding up of the Company. Fixed Assets Register, Physical Verification Reports and Asset Valuation Reports. Files/Records pertaining to sale/transfer of Assets. Records pertaining to encroachments/theft/embezzlement/obsolescence of assets. Records pertaining to share capital and loans increased by way of Equity and Long Term loan, Grant, Subsidy by GoI, GoUP and others (holding Company, bank, financial institutions <i>etc</i>). Details of Manpower and their utilisation.
3	Laghu Udhog evam Niryat Protsahan	Uttar Pradesh State Brassware Corporation Limited	<ol style="list-style-type: none"> Files/Records pertaining to assessment made before declaring the Company as Non-functional. Files pertaining to correspondence made with the Administrative Department, DPE and BPE. Files/Records pertaining to efforts made for revival/reconstruction/winding up of the Company. Fixed Assets Register, Physical Verification Reports and Asset Valuation Reports. Files/Records pertaining to sale/ transfer of Assets. Records pertaining to encroachments/theft/embezzlement/obsolescence of assets. Records pertaining to share capital and loans increased by way of Equity and Long Term loan, Grant, Subsidy by GoI, GoUP and others (holding Company, bank, financial institutions <i>etc</i>). Details of Manpower and their utilisation.
4	Hathkargha evam Vastra Udhog	Uttar Pradesh State Textile Corporation Limited	<ol style="list-style-type: none"> Files/Records pertaining to assessment made before declaring the Company as Non-functional. Files pertaining to correspondence made with the Administrative Department, DPE and BPE. Details of Manpower and their utilisation.
5	Hathkargha evam Vastra Udhog	Uttar Pradesh State Yarn Company Limited	<ol style="list-style-type: none"> Files/Records pertaining to assessment made before declaring the Company as Non-functional. Files pertaining to correspondence made with the Administrative Department, DPE and BPE. Details of Manpower and their utilisation.

Sl No.	Name of Department	Name of Non-functional PSUs	Records not furnished during audit
6	Commercial Tax	Uttar Pradesh Nigam Limited	Chalchitra
7	Energy	Southern Transmission Limited	UP Power Company
8	Information Technology and Electronics	Uplease Financial Limited	Services
9	Sugar Industry and Cane Development	Chhata Sugar Limited	Company
10	Sugar Industry and Cane Development	Nandganj-Silhori Company Limited	Sugar

Sl No.	Name of Department	Name of Non-functional PSUs	Records not furnished during audit
			3. Fixed Assets Register, Physical Verification Reports and Asset Valuation Reports. 4. Records pertaining to encroachments/theft/embezzlement/obsolescence of assets. 5. Records pertaining to share capital and loans increased by way of Equity and Long Term loan, Grant, Subsidy by GoI, GoUP and others (holding Company, bank, financial institutions etc). 6. Records pertaining to Manpower and their utilisation. 7. Details of bank accounts and latest bank reconciliation statements.
11	Sugar Industry and Cane Development	Ghatampur Sugar Company Limited	1. Files/Records pertaining to assessment made before declaring the Company as Non-functional. 2. Files/Records pertaining to efforts made for revival/reconstruction/winding up of the Company. 3. Files pertaining to correspondence made with the Administrative Department, DPE and BPE. 4. Fixed Assets Register and Physical Verification Reports. 5. Records pertaining to encroachments/theft/embezzlement/obsolescence of assets. 6. Records pertaining to share capital and loans increased by way of Equity and Long Term loan, Grant, Subsidy by GoI, GoUP and others (holding Company, bank, financial institutions etc). 7. Records pertaining to Manpower and their utilisation.
12	Sugar Industry and Cane Development	Uttar Pradesh (Paschim) Ganna Beej Evam Vikas Nigam Limited	1. Files/Records pertaining to assessment made before declaring the Company as Non-functional. 2. Files pertaining to correspondence made with the Administrative Department, DPE and BPE. 3. Files/Records pertaining to efforts made for revival/reconstruction/winding up of the Company. 4. Fixed Assets Register, Physical Verification Reports and Asset Valuation Reports. 5. Files/Records pertaining to sale/transfer of Assets. 6. Records pertaining to encroachments/theft/embezzlement/obsolescence of assets. 7. Records pertaining to share capital and loans increased by way of Equity and Long Term loan, Grant, Subsidy by GoI, GoUP and others (holding Company, bank, financial institutions etc). 8. List of court cases and their present status.
13	Matsya and Pashudhan	Uttar Pradesh Poultry and Livestock Specialities Limited	1. Files/Records pertaining to assessment made before declaring the Company as Non-functional. 2. Files pertaining to correspondence made with the Administrative Department, DPE and BPE. 3. Files/Records pertaining to efforts made for revival/reconstruction/winding up of the Company. 4. Fixed Assets Register, Physical Verification Reports and Asset Valuation Reports. 5. Files/Records pertaining to sale/transfer of Assets. 6. Records pertaining to encroachments/theft/embezzlement/obsolescence of assets. 7. Records pertaining to share capital and loans increased by way of Equity and Long Term loan, Grant, Subsidy by GoI, GoUP and others (holding Company, bank, financial institutions etc). 8. Details of Manpower and their utilisation.
14	Matsya and Pashudhan	Uttar Pradesh Pashudhan Udyog Nigam Limited	1. Files/Records pertaining to assessment made before declaring the Company as Non-functional. 2. Files pertaining to correspondence made with the Administrative Department, DPE and BPE. 3. Files/Records pertaining to efforts made for revival/reconstruction/winding up of the Company. 4. Records pertaining to encroachments/theft/embezzlement/obsolescence of assets.

Sl No.	Name of Department	Name of Non-functional PSUs	Records not furnished during audit
15	Panchayati Raj	Uttar Pradesh Panchayati Raj Vitta Evam Vikas Nigam Limited	<ol style="list-style-type: none"> Records pertaining to share capital and loans increased by way of Equity and Long-Term loan, Grant, Subsidy by GoI, GoUP and others (holding Company, bank, financial institutions <i>etc.</i>). Details of Manpower and their utilisation. Details of bank accounts and latest bank reconciliation statements. Files/Records pertaining to assessment made before declaring the Company as Non-functional. Files pertaining to correspondence made with the Administrative Department, DPE and BPE. Files/Records pertaining to efforts made for revival/reconstruction/winding up of the Company. Fixed Assets Register, Physical Verification Reports and Asset Valuation Reports. Files/Records pertaining to sale/transfer of Assets. Records pertaining to encroachments/theft/embezzlement/obsolescence of assets. Records pertaining to debtors as on 31 March 2021. Records pertaining to share capital and loans increased by way of Equity and Long Term loan, Grant, Subsidy by GoI, GoUP and others (holding Company, bank, financial institutions <i>etc.</i>). Records pertaining to Manpower and their utilisation. Details of bank accounts and latest bank reconciliation statements.
16	Samaj Kalyan	Tarai Anusuchit Janjati Vikas Nigam	<ol style="list-style-type: none"> Files/Records pertaining to assessment made before declaring the Company as Non-functional. Files pertaining to correspondence made with the Administrative Department, DPE and BPE. Files/Records pertaining to efforts made for revival/reconstruction/winding up of the Company. Fixed Assets Register, Physical Verification Reports and Asset Valuation Reports. Files/Records pertaining to sale/transfer of Assets. Records pertaining to encroachments/theft/embezzlement/obsolescence of assets. Records pertaining to share capital and loans increased by way of Equity and Long Term loan, Grant, Subsidy by GoI, GoUP and others (holding Company, bank, financial institutions <i>etc.</i>). Records pertaining to Manpower and their utilisation. List of court cases and their present status. Details of bank accounts and latest bank reconciliation statements.
17	Bhumi Vikas and Jal Sansadhan	Command Area Poultry Development Corporation Limited	<ol style="list-style-type: none"> Files/Records pertaining to assessment made before declaring the Company as Non-functional. Files pertaining to correspondence made with the Administrative Department, DPE and BPE. Files/Records pertaining to efforts made for revival/reconstruction/winding up of the Company. Fixed Assets Register, Physical Verification Reports and Asset Valuation Reports. Files/Records pertaining to sale/transfer of Assets. Records pertaining to encroachments/theft/embezzlement/obsolescence of assets. Records pertaining to share capital and loans increased by way of Equity and Long Term loan, Grant, Subsidy by GoI, GoUP and others (holding Company, bank, financial institutions <i>etc.</i>). Records pertaining to Manpower and their utilisation. List of court cases and their present status. Details of bank accounts and latest bank reconciliation statements.

Sl No.	Name of Department	Name of Non-functional PSUs	Records not furnished during audit
18	Bhumi Vikas and Jal Sansadhan	Bareilly Mandal Vikas Nigam Limited	<ol style="list-style-type: none"> Files/Records pertaining to assessment made before declaring the Company as Non-functional. Files pertaining to correspondence made with the Administrative Department, DPE and BPE. Files/Records pertaining to efforts made for revival/reconstruction/winding up of the Company. Fixed Assets Register, Physical Verification Reports and Asset Valuation Reports. Files/Records pertaining to sale/transfer of Assets. Records pertaining to encroachments/theft/embezzlement/obsolescence of assets. Records pertaining to debtors as on 31 March 2021. Details of share capital and loans increased by way of Equity and Long Term loan, Grant, Subsidy by GoI, GoUP and others (holding Company, bank, financial institutions <i>etc</i>). Records pertaining to Manpower and their utilisation. List of court cases and their present status.
19	Bhumi Vikas and Jal Sansadhan	Meerut Mandal Vikas Nigam Limited	<ol style="list-style-type: none"> Files/Records pertaining to assessment made before declaring the Company as Non-functional. Files pertaining to correspondence made with the Administrative Department, DPE and BPE. Files/Records pertaining to efforts made for revival/reconstruction/winding up of the Company. Fixed Assets Register, Physical Verification Reports and Asset Valuation Reports. Files/Records pertaining to sale/transfer of Assets. Records pertaining to encroachments/theft/embezzlement/obsolescence of assets. Records pertaining to debtors as on 31 March 2021. Records pertaining to share capital and loans increased by way of Equity and Long Term loan, Grant, Subsidy by GoI, GoUP and others (holding Company, bank, financial institutions <i>etc</i>). Records pertaining to Manpower and their utilisation. Details of bank accounts and latest bank reconciliation statements.
20	Bhumi Vikas and Jal Sansadhan	Allahabad Mandal Vikas Nigam Limited	<ol style="list-style-type: none"> Files/Records pertaining to assessment made before declaring the Company as Non-functional. Files pertaining to correspondence made with the Administrative Department, DPE and BPE. Files/Records pertaining to efforts made for revival/reconstruction/winding up of the Company. Fixed Assets Register, Physical Verification Reports and Asset Valuation Reports. Files/Records pertaining to sale/transfer of Assets. Records pertaining to encroachments/theft/embezzlement/obsolescence of assets. Records pertaining to debtors as on 31 March 2021. Records pertaining to share capital and loans increased by way of Equity and Long Term loan, Grant, Subsidy by GoI, GoUP and others (holding Company, bank, financial institutions <i>etc</i>). Records pertaining to Manpower and their utilisation. List of court cases and their present status. Details of bank accounts and latest bank reconciliation statements.

Appendix-2.5
(Referred to in paragraphs 2.1.9.1, 2.1.9.2 and 2.1.12.1)
Statement showing Fixed Assets, Loans & Advances, Sundry Debtors and expenditure of 29 Non-functional PSUs

Sl. No.	Name of the Company	Date/month of closure of operations	Year of account finalised	Fixed Assets	Loans & Advances (Assets)	Sundry Debtors	(₹ in crore)	
							5	8
1	Uttar Pradesh State Yarn Company Limited	28.06.2012	2020-21	1.49	2.40	0	0	8.56
2	Uttar Pradesh State Textile Corporation Limited	28.03.2001	2019-20	3.34	8.83	0	0	63.79 ²
3	The Indian Turpentine and Rosin Company Limited	October 2000	2010-11	0.10	7.72	10.55	0	0.52
4	Uttar Pradesh State Brassware Corporation Limited	17.11.1990	1997-98	Not available	Not available	Not available	Not available	Not available
5	Uttar Pradesh Instruments Limited	01.07.1999	2001-02	0.01	1.22	0.64	0	0.23
6	Uttar Pradesh State Leather Development and Marketing Corporation Limited	16.03.2001	2000-01	1.33	1.69	2.21	0	0.79
7	Uttar Pradesh Chalchitra Nigam Limited	01.03.1990	2009-10	0.26	0.01	0	0	0.49
8	Southern UP Power Transmission Company Limited	25.09.2009	2020-21	0	0	0	0	0.02
9	Uplasee Financial Services Limited	2002	1997-98	1.56	0.25	1.72	0	0.31
10	Chhata Sugar Company Limited	24.06.2009	2016-17	0.51	4.06	3.90	0	10.85
11	Nandganj-Sihori Sugar Company Limited	24.06.2009	2016-17	0.07	0	0.01	0	18.12
12	Ghatampur Sugar Company Limited	24.06.2009	2016-17	0.80	0.24	0.30	0	10.87
13	Uttar Pradesh (Paschim) Ganna Beel Evam Vikas Nigam Limited	March 2002	2013-14	0	0.17	0	0	3.97
14	Uttar Pradesh Poultry and Livestock Specialities Limited	29.11.2004	2013-14	0.02	0.01	0.01	0	1.72
15	Uttar Pradesh Pashudhan Udhog Nigam Limited	31.12.1998	2015-16	0.02	2.23	1.20	0	6.06
16	Command Area Poultry Development Corporation Limited	04.08.1999	1994-95	0.13	0.02	0.02	0	Not available
17	Uttar Pradesh Bundelkhand Vikas Nigam Limited	11.11.1992	2010-11	0.02	0.01	0.12	0	0.23
18	Allahabad Mandal Vikas Nigam Limited	02.11.1992	1983-84	0.35	0.16	0.19	0	Not available
19	Uttar Pradesh Panchayati Raj Vitta Evam Vikas Nigam Limited	19.05.2003	1995-96	0.03	0.63	0.21	0	0.14
20	Tarai Anusuchit Janjati Vikas Nigam	04.06.1999	1982-83	0.02	0.08	0	0	Not available
21	Uttar Pradesh State Horticultural Produce Marketing and Processing Corporation Limited	30.06.1990	1984-85	0.32	0.06	0.02	0	2.11
22	Uttar Pradesh Poorvanchal Vikas Nigam Limited	07.11.1992	1987-88	0.21	0.23	0.37	0	2.11
23	Bareilly Mandal Vikas Nigam Limited	07.11.1992	1988-89	0.22	1.19	1.72	0	Not available
24	Gorakhpur Mandal Vikas Nigam Limited	07.11.1992	1988-89	0.38	0.38	0	0	Not available
25	Lucknow Mandaliya Vikas Nigam Limited	07.11.1992	1981-82	0.15	0.07	0.02	0	Not available
26	Varanasi Mandal Vikas Nigam Limited	07.11.1992	1987-88	Not available	Not available	Not available	0	Not available
27	Moradabad Mandal Vikas Nigam Limited	07.11.1992	1991-92	0.03	0.39	0.73	0	Not available
28	Meerut Mandal Vikas Nigam Limited	02.11.1992	2008-09	0.03	0.01	0	0	0.39
29	Agra Mandal Vikas Nigam Limited	07.11.1992	1988-89	0.69	0.20	0.11	0	Not available
Total				12.09	32.26	24.05		131.28

Note: Figures of column no. 5, 6 and 7 have been taken from latest finalised Balance Sheet and figures of column no. 8 has been taken from latest available information provided by respective PSUs.

² Pertaining to period from 2009-10 to 2019-20. Information prior to this period has not been made available to Audit.

Appendix-2.6
(Referred to in paragraphs 2.1.10.1 and 2.1.11.4)
Statement showing arrears of accounts of Non-functional PSUs

Sl. No.	Name of the PSUs	Period of arrears of accounts as on 31 st Dec 2021	No. of accounts in arrear
1	2	3	4
1	Uttar Pradesh State Yarn Company Limited	No accounts in arrear	0
2	Uttar Pradesh State Textile Corporation Limited	2020-21	1
3	The Indian Turpentine and Rosin Company Limited	2011-12 to 2020-21	10
4	Uttar Pradesh State Brassware Corporation Limited	1998-99 to 2020-21	23
5	Uttar Pradesh Instruments Limited	2002-03 to 2020-21	19
6	Uttar Pradesh State Leather Development and Marketing Corporation Limited	2001-02 to 2020-21	20
7	Uttar Pradesh Chalchitra Nigam Limited	2010-11 to 2020-21	11
8	Southern UP Power Transmission Company Limited	No accounts in arrear	0
9	Uplease Financial Services Limited	1998-99 to 2020-21	22
10	Chhata Sugar Company Limited	2017-18 to 2020-21	4
11	Ghatampur Sugar Company Limited	2017-18 to 2020-21	4
12	Nandganj-Sihori Sugar Company Limited	2017-18 to 2020-21	4
13	Uttar Pradesh Pashudhan Udhog Nigam Limited	2016-17 to 2020-21	5
14	Uttar Pradesh (Paschim) Ganna Beej Evam Vikas Nigam Limited	2014-15 to 2020-21	7
15	Uttar Pradesh Poultry and Livestock Specialities Limited	2014-15 to 2020-21	7
16	Uttar Pradesh Bundelkhand Vikas Nigam Limited	2011-12 to 2020-21	10
17	Meerut Mandal Vikas Nigam Limited	2011-12 to 2020-21	10
18	Uttar Pradesh Panchayati Raj Vitta Evam Vikas Nigam Limited	1996-97 to 2020-21	25
19	Command Area Poultry Development Corporation Limited	1995-96 to 2020-21	26
20	Moradabad Mandal Vikas Nigam Limited	1992-93 to 2020-21	29
21	Agra Mandal Vikas Nigam Limited	1989-90 to 2020-21	32
22	Bareilly Mandal Vikas Nigam Limited	1989-90 to 2020-21	32
23	Gorakhpur Mandal Vikas Nigam Limited	1989-90 to 2020-21	32
24	Uttar Pradesh Poorvanchal Vikas Nigam Limited	1988-89 to 2020-21	33
25	Varanasi Mandal Vikas Nigam Limited	1988-89 to 2020-21	33
26	Uttar Pradesh State Horticultural Produce Marketing and Processing Corporation Limited	1985-86 to 2020-21	36
27	Allahabad Mandal Vikas Nigam Limited	1984-85 to 2020-21	37
28	Tarai Anusuchit Janjati Vikas Nigam	1983-84 to 2020-21	38
29	Lucknow Mandalviya Vikas Nigam Limited	1982-83 to 2020-21	39

Appendix-2.7
(Referred to in paragraph 2.3)
Statement showing details of Schedule-E (Efficiency Parameters of the agreement)

Sl. No	Milestone as per efficiency parameters	Time limit in months from the date of Allotment Order/zero Date (August 2015)	Due date for completion of the milestone	Weightage for calculating deduction of performance security (in case of failure/delay in achieving milestones)
1	2	3	4	5
1	Prospecting License	4	12.12.2015	5 per cent
2	Completion of Exploration and preparation of Geographical Report (GR)	22	13.06.2017	
	Events after preparation of GR	Time limit in months (From the date of preparation of GR)		
3	Mining Lease Application	3	13.09.2017	7 per cent
4	Submission of Mining Plan	6	13.12.2017	8 per cent
5	Mining Plan approval	11	13.05.2018	8 per cent
6	Previous Approval Application	12	13.06.2018	6 per cent
7	Previous Approval	13	13.07.2018	5 per cent
8	Forest Clearance Application	11	13.05.2018	8 per cent
9	Forest Clearance	21	13.03.2019	5 per cent
10	Environment Clearance Application	11	13.05.2018	8 per cent
11	Environment Clearance	21	13.03.2019	5 per cent
12	Grant of Mining Lease	24	13.06.2019	5 per cent
13	Land Acquisition (To reach rated capacity)	36/42 (in case of forest land)	13.12.2020	5 per cent
14	Opening of Escrow Account	37/43 (in case of forest land)	13.01.2021	8 per cent
15	Application for Opening Permission	37/43 (in case of forest land)	13.01.2021	2 per cent
16	Grant of Opening Permission	38/44 (in case of forest land)	13.02.2021	2 per cent
17	Schedule of Production/Reaching Rated Capacity	As per approved Mining Plan		8 per cent
18	EUP Synchronization	As per approved Mining Plan		5 per cent

- (a) The percentage for appropriation of Performance Security shall be calculated in proportion to the failure/delay in compliance with the timelines mentioned for achievement of Efficiency parameters which shall be broadly based on the above-mentioned weightages.
- (b) In case of non-compliance with the Efficiency Parameters mentioned above, the allottee shall be required to rectify the same within such time as may be prescribed by the competent authority after examination on a case to case basis.

Appendix-2.8
(Referred to in paragraph 2.4)
Statement showing short billing of revenue due to incorrect application of tariff

Month of bill	Time of Day (TOD) wise unit consumed in kVAh				TOD wise energy charges charged by Division (in ₹ per unit)				Total energy charges by Division	TOD wise energy charges to be charged by Division (in ₹ per unit)				Total energy charges to be charged by Division	Revenue short charged (in ₹)
	TOD1	TOD2	TOD3	TOD4	TOD1 @ 5.18	TOD2 @ 6.10	TOD3 @ 7.02	TOD4 @ 6.10		TOD1 @ 6.40/5.44	TOD2 @ 6.40	TOD3 @ 7.36	TOD4 @ 6.40/5.44		
a	b	c	d	e	f	g	h	i	j= f+g+h+i	k	l	m	n	o=k+l+m+n	p=o-i
Oct-19	30040	65074	39235	54051	155605	396951	275433	329711	1157700	163415	416473	288773	345926	1214588	56888
Nov-19	388800	870000	507600	694800	2013984	5307000	3563352	4238280	15122616	2488320	5568000	3735936	3779712	15571968	449352
Dec-19	610800	1420800	852000	1135200	3163944	8666880	5981040	6924720	24736584	3909120	9093120	6730720	6175488	25448448	711864
Jan-20	568800	1303200	780000	1056000	2946384	7949520	5475600	6441600	22813104	3640320	8340480	5740800	5744640	23466240	653136
Feb-20	567600	1317600	788400	1078800	2940168	8037360	5534568	6580680	23092776	3632640	8432640	5802624	5868672	23736576	643800
Mar-20	901200	1929600	1228800	1593600	4668216	11770560	8626176	9720960	34785912	5767680	12349440	9043968	8669184	35830272	1044360
Apr-20	1076400	2182800	1333200	1831200	5575752	13315080	9359064	11170320	39420216	6888960	13969920	9812352	9961728	40632960	1212744
May-20	54000	114000	70800	109200	279720	695400	497016	666120	2138256	293760	729600	521088	698880	2243328	105072
Jun-20	4800	10800	7200	9600	24864	65880	50544	58560	199848	26112	69120	52992	61440	209664	9816
Jul-20	80400	222000	104400	142800	416472	1354200	732888	871080	3374640	437376	1420800	768384	913920	3540480	165840
Aug-20	6000	10800	7200	9600	31080	65880	50544	58560	206064	32640	69120	52992	61440	216192	10128
Sep-20	6000	30000	6000	9600	31080	183000	42120	58560	314760	32640	192000	44160	61440	330240	15480
Oct-20	3600	9600	8400	38400	18648	58560	58968	234240	370416	19584	61440	61824	245760	388608	18192
Nov-20	664800	1597200	901200	1209600	3443664	9742920	6326424	7378560	26891568	4254720	10222080	6632832	6580224	27689856	798288
Dec-20	637200	1448400	871200	1182000	3300696	8835240	6115824	7210200	25461960	4078080	9269760	6412032	6430080	26189952	727992
Jan-21	619200	1465200	859200	1147200	3207456	8937720	6031584	6997920	25174680	3962880	9377280	6323712	6240768	25904640	729960
Feb-21	415200	962400	568800	759600	2150736	5870640	3992976	4633560	16647912	2657280	6159360	4186368	4132224	17135232	487320
Mar-21	332400	842400	501600	620400	1721832	5138640	3521232	3784440	14166144	2127360	5391360	3691776	3374976	14585472	419328
Apr-21	632400	1530000	862800	1146000	3275832	9333000	6056856	6990600	25656288	4047360	9792000	6350208	6234240	26423808	767520
May-21	44400	90000	33600	74400	229992	549000	235872	453840	1468704	241536	576000	247296	476160	1540992	72288
Jun-21	7200	9600	7200	9600	37296	58560	50544	58560	204960	39168	61440	52992	61440	215040	10080
Jul-21	19200	67200	20400	8400	99456	409920	143208	51240	703824	104448	430080	150144	53760	738432	34608
Aug-21	4800	9600	6000	9600	24864	58560	42120	58560	184104	26112	61440	44160	61440	193152	9048
Sep-21	1113600	2467200	1438800	1962000	5768448	15049920	10100376	11968200	42886944	6057984	15790080	10589568	12556800	44994432	2107488
Oct-21	16800	13200	4800	6000	87024	80520	33696	36600	237840	91392	84480	35328	38400	249600	11760
Nov-21	146400	379200	231600	283200	758352	2313120	1625832	1727520	6424824	1191680	2624000	2156480	1702720	7674880	1250056
Dec-21	2262000	4831200	3045600	4150800	11717160	29470320	21380112	25319880	87887472	14476800	30919680	22415616	22580352	90392448	2504976
Total					58088725	153714351	105903969	124023071	441730116	70689367	161471193	111485125	113111814	456757500	15027384
Add: Electricity Duty at the rate of 7.5 per cent															
Total short charged revenue by the Division															
16154438															

Appendix-2.9
(Referred to in paragraph 2.5)
Statement showing loss of revenue due to billing of consumers under HV-2 category instead of HV-1 category

(1) Rameswar Saran, Kothiwal Dental College and research Centre, Moradabad, Load 400 kVA (Supply voltage- 11 kV)

Bill Month	Bill charged by the Division as per HV-2					Bill to be charged as per HV-1 (Private Institution)					Revenue short charged (in ₹)
	Billed units	Energy charges	Demand units	Fixed/demand charges	Electricity duty	Total	Energy charges ³	Fixed/demand charges ⁴	Electricity duty ⁵	Total	
1	2	3	4	5	6	7	8	9	10	11	12
January 2018	244284	1642578	600	150000	134443	1927021	2014468	240000	169085	2423553	496532
February 2018	88448	593349	300	75000	50126	718475	728821	120000	63662	912483	194008
March 2018	1108628	728626	300	75000	60272	863898	895306	120000	76148	1091454	227556
April 2018	179200	531271	300	75000	45470	651741	652525	120000	57939	830464	178723
May 2018	1101308	678832	300	75000	56537	810369	834916	120000	71619	1026535	216166
June 2018	95436	639578	300	75000	53593	768171	786472	120000	67985	974457	206286
July 2018	95896	641629	300	75000	53747	770376	790267	120000	68270	978537	208161
August 2018	102988	689834	300	75000	57363	822197	848776	120000	72658	1041434	219237
September 2018	85512	574357	364.8	91200	49917	715474	704599	145920	63789	914308	198834
October 2018	70310	470516	300	75000	40914	586430	579183	120000	52439	751622	165192
November 2018	133385	859357	392.5	98125	71811	1029293	1099551	157000	94241	1350792	321499
December 2018	104713	726403	300	75000	60105	861508	863007	120000	73726	1056733	195225
January 2019	94023	586309	300	75000	49598	710907	774815	120000	67111	961926	251019
March 2019	244257	1611569	600	150000	132118	1893687	2014245	240000	169068	2423313	529626
April 2019	67503	452389	300	75000	39554	566943	556025	120000	50702	726727	159784
May 2019	106979	717643	379.5	94875	60939	873457	881702	151800	77513	1111015	237558
June 2019	151267	1014330	427	106750	84081	1205161	1247078	170800	106341	1524219	319058
July 2019	173380	1162849	442	110500	95501	1368850	1429510	176800	120473	1726783	357933
August 2019	232485	1557338	454.5	113625	125322	1796285	1917126	181800	157419	2256345	460060
September 2019	109523	735862	416	104000	62990	902852	949760	178880	84648	1213288	310436
October 2019	124082	819509	446.5	111625	71579	1002713	1076132	159996	92710	1328838	326125

³ Energy charges at the rate of ₹ 7.90/kVAh for first 2500 kVAh and ₹ 8.25/kVAh for above 2500 kVAh up to 11 September 2019 and thereafter, ₹ 8.32 /kVAh for first 2500 kVAh and ₹ 8.68/kVAh for above 2500 kVAh.

⁴ Demand charges at the rate of ₹ 400/kVA/month up to 11 September 2019 and thereafter, ₹ 430/kVA/month.

⁵ Electricity Duty = (Energy charges + fixed/demand charges) x 7.5 per cent.

Bill Month	Bill charged by the Division as per HV- 2						Bill to be charged as per HV- 1 (Private Institution)				Revenue short charged (in ₹)
	Billed units	Energy charges	Demand units	Fixed/demand charges	Electricity duty	Total	Energy charges ³	Fixed/demand charges ⁴	Electricity duty ⁵	Total	
1	2	3	4	5	6	7	8	9	10	11	12
November 2019	98922	704302	300	90000	59573	853875	857743	129000	74006	1060749	206874
December 2019	87285	623681	300	90000	53526	767207	756734	129000	66430	952164	184957
January 2020	115553	827810	300	90000	68836	986646	1002100	129000	84833	1215933	229287
February 2020	126948	907457	300	90000	74809	1072266	1101009	129000	92251	1322260	249994
March 2020	117275	837175	300	90000	69538	996713	1017047	129000	85954	1232001	235288
April 2020	76520	542997	300	90000	47475	680472	663294	129000	59422	851716	171244
May 2020	23818	169372	300	90000	19453	278825	205840	129000	25113	359953	81128
June 2020	73895	525519	300	90000	46164	661683	640509	129000	57713	827222	165539
July 2020	104570	746659	300	90000	62749	899408	906768	129000	77683	1113451	214043
August 2020	91368	649072	308.5	92550	55622	797244	792174	132655	69362	994191	196947
September 2020	124080	881052	300	90000	72829	1043881	1076114	129000	90384	1295498	251617
October 2020	114220	815632	331.3	99390	68627	983649	990530	142459	84974	1217963	234314
November 2020	104958	748805	300	90000	62910	901715	910135	129000	77935	1117070	215355
December 2020	78763	562698	300	90000	48952	701650	682763	129000	60882	872645	170995
January 2021	138458	986269	300	90000	80720	1156989	1200915	129000	99744	1429659	272670
February 2021	122685	875521	300	90000	72414	1037935	1064006	129000	89475	1282481	244546
March 2021	118768	847046	300	90000	70278	1007324	1030006	129000	86925	1245931	238607
April 2021	92060	653510	300	90000	55763	799273	798181	129000	69539	996720	197447
May 2021	82038	582287	300	90000	50422	722709	711190	129000	63014	903204	180495
June 2021	85783	609403	300	90000	52455	751858	743696	129000	65452	938148	186290
July 2021	126543	895143	376.8	113040	75614	1083797	1097493	162024	94464	1353981	270184
August 2021	152095	1077749	465.4	139620	94246	1311615	1319285	200122	113955	1633362	321747
September 2021	194985	1377802	455.4	136620	116075	1630497	1691570	195822	141554	2028946	398449
October 2021	147583	1049905	424.7	127410	89410	1266725	1280120	182621	109706	1572447	305722
November 2021	96345	688381	386.2	115860	60318	864559	835375	166066	75108	1076549	211990
December 2021	80598	575910	300	90000	49943	715853	698691	129000	62077	889768	173915
January 2022	129793	926295	300	90000	76222	1092517	1125703	129000	94103	1348806	256289
February 2022	125498	894693	300	90000	73852	1058545	1088423	129000	91307	1308730	250185
March 2022	94955	676978	300	90000	57523	824501	823309	129000	71423	1023732	199231
April 2022	105533	746264	300	90000	62720	898984	915126	129000	78309	1122435	223451
		Total				48694723				61212541	12517818

(2) T.C. Pant, Project Director, Moradabad Bareilly Expressway Limited, Village Harsenpur Load 160 kVA (Supply voltage- 11 kV)

Bill Month	Bill charged by the Division as per HV- 2					Bill to be charged as per HV- 1 (Private Institution)				Revenue short charged (in ₹)	
	Billed units	Energy charges	Demand units	Fixed/demand charges	Electricity duty	Total	Energy charges ⁶	Fixed/demand charges ⁷	Electricity duty ⁸		Total
1	2	3	4	5	6	7	8	9	10	11	12
January 2018	17320	113702	120	30000	15278	158980	142015	48000	14251	204266	45286
February 2018	15214	100797	120	30000	9810	140607	124641	48000	12948	185589	44982
March 2018	12770	83757	120	30000	8532	122289	104478	48000	11436	163914	41625
April 2018	15762	103135	120	30000	9985	143120	129162	48000	13287	190449	47329
May 2018	12882	83105	120	30000	8483	121588	105402	48000	11505	164907	43319
June 2018	12194	79225	120	30000	8192	117417	99726	48000	11079	158805	41388
July 2018	7130	46596	120	30000	5745	82341	57948	48000	7946	113894	31553
August 2018	14180	92294	120	30000	9172	131466	116110	48000	12308	176418	44952
September 2018	17120	112110	120	30000	10658	152768	140365	48000	14127	202492	49724
October 2018	11142	73367	120	30000	7753	111120	91047	48000	10428	149475	38355
November 2018	15626	102491	120	30000	9937	142428	128040	48000	13203	189243	46815
December 2018	22826	152032	120	30000	13652	195684	187440	48000	17658	253098	57414
January 2019	16856	112082	120	30000	10656	152738	138187	48000	13964	200151	47413
February 2019	18786	118935	120	30000	11170	160105	154110	48000	15158	217268	57163
March 2019	13040	82484	120	30000	8436	120920	106705	48000	11603	166308	45388
April 2019	16368	110861	120	30000	10565	151426	134161	48000	13662	195823	44397
May 2019	24080	162088	120	30000	14407	206495	197785	48000	18434	264219	57724
June 2019	32050	218509	120	30000	18638	267147	263538	48000	23365	334903	67756
July 2019	7156	48253	120	30000	5869	84122	58162	48000	7962	114124	30002
August 2019	23856	162342	120	30000	14426	206768	195937	48000	18295	262232	55464
September 2019	17238	115673	120	30000	10925	156598	148726	51600	15024	215350	58752
October 2019	22760	146768	120	30000	13258	190026	196657	51600	18619	266876	76850
November 2019	23286	160316	120	36000	14724	211040	201222	51600	18962	271784	60744
December 2019	18764	129189	120	36000	12389	177578	161972	51600	16018	229590	52012

⁶ Energy charges at the rate of ₹ 7.90/kVAh for first 2500 kVAh and ₹ 8.25/kVAh for above 2500 kVAh up to 11 September 2019 and thereafter, ₹ 8.32 /kVAh for first 2500 kVAh and ₹ 8.68/kVAh for above 2500 kVAh.

⁷ Demand charges at the rate of ₹ 400/kVA/month up to 11 September 2019 and thereafter, ₹ 430/kVA/month.

⁸ Electricity Duty = (Energy charges + fixed/demand charges) x 7.5 per cent.

Bill Month	Bill charged by the Division as per HV- 2					Bill to be charged as per HV- 1 (Private Institution)					Revenue short charged (in ₹)
	Billed units	Energy charges	Demand units	Fixed/demand charges	Electricity duty	Total	Energy charges ⁶	Fixed/demand charges ⁷	Electricity duty ⁸	Total	
1	2	3	4	5	6	7	8	9	10	11	12
January 2020	20622	141451	120	36000	13309	190760	178099	51600	17227	246926	56166
February 2020	22822	155646	120	36000	14373	206019	197195	51600	18660	267455	61436
March 2020	22014	151659	120	36000	14074	201733	190182	51600	18134	259916	58183
April 2020	34008	246156	120	36000	21162	303318	294289	51600	25942	371831	68513
May 2020	10792	77867	120	36000	8540	122407	92775	51600	10828	155203	32796
June 2020	23582	169900	120	36000	15443	221343	203792	51600	19154	274546	53203
July 2020	30468	219167	120	36000	19138	274305	263562	51600	23637	338799	64494
August 2020	25562	183846	120	36000	16488	236334	220978	51600	20443	293021	56687
September 2020	23304	167832	120	36000	15287	219119	201379	51600	18973	271952	52833
October 2020	39164	272192	120	36000	23114	331306	339044	51600	29298	419942	88636
November 2020	21866	151740	120	36000	14081	201821	188897	51600	18037	258534	56713
December 2020	27466	190354	120	36000	16977	243331	237505	51600	21683	310788	67457
January 2021	29702	206022	120	36000	18152	260174	256913	51600	23139	331652	71478
February 2021	31110	215655	120	36000	18874	270529	269135	51600	24055	344790	74261
March 2021	28060	193999	120	36000	17250	247249	242661	51600	22070	316331	69082
April 2021	24132	172929	120	36000	15670	224599	208566	51600	19512	279678	55079
May 2021	29718	213956	120	36000	18747	268703	257052	51600	23149	331801	63098
June 2021	18410	132590	120	36000	12644	181234	158899	51600	15787	226286	45052
July 2021	29674	213146	120	36000	18686	267832	256670	51600	23120	331390	63558
August 2021	19932	142877	120	36000	13416	192293	172110	51600	16778	240488	48195
September 2021	23826	171361	120	36000	15552	222913	205910	51600	19313	276823	53910
October 2021	20050	138449	120	36000	13084	187533	173134	51600	16855	241589	54056
November 2021	22852	158021	120	36000	14552	208573	197455	51600	18679	267734	59161
December 2021	24302	168479	120	36000	15336	219815	210041	51600	19623	281264	61449
January 2022	28364	195585	120	36000	17369	248954	245300	51600	22267	319167	70213
February 2022	27178	187639	120	36000	16773	240412	235005	51600	21495	308100	67688
March 2022	18524	127002	120	36000	12225	175227	159888	51600	15862	227350	52123
April 2022	18210	131265	120	36000	12545	179810	157163	51600	15657	224420	44610
	Total					10052417				12908954	2856537

(3) Kothiwal Institute of Technology, Moradabad, Load 100 kVA (Supply voltage- 11 kV)

Bill Month	Bill charged by the Division as per HV- 2					Bill to be charged as per HV- 1 (Private Institution)					Revenue short charged (in ₹)
	Billed units	Energy charges	Demand units	Fixed/demand charges	Electricity duty	Total	Energy charges ⁹	Fixed/demand charges ¹⁰	Electricity duty ¹¹	Total	
1	2	3	4	5	6	7	8	9	10	11	12
January 2018	29574	195411	150	37500	17468	250379	243111	54000	22283	319394	69015
February 2018	9726	63384	75	18750	6160	88294	79365	27000	7977	114342	26048
March 2018	13588	89669	75	18750	8131	116550	111226	27000	10367	148593	32043
April 2018	7120	47286	75	18750	4953	70989	57865	27000	6365	91230	20241
May 2018	9754	65384	75	18750	6310	90444	79596	27000	7995	114591	24147
June 2018	9128	61084	110.8	27700	6659	95443	74431	39888	8574	122893	27450
July 2018	5532	36954	75	18750	4178	59882	44764	27000	5382	77146	17264
August 2018	6830	45807	75	18750	4842	69399	55473	27000	6185	88658	19259
October 2018	14475	95353	150	37500	9964	142817	118544	54000	12941	185485	42668
November 2018	8238	55933	75	18750	5601	80284	67089	27000	7057	101146	20862
December 2018	5633	37475	75	18750	4217	60442	45597	27000	5445	78042	17600
February 2019	16074	106157	150	37500	10774	154431	131736	54000	13930	199666	45235
March 2019	3124	21630	75	18750	3029	43409	24898	27000	3892	55790	12381
April 2019	3291	21393	75	18750	3011	43154	26276	27000	3996	57272	14118
May 2019	4931	31906	75	18750	3799	54455	39806	27000	5010	71816	17361
June 2019	9604	66223	75	18750	6373	91346	78358	27000	7902	113260	21914
July 2019	4382	29909	75	18750	3649	52308	35277	27000	4671	66948	14640
August 2019	3351	22895	75	18750	3123	44768	26771	27000	4033	57804	13036
September 2019	7968	53608	75	18750	5427	77785	68262	32250	7538	108050	30265
October 2019	8990	58854	75	18750	5820	83424	77133	32250	8204	117587	34163
November 2019	9656	63437	75	20813	6319	90569	82914	32250	8637	123801	33232
December 2019	13214	86819	75	20813	8072	115704	113798	32250	10954	157002	41298
January 2020	13144	86354	75	20813	8038	115205	113190	32250	10908	156348	41143

⁹ Energy charges at the rate of ₹ 7.90/kVAh for first 2500 kVAh and ₹ 8.25/kVAh for above 2500 kVAh up to 11 September 2019 and thereafter, ₹ 8.32 /kVAh for first 2500 kVAh and ₹ 8.68/kVAh for above 2500 kVAh.

¹⁰ Demand charges at the rate of ₹ 400/kVA/month up to 11 September 2019 and thereafter, ₹ 430/kVA/month.

¹¹ Electricity Duty = (Energy charges + fixed/demand charges) x 7.5 per cent.

Bill Month	Bill charged by the Division as per HV- 2						Bill to be charged as per HV- 1 (Private Institution)				Revenue short charged (in ₹)
	Billed units	Energy charges	Demand units	Fixed/demand charges	Electricity duty	Total	Energy charges ⁹	Fixed/demand charges ¹⁰	Electricity duty ¹¹	Total	
1	2	3	4	5	6	7	8	9	10	11	12
February 2020	16591	109006	75	20813	9736	139555	143110	32250	13152	188512	48957
March 2020	13170	86530	75	20813	8051	115394	113416	32250	10925	156591	41197
April 2020	14701	96587	75	20813	8805	126205	126705	32250	11922	170877	44672
May 2020	3530	23190	75	20813	3300	47303	29740	32250	4649	66639	19336
June 2020	8704	57182	75	20813	5850	83845	74651	32250	8018	114919	31074
July 2020	10110	66421	75	20813	6543	93777	86855	32250	8933	128038	34261
August 2020	4393	28860	75	20813	3725	53398	37231	32250	5211	74692	21294
September 2020	5340	35082	75	20813	4192	60087	45451	32250	5828	83529	23442
October 2020	10802	70969	75	20813	6884	98666	92861	32250	9383	134494	35828
November 2020	8649	56826	75	20813	5823	83462	74173	32250	7982	114405	30943
December 2020	11466	75329	75	20813	7211	103353	98625	32250	9816	140691	37338
January 2021	16742	109994	75	20813	9810	140617	144421	32250	13250	189921	49304
February 2021	16702	109735	75	20813	9791	140339	144073	32250	13224	189547	49208
March 2021	10358	68055	75	20813	6665	95533	89007	32250	9094	130351	34818
April 2021	6956	45699	75	20813	4988	71500	59478	32250	6880	98608	27108
May 2021	9021	59267	75	20813	6006	86086	77402	32250	8224	117876	31790
June 2021	4169	27392	75	20813	3615	51820	35287	32250	5065	72602	20782
July 2021	7457	48992	75	20813	5235	75040	63827	32250	7206	103283	28243
August 2021	4661	30624	75	20813	3858	55295	39557	32250	5386	77193	21898
September 2021	7106	46685	75	20813	5062	72560	60780	32250	6977	100007	27447
October 2021	6166	40509	75	20813	4599	65921	52621	32250	6365	91236	25315
November 2021	4954	32549	75	20813	4002	57364	42101	32250	5576	79927	22563
December 2021	9224	60603	75	20813	6106	87522	79164	32250	8356	119770	32248
January 2022	9919	65166	75	20813	6448	92427	85197	32250	8809	126256	33829
February 2022	9578	62930	75	20813	6281	90024	82237	32250	8587	123074	33050
March 2022	12782	83979	75	20813	7859	112651	110048	32250	10672	152970	40319
April 2022	9293	61056	75	20813	6140	88009	79763	32250	8401	120414	32405
		Total				4479234				5993286	1514052

(4) Power Grid Corporation of India Limited, Load 250 kVA (Supply voltage- 33 kV)

Bill Month	Bill charged by the Division as per HV- 2					Bill to be charged as per HV- 1 (Private Institution)					Revenue short charged (in ₹)
	Billed units	Energy charges	Demand units	Fixed/demand charges	Electricity duty	Total	Energy charges ¹²	Fixed/demand charges ¹³	Electricity duty ¹⁴	Total	
1	2	3	4	5	6	7	8	9	10	11	12
April 2018	21630	137257	187.50	45000	13669	195926	173247	75000	18618	266865	70939
May 2018	19940	126244	187.50	45000	12843	184087	159642	75000	17598	252240	68153
June 2018	20650	131371	187.50	45000	13228	189599	163358	75000	18027	258384	68786
July 2018	14490	91787	187.50	45000	10259	147046	115770	75000	14308	205077	58032
August 2018	38640	245491	187.50	45000	21787	312278	310177	75000	28888	414065	101787
September 2018	46080	293552	187.50	45000	25391	363944	370069	75000	33380	478449	114505
October 2018	56740	361845	187.50	45000	30513	4837359	455882	75000	39816	570698	133339
November 2018	73030	466157	187.50	45000	38337	549494	587017	75000	49651	711668	162174
December 2018	54210	346051	187.50	45000	29329	420380	435516	75000	38289	548804	128424
January 2019	57790	369070	187.50	45000	31055	445125	464335	75000	40450	579785	134659
February 2019	24780	154570	187.50	45000	14968	214537	198604	75000	20520	294124	79587
March 2019	37810	234299	187.50	45000	20947	300246	303496	75000	28387	406883	106637
April 2019	16730	106977	187.50	45000	11398	163375	133802	75000	15660	224462	61087
May 2019	38470	245966	187.50	45000	21822	312788	308809	75000	28786	412594	99806
June 2019	21290	136047	187.50	45000	13578	194625	170510	75000	18413	263923	69298
July 2019	2450	15672	187.50	45000	4550	65222	18865	75000	7040	100905	35683
August 2019	10330	65843	187.50	45000	45843	119156	82282	75000	11796	169078	49922
September 2019	1140	7296	187.50	45000	3922	56218	9257	75000	6319	90576	34358
October 2019	510	3191	187.50	45000	3614	51805	4141	80625	6357	91124	39318
November 2019	920	6185	187.50	54375	4542	65102	7470	80625	6607	94703	29601
December 2019	4760	31940	187.50	54375	6474	92788	39465	80625	9007	129097	36308
January 2020	4650	31232	187.50	54375	6421	92028	38532	80625	8937	128094	36066
February 2020	3100	20794	187.50	54375	5638	80807	25388	80625	7951	113964	33157
March 2020	5220	34986	187.50	54375	6702	96063	43366	80625	9299	133290	37227
April 2020	4860	33283	187.50	54375	6574	94232	40313	80625	9070	130008	35776
May 2020	3950	27003	187.50	54375	6103	87481	32596	80625	8492	121713	34231
June 2020	2180	14916	187.50	54375	5197	74488	17586	80625	7366	105577	31090

¹² Energy charges at the rate of ₹ 7.70/kVAh for first 2500 kVAh and ₹ 8.05/kVAh for above 2500 kVAh up to 11 September 2019 and thereafter, ₹ 8.12/kVAh for first 2500 kVAh and ₹ 8.48/kVAh for above 2500 kVAh.

¹³ Demand charges at the rate of ₹ 360/kVA/month up to 11 September 2019 and thereafter, ₹ 400/kVA/month.

¹⁴ Electricity Duty = (Energy charges + fixed/demand charges) x 7.5 per cent.

Bill Month	Bill charged by the Division as per HV- 2						Bill to be charged as per HV- 1 (Private Institution)				Revenue short charged (in ₹)
	Billed units	Energy charges	Demand units	Fixed/demand charges	Electricity duty	Total	Energy charges ¹²	Fixed/demand charges ¹³	Electricity duty ¹⁴	Total	
1	2	3	4	5	6	7	8	9	10	11	12
July 2020	2770	18969	187.50	54375	5501	78844	22590	80625	7741	110956	32111
August 2020											
September 2020	2770	19060	187.50	108750	9586	137396	22590	161250	13788	197628	60231
October 2020	5100	34231	187.50	54375	6645	95252	42348	80625	9223	132196	36944
November 2020	5190	34843	187.50	54375	6691	95910	43111	80625	9280	133016	37107
December 2020	80	544	187.50	54375	4119	59038	650	80625	6096	87370	28332
January 2021	0	0	187.50	54375	4078	58453	0	80625	6047	86672	28219
February 2021	11530	77170	187.50	54375	9866	141411	96874	80625	13312	190812	49401
March 2021	7570	50456	187.50	54375	7862	112693	63294	80625	10794	154712	42019
April 2021	2670	18238	187.50	54375	5446	78059	21742	80625	7677	110044	31986
May 2021	250	1731	187.50	54375	4208	60314	2030	80625	6199	88854	28541
June 2021	5860	40072	187.50	54375	7084	101531	48793	80625	9706	139124	37593
July 2021	3550	24283	187.50	54375	5899	84557	29204	80625	8237	118066	33509
August 2021	11640	79846	187.50	54375	10067	144287	97807	80625	13382	191815	47527
September 2021	2440	16735	187.50	54375	5333	76444	19813	80625	7533	107971	31528
October 2021	2300	15405	187.50	54375	5234	75014	18676	80625	7448	106749	31735
November 2021	2710	18173	187.50	54375	5441	77989	22081	80625	7703	110409	32420
December 2021	9360	62648	187.50	54375	8777	125800	78473	80625	11932	171030	45230
January 2022	5060	33929	187.50	54375	6623	94926	42009	80625	9198	131831	36905
February 2022	1130	7592	187.50	54375	4648	66615	9176	80625	6735	96536	29921
March 2022	4040	26962	187.50	54375	6100	87437	33359	80625	8549	122533	35096
			Total (A)			7258169				9884474	2626305
09.01.2018 to 09.07.2018	456630	2899601	-	-	-	2899601	3675872	-	275690	3951562	1051961
09.07.2018 to 23.04.2019	380180	2414143	-	-	-	2414143	3060449	-	229534	3289983	875840
23.04.2019 to 02.04.2020	936890	6370852	-	-	-	6370852	7944827	-	595862	8540689	2169837
03.04.2020 to 06.07.2020	316400	2151520	-	-	-	2151520	2683072	-	201230	2884302	732782
06.07.2020 to 29.01.2021	360700	2452760	-	-	-	2452760	3058736	-	229405	3288141	835381
29.01.2021 to 07.10.2021	753990	5127132	-	-	-	5127132	6393835	-	479538	6873373	1746241
07.10.2021 to 14.02.2022	331230	2252364	-	-	-	2252364	2808830	-	210662	3019493	767129
			Total (B)			23668372				31847543	8179171
			Grand Total (A+B)			30926541				41732017	10805476

Appendix-3.1
Statement showing excess thickness of Dense Bituminous Macadam and Bituminous Concrete in the crust of the road
 (Referred to in paragraph 3.1)

Sl. No.	2	Particulars	3	As per estimate	As per Audit	Difference
1		No. of commercial vehicle per day (P)		4	5	6=4-5
2		Annual Growth (r)		847	847	
3		Design life (n)		5%	5%	
4		Projected traffic after 02 years (A)= $P(1+r)^2$		10 years	10 years	
5		Lane distribution factor (D)		934 CVPD	934 CVPD	
6		Vehicle Damage Factor (F)		1	0.50	
7		Design traffic cumulative number of standard axles (N) = $365[(1+r)^n - 1] \times A \times D \times F$		3.5	3.5	
8	Crust thickness	Million Standard Axles (msa)		15007752	7503876	
		Existing crust thickness/ GSB (mm)		15.00	7.50	
		WMM (mm)		250	250	
		DBM (mm)		250	250	
		BC (mm)		75	60	15
				40	35	5
		Total (mm)		615	595	20

Appendix-3.2
Statement showing avoidable expenditure on excess crust thickness of the road
 (Referred to in paragraph 3.1)

Particulars	Quantity executed (in cum)	2	Actually required quantity (in cum)	3	Difference (in cum)	4 = (2-3)	Rate per cum (in ₹)	5	Excess expenditure (in ₹)	6 = (4x5)
DBM	7828.80		6263.04 ¹⁵		1565.76		9251.00		14484845.80	
BC	4211.41		3684.98 ¹⁶		526.43		10931.50		5754669.54	
			Total						20239515.34	

¹⁵ 7828.80 cum X 60mm/75mm = 6,263.04 cum.

¹⁶ 4211.41 cum X 35mm/40mm = 3,684.98 cum.

Appendix-3.3
(Referred to in paragraph 3.3)
Statement showing excess payment of supervision charges

(Amount in ₹)													
Sl. No.	Division	Year	Est. No	Works	District	Sub-Total	3 per cent Contingency	Total	1.5 per cent T&P	31.5 per cent AA	Grand Total	Less Scrap & Conductor	Net Total
1	2	3	4	5	6	7	8= 3 per cent of 7	9 = 7 + 8	10 = 1.5 per cent of 9	11 = 31.5 per cent of 9	12 = 9+ 10 + 11	13	14= 12-13
1	EE-ECWD MBD	2016-17	17	Shifting of 33KV Line Hayat Nagar (sambhal) emanating from 132 KV SS, Sambhal	Sambhal	17455582.35	523667.47	17979249.82	269688.75	5663463.69	23912402.26	260000.00	23652402.26
2	EE-ECWD MBD	2016-17	14	Shifting of 11KV Line 3x185 Sq.mm Cable XLPE and Road Crossing emanating from 33/11 SS, Hayat Nagar	Sambhal	21042112.00	631263.36	21673375.36	325100.63	6827113.24	28825589.23	0.00	28825589.23
3	EE-ECWD MBD	2016-17	15	Shifting of 11KV Line emanating 33/11 KV SS Hayat Nagar	Sambhal	11367834.69	341035.04	11708869.73	175633.05	3688293.96	15572796.74	620000.00	14952796.74
4	EE-ECWD MBD	2016-17	21	Shifting of LT SS/LT Lines emanating from 33/11 KV SS, Choudhary Sarai and Singhpur Sani	Sambhal	5344861.76	160345.85	5505207.61	82578.11	1734140.40	7321926.12	38000.00	7283926.12
5	EE-ECWD MBD	2016-17	16	Shifting of 11KV Lines from 33/11 KV SS, Chaudhary Sarai and Singhpur Sani	Sambhal	15945297.86	478358.94	16423656.80	246354.85	5173451.89	21843463.54	600000.00	21243463.54
6	EE-ECWD MBD	2016-17	19	Shifting of LT SS/LT Lines emanating from 33/11KV SS Hayat Nagar	Sambhal	4508807.51	135264.23	4644071.74	69661.08	1462882.60	6176615.42	38000.00	6138615.42

Sl. No.	Division	Year	Est. No	Works	District	Sub-Total	3 per cent Contingency	Total	1.5 per cent T&P	31.5 per cent AA	Grand Total	Less Scrap & Conductor	Net Total
1	2	3	4	5	6	7	8= 3 per cent of 7	9 = 7 + 8	10 = 1.5 per cent of 9	11 = 31.5 per cent of 9	12 = 9+ 10 + 11	13	14= 12-13
7	EE-ECWD MBD	2016-17	18	Shifting of 33KV Line Choudhary sarai and 11KV lines & Road Crossing by 33KV and 11KV Cable emanting from 33/11KV SS Chaudhary Sarai and Singhpur Sani	Sambhal	21648324.50	649449.74	22297774.24	334466.61	7023798.89	29656039.74	0.00	29656039.74
				Total A				100232205.30		31573144.67	133308833.05	1556000.00	131752833.05
8	EE-ECWD MBD	2016-17	13	Shifting of 11KV lines emanting from 33/11 KV SS, Bahjoi	Chandausi	19542181.00	586265.43	20128446.43	301926.70	6340460.63	26770833.76	186000.00	26584833.76
9	EE-ECWD MBD	2016-17	20	Shifting of 11KV lines emanting from 33/11 KV SS, Pawansa	Chandausi	21290657.30	638719.72	21929377.02	328940.66	6907753.76	29166071.44	140000.00	29026071.44
10	EE-ECWD MBD	2016-17	22	Shifting of 33KV & 11KV Road Crossing /LT SS/LT lines emanting from 33/11 KV SS, Pawansa	Chandausi	3428727.00	102861.81	3531588.81	52973.83	1112450.48	4697013.12	40000.00	4657013.12
11	EE-ECWD MBD	2016-17	23	Shifting of 33KV & 11KV Road Crossing/LT SS/LT lines emanting from 33/11 KV SS, Bahjoi	Chandausi	17281960.23	518458.81	17800419.04	267006.29	5607132.00	23674557.32	183040.00	23491517.32
				Total B				63389831.30		19967796.86	84308475.63	549040.00	83759435.63

Sl. No.	Division	Year	Est. No	Works	District	Sub-Total	3 per cent Contingency	Total	1.5 per cent T&P	31.5 per cent AA	Grand Total	Less Scrap & Conductor	Net Total
1	2	3	4	5	6	7	8= 3 per cent of 7	9 = 7 + 8	10 = 1.5 per cent of 9	11 = 31.5 per cent of 9	12 = 9+ 10 + 11	13	14= 12-13
12	EE-ECWD MBD	2016-17	5	Shifting of electrical structure in the region of feeders emanating from 33/11 KV S/S Hasanpur	Amroha	19595191.92	587855.76	20183047.68	302745.72	6357660.02	26843453.42	482000.00	26361453.42
13	EE-ECWD MBD	2016-17	3	Shifting of electrical structure in the region of feeders emanating from 33/11 KV S/S Saidnagli, Hasanpur	Amroha	8768392.44	263051.77	9031444.21	135471.66	2844904.93	12011820.80	368300.00	11643520.80
14	EE-ECWD MBD	2016-17	10	Shifting of 11 KV feeder emanating from 33/11 KV S/S Ujhari	Amroha	7254018.68	217620.56	7471639.24	112074.59	2353566.36	9937280.19	138900.00	9798380.19
15	EE-ECWD MBD	2016-17	6	Shifting of HT line T/F of 11 KV feeder emanating from 33/11KV S/S Sihali Jagir	Amroha	2043688.20	61310.65	2104998.85	31574.98	663074.64	2799648.47	9440.00	2790208.47
16	EE-ECWD MBD	2016-17	11	Shifting of LT line emanating from 33/11 KV S/S Ujhari	Amroha	1480670.10	44420.10	1525090.20	22876.35	480403.41	2028369.96	18280.00	2010089.96
17	EE-ECWD MBD	2016-17	4	Shifting of 33 KV Hasanpur emanating from 132/33 KV S/S Ujhari (Saidnagli)	Amroha	7877785.71	236333.57	8114119.28	121711.79	2555947.57	10791778.64	297000.00	10494778.64
18	EE-ECWD MBD	2016-17	8	Shifting of 11KV LT line emanating from 33/11 KV S/S Sihali Jagir	Amroha	2288429.50	68652.89	2357082.39	35356.24	742480.95	3134919.58	37200.00	3097719.58

Sl. No.	Division	Year	Est. No	Works	District	Sub-Total	3 per cent Contingency	Total	1.5 per cent T&P	31.5 per cent AA	Grand Total	Less Scrap & Conductor	Net Total
1	2	3	4	5	6	7	8= 3 per cent of 7	9 = 7 + 8	10 = 1.5 per cent of 9	11 = 31.5 per cent of 9	12 = 9+ 10 + 11	13	14= 12-13
19	EE-ECWD MB	2016-17	12	Shifting of 33KV Sihali feeder emanating from 132KV Gajraula under 33/11 KV S/S Sihali Jagir	Amroha	16232375.30	486971.26	16719346.56	250790.20	5266594.16	22236730.92	208000.00	22028730.92
20	EE-ECWD MB	2016-17	25	Shifting of HT/LT line and Transformer of 11 KV Town feeder emanating from 33/11 SS, 132 KV Gajroula	Amroha	3262504.63	97875.14	3360379.77	50405.70	1058519.63	4469305.10	59200.00	4410105.10
21	EE-ECWD MB	2016-17	24	Shifting of HT and 11KV feeder emanating from 33/11 KV SS at 132 KV SS Gajroula	Amroha	8117063.90	243511.92	8360575.82	125408.64	2633581.38	11119565.84	97600.00	11021965.84
22	EE-ECWD MB	2016-17	4	Shifting of 11KV line of Town 2 feeder emanating from 33/11 KV SS Hasanpur	Amroha	26103464.00	783103.92	26886567.92	403298.52	8469268.89	35759135.33	1512412.50	34246722.83
Total C								106114291.92		33426001.95	141132008.30	3228332.50	137903675.76
(D) Grand Total (A+B+C)								269736328.52		84966943.48	358749316.90	5333372.50	353415944.44
(E) Supervision charges due calculated @ 15 per cent of total of column 9										40460449.28			
(F) Excess Payment of Supervision Charges (D-E)										44506494.21	(84966943.48 - 40460449.28)		

Appendix-3.4
(Referred to in paragraph 3.4)
Statement showing excess payment due to applying higher rate of water tanker, cost of water and excess overhead charges in a road

Construction of subgrade and earthen shoulders	Unit	Quantity	Rate analysis as per UP PWD		Rate analysis as per Audit	
			Rate (in ₹)	Cost (in ₹)	Rate (in ₹)	Cost (in ₹)
1	2	3	4	5	6	7
Construction of subgrade and earthen shoulders with approved material obtained from borrow pits with all lifts and leads, transporting to site, spreading, grading to required slope and compacted to meet requirement of table No. 300-2						
<i>Unit = cum</i>						
<i>Taking output = 100 cum</i>						
(a) Labour						
Mate						
Mazdoor	day	0.040	105.00	4.20	105.00	4.20
	day	1.000	100.00	100.00	100.00	100.00
(b) Machinery						
Hydraulic excavator 1 cum bucket capacity @ 60 cum per hour	hour	1.670	840.00	1402.80	840.00	1402.80
Tipper 10 tonne capacity	tonne.km	175x2	1.74	609.00	1.74	609.00
Add 10 per cent of cost of carriage to cover cost of loading and unloading				60.90		60.90
Dozer 80 HP for spreading @ 200 cum per hour	hour	0.500	2400.00	1200.00	2400.00	1200.00
Motor grader for grading @ 50 cum per hour	hour	2.000	1545.00	3090.00	1545.00	3090.00
Water tanker with 6 km lead	hour	4.000	327.60	1310.40	200.00 ¹⁷	800.00
Vibratory roller 8-10 tonnes @ 80 cum per hour	hour	1.250	994.00	1242.50	994.00	1242.50
Price escalation @ 5% from 2001-02 to 2010-11 (45%)				4012.02		3829.23
(c) Material						
Cost of water	KL	24.00	200.00	4800.00	20.00	480.00
Compensation for earth taken from private land	cum	100.00	10.00	1000.00	10.00	1000.00
Total (a+b+c)				18831.82		13818.63
(d) Overhead charges @ 8 % on (a+b+c)				1883.18		1105.49
(e) Contractor's profit @ 10% on (a+b+c+d)				2071.50		1492.41
<i>Cost for 100 cum = a+b+c+d+e</i>				22786.50		16416.53
<i>Rate per cum = (a+b+c+d+e)/100</i>				227.87		164.17
Final Rate				216.00		164.00

¹⁷ Base rate of 2001-02.

Appendix-3.5
(Referred to in paragraph 3.4)
Statement showing excess payment to contractor due to excess overhead charges against the admissible rate

(Amount in ₹)

Sl. No.	Description of the work	Total Cost (Labour + Material + Machinery)	Admissible Overhead Charges at the rate of 8 per cent	Contractor's profit the rate of 10 per cent	Rate per unit	Actual Payment Rate per unit	Excess Payment Rate per unit	Executed Quantity	Excess Payment
1	2	3	4=(3 x 8 per cent)	5 = (3 + 4) x 10 per cent	6=(3+4+5)/total units	7	8=(7 - 6)	9	10=(8 x 9)
1	Cleaning and Grubbing Road Land	7589.00	607.12	819.61	75.13 ¹⁸	76.00	0.87	35072.73	30474.70
2	Removal of Unserviceable Soil with Disposal upto 1000 meters	12260.80	980.86	1324.17	40.46 ¹⁹	41.00	0.54	20315.23	10957.22
3	Compacting Original Ground	34067.65	2725.41	3679.31	67.45 ²⁰	68.00	0.55	141917.41	77494.43
4	Granular Sub-base with Close Granular Material	540858.55	43268.68	58412.72	2855.73 ²¹	2908.00	52.27	37683.65	1969605.91
5	Wet Mix Macadam	546822.96	43745.84	59056.88	2887.23 ²²	2940.00	52.77	88731.39	4682778.81
6	RCC Grade M30	75046.05	6003.68	8104.97	5943.65 ²³	6265.00	321.35	24.75	7953.48
7	RCC Grade M35	76311.05	6104.88	8241.59	6043.84 ²⁴	6340.00	296.16	94.49	27984.62
Total									6807249.17

¹⁸ Total units=120.¹⁹ Total units=360.²⁰ Total units=600.²¹ Total units=225.²² Total units=225.²³ Total units=15.²⁴ Total units=15.

Appendix-3.6
(Referred to in paragraph 3.7)
Statement showing excess payment of Income Tax

(Amount in ₹)

Assessment Year (Financial Year)	Total Income including interest	Tax as per Income Tax slab	Surcharge at the rate of 15 per cent if income exceed one crore	Edu. cess at the rate of 3 per cent	Penal interest u/s 234	Total tax paid	Interest received on Government Fund	Total income excluding interest income	Tax as per Income Tax slab	Surcharge at the rate of 15 per cent if income exceed one crore	Edu. cess at the rate of 3 per cent	Total tax payable	Excess payment
1	2	3	4	5	6	7= (3+4+5+6)	8	9	10	11	12	13=(9+10+11)	14=(7-13)
2017-18 (2016-17)	29117380	8560214	1284032	295327	1930553	12070126	7133515	21983865	6407660	961149	221065	7589874	4480252
2018-19 (2017-18)	40403530	11933559	1790034	411708	845223	14980524	52730630	-12327100	0	0	0	0	14980524
Total	69520910					27050650	59864145						19460776

